



## Board of Directors

**Tom Anderson**  
Director District 1

**Dan Delaney**  
Director District 2

**Melanie Mohler**  
Director District 3

**Val Torrens**  
Director District 4

**Ed Strickland**  
Director District 5

**Board of Directors**  
schoolboard@nkschools.org

**Superintendent**  
Richard O. Jones, Ed. D

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## Mission Statement

*North Kitsap School District, in partnership with the community, will provide an academically challenging educational program to meet the diverse needs of all students in a safe, nurturing environment and empower them to be competent, creative, compassionate and contributing citizens.*

# North Kitsap School District

*a great place to live and learn!*

October 15, 2009

**TO:** Dr. Richard Jones, Superintendent

**FROM:** Chris Hatch, Director of Finance

**RE: Resolution No. 02-09-10  
Renewal of School Support and Operations Levy**

Attached for board action is Resolution No. 02-09-10 authorizing the submission of a four-year school support and operations levy renewal to the voters of North Kitsap School District. If approved, the following amounts will be submitted on February 9, 2010.

- **2011 \$13,200,000 estimated rate of \$1.955 per \$1000 of A.V.**
- **2012 \$13,600,000 \$1.956**
- **2013 \$14,300,000 \$1.958**
- **2014 \$15,000,000 \$1.956**

It is important to remember that the rates per thousand are only estimates, and will not be known until the County Assessor's office certifies the assessed valuations at the end of each of the coming years. At that time the Assessor will prorate the voter approved levy amount among all the property owners within the boundaries of the school district. The above rates did not include estimates for new construction that will be added to the total assessed valuation; therefore the rates are likely to be less than estimated above.

The requested amounts are at or above the estimated levy lid (currently 24% of identified state and federal revenues). Should the approved levy amounts exceed the 24% levy lid, we will be required to roll back the levy amount to the amount of the levy lid as calculated by OSPI during the fall of each year.

## Recommended Motion:

**The Board of Directors hereby adopts Resolution No. 02-09-10, authorizing the submission of a four-year school support operation levy to the voters of North Kitsap School District on February 9, 2010.**

**Chris Hatch, Director of Finance**

(360) 779-8718 \* fax (360) 697-3426 \* chatch@nkschools.org

NORTH KITSAP SCHOOL DISTRICT NO. 400  
KITSAP COUNTY, WASHINGTON

RENEWAL OF SCHOOL SUPPORT AND OPERATIONS LEVY

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RESOLUTION NO. 02-09-10

A RESOLUTION of the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 9, 2010, a proposition authorizing the district to levy the following taxes in place of an expiring levy, on all taxable property within the District. Taxes should be levied of \$13,200,000 in 2010 for collection in 2011, \$13,600,000 in 2011 for collection in 2012, \$14,300,000 in 2012 for collection in 2013, and \$15,000,000 in 2013 for collection in 2014, to pay part of the cost of instructional programs, student support programs, and maintenance and operations support of the District.

ADOPTED OCTOBER 22, 2009

RESOLUTION NO. 02-09-10

A RESOLUTION of the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 9, 2010, a proposition authorizing the district to levy the following taxes in place of an expiring levy, on all taxable property within the District. Taxes should be levied of \$13,200,000 in 2010 for collection in 2011, \$13,600,000 in 2011 for collection in 2012, \$14,300,000 in 2012 for collection in 2013, and \$15,000,000 in 2013 for collection in 2014, to pay part of the cost of instructional programs, student support programs, and maintenance and operations support of the District.

WHEREAS, North Kitsap School District No. 400, Kitsap County, Washington, (the “District”), for the past four years has had in effect a maintenance and operations levy in order to enable the District to pay for its educational programs and services, including teaching, school supplies, technology, athletics, buildings and transportation; and

WHEREAS, the current maintenance and operations levies expire this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 school years will be insufficient to enable the District to pay for necessary school support and operations and to properly meet the educational needs of the students attending District schools; and

WHEREAS, in order to properly provide for such school support and operations and such educational needs, the Board of Directors of the District deems it necessary to levy the following taxes upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A tax of approximately \$1.96 per thousand dollars of assessed valuation to provide \$13,200,000, said levy to be made in 2010 for collection in 2011;
- B. A tax of approximately \$1.96 per thousand dollars of assessed valuation to provide \$13,600,000, said levy to be made in 2011 for collection in 2012;

- C. A tax of approximately \$1.96 per thousand dollars of assessed valuation to provide \$14,300,000, said levy to be made in 2012 for collection in 2013; and
- D. A tax of approximately \$1.96 per thousand dollars of assessed valuation to provide \$15,000,000, said levy to be made in 2013 for collection in 2014;

WHEREAS, the Constitution and laws of the State of Washington require that the question of whether or not such excess taxes may be levied must be submitted to the qualified electors of the District for their ratification or rejection;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTH KITSAP SCHOOL DISTRICT NO. 400, KITSAP COUNTY, WASHINGTON, as follows:

Section 1. The following taxes for the District's General Fund should be levied upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. \$13,200,000, said levy to be made in 2010 for collection in 2011;
- B. \$13,600,000 said levy to be made in 2011 for collection in 2012;
- C. \$14,300,000, said levy to be made in 2012 for collection in 2013; and
- D. \$15,000,000, said levy to be made in 2013 for collection in 2014.

The estimated levy rate depends upon the final dollar amount of assessed value of the property within the District. At this time, based upon information provided by the County Assessor's office, the estimated levy rate for the 2010 levy is \$1.96 per thousand dollars of assessed valuation, the estimated levy rate for the 2011 levy is \$1.96 per thousand dollars of assessed valuation, the estimated levy rate for the 2012 levy is \$1.96 per thousand dollars of assessed valuation, and the estimated levy rate for the 2013 levy is \$1.96 per thousand dollars of assessed valuation. The exact levy rate shall be adjusted based upon the actual assessed value of the

property within the District at the time of the levy. Upon approval by the voters of the proposition substantially in the form set forth below, the District may use the proceeds of said levies during the 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 school years by incurring an indebtedness by the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, and may expend the proceeds of said levies to pay such part of the general expenses of school support and operations of the District during such school years as may be authorized or allowed by law for the use of excess levy funds.

Section 2. It is hereby found and declared that an emergency exists requiring the submission to the qualified electors of the District of the proposition of whether or not the District shall levy such excess tax for their ratification or rejection at a special election to be held therein on February 9, 2010.

The Kitsap County Auditor, as ex officio supervisor of elections in Kitsap County, Washington, is hereby requested to find the existence of such emergency and to call and conduct said special election to be held within the District on said date and to submit to the qualified electors of the District the proposition substantially in the form hereinafter set forth.

The Secretary of the Board of Directors is hereby authorized and directed to certify said proposition substantially in the following form:

PROPOSITION NO. 1

NORTH KITSAP SCHOOL DISTRICT

RENEWAL OF SCHOOL SUPPORT AND OPERATIONS LEVY

The Board of Directors of North Kitsap School District No. 400 approved Resolution No. 02-09-10, authorizing a renewal of an expiring levy for education. This proposition authorizes the District to levy the following taxes on all taxable property within the District, to maintain current educational program funding levels and support the District's instructional programs, student services, and operations:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2011	\$1.96	\$ 13,200,000
2012	\$1.96	\$ 13,600,000
2013	\$1.96	\$ 14,300,000
2014	\$1.96	\$ 15,000,000

Should this proposition be approved?

YES .....

NO.....

The polls for such special election shall be open from 7:00 a.m. to 8:00 p.m.

The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to the Kitsap County Auditor.

ADOPTED by the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington, at a regular meeting thereof, held on the 22nd day of October, 2009.

NORTH KITSAP SCHOOL DISTRICT NO. 400,  
KITSAP COUNTY, WASHINGTON

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President and Director

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Director

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Director

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Director

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Director

ATTEST:

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Secretary, Board of Directors

## CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington, (the “District”) and keeper of the records of the Board of Directors (the “Board”), DO HEREBY CERTIFY:

1. That the attached resolution is a true and correct copy of Resolution No. 02-09-10 of the Board (the “Resolution”), duly adopted at a regular meeting thereof held on the 22nd day of October, 2009.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper passage of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of October, 2009.

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Secretary, Board of Directors

# North Kitsap School District Levy Spending in 2007-08 and 2008-09

## Teachers and Support Staff Salaries

59.4%



- Counselors, Librarians, P.E. and Music Specialists
- Classified Staff--Office Staff, classroom aides, etc.
- Unfunded Substitute Costs
- English Language Learners Support

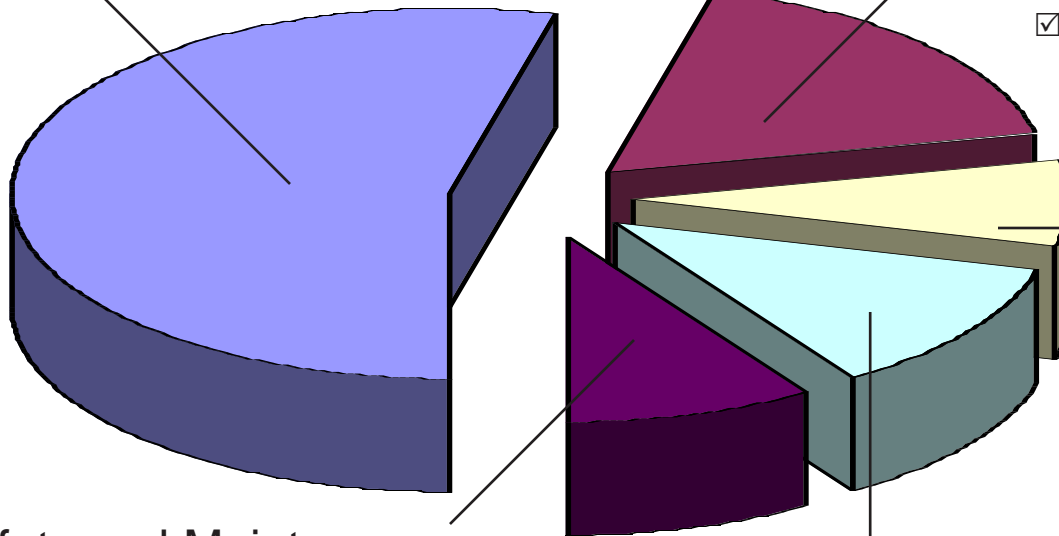
## Instructional Support Programs

14%



- Textbooks and Instructional Materials
- Special Education Services
- Technology and Software
- Instructional Program Development

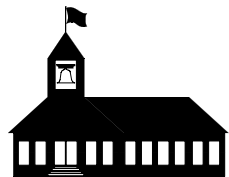
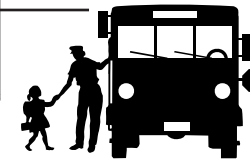
### How Levy Funds Were Spent



## Student Transportation

- Unfunded bus routes

9.8%



## School Safety and Maintenance

- Emergency Preparedness
- School Resource Officers
- Grounds/Custodial Building Maintenance
- Disability Compliance

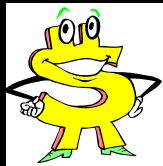
4.4%

## Athletics, Clubs and Activities

- Clubs and Activities
- Athletic Teams
- Athletic Equipment
- Salaries for Coaches
- Community Swimming Pool

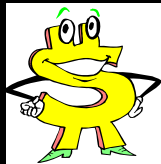
12.4%





**Working Document**

		Levy Expenditures 2007-08	Levy Expenditures 2008-09
	<b>Teacher and Support Staff</b>		
	Certificated Teaching Staff including counselors, librarians, art, p.e., and music specialists.	\$ 1,761,905	\$ 1,775,541
	Classified Staff (office staff, assistants, etc.)	\$ 3,009,780	\$ 3,399,698
	Unfunded substitute costs	\$ 216,967	\$ 185,926
	Under funded Certificated Administrative Staff	\$ 1,232,930	\$ 1,577,283
	Compensation for Extra Duties (teacher in charge)	\$ 4,701	\$ 8,245
	Required support for English Language Learners	\$ 53,928	\$ 67,322
	School Health Services & '504' Services	\$ 287,337	\$ 197,975
<b>Subtotal Teacher and Support Staff:</b>		<b>\$ 6,567,548</b>	<b>\$ 7,211,991</b>
<b>Subtotal as Percent of Total Levy Authority</b>		<b>58.35%</b>	<b>60.44%</b>
	<b>Instructional Support Programs</b>		
	District Technology and Software	\$ 467,072	\$ 494,266
	Special Education additional days for Cert staff	\$ 286,665	\$ 348,633
	Instructional Program Development	\$ 145,369	\$ 140,044
	Unfunded Textbooks and Instructional Materials	\$ 214,458	\$ 638,964
	Native American Education Program	\$ 127,927	\$ 134,763
	Programs for "At Risk" Students including Substance Abuse Prevention Programs	\$ 74,676	\$ 75,072
	Student Learning Improvement Programs (Flex funds)	\$ 58,627	\$ 56,420
<b>Subtotal Instructional Support Programs</b>		<b>\$ 1,374,796</b>	<b>\$ 1,888,162</b>
<b>Subtotal as Percent of Total Levy Authority</b>		<b>12.22%</b>	<b>15.82%</b>
	<b>Student Transportation</b>		
	Unfunded Bus Routes/Costs	\$ 1,181,922	\$ 1,044,813
	Late Activity & Extended Learning Runs	\$ 36,789	\$ -
<b>Subtotal Student Transportation:</b>		<b>\$ 1,218,711</b>	<b>\$ 1,044,813</b>
<b>Subtotal as Percent of Total Levy Authority</b>		<b>10.83%</b>	<b>8.76%</b>
	<b>Athletics, Clubs and Activities</b>		
	Co-curricular activities including school leadership teams, club advisors.	\$ 462,001	\$ 319,764
	Extra-curricular Athletics including equipment and uniforms.	\$ 44,034	\$ 49,255
	Salaries for Coaches	\$ 567,438	\$ 767,318
	Officials for Games & Dues	\$ 59,956	\$ 60,534



**Working Document**

		Levy Expenditures 2007-08	Levy Expenditures 2008-09
	Student Transportation for Athletics and co-curricular competition	\$ 113,931	\$ 138,231
	Less: Participation Fees	\$ (81,160)	\$ (120,300)
	Community Pool (including estimated Utilities)	\$ 323,121	\$ 161,757
<b>Subtotal Sports, Clubs and Activities:</b>		<b>\$ 1,489,322</b>	<b>\$ 1,376,560</b>
<b>Subtotal as Percent of Total Levy Authority</b>		<b>13.23%</b>	<b>11.54%</b>
<b>Safety and Building Maintenance</b>			
	Emergency Preparedness	\$ 4,422	\$ 4,870
	School Resource Officers	\$ 75,842	\$ 71,346
	District/Community Facility Use	\$ 22,800	\$ 25,973
	Grounds/Custodial/Bldg Maintenance	\$ 380,490	\$ 226,396
	Disability Compliance (ADA and 504)	\$ 20,553	\$ 16,548
	Furniture and Equipment Repair and Replacement	\$ -	\$ -
	Building Repairs / Summer Improvements	\$ 100,000	\$ 65,000
<b>Subtotal Building Safety and Maintenance:</b>		<b>\$ 604,107</b>	<b>\$ 410,133</b>
<b>Subtotal as Percent of Total Levy Authority</b>		<b>5.37%</b>	<b>3.44%</b>
<b>Total Recommendation:</b>		<b>\$ 11,254,484</b>	<b>\$ 11,931,659</b>
<b>Recommendation as Percent of Total Levy Authority</b>		<b>100.00%</b>	<b>100.00%</b>
<b>Levy Expenditures:</b>		<b>\$ 11,254,484</b>	<b>\$ 11,931,659</b>