

Bremerton School District No.100

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	83,361,998	356,841	3,231,709	6,962,937	271,702
Total Appropriation (Expenditures)	80,785,995	428,099	4,302,884	7,503,400	300,000
Other Financing Uses--Transfers Out (G.L. 536)	161,891	XXXX	0	0	0
Other Financing Uses (G.L. 535)	900,000	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,514,112	-71,258	-1,071,175	-540,463	-28,298
Beginning Total Fund Balance	9,087,777	280,000	2,400,334	771,800	419,514
Ending Total Fund Balance	10,601,889	208,742	1,329,159	231,337	391,216
SECTION B: EXCESS LEVIES FOR 2019 COLLECTION					
Excess levies approved by voters for 2019 collection	6,652,154	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2019 collection after rollback	6,652,154	XXXX	2,025,000	2,850,000	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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,123.48		5,064.10		5,077.00	
FTE Certificated Employees	387.304		384.649		392.449	
FTE Classified Employees	226.333		234.098		228.927	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	64,898,081		69,793,181		83,361,998	
Total Expenditures	64,452,436		70,300,277		80,785,995	
Total Beginning Fund Balance	10,564,122		9,988,667		9,087,777	
Total Ending Fund Balance	10,951,887		8,973,688		10,601,889	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	30,941,458	48.01	32,897,604	46.80	37,781,726	46.77
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	8,659,944	13.44	9,324,106	13.26	10,733,987	13.29
Vocational Instruction	2,808,174	4.36	3,297,784	4.69	3,771,350	4.67
Skill Center Instruction	2,198,007	3.41	1,929,328	2.74	2,407,712	2.98
Compensatory Education	4,208,110	6.53	4,919,506	7.00	6,016,563	7.45
Other Instructional Programs	1,417,613	2.20	3,172,079	4.51	3,705,068	4.59
Community Services	302,750	0.47	172,527	0.25	206,646	0.26
Support Services	13,916,379	21.59	14,587,343	20.75	16,162,943	20.01
Total - Program Groups	64,452,436	100.00	70,300,277	100.00	80,785,995	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	37,434,564	58.08	42,919,040	61.05	51,525,534	63.78
Teaching Support	7,282,063	11.30	7,071,750	10.06	7,135,121	8.83
Other Supportive Activities	11,691,320	18.14	11,691,287	16.63	13,155,588	16.28
Building Administration	3,787,089	5.88	4,048,631	5.76	4,266,970	5.28
Central Administration	4,257,399	6.61	4,569,569	6.50	4,702,782	5.82
Total - Activity Groups	64,452,436	100.00	70,300,277	100.00	80,785,995	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	27,337,226	42.41	26,942,618	38.33	32,304,824	39.99
Classified Salaries	11,026,754	17.11	10,856,580	15.44	12,902,608	15.97

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	14,704,479	22.81	16,295,544	23.18	18,062,686	22.36
Supplies, Instructional Resources and Noncapitalized Items	4,156,188	6.45	7,849,395	11.17	8,275,730	10.24
Purchased Services	6,645,423	10.31	8,149,240	11.59	9,031,247	11.18
Travel	252,202	0.39	206,900	0.29	208,900	0.26
Capital Outlay	330,164	0.51	0	0.00	0	0.00
Total - Objects	64,452,436	100.00	70,300,277	100.00	80,785,995	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	421.82	420.00	400.00
2. Grade 1	398.24	406.80	446.00
3. Grade 2	416.50	376.00	396.00
4. Grade 3	476.62	424.40	359.00
5. Grade 4	409.44	454.30	379.00
6. Grade 5	399.50	423.20	447.00
7. Grade 6	345.19	365.60	370.00
8. Grade 7	323.94	320.20	357.00
9. Grade 8	313.08	313.00	343.00
10. Grade 9	352.59	294.50	325.00
11. Grade 10	290.03	281.90	307.00
12. Grade 11 (excluding Running Start)	322.81	353.00	357.00
13. Grade 12 (excluding Running Start)	376.82	353.20	341.00
14. SUBTOTAL	4,846.58	4,786.10	4,827.00
15. Running Start	56.19	58.00	50.00
16. Dropout Reengagement Enrollment	36.10	30.00	35.00
17. ALE Enrollment	184.61	190.00	165.00
18. TOTAL K-12	5,123.48	5,064.10	5,077.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	387.304	384.649	392.449
2. General Fund FTE Classified Employees /4	226.333	234.098	228.927

1/ Enrollment are the average counts at school year's 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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,588,558	11,801,657	9,025,807
2000 Local Nontax Support	1,293,098	1,314,351	1,327,000
3000 State, General Purpose	36,521,221	37,733,141	49,282,940
4000 State, Special Purpose	10,090,256	11,970,486	16,336,513
5000 Federal, General Purpose	184,040	254,000	290,500
6000 Federal, Special Purpose	5,220,467	6,719,546	7,099,238
7000 Revenues from Other School Districts	300	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	140	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	64,898,081	69,793,181	83,361,998
EXPENDITURES			
00 Regular Instruction	30,941,458	32,897,604	37,781,726
10 Federal Stimulus	0	0	0
20 Special Education Instruction	8,659,944	9,324,106	10,733,987
30 Vocational Education Instruction	2,808,174	3,297,784	3,771,350
40 Skill Center Instruction	2,198,007	1,929,328	2,407,712
50 and 60 Compensatory Education Instruction	4,208,110	4,919,506	6,016,563
70 Other Instructional Programs	1,417,613	3,172,079	3,705,068
80 Community Services	302,750	172,527	206,646
90 Support Services	13,916,379	14,587,343	16,162,943
B. TOTAL EXPENDITURES	64,452,436	70,300,277	80,785,995
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	57,880	507,883	161,891
D. OTHER FINANCING USES (G.L.535) 2/	0	0	900,000
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	387,765	-1,014,979	1,514,112
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	120,000	120,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	88,424	88,424	385,000
G.L.825 Restricted for Skill Center	0	65,494	0
G.L.828 Restricted for Carryover of Food Service Revenue		450,000	450,000
G.L.830 Restricted for Debt Service	256,000	256,000	161,982
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	193,175	193,175	360,000
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.875 Assigned to Contingencies	3,307,000	3,307,000	4,500,000
G.L.884 Assigned to Other Capital Projects	2,000,000	1,835,748	500,000
G.L.888 Assigned to Other Purposes	1,550,000	1,550,000	0
G.L.890 Unassigned Fund Balance	530,423	112,031	720,000
G.L.891 Unassigned to Minimum Fund Balance Policy		2,010,795	2,010,795
F. TOTAL BEGINNING FUND BALANCE	10,564,122	9,988,667	9,087,777
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	327,528	300,500	350,000
G.L.825 Restricted for Skill Center	0	69,494	0
G.L.828 Restricted for Carryover of Food Service Revenue	450,000	450,000	0
G.L.830 Restricted for Debt Service	209,000	180,000	200,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	477,890	300,000	350,000
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.875 Assigned to Contingencies	5,491,388	1,297,000	4,500,000
G.L.884 Assigned to Other Capital Projects	200,000	2,050,000	250,000
G.L.888 Assigned to Other Purposes	1,155,640	550,000	0
G.L.890 Unassigned Fund Balance	626,646	1,765,899	2,551,879
G.L.891 Unassigned to Minimum Fund Balance Policy	2,013,795	2,010,795	2,400,010
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,951,887	8,973,688	10,601,889

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

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SUMMARY OF GENERAL 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. 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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	11,587,404	11,800,470	9,024,709
1300 Sale of Tax Title Property	102	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,052	1,187	1,098
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,588,558	11,801,657	9,025,807
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	42,181	55,000	53,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	120	0	5,000
2145 Skill Center Tuitions and Fees	147,500	135,000	140,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	4,805	6,000	6,000
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	9,183	9,000	14,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	78	0	10,000
2245 Skill Center, Sales of Goods, Supplies and Services	41,223	50,000	45,000
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	176,775	200,000	220,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	398,970	405,851	420,000
2300 Investment Earnings	85,182	57,000	90,000
2400 Interfund Loan Interest Earnings	11,241	20,000	15,000
2500 Gifts and Donations	40,015	40,000	40,000
2600 Fines and Damages	7,212	8,000	8,000
2700 Rentals and Leases	108,035	107,000	107,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	177,446	131,500	133,500
2910 E-Rate	43,133	90,000	20,000
2000 TOTAL LOCAL SUPPORT NONTAX	1,293,098	1,314,351	1,327,000
STATE, GENERAL PURPOSE			
3100 Apportionment	32,734,877	34,306,652	45,753,813

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	1,139,132	1,126,489	1,542,927
3300 Local Effort Assistance	2,647,212	2,300,000	1,986,200
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	36,521,221	37,733,141	49,282,940
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,518,274	4,991,050	7,180,438
4122 Special Ed-Infants and Toddlers-State	494,454	511,070	789,466
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,577,234	2,490,939	3,442,243
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	773,371	1,035,000	1,016,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	272,938	314,556	529,522
4174 Highly Capable	50,448	110,996	154,362
4188 Childcare	0	0	0
4198 School Food Services	77,810	86,000	42,300
4199 Transportation--Operations	1,550,875	1,550,875	2,037,582
4300 Other State Agencies, Unassigned	774,854	880,000	1,144,600
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 Speical 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	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,090,256	11,970,486	16,336,513
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	110,327	185,000	220,000
5329 Impact Aid, Special Education Funding	21,231	15,000	15,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	52,482	54,000	55,500
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	184,040	254,000	290,500
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	9,455	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,137,127	1,138,475	1,143,857
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	45,798	35,000	35,000
6146 Skill Center	39,725	20,000	20,000
6151 Disadvantaged ESEA Disadvantaged, Fed	1,253,222	1,201,967	1,292,846
6152 School Improve, Fed Other Title Grants under ESEA, Fed	360,369	183,982	180,000
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)	30,228	29,079	27,535
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	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	1,703,630	1,600,000	1,640,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	33,276	60,000	70,000
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
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	6,982	9,000	10,000
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
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	483,110	2,252,043	2,530,000
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	117,545	190,000	150,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,220,467	6,719,546	7,099,238
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	300	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	300	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	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 ENTITIES	0	0	0
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	140	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	140	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	64,898,081	69,793,181	83,361,998

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EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	29,634,006	31,520,012	36,150,755
02 Alternative Learning Experience	968,928	1,018,460	1,222,693
03 Basic Education - Dropout Reengagement	338,525	359,132	408,278
00 TOTAL REGULAR INSTRUCTION	30,941,458	32,897,604	37,781,726
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,125,905	7,772,170	8,867,366
22 Special Education, Infants and Toddlers, State	458,400	471,756	675,698
24 Special Education, Supplemental, Federal	1,075,639	1,065,180	1,175,923
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	15,000	15,000
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,659,944	9,324,106	10,733,987
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,046,083	2,397,564	2,679,841
34 Middle School Career and Technical Education, State	718,473	866,887	1,058,259
38 Vocational, Federal	43,618	33,333	33,250
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,808,174	3,297,784	3,771,350
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	2,160,007	1,911,278	2,389,662
46 Skill Center, Federal	38,000	18,050	18,050
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	2,198,007	1,929,328	2,407,712
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,183,279	1,111,469	1,276,098
52 Other Title Grants under ESEA-Federal	340,419	183,766	166,663
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,637,675	2,304,077	3,083,477
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Bremerton School District No.100

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	752,879	1,010,000	1,010,000
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	29,635	28,509	27,176
65 Transitional Bilingual, State	253,740	273,414	444,879
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	10,485	8,271	8,270
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,208,110	4,919,506	6,016,563
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	18,163	31,234	31,232
74 Highly Capable	50,296	103,800	129,700
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,349,155	3,037,045	3,544,136
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,417,613	3,172,079	3,705,068
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	302,750	172,527	206,646
80 TOTAL COMMUNITY SERVICES	302,750	172,527	206,646
SUPPORT SERVICES			
97 District-wide Support	10,067,667	10,458,109	11,624,059
98 School Food Services	2,140,153	2,348,937	2,501,301
99 Pupil Transportation	1,708,559	1,780,297	2,037,583
90 TOTAL SUPPORT SERVICES	13,916,379	14,587,343	16,162,943
TOTAL PROGRAM EXPENDITURES	64,452,436	70,300,277	80,785,995

Bremerton School District No.100

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	36,150,755	161,550		20,224,489	3,522,246	9,114,167	1,956,893	1,160,810	10,600	0
02 ALE	1,222,693	0		762,819	105,447	329,829	24,098	500	0	0
03 Basic Education - Dropout Reengagement	408,278	0		237,700	22,396	87,182	5,000	56,000	0	0
TOTAL REGULAR INSTRUCTION	37,781,726	161,550		21,225,008	3,650,089	9,531,178	1,985,991	1,217,310	10,600	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	8,867,366	0		3,556,817	2,025,454	2,464,078	13,400	782,617	25,000	0
22 Sp Ed, I&T, St	675,698	0		7,858	0	1,640	0	666,200	0	0
24 Sp Ed, Sup, Fed	1,175,923	0		834,416	0	321,507	0	20,000	0	0
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	15,000	0		0	0	0	15,000	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	10,733,987	0		4,399,091	2,025,454	2,787,225	28,400	1,468,817	25,000	0
31 Voc, Basic, St	2,679,841	0		1,403,131	88,231	527,479	661,000	0	0	0
34 MidSchCar/Tec	1,058,259	0		523,593	59,479	228,787	1,200	245,200	0	0
38 Voc, Fed	33,250	0		0	0	0	33,250	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Bremerton School District No.100

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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,771,350	0		1,926,724	147,710	756,266	695,450	245,200	0	0
45 Skil Cnt, Bas, St	2,389,662	0	0	1,070,870	359,421	585,171	199,200	140,000	35,000	0
46 Skill Cntr, Fed	18,050	0	0	0	0	0	18,050	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	2,407,712	0	0	1,070,870	359,421	585,171	217,250	140,000	35,000	0
51 ESEA Disadvantaged, Federal	1,276,098	0		756,801	47,090	290,819	181,388	0	0	0
52 Other Title Grants under ESEA -Federal	166,663	0	0	92,110	0	26,153	48,400	0	0	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	3,083,477	0		1,778,310	24,223	653,144	622,000	5,800	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,010,000	0		0	0	0	1,010,000	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	27,176	0		1,269	631	1,075	24,201	0	0	0
65 Tran Biling, St	444,879	0		47,922	148,257	113,700	135,000	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Bremerton School District No.100

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
68 Ind Ed, Fd, ED	8,270	0		0	0	0	8,270	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,016,563	0	0	2,676,412	220,201	1,084,891	2,029,259	5,800	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	31,232	0		5,000	0	1,232	25,000	0	0	0
74 Highly Capable	129,700	0		0	0	0	129,700	0	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	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	3,544,136	0		742,978	131,452	327,526	255,680	2,086,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,705,068	0		747,978	131,452	328,758	410,380	2,086,500	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
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	206,646	0	0	19,263	98,730	43,653	10,000	35,000	0	0
TOTAL COMMUNITY SERVICES	206,646	0	0	19,263	98,730	43,653	10,000	35,000	0	0
97 Distwide Suppt	11,624,059	4,700	-160,000	239,478	4,395,644	1,907,694	1,634,000	3,471,743	130,800	0
98 Schl Food Serv	2,501,301	750	-7,000	0	804,602	482,449	1,115,000	102,000	3,500	0
99 Pupil Transp	2,037,583	0	0	0	1,069,305	555,401	150,000	258,877	4,000	0

Bremerton School District No.100

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
TOTAL SUPPORT SERVICES	16,162,943	5,450	-167,000	239,478	6,269,551	2,945,544	2,899,000	3,832,620	138,300	0
OBJECT TOTALS	80,785,995	167,000	-167,000	32,304,824	12,902,608	18,062,686	8,275,730	9,031,247	208,900	0

Bremerton School District No.100

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	199,074	XXXXX	167,000	XXXXX	167,000	XXXXX
(1) Credit Transfers	-199,074	XXXXX	-167,000	XXXXX	-167,000	XXXXX
(2) Certificated Salaries	27,337,226	42.41	26,942,618	38.33	32,304,824	39.99
(3) Classified Salaries	11,026,754	17.11	10,856,580	15.44	12,902,608	15.97
(4) Employee Benefits and Payroll Taxes	14,704,479	22.81	16,295,544	23.18	18,062,686	22.36
(5) Supplies and Materials	4,156,188	6.45	7,849,395	11.17	8,275,730	10.24
(7) Purchased Services	6,645,423	10.31	8,149,240	11.59	9,031,247	11.18
(8) Travel	252,202	0.39	206,900	0.29	208,900	0.26
(9) Capital Outlay	330,164	0.51	0	0.00	0	0.00
TOTAL EXPENDITURES	64,452,436	100.00	70,300,277	100.00	80,785,995	100.00

Bremerton School District No.100

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	36,608,085	56.80	42,215,082	60.05	50,800,285	62.88
28 Extracur	623,514	0.97	593,958	0.84	615,249	0.76
29 Pmt to SD	202,965	0.31	110,000	0.16	110,000	0.14
TOTAL TEACHING ACTIVITIES	37,434,564	58.08	42,919,040	61.05	51,525,534	63.78
TEACHING SUPPORT						
22 Lrn Resrc	787,446	1.22	813,616	1.16	856,802	1.06
24 Guid/Coun	1,259,944	1.95	1,431,898	2.04	1,534,502	1.90
25 Pupil M/S	469,380	0.73	410,606	0.58	482,792	0.60
26 Health	2,504,107	3.89	2,943,926	4.19	2,753,307	3.41
31 InstProDev	1,948,139	3.02	1,291,582	1.84	1,319,277	1.63
32 Inst Tech	188,206	0.29	168,140	0.24	170,659	0.21
33 Curriculum	458,400	0.71	11,982	0.02	17,782	0.02
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	7,282,063	11.30	7,071,750	10.06	7,135,121	8.83
OTHER SUPPORT ACTIVITIES						
42 Food	1,025,103	1.59	1,071,263	1.52	1,050,000	1.30
44 Operation	978,888	1.52	1,051,346	1.50	1,239,654	1.53
49 Transfers	-4,379	-0.01	-7,000	-0.01	-7,000	-0.01
52 Operation	1,242,499	1.93	1,337,753	1.90	1,608,749	1.99
53 Maintnce	73,503	0.11	81,778	0.12	89,405	0.11
56 Insurance	51,997	0.08	55,000	0.08	55,000	0.07
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	162,023	0.25	180,286	0.26	181,480	0.22
63 Oper Bldg	2,154,083	3.34	2,089,296	2.97	2,858,603	3.54
64 Maintnce	1,605,345	2.49	1,806,758	2.57	1,819,898	2.25
65 Utilities	1,202,677	1.87	1,124,000	1.60	1,174,000	1.45
67 Bldg Secu	163,210	0.25	21,000	0.03	14,000	0.02
68 Insurance	593,329	0.92	600,000	0.85	600,000	0.74
72 Info Sys	2,096,621	3.25	1,998,560	2.84	2,137,969	2.65
73 Printing	-5,478	-0.01	-1,956	0.00	24,229	0.03
74 Warehouse	103,894	0.16	106,464	0.15	131,681	0.16
75 Mtr Pool	27,022	0.04	27,000	0.04	27,000	0.03
83 Interest	0	0.00	0	0.00	0	0.00

Bremerton School District No.100

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
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	220,983	0.34	149,739	0.21	150,920	0.19
TOTAL OTHER SUPPORT ACTIVITIES	11,691,320	18.14	11,691,287	16.63	13,155,588	16.28
UNIT ADMINISTRATION						
23 Princ Off	3,787,089	5.88	4,048,631	5.76	4,266,970	5.28
TOTAL UNIT ADMINISTRATION	3,787,089	5.88	4,048,631	5.76	4,266,970	5.28
CENTRAL ADMINISTRATION						
11 Bd of Dir	203,171	0.32	333,465	0.47	366,799	0.45
12 Supt Off	322,994	0.50	289,079	0.41	344,423	0.43
13 Busns Off	822,986	1.28	995,487	1.42	959,068	1.19
14 HR	587,261	0.91	584,653	0.83	573,216	0.71
15 Pblc Rltn	169,490	0.26	178,290	0.25	182,122	0.23
21 Supv Inst	1,566,954	2.43	1,535,269	2.18	1,538,714	1.90
41 Supervisn	186,450	0.29	233,328	0.33	218,647	0.27
51 Supervisn	198,036	0.31	195,766	0.28	174,429	0.22
61 Supv Bldg	200,057	0.31	224,232	0.32	345,364	0.43
TOTAL CENTRAL ADMINISTRATION	4,257,399	6.61	4,569,569	6.50	4,702,782	5.82
TOTAL EXPENDITURES	64,452,436	100.00	70,300,277	100.00	80,785,995	100.00

Bremerton School District No. 100

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	331.999	84.60	69.180	30.32
28 Extracurricular	0.800	0.20	0.183	0.08
TOTAL TEACHING ACTIVITIES	332.799	84.80	69.363	30.40
TEACHING SUPPORT				
22 Learning Resources	6.190	1.58	2.937	1.29
24 Guidance and Counseling	11.000	2.80	2.858	1.25
25 Pupil Management and Safety	0.000	0.00	6.956	3.05
26 Health/Related Services	16.650	4.24	6.715	2.94
31 InstProDev	4.480	1.14	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	1.500	0.66
TOTAL TEACHING SUPPORT	38.320	9.76	20.966	9.19
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	15.469	6.78
52 Operations	XXXXX	XXXXX	15.583	6.83
53 Maintenance	XXXXX	XXXXX	1.000	0.44
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.44
63 Operation of Buildings	XXXXX	XXXXX	30.000	13.15
64 Maintenance	XXXXX	XXXXX	11.000	4.82
72 Information Systems	0.000	0.00	8.333	3.65
73 Printing	0.000	0.00	1.000	0.44
74 Warehousing and Distribution	0.000	0.00	1.276	0.56
91 Public Activities	XXXXX	XXXXX	1.116	0.49
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	85.777	37.59
UNIT ADMINISTRATION				
23 Principal's Office	15.200	3.87	25.077	10.99
TOTAL UNIT ADMINISTRATION	15.200	3.87	25.077	10.99
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.25	0.000	0.00
13 Business Office	0.000	0.00	7.348	3.22
14 Human Resources	0.000	0.00	4.567	2.00
15 Public Relations	0.000	0.00	1.000	0.44

Bremerton School District No. 100

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
21 Supervision - Instruction	5.130	1.31	7.574	3.32
41 Supervision - Nutrition Services	0.000	0.00	2.000	0.88
51 Supervision - Transportation	0.000	0.00	1.505	0.66
61 Supervision - Building	0.000	0.00	3.000	1.31
TOTAL CENTRAL ADMINISTRATION	6.130	1.56	26.994	11.83
TOTAL FTE STAFF	392.449	100.00	228.177	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.

Bremerton School District No.100

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	162,012	168,066	168,066
200 Athletics	83,993	80,750	80,750
300 Classes	18,529	15,000	15,000
400 Clubs	49,938	90,025	90,025
600 Private Moneys	0	3,000	3,000
A. TOTAL REVENUES	314,472	356,841	356,841
EXPENDITURES			
100 General Student Body	164,508	129,579	129,579
200 Athletics	120,066	149,850	149,850
300 Classes	16,855	20,500	20,500
400 Clubs	43,091	125,170	125,170
600 Private Moneys	60	3,000	3,000
B. TOTAL EXPENDITURES	344,579	428,099	428,099
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-30,108	-71,258	-71,258
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	345,119	321,785	280,000
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	345,119	321,785	280,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	315,011	250,527	208,742
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	315,011	250,527	208,742

Bremerton School District No.100

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Bremerton School District No.100

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,109,506	4,221,952	3,051,818
2000 Local Nontax Support	14,082	18,000	18,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	57,880	57,883	161,891
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,181,468	4,297,835	3,231,709
EXPENDITURES			
Matured Bond Expenditures	2,628,335	2,572,044	2,572,044
Interest on Bonds	1,584,545	1,720,840	1,720,840
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	4,212,880	4,302,884	4,302,884
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)	-31,412	-5,049	-1,071,175
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,512,524	0	2,400,334
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	2,512,524	0	2,400,334
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,481,112	-7,936	2,496,406
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	2,887	0

Bremerton School District No.100

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	-1,167,247
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,481,112	-5,049	1,329,159

Bremerton School District No.100

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	4,108,788	4,221,403	3,050,631
1300 Sale of Tax Title Property	36	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	682	549	1,187
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,109,506	4,221,952	3,051,818
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	14,082	18,000	18,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	14,082	18,000	18,000
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
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	57,880	57,883	161,891
9000 TOTAL OTHER FINANCING SOURCES	57,880	57,883	161,891
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,181,468	4,297,835	3,231,709

Bremerton School District No.100

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,462,103	2,860,707	2,822,565
2000 Local Nontax Support	124,831	105,372	105,372
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	2,230,008	3,135,000	3,135,000
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	0	450,000	900,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,816,942	6,551,079	6,962,937
EXPENDITURES			
10 Sites	495,351	150,000	44,600
20 Buildings	1,740,752	6,250,000	5,130,000
30 Equipment	508,639	280,000	2,322,500
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	7,000	6,300
B. TOTAL EXPENDITURES	2,755,982	6,687,000	7,503,400
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)	2,060,960	-135,921	-540,463
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	187,749	0	171,800
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	-1,965,365	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Bremerton School District No.100

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	600,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	-1,777,616	0	771,800
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	136,449	0	171,800
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.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	-7,200	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	146,895	0	59,537
G.L.890 Unassigned Fund Balance	0	-128,721	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	283,344	-135,921	231,337

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.

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

Bremerton School District No.100

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	2,461,591	2,860,158	2,822,565
1300 Sale of Tax Title Property	26	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	487	549	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,462,103	2,860,707	2,822,565
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	4,814	3,348	3,348
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	20,003	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	79,066	57,024	57,024
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	20,949	45,000	45,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	124,831	105,372	105,372
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	192,039	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	2,000,000	2,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	2,037,969	1,135,000	1,135,000
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,230,008	3,135,000	3,135,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Bremerton School District No.100

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	900,000
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	450,000	0
9000 TOTAL OTHER FINANCING SOURCES	0	450,000	900,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,816,942	6,551,079	6,962,937

Bremerton School District No.100

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	3,858	1,002	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	1,002
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	302,155	270,700	270,700
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	4,790	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	310,803	271,702	271,702
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	310,803	271,702	271,702

Bremerton School District No.100

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	507,021	300,000	300,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	507,021	300,000	300,000
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)	-196,217	-28,298	-28,298
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	419,514	419,514
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	623,312	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	623,312	419,514	419,514
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	427,094	391,216	391,216
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/	427,094	391,216	391,216

Bremerton School District No.100

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 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.