



NORTH KITSAP SCHOOL  
DISTRICT

2013-14 PRELIMINARY BUDGET

# AGENDA

- **LEGISLATIVE REVIEW**
- **STAFFING**
- **SUMMARY OF BUDGETS**
- **GENERAL FUND REVIEW**
- **OTHER FUNDS**
- **NEXT STEPS**

# LEGISLATIVE BUDGET



- **CONSIDERATIONS**
  - RETIREMENT INCREASES
  - 1.9% SALARY RESTORATION
  - K-1 CLASS SIZE RESTRICTIONS
  - LAP FUNDING RESTRICTIONS
  - INSTRUCTION HRS PER WEEK: 2014-15

# LEGISLATIVE BUDGET

K-1 Class Size	\$100,000
MSOC	\$960,000
Parent Involvement	\$65,000
Alternative Learning	\$50,000
Transportation	\$308,000
Learning Assistance (LAP)	\$394,000
<b>Total</b>	<b>\$1,877,000</b>

# STAFFING UPDATE

- INCREASE CERTIFICATED STAFFING
  - + 15.85 FTE ADDED BACK TO SCHOOL STAFFING
  - ELEMENTARY & SECONDARY CERT STAFFING ALLOCATED BELOW CONTRACTUAL CLASS SIZE
  - WOLFLE K-1 STAFFED AT 20 CLASS SIZE
- INCREASE CERTIFICATED STAFFING IN LAP FUNDING
- NET RESULT: REDUCE TOTAL CERT FTE APPROXIMATELY 8.5 FTE WHICH IS DUE TO DECLINING ENROLLMENT (LOSS OF 200 STUDENT FTE)

# STAFFING UPDATE – NEXT STEPS

- ALLOCATIONS TO PRINCIPALS
- MASTER SCHEDULES BUILT AT SECONDARY
- ELEMENTARY DETERMINE SPECIALIST TIME AND LIBRARY TIME
- DETERMINE WHAT POSITIONS TO POST FOR HIRE BASED ON SCHEDULES

# GENERAL FUND

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 BUDGET
BEGINNING FUND BALANCE	\$4,032,563	\$3,007,000	\$3,746,756
REVENUE	\$60,642,135	\$62,124,780	\$63,700,738
EXPENDITURES	\$(60,918,669)	\$(62,895,921)	\$(63,399,182)
OPERATING TRANSFERS	\$(195,076)	\$(189,228)	\$(189,198)
ENDING FUND BALANCE	\$3,560,953	\$2,046,631	\$3,859,114

# GENERAL FUND FUND BALANCE

## BEGINNING FUND BALANCE

Nonspendable Inventory & Prepaid	\$330,255.00
Restricted for Debt Service	\$189,198.00
Self Insurance	\$24,000.00
Assigned to Other Purposes	\$1,339,560.00
Committed to Minimum Fund Balance Policy (3%)	\$1,863,743.00
<b>TOTAL BEGINNING</b>	<b>\$3,746,756.00</b>

## ENDING FUND BALANCE

Nonspendable Inventory & Prepaid	\$375,265.00
Restricted for Debt Service	\$189,198.00
Self Insurance	\$24,000.00
Assigned to Other Purposes	\$1,039,827.00
Committed to Minimum Fund Balance Policy (3.5%)	\$2,229,479.00
<b>TOTAL ENDING</b>	<b>\$3,857,769.00</b>



# GENERAL FUND REVENUES

- INCREASE LEVY
- INCREASE IN STATE FUNDING (LEGISLATIVE)
- DECREASE STATE FUNDING DUE TO ENROLLMENT DECLINE
- DECREASE IN FEDERAL PROGRAMS:
  - IMPACT AID
  - TITLE I
  - IDEA



# GENERAL FUND EXPENDITURES



- INCREASE COST IN SALARY & BENEFITS
- INCREASE EXPENSE IN LAP (NEW FUNDING)
- INCREASE EXPENSE IN MAINTENANCE (ROOF PROJECT)
- DECREASE CERT STAFFING COSTS (ENROLLMENT DECLINE)
- DECREASE CLASS STAFFING COSTS (ENROLLMENT DECLINE)

# CAPITAL PROJECTS FUND

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 BUDGET
BEGINNING FUND BALANCE	\$353,589	\$274,500	\$875,608
REVENUE	\$584,681	\$646,800	\$848,600
EXPENDITURES	\$(42,963)	\$(715,500)	\$(900,000)
ENDING FUND BALANCE	\$895,307	\$205,800	\$824,208

# DEBT SERVICE FUND

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 BUDGET
BEGINNING FUND BALANCE	\$691,836	\$2,594,955	\$887,583
REVENUE	\$8,377,002	\$8,232,891	\$8,646,306
OPERATING TRANSFERS	\$195,076	\$189,228	\$189,198
EXPENDITURES	\$(6,651,167)	\$(10,351,640)	\$(8,148,449)
ENDING FUND BALANCE	\$2,612,747	\$665,434	\$1,574,638

# ASB FUND

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 BUDGET
BEGINNING FUND BALANCE	\$547,396	\$427,497	\$427,497
REVENUE	\$1,141,743	\$1,404,470	\$1,229,983
EXPENDITURES	\$(1,146,689)	\$(1,345,040)	\$(1,162,998)
ENDING FUND BALANCE	\$542,450.00	\$486,927.00	\$494,482.00

# TRANSPORTATION VEHICLE FUND

	2011-12 ACTUAL	2012-13 BUDGET	2013-14 BUDGET
BEGINNING FUND BALANCE	\$1,793,537	\$1,913,424	\$1,516,417
REVENUE	\$574,733	\$108,980	\$473,071
EXPENDITURES	\$(454,224)	\$(641,516)	\$(620,000)
ENDING FUND BALANCE	\$1,914,046	\$1,380,888	\$1,369,488

# THE WAY AHEAD

- AUGUST 8<sup>TH</sup> BOARD MEETING
  - BUDGET STUDY SESSION
  - BUDGET HEARING
  - ADJUSTMENTS AS NECESSARY
- AUGUST 22<sup>ND</sup> BOARD MEETING
  - ADOPT FINAL BUDGET