

North Kitsap School District (2018-2019 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten /2	423.60	392.71	392.71	392.71
2. Grade 1	436.50	434.94	423.00	423.00
3. Grade 2	432.80	443.93	443.00	431.00
4. Grade 3	446.70	447.94	453.00	452.00
5. Grade 4	458.20	448.94	451.00	456.00
6. Grade 5	462.10	464.75	452.00	454.00
7. Grade 6	429.20	461.04	460.00	447.00
8. Grade 7	470.50	440.75	473.00	472.00
9. Grade 8	432.50	475.22	447.00	480.00
10. Grade 9	452.70	435.08	483.00	454.00
11. Grade 10	455.30	435.26	421.00	467.00
12. Grade 11 (excluding Running Start)	350.30	376.37	372.00	360.00
13. Grade 12 (excluding Running Start)	428.10	346.59	384.00	380.00
14. SUBTOTAL	5,678.50	5,603.52	5,654.71	5,668.71
15. Running Start	136.30	127.03	132.84	130.03
16. Dropout Reengagement Enrollment				
17. ALE Enrollment	59.30	59.28	59.28	59.28
18. TOTAL K-12	5,874.10	5,789.83	5,846.83	5,858.02

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	402.996	390.475	401.518	401.899
2. General Fund FTE Classified Employees /4	280.041	271.339	279.014	279.274

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	14,354,187	11,719,267	12,305,230	12,305,230
2000 Local Nontax Support	2,019,547	2,019,547	2,019,547	2,019,547
3000 State, General Purpose	53,806,443	54,031,482	55,601,810	56,772,197
4000 State, Special Purpose	12,667,237	12,551,933	12,797,214	13,047,329
5000 Federal, General Purpose	1,232,000	1,232,000	1,232,000	1,232,000
6000 Federal, Special Purpose	5,465,000	3,365,000	3,365,000	3,365,000
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources	2,000,000	4,000,000	4,000,000	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,544,414	88,919,229	91,320,801	92,741,303

EXPENDITURES

00 Regular Instruction	46,638,435	45,194,862	46,473,003	47,229,008
10 Federal Stimulus				
20 Special Education Instruction	12,510,681	12,118,823	12,461,551	12,664,271
30 Vocational Education Instruction	3,147,490	3,040,957	3,126,957	3,177,826
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	2,726,205	2,640,988	2,715,676	2,759,854
70 Other Instructional Programs	2,266,373	2,191,765	2,253,749	2,290,413
80 Community Services	610,910	586,791	603,386	613,202
90 Support Services	19,721,607	19,115,318	19,655,912	19,975,667
B. TOTAL EXPENDITURES	87,621,701	84,889,504	87,290,234	88,710,241
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,115,703	4,115,637	4,090,728	4,000,000
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-192,990	-85,912	-60,161	31,062

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	
G.L.815 Restricted for Unequalized Deductible Revenue	
G.L.821 Restricted for Carryover of Restricted Revenues	
G.L.825 Restricted for Skill Center	

G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service	115,703	115,637	90,728	
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	116,039	116,039	116,039	116,039
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	723,304	723,304	723,304	723,304
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	5,917,653	5,724,729	5,663,726	5,694,293
F. TOTAL BEGINNING FUND BALANCE	6,872,699	6,679,709	6,593,797	6,533,636

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues				
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service	115,637	90,728		
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	116,039	116,039	116,039	116,039
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	723,304	723,304	723,304	723,304
G.L.890 Unassigned Fund Balance				

G.L.891 Unassigned to Minimum Fund Balance Policy	5,724,729	5,663,726	5,694,293	5,816,083
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,679,709	6,593,797	6,533,636	6,564,698

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100 General Student Body	445,505	439,121	443,444	444,293
200 Athletics	290,990	286,820	289,644	290,198
300 Classes	16,550	16,313	16,474	16,506
400 Clubs	297,515	293,252	296,139	296,706
600 Private Moneys	20,100	19,812	20,007	20,045
A. TOTAL REVENUES	1,070,660	1,055,318	1,065,708	1,067,748

EXPENDITURES

100 General Student Body	430,900	424,726	428,907	429,728
200 Athletics	374,680	337,212	340,292	341,135
300 Classes	12,775	11,497	11,602	11,631
400 Clubs	325,062	292,555	295,228	295,959
600 Private Moneys	24,625	22,162	22,364	22,420
B. TOTAL EXPENDITURES	1,168,042	1,088,152	1,098,393	1,100,873
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-97,382	-32,834	-32,685	-33,125

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	601,045	469,321	436,487	403,802
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	601,045	469,321	436,487	403,802

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	503,663	436,487	403,802	370,677
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	503,663	436,487	403,802	370,677

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	723,284			
2000 Local Nontax Support	15,000			
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	115,703	115,637	90,728	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	853,987	115,637	90,728	0

EXPENDITURES

Matured Bond Expenditures	3,825,830	109,826	88,950	
Interest on Bonds	96,623	5,811	1,779	
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees	25,000			
B. TOTAL EXPENDITURES	3,947,453	115,637	90,729	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-3,093,466	0	-1	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,353,710	260,244	260,243	260,243
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	3,353,710	260,244	260,243	260,243

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	280,687	260,244	260,243	260,243
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	-20,443			
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	260,244	260,244	260,242	260,243

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	5,099,413	9,526,631	10,002,962	10,503,110
2000 Local Nontax Support	125,000	125,000	125,000	125,000
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources 4,000,000 4,000,000 4,000,000 4,000,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 9,224,413 13,651,631 14,127,962 14,628,110

EXPENDITURES

10 | Sites 1,000,000 1,000,000 1,000,000 1,000,000

20 | Buildings 6,900,000 8,651,631 9,127,962 9,628,110

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 7,900,000 9,651,631 10,127,962 10,628,110

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/ 2,000,000 4,000,000 4,000,000 4,000,000

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) -675,587 0 0 0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds -2,500,000 -2,300,587 -2,300,587 -2,300,587

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds 155,789 180,789 205,789 230,789

G.L.867 Restricted from Mitigation Fee Proceeds 458,393 58,393 158,393 258,393

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes 2,711,904 2,211,904 2,086,904 1,961,904

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE 826,086 150,499 150,499 150,499

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds -2,300,587 -2,300,587 -2,300,587 -2,300,587

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds 180,789 205,789 230,789 255,789

G.L.867 Restricted from Mitigation Fee Proceeds 58,393 158,393 258,393 358,393

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes 2,211,904 2,111,730 1,986,730 1,861,730

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 150,499 150,499 150,499 150,499

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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1100 | Local Property Tax

1300 | Sale of Tax Title Property

1400 | Local in lieu of Taxes

1500 | Timber Excise Tax

1600 County-Administered Forests					
1900 Other Local Taxes					
2200 Sales of Goods, Supplies, and Services, Unassigned					
2300 Investment Earnings	8,000	8,000	8,000	8,000	
2500 Gifts and Donations					
2600 Fines and Damages					
2700 Rentals and Leases					
2800 Insurance Recoveries					
2900 Local Support Nontax, Unassigned					
3600 State Forests					
4100 Special Purpose-Unassigned					
4300 Other State Agencies-Unassigned					
4499 Transportation Reimbursement Depreciation	374,421	454,769	391,746	356,907	
5200 General Purposes Direct Federal Grants-Unassigned					
5300 Impact Aid, Maintenance and Operation					
5400 Federal in lieu of Taxes					
5600 Qualified Bond Interest Credit-Federal					
6100 Special Purpose-OSPI Unassigned					
6200 Direct Special Purpose Grants					
6300 Federal Grants Through Other Entities-Unassigned					
8100 Governmental Entities					
8500 NonFederal ESD					
9100 Sale of Bonds					
9300 Sale of Equipment	12,000	12,000	12,000	12,000	
9400 Compensated Loss of Fixed Assets					
9500 Long-Term Financing					
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)					
B. 9900 TRANSFERS IN (from the General Fund)					
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	394,421	474,769	411,746	376,907	

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	800,000	500,000	500,000	500,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	800,000	500,000	500,000	500,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-405,579	-25,231	-88,254	-123,093

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,572,985	1,167,406	1,142,175	1,053,921
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	1,572,985	1,167,406	1,142,175	1,053,921

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,167,406	1,142,175	1,053,921	930,828
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/ 1,167,406 1,142,175 1,053,921 930,828