North Kitsap School District

Budget Summary

FY 2020-2021

August 27, 2020

I. Executive Summary

Contained In this document is the North Kitsap School District (NKSD) budget presentation for the 2020-2021 school year. Operations during the 2019-2020 school year are ending with much turmoil and uncertainty due to the Coronavirus pandemic and the closure of schools for the last 60 days of the school year. That uncertainty will affect operations, revenues, and expenditures in the 2020-2021 school year, and flexibility will be required to react to the changing conditions.

The budget document for the 2020-2021 school year was initially prepared and explained as if normal operations were continuing. The budget was presented this way for two reasons. The first will be to explain what was projected to be a very large expected deficit spending scenario for the upcoming years in the absence of the Coronavirus pandemic. Secondly, this allows for an understanding of adjustments in both revenue and expenditure from a stable condition to what will undoubtedly be a changing and challenging year for school operations.

However, in August 2020 the school district more closely analyzed the enrollment situation and found enrollment to be significantly less than projected particularly in Kindergarten. This trend seems to be consistent with other school districts about the region and state. To represent the projected revenues accurately, the enrollment as well as expected transportation ridership has been adjusted to current known conditions. This adjustment has a significant negative impact on revenue. Otherwise, unless explicitly stated, the budget document expenditures will reflect what the normal would have been. Below follows specific sections for Normal and Coronavirus operations.

Normal year budget concerns

Each year the school district encounters increased inflationary costs in both supplies & services as well as salaries & benefits. 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. This situation gives additional pressure to ensure that NKSD pays competitively with neighboring school districts.

For the upcoming 2020-2021 school, the projected increasing costs for employee compensation and health care are expected to be higher than anticipated increases in revenue from all sources. Due to the previous year's changes, significant deficit spending was projected and adjustments made for the 2019-2020 school year. Expenditures are rising more quickly than projected revenues leads to a continued gap between expenditures and revenue that is expected to continue considerable deficit spending in future years.

Previous year reductions were enacted in all areas of the school district, and all areas of the organization are staffed to minimal levels. Therefore, planned deficit spending is projected while expending fund balance in the upcoming years until the renewal and collection of local Levy in the Calendar year 2023. The basis of this plan is the expectation that assessed value as well as any changes to local levy restrictions will allow NKSD to maintain as stable as possible tax rate in future local levies while also gaining back enough revenue to balance expenditures and maintain a stable fund balance that allows NKSD to react to any unforeseen needs.

2020-2021 Coronavirus Impacts

The impacts of Coronavirus on the North Kitsap School District are yet to be fully determined. The majority of school funding depends on students sitting in seats for instruction, eating meals, and riding busses. All this student participation is eliminated, reduced, or fundamentally altered. Additionally, revenue will be impacted by the loss of revenue in facility rentals and general fees.

Impacted operations have also changed expenditure profiles with some areas of large previous expenditures near minimal while other areas of expenditures are constant or increasing to support the changing conditions.

While North Kitsap school district will start the 2020-2021 school year in a remote learning environment, the possibility exists that onsite school will return. Operating with all the social distancing restrictions and operational constraints will most certainly be more costly than normal operating conditions while serving fewer children at a single time.

Additionally, the impact of a multi-billion dollar statewide revenue shortfall to North Kitsap School Districts' future revenue stream is still unknown. With approximately 50% of statewide expenditures funding k-12 education, it is believed that the economic shortfalls at the state level will impact the school district in some manner. These unknowns, along with potential decreases in future taxable assessed value, the possibility of delayed tax collections, decreases in enrollment, and continued economic downturn due to the Coronavirus will be challenging in the upcoming as well as future years.

Recent school funding changes

While changes of the past three 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 last three 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

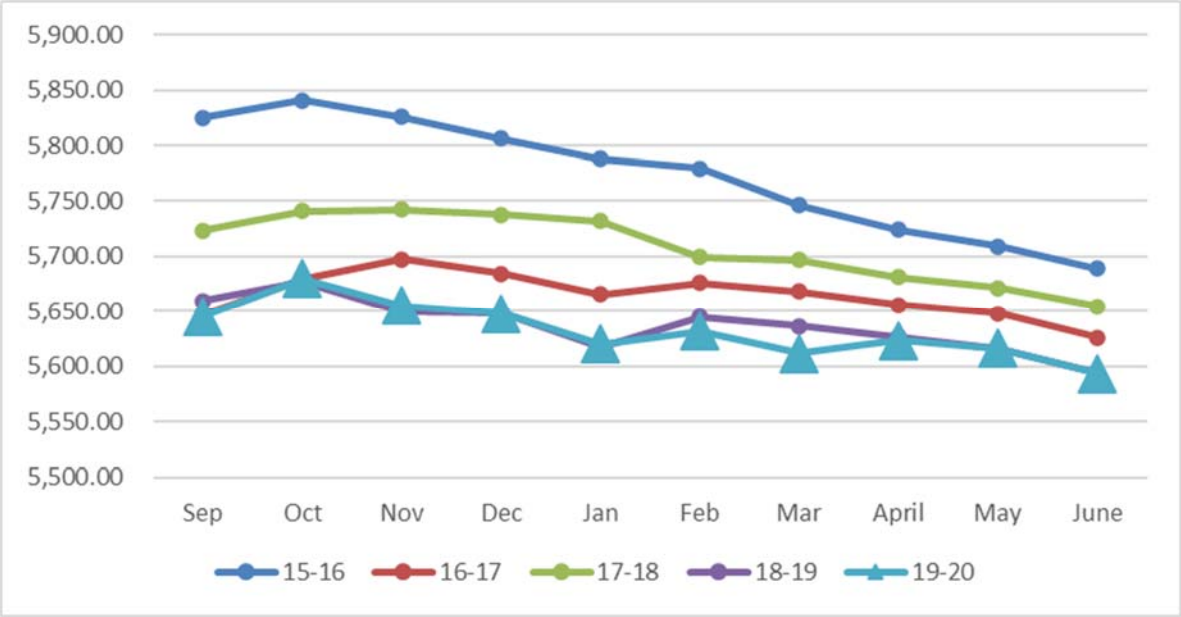
- 2018 Spring - NKSD passed a 4-year local support levy and a 4-year capital levy
- 2018 Legislation Session
    - Acceleration of full funding of the McCleary "fix" to apply to the 2018-2019 school year
- 2018 Fall -Substantial increases in comparable and competitive salaries for all school district 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 payments from the previous capital bond program. The capital project program is allowing 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. After a brief period of fluctuating enrollment, the 2019-2020 actual attendance was approximately the same as projected and similar to the 2018-2019 school year. The 2020-2021 enrollment was expected to increase slightly.

A commissioned school enrollment demographics report aligns with internal school district forecasts that the recent historic enrollment decline appears to be stabilizing. Future forecast projections indicate a potential for slight growth in the future. However, within the boundary of the school district, 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. At the state level, Washington State is forecasting average overall growth of school enrollment.



As previously mentioned, the 2020-2021 enrollment was expected to increase slightly. This enrollment forecast was adjusted in April of 2020 to try to take into account the effects of Coronavirus.

Initial enrollment numbers as of August 2020 indicate a significant loss of enrollment compared to the adjusted forecasts. This loss of enrollment will significantly affect revenue for the upcoming 2020-2021 fiscal year.

Local Tax Base

North Kitsap School District currently has an operational and a capital levy for the 2019 tax year. Below are the current and projected rates assuming a 5% increase in assessed value. 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.

Year	Operational Levy ($ per $1000 assessed value)	Capital Levy ($ per $1000 assessed value)
2020	1.34	1.09
2020*	1.34	1.09

*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 lead to confusion of 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.

The development of the budget during this budget cycle 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 2020-2021 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. Never commit 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 1% 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 0.2% 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 stability, feasibility, and overall operational balance of the general fund budget.

General Fund projection

Impacts of the School Employee Benefits Board

The recent legislative enactment of the School Employee Benefits Board funded the costs of each employee of the prototypical model at a rate of $1056/month/funded FTE. At its inception for SEBB, he estimated the cost of the care from that state Health Care Authority (HCA) was more than was being funded by the state. The new eligibility for full health care coverage is working more than 630 hours in a school year.

The issues with the new SEBB is threefold. First, the cost of the coverage is not fully funded to the HCA. With over 120,000 personnel working in schools, NKSD estimates the impact of this underfunding to be approximately $170M/year statewide. With this level of underfunding the corpus of the insurance pool, rates for the SEBB coverage will certainly increase in the future.

Second, in the past, part-time employees were given an employer allocation for their health care commensurate with their part-time hour. In the future, any employee reaching the 630-hour threshold will be eligible to receive benefits at full cost to the employing school district. "Multiplier adjustments" have applied to the benefit allocation model, but these are insufficient to represent the part-time nature of school district employment fully.

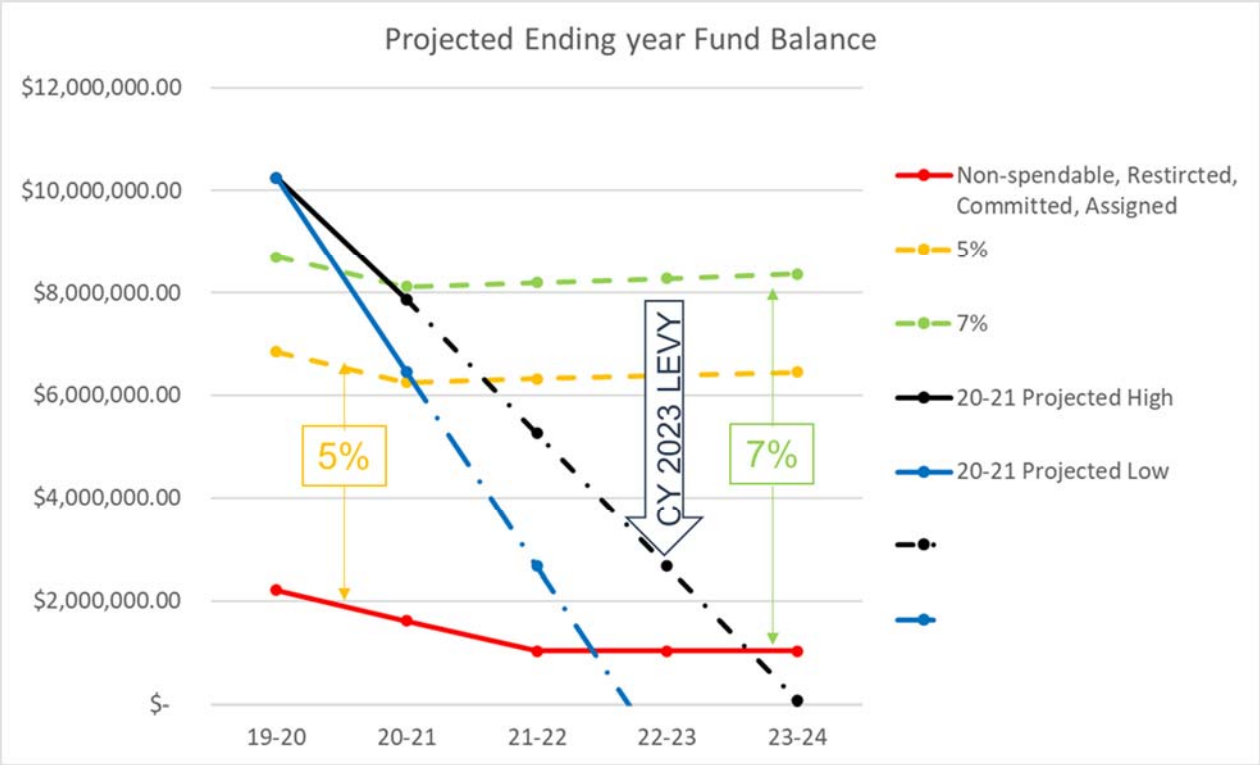
Third, the allocation for health care only covers personnel that is funded by the paradoxically named "prototypical" model but requires all eligible employees to be covered. It is not clear that any school let alone a significant population of schools in Washington operate at staffing levels that are near what the "prototypical" model would dictate either in staffing numbers or funding allocation for those staffing numbers. Rising costs of health care directly affect the school districts financial liabilities to pay for essential personnel that are not in the funding model.

The legislative answer to the rising health care costs was to increase local levy authority to $2.50/($1000 Assessed value). However, since NKSD recently passed a four-year local support levy the additional levy authority does not help NKSD in this case

Committed Fund Balance Resolution

To be able to hedge against the expected rising future costs of health care, a solution of a planned declining committed fund balance, and relatively small deficit spending until the next levy vote is shown below. By committing by board resolution, a declining balance dedicated to funding the expected SEBB increases, the future increases of costs could be mitigated without large fluctuations to school district service or economic stability. Amounts to be committed by board action.

- 2019-2020: $1.5M
- 2020-2021: $1M
- 2021-2022: $0.5M



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. Below are forecasts using stand-alone calculation tools, holding enrollment steady to be able to equally compare the effects of individual future changes not associated with enrollment.

The assumptions in the future year forecasts are:

1. Enrollment and Staffing is steady
    a. Best way to compare year to year changes
2. Cost for supplies & services as well as salaries & benefits will increase at the current state published IPD rates
3. State revenues will increase at the current state published IPD rate
4. Local levies will be collected at their maximum voted rate.
    a. If the assessed value of the tax base decreases, we may be limited to $1.50 per $1000 assessed value of collections
    b. Levy for the calendar year 2023 is assumed to be reinstated near the current rate of $1.50 per $1000 assessed value of collections
5. Federal funding and other local non-tax revenues will remain unchanged.
6. 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

7. Implementation of the School Employees Benefits Board (SEBB) will increase costs by requiring full benefit coverage for part-time employees that will be unfunded from the state
    a. Revenue, as well as Cost estimates, are incorporated into the below table
    b. Many employees are already not funded in the prototypical model, and increasing costs of SEBB healthcare will continue to be an unfunded mandate

II. Financial Section

Fund Summaries

North Kitsap School District
SUMMARY OF 2020-2021 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	**2020-21**	**13,810,730**	**86,098,077**	**96,293,638**	**-90,730**	**3,524,439**
	2019-20	6,872,699	91,544,414	87,621,701	0	6,679,709
CAPITAL PROJECTS:	**2020-21**	**2,579,500**	**11,087,984**	**10,692,142**	**-350,000**	**2,625,342**
	2019-20	496,762	9,224,413	7,900,000	0	803,393
DEBT SERVICE:	**2020-21**	**275,000**	**95,730**	**90,800**	**90,730**	**279,930**
	2019-20	242,000	853,987	3,947,453	0	131,362
ASB:	**2020-21**	**467,137**	**923,709**	**1,055,888**	**0**	**334,958**
	2019-20	425,200	1,070,660	1,168,042	0	308,449
TRANSP VEHICLE:	**2020-21**	**1,400,000**	**430,000**	**500,000**	**0**	**1,330,000**
	2019-20	1,200,000	394,421	800,000	0	1,172,000

General Fund Summary

Budget Summary

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
BEG:	Unassigned Minimum Fund Balance Policy	3,527,925	3,527,925	5,917,653	6,196,400	6,740,000
	Committed for Other	480,000	540,000	0	1,500,000	1,000,000
	Nonspendable FB-Inventory/Prepaid	264,724	581,793	116,039	280,000	280,000
	Restricted for Self Insurance	45,000	45,000	0	0	0
	Restricted for Debt Service	188,711	188,711	115,703	115,636	90,730
	Assigned to Other Purposes	720,000	342,931	723,304	500,000	500,000
	Unassigned Fund Balance	2,880,979	2,779,229	0	-622,689	5,200,000
Beginning Fund Balance		8,107,339	8,005,589	6,872,699	7,969,347	13,810,730
ADD:	***Revenues***					
1000	Local Taxes	17,254,195	17,824,614	14,354,187	11,726,287	12,306,404
2000	Local Non-Tax	1,987,200	1,923,268	2,019,547	1,951,770	2,020,020
3000	State, General Purpose	38,111,214	41,861,228	53,806,442	55,343,129	52,688,942
4000	State, Special Purpose	9,768,180	10,910,515	12,667,237	14,375,161	10,543,405
5000	Federal, General Purpose	1,283,538	1,295,871	1,232,000	1,444,500	1,510,500
6000	Federal, Special Purpose	4,001,530	3,494,536	5,465,000	5,710,446	6,678,806
7000	Revenues from Other Districts	0	0	0	0	0
8000	Revenues From Other Agencies	5,823	1,850	0	0	0
9000	Other Financing	8,133	0	2,000,000	0	350,000
	Total Revenues	72,419,813	77,311,881	91,544,414	90,551,293	86,098,077
TOTAL:	***Funds Available***	**80,527,152**	**85,317,470**	**98,417,113**	**98,520,640**	**99,908,807**
LESS:	***Expenditures***					
00	Regular Instruction	40,620,865	41,181,122	46,638,435	48,163,866	49,367,484
20	Special Education Instruction	9,976,933	11,028,757	12,510,681	13,040,227	14,117,843
30	Vocational Instruction	2,478,495	2,700,851	3,147,490	3,317,018	3,416,793
50&60	Compensatory Education	2,919,037	2,589,288	2,726,205	3,280,388	4,221,352
70	Other Instructional Programs	124,456	129,400	2,266,373	2,183,566	3,150,983
80	Community Services	626,032	571,518	610,910	664,042	698,385
90	Support Services	15,577,150	18,959,481	19,721,607	20,573,481	21,320,798
	Total Expenditures	72,322,969	77,160,418	87,621,701	91,222,588	96,293,638
	OTHER FIN. USES TRANS. OUT (GL 536)	(188,711)	(788,650)	(4,115,703)	0	(90,730)
Ending Fund Balance		**8,005,589**	**7,368,401**	**6,679,709**	**7,298,052**	**3,524,439**

General Fund staffing

	16-17 Budgeted No. of FTE	17-18 Budgeted No. of FTE	18-19 Budgeted No. of FTE	19-20 Budgeted No. of FTE	20-21 Budgeted No. of FTE
TOTALCERTIFICATED FTE STAFF	417.45	394.255	402.996	381.99	385.595
TOTAL CLASSIFIED FTE STAFF	287.896	277.252	280.041	269.045	289.065
TOTAL FTE STAFF (CERTIFICATED AND CLASSIFIED)	705.346	671.507	683.037	651.035	674.66

COMPARISON OF BUDGETED FTE

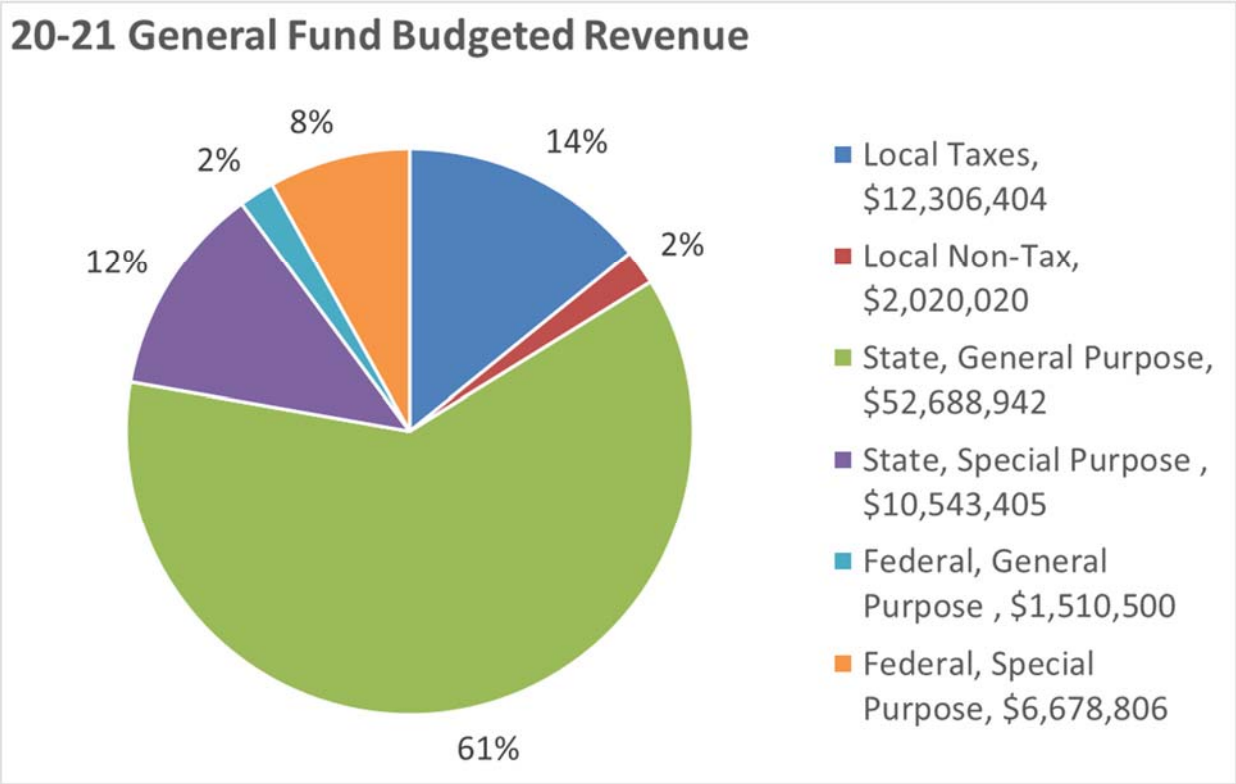
CERTIFICATED STAFF

		16-17 Budgeted No. of FTE	% To Total	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
TEACHING ACTIVITIES											
27	Teaching	342.352	82.01%	316.417	80.26%	322.520	80.03%	308.530	80.77%	312.310	80.99%
28	Extracurricular	2.000	0.48%	2.000	0.51%	2.000	0.51%	4.000	1.05%	2.000	0.52%
TOTAL TEACHING ACTIVITIES		344.352	82.49%	318.417	80.76%	324.520	80.53%	312.530	81.82%	314.310	81.51%
TEACHING SUPPORT											
22	Learning Resources	9.600	2.30%	9.600	2.43%	9.490	2.41%	7.600	1.99%	7.600	1.97%
24	Guidance and Counseling	15.500	3.71%	15.240	3.87%	15.240	3.87%	15.260	3.99%	15.240	3.95%
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	17.000	4.07%	22.300	5.66%	27.700	7.03%	22.600	5.92%	22.600	5.86%
31	Instructional Prof Development	2.498	0.60%	2.700	0.68%	1.000	0.25%	1.000	0.26%	2.000	0.52%
TOTAL TEACHING SUPPORT		44.598	10.68%	49.840	12.64%	53.430	13.26%	46.460	12.16%	47.440	12.30%
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%	0.200	0.05%	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%	0.200	0.05%	0.000	0.00%	0.000	0.00%	0.000	0.00%
UNIT ADMINISTRATION											
23	Principal's Office	16.400	3.93%	16.398	4.16%	15.400	3.82%	14.650	3.84%	15.600	4.05%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	1.000	0.24%	1.000	0.25%	1.000	0.25%	1.000	0.26%	1.000	0.26%
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	0.24%	1.000	0.25%	1.000	0.25%	1.000	0.26%	1.045	0.27%
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	9.900	2.37%	7.400	1.88%	7.646	1.94%	6.350	1.66%	6.200	1.61%
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		11.900	2.85%	9.400	2.38%	9.646	2.39%	8.350	2.19%	8.245	2.14%
TOTALCERTIFICATED FTE STAFF		417.450	100.00%	394.255	100.00%	402.996	100.00%	381.990	100.00%	385.595	100.00%

COMPARISON OF BUDGETED FTE
CLASSIFIED STAFF

		16-17 Budgeted No. of FTE	% To Total	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
TEACHING ACTIVITIES											
27	Teaching	84.338	29.29%	78.459	28.30%	80.165	28.91%	75.848	26.24%	87.101	30.13%
28	Extracurricular	0.608	0.21%	0.619	0.22%	1.342	0.48%	1.360	0.47%	2.636	0.91%
TOTAL TEACHING ACTIVITIES		84.946	29.50%	79.078	28.52%	81.507	29.11%	77.208	28.70%	89.737	31.04%
TEACHING SUPPORT											
22	Learning Resources	5.483	1.90%	4.214	1.52%	5.447	1.96%	3.275	1.13%	3.729	1.29%
24	Guidance and Counseling	5.286	1.84%	3.954	1.43%	3.798	1.37%	4.948	1.71%	5.794	2.00%
25	Pupil Management & Safety	18.201	6.32%	16.016	5.78%	17.756	6.40%	14.239	4.93%	10.508	3.64%
26	Health Services	2.661	0.92%	1.807	0.65%	1.044	0.38%	0.982	0.34%	0.966	0.33%
32	Instructional Technology	5.852	2.03%	4.388	1.58%	0.273	0.10%	0.190	0.07%	0.190	0.07%
33	Curriculum			0.218	0.08%	0	0.00%	0	0.00%	0	0.00%
TOTAL TEACHING SUPPORT		37.483	13.02%	30.597	11.04%	28.318	10.11%	23.634	8.78%	21.187	7.33%
OTHER SUPPORTIVE ACTIVITIES											
44	Food Services Operations	16.787	5.83%	15.123	5.45%	15.405	5.56%	15.421	5.56%	15.628	5.64%
52	Operating Buses	30.098	10.45%	30.623	11.05%	30.286	10.92%	31.887	11.50%	34.123	12.31%
53	Maintenance School Buses	4.000	1.39%	4.000	1.44%	4.000	1.44%	3.000	1.08%	3.000	1.08%
62	Grounds Maintenance	5.000	1.74%	6.000	2.16%	6.000	2.16%	6.000	2.16%	6.000	2.16%
63	Operation of Buildings	31.835	11.06%	31.831	11.48%	33.112	11.94%	31.331	11.30%	32.500	11.72%
64	Maintenance	10.000	3.47%	10.000	3.61%	10.000	3.61%	9.000	3.25%	9.000	3.25%
65	Utilities	0.000	0.00%	0.000	0.00%	0.000	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	2.88%	8.278	2.99%	11.662	4.21%	13.173	4.75%	15.175	5.47%
73	Printing	1.435	0.50%	1.435	0.52%	1.527	0.55%	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	0.69%	2.000	0.72%	2.000	0.72%	2.000	0.72%	2.000	0.72%
TOTAL OTHER SUPPORT ACTIVITIES		109.433	38.01%	109.290	39.42%	113.992	40.71%	111.812	41.56%	117.426	40.62%
UNIT ADMINISTRATION											
23	Principal's Office	23.366	8.12%	24.910	8.98%	22.497	8.03%	23.848	8.86%	22.751	7.87%
CENTRAL ADMINISTRATION											
12	Superintendent's Office	1.000	0.35%	1.000	0.36%	1.000	0.36%	0.800	0.29%	0.800	0.29%
13	Business Office	8.038	2.79%	8.058	2.91%	8.038	2.90%	8.038	2.90%	8.842	3.19%
14	Human Resources	4.757	1.65%	4.808	1.73%	4.812	1.74%	4.907	1.77%	4.850	1.75%
15	Public Relations	1.000	0.35%	1.000	0.36%	1.000	0.36%	1.000	0.36%	1.000	0.36%
21	Supervision - Instruction	7.927	2.75%	8.509	3.07%	7.847	2.83%	7.191	2.59%	4.981	1.80%
41	Supervision - Nutritional Services	1.765	0.61%	1.787	0.64%	1.815	0.65%	1.869	0.67%	1.869	0.67%
51	Supervision -Transportation	4.431	1.54%	4.465	1.61%	5.465	1.97%	4.738	1.71%	4.622	1.67%
61	Supervision - Maintenance	3.750	1.30%	3.750	1.35%	3.750	1.35%	4.000	1.44%	11.000	3.97%
TOTAL CENTRAL ADMINISTRATION		32.668	11.34%	33.377	12.04%	33.727	12.04%	32.543	12.10%	37.964	13.13%
TOTAL CLASSIFIED FTE STAFF		**287.896**	**100.00%**	**277.252**	**100.00%**	**280.041**	**100.00%**	**269.045**	**100.00%**	**289.065**	**100.00%**

General Fund Revenue



North Kitsap School District
2010-21 GENERAL FUND
Revenue Projections

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
1100	Local Property Tax	17,240,704	17,816,487	14,346,187	11,718,292	12,298,410	580,118
1500	Timber Excise Tax	13,490	8,127	8,000	7,995	7,994	(1)
	Total Tax	**17,254,194**	**17,824,614**	**14,354,187**	**11,726,287**	**12,306,404**	**580,117**
2100	Tuition and Fees	91,938	129,986	71,000	82,250	57,000	(25,250)
2131	Secondary Voc Education Tuition	180	0	0	0	0	0
2173	Summer School Tuition & Fees	8,900	0	0	0	0	0
2186	Community School Tuition & Fees	75,642	64,304	64,000	57,700	57,700	0
2200	Sales of Goods, Supp & Services, Unassigne	73,253	44,636	0	1,500	1,500	0
2231	Sec. Voc. Ed., Sale of Goods, Supp & Svcs	54,884	47,785	55,000	55,000	5,000	(50,000)
2289	Community Services	201,801	222,524	255,000	292,500	310,000	17,500
2298	Food Services	732,014	754,927	940,947	852,600	839,400	(13,200)
2300	Investment Earnings	68,983	139,397	70,000	140,000	175,000	35,000
2500	Gifts and Donations	245,948	208,169	250,000	100,000	155,000	55,000
2600	Fines and Damages	13,731	12,453	9,400	6,020	6,020	0
2700	Rentals and Leases	133,610	171,645	174,200	204,200	208,400	4,200
2800	Insurance Recoveries	10,472	8,855	0	0	0	0
2900	Local Support Non-Tax	158,743	32,053	30,000	60,000	140,000	80,000
2910	E-Rate	117,101	86,513	100,000	100,000	65,000	(35,000)
	Total Local Non-Tax	**1,987,200**	**1,923,268**	**2,019,547**	**1,951,770**	**2,020,020**	**68,250**
3100	State Apportionment	37,152,381	40,864,258	52,563,387	54,064,452	51,386,007	(2,678,445)
3121	State Special Ed Apportionment	958,833	996,970	1,243,055	1,278,677	1,302,935	24,258
	Total State, General Purpose	**38,111,214**	**41,861,228**	**53,806,442**	**55,343,129**	**52,688,942**	**(2,654,187)**
4100	State Special Purpose	17,712	18,753	17,500	0	0	0
4121	Special Education	5,404,395	5,909,744	7,237,544	7,979,712	7,908,075	(71,637)
4122	SPED Infants and Toddlers - State	277,899	430,366	544,435	371,542	0	(371,542)
4155	Learning Assistance Program	1,009,504	1,168,605	1,378,161	1,458,635	1,496,560	37,925
4158	Special Pilot Programs	319,494	266,608	202,707	215,759	278,678	62,919
4165	Transitional Bilingual	257,735	285,350	368,102	361,586	437,933	76,347
4174	Highly Capable	60,498	138,066	178,707	184,095	176,156	(7,939)
4198	School Food Service	29,247	33,466	30,106	29,500	29,500	0
4199	Transportation	2,391,085	2,659,444	2,709,974	3,774,332	216,503	(3,557,829)
4321	SPED - Other State Agencies	611	113				0
	Total State, Special Purpose	**9,768,180**	**10,910,515**	**12,667,237**	**14,375,161**	**10,543,405**	**(3,831,756)**
5200	Department of Defense Impact Aid	95,150	91,246				0
5300	Federal Impact Aid	1,075,010	1,051,471	1,069,000	1,214,000	1,280,000	66,000
5329	Federal Impact Aid - Special Education	113,378	153,154	163,000	230,500	230,500	0
	Total Federal, General Purpose	**1,283,538**	**1,295,871**	**1,232,000**	**1,444,500**	**1,510,500**	**66,000**
6100	Other Federal Funds - Unassigned	0	0	2,000,000	2,000,000	3,000,000	1,000,000
6124	Federal Special Ed. Grants	1,331,852	1,239,560	1,138,577	1,167,305	1,167,305	0
6138	Federal Vocational Education	33,674	26,988	27,403	29,983	29,983	0
6151	Disadvantaged, Title 1 Part A	696,084	582,532	586,370	671,550	775,500	103,950
6152	School Improvement	186,540	98,298	169,253	156,967	211,394	54,427
6164	Title III LEP and Immigrant	29,183	25,419	29,624	32,495	54,000	21,505
6198	School Food Service	923,537	942,687	978,176	943,000	758,000	(185,000)
6200	DODEA Science Grant	14,082	0	0	0	0	0
6262	Math & Science Professional Devt	383,531	137,418	131,885	268,445	350,000	81,555
6268	Indian Education	104,057	106,167	116,271	116,701	117,624	923
6300	Federal Grants through other Agencies	122,234	160,828	0	0	0	0
6310	Medicaid Outreach Program	0	0	150,000	150,000	70,000	(80,000)
6321	Special Ed Medicaid Reimbursement	1,527	282	0	0	0	0
6998	USDA Commodities	175,229	174,356	137,441	174,000	145,000	(29,000)
	Total Federal, Special Purpose	**4,001,530**	**3,494,535**	**5,465,000**	**5,710,446**	**6,678,806**	**968,360**
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	5,823	1,850	0	0	0	0
9300	Sales of Equipment	8,133					
9900	Transfers				0	350,000	
	GRAND TOTAL	**72,419,813**	**77,311,881**	**89,544,414**	**90,551,293**	**86,098,077**	**(4,453,216)**

General Fund by Expenditure by Program

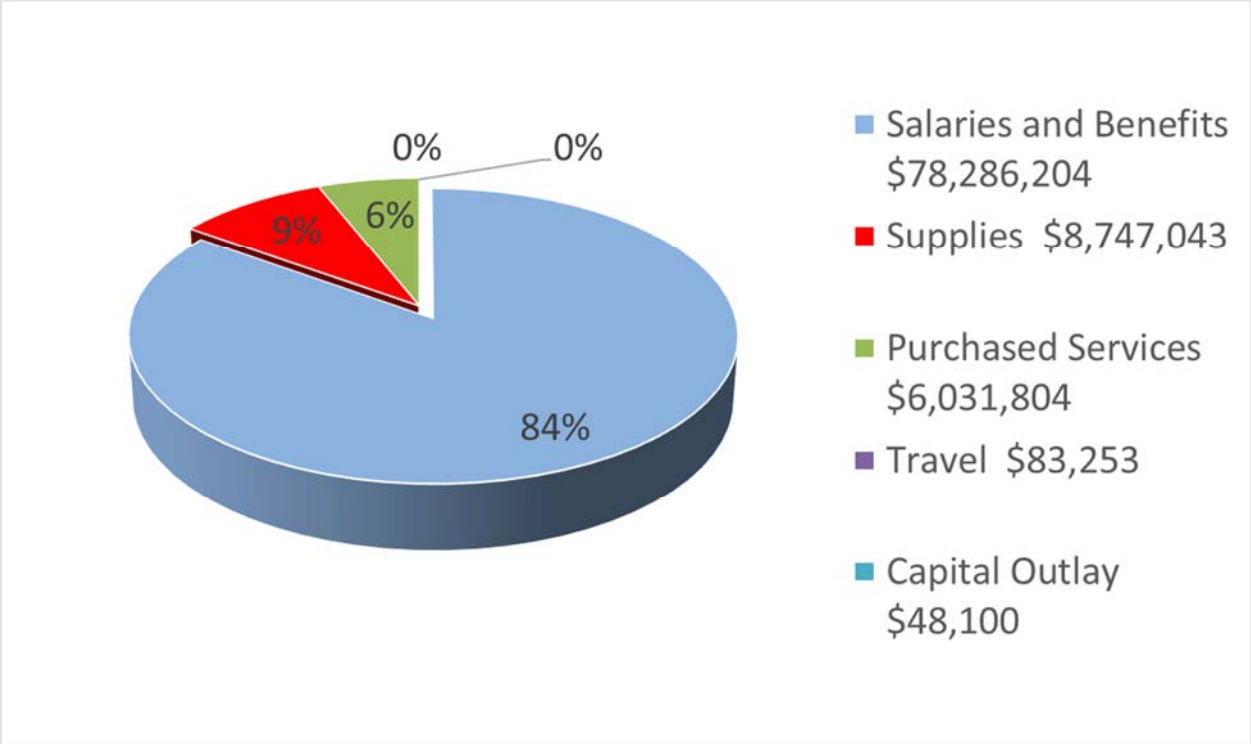
North Kitsap School District
2019-20 GENERAL FUND
Expenditures by Program Summary

DISTRIBUTION BY PROGRAM	16-17 Budget	%	17-18 Budget	%	18-19 Budget	%	19-20 Budget	%	19-20 Budget	%
Total CORE BEA	*50,741,758*	*70.16%*	*54,590,529*	*70.75%*	*60,229,567*	*68.74%*	*62,175,828*	*68.16%*	*63,974,031*	*66.50%*
Total Special Ed	*9,976,933*	*13.79%*	*11,028,758*	*14.30%*	*12,510,681*	*14.27%*	*13,040,227*	*14.30%*	*14,112,064*	*14.68%*
Total CTE	*2,478,495*	*3.43%*	*2,700,852*	*3.49%*	*3,147,490*	*3.59%*	*3,317,018*	*3.63%*	*3,416,793*	*3.55%*
Total Other Categorical Instructional	*3,043,763*	*4.20%*	*2,718,689*	*3.51%*	*4,992,578*	*5.70%*	*5,463,954*	*5.97%*	*7,372,335*	*7.65%*
Total Other Support	*6,082,289*	*8.38%*	*6,121,592*	*7.95%*	*6,741,385*	*7.72%*	*7,225,561*	*7.94%*	*7,321,181*	*7.64%*
GRAND TOTALS	72,323,238	100%	77,160,418	100%	87,621,701	100%	91,222,588	100%	96,196,404	100%

North Kitsap School District
2010-21 GENERAL FUND
Expenditures by Program

DISTRIBUTION BY PROGRAM	16-17 Actual	%	17-18 Actual	%	18-19 Budget	%	19-20 Budget	%	20-21 Budget	%
01 Basic Education	40,035,414	55.36%	40,681,935	52.72%	45,875,628	52.36%	47,546,893	52.12%	48,679,928	50.60%
02 Basic Education - ALE	585,451	0.81%	499,187	0.65%	762,807	0.87%	616,973	0.68%	596,101	0.62%
97 District-wide Support	10,120,893	13.99%	13,409,407	17.38%	13,591,132	15.51%	14,011,962	15.36%	14,698,002	15.28%
Total CORE BEA	**50,741,758**	**70.16%**	**54,590,529**	**70.75%**	**60,229,567**	**68.74%**	**62,175,828**	**68.16%**	**63,974,031**	**66.50%**
21 Special Education	8,081,484	11.17%	9,228,410	11.96%	10,390,889	11.86%	10,779,604	11.82%	11,713,596	12.18%
22 Special Education - Infants/Toddlers	243,147	0.34%	405,102	0.53%	440,093	0.50%	480,515	0.53%	677	0.00%
24 Federal Special Education	1,260,024	1.74%	1,239,560	1.61%	1,518,387	1.73%	1,606,402	1.76%	1,833,522	1.91%
29 Other Federal Special Education	392,278	0.54%	155,686	0.20%	161,312	0.18%	173,706	0.19%	564,269	0.59%
Total Special Ed	**9,976,933**	**13.79%**	**11,028,758**	**14.30%**	**12,510,681**	**14.27%**	**13,040,227**	**14.30%**	**14,112,064**	**14.68%**
31 Vocational Education	1,896,276	2.62%	2,094,764	2.71%	2,381,898	2.72%	2,462,363	2.70%	2,578,943	2.68%
34 State Middle School Voc Education	549,544	0.76%	579,747	0.75%	738,495	0.84%	823,218	0.90%	811,894	0.84%
38 Federal Vocational Education	32,675	0.05%	26,341	0.03%	27,097	0.03%	31,437	0.03%	25,956	0.03%
Total CTE	**2,478,495**	**3.43%**	**2,700,852**	**3.49%**	**3,147,490**	**3.59%**	**3,317,018**	**3.63%**	**3,416,793**	**3.55%**
51 Title I, Disadvantaged	653,416	0.90%	547,837	0.71%	516,537	0.59%	684,935	0.75%	837,968	0.87%
52 School Improvement	175,106	0.24%	100,820	0.13%	164,217	0.19%	148,791	0.16%	465,726	0.48%
55 Learning Assistance Program	954,195	1.32%	1,118,121	1.45%	1,223,620	1.40%	1,436,264	1.57%	1,728,503	1.80%
58 Special and Pilot Programs	334,611	0.46%	279,007	0.36%	228,980	0.26%	275,426	0.30%	281,328	0.29%
62 Math & Science Prof Development	355,551	0.49%	139,801	0.18%	128,830	0.15%	244,075	0.27%	349,701	0.36%
64 Title III, Limited English Proficiency	28,611	0.04%	24,218	0.03%	28,762	0.03%	31,548	0.03%	52,548	0.05%
65 Transitional Bilingual	295,683	0.41%	278,334	0.36%	320,301	0.37%	346,615	0.38%	387,172	0.40%
68 Indian Education	107,701	0.15%	101,150	0.13%	114,958	0.13%	112,734	0.12%	118,406	0.12%
69 Other Compensary - Federal	14,163	0.02%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
73 Summer School	606	0.00%	10,866	0.01%	90,440	0.10%	25,915	0.03%	25,939	0.03%
74 Highly Capable	122,741	0.17%	118,235	0.15%	175,933	0.20%	157,651	0.17%	125,044	0.13%
79 Other Instructional Programs	1,379	0.00%	300	0.00%	2,000,000	2.28%	2,000,000	2.19%	3,000,000	3.12%
Total Other Categorical Instructional	**3,043,763**	**4.20%**	**2,718,689**	**3.51%**	**4,992,578**	**5.70%**	**5,463,954**	**5.97%**	**7,372,335**	**7.65%**
86 Community Schools	90,092	0.12%	59,068	0.08%	79,000	0.09%	55,000	0.06%	55,000	0.06%
89 Other Community Services	535,940	0.74%	512,450	0.66%	531,910	0.61%	609,042	0.67%	643,385	0.67%
98 Food Services	1,903,101	2.63%	1,936,866	2.51%	2,294,928	2.62%	2,245,831	2.46%	2,285,467	2.38%
99 Pupil Transportation	3,553,156	4.91%	3,613,208	4.68%	3,835,547	4.38%	4,315,688	4.73%	4,337,329	4.51%
Total Other Support	**6,082,289**	**8.38%**	**6,121,592**	**7.95%**	**6,741,385**	**7.72%**	**7,225,561**	**7.94%**	**7,321,181**	**7.64%**
GRAND TOTALS	72,323,238	100%	77,160,418	100%	87,621,701	100%	91,222,588	100%	96,196,404	100%

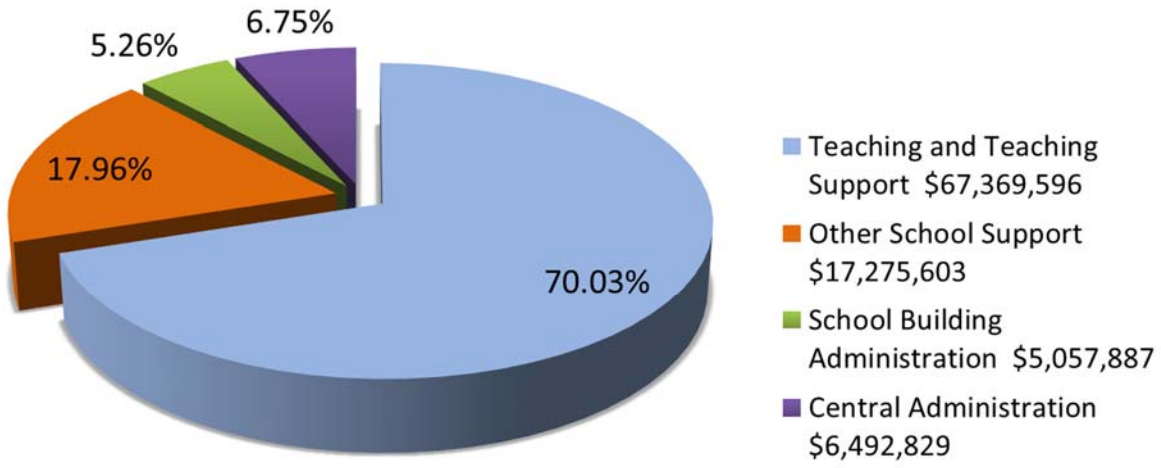
General Fund by Expenditure by Object



North Kitsap School District
2020-21 GENERAL FUND
Expenditures By Object

	OBJECT	16-17 Actual		17-18 Actual		18-19 Budget		19-20 Budget		20-21 Budget	
2	CERTIFICATED SALARIES	30,737,321	42.50%	31,391,629	35.83%	34,608,201	39.50%	36,629,293	40.15%	37,626,125	39.11%
3	CLASSIFIED SALARIES	13,601,782	18.81%	14,401,745	16.44%	15,126,458	17.26%	16,618,787	18.22%	17,632,965	18.33%
4	EMPLOYEE BENEFITS	16,366,231	22.63%	17,562,550	20.04%	19,864,937	22.67%	21,598,974	23.68%	23,027,114	23.94%
	Total Salaries & Benefits	**60,705,334**	**83.94%**	**63,355,924**	**82.11%**	**69,599,596**	**79.43%**	**74,847,054**	**82.05%**	**78,286,204**	**81.38%**
5	SUPPLIES & INSTR RESOURCES	4,416,258	6.11%	4,701,285	5.37%	8,520,237	9.72%	7,391,765	8.44%	8,747,043	9.98%
7	PURCHASED SERVICES	6,953,573	9.61%	8,713,824	9.94%	9,032,665	10.31%	8,841,616	10.09%	9,031,804	10.31%
8	TRAVEL	194,879	0.27%	161,416	0.18%	104,203	0.12%	84,053	0.10%	83,253	0.10%
9	CAPITAL OUTLAY	52,925	0.07%	227,970	0.26%	365,000	0.42%	58,100	0.07%	48,100	0.05%
0	DEBIT TRANSFERS	498,475	0.69%	521,388	0.60%	421,982	0.48%	265,500	0.30%	307,500	0.35%
1	CREDIT TRANSFERS	(498,475)	-0.69%	(521,388)	-0.60%	(421,982)	-0.48%	(265,500)	-0.30%	(307,500)	-0.35%
	Total Operating Costs	**11,617,635**	**16.06%**	**13,804,495**	**17.89%**	**18,022,105**	**20.57%**	**16,375,534**	**17.95%**	**17,910,200**	**18.62%**
	TOTAL	**72,322,969**	**100.00%**	**77,160,419**	**100.00%**	**87,621,701**	**100.00%**	**91,222,588**	**100.00%**	**96,196,404**	**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
2020-21 GENERAL FUND
Expenditures By Activity

Activity		16-17 Actual		17-18 Actual		18-19 Budget		19-20 Budget		20-21 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support											
22	Learning Resources	1,391,950	1.94%	1,789,532	2.04%	1,712,704	1.95%	1,392,051	1.45%	1,451,005	1.51%
24	Guidance - Counseling	1,899,863	2.65%	1,920,828	2.19%	1,972,321	2.25%	2,282,598	2.37%	2,417,385	2.51%
25	Pupil Management & Safety	1,079,371	1.51%	1,064,695	1.22%	1,679,917	1.92%	1,383,453	1.44%	1,072,398	1.11%
26	Health Services	2,781,765	3.88%	3,250,692	3.71%	4,058,251	4.63%	3,826,427	3.98%	3,547,691	3.69%
27	Teaching	38,672,183	54.01%	40,351,410	46.05%	47,306,695	53.99%	50,994,051	53.01%	54,774,917	56.94%
28	Extracurricular	1,698,009	2.37%	1,698,423	1.94%	2,067,095	2.36%	2,011,122	2.09%	1,984,011	2.06%
29	Payments to Other Districts	54,911	0.08%	107,231	0.12%	50,000	0.06%	40,000	0.04%	0	0.00%
31	Instructional Professional Development	990,851	1.38%	403,308	0.46%	705,742	0.81%	723,368	0.75%	856,517	0.89%
32	Instructional Technology	394,741	0.55%	285,801	0.33%	147,317	0.17%	58,350	0.06%	84,380	0.09%
33	Curriculum	243,147	0.34%	405,102	0.46%	1,425,000	1.63%	500,000	0.52%	608,000	0.63%
34	State Funded Professional Development			68,353		154,219	0.18%	423,827	0.44%	573,292	0.60%
	Total Teaching & Support	**49,206,791**	**68.73%**	**51,345,375**	**58.60%**	**61,279,261**	**69.94%**	**63,635,247**	**66.15%**	**67,369,596**	**70.03%**
Other Support											
42	Food	699,879	0.98%	726,782	0.83%	871,000	0.99%	736,000	0.77%	636,000	0.66%
44	Nutrition Services - Operation	1,030,551	1.44%	1,019,714	1.16%	1,212,602	1.38%	1,274,918	1.33%	1,406,746	1.46%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	2,611,824	3.65%	2,687,755	3.07%	2,750,353	3.14%	3,111,978	3.24%	3,487,831	3.63%
53	Maintenance of School Buses	513,624	0.72%	544,082	0.62%	478,949	0.55%	518,173	0.54%	524,870	0.55%
59	Transportation Transfers Credits	(295,178)	-0.41%	(327,992)	-0.37%	(253,810)	-0.29%	(265,500)	-0.28%	(272,500)	-0.28%
62	Grounds Care - Maintenance	534,207	0.75%	772,883	0.88%	742,335	0.85%	726,094	0.75%	790,895	0.82%
63	Operation of Buildings	2,167,027	3.03%	2,380,885	2.72%	2,451,434	2.80%	2,685,161	2.79%	2,840,776	2.95%
64	Maintenance of Buildings/Equipment	1,331,733	1.86%	2,064,711	2.36%	1,832,321	2.09%	1,698,835	1.77%	1,723,364	1.79%
65	Utilities	1,795,130	2.51%	1,982,452	2.26%	2,030,000	2.32%	2,129,500	2.21%	2,138,000	2.22%
67	Building Security	75,966	0.11%	84,409	0.10%	75,000	0.09%	71,000	0.07%	51,000	0.05%
68	Insurance	435,476	0.61%	676,011	0.77%	763,136	0.87%	804,309	0.84%	917,131	0.95%
72	Information Systems	1,261,850	1.76%	2,142,780	2.45%	2,395,534	2.73%	2,306,231	2.40%	2,418,049	2.51%
73	Printing	2,831	0.00%	46,082	0.05%	51,955	0.06%	0	0.00%	0	0.00%
91	Public Activities	459,078	0.64%	466,809	0.53%	500,714	0.57%	591,905	0.62%	613,441	0.64%
	Total Other Support	**12,623,998**	**17.65%**	**15,267,363**	**17.42%**	**15,901,523**	**18.15%**	**16,388,604**	**17.04%**	**17,275,603**	**17.96%**
School Building Administration											
23	**Principal's Office**	**4,369,468**	**6.10%**	**4,622,707**	**5.28%**	**4,360,049**	**4.98%**	**4,834,125**	**5.03%**	**5,057,887**	**5.26%**
Central Administration											
11	Board of Directors	253,747	0.35%	338,452	0.39%	305,500	0.35%	398,000	0.41%	398,000	0.41%
12	Superintendent's Office	436,481	0.61%	384,291	0.44%	413,096	0.47%	429,523	0.45%	434,149	0.45%
13	Business Office	732,657	1.01%	947,597	1.08%	1,009,341	1.15%	1,054,136	1.10%	1,080,206	1.12%
14	Human Resources	649,921	0.91%	858,107	0.98%	884,660	1.01%	895,696	0.93%	899,682	0.94%
15	Public Relations	92,550	0.13%	156,163	0.18%	199,569	0.23%	225,631	0.23%	226,654	0.24%
21	Supervision - Instruction	2,262,032	3.16%	2,012,011	2.30%	2,045,669	2.33%	2,005,633	2.08%	1,845,829	1.92%
41	Supervision - Nutrition Services	172,670	0.24%	190,370	0.22%	211,326	0.24%	234,913	0.24%	242,721	0.25%
51	Supervision - Transportation	383,852	0.54%	422,911	0.48%	543,260	0.62%	516,097	0.54%	568,037	0.59%
61	Supervision of Building	423,702	0.59%	615,073	0.70%	466,811	0.53%	604,983	0.63%	797,551	0.83%
	Total Central Administration	**5,407,611**	**7.54%**	**5,924,975**	**6.76%**	**6,079,232**	**6.94%**	**6,364,612**	**6.62%**	**6,492,829**	**6.75%**
	Total	**71,607,868**	**100.00%**	**77,160,418**	**100.00%**	**87,620,065**	**100.00%**	**91,222,588**	**100.00%**	**96,195,915**	**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 2020-2021 school year $17,910,200 is budgeted for MSOC expenditure. The General Ed MSOC allocation is $7,106,509. MSOC allocation for CTE middle school is $133,839 and CTE high school is $369,961.

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
2020-21 ASSOCIATED STUDENT BODY FUND

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		**523,637**	**514,572**	**601,045**	**425,200**	**467,137**
ADD:	***Revenues***					
1000	General Student Body	292,697	290,790	445,505	301,836	282,190
2000	Athletics	200,251	294,188	290,990	281,330	278,905
3000	Classes	5,899	10,440	16,550	15,775	19,025
4000	Clubs	172,298	172,399	297,515	321,205	319,689
6000	Private Moneys	17,983	17,440	20,100	23,900	23,900
	Total Revenues	689,128	785,257	1,070,660	944,046	923,709
TOTAL:	***Funds Available***	**1,212,765**	**1,299,829**	**1,671,705**	**1,369,246**	**1,390,846**
LESS:	***Expenditures***					
1000	General Student Body	234,782	231,823	430,900	284,341	304,049
2000	Athletics	248,832	327,179	374,680	385,316	349,190
3000	Classes	6,657	11,692	12,775	15,600	20,600
4000	Clubs	187,701	173,818	325,062	349,040	355,461
6000	Private Moneys	20,221	18,725	24,625	26,500	26,588
	Total Expenditures	698,193	763,237	1,168,042	1,060,797	1,055,888
Ending Fund Balance		**514,572**	**536,593**	**503,663**	**308,449**	**334,958**

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
2020-21 TRANSPORTATION VEHICLE FUND

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		**1,851,730**	**1,777,390**	**1,572,985**	**1,200,000**	**1,400,000**
ADD:	***Revenues***					
2300	Investment Earnings	16,351	21,717	8,000	20,000	20,000
2800	Insurance Recoveries	0	0	0	0	0
4000	State Grant Revenue	0	0	0	0	0
4499	Transportation Reimbursement	488,035	470,622	374,421	440,000	400,000
5300	Impact Aid	0	0	0	0	0
9000	Other Financing Sources	0	0	0	0	0
9300	Sale of Equipment	12,908	0	12,000	12,000	10,000
	Total Revenues	517,294	492,339	394,421	472,000	430,000
TOTAL:	***Funds Available***	**2,369,024**	**2,269,729**	**1,967,406**	**1,672,000**	**1,830,000**
LESS:	***Expenditures***					
Act. 30	Equipment	591,634	664,115	800,000	500,000	500,000
	Total Expenditures	591,634	664,115	800,000	500,000	500,000
Ending Fund Balance		**1,777,390**	**1,605,614**	**1,167,406**	**1,172,000**	**1,330,000**

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 will continue to service the last few years of the non-voted debt and will be in place for any future bond repayment needs.

North Kistap School District
2020-21 DEBT SERVICE FUND

		Actual 2016-17	Acutal 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		**2,431,249**	**3,372,864**	**3,353,710**	**242,000**	**275,000**
ADD:	***Revenues***					
1000	Local Taxes	9,074,597	4,942,203	723,284	0	0
2000	Local Non-tax	24,968	48,730	15,000	5,000	5,000
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	188,711	188,650	115,703	0	90,730
	Total Revenues	9,288,276	5,179,583	853,987	5,000	95,730
TOTAL: Funds Available		**11,719,525**	**8,552,447**	**4,207,697**	**247,000**	**370,730**
LESS:	***Expenditures***					
11	Matured Bonds	7,866,234	5,027,715	3,825,830	109,826	89,000
21	Interest on Bonds	480,427	262,260	96,623	5,812	1,800
41	Bond Transfer Fees	0	0	0	0	0
61	Underwriter's Fees (Capacity)	0	0	25,000	0	0
	Total Expenditures	8,346,661	5,289,975	3,947,453	115,638	90,800
Ending Fund Balance		**3,372,864**	**3,262,471**	**260,244**	**131,362**	**279,930**

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
2020-21 CAPITAL PROJECTS FUND

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		**1,065,760**	**617,139**	**826,086**	**496,762**	**2,579,500**
ADD:	***Revenues***					
1000	Local Taxes	0	0	5,099,413	10,526,631	11,002,984
2000	Local Non-Tax	265,265	186,300	125,000	280,000	85,000
9000	Other Financing Sources	9,883	600,000	4,000,000	0	0
	Total Revenues	275,148	786,300	9,224,413	10,806,631	11,087,984
TOTAL	***Funds Available***	**1,340,908**	**1,403,439**	**10,050,499**	**11,303,393**	**13,667,484**
LESS:	***Expenditures***					
10	Sites	0	1,056,222	1,000,000	1,500,000	1,250,000
20	Buildings	723,769	297,317	6,900,000	6,900,000	8,442,142
30	Equipment	0	35,425	0	2,100,000	1,000,000
40	Energy	0	0	0	0	0
50	Sales and Lease Expenditures	0	0	0	0	0
60	Bond Issuance Expenditures	0	0	0	0	0
90	Debt	0	0	0	0	0
	Total Expenditures	723,769	1,388,964	7,900,000	10,500,000	10,692,142
	Transfers			(2,000,000)		(350,000)
Ending Fund Balance		**617,139**	**14,476**	**150,499**	**803,393**	**2,625,342**