

North Kitsap School District (2026-2027 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1. Kindergarten /2	331.00	336.00	333.00	333.00
2. Grade 1	330.00	342.00	347.00	344.00
3. Grade 2	363.00	342.00	354.00	360.00
4. Grade 3	367.00	373.00	351.00	364.00
5. Grade 4	410.00	382.00	388.00	365.00
6. Grade 5	449.00	418.00	389.00	395.00
7. Grade 6	384.00	436.00	406.00	378.00
8. Grade 7	391.00	386.00	438.00	408.00
9. Grade 8	417.00	401.00	396.00	449.00
10. Grade 9	416.00	436.00	419.00	413.00
11. Grade 10	422.00	404.00	424.00	407.00
12. Grade 11 (excluding Running Start)	319.00	338.00	323.00	339.00
13. Grade 12 (excluding Running Start)	312.00	291.00	308.00	295.00
14. SUBTOTAL	4,911.00	4,885.00	4,876.00	4,850.00
15. Running Start	200.00	200.00	200.00	200.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment	82.00	82.00	85.00	90.00
18. TOTAL K-12	5,193.00	5,167.00	5,161.00	5,140.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	367.380
2. General Fund FTE Classified Employees /4	303.643

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes	20,356,842	20,967,547	21,596,574	22,244,471
2000 Local Nontax Support	2,167,000	2,210,340	2,254,547	2,299,638
3000 State, General Purpose	62,939,084	64,197,866	65,481,823	66,791,459
4000 State, Special Purpose	21,671,117	22,537,962	23,439,480	24,377,059
5000 Federal, General Purpose	1,701,974	1,770,053	1,840,855	1,914,489
6000 Federal, Special Purpose	8,486,000	8,486,000	8,486,000	8,486,000
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources	2,500,000	2,575,000	2,654,825	2,747,744
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	119,822,017	122,744,768	125,754,104	128,860,860

EXPENDITURES

00 Regular Instruction	54,839,466	55,662,058	56,496,989	57,344,444
20 Special Education Instruction	20,746,486	21,991,275	23,475,686	24,884,227
30 Vocational Education Instruction	4,782,540	4,830,365	4,878,669	4,927,456
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	4,028,254	4,028,254	4,028,254	4,028,254
70 Other Instructional Programs	4,274,397	4,317,141	4,360,312	4,403,916
80 Community Services	835,244	868,654	903,400	939,536
90 Support Services	30,115,909	30,718,227	31,332,592	31,959,244
B. TOTAL EXPENDITURES	119,622,296	122,415,974	125,475,902	128,487,077
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				
F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D+E-F)	199,721	328,794	278,202	373,783

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.823 Restricted for Carryover of Transition To
Kindergarten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,200,000	2,000,000	2,000,000	2,000,000
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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	1,500,000		1,900,000	2,000,000
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G.L.873 Committed to Depreciation Sub-Fund for
Facility Maintenance

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance

G.L.891 Unassigned to Minimum Fund Balance Policy	7,100,000	8,999,721	7,428,515	7,606,717
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H. TOTAL BEGINNING FUND BALANCE	10,800,000	10,999,721	11,328,515	11,606,717
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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.823 Restricted for Carryover of Transition To
Kindergarten

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service
Revenue

G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,000,000	2,000,000	2,000,000	
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	1,900,000	2,000,000	2,000,000	
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	10,999,721			
G.L.891 Unassigned to Minimum Fund Balance Policy	7,428,514	7,606,716	7,980,500	
I. TOTAL ENDING FUND BALANCE (G+H)	10,999,721	11,328,515	11,606,717	11,980,500

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
100 General Student Body	291,080	296,902	302,840	305,868
200 Athletics	487,275	497,021	506,961	512,031
300 Classes	24,400	24,888	25,386	25,640
400 Clubs	243,550	248,421	253,389	255,923
600 Private Moneys	56,950	58,089	59,251	59,843
A. TOTAL REVENUES	1,103,255	1,125,321	1,147,827	1,159,305

EXPENDITURES

100 General Student Body	269,476	274,866	280,363	283,166
200 Athletics	530,963	541,582	552,414	557,938
300 Classes	23,210	23,674	24,148	24,389

400 Clubs	287,895	293,653	299,526	302,521
600 Private Moneys	61,350	62,577	63,829	64,467
B. TOTAL EXPENDITURES	1,172,894	1,196,352	1,220,280	1,232,481
C. Unusual or Infrequent Items - Inflows (G.L. 968)				
D. Unusual or Infrequent Items - Outflows (G.L. 538)				
E. Net Change In Fund Balance (A-B+C-D)	-69,639	-71,031	-72,453	-73,176

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	534,919	465,280	394,249	321,796
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 BEGINNING FUND BALANCE	534,919	465,280	394,249	321,796

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	465,280	394,248	321,796	248,619
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				
G. TOTAL ENDING FUND BALANCE (E+F)	465,280	394,249	321,796	248,620

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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1000 | Local Taxes

2000 | Local Nontax Support

1,000

1,000

1,000

1,000

3000 | State, General Purpose

5000 | Federal, General Purpose

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING
SOURCES

1,000

1,000

1,000

1,000

EXPENDITURES

Matured Bond Expenditures

Interest on Bonds

Interfund Loan Interest

Bond Transfer Fees

Arbitrage Rebate

UnderWriter's Fees

B. TOTAL EXPENDITURES

0

0

0

0

C. OTHER FINANCING USES--TRANSFERS OUT
(G.L.536)

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

E. Unusual or Infrequent Items - Inflows (G.L. 968)

F. Unusual or Infrequent Items - Outflows (G.L. 538)

G. Net Change In Fund Balance (A-B-C-D+E-F)

1,000

1,000

1,000

1,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

31,000

32,000

33,000

G.L.830 Restricted for Debt Service

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

30,000

H. TOTAL BEGINNING FUND BALANCE

30,000

31,000

32,000

33,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

32,000

33,000

34,000

G.L.830 Restricted for Debt Service	1,000			
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	30,000			
G.L.890 Unassigned Fund Balance				
I. TOTAL ENDING FUND BALANCE (G+H)	31,000	32,000	33,000	34,000

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 Local Taxes	6,550,000	2,550,000	2,600,000	2,650,000
2000 Local Nontax Support	800,000	800,000	600,000	400,000
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				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,350,000	3,350,000	3,200,000	3,050,000

EXPENDITURES

10 Sites				
20 Buildings	15,300,000	2,000,000	500,000	500,000
30 Equipment	2,000,000	1,000,000	200,000	200,000
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	17,300,000	3,000,000	700,000	700,000

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	2,500,000	2,550,000	2,600,000	2,650,000
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D. OTHER FINANCING USES (G.L.535) 2/				
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E. Unusual or Infrequent Items - Inflows (G.L. 968)				
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F. Unusual or Infrequent Items - Outflows (G.L. 538)				
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G. Net Change In Fund Balance (A-B-C-D)	-12,450,000	-2,200,000	-100,000	-300,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.825 Restricted for Skill Center				
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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G.L.850 Restricted for Uninsured Risks				
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G.L.861 Restricted from Bond Proceeds				
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G.L.862 Committed from Levy Proceeds	16,000,000	3,550,000	1,350,000	1,250,000
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G.L.863 Restricted from State Proceeds				
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G.L.864 Restricted from Federal Proceeds				
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G.L.865 Restricted from Other Proceeds				
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G.L.866 Restricted from Impact Fee Proceeds				
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G.L.867 Restricted from Mitigation Fee Proceeds				
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G.L.869 Restricted from Undistributed Proceeds				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes				
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G.L.890 Unassigned Fund Balance				
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H. TOTAL BEGINNING FUND BALANCE	16,000,000	3,550,000	1,350,000	1,250,000
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.825 Restricted for Skill Center				
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G.L.830 Restricted for Debt Service				
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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	2,550,000	1,350,000	1,250,000	950,000
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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

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	1,000,000			
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G.L.890 Unassigned Fund Balance

I. TOTAL ENDING FUND BALANCE (G+H)	3,550,000	1,350,000	1,250,000	950,000
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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	120,000	100,000	100,000	100,000
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	800,000	900,000	800,000	900,000
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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

5700 | Qualified Energy Investment Tax Credits

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

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	920,000	1,000,000	900,000	1,000,000
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EXPENDITURES

33 Transportation Equipment Purchases	2,000,000	1,000,000	1,000,000	1,000,000
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34 Transportation Equipment Major Repair

43 Transportation Vehicle Energy Audits

44 Transportation Equipment Capital Improvement

61 Bond/Levy Issuance and/or Election

91 Principal

92 Interest 1/

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	2,000,000	1,000,000	1,000,000	1,000,000
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E. OTHER FINANCING USES--TRANSFERS OUT
(G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. Unusual or Infrequent Items - Inflows (G.L. 968)

H. Unusual or Infrequent Items - Outflows (G.L. 538)

I. Net Change In Fund Balance (C-D-E-F+G-H)	-1,080,000	0	-100,000	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

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	3,600,000	2,520,000	2,520,000	2,420,000
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G.L.890 Unassigned Fund Balance

J. TOTAL BEGINNING FUND BALANCE	3,600,000	2,520,000	2,520,000	2,420,000
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

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	2,520,000	2,520,000	2,420,000	2,420,000
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G.L.890 Unassigned Fund Balance

K. TOTAL ENDING FUND BALANCE (I+J)	2,520,000	2,520,000	2,420,000	2,420,000
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Comment