



**North Kitsap School District  
Financial Services and Operations**

**2008/2009 Budget Summary  
For Citizen Review**

**DRAFT PROPOSAL AS OF 8-20-08**

**Dr. Richard O. Jones, Superintendent**

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## 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 expenditure authority for each of these funds for the 2008-09 budget presented to the North Kitsap School District Board of Directors for adoption at their regularly scheduled board meeting of August 28, 2008, is summarized as follows:

**2008-09 Budget Summary**

<b>General Fund:</b>	<b>\$ 66,312,553</b>
<b>Associated Student Body:</b>	<b>\$ 1,619,491</b>
<b>Debt Service Fund:</b>	<b>\$ 7,569,027</b>
<b>Capital Projects Fund:</b>	<b>\$ 12,080,180</b>
<b>Transportation Vehicle Fund:</b>	<b>\$ 652,254</b>

## North Kitsap School District No. 400 2008-09 General Fund Budget Overview

The Citizens' Budget is presented to provide an overview of the proposed General Fund budget only. The General Fund, by law, provides expenditure capacity for salaries, benefits, supplies, equipment, utilities, and operational expenses of the district.

On September 1, 2008, a budgeted beginning fund balance of \$4,183,185 is anticipated to consist of carryover funds from Student Achievement Funds (I-728), unspent Learning Assistance Program (LAP) revenues, planned carryover of levy revenues to help mitigate anticipated expenditure increases in fiscal year 2008-09, carryover of current budget commitments that are not expected to be accomplished by August 31st and carryover of funds earned in the previous year but traditionally allocated in the new year (fines & fees and medicaid administrative match revenues).

Revenues from all sources (local, state and federal) are anticipated to equal \$62,652,824, and expenditures are budgeted at \$63,604,662. In order to maintain flexibility to allocate budget capacity if unanticipated revenues are received during the year after budget adoption, equal amounts of revenues and expenditures are budgeted as "capacity reserves" in the amount of \$2,707,891. New grants or the receipt of higher than anticipated revenues (i.e. Impact Aid) can be expended up to the amount set aside in budget capacity expenditure reserves. If additional revenues are not received, then the capacity reserves will not be necessary. If expenditures are anticipated to exceed the allocated budgets plus capacity reserves, then a budget extension must be approved by the Board of Directors and submitted to OSPI.

Per board policy, the General Fund is required to maintain an ending fund balance of 5% of the current year's anticipated expenditures. (This calculation is made after excluding the capacity reserve and allocation carryovers from 2007/08.) The beginning fund balance plus revenues minus expenditures equals the ending fund balance of \$3,158,463.

Beginning Fund Balance includes planned carryovers from 2007/08	
Library Fundraisers	\$16,000
PTA & non-federal/non-state Grants	\$90,000
NKEA Professional Enhancement (PEG)	\$15,000
Professional Development	\$6,405
School NERC carryover	\$195,000
Return fines & fees to schools	\$18,000
Traffic Safety Education	\$20,000
Medicaid Administrative Match	\$75,000
	<b>\$435,405</b>

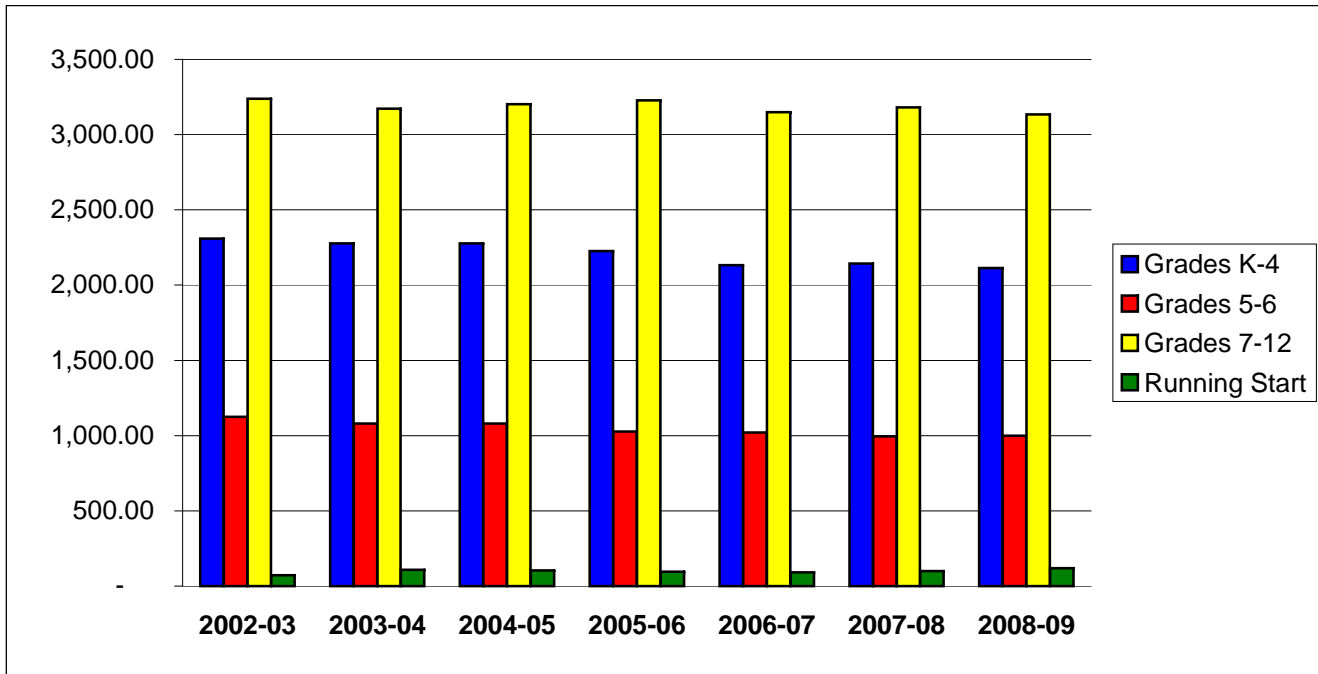
Estimated Expenditures for 2008-09	66,312,553
Backout carryover expenditure allocations	(435,405)
Net Estimated Expenditures for 2008-09	65,877,148
Backout Budget Capacity Reserves	(2,707,891)
Exp. Excluding capacity reserves & carryovers	63,169,257
	0.05
5% ending fund balance requirement	3,158,463

General Fund Balance Estimates 2008/2009	
Beg. F. B. I-728 carryover	142,229
Beg. F. B. Learning Assistance Program (LAP-55)	30,000
Beg. F. B. Math & Science Professional Dev. (75)	75,000
Beg. F. B. Levy Funds carryover	354,203
Beg. F. B. Planned Carryovers	435,405
Beg. F. B. Unreserved and Board Reserve	3,146,348
<b>Beginning Fund Balance 9-1-08</b>	<b>4,183,185</b>
Total Revenues for 2008/09	65,360,715
Total Expenditures for 2008/09	(66,312,553)
<b>Revenues exceeding Expenditures</b>	<b>(951,838)</b>
Estimated Expenditures for 2008-09	(66,312,553)
Backout carryover expenditure allocations from 2007/08	435,405
<b>Net Estimated Expenditures for 2008/09</b>	<b>(65,877,148)</b>
Estimated Revenues for 2008-09	65,360,715
Estimated revenues exceed estimated 2008/09 expenditures	(516,433)
<b>TRANSFER TO DEBT SERVICE FUND FOR ENERGY UPGRADE LOAN</b>	<b>(72,884)</b>
<b>Ending Fund Balance 8-31-09</b>	<b>3,158,463</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.

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	budgeted 2008-09
<b>Average State allocation per FTE</b>	<b>\$ 4,113.70</b>	<b>\$ 4,176.53</b>	<b>\$ 4,286.93</b>	<b>\$ 4,457.13</b>	<b>\$ 4,729.67</b>	<b>\$ 4,940.13</b>	<b>\$ 5,232.56</b>
<b>Grades K-4</b>	2,308.38	2,277.40	2,277.72	2,227.22	2,133.17	2,143.10	2,114.50
<b>Grades 5-6</b>	1,123.98	1,079.22	1,080.18	1,026.17	1,021.20	996.05	1,000.00
<b>Grades 7-12</b>	3,238.42	3,171.63	3,202.63	3,228.67	3,148.88	3,181.92	3,134.00
	<u>6,670.78</u>	<u>6,528.25</u>	<u>6,560.53</u>	<u>6,482.06</u>	<u>6,303.25</u>	<u>6,321.07</u>	<u>6,248.50</u>
<b>Running Start</b>	72.27	107.52	105.22	96.64	92.29	100.47	120.00
	<u>6,743.05</u>	<u>6,635.77</u>	<u>6,665.75</u>	<u>6,578.70</u>	<u>6,395.54</u>	<u>6,421.54</u>	<u>6,368.50</u>



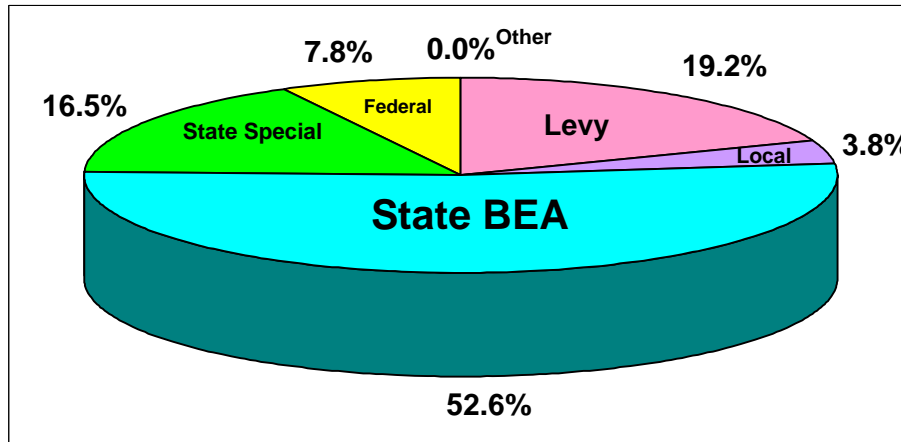
## North Kitsap School District No. 400

### Where does the money come from?

- \$ 43,323,778 State Resources represent 69.1% of all revenues** These revenues consist of State apportionment revenue 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.)
  - \$ 12,006,675 Levy Funds (property tax collections) represent 19.2% of the district's operating revenues.** Voters approved levy collections in the amounts of \$11,900,000 and \$12,500,000 for calendar years 2008 and 2009 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 capped by statute at 24% of specific state and federal revenues received in previous fiscal years. (Revenues coded to the 1000 series - page 6.)
  - \$ 4,896,486 Federal revenues account for 7.8% of district revenues** which include funding for specific programs such as special education, vocational 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)
  - \$ 2,425,885 Local non-tax and other revenues account for the remainder of the budgeted revenues (3.9%)** These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements, interest earnings and facilities use. (See revenues coded to series 2000, 7000 and 8000 on pages 6 & 7.)
- 
- \$ 62,652,824**

### Budgeted Revenues by Source

	2007/2008		2008/09		change from 07-08
	\$	Rev %	\$	Rev %	
Levy	11,294,635	18.9%	12,006,675	19.2%	6.3%
Local non-tax	3,080,481	5.1%	2,408,285	3.8%	-21.8%
State Basic Ed Allocation	31,039,365	51.9%	32,964,503	52.6%	6.2%
State Special	10,212,924	17.1%	10,359,275	16.5%	1.4%
Federal	4,214,766	7.0%	4,896,486	7.8%	16.2%
Other	2,600	0.0%	17,600	0.0%	576.9%
<b>Subtotal</b>	<b>59,844,771</b>	<b>100.0%</b>	<b>62,652,824</b>	<b>100.0%</b>	
Capacity Reserve	1,875,201		2,707,891		44.4%
<b>Adopted Budget</b>	<b>61,719,972</b>		<b>65,360,715</b>		



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

<u>Revenue Account Code</u>	<u>Description</u>	2006/07 Actual	2007/08 Budget	2008/09 Budget	2008/09 vs. 2007/08 % Change	
1100	LOCAL PROPERTY TAX	\$10,941,941	\$11,285,298	\$11,996,407	6.3%	\$711,109
1500	TIMBER EXCISE TAX	\$12,216	\$9,337	\$10,268	10.0%	\$931
2100	STUDENT FEES & TUITION	\$288,404	\$396,775	\$508,868	28.3%	\$112,093
2104	CO & EXTRA-CURRICULAR FEES	\$62,516	\$60,000	\$80,500	34.2%	\$20,500
2171	TRAFFIC SAFETY FEES	\$88,507	\$108,000	\$108,000	0.0%	\$0
2173	SUMMER SCHOOL TUITIONS/FEES	\$29,546	\$40,400	\$35,000	-13.4%	(\$5,400)
2186	FACILITIES USE/ SALARY COSTS	\$35,680	\$30,000	\$30,000	0.0%	\$0
2188	DAYCARE - TUITION FEES		\$10,375		-100.0%	(\$10,375)
2289	COMMUNITY POOL	\$182,703	\$213,175	\$64,900	-69.6%	(\$148,275)
2298	FOOD SERVICES	\$877,127	\$1,132,338	\$1,121,517	-1.0%	(\$10,821)
2299	SCHOOL BUS REVENUE	\$42,865	\$30,000	\$0	-100.0%	(\$30,000)
2300	INVESTMENT EARNINGS	\$284,035	\$375,000	\$175,000	-53.3%	(\$200,000)
2500	GIFTS & DONATIONS	\$293,486	\$0	\$0	0.0%	\$0
2500	DONATIONS - SAVE OUR POOL			\$25,000	100.0%	\$25,000
2600	FINES, DAMAGES & REFUNDS	\$18,032	\$21,000	\$21,000	0.0%	\$0
2700	RENTAL OF PROPERTY	\$60,947	\$100,300	\$78,500	-21.7%	(\$21,800)
2800	INSURANCE RECOVERIES	\$13,170	\$100,000	\$100,000	0.0%	\$0
2900	OTHER LOCAL REIMBURSEMENT	\$153,731	\$403,118	\$0	-100.0%	(\$403,118)
2910	E-RATE	\$43,820	\$60,000	\$60,000	0.0%	\$0
3100	APPORTIONMENT - (BEA)	\$30,278,669	\$30,401,081	\$32,302,856	6.3%	\$1,901,775
3121	APPORTIONMENT - (SPECIAL ED)		\$638,284	\$661,647	3.7%	\$23,363
3300	LOCAL EFFORT ASSIST	\$0	\$0	\$0	0.0%	\$0
3600	STATE FORESTS	\$0	\$0	\$0	0.0%	\$0
4100	SPECIAL PURPOSE, UNASSIGNED	\$3,111	\$500	\$500	0.0%	\$0
4121	HANDICAPPED ALLOCATION	\$3,700,779	\$4,359,475	\$4,546,280	4.3%	\$186,805
4134	MIDDLE SCHOOL CTE			\$26,865	n/a	\$26,865
4155	REMEDATION	\$339,728	\$365,000	\$466,939	27.9%	\$101,939
4158	SPECIAL & PILOT PROG	\$109,151	\$85,430	\$115,158	34.8%	\$29,728
4163	PROMOTING ACADEMIC SUCCESS	\$152,449	\$178,983		-100.0%	(\$178,983)
4165	ENGLISH LANGUAGE LEARNERS	\$155,601	\$169,132	\$183,587	8.5%	\$14,455
4166	STUDENT ACHIEVEMENT	\$2,467,219	\$2,878,673	\$2,944,667	2.3%	\$65,994
4174	HIGHLY CAPABLE	\$47,264	\$56,441	\$59,933	6.2%	\$3,492
4175	MATH & SCIENCE PROF. DEVELOPMENT			\$122,726	n/a	\$122,726
4198	SCHOOL FOOD SERVICE	\$32,163	\$40,193	\$42,071	4.7%	\$1,878
4199	TRANSPORTATION OPERATIONS	\$1,870,973	\$2,001,097	\$1,850,549	-7.5%	(\$150,548)
4300	OTHER STATE AGENCIES	\$0	\$0	\$0	0.0%	\$0
4388	DSHS REIMB - CHILDCARE PROGRAM	\$0	\$78,000	\$0	-100.0%	(\$78,000)

North Kitsap School District Revenues as defined by state codes						
Revenue Account Code	Description	2006/07 Actual	2007/08 Budget	2008/09 Budget	2008/09 vs. 2007/08 % Change	
5200	GENERAL PURPOSE, UNASSIGNED	\$95,978	\$87,500	\$87,500	0.0%	\$0
5300	FEDERAL IMPACT AID	\$1,045,263	\$1,045,263	\$857,872	-17.9%	(\$187,391)
5329	FEDERAL IMPACT AID- SPEC ED	\$86,558	\$78,477	\$83,863	6.9%	\$5,386
5500	FEDERAL FORESTS	\$0	\$0	\$0	0.0%	\$0
6100	SPECIAL PURP, OSPI, UNASSIGNED	\$0	\$0	\$0	0.0%	\$0
6121	SPEC ED, MEDICAID REIMB	\$6,952	\$10,000	\$0	-100.0%	(\$10,000)
6124	HANDICAPPED, TITLE VI-B	\$1,502,384	\$1,250,022	\$1,570,274	25.6%	\$320,252
6138	VOCATIONAL EDUCATION	\$38,596	\$72,775	\$44,226	-39.2%	(\$28,549)
6151	TITLE I - DISADVANTAGED	\$549,348	\$549,888	\$539,645	-1.9%	(\$10,243)
6152	THCR QUALITY & INNOVATIVE PRG	\$239,616	\$226,948	\$216,799	-4.5%	(\$10,149)
6164	LIMITED ENGLISH PROFICIENCY	\$9,616	\$10,000	\$39,764	297.6%	\$29,764
6198	SCHOOL FOOD SERVICE	\$567,062	\$609,569	\$740,269	21.4%	\$130,700
6200	DIRECT SPECIAL PURPOSE GRNT	\$139,012	\$91,161	\$400,000	338.8%	\$308,839
6268	PL 92-318, TITLE IV-A	\$89,932	\$88,163	\$91,274	3.5%	\$3,111
6300	FED GRNTS THRU OTHR AGENCS	\$2,034	\$0	\$0	0.0%	\$0
6310	MEDICAID ADMIN. MATCH	\$344,131	\$0	\$100,000	n/a	\$100,000
6321	SPEC ED, MEDICAID REIMB	\$27,050	\$0	\$25,000	n/a	\$25,000
6998	USDA COMMODITIES	\$106,961	\$95,000	\$100,000	5.3%	\$5,000
7199	OTHER SCHL DIST - TRANSPORTATION	\$2,174	\$0	\$0	0.0%	\$0
8100	AGENCIES & ASSOC. GRANTS	\$2,229	\$2,600	\$2,600	0.0%	\$0
8100	CITY OF POULSBO - COMMUNITY POOL			\$15,000	100.0%	\$15,000
8500	EDUCATIONAL SERVICE DISTRICTS	\$5,864	\$0	\$0	0.0%	\$0
9300	SALE OF EQUIPMENT	\$700	\$0	\$0	0.0%	\$0
	Budget Subtotal	\$57,447,292	\$59,844,771	\$62,652,824	4.7%	\$2,808,053
	CAPACITY RESERVES	not applicable	\$1,875,201	\$2,707,891	44.4%	\$832,690
TOTAL REVENUES & OTH FIN. SOURCES		\$57,447,292	\$61,719,972	\$65,360,715	5.9%	\$3,640,743

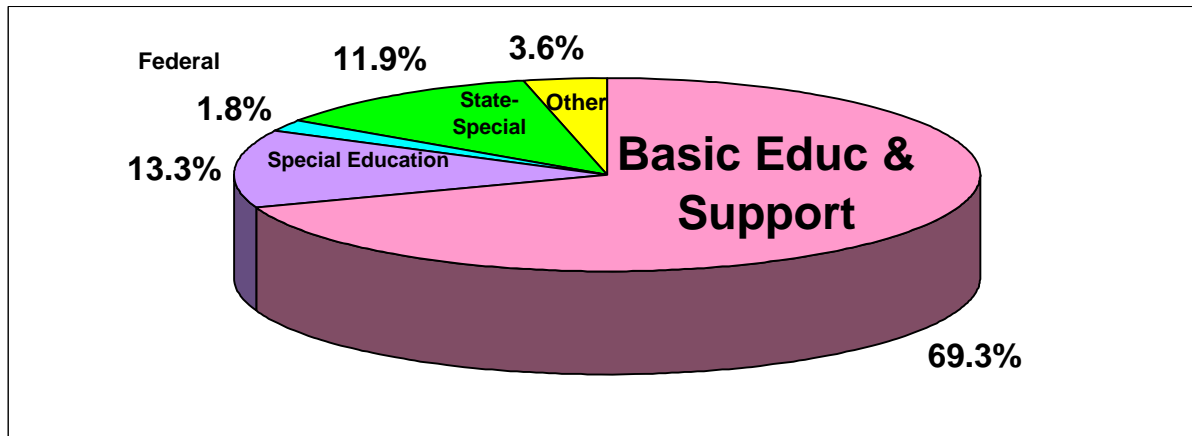
1XXX	LEVY	\$10,954,157	\$11,294,635	\$12,006,675	6.3%	\$712,040
2XXX	LOCAL	\$2,474,571	\$3,080,481	\$2,408,285	-21.8%	(\$672,196)
3XXX	STATE BEA	\$30,278,669	\$31,039,365	\$32,964,503	6.2%	\$1,925,138
4XXX	STATE SPECIAL	\$8,878,438	\$10,212,924	\$10,359,275	1.4%	\$146,351
5XXX,6XXX	FEDERAL	\$4,850,490	\$4,214,766	\$4,896,486	16.2%	\$681,720
7XXX-9XXX	OTHER	\$10,967	\$2,600	\$17,600	576.9%	\$15,000
	CAPACITY RESERVES	not applicable	\$1,875,201	\$2,707,891	44.4%	\$832,690
TOTALS		\$57,447,292	\$61,719,972	\$65,360,715	5.9%	\$3,640,743

## North Kitsap School District No. 400 How is the money spent?

\$	<b>44,087,013</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>8,458,381</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>1,174,901</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 and V 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>7,577,276</b>	<b>State Categorical</b> programs include: Learning Assistance, Promoting Academic Success, English Language Learners, I-728 Student Achievement funds, Traffic Safety Education, Highly Capable, pupil transportation, and other instructional programs.
\$	<b>2,307,091</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>63,604,662</b>	

**Budgeted Expenditures by Major Programs**  
(summarized from detail on page 9)

	2007/08		2008/2009		change from 07-08
	\$	Exp %	\$	Exp %	
Basic Education	\$ 43,114,743	69.9%	\$ 44,087,013	69.3%	2.3%
Special Education	\$ 7,788,807	12.6%	\$ 8,458,381	13.3%	8.6%
Federal Programs	\$ 1,171,481	1.9%	\$ 1,174,901	1.8%	0.3%
State Special Programs	\$ 7,126,968	11.6%	\$ 7,577,276	11.9%	6.3%
Other Services	\$ 2,496,141	4.0%	\$ 2,307,091	3.6%	-7.6%
<b>Subtotal</b>	<b>\$ 61,698,140</b>	<b>100.0%</b>	<b>\$ 63,604,662</b>	<b>100.0%</b>	
Capacity Reserve	\$ 1,875,201		\$ 2,707,891		44.4%
<b>Totals</b>	<b>\$ 63,573,341</b>		<b>\$ 66,312,553</b>		



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

Expenditure		2008/09 vs. 2007/08				
Program Code	Description	2006/07 Actual	2007/08 Budget	2008/2009 Budget	% Change	\$ Change
01	Basic Education	29,972,106	32,694,772	33,575,876	2.7%	881,104
31	State Vocational	2,242,360	1,960,883	1,651,085	-15.8%	(309,798)
97	General Support Services	7,652,394	8,459,088	8,860,052	4.7%	400,964
	<b>Basic Education Sub Total</b>	<b>39,866,859</b>	<b>43,114,743</b>	<b>44,087,013</b>	<b>2.3%</b>	<b>972,270</b>
21	Special Education, State	4,906,743	6,484,818	6,843,400	5.5%	358,582
24	Special Education, Federal	1,475,476	1,225,512	1,531,118	24.9%	305,606
29	Impact Aid, Federal	86,558	78,477	83,863	6.9%	5,386
	<b>Special Education Sub Total</b>	<b>6,468,777</b>	<b>7,788,807</b>	<b>8,458,381</b>	<b>8.6%</b>	<b>669,574</b>
38	Federal Vocational	37,766	71,348	42,830	-40.0%	(28,518)
51	Title I - Disadvantaged	537,522	539,106	522,608	-3.1%	(16,498)
52	Teacher Quality & Innovative Programs	234,458	222,499	209,955	-5.6%	(12,544)
64	Limited English Proficiency	9,427	9,804	38,984	297.6%	29,180
68	Native American Ed 92-318, USDOE	310,232	328,724	360,524	9.7%	31,800
	<b>Federal Sub Total</b>	<b>1,129,405</b>	<b>1,171,481</b>	<b>1,174,901</b>	<b>0.3%</b>	<b>3,420</b>
34	Vocational, Middle School			26,865	n/a	26,865
55	LAP Learning Assistance	324,761	357,843	452,197	26.4%	94,354
58	Special/Pilot Programs	97,949	84,646	115,158	36.0%	30,512
63	Promoting Academic Success	102,262	178,983	funding eliminated	-100.0%	(178,983)
65	English Language Learners	149,149	169,132	183,587	8.5%	14,455
66	Student Achievement	2,460,191	2,905,598	3,086,897	6.2%	181,299
71	Traffic Safety	84,685	108,000	113,685	5.3%	5,685
74	Highly Capable	46,170	56,441	59,933	6.2%	3,492
75	Math & Science Professional Development			122,726	n/a	122,726
79	Other Instructional	348,381	400,323	730,274	82.4%	329,951
99	Pupil Transportation	2,814,899	2,866,002	2,685,954	-6.3%	(180,048)
	<b>State SubTotal</b>	<b>6,428,447</b>	<b>7,126,968</b>	<b>7,577,276</b>	<b>6.3%</b>	<b>450,308</b>
73	Summer School	63,522	40,400	35,000	-13.4%	(5,400)
86	Facilities Use	87,523	89,091	96,818	8.7%	7,727
88	Teen Parent & Childcare Program	-	88,375	-	-100.0%	(88,375)
89	Community Pool	309,324	311,785	149,900	-51.9%	(161,885)
89	Spec Ed Preschl Inclusion	20,356	20,366	20,516	0.7%	150
98	Food Services	1,680,905	1,946,124	2,004,857	3.0%	58,733
	<b>Other Services Sub Total</b>	<b>2,161,629</b>	<b>2,496,141</b>	<b>2,307,091</b>	<b>-7.6%</b>	<b>(189,050)</b>
	<b>Budget Subtotal</b>	<b>56,055,118</b>	<b>61,698,140</b>	<b>63,604,662</b>	<b>3.1%</b>	<b>1,906,522</b>
	<b>Capacity Reserves</b>	not applicable	1,875,201	2,707,891	44.4%	832,690
	<b>Budget Totals</b>	<b>56,055,118</b>	<b>63,573,341</b>	<b>66,312,553</b>	<b>4.3%</b>	<b>2,739,212</b>

\*Expenditures for Program 89 - Community Pool will be adjusted from budget reserve capacity to reflect financial support activities for the Community Pool.

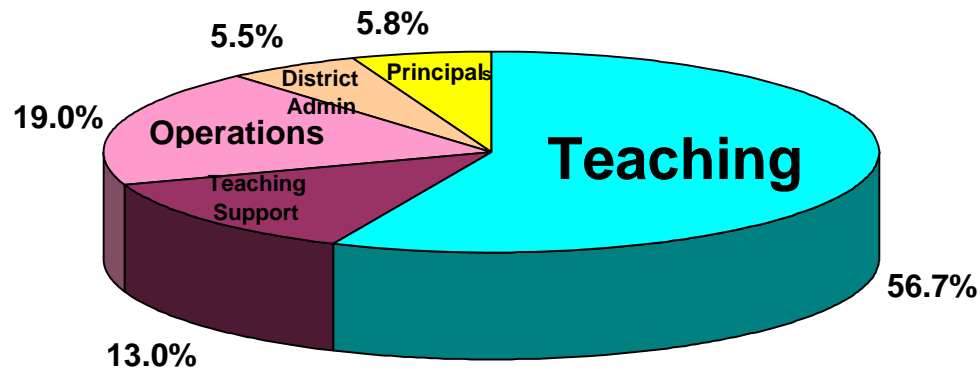
## North Kitsap School District No. 400

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

\$	<b>36,077,147</b>	<b>Teaching:</b> 56.7% 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>8,297,529</b>	<b>Teaching Support:</b> 13.0% of the budget is allocated to Libraries, Counseling Offices, Pupil Management including Supervision, Health Services, class or student advising and extra-curricular activities.
\$	<b>12,060,563</b>	<b>Operations:</b> 19.0% 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>3,506,188</b>	<b>Administration</b> 5.5% 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>3,663,235</b>	<b>Principals:</b> 5.8% 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>63,604,662</b>	

#### Budgeted Expenditures by Major Activities

	2007/08		2008/09		change from 07/08
	\$	Exp %	\$	Exp %	
Teaching	34,291,736	55.6%	36,077,147	56.7%	5.2%
Teaching Support *	8,429,071	13.7%	8,297,529	13.0%	-1.6%
Operations (Trans, Food,...)	11,929,151	19.3%	12,060,563	19.0%	1.1%
Administration	3,765,975	6.1%	3,506,188	5.5%	-6.9%
Principals' Offices	3,282,207	5.3%	3,663,235	5.8%	11.6%
Subtotal	61,698,140	100.0%	63,604,662	100.0%	
Capacity Reserve	1,875,201		2,707,891		44.4%
Totals	63,573,341		66,312,553		



\* Includes Learning Resources, Counseling, Student Records, Pupil Management, Health Services, Co & Extra-curricular

## 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

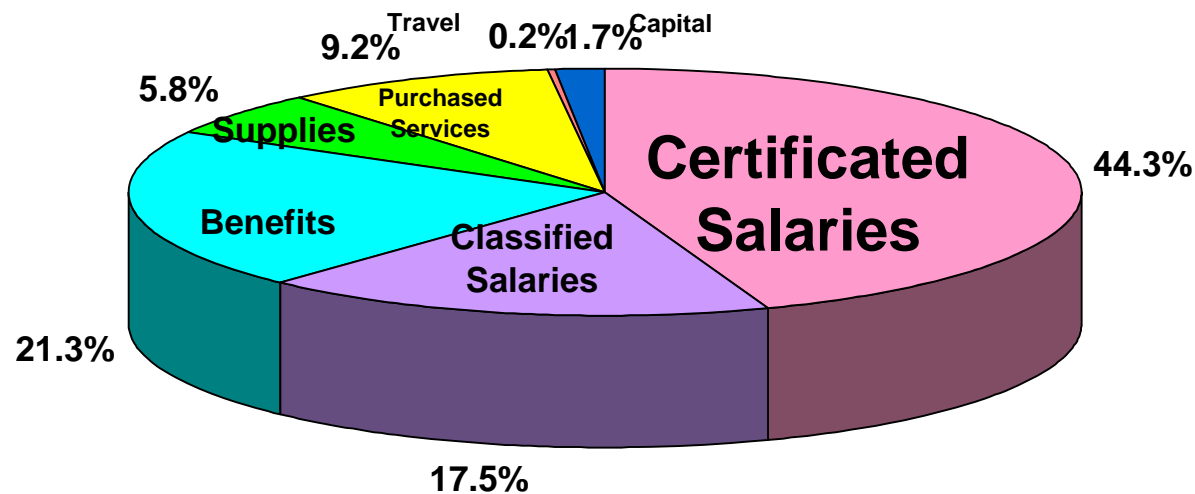
**Purchased Services** include services provided by independent contractors, utilities, dues and conference fees

**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

	2007/2008		2008/2009		change from 07/08
	\$	Exp %	\$	Exp %	
Certificated Salaries	27,458,273	44.5%	28,196,433	44.3%	2.7%
Classified Salaries	11,081,862	18.0%	11,138,515	17.5%	0.5%
Benefits	12,607,018	20.4%	13,572,848	21.3%	7.7%
Supplies	3,795,802	6.2%	3,686,476	5.8%	-2.9%
Purchased Services	5,583,328	9.0%	5,822,270	9.2%	4.3%
Travel	136,121	0.2%	106,168	0.2%	-22.0%
Capital Outlay	1,035,736	1.7%	1,081,952	1.7%	4.5%
Subtotal	61,698,140	100.0%	63,604,662	100.0%	
Capacity Reserve	1,875,201		2,707,891		44.4%
Totals	63,573,341		66,312,553		



**North Kitsap School District Staffing Summary  
Budget 2007/2008**

	Certificated FTE	Classified FTE	Total FTE
Teaching & Teacher coaches (2.0)	352.400	69.561	421.961
Principal Offices	16.500	23.640	40.140
Bus Drivers		31.585	31.585
Custodial		36.743	36.743
Learning Resources	11.000	14.238	25.238
Health Services	20.600	3.508	24.108
Counseling	16.342	9.359	25.701
Supervision - Instruction	8.400	16.421	24.821
Student Records, Campus Security		21.886	21.886
Food Services Staff		18.136	18.136
Maintenance		11.336	11.336
Business & Purchasing	1.000	6.938	7.938
Grounds		5.500	5.500
Information Services		5.505	5.505
Bus Mechanics		4.750	4.750
Human Resources	1.000	3.581	4.581
Transportation Office		3.158	3.158
Food Services Supervision		2.561	2.561
Community Pool		1.841	1.841
Supt Office/Board	1.000	1.022	2.022
Supervision -- Maint Office		2.000	2.000
Public Relations		2.000	2.000
Copy Center		1.426	1.426
Co & Extra-Curricular	2.400	0.742	3.142
Warehousing		0.585	0.585
<b>Allocated Staff Subtotals</b>	<b>430.642</b>	<b>298.022</b>	<b>728.664</b>
<b>Enrollment Growth Capacity</b>	<b>3.500</b>	<b>0.649</b>	

**North Kitsap School District Staffing Summary  
Budget 2008/2009**

	Certificated FTE	Classified FTE	Total FTE
Teaching & Teacher coaches (1.0)	342.900	72.499	415.399
Principal Offices	17.000	24.654	41.654
Bus Drivers		28.817	28.817
Custodial		37.575	37.575
Learning Resources	10.500	13.701	24.201
Health Services	20.000	3.132	23.132
Counseling	17.200	8.591	25.791
Supervision - Instruction	7.700	11.831	19.531
Student Records, Campus Security		18.742	18.742
Food Services Staff		17.617	17.617
Maintenance		10.336	10.336
Business & Purchasing	1.000	7.188	8.188
Grounds		5.500	5.500
Information Services		5.505	5.505
Bus Mechanics		4.750	4.750
Human Resources	1.000	3.581	4.581
Transportation Office		3.305	3.305
Food Services Supervision		2.561	2.561
Community Pool		0.499	0.499
Supt Office/Board	1.000	1.022	2.022
Supervision -- Maint Office		2.000	2.000
Public Relations		1.800	1.800
Copy Center		1.440	1.440
Co & Extra-Curricular	1.600	0.860	2.460
Warehousing		0.586	0.586
<b>Allocated Staff Subtotals</b>	<b>419.900</b>	<b>288.092</b>	<b>707.992</b>
<b>Enrollment Growth Capacity budgeted in NERCs</b>			

**North Kitsap School District Staffing Summary  
Budget 2007/2008**

**Teaching (Activity 27) & Teacher Coaches**

	Certificated FTE	Classified FTE	Total FTE
Basic Education	248.127	7.372	255.499
Special Ed, Basic - State	39.344	18.865	58.209
Special Ed, Supplemental - Federal	0.596	22.047	22.643
Special Ed, Impact Aid		1.639	1.639
Career & Technical Ed, State	16.300	0.437	16.737
Career & Technical Ed, Federal		0.947	0.947
Disadvantaged, Title I	3.300	5.329	8.629
Title II, Part A - Innovative Programs	2.000		2.000
Learning Assist, State	1.300	4.855	6.155
Promoting Academic Success	0.600	0.278	0.878
English Language Learners	0.633	2.880	3.513
Student Achievement	34.100		34.100
Native American, Federal	2.000	2.172	4.172
Highly Capable	0.300	0.052	0.352
All-Day Kindergarten	3.500	0.644	4.144
Teen Parent - Child Daycare Program	0.300	1.558	1.858
Special Ed Inclusion Program		0.486	0.486
<b>Allocated teaching staff subtotals</b>	<b>352.400</b>	<b>69.561</b>	<b>421.961</b>
<b>Enrollment Growth Capacity</b>	<b>3.500</b>		

**North Kitsap School District Staffing Summary  
Budget 2008/2009**

**Teaching (Activity 27) & Teacher Coaches**

	Certificated FTE	Classified FTE	Total FTE
Basic Education	242.835	6.951	249.786
Special Ed, Basic - State	38.500	30.137	68.637
Special Ed, Supplemental - Federal	0.600	19.146	19.746
Special Ed, Impact Aid		1.121	1.121
Career & Technical Ed, State	14.500	0.375	14.875
Career & Technical Ed, Federal		0.874	0.874
Disadvantaged, Title I	3.400	3.902	7.302
Title II, Part A - Innovative Programs	1.000		1.000
Learning Assist, State	3.100	3.672	6.772
Promoting Academic Success			0.000
English Language Learners	0.633	2.899	3.532
Student Achievement	32.532		32.532
Native American, Federal	2.000	2.179	4.179
Highly Capable	0.300	0.184	0.484
All-Day Kindergarten	3.500	0.647	4.147
Teen Parent - Child Daycare Program			0.000
Special Ed Inclusion Program		0.412	0.412
<b>Allocated teaching staff subtotals</b>	<b>342.900</b>	<b>72.499</b>	<b>415.399</b>
<b>Enrollment Growth Capacity budgeted in NERCs</b>			

**I-728 Student Achievement Funds  
FY 2007/08 Budgeted**

**I-728 Student Achievement Funds  
FY 2008/09 Budgeted**

<b>Resources:</b>	
Estimated allocation per student FTE	\$ 450.00
Estimated FTE Students for 2006-07	X 6,397.05
Estimated I-728 allocation for 2007-08	\$ 2,878,673
Estimated carryover Funds from 2006-07	\$ 26,925
<b>Total Available I-728 Funds</b>	<b>\$ 2,905,598</b>
<b>Budget:</b>	
Gr. K-4 class-size reduction	\$ 1,061,573
Gr. 5-12 selected class-size reduction	\$ 1,415,972
<b>Flexible Use Funds for: K-4, 5-12,</b>	
Extended Learning Opportunities & Prof Development	\$ 192,132
Collaborative Professional Development	\$ 159,676
Extended Learning Opportunities (Summer School)	\$ 70,000
<b>Subtotal</b>	<b>\$ 2,899,354</b>
Unallocated Funds	0.2% \$ 6,244
<b>Total I-728 funds including reserves</b>	<b>\$ 2,905,598</b>

<b>Resources:</b>	
Estimated allocation per student FTE	\$ 458.10
Estimated FTE Students for 2007-08	X 6,428.00
Estimated I-728 allocation for 2008-09	\$ 2,944,667
Estimated carryover Funds from 2007-08	\$ 142,229
<b>Total Available I-728 Funds</b>	<b>\$ 3,086,897</b>
<b>Budget:</b>	
Gr. K-4 class-size reduction	\$ 1,100,182
Gr. 5-12 selected class-size reduction	\$ 1,542,273
<b>Flexible Use Funds for: K-4, 5-12,</b>	
Extended Learning Opportunities & Prof Development	\$ 192,132
Collaborative Professional Development	\$ 172,189
Extended Learning Opportunities (Summer School)	\$ -
<b>Subtotal</b>	<b>\$ 3,006,776</b>
Unallocated Funds	2.6% \$ 80,121
<b>Total I-728 funds including reserves</b>	<b>\$ 3,086,897</b>

## 2008-09 BUDGETED RESOURCES TO EXPENDITURES

PROG	PROGRAM NAME	TOTAL PROGRAM EXPENDITURES	FUND BALANCE	CARRYOVERS	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
01	BASIC EDUCATION	33,575,876	354,203	490,405	22,691,563	942,194	9,097,511
31	CAREER & TECHNICAL EDUCATION	1,651,085			1,651,085		
97	DISTRICT WIDE SUPPORT	8,860,052			8,005,449	68,189	786,414
<b>TOTAL BASIC EDUCATION PROGRAMS</b>		<b>44,087,013</b>	<b>354,203</b>	<b>490,405</b>	<b>32,348,097</b>	<b>1,010,383</b>	<b>9,883,925</b>
21	SPECIAL ED, BASIC, ST	6,843,400			5,207,927	25,000	1,610,473
24	SPECIAL ED SUPPLEMENTAL, FED	1,531,118				1,531,118	
29	SPECIAL ED, IMPACT AID	83,863				83,863	
<b>TOTAL SPECIAL EDUCATION PROGRAMS</b>		<b>8,458,381</b>	<b>-</b>	<b>-</b>	<b>5,207,927</b>	<b>1,639,981</b>	<b>1,610,473</b>
34	CAREER & TECH EDUCATION, M.S.	26,865			26,865		
38	CAREER & TECH EDUCATION, FED	42,830				42,830	
51	TITLE I, DISADVANTAGED	522,608				522,608	
52	TITLE II & V, INNOVATIVE PROGRAMS	209,955				209,955	
55	LEARNING ASSISTANCE	452,197		30,000	422,197		
58	SPECIAL & PILOT PROGRAMS	115,158			115,158		
64	LIMITED ENGLISH PROFICIENCY	38,984				38,984	
65	ENGLISH LANGUAGE LEARNERS	183,587			183,587		
66	STUDENT ACHIEVEMENT	3,086,897		142,229	2,944,668		
68	NATIVE AMERICAN PROGRAM	360,524				191,476	169,048
71	TRAFFIC SAFETY EDUCATION	113,685		20,000			93,685
73	SUMMER SCHOOL	35,000					35,000
74	HIGHLY CAPABLE	59,933			59,933		
75	MATH & SCIENCE PROF. DEVELOPMENT	122,726			122,726		
79	ALL-DAY K, SMALL LEARNING COMM	730,274				400,000	330,274
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		<b>6,101,223</b>	<b>-</b>	<b>192,229</b>	<b>3,875,134</b>	<b>1,405,853</b>	<b>628,007</b>
86	FACILITIES SCHEDULING	96,818					96,818
89	COMMUNITY POOL	149,900					149,900
89	PRESCHOOL INCLUSION	20,516					20,516
98	FOOD SERVICES	2,004,857			42,071	840,269	1,122,517
99	TRANSPORTATION	2,685,954			1,850,549		835,405
<b>TOTAL OTHER PROGRAMS</b>		<b>4,958,045</b>	<b>-</b>	<b>-</b>	<b>1,892,620</b>	<b>840,269</b>	<b>2,225,156</b>
<b>TOTAL EXPENDITURES &amp; RESOURCES</b>		<b>63,604,662</b>	<b>354,203</b>	<b>682,634</b>	<b>43,323,778</b>	<b>4,896,486</b>	<b>14,347,561</b>

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF ASSOCIATED STUDENT FUND BUDGET  
2008-09**

	<b>Actual 2006-2007</b>	<b>Budget 2007-2008</b>	<b>Budget 2008-2009</b>
<b>REVENUES</b>			
1000 General Student Body	422,809	597,990	606,901
2000 Athletics	179,787	267,700	314,250
3000 Classes	21,204	15,900	22,900
4000 Clubs	348,110	635,000	734,580
6000 Private Moneys	10,670	27,650	41,600
<b>A. TOTAL REVENUES</b>	<u>982,582</u>	<u>1,544,240</u>	<u>1,720,231</u>
<b>EXPENDITURES</b>			
1000 General Student Body	356,926	535,902	528,651
2000 Athletics	159,979	266,800	314,695
3000 Classes	26,793	22,750	20,850
4000 Clubs	367,623	652,710	711,245
6000 Private Moneys	11,224	29,700	44,050
<b>B. TOTAL EXPENDITURES</b>	<u>922,548</u>	<u>1,507,862</u>	<u>1,619,491</u>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	60,033	36,378	100,740
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<u>509,234</u>	<u>380,263</u>	<u>380,315</u>
<b>F. TOTAL ENDING FUND BALANCE (C+D)</b>	<u>569,268</u>	<u>416,641</u>	<u>481,055</u>

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF DEBT SERVICE FUND BUDGET  
FY 2008-09**

	Actual 2006-2007	Budget 2007-2008	Budget 2008-2009
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Local Property Taxes	\$6,841,458	\$6,908,022	\$7,275,846
Timber Excess Tax	\$15,382	\$10,977	\$13,139
Investment Earnings	\$95,803	\$95,789	\$42,327
Operating Transfers In from General Fund			\$72,884
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$6,952,643</b>	<b>\$7,014,788</b>	<b>\$7,404,196</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	\$4,310,000	\$4,055,000	\$4,425,134
Interest on Bonds	\$3,431,066	\$3,267,404	\$3,123,893
Bond Transfer Fees		\$20,000	\$20,000
<b>B. TOTAL EXPENDITURES</b>	<b>\$7,741,066</b>	<b>\$7,342,404</b>	<b>\$7,569,027</b>
<b>C. SOURCES OVER (UNDER) EXPENDITURES (A - B)</b>	<b>(\$788,423)</b>	<b>(\$327,616)</b>	<b>(\$164,831)</b>
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>\$1,941,922</b>	<b>\$1,151,910</b>	<b>\$772,021</b>
<b>E. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>\$1,153,499</b>	<b>\$824,294</b>	<b>\$607,190</b>

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

	Date of Issue	Amount of Original Issue	Estimated Amount Outstanding September 1, 2008
<b>A. VOTED BONDS</b>			
	03-01-1996	\$8,290,000	\$2,685,000
	06-01-2001	\$40,125,000	\$6,575,000
	07-15-2003	\$30,897,500	\$26,795,000
	06-15-2005	\$29,135,000	\$28,920,000
<b>TOTAL VOTED BONDS</b>		<b>\$108,447,500</b>	<b>\$64,975,000</b>
<b>B. NON-VOTED BONDS</b>			
	06-13-2008	\$595,500	\$595,500
<b>TOTAL ALL BONDS</b>		<b>\$109,043,000</b>	<b>\$65,570,500</b>

**NORTH KITSAP SCHOOL DISTRICT NO. 400**  
**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**  
**FY 2008-09**

	Actual 2006-2007	Budget 2007-2008	Budget 2008-2009
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Investment Earnings	\$1,723,986	\$645,000	\$87,000
Impact Fees	\$1,806,597	\$1,000,000	\$755,300
State Matching Funds paid to the Distirct	\$7,715,012	\$7,020,000	\$6,520,000
Revenues from Other Governmental Entities		\$1,350,000	\$2,125,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$11,245,595</b>	<b>\$10,015,000</b>	<b>\$9,487,300</b>
<b>EXPENDITURES</b>			
10 Sites	\$122,831	\$1,550,000	\$2,133,398
20 Buildings	\$11,971,838	\$24,564,485	\$9,646,782
30 Equipment	\$1,658,926	\$838,230	\$300,000
<b>B. TOTAL EXPENDITURES</b>	<b>\$13,753,596</b>	<b>\$26,952,715</b>	<b>\$12,080,180</b>
<b>C. EXCESS of REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES &amp; OTHER FINANCING USES (A-B)</b>	<b>(\$2,508,001)</b>	<b>(\$16,937,715)</b>	<b>(\$2,592,880)</b>
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>\$17,948,812</b>	<b>\$17,000,000</b>	<b>\$2,670,884</b>
<b>E. TOTAL ENDING FUND BALANCE (C+D)</b>	<b>\$15,440,811</b>	<b>\$62,285</b>	<b>\$78,004</b>

**CAPITAL PROJECTS FUND - PROJECT DESCRIPTION FOR FISCAL YEAR 2008-2009**

PROJECT DESCRIPTION	Total	Sites	Buildings	Equipment
Spectrum	191,250		191,250	
Kingston High School	200,000		150,000	50,000
North Kitsap H.S. Main Building	7,555,532		7,305,532	250,000
NK REC PFD	2,133,398	2,133,398		
Construction Contingency	1,000,000		1,000,000	
Portable Purchases	1,000,000		1,000,000	
<b>TOTAL EXPENDITURES</b>	<b>12,080,180</b>	<b>2,133,398</b>	<b>9,646,782</b>	<b>300,000</b>

**NORTH KITSAP SCHOOL DISTRICT NO. 400  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>Actual 2006-2007</b>	<b>Budget 2007-2008</b>	<b>Budget 2008-2009</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
2300 Investment Earnings	\$67,474	\$61,434	\$46,301
2800 Insurance Recoveries	\$98,055		
4499 Transportation Reimbursement - Depreciation	\$236,580	\$315,676	\$374,079
9300 Sale of Equipment	\$23		
9500 Long-Term Financing		\$260,000	\$475,059
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (Less Transfers)</b>	<b>\$402,132</b>	<b>\$637,110</b>	<b>\$895,439</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>\$402,132</b>	<b>\$637,110</b>	<b>\$895,439</b>
<b>EXPENDITURES</b>			
<b>Program 99 Pupil Transportation</b>			
Act. 57 Cash Purchases/Rebuilding of Transportation Equipment	\$422,836	\$300,000	\$177,195
Act. 58 Contract Purchases/Rebuilding of Transportation Equipment	\$0	\$260,000	\$475,059
<b>D. TOTAL EXPENDITURES</b>	<b>\$422,836</b>	<b>\$560,000</b>	<b>\$652,254</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>(\$20,704)</b>	<b>\$77,110</b>	<b>\$243,185</b>
<b>G. TOTAL BEGINNING FUND BALANCE</b>	<b>\$1,027,343</b>	<b>\$910,741</b>	<b>\$1,171,523</b>
<b>H. TOTAL ENDING FUND BALANCE (F+G)</b>	<b>\$1,006,639</b>	<b>\$987,851</b>	<b>\$1,414,708</b>