

North Kitsap School District No.400

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	403.00	403.00	403.00	403.00
2. Grade 1	426.00	418.50	418.50	418.50
3. Grade 2	454.00	438.70	418.50	418.50
4. Grade 3	433.00	470.90	438.70	418.50
5. Grade 4	436.00	439.10	470.90	438.70
6. Grade 5	462.00	441.80	439.10	470.90
7. Grade 6	473.00	478.60	441.80	439.10
8. Grade 7	440.00	478.90	478.60	441.80
9. Grade 8	466.00	439.90	478.90	478.60
10. Grade 9	428.00	466.90	439.90	478.90
11. Grade 10	448.00	411.20	466.90	439.90
12. Grade 11 (excluding Running Start)	355.00	350.20	355.00	355.00
13. Grade 12 (excluding Running Start)	313.00	345.00	350.20	350.20
14. SUBTOTAL	5,537.00	5,582.70	5,600.00	5,551.60
15. Running Start	193.00	193.00	193.00	193.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	64.00	64.00	64.00	64.00
18. TOTAL K-12	5,794.00	5,839.70	5,857.00	5,808.60
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	381.990	385.000	386.000	382.000
2. General Fund FTE Classified Employees /4	269.045	270.000	271.000	269.000

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	11,726,287	12,305,231	12,920,492	14,054,040
2000 Local Nontax Support	1,951,770	1,951,770	1,951,770	1,951,770
3000 State, General Purpose	55,343,129	58,779,336	59,950,676	61,148,428
4000 State, Special Purpose	14,375,161	14,497,058	14,782,828	15,078,771
5000 Federal, General Purpose	1,444,500	1,444,500	1,444,500	1,444,500
6000 Federal, Special Purpose	5,710,446	5,707,575	5,707,575	5,707,575
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	90,551,293	94,685,470	96,757,841	99,385,084
EXPENDITURES				
00 Regular Instruction	48,163,866	50,330,834	51,362,616	52,425,823
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	13,040,227	13,566,806	13,844,926	14,131,516
30 Vocational Education Instruction	3,317,018	3,460,275	3,531,211	3,604,307
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,280,388	3,285,028	3,352,371	3,421,765
70 Other Instructional Programs	2,183,566	2,311,988	2,359,383	2,408,223
80 Community Services	664,042	692,861	707,065	721,701
90 Support Services	20,573,481	21,466,370	21,906,431	22,359,894
B. TOTAL EXPENDITURES	91,222,588	95,114,162	97,064,003	99,073,229
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-671,295	-428,692	-306,162	311,855
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	115,636	90,729	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	280,000	280,000	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,500,000	1,000,000	500,000	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	-622,689	-1,283,957	-1,258,409	-1,205,216
G.L.891 Unassigned to Minimum Fund Balance Policy	6,196,400	6,657,991	6,794,480	6,935,126
F. TOTAL BEGINNING FUND BALANCE	7,969,347	7,244,763	6,816,071	6,509,910
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	90,729	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	280,000	280,000	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	1,000,000	500,000	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	-769,077	-1,121,921	-1,064,571	-893,360

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	6,196,400	6,657,991	6,794,480	6,935,126
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,298,052	6,816,071	6,509,909	6,821,765

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

2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	301,836	301,836	301,836	301,836
200 Athletics	281,330	281,330	281,330	281,330
300 Classes	15,775	15,775	15,775	15,775
400 Clubs	321,205	321,205	321,205	321,205
600 Private Moneys	23,900	23,900	23,900	23,900
A. TOTAL REVENUES	944,046	944,046	944,046	944,046
EXPENDITURES				
100 General Student Body	284,341	301,836	301,836	301,836
200 Athletics	385,316	281,330	281,330	281,330
300 Classes	15,600	15,775	15,775	15,775
400 Clubs	349,040	321,205	321,205	321,205
600 Private Moneys	26,500	23,900	23,900	23,900
B. TOTAL EXPENDITURES	1,060,797	944,046	944,046	944,046
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-116,751	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	425,200	308,449	308,449	308,449
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	425,200	308,449	308,449	308,449
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	308,449	308,449	308,449	308,449
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	308,449	308,449	308,449	308,449

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	5,000	5,000	2,500	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,000	5,000	2,500	0
EXPENDITURES				
Matured Bond Expenditures	109,826	88,950	0	0
Interest on Bonds	5,812	1,779	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	115,638	90,729	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-110,638	-85,729	2,500	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	242,000	131,362	45,633	48,133
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	242,000	131,362	45,633	48,133
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	131,362	45,633	48,133	48,133
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	131,362	45,633	48,133	48,133

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	10,526,631	11,002,962	11,503,110	5,829,897
2000 Local Nontax Support	280,000	28,000	28,000	14,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,806,631	11,030,962	11,531,110	5,843,897
EXPENDITURES				
10 Sites	1,500,000	1,500,000	1,500,000	1,500,000
20 Buildings	6,900,000	7,400,000	7,900,000	3,500,000
30 Equipment	2,100,000	2,100,000	2,100,000	900,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	10,500,000	11,000,000	11,500,000	5,900,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	306,631	30,962	31,110	-56,103
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	-855,393	-596,762	-565,800	-534,690
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	83,758	143,578	203,578	263,578
G.L.867 Restricted from Mitigation Fee Proceeds	519,883	567,883	615,883	663,883
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	748,514	688,514	657,552	626,442
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	496,762	803,213	911,213	1,019,213
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	-596,762	-565,800	-534,690	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	143,758	203,578	263,578	323,578
G.L.867 Restricted from Mitigation Fee Proceeds	567,883	615,883	663,883	711,883
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	688,514	657,552	626,442	91,752
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	803,393	834,175	942,323	963,110

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	20,000	20,000	20,000	20,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	440,000	440,000	440,000	440,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	12,000	12,000	12,000	12,000
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	472,000	472,000	472,000	472,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	500,000	472,000	472,000	472,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	500,000	472,000	472,000	472,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-28,000	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,200,000	1,172,000	1,172,000	1,172,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,200,000	1,172,000	1,172,000	1,172,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,200,000	1,172,000	1,172,000	1,172,000
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,172,000	1,172,000	1,172,000	1,172,000

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.