



**North Kitsap School District**  
**Budget Summary**  
**FY 2018-2019**

**June 29, 2018**

## **Executive Summary**

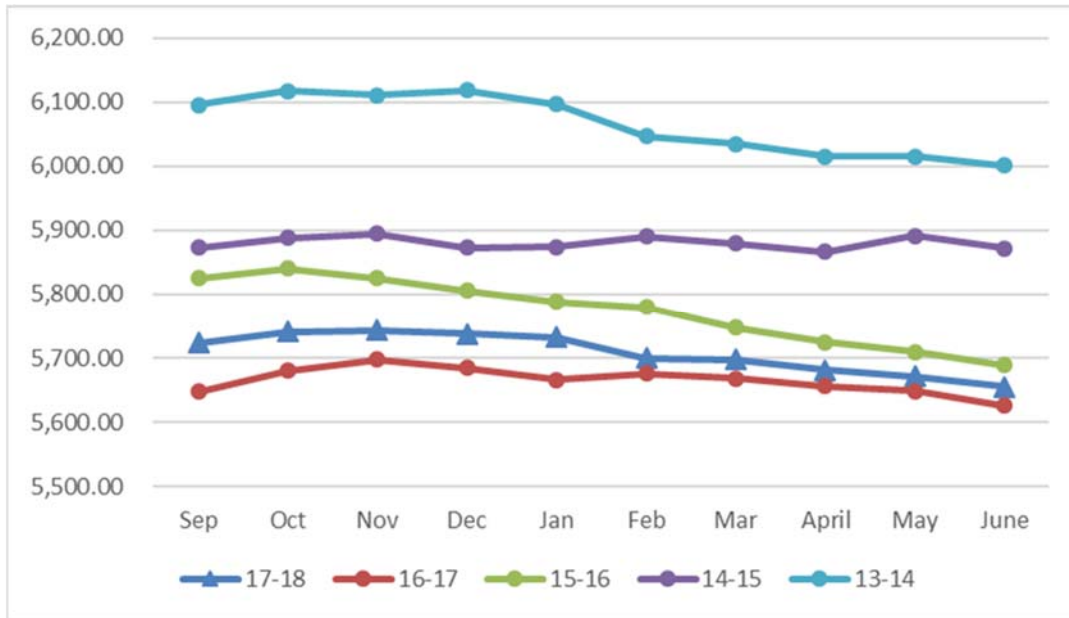
In this document is the North Kitsap School District (NKSD) budget presentation for the 2018-2019 school year. During the last two legislative sessions there have been many changes to school funding that will take place over the next few years. While these changes have resulted in more revenue coming to the school district via state taxes there has been an offsetting reduction in local levy authority. Generally speaking in the long-term the sum of the increases and reductions is near net neutral when considering projected inflationary increases. Other state legislative changes related to future health care plans for school employees is forecasted to increase costs for the school district.

Due to the school and state fiscal year being on a different cycle than the local levy calendar tax year, the 2018-2019 school year has a significant positive revenue abnormality that won't continue into the future. A slight decrease in revenue is expected in the 2019-2020 school year while a slight increase is expected in the 2020-2021 school year and beyond. 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, local levy authority, and staff experience for each of the 5 Kitsap school district vary significantly. This gives additional pressure to ensure that NKSD pays competitively with neighboring school districts.

During the 2017-2018 school year an interfund loan was made from the General Fund to the Capital Projects Fund to provide funding in advance of Capital Levy tax collections for the purpose of providing advance funding for much needed voter approved capital projects. The positive revenue anomaly for the 2018-2019 school year provides the continued opportunity to make interfund loans for the term of the Capital Levy from the General Fund to the Capital Projects Fund. These loans will continue to provide momentum for the capital project program allowing for upgrades in security, health-comfort & safety, technology and classroom/class size.

## **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. However, the decline appears to be stabilizing. Current enrollment projections at North Kitsap School District are approximately flat. 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 tax payer 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 an average overall growth of enrollment growth.



### Local Tax Base

North Kitsap School District currently has an operational and a bond payment levy for the 2018 tax year. Those two levies expire at the end of 2018. North Kitsap School District recently passed an Operational Levy as well as a Capital Levy. The current and projected rates are shown below. The taxing assessed property value for school district continues to rise both in increases in current property values along with improvements and developments that increase assessed value.

Year	Operational Levy (\$ per \$1000 assessed value)	Bond / Capital Levy (\$ per \$1000 assessed value)
2018	2.46	0.22
2019*	1.49	1.21

\*estimated

### Budget Development

The basic function of the budget is to set the overall expenditure limit for the fiscal year separated by fund. As in past years the general fund budget includes an extra \$2,000,000 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 the course of the fiscal year, the revenues and expenditures are monitored as compared to the original budget and adjustments are 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:

- Listen/learn during levy campaign
- Leadership Team Survey
  - If reductions needed, what should be reduced (District, Building/Department)
  - If surplus available, what should be added (District, Building/Department)
- District Service Council –Survey, Discussion, Prioritization inputs

- Finance Advisory Committee consultation
- Consultation with Superintendents and Business Managers of the 5 Kitsap School Districts
- Discussion with the School Board

## **Budget Guidelines**

A result of this process was the School Board adopting the following Budgeting priority guidelines:

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)
  - c. Restore reductions of recent years to support student learning and success
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, we analyzed historical trends of budget expenditures 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 80%/20% with a limit of 82%/18%

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.

## **2018-2019 Recommended priorities**

The following are the priorities for the upcoming school year culminated from various inputs, including NKSD leadership team discussions and consultation with the Financial Advisory committee. At the School Board meeting on May 24, 2018, the School Board discussed these priorities and indicated that these priorities were appropriate.

1. ALE
2. 24 credit / curriculum / K-3 class size
3. Safety - personnel, services, items
4. Restore selected past reductions / increase efficiency / increased service level
5. Capacity for potential to deal with crowding, population shifts, population growth, portable aging
6. Capacity for future costs (Salary, SEBB, etc)

## **Changes for this year – recurring expenses**


- Some building level classified staffing (office, paras, security)
- 17:1 K-3 staffing
- Capacity for 24-credit remediation options
- Intervention staffing for secondary
- Security (SRO for Kingston)
- Program support (ALE, Ready for K, Dual Language, tech support)
- Reinstating curriculum budget, PD funding
- Transportation for program development/support
- Maintenance support
- Communications (translation support, website, mailers)

## **Non- Recurring expenses**

- Front fund Capital Project Fund for interfund loan
- Technology catch-up (devices, wiring, network, generators)
- Curriculum catch-up (adoption and replenishment)
- Safety/security catch-up and level-setting (training, supplies, fencing)
- Program development (ALE re-set, Signature Programs)
- Maintenance catch-up, equipment, and jump-start capital work
- Food service needs (kitchen equipment, transport)
- Communications
- Future Strategic Plan Development Support
- Pay off non-voter approved debt

## Financial

### Fund Summaries

<div>  <div> <b>North Kitsap School District</b>  <b>SUMMARY OF 2018-2019 BUDGETS</b> </div> </div>						
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
<b>GENERAL:</b>	<b>2018-19</b>	<b>6,872,699</b>	<b>91,544,414</b>	<b>87,621,701</b>	<b>-4,115,703</b>	<b>6,679,709</b>
	2017-18	7,764,353	76,645,295	76,519,993	-188,650	7,701,005
<b>CAPITAL PROJECTS:</b>	<b>2018-19</b>	<b>826,086</b>	<b>9,224,413</b>	<b>7,900,000</b>	<b>-2,000,000</b>	<b>150,499</b>
	2017-18	1,065,760	275,148	723,769	0	617,139
<b>DEBT SERVICE:</b>	<b>2018-19</b>	<b>3,353,710</b>	<b>853,987</b>	<b>3,947,453</b>	<b>115,703</b>	<b>260,244</b>
	2017-18	3,093,370	5,253,969	5,314,975	188,650	3,032,364
<b>ASB:</b>	<b>2018-19</b>	<b>601,045</b>	<b>1,070,660</b>	<b>1,168,042</b>	<b>0</b>	<b>503,663</b>
	2017-18	364,338	988,187	1,073,276	0	279,249
<b>TRANSP VEHICLE:</b>	<b>2018-19</b>	<b>1,572,985</b>	<b>394,421</b>	<b>800,000</b>	<b>0</b>	<b>1,167,406</b>
	2017-18	1,882,462	508,034	800,000	0	1,590,496

## General Fund Summary



### North Kitsap School District 2018-2019 GENERAL FUND Budget Summary

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>BEG:</b> Committed Minimum Fund Balance	3,988,275	3,527,925	3,729,107	5,917,653
Committed for Other	420,000	480,000	600,000	0
Nonspendable FB-Inventory/Prepaid	328,261	264,724	116,039	116,039
Restricted for Self Insurance	45,000	45,000	0	0
Restricted for Debt Service	183,701	188,711	188,650	115,703
Assigned to Other Purposes	1,955,773	720,000	412,425	723,304
Unassigned Fund Balance	1,096,624	2,880,979	2,718,132	0
<b>Beginning Fund Balance</b>	<b>8,017,634</b>	<b>8,107,339</b>	<b>7,764,353</b>	<b>6,872,699</b>
<b>ADD: Revenues</b>				
1000 Local Taxes	16,845,612	17,254,195	17,731,069	14,354,187
2000 Local Non-Tax	1,877,847	1,987,200	1,860,571	2,019,547
3000 State, General Purpose	37,623,832	38,111,214	40,580,995	53,806,442
4000 State, Special Purpose	9,490,914	9,768,180	9,982,690	12,667,237
5000 Federal, General Purpose	1,130,518	1,283,538	1,118,759	1,232,000
6000 Federal, Special Purpose	3,878,075	4,001,530	5,371,211	5,465,000
7000 Revenues from Other Districts	0	0	0	0
8000 Revenues From Other Agencies	37,791	5,823	0	0
9000 Other Financing	0	8,133	0	2,000,000
<b>Total Revenues</b>	<b>70,884,590</b>	<b>72,419,813</b>	<b>76,645,295</b>	<b>91,544,414</b>
<b>TOTAL: Funds Available</b>	<b>78,902,224</b>	<b>80,527,152</b>	<b>84,409,648</b>	<b>98,417,113</b>
<b>LESS: Expenditures</b>				
00 Regular Instruction	37,687,528	40,620,865	40,082,598	46,638,435
20 Special Education Instruction	9,485,706	9,976,933	11,151,796	12,510,681
30 Vocational Instruction	2,586,982	2,478,495	2,952,041	3,147,490
50&60 Compensatory Education	2,851,794	2,919,037	2,507,599	2,726,205
70 Other Instructional Programs	315,300	124,456	2,106,905	2,266,373
80 Community Services	527,846	626,032	594,111	610,910
90 Support Services	17,103,348	15,577,150	17,124,943	19,721,607
<b>Total Expenditures</b>	<b>70,558,504</b>	<b>72,322,969</b>	<b>76,519,993</b>	<b>87,621,701</b>
OTHER FIN. USES TRANS. OUT (GL 536)	(188,770)	(188,711)	(188,650)	(4,115,703)
<b>Ending Fund Balance</b>	<b>8,154,950</b>	<b>8,005,589</b>	<b>7,701,005</b>	<b>6,679,709</b>

## General Fund staffing

	15-16 Budgeted No. of FTE	16-17 Budgeted No. of FTE	17-18 Budgeted No. of FTE	17-18 Budgeted No. of FTE
<b>TOTAL CERTIFICATED FTE STAFF</b>	401.35	417.45	394.255	402.996
<b>TOTAL CLASSIFIED FTE STAFF</b>	271.267	287.896	277.252	280.041
<b>TOTAL FTE STAFF (CERTIFICATED AND CLASSIFIED)</b>	672.617	705.346	671.507	683.037

## COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	15-16 Budgeted No. of FTE	% To Total	16-17 Budgeted No. of FTE	% To Total	17-18 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total
<b>TEACHING ACTIVITIES</b>								
27 Teaching	332.250	82.78%	342.352	82.01%	316.417	80.26%	322.520	80.03%
28 Extracurricular	2.000	0.50%	2.000	0.48%	2.000	0.51%	2.000	0.51%
<b>TOTAL TEACHING ACTIVITIES</b>	<b>334.250</b>	<b>83.28%</b>	<b>344.352</b>	<b>82.49%</b>	<b>318.417</b>	<b>80.76%</b>	<b>324.520</b>	<b>80.53%</b>
<b>TEACHING SUPPORT</b>								
22 Learning Resources	9.100	2.27%	9.600	2.30%	9.600	2.43%	9.490	2.41%
24 Guidance and Counseling	15.500	3.86%	15.500	3.71%	15.240	3.87%	15.240	3.87%
25 Pupil Management and Safety	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
26 Health Services	14.000	3.49%	17.000	4.07%	22.300	5.66%	27.700	7.03%
31 Instructional Prof Development	0.000	0.00%	2.498	0.60%	2.700	0.68%	1.000	0.25%
<b>TOTAL TEACHING SUPPORT</b>	<b>38.600</b>	<b>9.62%</b>	<b>44.598</b>	<b>10.68%</b>	<b>49.840</b>	<b>12.64%</b>	<b>53.430</b>	<b>13.26%</b>
<b>OTHER SUPPORTIVE ACTIVITIES</b>								
44 Food Services Operations	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%
53 Maintenance School Buses	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%
63 Operation of Buildings	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%
65 Utilities	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%
72 Information Systems	0.200	0.05%	0.200	0.05%	0.200	0.05%	0.000	0.00%
73 Printing	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%
75 Motor Pool	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%
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.200</b>	<b>0.05%</b>	<b>0.200</b>	<b>0.05%</b>	<b>0.200</b>	<b>0.05%</b>	<b>0.000</b>	<b>0.00%</b>
<b>UNIT ADMINISTRATION</b>								
23 Principal's Office	16.350	4.07%	16.400	3.93%	16.398	4.16%	15.400	3.82%
<b>CENTRAL ADMINISTRATION</b>								
12 Superintendent's Office	1.000	0.26%	1.000	0.24%	1.000	0.25%	1.000	0.25%
13 Business Office	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
14 Human Resources	1.000	0.26%	1.000	0.24%	1.000	0.25%	1.000	0.25%
15 Public Relations	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
21 Supervision - Instruction	9.950	2.62%	9.900	2.37%	7.400	1.88%	7.646	1.94%
41 Supervision - Nutritional Services	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%
61 Supervision - Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%	0.000	0.00%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>11.950</b>	<b>2.98%</b>	<b>11.900</b>	<b>2.85%</b>	<b>9.400</b>	<b>2.38%</b>	<b>9.646</b>	<b>2.39%</b>
<b>TOTAL CERTIFICATED FTE STAFF</b>	<b>401.350</b>	<b>100.00%</b>	<b>417.450</b>	<b>100.00%</b>	<b>394.255</b>	<b>100.00%</b>	<b>402.996</b>	<b>100.00%</b>



## COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	15-16 Budgeted No. of FTE	% To Total	16-17 Budgeted No. of FTE	% To Total	17-18 Budgeted No. of FTE	% To Total	18-19 Budgeted No. of FTE	% To Total
<b>TEACHING ACTIVITIES</b>								
27 Teaching	79.634	29.36%	84.338	29.29%	78.459	28.30%	80.165	28.91%
28 Extracurricular	0.550	0.20%	0.608	0.21%	0.619	0.22%	1.342	0.48%
<b>TOTAL TEACHING ACTIVITIES</b>	<b>80.184</b>	<b>29.56%</b>	<b>84.946</b>	<b>29.50%</b>	<b>79.078</b>	<b>28.52%</b>	<b>81.507</b>	<b>29.11%</b>
<b>TEACHING SUPPORT</b>								
22 Learning Resources	6.152	2.27%	5.483	1.90%	4.214	1.52%	5.447	1.96%
24 Guidance and Counseling	6.595	2.43%	5.286	1.84%	3.954	1.43%	3.798	1.37%
25 Pupil Management & Safety	13.687	5.05%	18.201	6.32%	16.016	5.78%	17.756	6.40%
26 Health Services	1.666	0.61%	2.661	0.92%	1.807	0.65%	1.044	0.38%
32 Instructional Technology	5.852	2.16%	5.852	2.03%	4.388	1.58%	0.273	0.10%
33 Curriculum					0.218	0.08%	0	0.00%
<b>TOTAL TEACHING SUPPORT</b>	<b>33.952</b>	<b>12.52%</b>	<b>37.483</b>	<b>13.02%</b>	<b>30.597</b>	<b>11.04%</b>	<b>28.318</b>	<b>10.11%</b>
<b>OTHER SUPPORTIVE ACTIVITIES</b>								
44 Food Services Operations	16.379	6.04%	16.787	5.83%	15.123	5.45%	15.405	5.56%
52 Operating Buses	26.259	9.68%	30.098	10.45%	30.623	11.05%	30.286	10.92%
53 Maintenance School Buses	4.000	1.47%	4.000	1.39%	4.000	1.44%	4.000	1.44%
62 Grounds Maintenance	5.000	1.84%	5.000	1.74%	6.000	2.16%	6.000	2.16%
63 Operation of Buildings	32.654	12.04%	31.835	11.06%	31.831	11.48%	33.112	11.94%
64 Maintenance	11.000	4.06%	10.000	3.47%	10.000	3.61%	10.000	3.61%
65 Utilities	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%
72 Information Systems	6.278	2.31%	8.278	2.88%	8.278	2.99%	11.662	4.21%
73 Printing	1.322	0.49%	1.435	0.50%	1.435	0.52%	1.527	0.55%
74 Warehousing & Distribution	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%
91 Public Activities	2.000	0.74%	2.000	0.69%	2.000	0.72%	2.000	0.72%
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>104.892</b>	<b>38.67%</b>	<b>109.433</b>	<b>38.01%</b>	<b>109.290</b>	<b>39.42%</b>	<b>113.992</b>	<b>40.71%</b>
<b>UNIT ADMINISTRATION</b>								
23 Principal's Office	20.897	7.70%	23.366	8.12%	24.910	8.98%	22.497	8.03%
<b>CENTRAL ADMINISTRATION</b>								
12 Superintendent's Office	1.000	0.37%	1.000	0.35%	1.000	0.36%	1.000	0.36%
13 Business Office	8.000	2.95%	8.038	2.79%	8.058	2.91%	8.038	2.90%
14 Human Resources	4.710	1.74%	4.757	1.65%	4.808	1.73%	4.812	1.74%
15 Public Relations	0.750	0.28%	1.000	0.35%	1.000	0.36%	1.000	0.36%
21 Supervision - Instruction	7.538	2.78%	7.927	2.75%	8.509	3.07%	7.847	2.83%
41 Supervision - Nutritional Services	1.765	0.65%	1.765	0.61%	1.787	0.64%	1.815	0.65%
51 Supervision - Transportation	4.829	1.78%	4.431	1.54%	4.465	1.61%	5.465	1.97%
61 Supervision - Maintenance	2.750	1.01%	3.750	1.30%	3.750	1.35%	3.750	1.35%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>31.342</b>	<b>11.56%</b>	<b>32.668</b>	<b>11.34%</b>	<b>33.377</b>	<b>12.04%</b>	<b>33.727</b>	<b>12.04%</b>
<b>TOTAL CLASSIFIED FTE STAFF</b>	<b>271.267</b>	<b>100.00%</b>	<b>287.896</b>	<b>100.00%</b>	<b>277.252</b>	<b>100.00%</b>	<b>280.041</b>	<b>100.00%</b>

## General Fund Revenue

### 18-19 General Fund Budgeted Revenue

■ Local Taxes, \$14,354,187

■ Local Non-Tax, \$2,019,547

■ State, General Purpose, \$53,806,442

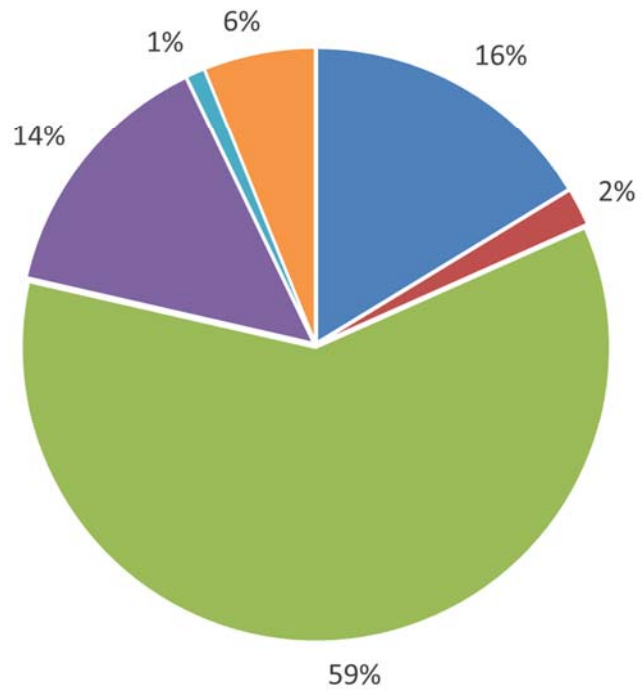
■ State, Special Purpose, \$12,667,237

■ Federal, General Purpose, \$1,232,000

■ Federal, Special Purpose, \$5,465,000

Total Revenue \$89,544,414

Interfund loan repayment: \$2,000,000





# North Kitsap School District

## 2018-19 GENERAL FUND

### Revenue Projections

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
1100 Local Property Tax	16,834,219	17,240,704	17,717,582	14,346,187	(3,371,395)
1500 Timber Excise Tax	11,392	13,490	13,487	8,000	(5,487)
<b>Total Tax</b>	<b>16,845,611</b>	<b>17,254,194</b>	<b>17,731,069</b>	<b>14,354,187</b>	<b>(3,376,882)</b>
2100 Tuition and Fees	96,924	91,938	41,500	71,000	29,500
2131 Secondary Voc Education Tuition	310	180	0	0	0
2173 Summer School Tuition & Fees	9,525	8,900	0	0	0
2186 Community School Tuition & Fees	56,928	75,642	76,500	64,000	(12,500)
2200 Sales of Goods, Supp & Services, Unassign	52,190	73,253	55,000	0	(55,000)
2231 Sec. Voc. Ed., Sale of Goods, Supp & Svcs	51,598	54,884	53,500	55,000	1,500
2289 Community Services	197,642	201,801	200,000	255,000	55,000
2298 Food Services	735,815	732,014	710,850	940,947	230,097
2300 Investment Earnings	60,389	68,983	50,000	70,000	20,000
2500 Gifts and Donations	305,220	245,948	250,000	250,000	0
2600 Fines and Damages	13,280	13,731	9,900	9,400	(500)
2700 Rentals and Leases	151,584	133,610	213,321	174,200	(39,121)
2800 Insurance Recoveries	7,199	10,472	0	0	0
2900 Local Support Non-Tax	48,074	158,743	150,000	30,000	(120,000)
2910 E-Rate	91,171	117,101	50,000	100,000	50,000
<b>Total Local Non-Tax</b>	<b>1,877,849</b>	<b>1,987,200</b>	<b>1,860,571</b>	<b>2,019,547</b>	<b>158,976</b>
3100 State Apportionment	36,620,456	37,152,381	39,461,135	52,563,387	13,102,252
3121 State Special Ed Apportionment	1,003,376	958,833	1,119,860	1,243,055	123,195
<b>Total State, General Purpose</b>	<b>37,623,832</b>	<b>38,111,214</b>	<b>40,580,995</b>	<b>53,806,442</b>	<b>13,225,447</b>
4100 State Special Purpose	16,810	17,712	17,500	17,500	0
4121 Special Education	5,234,927	5,404,395	5,537,616	7,237,544	1,699,928
4122 SPED Infants and Toddlers - State	225,557	277,899	202,748	544,435	341,687
4155 Learning Assistance Program	974,442	1,009,504	1,163,337	1,378,161	214,824
4158 Special Pilot Programs	267,817	319,494	217,707	202,707	(15,000)
4165 Transitional Bilingual	233,218	257,735	292,527	368,102	75,575
4174 Highly Capable	61,548	60,498	133,967	178,707	44,740
4198 School Food Service	31,122	29,247	26,204	30,106	3,902
4199 Transportation	2,445,382	2,391,085	2,391,084	2,709,974	318,890
4321 SPED - Other State Agencies	93	611	0	0	0
<b>Total State, Special Purpose</b>	<b>9,490,914</b>	<b>9,768,180</b>	<b>9,982,690</b>	<b>12,667,237</b>	<b>2,684,547</b>
5200 Department of Defense Impact Aid	87,668	95,150	0	0	0
5300 Federal Impact Aid	910,218	1,075,010	989,759	1,069,000	79,241
5329 Federal Impact Aid - Special Education	132,633	113,378	129,000	163,000	34,000
<b>Total Federal, General Purpose</b>	<b>1,130,519</b>	<b>1,283,538</b>	<b>1,118,759</b>	<b>1,232,000</b>	<b>113,241</b>
6100 Other Federal Funds - Unassigned	0	0	2,000,000	2,000,000	0
6124 Federal Special Ed. Grants	1,246,691	1,331,852	1,138,577	1,138,577	0
6138 Federal Vocational Education	28,671	33,674	27,403	27,403	0
6151 Disadvantaged, Title 1 Part A	575,456	696,084	592,624	586,370	(6,254)
6152 School Improvement	219,983	186,540	133,588	169,253	35,665
6164 Title III LEP and Immigrant	29,431	29,183	28,164	29,624	1,460
6198 School Food Service	974,508	923,537	926,300	978,176	51,876
6200 DODEA Science Grant	178,541	14,082	0	0	0
6262 Math & Science Professional Devt	93,965	383,531	107,088	131,885	24,797
6268 Indian Education	200,916	104,057	106,167	116,271	10,104
6300 Federal Grants through other Agencies	166,628	122,234	150,000	150,000	0
6310 Medicaid Outreach Program	0	0	0	0	0
6321 Special Ed Medicaid Reimbursement	1,966	1,527	0	0	0
6998 USDA Commodities	161,318	175,229	161,300	137,441	(23,859)
<b>Total Federal, Special Purpose</b>	<b>3,878,074</b>	<b>4,001,530</b>	<b>5,371,211</b>	<b>5,465,000</b>	<b>93,789</b>
7121 Special Education from Other Districts	0	0	0	0	0
7189 Other Community Services	0	0	0	0	0
7199 Transportation from Other Districts	0	0	0	0	0
8200 Private Foundations	37,791	5,823	0	0	0
9300 Sales of Equipment	0	8,133	0	0	0
9900 Transfers	0	0	0	2,000,000	2,000,000
<b>GRAND TOTAL</b>	<b>70,884,590</b>	<b>72,419,813</b>	<b>76,645,295</b>	<b>91,544,414</b>	<b>12,899,118</b>

## General Fund by Expenditure by Program



### North Kitsap School District 2018-19 GENERAL FUND Expenditures by Program Summary

DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Budget	%	17-18 Budget	%	18-19 Budget	%
<b>Total CORE BEA</b>	<b>49,711,027</b>	<b>70.45%</b>	<b>50,741,758</b>	<b>70.16%</b>	<b>51,562,140</b>	<b>67.38%</b>	<b>60,229,567</b>	<b>68.74%</b>
<b>Total Special Ed</b>	<b>9,485,705</b>	<b>13.45%</b>	<b>9,976,933</b>	<b>13.79%</b>	<b>11,151,796</b>	<b>14.58%</b>	<b>12,510,681</b>	<b>14.27%</b>
<b>Total CTE</b>	<b>2,586,983</b>	<b>3.67%</b>	<b>2,478,495</b>	<b>3.43%</b>	<b>2,952,041</b>	<b>3.86%</b>	<b>3,147,490</b>	<b>3.59%</b>
<b>Total Other Categorical Instructional</b>	<b>3,167,093</b>	<b>4.48%</b>	<b>3,043,763</b>	<b>4.20%</b>	<b>4,614,504</b>	<b>6.05%</b>	<b>4,992,578</b>	<b>5.70%</b>
<b>Total Other Support</b>	<b>5,607,696</b>	<b>7.95%</b>	<b>6,082,289</b>	<b>8.38%</b>	<b>6,239,512</b>	<b>8.18%</b>	<b>6,741,385</b>	<b>7.72%</b>
<b>GRAND TOTALS</b>	<b>70,558,504</b>	<b>100%</b>	<b>72,323,238</b>	<b>100%</b>	<b>76,519,993</b>	<b>100%</b>	<b>87,621,701</b>	<b>100%</b>

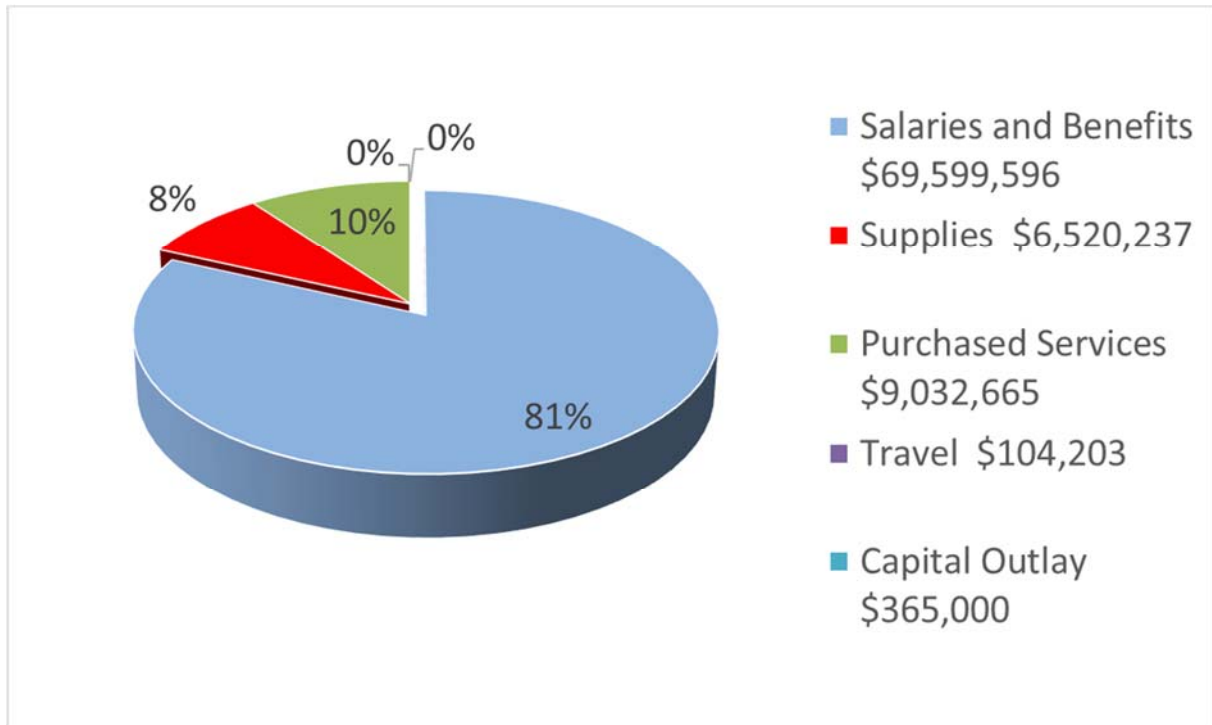


### North Kitsap School District 2018-19 GENERAL FUND Expenditures by Program

DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Actual	%	17-18 Budget	%	18-19 Budget	%
01 Basic Education	37,338,779	52.92%	40,035,414	55.36%	39,668,833	51.84%	45,875,628	52.36%
02 Basic Education - ALE	348,749	0.49%	585,451	0.81%	413,765	0.54%	762,807	0.87%
97 District-wide Support	12,023,499	17.04%	10,120,893	13.99%	11,479,542	15.00%	13,591,132	15.51%
<b>Total CORE BEA</b>	<b>49,711,027</b>	<b>70.45%</b>	<b>50,741,758</b>	<b>70.16%</b>	<b>51,562,140</b>	<b>67.38%</b>	<b>60,229,567</b>	<b>68.74%</b>
21 Special Education	7,985,633	11.32%	8,081,484	11.17%	9,461,239	12.36%	10,390,889	11.86%
22 Special Education - Infants/Toddlers	208,825	0.30%	243,147	0.34%	265,658	0.35%	440,093	0.50%
24 Federal Special Education	1,257,535	1.78%	1,260,024	1.74%	1,168,423	1.53%	1,518,387	1.73%
29 Other Federal Special Education	33,712	0.05%	392,278	0.54%	256,476	0.34%	161,312	0.18%
<b>Total Special Ed</b>	<b>9,485,705</b>	<b>13.45%</b>	<b>9,976,933</b>	<b>13.79%</b>	<b>11,151,796</b>	<b>14.58%</b>	<b>12,510,681</b>	<b>14.27%</b>
31 Vocational Education	1,983,171	2.81%	1,896,276	2.62%	2,314,892	3.03%	2,381,898	2.72%
34 State Middle School Voc Education	576,505	0.82%	549,544	0.76%	611,209	0.80%	738,495	0.84%
38 Federal Vocational Education	27,307	0.04%	32,675	0.05%	25,940	0.03%	27,097	0.03%
<b>Total CTE</b>	<b>2,586,983</b>	<b>3.67%</b>	<b>2,478,495</b>	<b>3.43%</b>	<b>2,952,041</b>	<b>3.86%</b>	<b>3,147,490</b>	<b>3.59%</b>
51 Title I, Disadvantaged	539,019	0.76%	653,416	0.90%	564,117	0.74%	516,537	0.59%
52 School Improvement	206,053	0.29%	175,106	0.24%	127,063	0.17%	164,217	0.19%
55 Learning Assistance Program	1,004,570	1.42%	954,195	1.32%	1,105,784	1.45%	1,223,620	1.40%
58 Special and Pilot Programs	341,707	0.48%	334,611	0.46%	210,449	0.28%	228,980	0.26%
62 Math & Science Prof Development	238,011	0.34%	355,551	0.49%	102,267	0.13%	128,830	0.15%
64 Title III, Limited English Proficiency	28,853	0.04%	28,611	0.04%	26,958	0.04%	28,762	0.03%
65 Transitional Bilingual	224,381	0.32%	295,683	0.41%	264,690	0.35%	320,301	0.37%
68 Indian Education	90,658	0.13%	107,701	0.15%	106,271	0.14%	114,958	0.13%
69 Other Compensary - Federal	178,541	0.25%	14,163	0.02%	0	0.00%	0	0.00%
73 Summer School	100,865	0.14%	606	0.00%	0	0.00%	90,440	0.10%
74 Highly Capable	61,934	0.09%	122,741	0.17%	106,905	0.14%	175,933	0.20%
79 Other Instructional Programs	152,501	0.22%	1,379	0.00%	2,000,000	2.61%	2,000,000	2.28%
<b>Total Other Categorical Instructional</b>	<b>3,167,093</b>	<b>4.48%</b>	<b>3,043,763</b>	<b>4.20%</b>	<b>4,614,504</b>	<b>6.05%</b>	<b>4,992,578</b>	<b>5.70%</b>
86 Community Schools	70,513	0.10%	90,092	0.12%	80,500	0.11%	79,000	0.09%
89 Other Community Services	457,334	0.65%	535,940	0.74%	513,611	0.67%	531,910	0.61%
98 Food Services	1,896,483	2.69%	1,903,101	2.63%	2,139,282	2.80%	2,294,928	2.62%
99 Pupil Transportation	3,183,366	4.51%	3,553,156	4.91%	3,506,119	4.58%	3,835,547	4.38%
<b>Total Other Support</b>	<b>5,607,696</b>	<b>7.95%</b>	<b>6,082,289</b>	<b>8.38%</b>	<b>6,239,512</b>	<b>8.18%</b>	<b>6,741,385</b>	<b>7.72%</b>
<b>GRAND TOTALS</b>	<b>70,558,504</b>	<b>100%</b>	<b>72,323,238</b>	<b>100%</b>	<b>76,519,993</b>	<b>100%</b>	<b>87,621,701</b>	<b>100%</b>



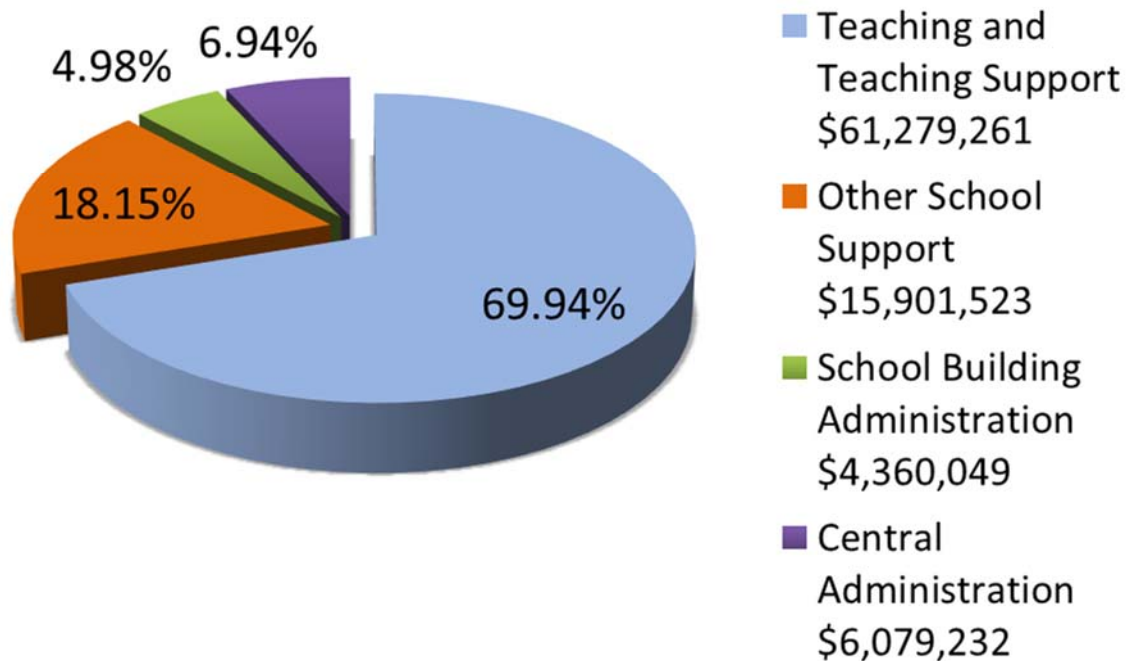
## General Fund by Expenditure by Object



## North Kitsap School District 2018-19 GENERAL FUND Expenditures By Object

OBJECT	15-16 Actual		16-17 Actual		17-18 Budget		18-19 Budget	
2 CERTIFICATED SALARIES	28,825,092	40.85%	30,737,321	42.50%	31,561,399	36.02%	34,008,201	39.50%
3 CLASSIFIED SALARIES	12,428,294	17.61%	13,601,782	18.81%	13,865,285	15.82%	15,126,458	17.26%
4 EMPLOYEE BENEFITS	15,421,221	21.86%	16,366,231	22.63%	17,640,796	20.13%	19,864,937	22.67%
<b>Total Salaries &amp; Benefits</b>	<b>56,675,207</b>	<b>80.32%</b>	<b>60,705,334</b>	<b>83.94%</b>	<b>63,067,480</b>	<b>71.98%</b>	<b>69,599,596</b>	<b>79.43%</b>
5 SUPPLIES & INSTR RESOURCES	4,525,136	6.41%	4,416,258	6.11%	5,910,170	6.75%	8,520,237	9.72%
7 PURCHASED SERVICES	7,399,065	10.49%	6,953,573	9.61%	7,344,724	8.38%	9,032,665	10.31%
8 TRAVEL	211,094	0.30%	194,879	0.27%	102,619	0.12%	104,203	0.12%
9 CAPITAL OUTLAY	1,748,002	2.48%	52,925	0.07%	95,000	0.11%	365,000	0.42%
0 DEBIT TRANSFERS	490,322	0.69%	498,475	0.69%	427,178	0.49%	421,982	0.48%
1 CREDIT TRANSFERS	(490,322)	-0.69%	(498,475)	-0.69%	(427,178)	-0.49%	(421,982)	-0.48%
<b>Total Operating Costs</b>	<b>13,883,297</b>	<b>19.68%</b>	<b>11,617,635</b>	<b>16.06%</b>	<b>13,452,513</b>	<b>15.35%</b>	<b>18,022,105</b>	<b>20.57%</b>
<b>TOTAL</b>	<b>70,558,504</b>	<b>100.00%</b>	<b>72,322,969</b>	<b>99.99%</b>	<b>76,519,993</b>	<b>87.33%</b>	<b>87,621,701</b>	<b>100.00%</b>

## 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  
2018-19 GENERAL FUND  
Expenditures By Activity**

Activity		15-16 Actual		16-17 Actual		17-18 Budget		18-19 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
<b><u>Teaching &amp; Support</u></b>									
22	Learning Resources	1,332,123	1.89%	1,391,950	1.94%	1,478,284	1.69%	1,712,704	1.95%
24	Guidance - Counseling	1,941,134	2.75%	1,899,863	2.65%	1,870,284	2.13%	1,972,321	2.25%
25	Pupil Management & Safety	814,116	1.15%	1,079,371	1.51%	1,136,754	1.30%	1,679,917	1.92%
26	Health Services	2,469,127	3.50%	2,781,765	3.88%	3,372,703	3.85%	4,058,251	4.63%
27	Teaching	37,050,784	52.51%	38,672,183	54.01%	42,061,641	48.00%	47,306,695	53.99%
28	Extracurricular	1,540,395	2.18%	1,698,009	2.37%	1,614,344	1.84%	2,067,095	2.36%
29	Payments to Other Districts	159,694	0.23%	54,911	0.08%	55,000	0.06%	50,000	0.06%
31	Instructional Professional Development	797,962	1.13%	990,851	1.38%	405,171	0.46%	705,742	0.81%
32	Instructional Technology	601,142	0.85%	394,741	0.55%	413,846	0.47%	147,317	0.17%
33	Curriculum	389,072	0.55%	243,147	0.34%	300,123	0.34%	1,425,000	1.63%
34	State Funded Professional Development							154,219	0.18%
<b>Total Teaching &amp; Support</b>		<b>47,095,549</b>	<b>66.75%</b>	<b>49,206,791</b>	<b>68.73%</b>	<b>52,708,150</b>	<b>60.16%</b>	<b>61,279,261</b>	<b>69.94%</b>
<b><u>Other Support</u></b>									
42	Food	778,557	1.10%	699,879	0.98%	896,000	1.02%	871,000	0.99%
44	Nutrition Services - Operation	953,831	1.35%	1,030,551	1.44%	1,051,360	1.20%	1,212,602	1.38%
49	Nutrition Services - Transfers	(1,000)	0.00%	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	2,572,491	3.65%	2,611,824	3.65%	2,607,415	2.98%	2,750,353	3.14%
53	Maintenance of School Buses	483,625	0.69%	513,624	0.72%	471,050	0.54%	478,949	0.55%
59	Transportation Transfers Credits	(286,373)	-0.41%	(295,178)	-0.41%	(290,000)	-0.33%	(253,810)	-0.29%
62	Grounds Care - Maintenance	427,221	0.61%	534,207	0.75%	552,222	0.63%	742,335	0.85%
63	Operation of Buildings	2,028,551	2.87%	2,167,027	3.03%	2,209,765	2.52%	2,451,434	2.80%
64	Maintenance of Buildings/Equipment	3,280,488	4.65%	1,331,733	1.86%	1,445,582	1.65%	1,832,321	2.09%
65	Utilities	1,829,972	2.59%	1,795,130	2.51%	1,986,000	2.27%	2,030,000	2.32%
67	Building Security	101,767	0.14%	75,966	0.11%	69,000	0.08%	75,000	0.09%
68	Insurance	431,722	0.61%	435,476	0.61%	537,686	0.61%	763,136	0.87%
72	Information Systems	1,376,574	1.95%	1,261,850	1.76%	1,708,972	1.95%	2,395,534	2.73%
73	Printing	(4,397)	-0.01%	2,831	0.00%	56,400	0.06%	51,955	0.06%
91	Public Activities	428,247	0.61%	459,078	0.64%	481,652	0.55%	500,714	0.57%
<b>Total Other Support</b>		<b>14,401,276</b>	<b>20.40%</b>	<b>12,623,998</b>	<b>17.65%</b>	<b>13,783,104</b>	<b>15.73%</b>	<b>15,901,523</b>	<b>18.15%</b>
<b><u>School Building Administration</u></b>									
23	Principal's Office	3,848,777	5.45%	4,369,468	6.10%	4,448,407	5.08%	4,360,049	4.98%
<b><u>Central Administration</u></b>									
11	Board of Directors	373,488	0.53%	253,747	0.35%	320,500	0.37%	305,500	0.35%
12	Superintendent's Office	352,729	0.50%	436,481	0.61%	394,901	0.45%	413,096	0.47%
13	Business Office	746,069	1.06%	732,657	1.01%	862,382	0.98%	1,009,341	1.15%
14	Human Resources	759,586	1.08%	649,921	0.91%	804,726	0.92%	884,660	1.01%
15	Public Relations	92,254	0.13%	92,550	0.13%	152,485	0.17%	199,569	0.23%
21	Supervision - Instruction	2,078,555	2.95%	2,262,032	3.16%	2,053,304	2.34%	2,045,669	2.33%
41	Supervision - Nutrition Services	165,095	0.23%	172,670	0.24%	191,922	0.22%	211,326	0.24%
51	Supervision - Transportation	390,900	0.55%	383,852	0.54%	390,732	0.45%	543,260	0.62%
61	Supervision of Building	254,226	0.36%	423,702	0.59%	409,380	0.47%	466,811	0.53%
<b>Total Central Administration</b>		<b>5,212,902</b>	<b>7.39%</b>	<b>5,407,611</b>	<b>7.54%</b>	<b>5,580,332</b>	<b>6.37%</b>	<b>6,079,232</b>	<b>6.94%</b>
<b>Total</b>		<b>70,558,504</b>	<b>100.00%</b>	<b>71,607,868</b>	<b>100.00%</b>	<b>76,519,993</b>	<b>100.00%</b>	<b>87,620,065</b>	<b>100.00%</b>

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 2018-2019 school year \$16,022,105 is budgeted for MSOC expenditure. The General Ed MSOC allocation is \$7,064,604. MSOC allocation for CTE middle school is \$131,743 and CTE high school is \$374, 995

### Future years GF projection

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 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 CPI rate
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
5. Federal funding and other local non-tax revenues will remain unchanged.
6. The 2021-2022 budget forecast is projected similarly from the previous year
  - a. There is no state data forecast for that year and 2022 will be the last year of collection for the recently passed levies
7. Implementation of the School Employees Benefit Board (SEBB) will increase costs by requiring full benefit coverage for part time employees that will be unfunded from the state
  - a. Expected to increase insurance costs for 299 current employees that are only benefited for 187.6 FTE
  - b. Many of these employees are already not funded in the prototypical model
8. There will be some implementation of an alternative high school schedule to ensure students have options to meet 24 credit requirements.

	2018-19	2019-20	2020-21	2021-22*
CPI	3.1%	3.1%	2.1%	2.1%
IPD	1.9%	1.9%	2.0%	2.0%

\*Not provided by state used previous year



	19-20 SY	20-21 SY	21-22 SY
<b>Assumes constant enrollment and staffing</b>			
Apportionment	53,562,091.57	54,633,333.40	55,726,000.07
Special Education, Gen Apportionment	1,266,673.91	1,292,007.39	1,317,847.54
Special Education	7,247,683.03	7,392,636.69	7,540,489.42
Special Education - Infants	554,779.62	565,875.21	577,192.72
Learning Assistance Program	1,408,578.42	1,436,749.99	1,465,484.99
Transitional Bilinual	375,095.65	382,597.57	390,249.52
Highly Capable	182,102.91	185,744.97	189,459.87
School Food Service	12,007.77	12,247.93	12,492.89
Transportation - Operations	2,761,463.36	2,816,692.63	2,873,026.48
State Revenue	\$ 67,370,476.25	\$68,717,885.78	\$70,092,243.50
Local Levy	\$ 11,719,267.55	\$12,305,230.70	\$12,305,230.70
total state and local	\$ 79,089,743.80	\$81,023,116.48	\$82,397,474.20
Local Non-tax	\$ 2,019,547	\$ 2,019,547	\$ 2,019,547
Federal General Purpose	\$ 1,232,000	\$ 1,232,000	\$ 1,232,000
Federal Special Purpose	\$ 3,365,000	\$ 3,365,000	\$ 3,365,000
Total GF Revenue	\$ 85,706,290.80	\$87,639,663.48	\$89,014,021.20
CPI	3.10%	2.10%	2.10%
Status Quo Expenses	19-20 SY	20-21 SY	21-22 SY
Salaries and Benefits	\$ 71,646,124.16	\$73,150,692.76	\$74,686,857.31
Supplies and Services	\$ 14,299,496.67	\$14,599,786.10	\$14,906,381.61
High school 24 credit solution	\$ 929,900.00	\$ 949,427.90	\$ 969,365.89
SEBB	\$ 1,160,000.00	\$ 1,184,360.00	\$ 1,209,231.56
total labor w/ SEBB and 7 period day	\$ 71,646,124.16	\$73,150,692.76	\$74,686,857.31
MSOC	\$ 14,299,496.67	\$14,599,786.10	\$14,906,381.61
Total expense	\$ 88,035,520.83	\$89,884,266.76	\$91,771,836.37
Labor to revenue	86.0%	85.9%	86.4%
MSOC to revenue	16.7%	16.7%	16.7%

The future projections related to SEBB and potential 24 credit solutions combined with the reduced local levy authority indicate that changes will be needed to ensure the forward projection of futrue expenses stays within future revenue capacity.

## 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 2018-19 ASSOCIATED STUDENT BODY FUND

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>	<b>492,722</b>	<b>523,637</b>	<b>364,338</b>	<b>601,045</b>
<b>ADD: Revenues</b>				
1000 General Student Body	291,423	292,697	441,900	445,505
2000 Athletics	195,459	200,251	191,375	290,990
3000 Classes	7,897	5,899	15,250	16,550
4000 Clubs	171,985	172,298	319,062	297,515
6000 Private Moneys	13,708	17,983	20,600	20,100
<b>Total Revenues</b>	<b>680,472</b>	<b>689,128</b>	<b>988,187</b>	<b>1,070,660</b>
<b>TOTAL: Funds Available</b>	<b>1,173,194</b>	<b>1,212,765</b>	<b>1,352,525</b>	<b>1,671,705</b>
<b>LESS: Expenditures</b>				
1000 General Student Body	214,171	234,782	417,228	430,900
2000 Athletics	239,987	248,832	259,002	374,680
3000 Classes	7,430	6,657	17,550	12,775
4000 Clubs	173,171	187,701	355,177	325,062
6000 Private Moneys	14,798	20,221	24,319	24,625
<b>Total Expenditures</b>	<b>649,557</b>	<b>698,193</b>	<b>1,073,276</b>	<b>1,168,042</b>
<b>Ending Fund Balance</b>	<b>523,637</b>	<b>514,572</b>	<b>279,249</b>	<b>503,663</b>

## 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 2018-19 TRANSPORTATION VEHICLE FUND**

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>	<b>1,832,992</b>	<b>1,851,730</b>	<b>1,882,462</b>	<b>1,572,985</b>
<b>ADD: Revenues</b>				
2300 Investment Earnings	10,342	16,351	8,000	8,000
2800 Insurance Recoveries	0	0	0	0
4000 State Grant Revenue	0	0	0	0
4499 Transportation Reimbursement	510,943	488,035	488,034	374,421
5300 Impact Aid	0	0	0	0
9000 Other Financing Sources	0	0	0	0
9300 Sale of Equipment	8,300	12,908	12,000	12,000
<b>Total Revenues</b>	<b>529,585</b>	<b>517,294</b>	<b>508,034</b>	<b>394,421</b>
<b>TOTAL: Funds Available</b>	<b>2,362,577</b>	<b>2,369,024</b>	<b>2,390,496</b>	<b>1,967,406</b>
<b>LESS: Expenditures</b>				
Act. 30 Equipment	510,846	591,634	800,000	800,000
<b>Total Expenditures</b>	<b>510,846</b>	<b>591,634</b>	<b>800,000</b>	<b>800,000</b>
<b>Ending Fund Balance</b>	<b>1,851,731</b>	<b>1,777,390</b>	<b>1,590,496</b>	<b>1,167,406</b>

## 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 will be fully repaid in December 2018.



## North Kistap School District 2018-19 DEBT SERVICE FUND

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b><i>Beginning Fund Balance</i></b>	<b>2,041,112</b>	<b>2,431,249</b>	<b>3,093,370</b>	<b>3,353,710</b>
<b>ADD: Revenues</b>				
1000 Local Taxes	9,346,975	9,074,597	5,040,319	723,284
2000 Local Non-tax	14,602	24,968	25,000	15,000
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
9000 Other Financing Sources	14,054,555	188,711	188,650	115,703
<b>Total Revenues</b>	<b>23,416,132</b>	<b>9,288,276</b>	<b>5,253,969</b>	<b>853,987</b>
<b>TOTAL: Funds Available</b>	<b>25,457,244</b>	<b>11,719,525</b>	<b>8,347,339</b>	<b>4,207,697</b>
<b>LESS: Expenditures</b>				
11 Matured Bonds	22,338,467	7,866,234	5,027,715	3,825,830
21 Interest on Bonds	578,652	480,427	262,260	96,623
41 Bond Transfer Fees	108,875	0	0	0
61 Underwriter's Fees (Capacity)	0	0	25,000	25,000
<b>Total Expenditures</b>	<b>23,025,994</b>	<b>8,346,661</b>	<b>5,314,975</b>	<b>3,947,453</b>
<b>Ending Fund Balance</b>	<b>2,431,250</b>	<b>3,372,864</b>	<b>3,032,364</b>	<b>260,244</b>

## 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. We are still awaiting the results of the Facilities condition assessment which will allow us to further refine our prioritization and scheduling of the capital project program. The Capital Project Fund could again be supplemented with additional revenue and expenditure capacity to allow for further project development. The additional revenue could be from an interfund loan from the General Fund as we have done this past year.



### NORTH KITSAP SCHOOL DISTRICT 2018-19 CAPITAL PROJECTS FUND

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>	<b>152,732</b>	<b>1,065,760</b>	<b>597,446</b>	<b>826,086</b>
<b>ADD: Revenues</b>				
1000 Local Taxes	0	0	0	5,099,413
2000 Local Non-Tax	1,138,311	265,265	0	125,000
9000 Other Financing Sources	0	9,883	0	4,000,000
<b>Total Revenues</b>	<b>1,138,311</b>	<b>275,148</b>	<b>0</b>	<b>9,224,413</b>
<b>TOTAL Funds Available</b>	<b>1,291,043</b>	<b>1,340,908</b>	<b>597,446</b>	<b>10,050,499</b>
<b>LESS: Expenditures</b>				
10 Sites	0	0	50,000	1,000,000
20 Buildings	275,315	723,769	500,000	6,900,000
30 Equipment	0	0	0	0
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	16,338	0	0	0
<b>Total Expenditures</b>	<b>291,653</b>	<b>723,769</b>	<b>550,000</b>	<b>7,900,000</b>
Transfers	-66369			(2,000,000)
<b>Ending Fund Balance</b>	<b>999,390</b>	<b>617,139</b>	<b>47,446</b>	<b>150,499</b>