

Bremerton School District No.100

F-195F

ENROLLMENT AND STAFF COUNTS

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	373.00	424.40	420.60	421.70
2. Grade 1	373.50	363.50	410.80	406.70
3. Grade 2	405.40	366.20	354.00	399.70
4. Grade 3	379.20	404.60	363.00	350.60
5. Grade 4	362.00	367.40	389.40	349.00
6. Grade 5	295.50	371.60	374.60	396.60
7. Grade 6	291.80	264.10	329.80	332.20
8. Grade 7	348.30	289.10	259.90	324.30
9. Grade 8	362.10	349.10	287.80	258.40
10. Grade 9	336.30	355.60	340.50	280.40
11. Grade 10	296.50	321.60	340.10	325.60
12. Grade 11 (excluding Running Start)	343.00	343.80	362.70	327.60
13. Grade 12 (excluding Running Start)	342.60	394.60	395.30	414.10
14. SUBTOTAL	4,509.20	4,615.60	4,628.50	4,586.90
15. Running Start	73.00	73.00	73.00	73.00
16. Dropout Reengagement Enrollment	42.00	42.00	42.00	42.00
17. ALE Enrollment	169.10	169.00	169.00	169.00
18. TOTAL K-12	4,793.30	4,899.60	4,912.50	4,870.90
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	377.869	386.360	387.420	384.070
2. General Fund FTE Classified Employees /4	224.528	227.890	228.400	226.550

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	10,714,274	13,035,297	13,557,683	13,964,413
2000 Local Nontax Support	991,000	1,000,910	1,010,919	1,021,028
3000 State, General Purpose	48,245,512	50,423,830	52,742,133	53,796,976
4000 State, Special Purpose	15,925,064	14,832,200	15,169,419	15,472,807
5000 Federal, General Purpose	228,000	230,280	232,583	234,909
6000 Federal, Special Purpose	7,664,160	7,740,802	7,818,210	7,896,392
7000 Revenues from Other School Districts	15,000	20,000	20,000	25,000
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	83,783,010	87,283,319	90,550,947	92,411,525
EXPENDITURES				
00 Regular Instruction	39,895,060	41,490,862	43,150,497	44,876,517
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	11,532,562	11,993,864	12,473,619	12,972,564
30 Vocational Education Instruction	3,983,443	4,142,781	4,308,492	4,480,832
40 Skill Center Instruction	2,738,914	2,848,471	2,962,409	3,080,906
50 and 60 Compensatory Education Instruction	6,488,822	6,748,375	7,018,310	7,299,042
70 Other Instructional Programs	4,101,992	4,101,992	4,101,992	4,101,992
80 Community Services	200,658	208,684	217,032	225,713
90 Support Services	16,120,357	16,765,171	17,435,778	18,133,209
B. TOTAL EXPENDITURES	85,061,808	88,300,200	91,668,129	95,170,775
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	214,008	156,918	158,062	154,134
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)	-1,492,806	-1,173,799	-1,275,244	-2,913,384
BEGINNING 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	830,548	550,000	300,200	300,200
G.L.825 Restricted for Skill Center	280,000	280,000	250,000	200,000

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	528,987	469,113	467,327	434,810
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	310,000	310,000	300,000	250,000
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	2,666,606	2,666,606	4,188,628	2,913,384
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	1,164,463	12,079	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	4,189,151	4,189,151	1,796,995	1,929,512
F. TOTAL BEGINNING FUND BALANCE	9,969,755	8,476,949	7,303,150	6,027,906
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	550,000	300,200	300,200	300,000
G.L.825 Restricted for Skill Center	280,000	250,000	200,000	200,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	469,113	467,327	434,810	465,251
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	310,000	300,000	250,000	250,000
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	2,666,606	4,188,628	2,913,384	0
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	12,079	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	4,189,151	1,796,995	1,929,512	1,899,271
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,476,949	7,303,150	6,027,906	3,114,522

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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	384,530	350,000	360,000	365,000
200 Athletics	76,250	80,000	82,000	85,000
300 Classes	18,100	20,000	20,000	25,000
400 Clubs	34,050	35,000	35,000	35,000
600 Private Moneys	16,500	10,000	10,000	10,000
A. TOTAL REVENUES	529,430	495,000	507,000	520,000
EXPENDITURES				
100 General Student Body	360,875	350,000	360,000	365,000
200 Athletics	145,250	80,000	82,000	85,000
300 Classes	24,400	20,000	20,000	25,000
400 Clubs	90,740	35,000	35,000	35,000
600 Private Moneys	16,500	10,000	10,000	10,000
B. TOTAL EXPENDITURES	637,765	495,000	507,000	520,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-108,335	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	373,235	264,900	264,900	264,900
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	373,235	264,900	264,900	264,900
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	264,900	264,900	264,900	264,900
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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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/	264,900	264,900	264,900	264,900

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	5,400	2,500	1,000	100
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	214,008	156,918	154,133	155,132
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	219,408	159,418	155,133	155,232
EXPENDITURES				
Matured Bond Expenditures	181,000	130,000	130,000	135,000
Interest on Bonds	33,008	26,918	24,133	20,132
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	100	100	100
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	224,008	157,018	154,233	155,232
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)	-4,600	2,400	900	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	250,000	245,400	247,800	246,900
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	250,000	245,400	247,800	246,900
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	245,400	247,800	900	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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)	245,400	247,800	248,700	246,900

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	6,840,322	6,209,550	6,333,741	6,464,158
2000 Local Nontax Support	163,500	150,200	131,000	110,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	5,000,000	50,000,000	10,000,000	0
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	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,003,822	56,359,750	16,464,741	6,574,158
EXPENDITURES				
10 Sites	1,560,000	700,000	1,000,000	0
20 Buildings	3,500,000	53,700,000	18,000,000	6,000,000
30 Equipment	4,365,900	350,000	300,000	350,000
40 Energy	0	0	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	9,425,900	54,750,000	19,300,000	6,350,000
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)	2,577,922	1,609,750	-2,835,259	224,158
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	136,449	136,449	110,000	50,000
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.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	890,000	640,000	300,000	50,000
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	0	4,977,922	6,954,121	4,428,862
G.L.890 Unassigned Fund Balance	2,150,000	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,176,449	5,754,371	7,364,121	4,528,862
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	136,449	110,000	50,000	50,000
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	640,000	300,000	50,000	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	4,977,922	6,954,121	4,428,862	670,320
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,754,371	7,364,121	4,528,862	4,753,020

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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	4,500	3,000	3,000	3,000
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	240,000	240,000	240,000	240,000
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
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	244,500	243,000	243,000	243,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	285,000	230,000	290,000	250,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
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	285,000	230,000	290,000	250,000
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)	-40,500	13,000	-47,000	-7,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	351,200	310,700	323,700	276,700
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	351,200	310,700	323,700	276,700
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	310,700	323,700	276,700	269,700
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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/	310,700	323,700	276,700	269,700

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.