



**North Kitsap School District**

**2012/2013 Budget Summary  
For Citizen Review**

**ADOPTED**

**7/31/2012**

**Patty Page, Superintendent**

**Prepared by: Chris Hatch, Director of Finance**

## Table of Contents

	Page
Introduction to Funds-----	1
Budget Summary-----	2
General Fund Budget Overview-----	3
Enrollment-----	4
General Fund Revenue - Where does the money come from?-----	5
Revenues defined by state budget codes-----	6
General Fund Expenditures - How is the money spent?-----	8
Expenditures defined by state program budget codes-----	9
Expenditures by major budget activity codes-----	10
Expenditures by major budget object codes-----	11
Staffing Summary-----	12
Teaching Activity-----	13
Budgeted Resources to Expenditures-----	Not ready
Summary of Associated Student Fund Budget-----	15
Summary of Debt Service Fund Budget-----	16
Summary of Capital Projects Fund Budget-----	17
Summary of Transportation Vehicle Fund Budget-----	18

## Introduction

The responsibility for the financial management of the North Kitsap School District rests with the school board, the superintendent, and the staff retained to manage the operations of the school district. However, the district's financial management is regulated by state law and supervised by the Washington State Superintendent of Public Instruction. The North Kitsap School District must follow uniform guidelines for budgeting, accounting, and financial reporting practices. These guidelines ensure consistent and comparable data for each of the state's school districts. Additionally, the Washington State Auditor audits the school district financial records for compliance with laws and regulations, general accounting practices, and adequate internal controls.

Each school district in the state is required to develop and adopt its own budget prior to the beginning of each school year. The budget process is governed by state law, state regulations, and instructions provided by the Superintendent of Public Instruction with budgets prepared on forms strictly prescribed for this purpose.

Governmental accounting systems in the state of Washington are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

Because all governmental units receive financial resources that may be used only in accordance with restrictions established by law, accounting systems must demonstrate compliance with such restrictions. This need has resulted in the development of the fund accounting concept as a means of control.

The budget for the North Kitsap School District consists of five separate funds:

**General Fund** – The general fund is financed from local, county, state and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for students (including salaries and benefits), food services, maintenance, data processing, printing, and pupil transportation.

**Please note that the revenues, expenditures, and fund balances of the following funds are restricted for the purpose described for that fund.**

**Associated Student Body Fund** – The associated student body fund is financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. While ASB funds are considered to belong to the students, as a special revenue fund the ASB fund is under the control, supervision, and approval of the board of directors, with the school district legally owning the resources accounted for in the ASB fund.

**Debt Service Fund** – Debt service funds account for the accumulation of resources for and the payment of long-term debt principal and interest. This fund is established to account for the payment of principal, interest, and other expenditures related to the redemption of outstanding bonds.

**Capital Projects Fund** – The capital projects fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment related to construction, and acquisition of portable classroom units. The capital projects fund is generally funded from the proceeds from the sale of voter-approved bonds, state matching funds, impact/mitigation fees from new development, and interest earnings.

**Transportation Vehicle Fund** – The transportation vehicle fund is provided to account for the state reimbursement to the school district for depreciation of approved pupil transportation equipment and for the purchase and major repair of such equipment.

The proposed expenditure authority for each of these funds for the 2012-13 budget presented to the North Kitsap School District Board of Directors for adoption at their regularly scheduled board meeting on July 31, 2012, is summarized as follows:

**2012-13 Budget Summary**

<b>General Fund:</b>	<b>\$ 62,895,921</b>
<b>Associated Student Body:</b>	<b>\$ 1,345,040</b>
<b>Debt Service Fund:</b>	<b>\$ 10,351,640</b>
<b>Capital Projects Fund:</b>	<b>\$ 715,500</b>
<b>Transportation Vehicle Fund:</b>	<b>\$ 641,516</b>

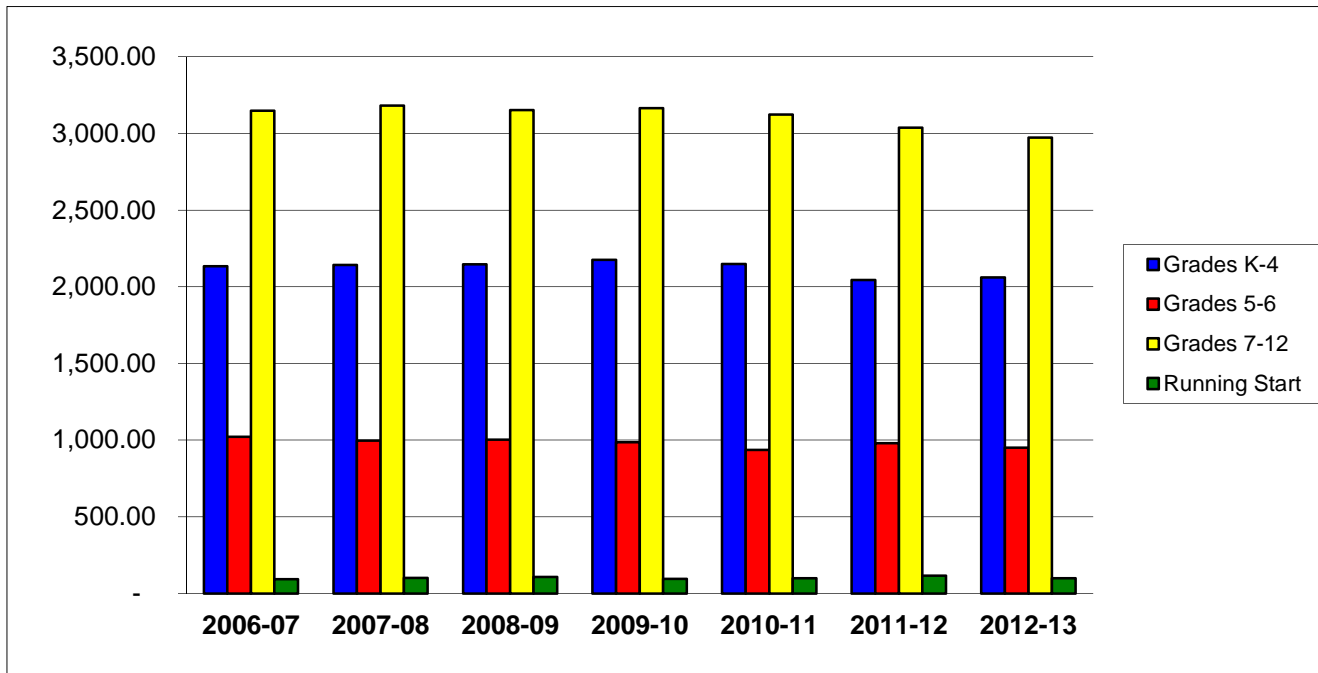
Beginning Fund Balance includes planned carryovers from 2011/12	
Library Fundraisers	\$17,500
PTA & non-federal/non-state Grants	\$184,000
NKEA Professional Enhancement (PEG)	\$3,500
School MSOC carryover	\$540,000
Return fines & fees to schools	\$20,000
Traffic Safety Education (71)	
Math/Science Prof. Development Curriculum Adoption	
Other Misc. carryovers	\$25,000
	<u>\$790,000</u>

NKSD General Fund Balance Estimates as of 7-31-12	
Beg. F. B. Planned Carryovers - Turf Replacement Fund	180,000
Beg. F. B. Planned Carryovers	790,000
Beg. F. B. Unreserved, Inventory and Board Reserve	2,037,000
<b>Beginning Fund Balance 9-1-12</b>	<b>\$ 3,007,000</b>
Total Revenues for 2012/13	62,124,780
Total Expenditures for 2012/13 Included in budget work areas at this time	(62,895,921)
TRSF TO DEBT SERVICE FUND FOR ENERGY UPGRADE LOANS (est.)	(189,228)
<b>Expenditures exceed Revenues</b>	<b>(960,369)</b>
CONTINUE PLANNED SET ASIDE FOR TURF REPLACEMENT	240,000
End. F. B. Unreserved, Inventory and Board Reserve	1,805,871
Unreserved	<u>760</u>
<b>Ending Fund Balance 8-31-13</b>	<b>\$ 2,046,631</b>

## Enrollment

The majority of funding is derived from allocations from the State based on student enrollment. Funding is received on an annual average of student full-time equivalents as reported on pre-determined "count" days for the months of September through May. Fluctuations in enrollment are extremely difficult to predict and careful monitoring of the monthly enrollment is important in order to adjust expenditures to the level of funding the enrollment provides.

	2006-07	2007-08	2008-09	2009-10	2010-11	June 2011-12	budgeted 2012-13
<b>Average State allocation per FTE</b>	<b>\$4,729.67</b>	<b>\$4,940.13</b>	<b>\$5,284.06</b>	<b>\$5,236.61</b>	<b>\$5,145.57</b>	<b>\$5,210.28</b>	<b>\$ 5,227.44</b>
<b>Grades K-4</b>	2,133.17	2,143.10	2,145.98	2,175.24	2,147.61	2,044.04	2,061.00
<b>Grades 5-6</b>	1,021.20	996.05	1,003.75	986.46	935.28	979.29	951.00
<b>Grades 7-12</b>	3,148.88	3,181.92	3,153.38	3,163.94	3,124.15	3,038.36	2,973.00
	6,303.25	6,321.07	6,303.11	6,325.64	6,207.04	6,061.69	5,985.00
<b>Running Start</b>	92.29	100.47	107.27	95.57	98.70	116.11	100.00
	6,395.54	6,421.54	6,410.38	6,421.21	6,305.74	6,177.80	6,085.00

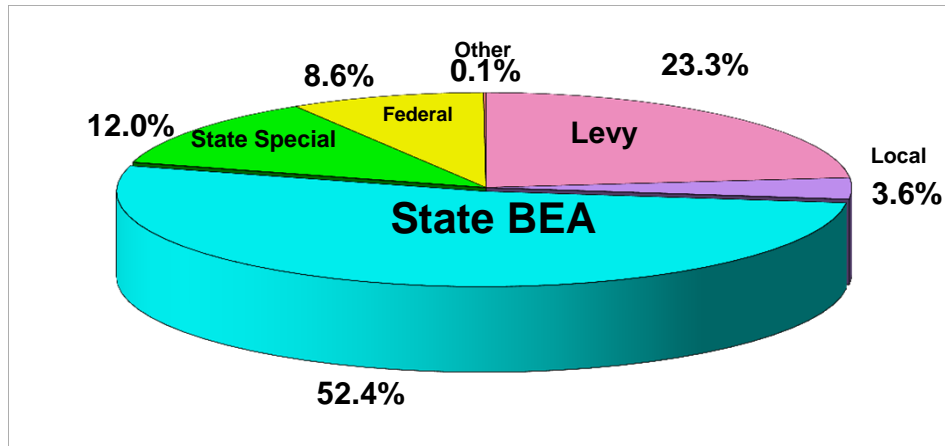


## North Kitsap School District No. 400 Where does the money come from?

- \$ 38,236,400 State Resources represent 64.4% of all revenues.** These revenues consist of State apportionment revenues based upon actual student enrollment for basic education as well as categorical programs including Special Education, English Language Learners, the Highly Capable program and Career and Technology programs. State revenues are also received for transporting students to and from school . (See revenue categories coded to the 3000 and 4000 series on page 6.)
  - \$ 13,875,034 Levy Funds (property tax collections) represent 23.3% of the district's operating revenues.** Voters approved levy collections in the amounts of \$13,200,000 and \$13,600,000 for calendar years 2011 and 2012 respectively. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes. Normally 55% of the assessed levy amount is collected in the spring, and 45% is collected in the fall. Levy authority is calculated using specific state and federal revenues received in previous fiscal years, capped at 28% for 2010 and 2011. (Revenues coded to the 1000 series - page 6.)
  - \$ 5,113,117 Federal revenues account for 8.6% of district revenues** which include funding for specific programs such as special education, career and technical education, targeted student assistance, funding for innovative programs and food services funding for student meals. Impact Aid for revenues in-lieu-of property taxes for federally connected children are also included in federal revenues. (See revenues coded to series 5000 and 6000 on page 7)
  - \$ 2,200,018 Local non-tax and other revenues account for the remainder of the budgeted revenues (3.7%).** These revenues include tuition and/or fees, food lunch revenues, interest earnings and facilities use. (See revenues coded to series 2000, 7000 and 8000 on pages 6 & 7.)
- 
- \$ 59,424,569**

### Budgeted Revenues by Source

	2011/2012		2012/13		change from 11-12
	\$	Rev %	\$	Rev %	
Levy	\$ 13,275,794	22.5%	\$ 13,875,034	23.3%	0.8%
Local non-tax	\$ 2,219,962	3.8%	\$ 2,139,018	3.6%	-0.2%
State Basic Ed Allocation	\$ 31,578,864	53.5%	\$ 31,108,796	52.4%	-1.1%
State Special	\$ 7,076,779	12.0%	\$ 7,127,604	12.0%	0.0%
Federal	\$ 4,847,241	8.2%	\$ 5,113,117	8.6%	0.4%
Other	\$ 63,000	0.1%	\$ 61,000	0.1%	0.0%
<b>Subtotal</b>	<b>\$ 59,061,640</b>	<b>100.0%</b>	<b>\$ 59,424,569</b>	<b>100.0%</b>	
Capacity Reserve	\$ 2,750,211		\$ 2,700,211		
<b>Adopted Budget</b>	<b>\$ 61,811,851</b>		<b>\$ 62,124,780</b>		



**North Kitsap School District**  
**Revenues as defined by state codes**

<u>Revenue Account Code</u>	<u>Description</u>	2010/11 Actual	2011/12 Budget	2012/13 Budget	2012/13 vs. 2011/12 % Change	2011/12
1100	LOCAL PROPERTY TAX	\$13,260,612	\$13,268,409	\$13,867,125	4.5%	\$598,716
1500	TIMBER EXCISE TAX	\$6,526	\$7,385	\$7,909	7.1%	\$524
2100	STUDENT FEES & TUITION	\$415,301	\$419,800	\$324,522	-22.7%	(\$95,278)
2104	CO & EXTRA-CURRICULAR FEES	\$116,570	\$192,800	\$200,000	3.7%	\$7,200
2171	TRAFFIC SAFETY FEES	\$115,075	\$105,300	\$123,000	16.8%	\$17,700
2173	SUMMER SCHOOL TUITIONS/FEES	\$0	\$0	\$0	0.0%	\$0
2186	FACILITIES USE/ SALARY COSTS	\$49,976	\$30,000	\$30,000	0.0%	\$0
2200	SALE OF GOODS	\$0	\$0	\$0	0.0%	\$0
2231	CTE SALE OF GOODS & SERVICES	\$47,084	\$36,000	\$36,000	0.0%	\$0
2289	COMMUNITY POOL	\$198,009	\$248,500	\$248,500	0.0%	\$0
2298	FOOD SERVICES	\$809,341	\$837,693	\$758,127	-9.5%	(\$79,566)
2300	INVESTMENT EARNINGS	\$56,352	\$40,000	\$30,000	-25.0%	(\$10,000)
2500	GIFTS & DONATIONS	\$341,009	\$5,000	\$5,000	0.0%	\$0
2600	FINES, DAMAGES & REFUNDS	\$11,551	\$0	\$0	0.0%	\$0
2700	RENTAL OF PROPERTY	\$98,118	\$120,869	\$189,869	57.1%	\$69,000
2800	INSURANCE RECOVERIES	\$16,336	\$100,000	\$100,000	0.0%	\$0
2900	OTHER LOCAL REIMBURSEMENT	\$127,738	\$0	\$0	0.0%	\$0
2910	E-RATE	\$187,644	\$84,000	\$94,000	11.9%	\$10,000
3100	APPORTIONMENT - (BEA)	\$30,259,775	\$30,616,213	\$30,135,538	-1.6%	(\$480,675)
3121	APPORTIONMENT - (SPECIAL ED)	\$929,607	\$962,651	\$973,258	1.1%	\$10,607
4100	SPECIAL PURPOSE, UNASSIGNED	\$353,084	\$500	\$500	0.0%	\$0
4121	HANDICAPPED ALLOCATION	\$4,554,281	\$4,317,921	\$4,330,105	0.3%	\$12,184
4134	MIDDLE SCHOOL CTE	\$39,563	\$0	\$0	0.0%	\$0
4155	REMEDICATION	\$499,281	\$584,292	\$594,384	1.7%	\$10,092
4158	SPECIAL & PILOT PROG	\$151,811	\$134,098	\$139,098	3.7%	\$5,000
4165	ENGLISH LANGUAGE LEARNERS	\$164,779	\$169,514	\$160,533	-5.3%	(\$8,981)
4166	STUDENT ACHIEVEMENT	\$0	\$0	\$0	0.0%	\$0
4174	HIGHLY CAPABLE	\$58,413	\$60,464	\$59,321	-1.9%	(\$1,143)
4175	MATH & SCIENCE PROF. DEVELOPMENT	\$0	\$0	\$0	0.0%	\$0
4198	SCHOOL FOOD SERVICE	\$36,207	\$36,231	\$38,970	7.6%	\$2,739
4199	TRANSPORTATION OPERATIONS	\$1,763,690	\$1,773,759	\$1,804,693	1.7%	\$30,934
4300	OTHER STATE AGENCIES	\$0	\$0	\$0	0.0%	\$0



North Kitsap School District Revenues as defined by state codes						
Revenue Account Code	Description	2010/11 Actual	2011/12 Budget	2012/13 Budget	2012/13 vs. 2011/12 % Change	
5200	GENERAL PURPOSE, UNASSIGNED	\$116,135	\$80,000	\$80,000	0.0%	\$0
5300	FEDERAL IMPACT AID	\$1,157,289	\$862,306	\$817,557	-5.2%	(\$44,749)
5329	FEDERAL IMPACT AID- SPEC ED	\$121,251	\$104,138	\$107,953	3.7%	\$3,815
5500	FEDERAL FORESTS	\$0	\$0	\$0	0.0%	\$0
6100	SPECIAL PURP, OSPI, UNASSIGNED	\$0	\$0	\$0	0.0%	\$0
6111	TITLE I - FEDERAL STIMULUS	\$204,209	\$0	\$0	0.0%	\$0
6113	I-728 - FISCAL STABILIZATION	\$1,374,866	\$0	\$0	0.0%	\$0
6114	SPEC ED IDEA-B & 619 STIMULUS	\$0	\$0	\$0	0.0%	\$0
6118	McKINNEY-VENTO HOMELESS - FED STIM	\$4,923	\$0	\$0	0.0%	\$0
6119	TITLE II-D, E2T2 FEDERAL STIMULUS	\$12,151	\$0	\$0	0.0%	\$0
6124	HANDICAPPED, TITLE VI-B	\$1,475,774	\$1,437,084	\$1,445,135	0.6%	\$8,051
6138	CARL PERKINS - CTE	\$36,023	\$56,261	\$25,783	-54.2%	(\$30,478)
6151	TITLE I - DISADVANTAGED	\$517,970	\$690,460	\$579,372	-16.1%	(\$111,088)
6152	THCR QUALITY & INNOVATIVE PRG	\$222,317	\$211,810	\$179,917	-15.1%	(\$31,893)
6164	LIMITED ENGLISH PROFICIENCY	\$23,708	\$32,444	\$33,802	4.2%	\$1,358
6198	SCHOOL FOOD SERVICE	\$904,080	\$900,060	\$976,461	8.5%	\$76,401
6200	DoDEA ELEMENTARY SCIENCE GRANT	\$0	\$0	\$269,660	100.0%	\$269,660
6268	PL 92-318, TITLE IV-A	\$101,489	\$107,678	\$105,299	-2.2%	(\$2,379)
6269	DoDEA DUAL LANGUAGE GRANT	\$0	\$0	\$172,178	100.0%	\$172,178
6300	FED GRNTS THRU OTHR AGENCS	\$0	\$125,000	\$75,000	-40.0%	(\$50,000)
6310	MEDICAID ADMIN. MATCH	\$348,655	\$100,000	\$100,000	0.0%	\$0
6321	SPEC ED, MEDICAID REIMB	\$14,594	\$25,000	\$25,000	0.0%	\$0
6998	USDA COMMODITIES	\$133,557	\$115,000	\$120,000	4.3%	\$5,000
7100	REVENUES FROM OTHER SCHL DIST	\$38,563	\$0	\$0	0.0%	\$0
7121	SPECIAL EDUCATION	\$82,439	\$61,000	\$61,000	0.0%	\$0
7199	OTHER SCHL DIST - TRANSPORTATION	\$0	\$0	\$0	0.0%	\$0
8100	AGENCIES & ASSOC. GRANTS	\$1,743	\$2,000	\$0	-100.0%	(\$2,000)
8500	EDUCATIONAL SERVICE DISTRICTS	\$400	\$0	\$0	0.0%	\$0
9300	SALE OF EQUIPMENT	\$3,561	\$0	\$0	0.0%	\$0
9500	LONG-TERM FINANCING	\$0	\$0	\$0	0.0%	\$0
9900	TRANSFERS	\$0	\$0	\$0	0.0%	\$0
	Budget Subtotal	\$61,563,430	\$59,061,640	\$59,424,569	0.6%	\$362,929
	CAPACITY RESERVES	not applicable	\$2,750,211	\$2,700,211		
<b>TOTAL REVENUES &amp; OTH FIN. SOURCES</b>		<b>\$61,563,430</b>	<b>\$61,811,851</b>	<b>\$62,124,780</b>	<b>0.5%</b>	<b>\$312,929</b>

1XXX	LEVY	\$13,267,139	\$13,275,794	\$13,875,034	4.5%	\$599,240
2XXX	LOCAL	\$2,590,104	\$2,219,962	\$2,139,018	-3.6%	(\$80,944)
3XXX	STATE BEA	\$31,189,382	\$31,578,864	\$31,108,796	-1.5%	(\$470,068)
4XXX	STATE SPECIAL	\$7,621,109	\$7,076,779	\$7,127,604	0.7%	\$50,825
5XXX,6XXX	FEDERAL	\$6,768,990	\$4,847,241	\$5,113,117	5.5%	\$265,876
7XXX-9XXX	OTHER	\$126,706	\$63,000	\$61,000	-3.2%	(\$2,000)
	CAPACITY RESERVES	not applicable	\$2,750,211	\$2,700,211		
<b>TOTALS</b>		<b>\$61,563,430</b>	<b>\$61,811,851</b>	<b>\$62,124,780</b>	<b>0.5%</b>	<b>\$312,929</b>

# North Kitsap School District No. 400

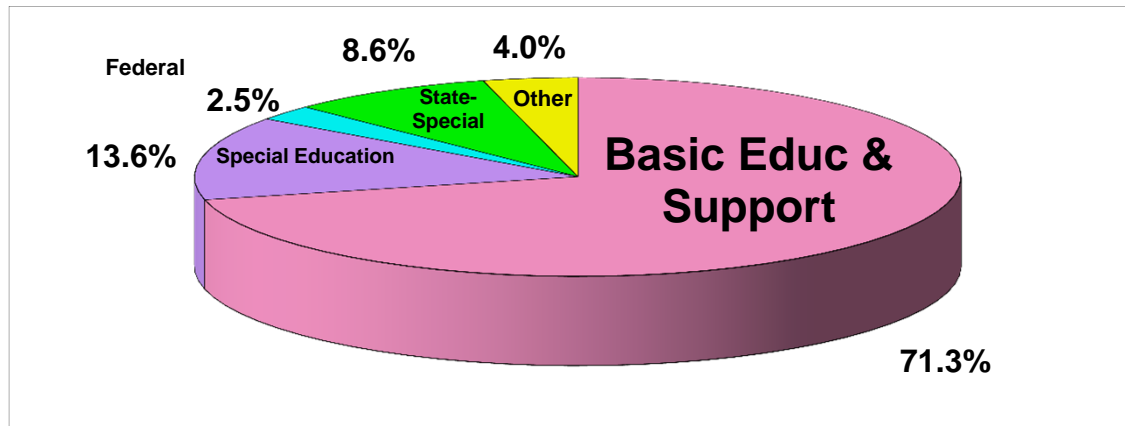
## How is the money spent?

\$	<b>42,893,240</b>	<b>Basic Education</b> programs include schools and instructional support services, co- and extra-curricular programs, health services, curriculum adoptions, general district support services such as fiscal services, technology services, utilities, custodial services and building maintenance.
\$	<b>8,202,981</b>	<b>Special Education</b> programs record the "excess costs" of providing special education and related services for "special education-eligible students." Funding sources include revenues generated by the state funding formula, federal revenues, and our local levy revenues.
\$	<b>1,510,159</b>	<b>Federal</b> programs include the Carl D. Perkins Vocational-Technical grant; Title I funds to assist children living in low-income areas; Title II funds to assist school districts in improving the quality of education; funds to assist children with limited proficiency in English; and funds to assist the academic needs of Native American students.
\$	<b>5,191,596</b>	<b>State Categorical</b> programs include: Learning Assistance, English Language Learners, Traffic Safety Education, Highly Capable, pupil transportation, and other instructional programs.
\$	<b>2,397,734</b>	<b>Other Services</b> include the Summer School program, Food Services operations, facilities use and scheduling, Community Pool and preschool inclusion program in conjunction with Special Education.
\$	<b>60,195,710</b>	

### Budgeted Expenditures by Major Programs

(summarized from detail on page 9)

	2011/12		2012/2013		change from 11-12
	\$	Exp %	\$	Exp %	
Basic Education	42,884,499	71.2%	42,893,240	71.3% *	0.1%
Special Education	8,504,597	14.1%	8,202,981	13.6%	-0.5%
Federal Programs	1,328,019	2.2%	1,510,159	2.5%	0.3%
State Special Programs	5,112,810	8.5%	5,191,596	8.6%	0.1%
Other Services	2,392,958	4.0%	2,397,734	4.0%	0.0%
<b>Subtotal</b>	<b>60,222,883</b>	<b>100.0%</b>	<b>60,195,710</b>	<b>100.0%</b>	
Capacity Reserve	3,750,211		2,700,211		
<b>Totals</b>	<b>63,973,094</b>		<b>62,895,921</b>		



\* Budget capacity for carryovers (budgeted as capacity reserve in 2011-12; \$790,000 budgeted in Basic Ed programs in 2012-13)

**North Kitsap School District**  
Expenditures as defined by state codes

Expenditure Program Code	Description	2012/13 vs. 2011/12				
		2010/11 Actual	2011/2012 Budget	2012/2013 Budget	% Change	\$ Change
01	Basic Education	33,738,008	32,360,256	32,264,842	-0.3%	(95,414)
02	Alternative Education	242,062	155,132	160,355	3.4%	5,223
31	State Career & Technical Education, HS	1,885,340	1,961,972	2,167,908	10.5%	205,936
97	General Support Services	8,374,131	8,407,139	8,300,135	-1.3%	(107,004)
	<b>Basic Education Sub Total</b>	<b>44,239,541</b>	<b>42,884,499</b>	<b>42,893,240</b>	<b>0.0%</b>	<b>8,741</b>
14	IDEA Federal Stimulus	-	-	-		0
21	Special Education, State	6,858,585	6,982,219	6,669,655	-4.5%	(312,564)
24	Special Education, Federal	1,440,944	1,418,240	1,408,244	-0.7%	(9,996)
29	Impact Aid, Federal	121,201	104,138	125,082	20.1%	20,944
	<b>Special Education Sub Total</b>	<b>8,420,730</b>	<b>8,504,597</b>	<b>8,202,981</b>	<b>-3.5%</b>	<b>(301,616)</b>
11	Title I - Federal Stimulus	198,669	-	-	0.0%	0
13	I-728 Student Achievement - SFSF	1,374,866	-	-	0.0%	0
18	McKinney-Vento Stimulus	4,790	-	-	0.0%	0
19	Title II- Part D E2T2 Federal Stimulus	11,971	-	-	0.0%	0
38	Federal Vocational	35,046	55,429	25,042	-54.8%	(30,387)
51	Title I - Disadvantaged	503,911	680,259	562,719	-17.3%	(117,540)
52	Teacher Quality & Innovative Programs	211,127	208,679	174,746	-16.3%	(33,933)
62	DoDEA Elementary Science Grant	-	-	269,660	100.0%	269,660
64	Limited English Proficiency	23,243	31,965	33,139	3.7%	1,174
68	Native American Ed 92-318, USDOE	369,944	351,687	272,677	-22.5%	(79,010)
69	DoDEA Dual Language Grant	-	-	172,176	100.0%	172,176
	<b>Federal Sub Total</b>	<b>2,733,567</b>	<b>1,328,019</b>	<b>1,510,159</b>	<b>13.7%</b>	<b>182,140</b>
34	CTE, Middle School	205,982	264,441	468,176	77.0%	203,735
55	LAP Learning Assistance	484,462	575,655	577,291	0.3%	1,636
58	Special/Pilot Programs	140,906	134,098	138,954	3.6%	4,856
65	English Language Learners	177,375	195,467	160,529	-17.9%	(34,938)
66	Student Achievement	-	-	-	0.0%	0
71	Traffic Safety	108,825	103,744	117,000	12.8%	13,256
74	Highly Capable	58,467	60,465	59,324	-1.9%	(1,141)
75	Math & Science Professional Development	17,494	-	-	0.0%	0
79	Other Instr. (All Day K, Planned Carryovers)	383,433	302,846	344,228	13.7%	41,382
99	Pupil Transportation	3,023,501	3,476,094	3,326,094	-4.3%	(150,000)
	<b>State SubTotal</b>	<b>4,600,445</b>	<b>5,112,810</b>	<b>5,191,596</b>	<b>1.5%</b>	<b>78,786</b>
73	Summer School	3,524	-	-	0.0%	0
86	Facilities Use	107,890	137,155	137,360	0.1%	205
89	Community Pool	323,070	325,000	325,000	0.0%	(0)
89	Spec Ed Preschl Inclusion	16,477	41,819	41,818	0.0%	(1)
98	Food Services	1,931,437	1,888,984	1,893,556	0.2%	4,572
	<b>Other Services Sub Total</b>	<b>2,382,398</b>	<b>2,392,958</b>	<b>2,397,734</b>	<b>0.2%</b>	<b>4,776</b>
	<b>Budget Subtotal</b>	<b>62,376,681</b>	<b>60,222,883</b>	<b>60,195,710</b>	<b>0.0%</b>	<b>(27,173)</b>
	<b>Capacity Reserves</b>	not applicable	3,750,211	2,700,211		<b>(1,050,000)</b>
	<b>Budget Totals</b>	<b>62,376,681</b>	<b>63,973,094</b>	<b>62,895,921</b>	<b>-1.7%</b>	<b>(1,077,173)</b>

\* Budget capacity for carryovers (budgeted as capacity reserve in 2011-12; \$790,000 budgeted as Basic Ed programs in 2012-13)

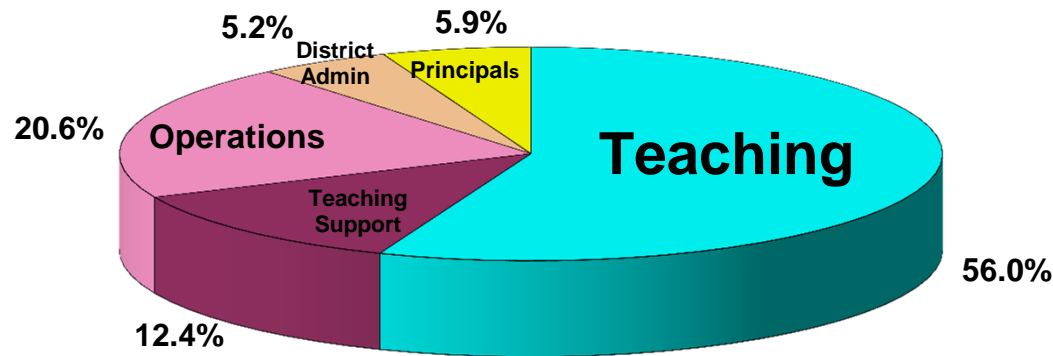
## North Kitsap School District No. 400

### How is the money spent by major activity?

\$	<b>33,691,635</b>	<b>Teaching:</b> 56.0% of the district budget is spent on classroom instruction and expenditures directly related to student services (including payments to other districts for students enrolled in out-of-district programs).
\$	<b>7,438,444</b>	<b>Teaching Support:</b> 12.4% of the budget is allocated to Libraries, Counseling Offices, Pupil Management including Supervision, Health Services, class or student advising and extra-curricular activities.
\$	<b>12,409,831</b>	<b>Operations:</b> 20.6% of the budget is spent on the delivery of food services, pupil transportation, information & technology services, printing services at the Copy Center, maintenance of school buildings and grounds, scheduling of facilities for school and community use, community pool and utilities.
\$	<b>3,128,647</b>	<b>Administration:</b> 5.2% of the budget is spent on activities performed by the school board, the superintendent's office, community relations, fiscal services (accounting, payroll, purchasing), human relations, and overall leadership for the instructional programs.
\$	<b>3,527,153</b>	<b>Principals:</b> 5.9% of the budget covers management and coordination of school units including the principals, assistant principals, office managers and clerical staff who help manage the school operations.
\$	<b>60,195,710</b>	

### Budgeted Expenditures by Major Activities

	2011/12		2012/13		% change from 11/12
	\$	Exp %	\$	Exp %	
Teaching	\$ 32,977,210	54.8%	\$ 33,691,635	56.0% *	1.2%
Teaching Support	\$ 7,901,398	13.1%	\$ 7,438,444	12.4%	-0.7%
Operations (Trans, Food,...)	\$ 12,694,645	21.1%	\$ 12,409,831	20.6%	-0.5%
Administration	\$ 3,082,891	5.1%	\$ 3,128,647	5.2%	0.1%
Principals' Offices	\$ 3,566,739	5.9%	\$ 3,527,153	5.9%	0.0%
<b>Subtotal</b>	<b>\$ 60,222,883</b>	<b>100.0%</b>	<b>\$ 60,195,710</b>	<b>100.0%</b>	
Capacity Reserve	\$ 3,750,211		\$ 2,700,211		
<b>Totals</b>	<b>\$ 63,973,094</b>		<b>\$ 62,895,921</b>		



\* Budget capacity for carryovers (budgeted as capacity reserve in 2011-12; \$790,000 budgeted as Teaching in 2012-13)

## North Kitsap School District No. 400

### How is the money spent on each major object category?

**Certificated Salaries** include expenditures for salaries of certificated employees

**Classified Salaries** include expenditures for non-certificated employees

**Benefits** include mandatory payroll taxes such as FICA and unemployment, plus retirement and health care benefits

**Supplies** include consumable supplies for instruction and departments

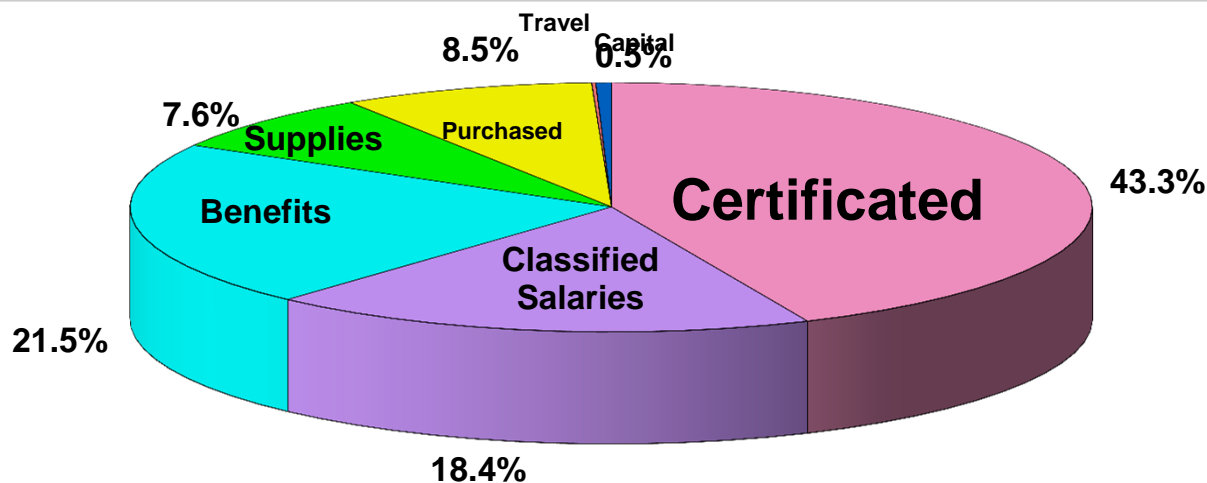
**Purchased Services** include services provided by independent contractors, utilities, dues and conference fees

**Travel** includes expenditures for travel authorized by policies of the district

**Capital Outlay** records expenditures for capitalized equipment, building and/or grounds improvements

#### North Kitsap School District Budget Budgeted Expenditures by Major Objects

	2011/2012		2012/2013		% change from 11/12
		Exp %		Exp %	
Certificated Salaries	\$ 25,969,466	43.1%	\$ 26,092,968	43.3%	0.2%
Classified Salaries	\$ 11,596,509	19.3%	\$ 11,056,415	18.4%	-0.9%
Benefits	\$ 13,278,914	22.0%	\$ 12,963,589	21.5%	-0.5%
Supplies	\$ 3,613,663	6.0%	\$ 4,579,924	7.6%*	1.6%
Purchased Services	\$ 5,334,560	8.9%	\$ 5,103,018	8.5%	-0.4%
Travel	\$ 93,152	0.2%	\$ 82,502	0.1%	-0.1%
Capital Outlay	\$ 336,619	0.6%	\$ 317,294	0.5%	-0.1%
Subtotal	\$ 60,222,883	100.0%	\$ 60,195,710	100.0%	
Capacity Reserve	\$ 3,750,211		\$ 2,700,211		
Totals	\$ 63,973,094		\$ 62,895,921		



\* Budget capacity for carryovers (budgeted as capacity reserve in 2011-12; \$790,000 budgeted as Supplies in 2012-13)

North Kitsap School District Staffing Summary Budget 2011/2012				North Kitsap School District Staffing Summary Budget 2012/2013				Change from 2011/12		
	Certificated FTE	Classified FTE	Total FTE		Certificated FTE	Classified FTE	Total FTE	Cert FTE	Clas FTE	Total FTE
Teaching & Teacher coaches	312.450	68.609	381.059	Teaching & Teacher coaches	307.950	63.882	371.832	(4.500)	(4.727)	(9.227)
Principal Offices	17.000	22.832	39.832	Principal Offices	16.800	22.574	39.374	(0.200)	(0.258)	(0.458)
Custodial		33.657	33.657	Custodial		33.831	33.831		0.174	0.174
Bus Drivers		30.059	30.059	Bus Drivers		27.270	27.270		(2.789)	(2.789)
Counseling	15.800	7.049	22.849	Counseling	15.800	5.855	21.655		(1.194)	(1.194)
Health Services	21.800	3.093	24.893	Health Services	21.800	2.918	24.718		(0.175)	(0.175)
Learning Resources	9.000	13.046	22.046	Learning Resources	8.000	12.719	20.719	(1.000)	(0.327)	(1.327)
Student Records, Campus Security		13.675	13.675	Student Records, Campus Security		12.300	12.300		(1.375)	(1.375)
Supervision & Distr Records - Instr	5.800	11.170	16.970	Supervision & Distr Records - Instr	6.700	10.139	16.839	0.900	(1.031)	(0.131)
Food Services Staff		16.251	16.251	Food Services Staff		15.269	15.269		(0.982)	(0.982)
Maintenance		10.266	10.266	Maintenance		10.000	10.000		(0.266)	(0.266)
Business Office		6.480	6.480	Business Office		6.988	6.988		0.508	0.508
Grounds		6.458	6.458	Grounds		5.727	5.727		(0.731)	(0.731)
Bus Mechanics		4.000	4.000	Bus Mechanics		4.000	4.000		0.000	0.000
Human Resources	1.000	3.530	4.530	Human Resources	1.000	3.530	4.530		0.000	0.000
Information Services		4.596	4.596	Information Services		4.039	4.039		(0.557)	(0.557)
Transportation Office		3.279	3.279	Transportation Office		3.330	3.330		0.051	0.051
Food Services Supervision		2.497	2.497	Food Services Supervision		2.438	2.438		(0.059)	(0.059)
Co & Extra-Curricular	1.100	1.559	2.659	Co & Extra-Curricular	1.200	0.551	1.751	0.100	(1.008)	(0.908)
Supt Office/Board	1.000	0.992	1.992	Supt Office/Board	1.000	0.992	1.992		0.000	0.000
Supervision -- Maint Office		1.992	1.992	Supervision -- Maint Office		1.996	1.996		0.004	0.004
Supervision -- Facilities		1.000	1.000	Supervision -- Facilities		0.996	0.996		(0.004)	(0.004)
Community/School Relations		1.000	1.000	Community/School Relations		0.500	0.500		(0.500)	(0.500)
Copy Center		1.329	1.329	Copy Center		1.293	1.293		(0.036)	(0.036)
Community Pool		0.992	0.992	Community Pool		0.996	0.996		0.004	0.004
Warehousing		0.556	0.556	Warehousing		0.000	0.000		(0.556)	(0.556)
<b>Allocated Staff Subtotals</b>	<b>384.950</b>	<b>269.967</b>	<b>654.917</b>	<b>Allocated Staff Subtotals</b>	<b>380.250</b>	<b>254.133</b>	<b>634.383</b>	<b>(4.700)</b>	<b>(15.834)</b>	<b>(20.534)</b>

North Kitsap School District Staffing Summary Budget 2011/2012				North Kitsap School District Staffing Summary Budget 2012/2013				Change from 2010/11		
Teaching (Activity 27)				Teaching (Activity 27)						
	Certificated FTE	Classified FTE	Total FTE		Certificated FTE	Classified FTE	Total FTE	Cert FTE	Clas FTE	Total FTE
Basic Education	239.850	7.768	247.618	Basic Education	232.750	6.419	239.169	(7.100)	(1.349)	(8.449)
Special Ed, Basic - State	39.290	24.818	64.108	Special Ed, Basic - State	38.640	22.221	60.861	(0.650)	(2.597)	(3.247)
Special Ed, Supplemental - Federal	0.410	19.076	19.486	Special Ed, Supplemental - Federal	0.360	19.049	19.409	(0.050)	(0.027)	(0.077)
Special Ed, Impact Aid		1.500	1.500	Special Ed, Impact Aid		2.424	2.424		0.924	0.924
Career & Technical Ed, State	18.500		18.500	Career & Technical Ed, State	21.700	0.658	22.358	3.200	0.658	3.858
Career & Technical Ed, Federal		1.031	1.031	Career & Technical Ed, Federal		0.463	0.463	0.000	(0.568)	(0.568)
Disadvantaged, Title I	3.300	4.004	7.304	Disadvantaged, Title I	2.600	3.889	6.489	(0.700)	(0.115)	(0.815)
Title II, Part A - Innovative Programs	1.200		1.200	Title II, Part A - Innovative Programs	1.500		1.500	0.300		0.300
Learning Assist, State	2.800	4.901	7.701	Learning Assist, State	2.600	4.192	6.792	(0.200)	(0.709)	(0.909)
DoDEA Elementary Science Grant			0.000	DoDEA Elementary Science Grant	1.000		1.000	1.000		1.000
English Language Learners	1.100	2.327	3.427	English Language Learners	0.900	1.394	2.294	(0.200)	(0.933)	(1.133)
Student Achievement, State			0.000	Student Achievement, State			0.000			
Native American, Federal	2.000	2.101	4.101	Native American, Federal	1.000	2.110	3.110	(1.000)	0.009	(0.991)
DoDEA Dual Language Grant			0.000	DoDEA Dual Language Grant	0.400		0.400	0.400		0.400
Highly Capable	0.500	0.266	0.766	Highly Capable	0.500	0.266	0.766			
All-Day Kindergarten	3.500	0.541	4.041	All-Day Kindergarten	4.000	0.611	4.611	0.500	0.070	0.570
Special Ed Inclusion Program		0.276	0.276	Special Ed Inclusion Program		0.186	0.186		(0.090)	(0.090)
Allocated teaching staff subtotals	312.450	68.609	381.059	Allocated teaching staff subtotals	307.950	63.882	371.832	(4.500)	(4.727)	(9.227)

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF ASSOCIATED STUDENT FUND BUDGET  
FY 2012-13**

	<b>Actual 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUES</b>			
1000 General Student Body	424,468	513,775	531,520
2000 Athletics	305,864	324,300	371,500
3000 Classes	13,246	24,400	28,200
4000 Clubs	311,050	475,950	444,250
6000 Private Moneys	12,035	33,200	29,000
<b>A. TOTAL REVENUES</b>	<u>1,066,663</u>	<u>1,371,625</u>	<u>1,404,470</u>
<b>EXPENDITURES</b>			
1000 General Student Body	341,116	481,950	465,670
2000 Athletics	348,474	338,200	375,400
3000 Classes	15,563	22,600	23,900
4000 Clubs	338,729	477,250	454,550
6000 Private Moneys	15,814	29,800	25,520
<b>B. TOTAL EXPENDITURES</b>	<u>1,059,696</u>	<u>1,349,800</u>	<u>1,345,040</u>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	6,967	21,825	59,430
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<u>540,429</u>	<u>471,099</u>	<u>427,497</u>
<b>F. TOTAL ENDING FUND BALANCE (C+D)</b>	<u>547,396</u>	<u>492,924</u>	<u>486,927</u>



**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF DEBT SERVICE FUND BUDGET  
FY 2012-13**

	Actual 2010-2012	Budget 2011-2012	Budget 2012-2013
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Local Property Taxes	\$7,988,542	\$8,274,165	\$8,209,319
Timber Excess Tax	\$6,604	\$7,998	\$7,073
Investment Earnings	\$11,711	\$20,997	\$16,499
Sale of Refunding Bonds			
Operating Transfers In from General Fund	\$110,525	\$195,076	\$189,228
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$8,117,382</b>	<b>\$8,498,236</b>	<b>\$8,422,119</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	\$5,159,352	\$4,167,871	\$8,424,582
Interest on Bonds	\$2,728,870	\$2,526,208	\$1,752,058
Other Financing Uses			
Bond Transfer Fees		\$20,000	
Underwriter's Fees		\$175,000	\$175,000
<b>B. TOTAL EXPENDITURES</b>	<b>\$7,888,221</b>	<b>\$6,889,079</b>	<b>\$10,351,640</b>
<b>C. SOURCES OVER (UNDER) EXPENDITURES (A - B)</b>	<b>\$229,160</b>	<b>\$1,609,157</b>	<b>(\$1,929,521)</b>
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>\$462,676</b>	<b>\$614,527</b>	<b>\$2,594,955</b>
<b>E. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>\$691,836</b>	<b>\$2,223,684</b>	<b>\$665,434</b>

**DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS**

	Date of Issue	Amount of Original Issue	Estimated Amount Outstanding September 1, 2012
<b>A. VOTED BONDS</b>			
	07-15-2003	\$30,897,500	\$2,800,000
	06-15-2005	\$29,135,000	\$28,600,000
	10-04-2011	\$17,550,000	\$15,560,000
<b>TOTAL VOTED BONDS</b>		<b>\$77,582,500</b>	<b>\$46,960,000</b>
<b>B. NON-VOTED DEBT</b>			
	06-13-2008	\$595,500	\$384,907
	06-16-2010	\$213,800	\$175,715
	03-15-2011	\$762,778	\$691,738
<b>TOTAL ALL BONDS &amp; NON-VOTED DEBT</b>		<b>\$79,154,578</b>	<b>\$48,212,360</b>

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET  
FY 2012-13**

	Actual 2010-2011	Budget 2011-2012	Budget 2012-2013
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Investment Earnings	\$8,919	\$7,200	\$4,800
Donations			
Impact Fees	\$218,455	\$655,420	\$642,000
State Matching Funds paid to the Distirct			
Long Term Financing	\$793,393		
Operating Transfers from GF	\$350,000		
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$1,370,767</b>	<b>\$662,620</b>	<b>\$646,800</b>
<b>EXPENDITURES</b>			
10 Sites	\$64,275	\$32,400	\$30,500
20 Buildings	\$317,818	\$915,040	\$645,000
30 Equipment	\$50,287	\$140,000	\$40,000
40 Energy	\$1,305,101		\$0
<b>B. TOTAL EXPENDITURES</b>	<b>\$1,737,480</b>	<b>\$1,087,440</b>	<b>\$715,500</b>
<b>C. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER FINANCING USES (A-B)</b>	<b>(\$366,714)</b>	<b>(\$424,820)</b>	<b>(\$68,700)</b>
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>\$720,302</b>	<b>\$718,229</b>	<b>\$274,500</b>
Unreserved, Designated	\$56,470		
Unreserved, Undesignated	\$297,118		
<b>E. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>\$353,588</b>	<b>\$293,409</b>	<b>\$205,800</b>

**CAPITAL PROJECTS FUND - PROJECT DESCRIPTION FOR FISCAL YEAR 2012-2013**

PROJECT DESCRIPTION	Total	Sites	Buildings	Equipment
NK Regional Event Center PFD	30,500	30,500		
Three hundred seats in the NKHS Commons	25,000			25,000
Contingency Funds	660,000		645,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>715,500</b>	<b>30,500</b>	<b>645,000</b>	<b>40,000</b>

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET  
FY 2012-13**

	<b>Actual 2010-2011</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
2300 Investment Earnings	\$18,619	\$20,428	\$8,980
2800 Insurance Recoveries		\$100,000	\$100,000
4499 Transportation Reimbursement - Depreciation	\$244,793	\$422,510	
9300 Sale of Equipment	\$3,033		
9500 Long-Term Financing			
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (Less Transfers)</b>	<b>\$266,444</b>	<b>\$542,938</b>	<b>\$108,980</b>
<b>B. 9900 OPERATING TRANSFERS IN (from General Fund)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$266,444</b>	<b>\$542,938</b>	<b>\$108,980</b>
<b>EXPENDITURES</b>			
<b>Program 99 Pupil Transportation</b>			
Type 33 Transportation Equipment Purchase		\$554,230	\$541,516 six buses
Type 33 Transportation Equipment Purchase (contingency capacity)			\$100,000
Type 34 Transportation Equipment Major Repair			
<b>D. TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$554,230</b>	<b>\$641,516</b>
<b>E. OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER FIN. USES (C-D-E)</b>	<b>\$266,444</b>	<b>(\$11,292)</b>	<b>(\$532,536)</b>
<b>G. TOTAL BEGINNING FUND BALANCE</b>	<b>\$1,527,093</b>	<b>\$1,794,702</b>	<b>\$1,913,424</b>
<b>H. TOTAL ENDING FUND BALANCE (F+G)</b>	<b>\$1,793,537</b>	<b>\$1,783,410</b>	<b>\$1,380,888</b>