

Brinnon School District No.046

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	1,952,785	0	0	1,600,010	84,059
Total Appropriation (Expenditures)	1,930,728	0	0	1,609,642	143,705
Other Financing Uses--Transfers Out (G.L. 536)	170,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-147,942	0	0	-9,632	-59,646
Beginning Total Fund Balance	494,025	0	0	9,633	129,647
Ending Total Fund Balance	346,082	0	0	1	70,001

SECTION B: EXCESS LEVIES FOR 2022 COLLECTION

Excess levies approved by voters for 2022 collection	281,254	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	281,254	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Brinnon School District No.046

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	68.84		71.00		62.00	
FTE Certificated Employees	6.322		6.321		7.729	
FTE Classified Employees	5.256		5.054		6.120	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	1,447,560		1,720,878		1,952,785	
Total Expenditures	1,391,746		1,860,742		1,930,728	
Total Beginning Fund Balance	445,295		416,518		494,025	
Total Ending Fund Balance	501,109		276,654		346,082	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	503,303	36.16	664,932	35.73	612,389	31.72
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	257,547	13.34
Special Education Instruction	130,546	9.38	128,636	6.91	128,610	6.66
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	125,600	9.02	122,116	6.56	180,985	9.37
Other Instructional Programs	1,236	0.09	251,756	13.53	251,528	13.03
Community Services	58,655	4.21	35,634	1.92	0	0.00
Support Services	572,407	41.13	657,668	35.34	496,057	25.69
Total - Program Groups	1,391,746	100.00	1,860,742	100.00	1,930,728	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	632,427	45.44	1,041,567	55.98	1,147,500	59.43
Teaching Support	92,889	6.67	100,674	5.41	169,913	8.80
Other Supportive Activities	342,372	24.60	386,416	20.77	261,270	13.53
Building Administration	39,529	2.84	43,816	2.35	45,558	2.36
Central Administration	280,008	20.12	288,269	15.49	306,487	15.87
Total - Activity Groups	1,391,746	100.00	1,860,742	100.00	1,930,728	100.00

Brinnon School District No.046

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	461,715	33.18	478,800	25.73	580,642	30.07
Classified Salaries	237,160	17.04	244,960	13.16	261,086	13.52
Employee Benefits and Payroll Taxes	294,548	21.16	328,291	17.64	360,950	18.70
Supplies, Instructional Resources and Noncapitalized Items	105,606	7.59	133,486	7.17	156,422	8.10
Purchased Services	277,500	19.94	633,523	34.05	559,119	28.96
Travel	3,617	0.26	11,682	0.63	12,509	0.65
Capital Outlay	11,600	0.83	30,000	1.61	0	0.00
Total - Objects	1,391,746	100.00	1,860,742	100.00	1,930,728	100.00

Brinnon School District No.046
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Brinnon School District No.046

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	50,637	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	-41,413	9,633	9,633
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,224	9,633	9,633
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	1,190,358
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	9,632	1	0
G.L.890 Unassigned Fund Balance	0	0	-1,190,357
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,632	1	1

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Brinnon School District No.046**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Brinnon School District No.046

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	258	350	28
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	14,368	14,368	14,031
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	XXXXX	XXXXX	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Brinnon School District No.046

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	14,625	14,718	14,059
B. 9900 TRANSFERS IN (from the General Fund)	0	0	70,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,625	14,718	84,059

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	129,646
34 Transportation Equipmpent Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	53,123	14,059
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	53,123	143,705
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	14,625	-38,405	-59,646

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	23,779	38,406	129,647
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	23,779	38,406	129,647
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	38,404	1	70,001
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Brinnon School District No.046

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	38,404	1	70,001

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.