

# Pullman Community Montessori (2023-2024 Budget)

## ENROLLMENT AND STAFF COUNTS

### A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1. Kindergarten /2	30.00	40.00	40.00	40.00
2. Grade 1	31.00	36.00	40.00	40.00
3. Grade 2	25.00	34.00	36.00	40.00
4. Grade 3	14.00	24.00	34.00	36.00
5. Grade 4	12.00	13.00	26.00	32.00
6. Grade 5	10.00	14.00	16.00	26.00
7. Grade 6	10.00	10.00	16.00	19.00
8. Grade 7	10.00	14.00	9.00	14.00
9. Grade 8		6.00	14.00	9.00
10. Grade 9			6.00	14.00
11. Grade 10				
12. Grade 11 (excluding Running Start)				
13. Grade 12 (excluding Running Start)				
14. SUBTOTAL	142.00	191.00	237.00	270.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				

18. TOTAL K-12

142.00

191.00

237.00

270.00

### B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4

9.300

12.500

16.500

17.500

2. General Fund FTE Classified Employees /4

15.830

15.400

17.600

20.500

## SUMMARY OF GENERAL FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000   Local Taxes				
2000   Local Nontax Support	47,403	55,133	62,391	67,597
3000   State, General Purpose	1,610,212	2,083,324	4,080,819	4,450,014
4000   State, Special Purpose	361,923	462,703	580,262	670,213
5000   Federal, General Purpose				
6000   Federal, Special Purpose	512,099	233,093	104,026	119,561
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities	259,000	400,000		
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,790,637</b>	<b>3,234,253</b>	<b>4,827,498</b>	<b>5,307,385</b>

### EXPENDITURES

00 | Regular Instruction

1,022,992

1,732,568

2,246,382

2,547,030

10 | Federal Special Purpose Funding

20 | Special Education Instruction

294,379

394,831

494,627

570,844

30 | Vocational Education Instruction

40 | Skill Center Instruction

50 and 60   Compensatory Education Instruction	33,032	40,456	53,187	64,546
--	--------	--------	--------	--------

70   Other Instructional Programs	293,006	149,002		
-----------------------------------	---------	---------	--	--

80 | Community Services

90   Support Services	1,094,989	902,559	1,101,314	1,263,139
-----------------------	-----------	---------	-----------	-----------

B. TOTAL EXPENDITURES	2,738,398	3,219,416	3,895,510	4,445,559
-----------------------	-----------	-----------	-----------	-----------

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	52,239	14,837	931,988	861,826
--	--------	--------	---------	---------

## **BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted Revenues

G.L.823 Restricted for Carryover of Transition To Kindergerten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	111,474	163,713	178,550	1,110,538
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	111,474	163,713	178,550	1,110,538

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items
G.L.815 Restricted for Unequalized Deductible Revenue
G.L.821 Restricted for Carryover of Restricted Revenues
G.L.823 Restricted for Carryover of Transition To Kindergerten
G.L.825 Restricted for Skill Center
G.L.828 Restricted for Carryover of Food Service Revenue
G.L.830 Restricted for Debt Service
G.L.835 Restricted for Arbitrage Rebate
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items
G.L.845 Restricted for Self-Insurance
G.L.850 Restricted for Uninsured Risks
G.L.870 Committed to Other Purposes
G.L.872 Committed to Economic Stabilization

G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance 163,713 178,550 1,110,538 1,972,364

G.L.891 Unassigned to Minimum Fund Balance Policy

**H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/** 163,713 178,550 1,110,538 1,972,364

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
100   General Student Body				
200   Athletics				
300   Classes				
400   Clubs				
600   Private Moneys				
<b>A. TOTAL REVENUES</b>	0	0	0	0

### EXPENDITURES

100   General Student Body
200   Athletics
300   Classes
400   Clubs

<b>B. TOTAL EXPENDITURES</b>	0	0	0	0
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	0	0	0	0

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>D. TOTAL BEGINNING FUND BALANCE</b>	0	0	0	0

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	0	0	0	0

# SUMMARY OF DEBT SERVICE FUND BUDGET

## REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000   Local Taxes				
2000   Local Nontax Support				
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

## EXPENDITURES

Matured Bond Expenditures				
Interest on Bonds				
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				
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

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE

0 0 0 0

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)

0 0 0 0

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000   Local Taxes				
2000   Local Nontax Support				
3000   State, General Purpose				



4000   State, Special Purpose				
5000   Federal, General Purpose				
6000   Federal, Special Purpose				
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities				
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

## EXPENDITURES

10   Sites				
20   Buildings				
30   Equipment				
40   Energy				
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
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

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				

G.L.861 Restricted from Bond Proceeds					
G.L.862 Committed from Levy Proceeds					
G.L.863 Restricted from State Proceeds					
G.L.864 Restricted from Federal Proceeds					
G.L.865 Restricted from Other Proceeds					
G.L.866 Restricted from Impact Fee Proceeds					
G.L.867 Restricted from Mitigation Fee Proceeds					
G.L.869 Restricted from Undistributed Proceeds					
G.L.870 Committed to Other Purposes					
G.L.889 Assigned to Fund Purposes					
G.L.890 Unassigned Fund Balance					
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	0	0	0	0	0

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1100   Local Property Tax				
1300   Sale of Tax Title Property				
1400   Local in lieu of Taxes				
1500   Timber Excise Tax				
1600   County-Administered Forests				
1900   Other Local Taxes				

2200 | Sales of Goods, Supplies, and Services, Unassigned

2300 | Investment Earnings

2500 | Gifts and Donations

2600 | Fines and Damages

2700 | Rentals and Leases

2800 | Insurance Recoveries

2900 | Local Support Nontax, Unassigned

3600 | State Forests

4100 | Special Purpose-Unassigned

4300 | Other State Agencies-Unassigned

4499 | Transportation Reimbursement Depreciation

5200 | General Purposes Direct Federal Grants-Unassigned

5300 | Impact Aid, Maintenance and Operation

5400 | Federal in lieu of Taxes

5600 | Qualified Bond Interest Credit-Federal

6100 | Special Purpose-OSPI Unassigned

6200 | Direct Special Purpose Grants

6300 | Federal Grants Through Other Entities-Unassigned

8100 | Governmental Entities

8500 | NonFederal ESD

9100 | Sale of Bonds

9300 | Sale of Equipment

9400 | Compensated Loss of Fixed Assets

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES 0 0 0 0

**EXPENDITURES**

33 Transportation Equipment Purchases

34 Transportation Equipmpent Major Repair

43 Transportation Vehicle Energy Audits

44 Transportation Equipment Capital Improvement

61 Bond/Levy Issuance and/or Election

91 Principal

92 Interest 1/

93 Arbitrage Rebate

D. TOTAL EXPENDITURES 0 0 0 0

E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F) 0 0 0 0

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE

0

0

0

0

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/

0

0

0

0

## Comment