

## Brinnon School District No.046

F-195F

## ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	6.00	7.00	8.00	7.00
2. Grade 1	9.00	6.00	7.00	8.00
3. Grade 2	8.00	9.00	7.00	7.00
4. Grade 3	5.00	8.00	9.00	7.00
5. Grade 4	6.00	5.00	8.00	9.00
6. Grade 5	9.00	6.00	6.00	8.00
7. Grade 6	7.00	9.00	6.00	6.00
8. Grade 7	10.00	7.00	9.00	6.00
9. Grade 8	7.00	10.00	7.00	9.00
10. Grade 9	0.00	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00	0.00
14. SUBTOTAL	67.00	67.00	67.00	67.00
15. Running Start	0.00	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	67.00	67.00	67.00	67.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	7.001	7.000	7.000	7.000
2. General Fund FTE Classified Employees /4	5.852	5.000	5.000	5.000

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	327,394	333,943	340,956	348,116
2000   Local Nontax Support	3,000	3,060	3,124	3,190
3000   State, General Purpose	707,747	721,902	737,062	752,540
4000   State, Special Purpose	347,904	355,124	362,582	370,196
5000   Federal, General Purpose	16,144	16,467	16,813	17,166
6000   Federal, Special Purpose	684,812	524,953	535,977	547,233
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,087,001</b>	<b>1,955,449</b>	<b>1,996,514</b>	<b>2,038,441</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	572,396	581,520	593,732	606,201
10   Federal Special Purpose Funding	226,079	102,265	0	0
20   Special Education Instruction	129,199	133,789	136,599	139,467
30   Vocational Education Instruction	0	0	0	0
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	243,231	179,436	183,204	187,051
70   Other Instructional Programs	251,528	251,528	251,528	251,528
80   Community Services	0	0	0	0
90   Support Services	683,128	703,587	718,362	733,448
<b>B. TOTAL EXPENDITURES</b>	<b>2,105,561</b>	<b>1,952,125</b>	<b>1,883,425</b>	<b>1,917,695</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>200,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-218,559</b>	<b>-18,676</b>	<b>91,089</b>	<b>98,746</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	3,662	3,735	3,814	3,894

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## SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	70,600	72,012	73,524	75,068
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	169,350	0	0	1,279
G.L.891 Unassigned to Minimum Fund Balance Policy	186,389	135,695	115,428	203,614
F. TOTAL BEGINNING FUND BALANCE	430,001	211,442	192,766	283,855
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	3,662	3,735	3,814	3,894
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	70,600	72,012	73,524	75,068
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.890 Unassigned Fund Balance	-49,209	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	186,389	127,843	130,527	133,268
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	211,442	192,766	283,855	382,601

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

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. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
<b>REVENUES</b>				
100   General Student Body	0	0	0	0
200   Athletics	0	0	0	0
300   Classes	0	0	0	0
400   Clubs	0	0	0	0
600   Private Moneys	0	0	0	0
A. TOTAL REVENUES	0	0	0	0
<b>EXPENDITURES</b>				
100   General Student Body	0	0	0	0
200   Athletics	0	0	0	0
300   Classes	0	0	0	0
400   Clubs	0	0	0	0
600   Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	0	0	0	0
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	0	0	0	0
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	0	0	0	0

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	0	0	0	0
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

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

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.



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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	50	50	50	50
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	3,456,291	525,291	4,531,280	525,291
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	178,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,634,341	525,341	4,531,330	525,341
EXPENDITURES				
10   Sites	78,000	0	0	0
20   Buildings	3,515,973	484,973	4,540,962	534,973
30   Equipment	0	0	0	0
40   Energy	50,000	50,000	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,643,973	534,973	4,540,962	534,973
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-9,632	-9,632	-9,632	-9,632
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	9,633	9,633	9,633	9,633
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,633	** 9,633	** 9,633	** 9,633
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	-9,582	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	9,583	0	0	0
G.L.890 Unassigned Fund Balance	0	1	1	1

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1	1	1	1

**\*\* Beginning Fund Balance does not match prior year Ending Fund Balance**

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

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.

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
REVENUES AND OTHER FINANCING SOURCES				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300   Investment Earnings	45	1,242	2,429	3,669
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	0	0	0	0
4499   Transportation Reimbursement Depreciation	16,108	16,345	16,900	17,377
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
9400   Compensated Loss of Fixed Assets	0	0	0	0
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	22,000	22,000	22,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	38,153	39,587	41,329	43,046
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	41,392	80,979	122,308	165,354
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	41,392	80,979	122,308	165,354
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-3,239	-41,392	-80,979	-122,308
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,240	41,393	80,980	122,309
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	3,240	** 41,393	** 80,980	** 122,309
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1	1	1	1
G.L.830 Restricted for Debt Service	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2022-2023 Current</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1	1	1	1

**\*\* Beginning Fund Balance does not match prior year Ending Fund Balance**

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.