

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	1,930,414	0	0	5,771,389	42,829
Total Appropriation (Expenditures)	2,042,676	0	0	5,900,169	88,861
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-112,261	0	0	-128,780	-46,032
Beginning Total Fund Balance	432,262	0	0	129,280	46,033
Ending Total Fund Balance	320,000	0	0	500	1
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	347,344	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	347,344	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	73.45		63.00		60.00	
FTE Certificated Employees	6.989		7.002		7.016	
FTE Classified Employees	4.623		6.606		6.622	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	1,976,791		2,068,145		1,930,414	
Total Expenditures	1,901,972		2,172,031		2,042,676	
Total Beginning Fund Balance	523,575		525,532		432,262	
Total Ending Fund Balance	525,395		421,646		320,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	590,772	31.06	683,454	31.47	761,974	37.30
Federal Special Purpose Funding	92,810	4.88	0	0.00	0	0.00
Special Education Instruction	134,631	7.08	140,750	6.48	214,783	10.51
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	304,940	16.03	300,041	13.81	131,695	6.45
Other Instructional Programs	1,830	0.10	251,414	11.58	31,964	1.56
Community Services	0	0.00	0	0.00	0	0.00
Support Services	776,989	40.85	796,372	36.66	902,260	44.17
Total - Program Groups	1,901,972	100.00	2,172,031	100.00	2,042,676	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	832,197	43.75	1,134,099	52.21	907,098	44.41
Teaching Support	194,655	10.23	155,478	7.16	172,483	8.44
Other Supportive Activities	453,750	23.86	418,779	19.28	489,158	23.95
Building Administration	62,760	3.30	64,218	2.96	70,601	3.46
Central Administration	349,435	18.37	399,457	18.39	403,336	19.75
Total - Activity Groups	1,901,972	100.00	2,172,031	100.00	2,042,676	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	609,904	32.07	620,027	28.55	670,382	32.82
Classified Salaries	341,371	17.95	388,048	17.87	458,359	22.44
Employee Benefits and Payroll Taxes	345,297	18.15	396,559	18.26	444,602	21.77
Supplies, Instructional Resources and Noncapitalized Items	199,527	10.49	152,209	7.01	106,929	5.23
Purchased Services	372,988	19.61	604,025	27.81	352,126	17.24
Travel	8,252	0.43	11,163	0.51	10,278	0.50
Capital Outlay	24,632	1.30	0	0.00	0	0.00
Total - Objects	1,901,972	100.00	2,172,031	100.00	2,042,676	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	9.30	5.00	7.00
2. Grade 1	5.40	5.00	7.00
3. Grade 2	8.90	5.00	2.00
4. Grade 3	10.85	9.00	5.00
5. Grade 4	5.10	11.00	9.00
6. Grade 5	5.40	5.00	9.00
7. Grade 6	13.60	5.00	6.00
8. Grade 7	5.30	11.00	3.00
9. Grade 8	8.70	7.00	12.00
10. Grade 9	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00
14. SUBTOTAL	72.55	63.00	60.00
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.90	0.00	0.00
18. TOTAL K-12	73.45	63.00	60.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	6.99	7.00	7.016
2. General Fund FTE Classified Employees /4	4.62	6.61	6.622

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	311,748	337,217	342,545
2000 Local Nontax Support	35,904	25,881	23,230
3000 State, General Purpose	755,260	703,277	707,392
4000 State, Special Purpose	500,631	503,023	453,473
5000 Federal, General Purpose	12,513	12,500	3,460
6000 Federal, Special Purpose	360,735	486,247	400,314
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,976,791	2,068,145	1,930,414
EXPENDITURES			
00 Regular Instruction	590,772	683,454	761,974
10 Federal Special Purpose Funding	92,810	0	0
20 Special Education Instruction	134,631	140,750	214,783
30 Vocational Education Instruction	0	0	0
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	304,940	300,041	131,695
70 Other Instructional Programs	1,830	251,414	31,964
80 Community Services	0	0	0
90 Support Services	776,989	796,372	902,260
B. TOTAL EXPENDITURES	1,901,972	2,172,031	2,042,676
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	73,000	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,819	-103,886	-112,261
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	5,532	5,532	5,677
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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.845 Restricted for Self-Insurance	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.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	87,626	88,914	63,014
G.L.884 Assigned to Other Capital Projects	189,200	170,000	0
G.L.888 Assigned to Other Purposes	20,000	20,000	0
G.L.890 Unassigned Fund Balance	32,581	25,709	43,571
G.L.891 Unassigned to Minimum Fund Balance Policy	188,636	215,377	320,000
F. TOTAL BEGINNING FUND BALANCE	523,575	525,532	432,262
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	4,902	5,532	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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.845 Restricted for Self-Insurance	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.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	87,626	88,914	63,014
G.L.884 Assigned to Other Capital Projects	189,200	97,718	0
G.L.888 Assigned to Other Purposes	20,000	20,000	0
G.L.890 Unassigned Fund Balance	35,030	-5,895	-63,013

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	188,636	215,377	320,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	525,395	421,646	320,000

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.

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

Brinnon School District No.046
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	297,314	322,774	333,583
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	14,434	14,442	8,961
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	311,748	337,217	342,545
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	0	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	851	761	785
2300 Investment Earnings	25,862	21,205	20,325
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	9,184	3,895	2,100
2600 Fines and Damages	7	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	20	20
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	35,904	25,881	23,230

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	750,315	696,630	686,554
3121 Special Education--General Apportionment	4,781	6,647	20,838
3300 Local Effort Assistance	0	0	0
3600 State Forests	165	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	755,260	703,277	707,392
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	17,888	59,892	85,799
4121 Special Education	124,998	103,186	133,601
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	64,102	60,009	61,678
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	165,353	153,230	3,275
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	2,078	1,950	1,879
4188 Childcare	0	0	0
4198 School Food Services	7,842	6,386	10,884
4199 Transportation--Operations	118,370	118,370	146,357
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	10,000
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	500,631	503,023	453,473

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	12,513	12,500	3,460
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	12,513	12,500	3,460
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	38,157	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	118,146	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	24,097	22,559	22,756
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	93,604	66,795	66,875
6152 School Improve, Fed Other Title Grants under ESEA, Fed	4,931	38,950	1,263
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0

Brinnon School District No.046
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	67,675	45,803	44,082
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	25,000	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	2,729	14,000	11,399
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

Brinnon School District No.046
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	250,000	250,000
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	310	19,690	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	11,086	3,450	3,939

Brinnon School District No.046
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	360,735	486,247	400,314
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0

Brinnon School District No.046
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,976,791	2,068,145	1,930,414

Brinnon School District No.046

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	519,505	604,342	676,175
02 Alternative Learning Experience	5,089	9,950	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	66,178	69,162	85,799
00 TOTAL REGULAR INSTRUCTION	590,772	683,454	761,974
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	92,810	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	92,810	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	112,114	121,070	194,353
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	22,517	19,680	20,430
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	134,631	140,750	214,783
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	0	0	0
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0	0
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Brinnon School District No.046

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	84,016	58,157	60,042
52 Other Title Grants under ESEA-Federal	10,830	46,193	11,370
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	59,898	52,350	56,604
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	150,196	143,341	3,679
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	304,940	300,041	131,695
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	1,590	1,414	1,349
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	240	250,000	30,615
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,830	251,414	31,964
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Brinnon School District No.046

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	536,585	556,133	598,984
98 School Food Services	114,823	118,321	129,667
99 Pupil Transportation	125,581	121,918	173,609
90 TOTAL SUPPORT SERVICES	776,989	796,372	902,260
TOTAL PROGRAM EXPENDITURES	1,901,972	2,172,031	2,042,676

Brinnon School District No.046
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	676,175	0		339,610	92,792	163,547	25,925	50,960	3,341	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	85,799	0		52,687	1,923	13,846	1,400	15,943	0	0
TOTAL REGULAR INSTRUCTION	761,974	0		392,297	94,715	177,393	27,325	66,903	3,341	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	194,353	0		55,178	57,991	55,933	2,610	22,641	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	20,430	0		0	6,122	1,214	0	13,094	0	0

Brinnon School District No.046
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	214,783	0		55,178	64,113	57,147	2,610	35,735	0	0
31 Voc, Basic, St	0	0		0	0	0	0	0	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	0	0		0	0	0	0	0	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	60,042	0		43,893	0	16,024	125	0	0	0
52 Other Title Grants under ESEA-Federal	11,370	0	0	0	5,073	827	1,157	2,764	1,549	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	56,604	0		0	37,881	18,723	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Brinnon School District No.046
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	3,679	0		3,280	0	399	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	131,695	0	0	47,173	42,954	35,973	1,282	2,764	1,549	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	1,349	0		800	0	124	425	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	30,615	0		0	0	0	0	30,615	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	31,964	0		800	0	124	425	30,615	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Brinnon School District No.046
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	598,984	0	0	174,934	123,413	101,983	16,005	179,511	3,138	0
98 Schl Food Serv	129,667	0	0	0	49,853	29,787	44,207	4,820	1,000	0
99 Pupil Transp	173,609	0	0	0	83,311	42,195	15,075	31,778	1,250	0
TOTAL SUPPORT SERVICES	902,260	0	0	174,934	256,577	173,965	75,287	216,109	5,388	0
OBJECT TOTALS	2,042,676	0	0	670,382	458,359	444,602	106,929	352,126	10,278	0

Brinnon School District No.046
SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	2,379	XXXXX	500	XXXXX	0	XXXXX
(1) Credit Transfers	-2,379	XXXXX	-500	XXXXX	0	XXXXX
(2) Certificated Salaries	609,904	32.07	620,027	28.55	670,382	32.82
(3) Classified Salaries	341,371	17.95	388,048	17.87	458,359	22.44
(4) Employee Benefits and Payroll Taxes	345,297	18.15	396,559	18.26	444,602	21.77
(5) Supplies and Materials	199,527	10.49	152,209	7.01	106,929	5.23
(7) Purchased Services	372,988	19.61	604,025	27.81	352,126	17.24
(8) Travel	8,252	0.43	11,163	0.51	10,278	0.50
(9) Capital Outlay	24,632	1.30	0	0.00	0	0.00
TOTAL EXPENDITURES	1,901,972	100.00	2,172,031	100.00	2,042,676	100.00

Brinnon School District No.046
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	805,580	42.35	1,096,902	50.50	877,098	42.94
28 Extracur	0	0.00	0	0.00	0	0.00
29 Pmt to SD	26,618	1.40	37,197	1.71	30,000	1.47
TOTAL TEACHING ACTIVITIES	832,197	43.75	1,134,099	52.21	907,098	44.41
TEACHING SUPPORT						
22 Lrn Resrc	14,020	0.74	695	0.03	1,929	0.09
24 Guid/Coun	0	0.00	0	0.00	0	0.00
25 Pupil M/S	17,091	0.90	22,173	1.02	60,864	2.98
26 Health	57,702	3.03	53,154	2.45	80,386	3.94
31 InstProDev	37,483	1.97	32,501	1.50	6,022	0.29
32 Inst Tech	23,312	1.23	34,367	1.58	6,600	0.32
33 Curriculum	45,047	2.37	3,031	0.14	4,350	0.21
34 Prof Lrng St	8,933	0.47	9,557	0.44	12,332	0.60
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	194,655	10.23	155,478	7.16	172,483	8.44
OTHER SUPPORT ACTIVITIES						
42 Food	52,733	2.77	40,180	1.85	42,000	2.06
44 Operation	44,259	2.33	45,883	2.11	68,241	3.34
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	77,309	4.06	79,302	3.65	92,663	4.54
53 Maintnce	28,913	1.52	14,123	0.65	17,534	0.86
56 Insurance	8,828	0.46	13,158	0.61	13,158	0.64
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-2,379	-0.13	-500	-0.02	0	0.00
62 Grnd Mnt	8,079	0.42	7,643	0.35	4,228	0.21
63 Oper Bldg	34,474	1.81	46,066	2.12	28,183	1.38
64 Maintnce	46,671	2.45	33,202	1.53	52,336	2.56
65 Utilities	40,611	2.14	46,541	2.14	43,831	2.15
66 E-Rate	45,047	2.37	0	0.00	0	0.00
67 Bldg Secu	6,353	0.33	5,015	0.23	6,537	0.32
68 Insurance	29,712	1.56	10,640	0.49	24,000	1.17

Brinnon School District No.046
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	74,190	3.90	74,867	3.45	92,908	4.55
73 Printing	3,997	0.21	2,659	0.12	3,539	0.17
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	453,750	23.86	418,779	19.28	489,158	23.95
UNIT ADMINISTRATION						
23 Princ Off	62,760	3.30	64,218	2.96	70,601	3.46
TOTAL UNIT ADMINISTRATION	62,760	3.30	64,218	2.96	70,601	3.46
CENTRAL ADMINISTRATION						
11 Bd of Dir	18,091	0.95	22,141	1.02	25,934	1.27
12 Supt Off	183,233	9.63	197,966	9.11	209,503	10.26
13 Busns Off	95,185	5.00	109,140	5.02	107,732	5.27
14 HR	0	0.00	0	0.00	0	0.00
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	22,138	1.16	22,117	1.02	21,009	1.03
41 Supervisn	17,878	0.94	32,258	1.49	19,426	0.95
51 Supervisn	12,910	0.68	15,835	0.73	19,732	0.97
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	349,435	18.37	399,457	18.39	403,336	19.75
TOTAL EXPENDITURES	1,901,972	100.00	2,172,031	100.00	2,042,676	100.00

Brinnon School District No.046

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	5.608	79.93	1.760	26.58
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	5.608	79.93	1.760	26.58
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.000	0.00
24 Guidance and Counseling	0.000	0.00	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.557	8.41
26 Health/Related Services	0.000	0.00	0.440	6.64
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.005	0.08
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.113	1.61	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	0.113	1.61	1.002	15.13
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.689	10.40
52 Operations	XXXXX	XXXXX	0.757	11.43
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.000	0.00
63 Operation of Buildings	0.000	0.00	0.000	0.00
64 Maintenance	0.000	0.00	0.337	5.09
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.295	4.20	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.295	4.20	1.783	26.93

Brinnon School District No.046

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	0.000	0.00	0.641	9.68
TOTAL UNIT ADMINISTRATION	0.000	0.00	0.641	9.68
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.900	12.83	0.146	2.20
13 Business Office	0.000	0.00	0.954	14.41
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.100	1.43	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.221	3.34
51 Supervision - Transportation	0.000	0.00	0.115	1.74
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	1.000	14.25	1.436	21.69
TOTAL FTE STAFF	7.016	100.00	6.622	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Brinnon School District No.046
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	0	0	0
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
A. TOTAL REVENUES	0	0	0
EXPENDITURES			
100 General Student Body	0	0	0
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.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
D. TOTAL BEGINNING FUND BALANCE	0	0	0
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Brinnon School District No.046
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	0	0	0

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Brinnon School District No.046
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	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.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
F. TOTAL BEGINNING FUND BALANCE	0	0	0
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
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 DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 ENDING FUND BALANCE (E+F, +OR-G)	0	0	0

Brinnon School District No.046

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose 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
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

Brinnon School District No.046

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	4,511	4,642	5,389
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	2,112,497	8,207,741	5,766,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	50,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,167,009	8,212,383	5,771,389
EXPENDITURES			
10 Sites	188,377	292,942	334,169
20 Buildings	1,915,903	8,007,741	5,566,000
30 Equipment	0	0	0
40 Energy	36,487	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	2,140,767	8,300,683	5,900,169
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	26,242	-88,300	-128,780
BEGINNING 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

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	0	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	500
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	111,843	88,301	128,780
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	111,843	88,301	129,280
G. G.L.898 Accounting Changes and Error Corrections	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	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	500	0	500
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	137,584	1	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	138,084	1	500

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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,511	4,642	5,389
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	4,511	4,642	5,389
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	2,112,497	8,207,741	5,766,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,112,497	8,207,741	5,766,000
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200 General Purpose 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
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	50,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	50,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,167,009	8,212,383	5,771,389

Brinnon School District No.046
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	6,930	1,177	1,543
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	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	24,389	37,430	41,286
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	500	0
9400 Insurance Recoveries	0	0	0

Brinnon School District No.046
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	23,000	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	31,319	39,107	42,829
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	54,319	39,107	42,829
EXPENDITURES			
33 Transportation Equipment Purchases	0	179,751	0
34 Transportation Equipmment Major Repair	0	39,107	88,861
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
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	218,858	88,861
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)	54,319	-179,751	-46,032
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	125,700	179,752	46,033
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	125,700	179,752	46,033
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	180,019	1	1

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	180,019	1	1

- 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.