North Kitsap School District

Budget Summary

FY 2021-2022

August 26, 2021

I. Executive Summary

Contained In this document is the North Kitsap School District (NKSD) budget presentation for the 2021-2022 school year. Operations during the 2020-2021 school year are ending with some relief from the turmoil and uncertainty caused by the Coronavirus pandemic and the modified school operation for the school year. That uncertainty is expected to continue to affect operations, revenues, and expenditures in the 2021-2022 school year but to a much lesser degree.

The budget document for the 2021-2022 school year was prepared with the best estimates of normal operations continuing with known COVID modifications. The large majority of the federal Elementary and Secondary School Relief (ESSER) funding was planned to add additional teaching staff to support full-time library support at the secondary schools, intervention and graduation support at the secondary schools, Technology Teachers on Special Assignment, and Achievement Via Individual Determination Teachers on Special Assignment. Since the federal funding is one-time funding, it was planned to be as evenly spent over the upcoming 2-year grant period as possible. In addition to the dedicated federal staffing, staffing ratios for general education classrooms were lowered slightly to assist with post-school closure and pandemic modified school schedules from the 2019-2020 and 2020-2021 school years.

Enrollment projections in a typical year are challenging, and enrollment projections during an ongoing pandemic are even more so. For the 2020-2021, school year enrollment was approximately 500 students less than an average year. As of August 2021, overall enrollment appears to be roughly equal to the overall total enrollment projections, which are less than an average year if the pandemic did not occur. However, the enrollment return at the high school level appears to be more than projected, while the enrollment at elementary, particularly at Kindergarten and First grade, are less than projected.

In the 2020-2021 school year, NKSD formed the North Kitsap Online Academy (NKOA) as a learning option for families during the coronavirus pandemic. Over 700 students took advantage of that opportunity. For the upcoming year, enrollment in the NKOA is currently less than 200 students. Changes in state definition learning requirements and funding require the NKOA to be classified as an Alternative Learning Experience (ALE) program by the state. As such, it was merged with the NKSD Parent Assisted Learning ALE program that existed before the pandemic.

Normal year budget concerns

One challenge for NKSD is that the financial position, expected federal revenues, local levy authority, and staff experience for each of the 5 Kitsap school districts vary significantly. Each year the school district encounters increased inflationary costs in both supplies & services and salaries & benefits. This situation gives additional pressure to ensure that NKSD pays competitively with neighboring school districts.

For the upcoming 2021-2022 school, the projected increasing costs for employee compensation and health care are higher than anticipated increases in revenue from all sources. Expenditures are rising more quickly than projected revenues leads to a continued gap between expenses and revenue that is expected to continue considerable deficit spending in future years. Currently, NKSD can buffer deficit spending by utilizing fund balance. However, by the 2023-2024 school year, expenditures and revenues will need to be balanced to maintain adequate fund balance reserves.

Coronavirus Impacts

The impacts of Coronavirus on the North Kitsap School District have been varied. Some expenses have increased while others have decreased. The majority of school funding depends on students sitting in seats for instruction, eating meals, and riding busses. While overall revenues have been less, NKSD has reacted to that by reducing expenses where possible. Those adjustments and unplanned state stabilization funding have made the current fund balance more than normal. This extra fund balance will allow a transition back into normal operations and support the previously mentioned deficit spending for a short amount of time. As school operations return to more normal, expenses are expected to return to normal with increases for inflation and increased operating costs due to coronavirus modifications. Additionally, revenue loss for facility rentals and general fees is likely to continue to a lesser extent.

Recent school funding changes

While changes of the past legislative sessions have resulted in more revenue coming to the school district via state taxes, there has been an offsetting reduction in local levy authority. NKSD voters approved a 4-year levy planned at the lower $1.50 rate to be collected between calendar years 2019 and 2022. Generally speaking, the long-term sum of increases and reductions are near net neutral when considering projected inflationary and health care cost increases. The forecast for legislatively mandated changes related to SEBB has been and is continued to be increased unfunded costs for the school district.

During the previous legislative sessions, there have been many changes to school funding. Below is a summary of events and recent changes.

- 2017 Legislative Session– McCleary "fix" to school funding
    - Additional funding allocated to K-12 education with no change in the paradoxically named "Prototypical" Funding Model.
    - Reduction in local Levy authority to $1.50/($1000-assessed value) for NKSD
    - Funding changes designed to be phased in to smooth the unevenness created by the state and school district fiscal years and calendar-based tax year
    - Legislation to enact health care benefits for the School Employee Benefit Board (SEBB)
- 2017 Supreme court decision
    - A decision that the McCleary funding was "too late" per the previous court-ordered deadlines
- 2018 Spring - NKSD passed a 4-year local support levy and a 4-year capital levy
- 2018 Legislation Session
    - Acceleration of full-funding of the McCleary "fix" to apply to the 2018-2019 school year
- 2018 Fall -Substantial increases in comparable and competitive salaries for all school district employees in the Kitsap Peninsula as well as statewide
- 2019 Legislation Session
    - Final implementation of SEBB with a funding rate that is lower than expected costs by the state Health Care Authority
    - Increase in local Levy Authority for future elections

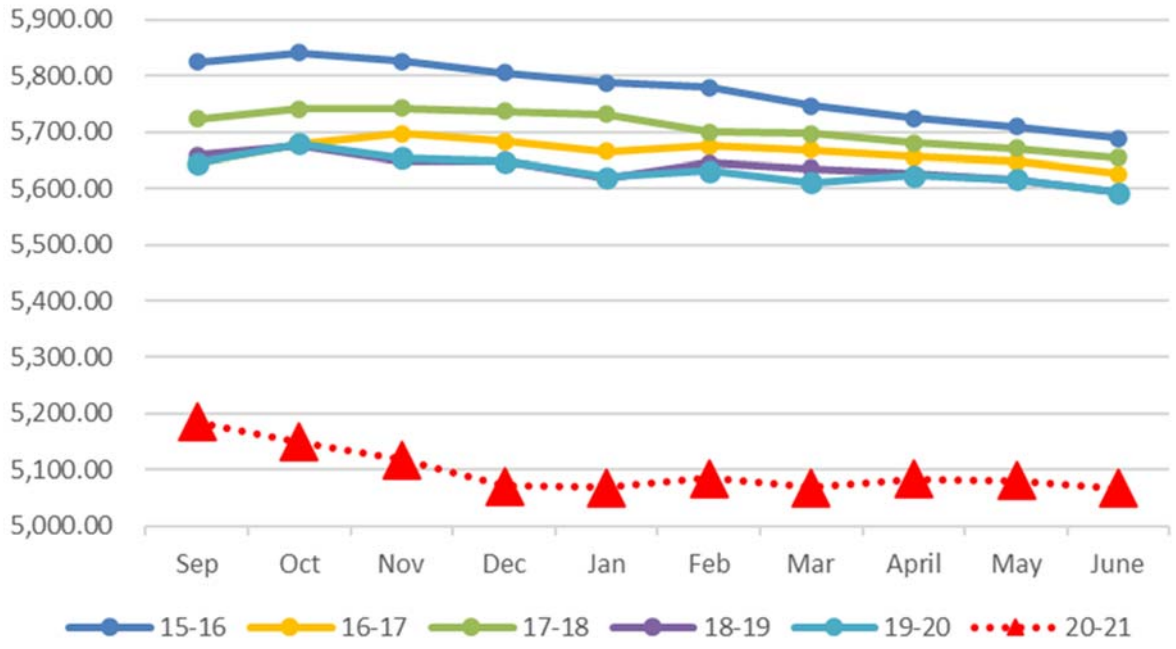
During the spring 2018 election NKSD, voters also approved a capital levy after retiring all the previous capital bond program payments. The capital project program allows for critical repairs related to health-comfort & safety, upgrades in security, and upgrades of technology infrastructure and instructional devices.

Enrollment

Student enrollment is the primary driver of revenue for the school district. Enrollment in North Kitsap School District has been declining for several years. Due to the impacts of the Coronavirus, the 2020-2021 actual attendance was approximately 500 student FTE lower than the previous school year. Much of the loss of enrollment was due to families opting to home-school their children. The early grades were most impacted.

Forecasts for the 2021-2022 school year are conservative, with the prediction that some students will return after school returns to normal after the coronavirus pandemic. However, recovery to a regular enrollment is expected to take a few years. So far, secondary students are returning more quickly than elementary students. This is likely directly linked to the availability of vaccines for older children.

Future forecast projections indicate a potential for slight growth in the future. However, within the school district's boundary, some shifts in geography and grade level are taking place. We continue to observe new housing development in and near Poulsbo. With the taxpayer-funded fast ferry coming to Kingston, there exists a high potential for enrollment growth in the Kingston area.



Local Tax Base

North Kitsap School District currently has an operational and capital levy that were passed starting in the 2019 tax year. The taxing assessed property value for the school district continues to rise both in increases in current property values along with improvements and developments that increase the based taxing district assessed value. Below are the current and projected rates with a preliminary assessed value for 2022. Of note, the Assessed Value of the taxing district continues to rise faster than the previous voted authorized levied amount giving the result that the taxing rate is going down.

Year	Operational Levy ($ per $1000 assessed value)	Capital Levy ($ per $1000 assessed value)
2021	1.34	1.09
2022*	1.25	1.02

*estimated

Uses of Local Tax Levies

North Kitsap School District uses its local revenues from Operational levies to supplement revenues provided by state and local sources. The last few years of legislation would imply the K-12 education in Washington State is fully funded by legislatively and administratively introducing terms such as the "prototypical" funding model and "enrichment" levies. These misnomers confuse what is funded by the state-level taxing and what is funded by local levy taxing.

In the end both the Full Time Equivalent (FTE) staff, as well as the funding allocated per staff FTE allocated in the prototypical funding model, are not sufficient to competitively attract and retain staff, maintain compliance with all mandated requirements, and fulfill the essential goal of providing education consistent with the strategic goals of the school board.

Below are selected examples of state and local funding levels.

Prototypical Model category	% State/Federal Funded	% Local Levy Funded
Teachers	95%	5%
Principals	89%	11%
Special Education Program	85%	15%
School Safety Personnel	15%	85%
School Nurse (0.91 FTE funded)	32%	68%
Technology Personnel	24%	74%
Custodial Personnel	77%	23%
Grounds – Maintenance Personnel	62%	38%
Transportation Program	87%	13%
Food & Nutrition Services Program	89%	11%
Utilities & Insurance	65%	35%

These examples are not a comprehensive list as the allocation formulas categories do not always align well with required accounting procedures and make a direct comparison in all categories sometimes challenging.

Budget Development

The primary function of the budget is to set the overall expenditure limit for the fiscal year separated by each specific fund. As in past years, the general fund budget includes an extra $3,000,000 in additional revenue and expenditure capacity should the district have unforeseen revenues or expenses. The budget also provides a planning tool of expenditures delineated by program, activity, and expenditure object. During fiscal year execution, revenues and expenditures are monitored, and adjustments made where necessary.

During this budget cycle, the development of the budget has been a culmination of information and inputs from several sources. These included some of the following:

- Leadership Team Survey
    - If reductions needed, what should be reduced (District, Building/Department)
- District Service Council –Survey, Discussion, Prioritization inputs
- Finance Advisory Committee consultation
- Discussion with the School Board

Budget Guidelines

The following guidelines were developed during the 2018-2019 budget development process. These guidelines were used during the budgeting 2021-2022 development to determine the areas for possible reductions in the upcoming budget year:

1. Consistent with the district Strategic Plan and Board Goals
2. Other identified priorities
    a. What's best for kids (today, tomorrow, and sustainable future)
    b. Competitive compensation for employees (today, tomorrow, and sustainable future)
3. Avoid committing to recurring costs without recurring revenue source to support
    a. Salary raises now must be sustainable into the foreseeable future
    b. Hiring extra personnel with revenue anomalies is not sustainable

Budget Analysis

To materialize these guidelines, historical trends of budget expenditures were analyzed over the past several years to develop targets for the overall general fund budget when disaggregated by the various activity and objects components. These targets are shown below:

When separated by Object:

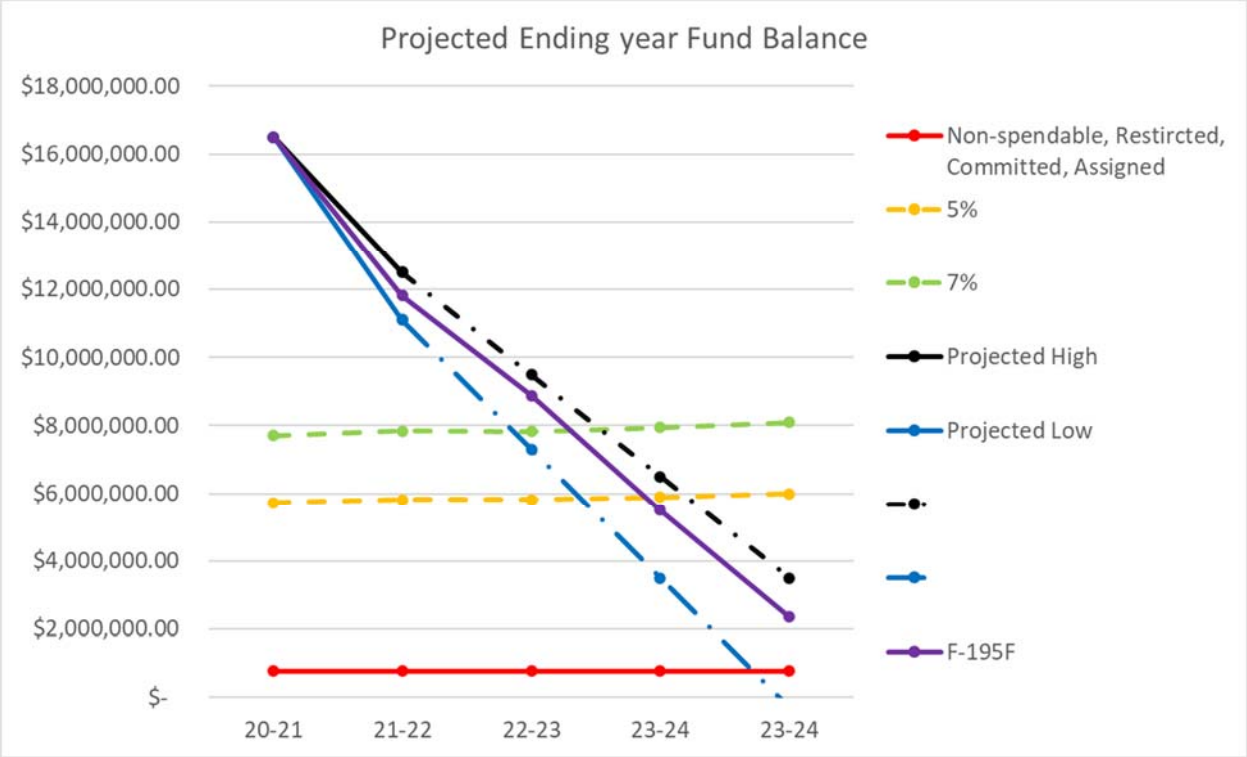
- Salary & Benefits / Supplies and Services breakdown
    - Target 84%/16% with a limit of 86%/14%

When separated by Activity:

- Teaching and teaching support – Target 68%, no more than 2% variance
    - Teaching, Library, Counseling, Health Services, Student management, Professional Development, Extra-curricular
- Other Support– Target 19%, no more than 1% variance
    - Maintenance, Grounds, Custodial, Utilities, Building Security, Insurance, Food Service, Transportation, Technology, Facility Rental
- School Building Administration – 6%, no more than 1% variance
    - Principals and Office staff
- District-wide administration - 7%, no more than 0.2% variance
    - Board expenses, Superintendent, Business office, Human Resources, Public Affairs, Payroll, Purchasing, Accounts Payable, Accounts receivable, Certificated Administration (Special Education, Federal Programs, Career-Tech Education, Alternative Learning Experience, Native American Education, Bilingual Education , Student Support, Curriculum, Elementary, Secondary), Classified Administration (Food Service, Transportation, Maintenance, Technology, Finance, Human Resources)

While these guidelines are not set in stone, they provide a means for checking the general fund budget's stability, feasibility, and overall operational balance.

General Fund projection



Future year General Fund Forecast

The recent legislative changes now require a four-year budget outlook to be presented to the board for budget adoption. The OSPI four-year budget application is included as a separate document with the budget adoption. In that document, projected enrollment is taken into account.

The assumptions in the future year forecasts are:

1. Cost for supplies & services as well as salaries & benefits will increase at the current state published IPD rates
2. State revenues will increase at the current state published IPD rate
3. Local levies will be collected at their maximum voted rate.
4. Federal funding and other local non-tax revenues will remain unchanged.
5. Forecasts past currently known information is projected similarly from the previous year
    a. Calendar year 2022 will be the last year of collection for the recently passed levies

Financial Section

Fund Summaries

North Kitsap School District
SUMMARY OF 2021-2022 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	**2021-22**	**16,500,000**	**94,638,023**	**99,325,113**	**0**	**11,812,910**
	2020-21	13,810,730	86,098,077	96,293,638	-90,730	3,524,439
CAPITAL PROJECTS:	**2021-22**	**4,884,000**	**15,638,110**	**17,192,142**	**-350,000**	**2,979,968**
	2020-21	2,579,500	5,329,356	5,070,006	-350,000	2,625,342
DEBT SERVICE:	**2021-22**	**25,660**	**100**	**0**	**0**	**25,760**
	2020-21	275,000	902,700	3,922,453	90,730	279,930
ASB:	**2021-22**	**485,916**	**875,909**	**1,013,835**	**0**	**347,990**
	2020-21	467,137	923,709	1,055,888	0	334,958
TRANSP VEHICLE:	**2021-22**	**1,957,000**	**463,000**	**368,000**	**0**	**2,052,000**
	2020-21	1,400,000	613,804	590,966	0	1,330,000

General Fund Summary

NORTH KITSAP SCHOOL DISTRICT

North Kitsap School District
2021-2022 GENERAL FUND
Budget Summary

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
BEG:	Unassigned Minimum Fund Balance Policy	3,527,925	5,917,653	5,805,624	6,740,000	6,930,000
	Committed for Other	540,000	0	1,000,000	1,000,000	0
	Nonspendable FB-Inventory/Prepaid	581,793	604,279	386,892	280,000	280,000
	Restricted for Self Insurance	45,000	45,000	0	0	0
	Restricted for Debt Service	188,711	115,703	115,636	90,730	0
	Assigned to Other Purposes	342,931	623,167	544,058	500,000	500,000
	Unassigned Fund Balance	2,779,229	62,599	2,163,614	5,200,000	8,790,000
Beginning Fund Balance		8,005,589	7,368,401	10,015,824	13,810,730	16,500,000
ADD:	***Revenues***					
1000	Local Taxes	17,824,614	14,454,836	11,810,798	12,306,404	12,920,492
2000	Local Non-Tax	1,923,268	2,252,851	1,668,844	2,020,020	1,216,420
3000	State, General Purpose	41,861,228	53,340,583	55,336,014	52,688,942	54,502,227
4000	State, Special Purpose	10,910,515	14,763,590	16,040,131	10,543,405	13,723,409
5000	Federal, General Purpose	1,295,871	1,611,643	1,656,138	1,510,500	1,602,000
6000	Federal, Special Purpose	3,494,536	3,498,410	4,115,717	6,678,806	10,323,475
7000	Revenues from Other Districts	0	0	0	0	0
8000	Revenues From Other Agencies	1,850	2,707	0	0	0
9000	Other Financing	0	24,576	0	350,000	350,000
	Total Revenues	77,311,881	89,949,197	90,627,642	86,098,077	94,638,023
TOTAL:	***Funds Available***	**85,317,470**	**97,317,598**	**100,643,466**	**99,908,807**	**111,138,023**
LESS:	***Expenditures***					
00	Regular Instruction	41,181,122	48,051,579	45,978,761	49,367,484	50,390,339
10	Federal Stimulus Funding					1,786,169
20	Special Education Instruction	11,028,757	12,811,218	13,040,522	14,117,843	14,247,814
30	Vocational Instruction	2,700,851	2,962,953	3,169,414	3,416,793	3,742,424
50&60	Compensatory Education	2,589,288	3,033,996	3,044,391	4,221,352	3,383,116
70	Other Instructional Programs	129,400	174,925	156,409	3,150,983	3,181,633
80	Community Services	571,518	569,931	989,249	698,385	773,307
90	Support Services	18,959,481	19,597,377	18,958,073	21,320,798	21,820,311
	Total Expenditures	77,160,418	87,201,980	85,336,819	96,293,638	99,325,113
	OTHER FIN. USES TRANS. OUT (GL 536)	(788,650)	(99,793)	(115,637)	(90,730)	0
Ending Fund Balance		**7,368,401**	**10,015,824**	**14,918,803**	**3,524,439**	**11,812,910**

General Fund staffing

	17-18 Budgeted No. of FTE	18-19 Budgeted No. of FTE	19-20 Budgeted No. of FTE	20-21 Budgeted No. of FTE	21-22 Budgeted No. of FTE
TOTALCERTIFICATED FTE STAFF	394.255	402.996	381.99	385.595	404.301
TOTAL CLASSIFIED FTE STAFF	277.252	280.041	269.045	289.065	270.124
TOTAL FTE STAFF (CERTIFICATED AND CLASSIFIED)	671.507	683.037	651.035	674.66	674.425

COMPARISON OF BUDGETED FTE

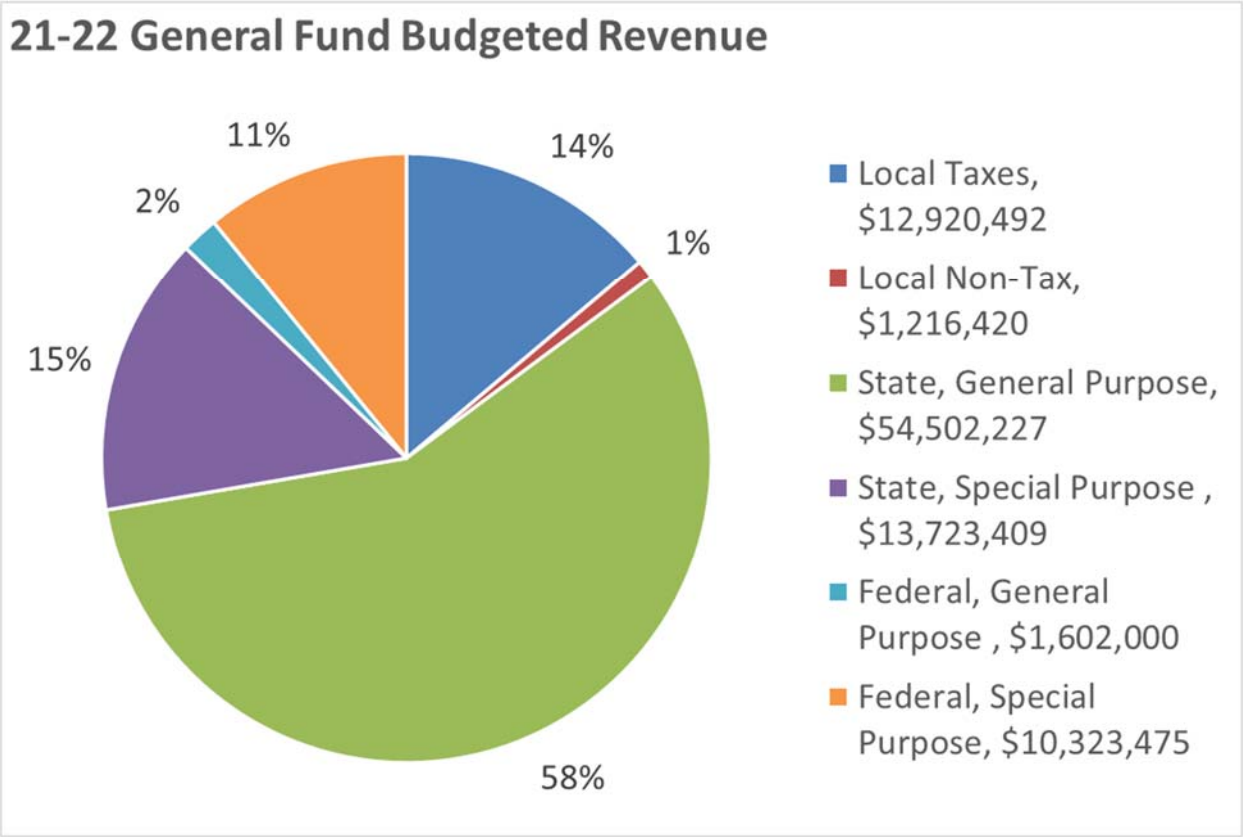
CERTIFICATED STAFF

		17-18 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total	19-20 Budgeted No. of FTE	% To Total	20-21 Budgeted No. of FTE	% To Total	21-22 Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES											
27	Teaching	316.417	80.26%	322.520	80.03%	308.530	80.77%	312.310	80.99%	324.231	80.20%
28	Extracurricular	2.000	0.51%	2.000	0.51%	4.000	1.05%	2.000	0.52%	2.000	0.49%
TOTAL TEACHING ACTIVITIES		318.417	80.76%	324.520	80.53%	312.530	81.82%	314.310	81.51%	326.231	80.69%
TEACHING SUPPORT											
22	Learning Resources	9.600	2.43%	9.490	2.41%	7.600	1.99%	7.600	1.97%	9.600	2.37%
24	Guidance and Counseling	15.240	3.87%	15.240	3.87%	15.260	3.99%	15.240	3.95%	16.270	4.02%
25	Pupil Management and Safety	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
26	Health Services	22.300	5.66%	27.700	7.03%	22.600	5.92%	22.600	5.86%	25.000	6.18%
31	Instructional Prof Development	2.700	0.68%	1.000	0.25%	1.000	0.26%	2.000	0.52%	1.200	0.30%
TOTAL TEACHING SUPPORT		49.840	12.64%	53.430	13.26%	46.460	12.16%	47.440	12.30%	52.070	12.88%
OTHER SUPPORTIVE ACTIVITIES											
44	Food Services Operations	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
52	Operating Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
53	Maintenance School Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
62	Grounds Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
63	Operation of Buildings	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
64	Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
65	Utilities	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
67	Building Security	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
72	Information Systems	0.200	0.05%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
73	Printing	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
74	Warehousing & Distribution	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
75	Motor Pool	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
91	Public Activities	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
TOTAL OTHER SUPPORT ACTIVITIES		0.200	0.05%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
UNIT ADMINISTRATION											
23	Principal's Office	16.398	4.16%	15.400	3.82%	14.650	3.84%	15.600	4.05%	15.600	3.86%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	1.000	0.25%	1.000	0.25%	1.000	0.26%	1.000	0.26%	1.000	0.25%
13	Business Office	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
14	Human Resources	1.000	0.25%	1.000	0.25%	1.000	0.26%	1.045	0.27%	1.000	0.25%
15	Public Relations	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
21	Supervision - Instruction	7.400	1.88%	7.646	1.94%	6.350	1.66%	6.200	1.61%	8.400	2.08%
41	Supervision - Nutritional Services	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
51	Supervision -Transportation	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
61	Supervision - Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
TOTAL CENTRAL ADMINISTRATION		9.400	2.38%	9.646	2.39%	8.350	2.19%	8.245	2.14%	10.400	2.57%
TOTALCERTIFICATED FTE STAFF		394.255	100.00%	402.996	100.00%	381.990	100.00%	385.595	100.00%	404.301	100.00%

COMPARISON OF BUDGETED FTE
CLASSIFIED STAFF

		17-18 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES											
27	Teaching	78.459	28.30%	80.165	28.91%	75.848	28.08%	87.101	32.24%	77.670	28.75%
28	Extracurricular	0.619	0.22%	1.342	0.48%	1.360	0.50%	2.636	0.98%	1.625	0.60%
TOTAL TEACHING ACTIVITIES		79.078	28.52%	81.507	29.11%	77.208	28.70%	89.737	31.04%	79.295	29.36%
TEACHING SUPPORT											
22	Learning Resources	4.214	1.52%	5.447	1.96%	3.275	1.21%	3.729	1.38%	2.583	0.96%
24	Guidance and Counseling	3.954	1.43%	3.798	1.37%	4.948	1.83%	5.794	2.14%	6.773	2.51%
25	Pupil Management & Safety	16.016	5.78%	17.756	6.40%	14.239	5.27%	10.508	3.89%	11.711	4.34%
26	Health Services	1.807	0.65%	1.044	0.38%	0.982	0.36%	0.966	0.36%	0.524	0.19%
32	Instructional Technology	4.388	1.58%	0.273	0.10%	0.190	0.07%	0.190	0.07%	0.190	0.07%
33	Curriculum	0.218	0.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL TEACHING SUPPORT		30.597	11.04%	28.318	10.11%	23.634	8.78%	21.187	7.33%	21.781	8.06%
OTHER SUPPORTIVE ACTIVITIES											
44	Food Services Operations	15.123	5.45%	15.405	5.56%	15.421	5.56%	15.628	5.64%	15.656	5.65%
52	Operating Buses	30.623	11.05%	30.286	10.92%	31.887	11.50%	34.123	12.31%	32.350	11.67%
53	Maintenance School Buses	4.000	1.44%	4.000	1.44%	3.000	1.08%	3.000	1.08%	3.000	1.08%
62	Grounds Maintenance	6.000	2.16%	6.000	2.16%	6.000	2.16%	6.000	2.16%	5.734	2.07%
63	Operation of Buildings	31.831	11.48%	33.112	11.94%	31.331	11.30%	32.500	11.72%	33.331	12.02%
64	Maintenance	10.000	3.61%	10.000	3.61%	9.000	3.25%	9.000	3.25%	9.000	3.25%
65	Utilities	0.000	0.00%	0.000	0.00%		0.00%		0.00%		0.00%
67	Building Security	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
72	Information Systems	8.278	2.99%	11.662	4.21%	13.173	4.75%	15.175	5.47%	16.458	5.94%
73	Printing	1.435	0.52%	1.527	0.55%	0.000	0.00%	0.000	0.00%	0.000	0.00%
74	Warehousing & Distribution	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
75	Motor Pool	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
91	Public Activities	2.000	0.72%	2.000	0.72%	2.000	0.72%	2.000	0.72%	2.000	0.72%
TOTAL OTHER SUPPORT ACTIVITIES		109.290	39.42%	113.992	40.71%	111.812	41.56%	117.426	40.62%	117.529	43.51%
UNIT ADMINISTRATION											
23	Principal's Office	24.910	8.98%	22.497	8.03%	23.848	8.86%	22.751	7.87%	22.352	8.27%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	1.000	0.36%	1.000	0.36%	0.800	0.29%	0.800	0.29%	0.800	0.29%
13	Business Office	8.058	2.91%	8.038	2.90%	8.038	2.90%	8.842	3.19%	8.774	3.16%
14	Human Resources	4.808	1.73%	4.812	1.74%	4.907	1.77%	4.850	1.75%	4.792	1.73%
15	Public Relations	1.000	0.36%	1.000	0.36%	1.000	0.36%	1.000	0.36%	1.000	0.36%
21	Supervision - Instruction	8.509	3.07%	7.847	2.83%	7.191	2.59%	4.981	1.80%	4.109	1.48%
41	Supervision - Nutritional Services	1.787	0.64%	1.815	0.65%	1.869	0.67%	1.869	0.67%	1.869	0.67%
51	Supervision -Transportation	4.465	1.61%	5.465	1.97%	4.738	1.71%	4.622	1.67%	3.823	1.38%
61	Supervision - Maintenance	3.750	1.35%	3.750	1.35%	4.000	1.44%	11.000	3.97%	4.000	1.44%
TOTAL CENTRAL ADMINISTRATION		33.377	12.04%	33.727	12.04%	32.543	12.10%	37.964	13.13%	29.167	10.80%
TOTAL CLASSIFIED FTE STAFF		**277.252**	**100.00%**	**280.041**	**100.00%**	**269.045**	**100.00%**	**289.065**	**100.00%**	**270.124**	**100.00%**

General Fund Revenue



North Kitsap School District
2021-22 GENERAL FUND
Revenue Projections

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
1100	Local Property Tax	17,816,487	14,439,430	11,799,996	12,298,410	12,920,492	622,082
1500	Timber Excise Tax	8,127	15,406	10,802	7,994	0	(7,994)
	Total Tax	**17,824,614**	**14,454,836**	**11,810,798**	**12,306,404**	**12,920,492**	**614,088**
2100	Tuition and Fees	129,986	193,913	39,751	57,000	57,000	0
2131	Secondary Voc Education Tuition	0	30	70	0	0	0
2173	Summer School Tuition & Fees	0	1,500	2,250	0	0	0
2186	Community School Tuition & Fees	64,304	59,059	55,620	57,700	57,700	0
2200	Sales of Goods, Supp & Services, Unassign	44,636	3,556	58,663	1,500	1,500	0
2231	Sec. Voc. Ed., Sale of Goods, Supp & Svcs	47,785	59,927	24,340	5,000	60,000	55,000
2289	Community Services	222,524	174,528	97,823	310,000	295,000	(15,000)
2298	Food Services	754,927	737,426	566,551	839,400	0	(839,400)
2300	Investment Earnings	139,397	203,784	156,881	175,000	175,000	0
2400	Interfund Loan Interest Earnings		40,744				
2500	Gifts and Donations	208,169	233,173	174,918	155,000	155,000	0
2600	Fines and Damages	12,453	11,974	7,375	6,020	6,020	0
2700	Rentals and Leases	171,645	169,127	128,024	208,400	204,200	(4,200)
2800	Insurance Recoveries	8,855	59,857	17,427	0	0	0
2900	Local Support Non-Tax	32,053	238,366	199,205	140,000	140,000	0
2910	E-Rate	86,513	65,886	139,946	65,000	65,000	0
	Total Local Non-Tax	**1,923,268**	**2,252,851**	**1,668,844**	**2,020,020**	**1,216,420**	**(803,600)**
3100	State Apportionment	40,864,258	52,069,710	53,981,697	51,386,007	53,256,479	1,870,472
3121	State Special Ed Apportionment	996,970	1,270,873	1,354,317	1,302,935	1,245,748	(57,187)
	Total State, General Purpose	**41,861,228**	**53,340,583**	**55,336,014**	**52,688,942**	**54,502,227**	**1,813,285**
4100	State Special Purpose	18,753	1,118	0	0	0	0
4121	Special Education	5,909,744	8,181,147	9,179,497	7,908,075	8,243,317	335,242
4122	SPED Infants and Toddlers - State	430,366	621,008	639,930	0	0	0
4155	Learning Assistance Program	1,168,605	1,380,298	1,487,331	1,496,560	1,310,457	(186,103)
4158	Special Pilot Programs	266,608	293,354	358,593	278,678	336,000	57,322
4165	Transitional Bilingual	285,350	376,505	446,918	437,933	394,582	(43,351)
4174	Highly Capable	138,066	177,457	185,751	176,156	180,846	4,690
4198	School Food Service	33,466	27,926	26,748	29,500	0	(29,500)
4199	Transportation	2,659,444	3,700,326	3,700,326	216,503	3,258,207	3,041,704
4300	Other State Agencies, Unassigned			4,245			
4321	SPED - Other State Agencies	113	4,449	10,792			0
	Total State, Special Purpose	**10,910,515**	**14,763,590**	**16,040,131**	**10,543,405**	**13,723,409**	**3,180,004**
5200	Department of Defense Impact Aid	91,246	133,402	12,429			0
5300	Federal Impact Aid	1,051,471	1,215,276	1,446,897	1,280,000	1,420,000	140,000
5329	Federal Impact Aid - Special Education	153,154	262,965	196,812	230,500	182,000	(48,500)
	Total Federal, General Purpose	**1,295,871**	**1,611,643**	**1,656,138**	**1,510,500**	**1,602,000**	**91,500**
6100	Other Federal Funds - Unassigned	0	0	0	3,000,000	3,000,000	0
6113	Federal Special Purpose - ESSER III					2,400,000	
6124	Federal Special Ed. Grants	1,239,560	1,182,836	1,420,225	1,167,305	1,487,875	320,570
6138	Federal Vocational Education	26,988	30,983	27,610	29,983	34,500	4,517
6151	Disadvantaged, Title 1 Part A	582,532	555,519	624,696	775,500	839,000	63,500
6152	School Improvement	98,298	238,965	145,335	211,394	216,400	5,006
6164	Title III LEP and Immigrant	25,419	27,353	17,829	54,000	38,000	(16,000)
6176	Targetd Assistance ESSER I			270,086			
6189	Other Community Services			476,606			
6198	School Food Service	942,687	936,134	630,479	758,000	1,700,000	942,000
6200	DODEA Science Grant	0	0	0	0	0	0
6262	Math & Science Professional Devt	137,418	157,567	151,038	350,000	270,000	(80,000)
6268	Indian Education	106,167	142,839	112,037	117,624	122,700	5,076
6300	Federal Grants through other Agencies	160,828	0	0	0	0	0
6310	Medicaid Outreach Program	0	71,102	70,439	70,000	70,000	0
6321	Special Ed Medicaid Reimbursement	282	11,317	24,614	0	0	0
6998	USDA Commodities	174,356	143,795	144,722	145,000	145,000	0
	Total Federal, Special Purpose	**3,494,535**	**3,498,410**	**4,115,717**	**6,678,806**	**10,323,475**	**3,644,669**
7121	Special Education from Other Districts	0	0	0	0	0	0
7189	Other Community Services	0	0	0	0	0	0
7199	Transportation from Other Districts	0	0	0	0	0	0
8200	Private Foundations	1,850	2,707	0	0	0	0
9300	Sales of Equipment		24,576				
9900	Transfers			0	350,000	350,000	
	GRAND TOTAL	**77,311,881**	**89,949,196**	**90,627,642**	**86,098,077**	**94,638,023**	**8,539,946**

General Fund by Expenditure by Program

NORTH KITSAP SCHOOL DISTRICT

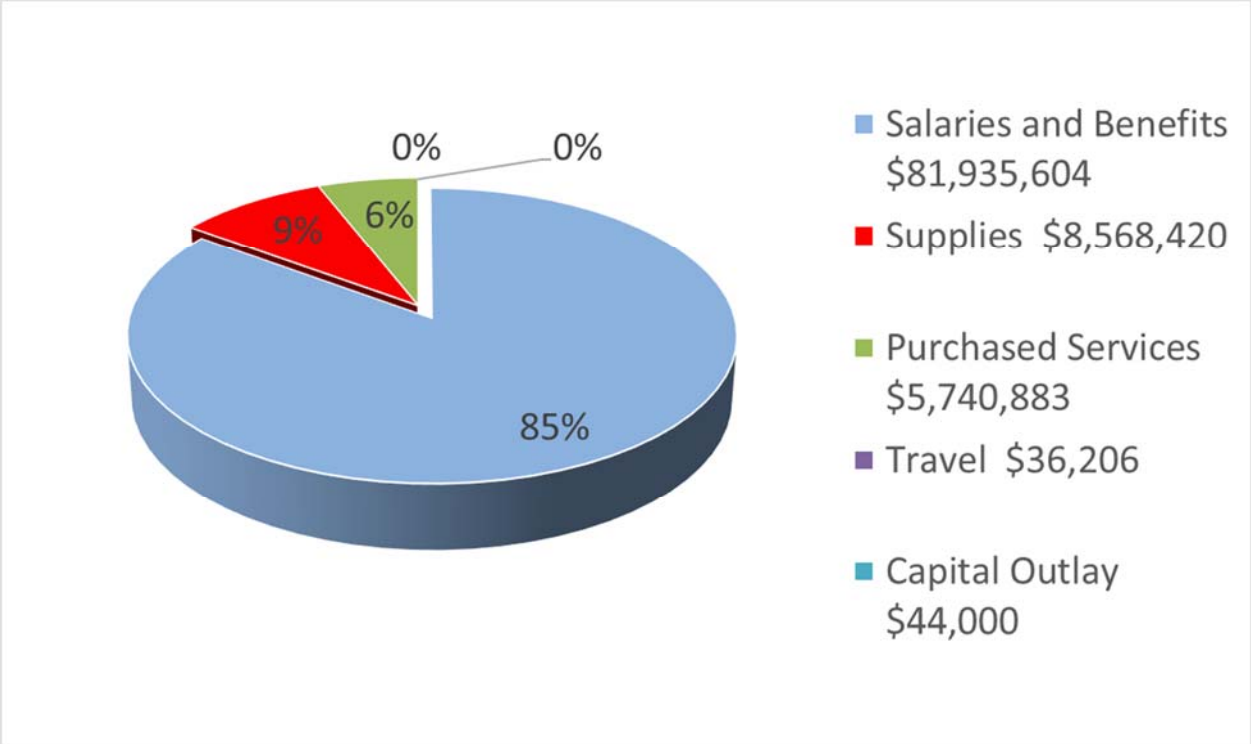
North Kitsap School District
2021-22 GENERAL FUND
Expenditures by Program Summary

DISTRIBUTION BY PROGRAM	17-18 Budget	%	18-19 Budget	%	19-20 Budget	%	19-20 Budget	%	19-20 Budget	%
Total CORE BEA	*54,590,529*	*70.75%*	*61,303,482*	*70.30%*	*59,563,260*	*69.80%*	*63,974,031*	*66.51%*	*65,717,723*	*66.16%*
Total Federal Special Purpose - ESSER	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*1,786,169*	*0*
Total Special Ed	*11,028,758*	*14.30%*	*12,811,218*	*14.69%*	*13,040,522*	*15.27%*	*14,111,387*	*14.68%*	*14,247,814*	*14.35%*
Total CTE	*2,700,852*	*3.49%*	*2,962,954*	*3.39%*	*3,169,415*	*3.71%*	*3,416,793*	*3.55%*	*3,742,424*	*3.77%*
Total Other Categorical Instructional	*2,718,689*	*3.51%*	*3,208,921*	*3.66%*	*3,200,801*	*3.76%*	*7,372,335*	*7.65%*	*6,564,749*	*6.61%*
Total Other Support	*6,121,592*	*7.95%*	*6,915,406*	*7.95%*	*6,362,824*	*7.48%*	*7,321,181*	*7.64%*	*7,266,234*	*7.34%*
GRAND TOTALS	**77,160,418**	**100%**	**87,201,980**	**100%**	**85,336,819**	**100%**	**96,195,727**	**100%**	**99,325,113**	**100%**

North Kitsap School District
2021-22 GENERAL FUND
Expenditures by Program

DISTRIBUTION BY PROGRAM	17-18 Actual	%	18-19 Budget	%	19-20 Actual	%	20-21 Budget	%	21-22 Budget	%
01 Basic Education	40,681,935	52.72%	47,537,516	54.51%	45,412,431	53.22%	48,679,928	50.61%	48,644,399	48.97%
02 Basic Education - ALE	499,187	0.65%	514,064	0.59%	566,330	0.66%	596,101	0.62%	1,745,940	1.76%
97 District-wide Support	13,409,407	17.38%	13,251,902	15.20%	13,584,499	15.92%	14,698,002	15.28%	15,327,384	15.43%
Total CORE BEA	**54,590,529**	**70.75%**	**61,303,482**	**70.30%**	**59,563,260**	**69.80%**	**63,974,031**	**66.51%**	**65,717,723**	**66.16%**
13 Federal Special Purpose - ESSER III									1,046,858	1.05%
14 Federal Special Purpose ESSER III Learning Loss									739,311	0.74%
Total Federal Special Purpose - ESSER	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**1,786,169**	**1.79%**
21 Special Education	9,228,410	11.96%	10,735,836	12.31%	10,814,515	12.67%	11,713,596	12.18%	12,763,183	12.85%
22 Special Education - Infants/Toddlers	405,102	0.53%	629,581	0.72%	609,497	0.71%	0	0.00%	0	0.00%
24 Federal Special Education	1,239,560	1.61%	1,182,836	1.36%	1,419,697	1.66%	1,833,522	1.91%	1,437,276	1.45%
29 Other Federal Special Education	155,686	0.20%	262,965	0.30%	196,812	0.23%	564,269	0.59%	47,355	0.05%
Total Special Ed	**11,028,758**	**14.30%**	**12,811,218**	**14.69%**	**13,040,522**	**15.27%**	**14,111,387**	**14.68%**	**14,247,814**	**14.35%**
31 Vocational Education	2,094,764	2.71%	2,231,443	2.56%	2,375,854	2.78%	2,578,943	2.68%	2,749,741	2.77%
34 State Middle School Voc Education	579,747	0.75%	701,367	0.80%	767,996	0.90%	811,894	0.84%	957,850	0.96%
38 Federal Vocational Education	26,341	0.03%	30,144	0.03%	25,565	0.03%	25,956	0.03%	34,833	0.04%
Total CTE	**2,700,852**	**3.49%**	**2,962,954**	**3.39%**	**3,169,415**	**3.71%**	**3,416,793**	**3.55%**	**3,742,424**	**3.77%**
51 Title I, Disadvantaged	547,837	0.71%	537,989	0.62%	578,422	0.68%	837,968	0.87%	799,087	0.80%
52 School Improvement	100,820	0.13%	236,593	0.27%	134,569	0.16%	465,726	0.48%	250,590	0.25%
55 Learning Assistance Program	1,118,121	1.45%	1,242,311	1.42%	1,357,137	1.59%	1,728,503	1.80%	1,324,336	1.33%
58 Special and Pilot Programs	279,007	0.36%	324,542	0.37%	304,273	0.36%	281,328	0.29%	246,321	0.25%
62 Math & Science Prof Development	139,801	0.18%	157,566	0.18%	151,038	0.18%	349,701	0.36%	271,573	0.27%
64 Title III, Limited English Proficiency	24,218	0.03%	26,520	0.03%	16,509	0.02%	52,548	0.05%	36,617	0.04%
65 Transitional Bilingual	278,334	0.36%	370,030	0.42%	389,505	0.46%	387,172	0.40%	334,337	0.34%
68 Indian Education	101,150	0.13%	138,446	0.16%	112,938	0.13%	118,406	0.12%	120,255	0.12%
69 Other Compensary - Federal	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
73 Summer School	10,866	0.01%	11,750	0.01%	2,188	0.00%	25,939	0.03%	24,996	0.03%
74 Highly Capable	118,235	0.15%	160,468	0.18%	152,816	0.18%	125,044	0.13%	156,637	0.16%
79 Other Instructional Programs	300	0.00%	2,707	0.00%	1,406	0.00%	3,000,000	3.12%	3,000,000	3.02%
Total Other Categorical Instructional	**2,718,689**	**3.51%**	**3,208,921**	**3.66%**	**3,200,801**	**3.76%**	**7,372,335**	**7.65%**	**6,564,749**	**6.61%**
86 Community Schools	59,068	0.08%	53,935	0.06%	49,697	0.06%	55,000	0.06%	79,001	0.08%
88 Child Care					6,272	0.01%				
89 Other Community Services	512,450	0.66%	515,996	0.59%	933,281	1.09%	643,385	0.67%	694,306	0.70%
98 Food Services	1,936,866	2.51%	2,055,914	2.36%	1,732,121	2.03%	2,285,467	2.38%	2,413,913	2.43%
99 Pupil Transportation	3,613,208	4.68%	4,289,561	4.92%	3,641,453	4.27%	4,337,329	4.51%	4,079,014	4.11%
Total Other Support	**6,121,592**	**7.95%**	**6,915,406**	**7.95%**	**6,362,824**	**7.48%**	**7,321,181**	**7.64%**	**7,266,234**	**7.34%**
GRAND TOTALS	**77,160,418**	**100%**	**87,201,980**	**100%**	**85,336,819**	**100%**	**96,195,727**	**100%**	**99,325,113**	**100%**

General Fund by Expenditure by Object

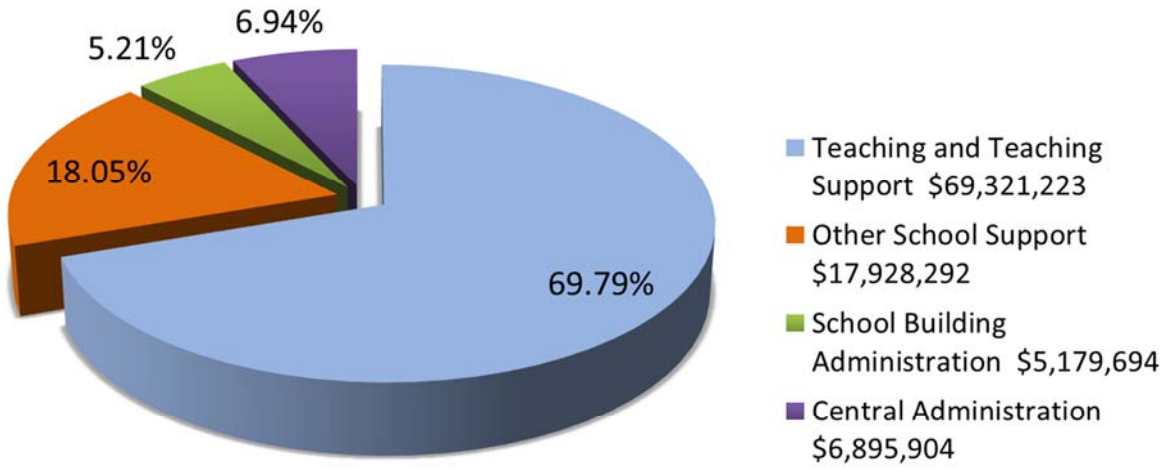


NORTH KITSAP SCHOOL DISTRICT

North Kitsap School District
2021-22 GENERAL FUND
Expenditures By Object

	OBJECT	17-18 Actual		18-19 Actual		19-20 Actual		20-21 Budget		21-22 Budget	
2	CERTIFICATED SALARIES	31,391,629	36.00%	36,859,644	42.27%	35,933,915	42.11%	37,626,125	39.11%	40,645,217	40.92%
3	CLASSIFIED SALARIES	14,401,745	16.52%	16,847,889	19.32%	16,473,990	19.30%	17,632,965	18.33%	17,895,250	18.02%
4	EMPLOYEE BENEFITS	17,562,550	20.14%	20,098,183	23.05%	20,410,793	23.92%	23,027,114	23.94%	23,395,137	23.55%
	Total Salaries & Benefits	**63,355,924**	**82.11%**	**73,805,716**	**84.64%**	**72,818,698**	**85.33%**	**78,286,204**	**81.38%**	**81,935,604**	**82.49%**
5	SUPPLIES & INSTR RESOURCES	4,701,285	5.39%	4,493,476	5.15%	3,419,805	3.92%	8,747,043	10.03%	8,568,420	9.83%
7	PURCHASED SERVICES	8,713,824	9.99%	8,701,639	9.98%	8,924,838	10.23%	9,031,804	10.36%	8,740,883	10.02%
8	TRAVEL	161,416	0.19%	135,600	0.16%	45,306	0.05%	83,253	0.10%	36,206	0.04%
9	CAPITAL OUTLAY	227,970	0.26%	65,550	0.08%	128,171	0.15%	48,100	0.06%	44,000	0.05%
0	DEBIT TRANSFERS	521,388	0.60%	508,312	0.58%	692,946	0.79%	307,500	0.35%	340,000	0.39%
1	CREDIT TRANSFERS	(521,388)	-0.60%	(508,312)	-0.58%	(692,946)	-0.79%	(307,500)	-0.35%	(340,000)	-0.39%
	Total Operating Costs	**13,804,495**	**17.89%**	**13,396,265**	**15.36%**	**12,518,120**	**14.67%**	**17,910,200**	**18.62%**	**17,389,509**	**17.51%**
	TOTAL	**77,160,419**	**100.00%**	**87,201,980**	**100.00%**	**85,336,818**	**100.00%**	**96,196,404**	**100.00%**	**99,325,113**	**100.00%**

General Fund by Expenditure by Activity



Teaching and Teaching Support - This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

Other School Support – This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.

School Building Administration – This includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

Central Administration – includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology support.

North Kitsap School District
2021-22 GENERAL FUND

NORTH KITSAP SCHOOL DISTRICT

Expenditures By Activity

Activity		17-18 Actual		18-19 Actual		19-20 Actual		20-21 Budget		21-22 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support											
22	Learning Resources	1,789,532	2.05%	1,716,141	1.97%	1,386,621	1.40%	1,451,005	1.46%	1,611,421	1.62%
24	Guidance - Counseling	1,920,828	2.20%	2,228,633	2.56%	2,306,184	2.32%	2,417,385	2.43%	2,757,826	2.78%
25	Pupil Management & Safety	1,064,695	1.22%	1,389,820	1.59%	890,892	0.90%	1,072,398	1.08%	1,289,349	1.30%
26	Health Services	3,250,692	3.73%	3,870,537	4.44%	3,676,640	3.70%	3,547,691	3.57%	3,677,356	3.70%
27	Teaching	40,351,410	46.27%	47,426,190	54.38%	46,889,917	47.21%	54,774,917	55.15%	56,002,979	56.38%
28	Extracurricular	1,698,423	1.95%	1,951,357	2.24%	1,868,528	1.88%	1,984,011	2.00%	1,933,846	1.95%
29	Payments to Other Districts	107,231	0.12%	82,008	0.09%	26,368	0.03%	0	0.00%	100,000	0.10%
31	Instructional Professional Development	403,308	0.46%	624,443	0.72%	459,438	0.46%	856,517	0.86%	378,778	0.38%
32	Instructional Technology	285,801	0.33%	184,782	0.21%	384,215	0.39%	84,380	0.08%	28,441	0.03%
33	Curriculum	405,102	0.46%	665,057	0.76%	433,983	0.44%	608,000	0.61%	931,500	0.94%
34	State Funded Professional Development	68,353		206,149	0.24%	387,816	0.39%	573,292	0.58%	609,727	0.61%
	Total Teaching & Support	**51,345,375**	**58.88%**	**60,345,117**	**69.20%**	**58,710,601**	**59.11%**	**67,369,596**	**67.83%**	**69,321,223**	**69.79%**
Other Support											
42	Food	726,782	0.83%	740,159	0.85%	705,059	0.71%	636,000	0.64%	740,000	0.75%
44	Nutrition Services - Operation	1,019,714	1.17%	1,122,038	1.29%	1,762,998	1.77%	1,406,746	1.42%	1,436,952	1.45%
49	Nutrition Services - Transfers	-	0.00%	(895)	0.00%	(481,873)	-0.49%	-	0.00%	-	0.00%
52	Operating Buses	2,687,755	3.08%	3,030,689	3.48%	2,728,953	2.75%	3,487,831	3.51%	3,350,095	3.37%
53	Maintenance of School Buses	544,082	0.62%	580,287	0.67%	447,378	0.45%	524,870	0.53%	508,217	0.51%
59	Transportation Transfers Credits	(327,992)	-0.38%	(341,119)	-0.39%	(211,073)	-0.21%	(272,500)	-0.27%	(340,000)	-0.34%
62	Grounds Care - Maintenance	772,883	0.89%	778,239	0.89%	718,839	0.72%	790,895	0.80%	798,826	0.80%
63	Operation of Buildings	2,380,885	2.73%	2,706,763	3.10%	2,841,337	2.86%	2,840,776	2.86%	2,943,752	2.96%
64	Maintenance of Buildings/Equipment	2,064,711	2.37%	1,594,560	1.83%	2,079,510	2.09%	1,723,364	1.74%	1,633,507	1.64%
65	Utilities	1,982,452	2.27%	1,957,637	2.24%	1,719,021	1.73%	2,138,000	2.15%	2,420,000	2.44%
67	Building Security	84,409	0.10%	115,524	0.13%	48,711	0.05%	51,000	0.05%	38,000	0.04%
68	Insurance	676,011	0.78%	763,136	0.88%	794,611	0.80%	917,131	0.92%	1,087,851	1.10%
72	Information Systems	2,142,780	2.46%	2,021,900	2.32%	2,193,297	2.21%	2,418,049	2.43%	2,675,434	2.69%
73	Printing	46,082	0.05%	51,996	0.06%	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	466,809	0.54%	471,884	0.54%	432,333	0.44%	613,441	0.62%	635,658	0.64%
	Total Other Support	**15,267,363**	**17.51%**	**15,592,798**	**17.88%**	**15,779,100**	**15.89%**	**17,275,603**	**17.39%**	**17,928,292**	**18.05%**
School Building Administration											
23	**Principal's Office**	**4,622,707**	**5.30%**	**5,107,831**	**5.86%**	**4,857,753**	**4.89%**	**5,057,887**	**5.09%**	**5,179,694**	**5.21%**
Central Administration											
11	Board of Directors	338,452	0.39%	360,560	0.41%	144,914	0.15%	398,000	0.40%	228,000	0.23%
12	Superintendent's Office	384,291	0.44%	382,181	0.44%	423,177	0.43%	434,149	0.44%	420,815	0.42%
13	Business Office	947,597	1.09%	995,839	1.14%	1,034,094	1.04%	1,080,206	1.09%	1,240,150	1.25%
14	Human Resources	858,107	0.98%	894,983	1.03%	946,156	0.95%	899,682	0.91%	1,010,142	1.02%
15	Public Relations	156,163	0.18%	151,560	0.17%	208,833	0.21%	226,654	0.23%	232,280	0.23%
21	Supervision - Instruction	2,012,011	2.31%	2,046,142	2.35%	1,907,622	1.92%	1,845,829	1.86%	2,348,873	2.36%
41	Supervision - Nutrition Services	190,370	0.22%	194,613	0.22%	222,542	0.22%	242,721	0.24%	236,961	0.24%
51	Supervision - Transportation	422,911	0.48%	619,734	0.71%	640,108	0.64%	568,037	0.57%	560,702	0.56%
61	Supervision of Building	615,073	0.71%	513,537	0.59%	461,918	0.47%	797,551	0.80%	617,981	0.62%
	Total Central Administration	**5,924,975**	**6.79%**	**6,159,148**	**7.06%**	**5,989,365**	**6.03%**	**6,492,829**	**6.54%**	**6,895,904**	**6.94%**
	Total	**77,160,418**	**100.00%**	**87,204,894**	**100.00%**	**85,336,819**	**100.00%**	**96,195,915**	**100.00%**	**99,325,113**	**100.00%**

As part of the budget adoption process we need to disclose that our Material Supplies & Operating Costs (MSOC) allocation is not being used on salaries. In the 2021-2022 school year $17,389,509 is budgeted for MSOC expenditure. The General Ed MSOC allocation is $6,616,668. MSOC allocation for CTE middle school is $133,772 and CTE high school is $409,404.

Associated Student Body Fund

The ASB fund accounts for the student extracurricular activities in each school. The revenues are generated, in part, by fees from students and nonstudents attending any optional noncredit extracurricular event of the district. Although the ASB fund is under the control of the Board of Directors, each school's student body prepares and submits a revenue and expenditure plan for Board approval.

NORTH KITSAP SCHOOL DISTRICT

NORTH KITSAP SCHOOL DISTRICT
2021-22 ASSOCIATED STUDENT BODY FUND

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-2022
Beginning Fund Balance		**514,572**	**536,593**	**504,890**	**467,137**	**485,916**
ADD:	***Revenues***					
1000	General Student Body	290,790	307,655	200,087	282,190	295,890
2000	Athletics	294,188	283,994	190,360	278,905	249,005
3000	Classes	10,440	17,820	3,804	19,025	17,575
4000	Clubs	172,399	151,390	117,571	319,689	291,839
6000	Private Moneys	17,440	18,857	14,085	23,900	21,600
	Total Revenues	785,257	779,716	525,907	923,709	875,909
TOTAL:	***Funds Available***	**1,299,829**	**1,316,309**	**1,030,797**	**1,390,846**	**1,361,825**
LESS:	***Expenditures***					
1000	General Student Body	231,823	282,463	99,419	304,049	295,748
2000	Athletics	327,179	314,055	224,036	349,190	342,240
3000	Classes	11,692	21,311	11,610	20,600	17,900
4000	Clubs	173,818	171,308	113,210	355,461	332,659
6000	Private Moneys	18,725	22,282	11,006	26,588	25,288
	Total Expenditures	763,237	811,419	459,281	1,055,888	1,013,835
Ending Fund Balance		**536,593**	**504,890**	**571,515**	**334,958**	**347,990**

Transportation Vehicle Fund

The Transportation Vehicle fund accounts for the purchase or major repair of pupil transportation equipment. The Transportation Vehicle Fund is generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment.

NORTH KITSAP SCHOOL DISTRICT
2021-22 TRANSPORTATION VEHICLE FUND

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		**1,777,390**	**1,605,614**	**1,628,453**	**1,400,000**	**1,957,000**
ADD:	***Revenues***					
2300	Investment Earnings	21,717	30,626	19,236	20,000	7,000
2800	Insurance Recoveries	0	0	0	0	0
4000	State Grant Revenue	0	0	0	0	0
4499	Transportation Reimbursement	470,622	455,063	500,898	400,000	440,000
5300	Impact Aid	0	0	0	0	0
9000	Other Financing Sources	0	0	0	0	0
9300	Sale of Equipment	0	10,621	175,000	10,000	16,000
9400	Compensated Loss of Assets		117,494	1,000		
	Total Revenues	492,339	613,804	696,134	430,000	463,000
TOTAL:	***Funds Available***	**2,269,729**	**2,219,418**	**2,324,587**	**1,830,000**	**2,420,000**
LESS:	***Expenditures***					
Act. 30	Equipment	664,115	590,966	435,931	500,000	368,000
	Total Expenditures	664,115	590,966	435,931	500,000	368,000
Ending Fund Balance		**1,605,614**	**1,628,453**	**1,888,656**	**1,330,000**	**2,052,000**

Debt Service Fund

The Debt Service fund provides for the redemption and payment of interest on bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding, and related costs. The former bond was fully repaid in December 2018. The fund has no current planned expenditure for debt service.

NORTH KITSAP SCHOOL DISTRICT

North Kistap School District
2021-22 DEBT SERVICE FUND

		Acutal 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		**3,372,864**	**3,262,471**	**242,718**	**275,000**	**25,660**
ADD:	***Revenues***					
1000	Local Taxes	4,942,203	780,781	27,232	0	0
2000	Local Non-tax	48,730	22,126	2,957	5,000	100
3000	State, General Purpose	0	0	0	0	0
4000	State, Special Purpose	0	0	0	0	0
5000	Federal, General Purpose	0	0	0	0	0
6000	Federal, Special Purpose	0	0	0	0	0
9000	Other Financing Sources	188,650	99,793	115,637	90,730	0
	Total Revenues	5,179,583	902,700	145,826	95,730	100
TOTAL: Funds Available		**8,552,447**	**4,165,171**	**388,544**	**370,730**	**25,760**
LESS:	***Expenditures***					
11	Matured Bonds	5,027,715	3,825,830	109,826	89,000	0
21	Interest on Bonds	262,260	96,623	5,811	1,800	0
41	Bond Transfer Fees	0	0	0	0	0
61	Underwriter's Fees (Capacity)	0	0	0	0	0
	Total Expenditures	5,289,975	3,922,453	115,637	90,800	0
Ending Fund Balance		**3,262,471**	**242,718**	**272,907**	**279,930**	**25,760**

Capital Project Fund

The Capital Projects fund provides for acquisition of lands or buildings, major modernization of buildings and other property such as fields, and acquisition of equipment, including technology systems. Capital funds may also be used for energy audits and related upgrades. The Capital Projects Fund is generally financed from the proceeds from the sale of bonds, state matching revenues, lease or sale of surplus real property, interest earnings and special levies. The recent Capital Levy will allow much needed infrastructure, security and technology upgrades throughout the school district.

NORTH KITSAP SCHOOL DISTRICT

NORTH KITSAP SCHOOL DISTRICT
2021-22 CAPITAL PROJECTS FUND

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		**617,139**	**14,476**	**273,827**	**2,579,500**	**4,884,000**
ADD:	***Revenues***					
1000	Local Taxes	0	4,996,459	9,513,840	11,002,984	14,503,110
2000	Local Non-Tax	186,300	332,897	208,438	85,000	1,135,000
4000	State, Special Purpose	0	0	68,800	0	0
	Total Revenues	786,300	5,329,356	9,791,078	11,087,984	15,638,110
TOTAL	***Funds Available***	**1,403,439**	**5,343,832**	**10,064,905**	**13,667,484**	**20,522,110**
LESS:	***Expenditures***					
10	Sites	1,056,222	854,646	1,285,129	1,250,000	0
20	Buildings	297,317	4,169,550	3,948,014	8,442,142	17,192,142
30	Equipment	35,425	20	342,876	1,000,000	0
40	Energy	0	4,655	423,641	0	0
50	Sales and Lease Expenditures	0	0	447,969	0	0
60	Bond Issuance Expenditures	0	391	0	0	0
90	Debt	0	40,744	0	0	0
	Total Expenditures	1,388,964	5,070,006	6,447,629	10,692,142	17,192,142
	Transfers				(350,000)	(350,000)
Ending Fund Balance		**14,476**	**273,826**	**3,617,276**	**2,625,342**	**2,979,968**