



# 2018-19 Budget



**All Students Engaged & Learning**

**CENTRAL KITSAP SCHOOL DISTRICT**

Kitsap County  
Silverdale, Washington

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**School Board Meeting  
August 22, 2018**

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# Introductory Section



– Board of Directors –

ERIC K. GREENE            JEANIE SCHULZE  
ROBERT C. MACDERMID    SCOTT R. WOEHMAN  
BRUCE J. RICHARDS



**Central Kitsap School District**

DAVID MCVICKER  
SUPERINTENDENT

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DATE: August 22, 2018

TO: Central Kitsap School District Board of Directors

THROUGH: David McVicker, Superintendent *DM*

FROM: Paula Bailey, Director of Business Services *pb*

SUBJECT: 2018-19 Final Budget Executive Summary

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Enclosed are the 2018-19 Budgets for your review. These budgets include adjustment and corrections as appropriate from the preliminary budgets, as well as latest adjustment to all state and federal funding. The Board of Directors reviewed the Preliminary budget on August 8, 2018. The Board of Directors will be asked to approve the 2018-19 budgets following the Budget Adoption Hearing to be held during the regular Board meeting on August 22, 2018.

**Introduction**

The 2019 Supplemental Legislative budget provided significant increases in state funding in order to fully comply with the McCleary ruling by the State Supreme Court. In 2017, HB 2242 was passed by the legislature that set the parameters of the State's multi-year plan to fund compensation for staffing provided under the prototypical funding model. In 2018, E2SSB 6362 made modifications to the plan when additional dollars were provided for the 2018-19 school year, rather than the previous multi-year plan.

The State's budget went from funding certificated staff based on a calculated mix factor that varied based on the education and experience of the district's certificated instructional staff, to providing a base amount of \$65,216, adjusted by regionalization (18%). Classified staffing is funded at \$46,784 + regionalization and certificated administrative staff are funded at \$96,805 + regionalization. Funding for employee healthcare increased to \$843.97. The budget includes funding for retirement increases for all plans. While the requirement to demonstrate class size has been suspended through the 2018-19 school year, the district is working toward demonstrating compliance for 2018-19. The state also provided additional funding in Materials, Supplies, and Operating Costs (MSOC).

Increases in state funding are partially offset by a reduction in local levy collections. Beginning in calendar year 2019, local school levies are limited to the lesser of \$1.50 per \$1000 of assessed value, or

\$2,500 per pupil. Because we already have an approved levy that exceeds these new limitations, the district will need to do a levy roll-back in Fall 2018. Looking forward, levy collections will decrease by an estimated \$11M over the next two budget cycles.

SOURCE/USE	FINAL CONFERENCE BUDGET
Salary & Benefit for State Allocated Staffing	11,687,144
K-3 Class Size	9,167,631
MSOC	243,207
Professional Learning	375,491
Decrease in Levy/LEA	(6,243,794)
K-3 Class Size	(1,600,000)
Cost of 3.1% COLA	(3,100,000)
Total Available for Enhancements	10,529,679

**Budget Recommendations**

The following budget priorities were identified for the 2018-19 budget cycle.

1. Continue to fund the implementation of 1:1 classroom technology.
2. Continue all efforts to maintain eligibility for federal Heavy Impact Aid funding.
3. Strategic Plan Budget Priorities:

**Safety and Security - \$1,280,000**

- 6.0 FTE Elementary Counselors \$600,000
- School Resource Officers (2) \$200,000
- Safety Assessment/Planning \$ 90,000
- Threat Assessment Training/Monitoring \$ 40,000
- Behavior Response Team \$150,000
- PBIS/SWIS/MTSS \$150,000
- Social/Emotional Learning Curriculum \$ 50,000

**Ensuring Equity / Cultural Competency - \$320,000**

- Cultural Competency \$200,000
- Long-Term Suspension Supports \$120,000

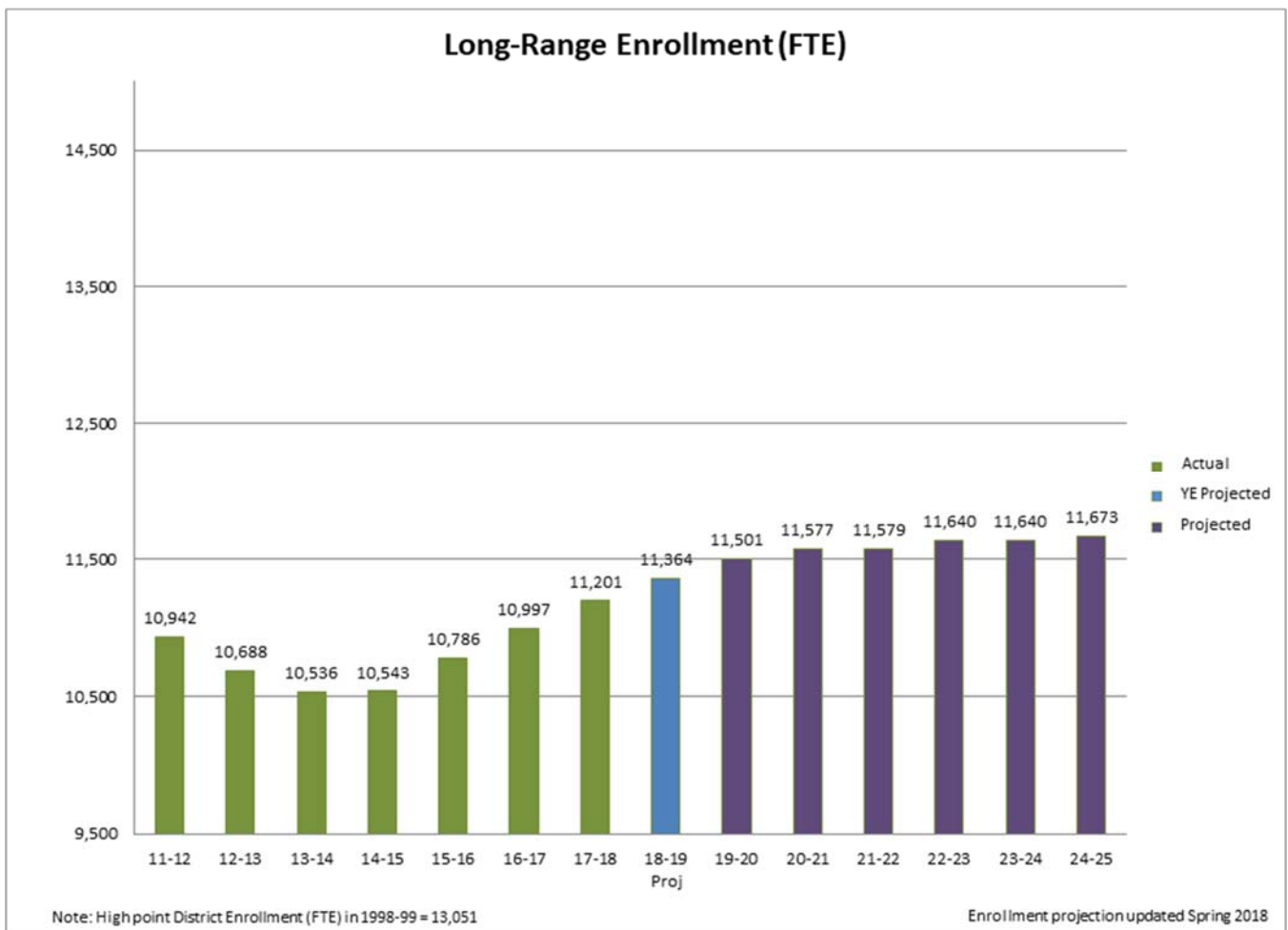


## Enrollment

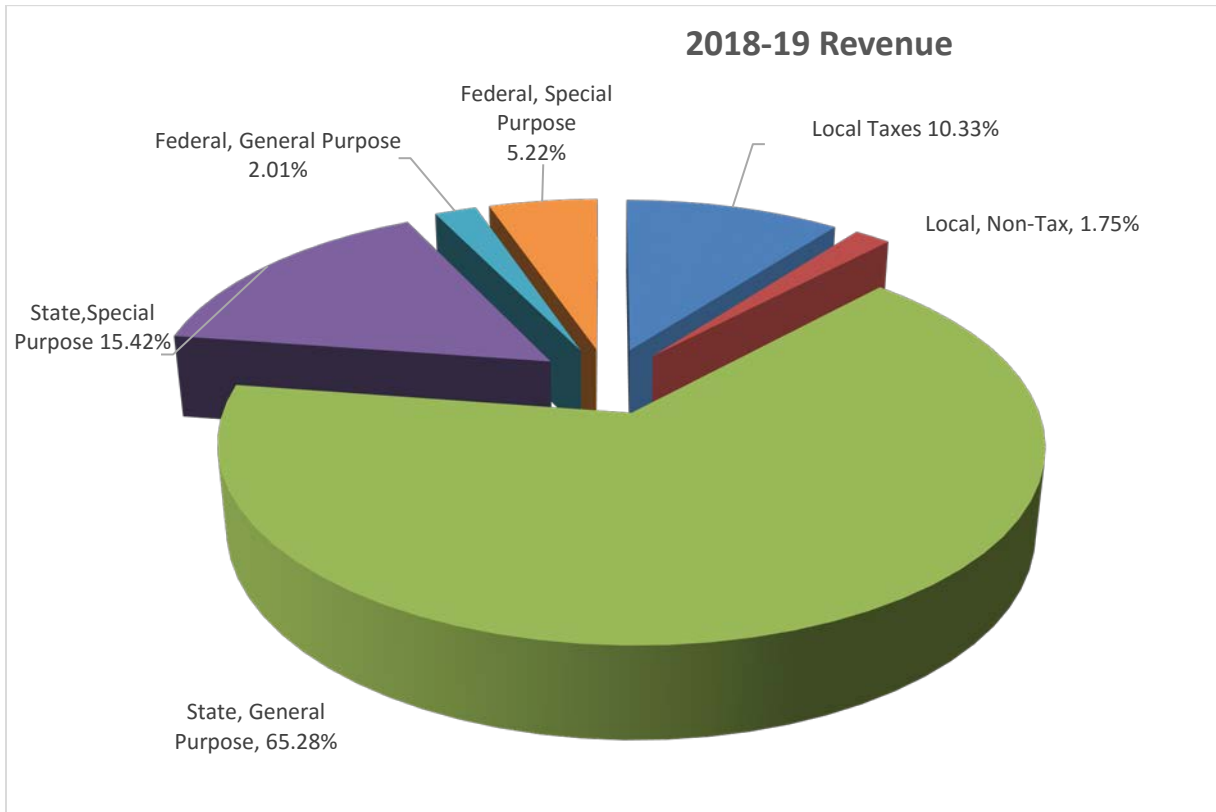
Central Kitsap enrollment peaked at an average Full Time Equivalent (FTE) of 13,051 during the 1998-99 school year and has been declining steadily since the 2001-02 school year. The enrollment decline has leveled off. What appears to be an increase in enrollment over the last two years is largely due to state funding for all-day kindergarten, however, we have seen a slight increase in overall enrollment, as indicated by the green line. We anticipate minor fluctuations in enrollment over the next few years, but no significant increases, based on current data.

Total projected Full Time Equivalent (FTE) enrollment for 2018-19 is estimated to be 11,364 students; (or 1.46%) more than the average FTE for the 2017-18 school year. Enrollment for 2018-19 is estimated conservatively.

The impact of enrollment on the General Fund is significant. A close review and monitoring of our enrollment will help to maintain staffing and fiscal capacity throughout the school year.



## **General Fund Revenue**



Local sources decreased to 12.08% of total revenues as compared to 18.15% last year. State apportionment increased to 80.7% of total revenue as compared to 73.19% last year. Federal sources decreased to 7.23% of total revenue as compared to 8.67% last year.

## **Capital Projects Fund Summary**

The Capital Projects budget for 2018-19 reflects the projects from Phase 2 of the Long Range Facilities Plan (LRFP), to include finalization of the KSS addition and OHS modernization. The new CK High School/CK Middle School work will continue in 2018-19 and beyond. Work will continue on security improvements throughout the district.

## **Debt Service Fund Summary**

The District's Debt Service Fund is used to account for the principal and interest payments on outstanding bonds. The preliminary budget includes the amounts necessary to make bond interest and principal payments during the fiscal year.

## **Associated Student Body Fund Summary**

The ASB Fund is financed by fees collected from students and non-students attending optional non-credit extracurricular events, donations, and fundraisers. By law, the School Board approves an ASB budget for each school. Accounting records are kept for each ASB. Disbursements are made with the approval of the ASB and School Board. No major changes to the ASB budget are anticipated.

## **Transportation Vehicle Fund Summary**

The District's Transportation Vehicle Fund is used to account for the financing and purchase of new school buses. The cost of operating and maintaining school buses is accounted for in the District's General Fund. The goal of the District's Bus Purchase Program is to receive full reimbursement from the state by replacing all of the District's fully depreciated buses.



## Governing Board and Administrators

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### BOARD OF DIRECTORS

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	<i>Director District</i>	<i>Term</i>
Jeanie Schulze President	IV	2019
Rob MacDermid Vice President	II	2019
Scott Woehrman	III	2019
Eric Greene	V	2021
Bruce Richards	I	2021

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### CENTRAL OFFICE ADMINISTRATION

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Superintendent	Mr. David McVicker
Assistant Superintendent of Human Resources	Ms. Jeanne Beckon
Assistant Superintendent of Finance and Support	Mr. Doug Newell
Executive Director of Safety and Operations	Mr. Joe Vlach
Executive Director of Elementary Teaching and Learning	Ms. Jill Carlson
Executive Director of Secondary Teaching and Learning	Mr. Jeremy Monroe
Executive Director of Student Support	Mr. Franklyn Mackenzie
Director of Business Services	Ms. Paula Bailey
Director of Community Relations	Mr. David Beil

# Budget Summary and Resolution



# Central Kitsap School District

## SUMMARY OF 2018-19 BUDGETS

<b>FUND</b>	<b>YEAR</b>	<b>BEGINNING BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>OPERATING TRANSFERS</b>	<b>ENDING BALANCE</b>
<b>GENERAL:</b>	<b>2018-19</b>	<b>13,025,000</b>	<b>166,640,416</b>	<b>169,951,662</b>	<b>0</b>	<b>9,713,754</b>
	2017-18	13,073,000	143,017,812	147,826,482	0	8,264,330
<b>TRANSP VEHICLE:</b>	<b>2018-19</b>	<b>1,443,752</b>	<b>817,000</b>	<b>1,550,000</b>	<b>0</b>	<b>710,752</b>
	2017-18	784,265	632,000	700,000	0	716,265
<b>CAPITAL PROJECTS:</b>	<b>2018-19</b>	<b>120,000,000</b>	<b>100,000,000</b>	<b>198,000,000</b>	<b>0</b>	<b>22,000,000</b>
	2017-18	220,653,175	27,768,741	228,350,000	0	20,071,916
<b>DEBT SERVICE:</b>	<b>2018-19</b>	<b>2,726,900</b>	<b>12,385,405</b>	<b>10,463,375</b>	<b>0</b>	<b>4,648,930</b>
	2017-18	2,662,150	11,607,685	12,027,125	0	2,242,710
<b>ASB:</b>	<b>2018-19</b>	<b>924,100</b>	<b>2,306,203</b>	<b>2,274,095</b>	<b>0</b>	<b>956,208</b>
	2017-18	828,380	2,387,177	2,316,229	0	899,328

Central Kitsap School District No. 401

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	166,640,416	2,306,203	12,385,405	100,000,000	817,000
Total Appropriation (Expenditures)	169,951,662	2,274,095	10,463,375	198,000,000	850,000
Other Financing Uses--Transfers Out (G.I. 536)	0	XXXX	0	0	0
Other Financing Uses (G.I. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,311,246	32,108	1,922,030	-98,000,000	-33,000
Beginning Total Fund Balance	13,025,000	924,100	2,726,900	120,000,000	743,752
Ending Total Fund Balance	9,713,754	956,208	4,648,930	22,000,000	710,752

**SECTION B: EXCESS LEVIES FOR 2019 COLLECTION**

Excess levies approved by voters for 2019 collection	22,900,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	10,700,000	0	0	0	0
Net excess levy amount for 2019 collection after rollback	12,200,000	XXXX	12,873,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Central Kitsap School District No. 401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	10,996.39		11,048.00		11,363.00	
FTE Certificated Employees	738.656		767.865		776.224	
FTE Classified Employees	487.542		488.169		488.253	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	134,371,164		143,017,812		166,640,416	
Total Expenditures	135,035,220		147,826,482		169,951,662	
Total Beginning Fund Balance	13,451,637		13,073,000		13,025,000	
Total Ending Fund Balance	12,787,582		8,264,330		9,713,754	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	72,516,626	53.70	81,698,844	55.27	95,705,056	56.31
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	22,846,352	16.92	23,490,620	15.89	27,900,229	16.42
Vocational Instruction	5,475,450	4.05	6,702,302	4.53	6,050,557	3.56
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,659,897	3.45	4,082,359	2.76	5,097,194	3.00
Other Instructional Programs	1,260,671	0.93	3,422,516	2.32	2,964,481	1.74
Community Services	1,113,880	0.82	1,183,216	0.80	1,262,064	0.74
Support Services	27,162,344	20.12	27,246,625	18.43	30,972,081	18.22
Total - Program Groups	135,035,220	100.00	147,826,482	100.00	169,951,662	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	83,062,705	61.51	93,725,256	63.40	111,680,900	65.71
Teaching Support	13,826,171	10.24	15,141,562	10.24	15,078,710	8.87
Other Supportive Activities	23,101,130	17.11	22,744,176	15.39	26,114,397	15.37
Building Administration	6,730,645	4.98	6,661,053	4.51	7,405,605	4.36
Central Administration	8,314,568	6.16	9,554,435	6.46	9,672,050	5.69
Total - Activity Groups	135,035,220	100.00	147,826,482	100.00	169,951,662	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	60,090,259	44.50	65,040,250	44.00	69,704,603	41.01
Classified Salaries	24,958,172	18.48	24,794,285	16.77	26,562,510	15.63

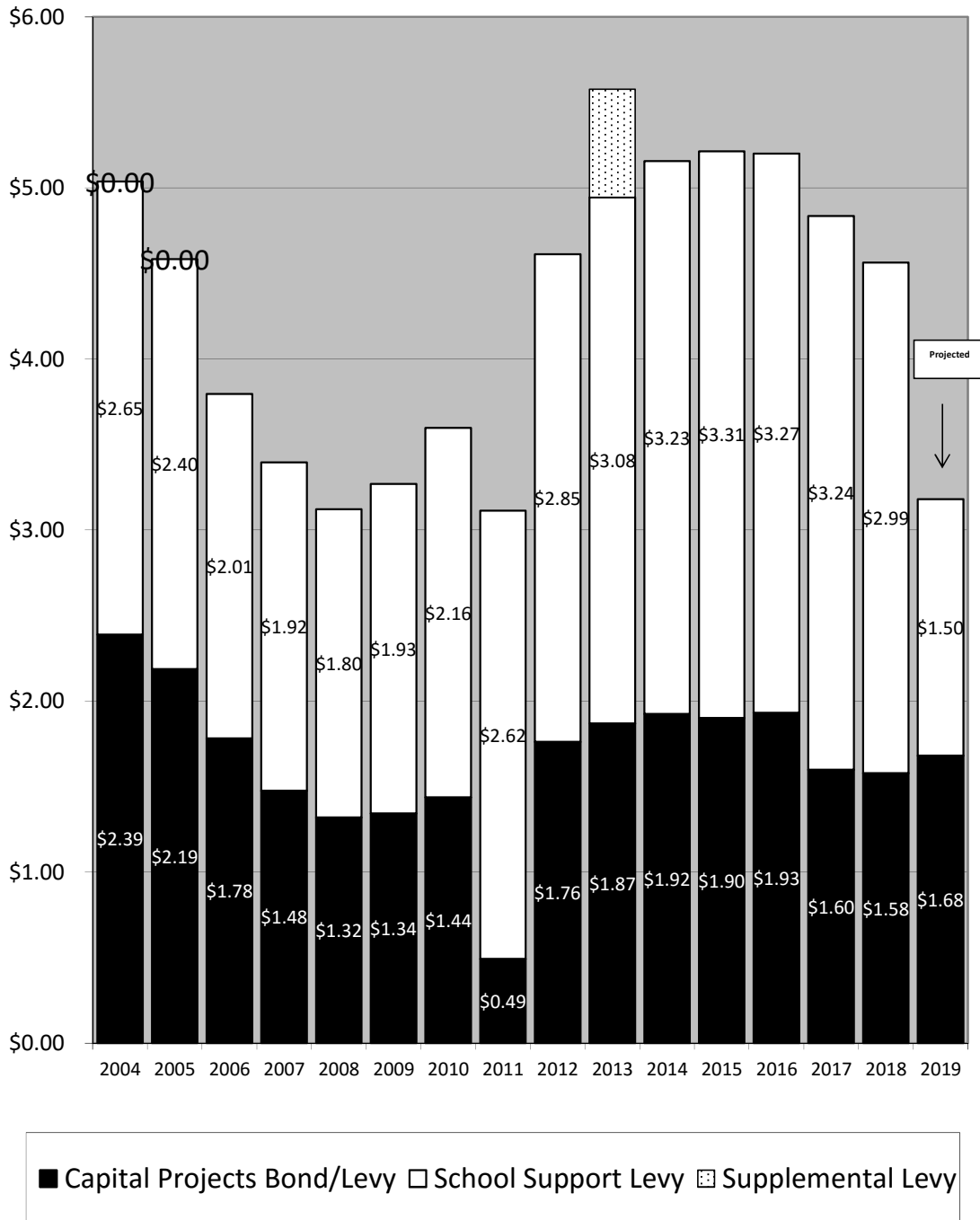
Central Kitsap School District No. 401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	30,291,572	22.43	33,260,714	22.50	35,513,418	20.90
Supplies, Instructional Resources and Noncapitalized Items	7,010,405	5.19	11,956,713	8.09	12,642,757	7.44
Purchased Services	11,336,929	8.40	11,464,447	7.76	24,218,301	14.25
Travel	373,365	0.28	95,167	0.06	95,167	0.06
Capital Outlay	974,518	0.72	1,214,906	0.82	1,214,906	0.71
Total - Objects	135,035,220	100.00	147,826,482	100.00	169,951,662	100.00



## Levy Rates



**NOTES:**

1. The rates for 2019 are projected based on a \$1.50 maximum.
2. Levy rates are expressed in dollars per \$1,000 of assessed valuation.

**CHART EXPLANATION**

The bar chart above includes the Capital Projects rate per \$1,000 (bottom black bar)(levy and bond), the School Support Levy rate (middle transparent bar) and the Supplemental School Support Levy rate (top dot bar). The total dollar rate per \$1,000 for the levies has gradually decreased from \$5.35 in 2000 due to increased assessed value (AV). Rates are climbing as AV declines and as a result of the Capital Projects and the Supplemental Levy.

# Central Kitsap School District

## LOCAL PROPERTY TAXES

### School Support Levies

School Support levies provide a significant portion of operating revenues for most Washington school districts. In the 2016-17 school year, these levies were about 18.3% of total school district operating revenues statewide, while CKSD received 16.39%.

Through 2019, the amount school districts can request from voters is limited by the “levy lid law” which is 28% of the total of most state and federal funds that a district receives. (This percent was increased from 24% to 28% effective 2011.) For 2019, CKSD is requesting only 76.96% of its “levy lid” from local taxpayers. Beginning in 2019, local levies may be the lesser of \$1.50 per \$1,000 assessed value, or \$2,500 per student. CKSD may collect a maximum levy rate of \$1.50. The levy must be approved by simple majority (50% plus one) of votes cast. The last levy election was on February 9, 2016, at which time a three-year school levy was approved for collection in 2017, 2018, and 2019. Currently, levies can be approved for one-, two-, three-, or four-year periods. At the end of the period, districts must resubmit their request for levy renewal for continuation of funding.

### How Your Levy Dollars Are Spent

The School Board has final authority in determining how levy dollars will be expended. However, in creating a levy expenditure plan, the Board followed a process that involved input from the CKSD Community Finance Committee.

The following summary illustrates approximately how each levy dollar will be expended during the 2018-19 school year.

#### Direct to Schools \_\_\_\_\_ \$ .72

- Classrooms: Staffing, materials, furniture, and equipment for classroom needs.
- School Support: Support staff, materials, and replacement equipment for school offices, at-risk student services, school security, and computer support services.
- Maintenance of Schools: Staff, materials, and replacement equipment for maintenance and custodial services for buildings and grounds.

#### Student Co-Curricular Programs \_\_\_\_\_ \$ .19

Elementary and secondary after-school activities, sports and academic teams, and related transportation expenses.

#### Transportation Needs \_\_\_\_\_ \$ .05

Support for ongoing transportation operations not funded by the state.

#### Community Support \_\_\_\_\_ \$ .04

Partial support so school buildings can be used fully by youth activities and other community groups.



The District may not collect more taxes than the amount approved by voters. The 2017 taxable property assessment for taxes payable in 2018 for the Central Kitsap School District was \$7.67 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation.

# General Fund Budget Summary



**Central Kitsap School District**  
**2018-19 GENERAL FUND BUDGET SUMMARY**

		<i>Actual</i> 2016-17	<i>Budget</i> 2017-18	<i>Budget</i> 2018-19
<b>BEG:</b>	Minimum Fund Balance	5,582,900	5,778,000	7,200,000
	Nonspendable FB Inventory/Prepaid	1,011,681	850,000	800,000
	Restricted for Self-Insurance	283,978	145,000	175,000
	Assigned Contingencies	1,500,000	0	1,500,000
	Reserve for Carryover Balances	5,055,952	5,800,000	3,000,000
	Unassigned Fund Balance	17,126	500,000	350,000
<b>Beginning Fund Balance</b>		<b>13,451,637</b>	<b>13,073,000</b>	<b>13,025,000</b>
<b>ADD:</b>	<b>Revenues</b>			
1000	Local Taxes	22,026,626	22,900,000	17,218,617
2000	Local Non-Tax	3,158,978	2,883,856	2,739,336
3000	State, General Purpose	77,890,326	85,012,297	108,765,416
4000	State, Special Purpose	19,476,776	19,657,149	25,696,590
5000	Federal, General Purpose	4,320,058	3,400,000	3,350,000
6000	Federal, Special Purpose	7,302,652	8,989,510	8,695,457
7000	Revenues from Other Districts	178,668	170,000	170,000
8000	Revenues From Other Agencies	2,235	0	0
9000	Other Financing*	14,845	5,000	5,000
	<b>Total Revenues</b>	<b>134,371,164</b>	<b>143,017,812</b>	<b>166,640,416</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>147,822,801</b>	<b>156,090,812</b>	<b>179,665,416</b>
<b>LESS:</b>	<b>Expenditures</b>			
00	Regular Instruction	72,516,626	81,698,844	95,705,056
10	Federal Stimulus Funding	0	0	0
20	Special Education Instruction	22,846,352	23,490,620	27,900,229
30	Vocational Instruction	5,475,450	6,702,302	6,050,557
50&60	Compensatory Education	4,659,897	4,082,359	5,097,194
70	Other Instructional Programs	1,260,671	3,422,516	2,964,481
80	Community Services	1,113,880	1,183,216	1,262,064
90	Support Services	27,162,344	27,246,625	30,972,081
	<b>Total Expenditures</b>	<b>135,035,220</b>	<b>147,826,482</b>	<b>169,951,662</b>
<b>Ending Fund Balance</b>		<b>12,787,581</b>	<b>8,264,330</b>	<b>9,713,754</b>

**Central Kitsap School District  
UNRESERVED FUND BALANCE HISTORY**

**COMMUNITY FINANCE COMMITTEE RECOMMENDATION**

The District shall increase the committed minimum fund balance from 3% to 5% of the District's budgeted expenditures by 2019-2020.

**GENERAL FUND BALANCE**

		Actual	Actual	Budget	Budget
		2015-16	2016-17	2017-18	2018-19
<b>Reserved</b>	Nonspendable FB: Inventory/Prepaid Items	798,955	1,011,681	850,000	800,000
	Federal Contingency Reserve	0	0	0	0
	Assigned FB - Carryover Balances	3,784,767	5,055,952	5,800,000	3,000,000
	Assigned to Contingencies	0	1,500,000	0	1,500,000
	Restricted for Revenue	220,066	283,978	145,000	175,000
	Unassigned Fund Balance	256,076	17,126	500,000	350,000
	Committed to Minimum Fund Balance Policy	4,571,500	5,625,000	5,778,000	7,200,000
<b>Beginning Balance</b>		<b>9,631,364</b>	<b>13,493,737</b>	<b>13,073,000</b>	<b>13,025,000</b>
<b>Add:</b>	Revenues	128,828,241	131,484,516	143,017,812	166,640,416
	State Energy Grants	0	0	0	0
	CPF Levy Operating Trxfr (Tech)	0	0	0	0
<b>Total:</b>	Funds Available	138,459,605	145,104,516	156,090,812	179,665,416
<b>Less:</b>	Expenditures	(125,007,968)	(135,919,308)	(147,826,482)	(169,951,662)
<b>Operating Transfers</b>	Capital Projects (Technology Replacement)	0	(1,300,000)	0	0
<b>Actual Estimated Ending:</b>	<b>Fund Balance</b>	<b>13,451,637</b>	<b>7,885,208</b>	<b>8,264,330</b>	<b>9,713,754</b>
<b>Less:</b>	Nonspendable Fund Balance - Inventory	(1,011,681)	(850,000)	(850,000)	(800,000)
	Federal Contingency Reserve	0	0	0	0
	Assigned to Other - Carryover Balances	(5,055,952)	(1,113,637)	(600,000)	0
	Assigned to Contingencies	(1,500,000)	(145,000)	(145,000)	(1,500,000)
	Restricted Revenue	(283,978)	0	0	(175,000)
	Unassigned Fund Balance	(17,126)	0	0	0
<b>Total:</b>	Committed Minimum Fund Balance	<u>5,582,900</u>	<u>5,776,571</u>	<u>6,669,330</u>	<u>7,238,754</u>

**COMMITTED FUND BALANCE CALCULATION**

Budgeted Expenditures	125,007,968	135,919,308	147,826,482	169,951,662
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	5,582,900	5,776,571	6,669,330	7,238,754
Percent of Budget Expenditures to Committed Minimum Fund Balance	4.47%	4.25%	4.51%	4.25%*

\* The decrease in % of Budgeted Expenditures for 18/19 is due to the substantial increase in Revenue for 18/19.

**CENTRAL KITSAP SCHOOL DISTRICT  
ENROLLMENT PROJECTION FOR 2018-19**

**\*\*\* FINAL \*\*\***

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	73	73.0	76	77	71	81	72	450	450
Clear Creek	85	85.0	99	82	70	92	93	521	521
Cottonwood	45	45.0	49	45	63	51	52	305	305
Cougar Valley	84	84.0	88	75	73	72	77	469	469
Emerald Heights	58	58.0	69	80	84	91	89	471	471
Esquire Hills	50	50.0	52	68	60	51	67	348	348
Green Mountain	70	70.0	71	55	52	63	68	379	379
Jackson Park	78	78.0	97	81	88	76	82	502	502
PineCrest	63	63.0	68	72	58	74	74	409	409
Silver Ridge	55	55.0	69	68	64	62	56	374	374
Silverdale	67	67.0	70	63	75	76	81	432	432
Woodlands	68	68.0	66	67	55	69	62	387	387
	796	796.0	874	833	813	858	873	5,047	5,047
Barker Creek	8	4.0	13.0	12	14	15	13	75	71
<b>TOTAL K-5</b>	<b>804</b>	<b>800.0</b>	<b>887</b>	<b>845</b>	<b>827</b>	<b>873</b>	<b>886</b>	<b>5,122</b>	<b>5,118</b>

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CK JH	249	235	265	250.0	235.0	260.0	749	745.0
Fairview	230	213	229	230.0	213.0	227.0	672	670.0
Ridgetop	234	236	274	235.0	237.0	271.0	744	743.0
Klahowya	165	162	148	165.0	162.0	148.0	475	475.0
Barker Creek	13	16	19	13.0	15.0	18.0	48	46.0
<b>TOTAL 6-8</b>	<b>891</b>	<b>862</b>	<b>935</b>	<b>893.0</b>	<b>862.0</b>	<b>924.0</b>	<b>2,688</b>	<b>2,679.0</b>

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	420	426	321	257	420	425	309	236	1,424	1,390.0
Olympic High	328	343	289	243	328	342	269	225	1,203	1,164.0
Klahowya	151	189	134	121	151	188	125	117	595	581.0
Barker Creek	42	52	78	75	35	47	64	65	247	211.0
<b>TOTAL 9-12</b>	<b>941</b>	<b>1,010</b>	<b>822</b>	<b>696</b>	<b>934</b>	<b>1,002</b>	<b>767</b>	<b>643</b>	<b>3,469</b>	<b>3,346</b>

Run. Start-Voc									0	16.0
Run. Start-Non-Voc									185	204.0
<b>TOTAL RUN STRT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185</b>	<b>220.0</b>

**TOTAL PROJECTED ENROLLMENT FOR 2018-19** **11,464 11,363.0**

(Based on Jan 2017 Enrollment Rollup)

BUDGET FOR 2017-18	10,920	10,731.5
PERCENT INCREASE/DECREASE FROM 2017-18 BUDGET TO 2018-19 PROJECTION	4.98%	5.88%

ACTUAL FOR 2017-18 (through February 2018)	11,331	10,939.3
PERCENT INCREASE/DECREASE FROM 2017-18 ACTUAL TO 2018-19 PROJECTION	1.17%	3.87%

ACTUAL FOR 2016-17	10,971	10,545
PERCENT INCREASE/DECREASE FROM 2016-17 ACTUAL TO 2017-18 ACTUAL	3.28%	3.74%

Updated 3/1/2018



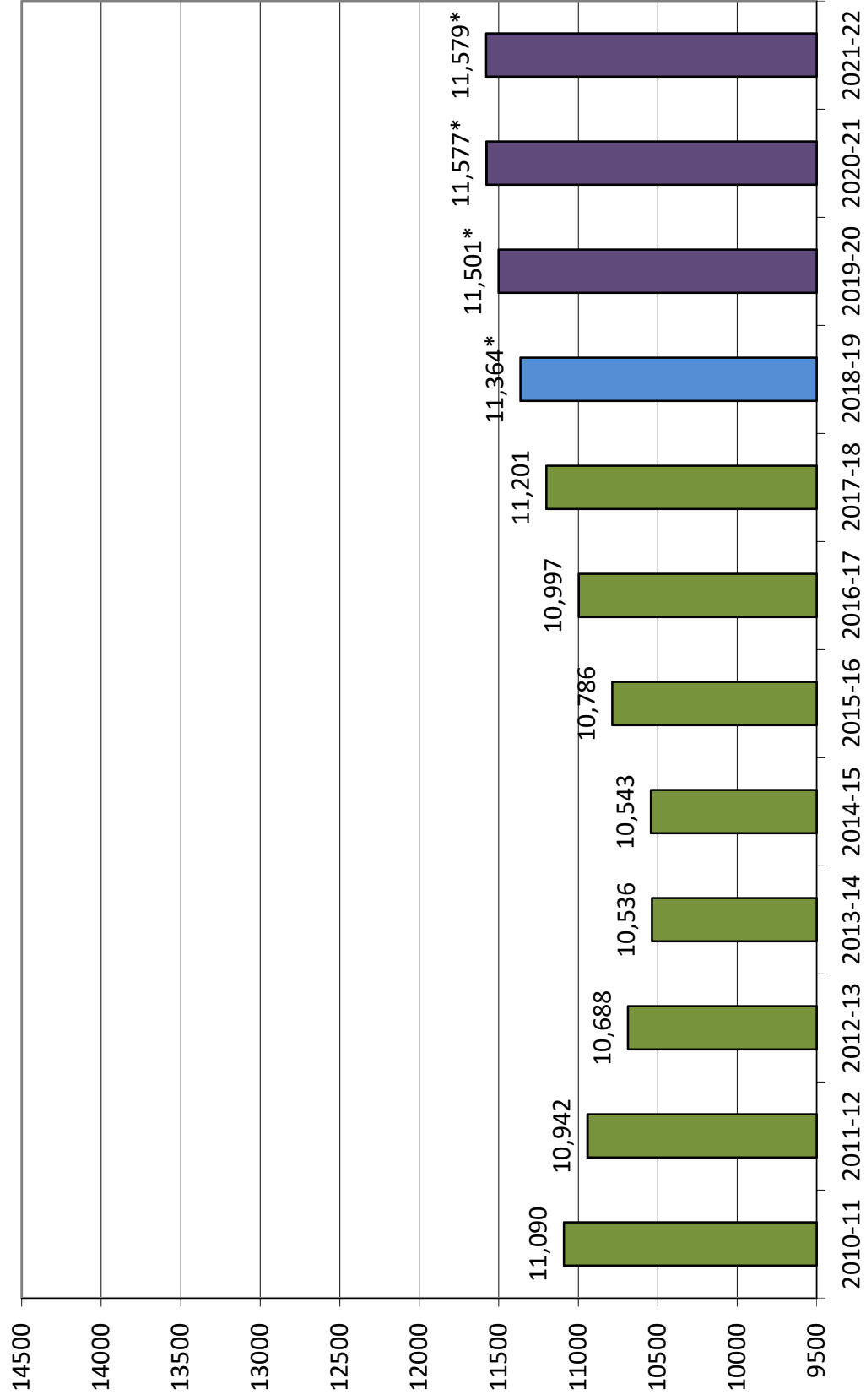
## Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
1972-73	4,639		
1973-74	5,000	361	7.78%
1974-75	5,328	328	6.56%
1975-76	5,596	268	5.02%
1976-77	5,978	382	6.83%
1977-78	6,821	843	14.10%
1978-79	7,170	349	5.12%
1979-80	7,470	299	4.17%
1980-81	7,749	279	3.74%
1981-82	7,778	30	0.38%
1982-83	7,996	218	2.80%
1983-84	8,073	77	0.96%
1984-85	8,434	361	4.47%
1985-86	8,564	130	1.54%
1986-87	9,043	479	5.59%
1987-88	9,517	475	5.25%
1988-89	9,857	340	3.57%
1989-90	10,315	458	4.65%
1990-91	10,916	601	5.83%
1991-92	11,383	467	4.28%
1992-93	11,868	485	4.26%
1993-94	12,211	343	2.89%
1994-95	12,639	428	3.51%
1995-96	12,623	(16)	-0.13%
1996-97	13,010	387	3.07%
1997-98	13,032	22	0.17%
1998-99	13,051	19	0.15%
1999-00	12,864	(187)	-1.44%
2000-01	12,647	(217)	-1.69%
2001-02	12,654	7	0.06%
2002-03	12,649	(5)	-0.04%
2003-04	12,450	(199)	-1.57%
2004-05	12,276	(174)	-1.40%
2005-06	12,079	(197)	-1.60%
2006-07	11,732	(347)	-2.87%
2007-08	11,508	(224)	-1.91%
2008-09	11,458	(50)	-0.44%
2009-10	11,184	(274)	-2.39%
2010-11	11,090	(94)	-0.84%
2011-12	10,942	(148)	-1.34%
2012-13	10,688	(254)	-2.32%
2013-14	10,536	(152)	-1.42%
2014-15	10,545	9	0.09%
2015-16	10,786	241	2.28%
2016-17	10,999	213	1.97%
2017-18	11,204	205	1.86%
2018-19	11,363	159	1.42%
2019-20	11,114	(249)	-2.19%
2020-21	11,091	(23)	-0.21%
2021-22	11,059	(32)	-0.29%

2018-19 projected based on February, 2017 Enrollment and other factors

Source Document: F-195, State Budget

**CENTRAL KITSAP SCHOOL DISTRICT  
Comparison of Annual FTE Enrollment**



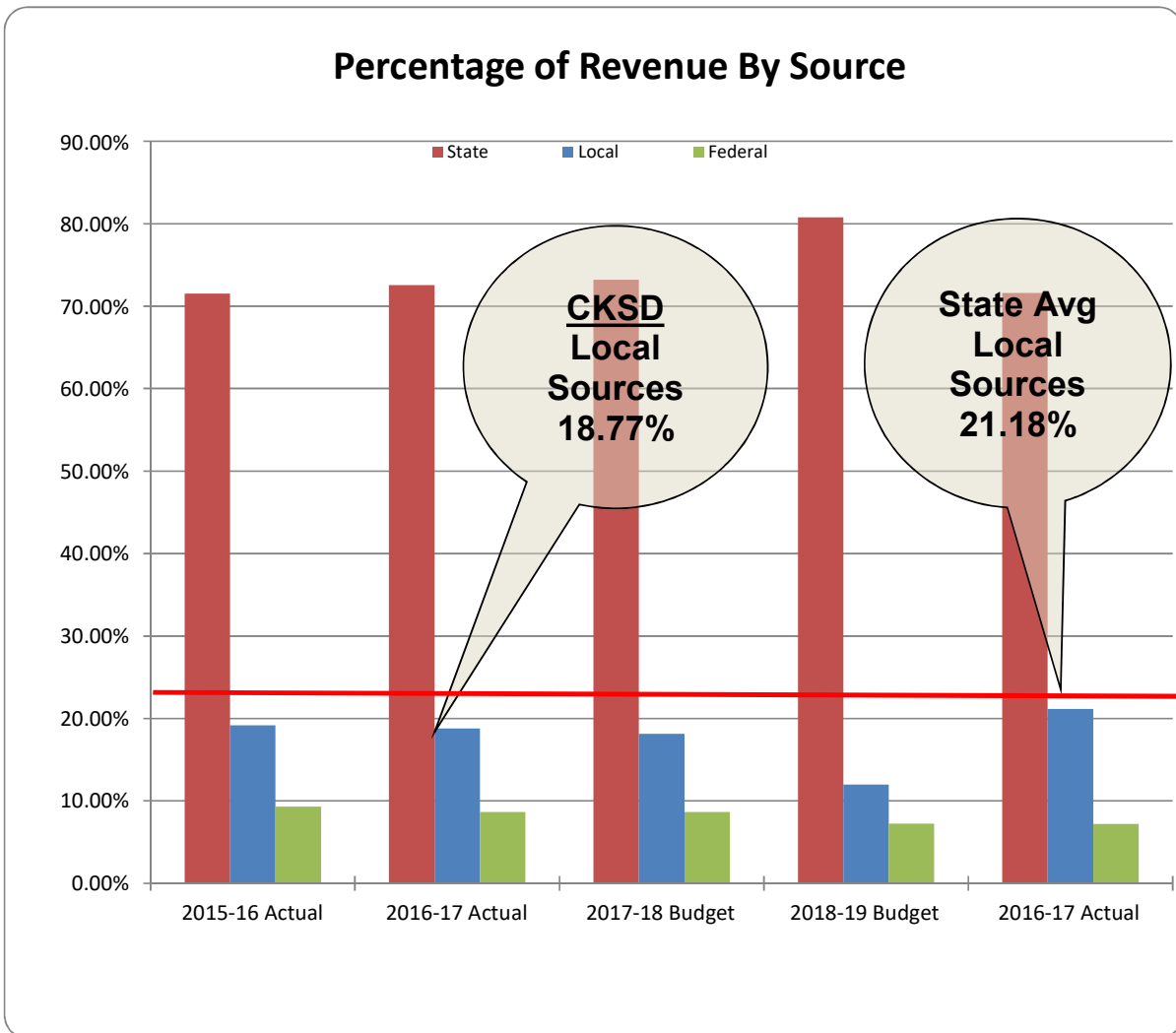
Actual through 2017-18  
\*Projected for 2018-22

# General Fund Revenues



# Budgeted Revenue By Source

Central Kitsap School District					Actual
Actual		Budget			
2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget	2016-17 Actual	
State	71.50%	72.57%	73.19%	80.77%	71.61%
Local	19.19%	18.77%	18.15%	11.99%	21.18%
Federal	9.31%	8.66%	8.66%	7.24%	7.21%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



**NOTE:** CKSD receives less funding from local sources, tax and non-tax, than the average for Washington school districts. This is due to a combination of lower property assessment values in the District than the state average because of Federal property and the District requesting only 76.96% of the local levy amount allowed by the state.

# Central Kitsap School District

## District Revenue by Source

### *Where Does the Money Come From to Operate Your Schools?*

**Local Taxes – 1XXX (Levy)** - The local maintenance and operations levy provides 10.33% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Central Kitsap School District voters at a special election held every fourth year.

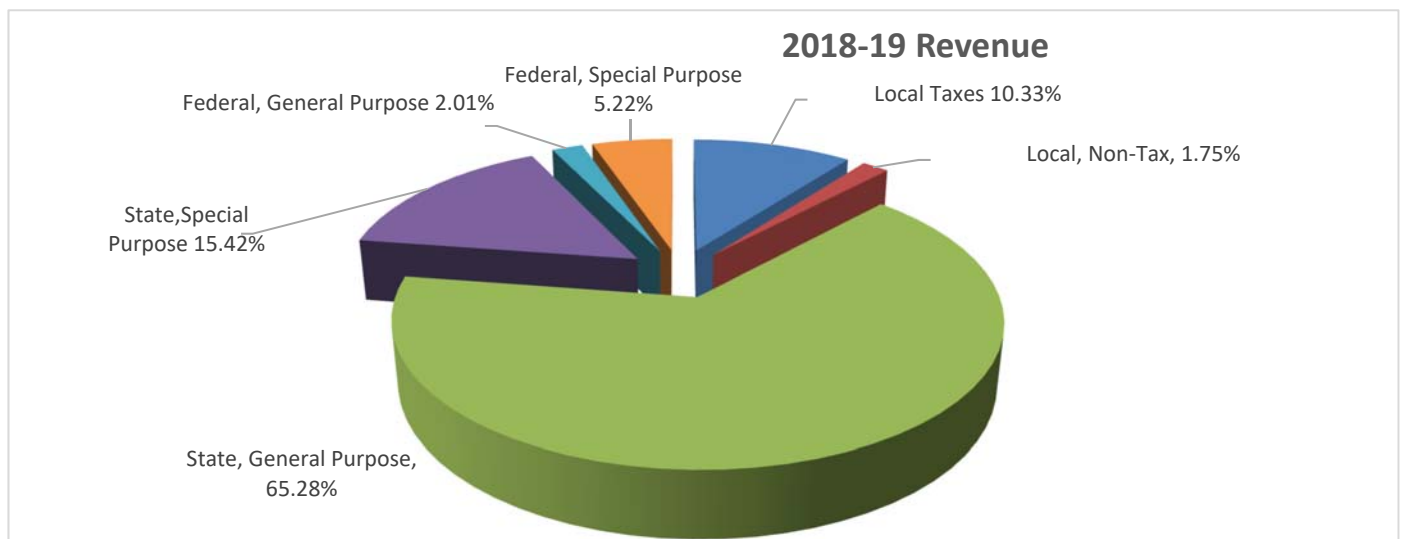
**Local Non-Tax – 2XXX (Fee Programs)** - The local non-tax funds comprise 1.75% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

**State, General Purpose – 3XXX (State Apportionment)** - The largest portion, 65.28%, of the Central Kitsap School District’s general fund revenue comes directly from the state in the form of “apportionment,” otherwise known as “state general purpose funding.” The amount is determined by the number of students attending our schools and a series of formula factors including legislatively-set base salaries, employee benefits, and non-labor allocations, as well as the collective education and experience of our teachers.

**State, Special Purpose – 4XXX (State Categorical)** - Another source, 15.42%, of funds comes from the state as categorical funds for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and educational enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

**Federal, General Purpose – 5XXX (Federal Impact Aid Funds)** - These federal funds are authorized by law and allocated to the District based on the number of students whose parents either work or live on federal property. These funds comprise 2.01% of revenues and are used for District-wide basic education programs, with the exception of funds received for special education students, which are directed to the special education program.

**Federal, Special Purpose – 6XXX (Federal Categorical Funds)** - Federal categorical funds comprise 5.22 % of the District’s revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose.



## Central Kistap School District 2018-19 Revenue Projections

		Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
1100	Local Property Tax	21,965,179	22,865,529	17,196,408	5,669,121
1300	Sale of Tax Title Prop	380	0	0	0
1400	Local in Lieu of Taxes	26,600	0	0	0
1500	Timber Excise Tax	34,467	34,471	22,209	12,262
<b>Total Tax</b>		<b>22,026,626</b>	<b>22,900,000</b>	<b>17,218,617</b>	<b>(5,681,383)</b>
2100	Tuition and Fees	281,327	250,000	250,000	0
2131	Secondary Voc Education Tuition	18,418	30,000	30,000	0
2173	Summer School Tuition	71,866	103,000	0	(103,000)
2186	Community School Tuition and Fees	135,339	150,000	150,000	0
2200	Sale of Goods, Supplies, and Services	58,631	60,000	75,000	15,000
2231	Sec., Voc. Ed. Sale of Goods	147,339	15,000	0	(15,000)
2289	Community Services	450,024	400,000	400,000	0
2298	Food Services	1,315,862	1,368,356	1,326,836	(41,520)
2300	Investment Earnings	126,372	50,000	50,000	0
2500	Gifts and Donations	154,340	100,000	100,000	0
2600	Fines and Damages	37,599	20,000	20,000	0
2700	Rentals	280,134	225,000	225,000	0
2800	Insurance Recoveries	5,034	2,500	2,500	0
2900	Local Support Non-Tax	18,984	50,000	50,000	0
2910	E-Rate	57,711	60,000	60,000	0
<b>Total Local Non-Tax</b>		<b>3,158,979</b>	<b>2,883,856</b>	<b>2,739,336</b>	<b>(144,520)</b>
3100	State Apportionment	70,060,055	76,615,440	99,871,249	23,255,809
3121	State Special Ed Apportionment	2,911,220	3,127,744	4,009,164	881,420
3300	Local Effort Assistance	4,810,335	5,269,113	4,885,003	(384,110)
3600	State Forest	108,716	0	0	0
<b>Total State, General Purpose</b>		<b>77,890,325</b>	<b>85,012,297</b>	<b>108,765,416</b>	<b>23,753,119</b>
4121	Special Education	11,075,423	11,304,747	15,087,816	3,783,069
4122	Special Ed-Infants and Toddlers-State	869,614	821,949	1,244,399	422,450
4155	Learning Assistance Program	2,027,914	1,940,815	2,481,345	540,530
4158	Special Pilot Programs	718,247	550,000	766,338	216,338
4165	Transitional Bilingual	381,299	447,277	572,681	125,404
4174	Highly Capable	116,725	265,568	345,676	80,108
4198	School Food Service	71,929	74,793	61,335	(13,458)
4199	Transportation	4,207,181	4,252,000	5,137,000	885,000
4300	Other State Agencies, Unassigned	8,445	0	0	0
<b>Total State, Special Purpose</b>		<b>19,476,777</b>	<b>19,657,149</b>	<b>25,696,590</b>	<b>6,039,441</b>
5300	Federal Impact Aid	3,926,315	3,050,000	3,000,000	(50,000)
5329	Federal Impact Aid - Special Education	393,743	350,000	350,000	0
<b>Total Federal, General Purpose</b>		<b>4,320,059</b>	<b>3,400,000</b>	<b>3,350,000</b>	<b>(50,000)</b>
6100	Other Federal Funds - Unassigned	0	1,000,000	1,000,000	0
6124	Federal Special Ed. Grants	2,357,955	2,374,343	2,426,059	51,716
6138	Federal Vocational Education	65,528	43,548	43,548	0
6151	Disadvantaged, Title 1 Part A	1,202,032	968,010	1,096,556	128,546
6152	School Improvement	204,101	229,341	289,184	59,843
6164	Title III LEP and Immigrant	36,809	42,690	40,376	(2,314)
6198	School Food Service	1,921,123	1,852,776	1,880,396	27,620
6200	Direct Special Purpose Grants	989,585	1,016,000	475,250	(540,750)
6268	Indian Education	43,166	48,447	50,777	2,330
6300	Dept of Defense Education Activity	1,270	1,000,000	1,000,000	0
6310	Medicaid Outreach Program	209,609	100,000	100,000	0
6321	Special Ed Medicaid Reimbursement	30	10,000	10,000	0
6998	USDA Commodities	271,445	304,355	283,311	(21,044)
<b>Total Federal, Special Purpose</b>		<b>7,302,653</b>	<b>8,989,510</b>	<b>8,695,457</b>	<b>(294,053)</b>
7121	Special Education from Other Districts	76,774	20,000	20,000	0
7199	Transportation from Other Districts	101,894	150,000	150,000	0
8200	Private Foundations	2,235	0	0	0
9300	Sale of Surplus Equipment	14,845	5,000	5,000	0
9900	Transfers (CPF LEVY: Technology Expenses)	0	0	0	0
<b>Total Other Financing Sources</b>		<b>195,748</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>
<b>GRAND TOTALS</b>		<b>134,371,166</b>	<b>143,017,812</b>	<b>166,640,416</b>	<b>23,622,604</b>



**CENTRAL KITSAP SCHOOL DISTRICT**  
**2018-19 REVENUE COMPARISON BY SOURCE OF FUNDS**

	16-17 Actual	17-18 Projections	18-19 Projections	%	%	%
1000 LOCAL TAXES	22,026,626	22,900,000	17,218,617	16.39%	16.01%	10.33%
2000 LOCAL NON-TAX	3,158,979	2,883,856	2,739,336	2.35%	2.02%	1.64%
<b>Total Local</b>	<b>25,185,605</b>	<b>25,783,856</b>	<b>19,957,953</b>	<b>18.74%</b>	<b>18.03%</b>	<b>11.97%</b>
3000 STATE, GENERAL PURPOSE	77,890,325	85,012,297	108,765,416	57.97%	59.44%	65.27%
4000 STATE, SPECIAL PURPOSE	19,476,777	19,657,149	25,696,590	14.50%	13.75%	15.42%
<b>Total State</b>	<b>97,367,102</b>	<b>104,669,446</b>	<b>134,462,006</b>	<b>72.47%</b>	<b>73.19%</b>	<b>80.69%</b>
5000 FEDERAL, GENERAL PURPOSE	4,320,059	3,400,000	3,350,000	3.22%	2.38%	2.01%
6000 FEDERAL, SPECIAL PURPOSE	7,302,653	8,989,510	8,695,457	5.43%	6.29%	5.22%
<b>Total Federal</b>	<b>11,622,712</b>	<b>12,389,510</b>	<b>12,045,457</b>	<b>8.65%</b>	<b>8.67%</b>	<b>7.23%</b>
7000 REVENUES FROM OTHER SCHOOLS	178,668	170,000	170,000	0.13%	0.12%	0.10%
8000 AGENCIES & ASSOC. GRANTS	0	0	0	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES or TRXFR FROM CPF						
9000 LEVY	14,845	0	0	0.01%	0.00%	0.00%
CAPITAL PROJECTS ENERGY GRANT	0	0	0	0.00%	0.00%	0.00%
<b>TOTAL REVENUES</b>	<b>134,368,932</b>	<b>143,012,812</b>	<b>166,635,416</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

# General Fund Expenditures



**Central Kitsap School District**  
**2018-19**  
**EXPENDITURES BY PROGRAM**

<b>DISTRIBUTION BY PROGRAM</b>	<b>16-17 Actual</b>	<b>%</b>	<b>17-18 Budget</b>	<b>%</b>	<b>18-19 Budget</b>	<b>%</b>
01 Basic Education	70,506,004	52.21%	79,191,016	53.57%	93,094,304	54.78%
02 Basic Education - ALE	2,010,622	1.49%	2,507,828	1.70%	2,610,752	1.54%
97 District-wide Support	18,325,572	13.57%	18,171,314	12.29%	21,356,277	12.57%
<b>Total CORE BEA</b>	<b>90,842,199</b>	<b>67.27%</b>	<b>99,870,158</b>	<b>67.56%</b>	<b>117,061,333</b>	<b>68.89%</b>
21 Special Education	19,416,009	14.38%	20,086,927	13.59%	24,020,263	14.13%
22 Special Education Infant and Toddlers	775,855	0.57%	785,277	0.53%	1,196,768	0.70%
24 Federal Special Education	2,260,745	1.67%	2,268,408	1.53%	2,333,198	1.37%
29 Other Federal Special Education	393,743	0.29%	350,008	0.24%	350,000	0.21%
31 Vocational Education	4,738,881	3.51%	5,857,252	3.96%	4,950,910	2.91%
34 State Middle School Voc Education	673,742	0.50%	803,446	0.54%	1,057,766	0.62%
38 Federal Vocational Education	62,827	0.05%	41,604	0.03%	41,881	0.02%
51 Title I, Disadvantaged	1,152,475	0.85%	924,909	0.63%	1,054,584	0.62%
52 School Improvement	195,686	0.14%	227,063	0.15%	278,115	0.16%
55 Learning Assistance Program	2,074,075	1.54%	1,859,828	1.26%	2,386,368	1.40%
58 Special and Pilot Programs	688,182	0.51%	537,522	0.36%	737,005	0.43%
64 Title III, Limited English Proficiency	36,087	0.03%	41,083	0.03%	39,584	0.02%
65 Transitional Bilingual	472,004	0.35%	443,507	0.30%	550,761	0.32%
68 Indian Education	41,386	0.03%	48,447	0.03%	50,777	0.03%
73 Summer School	95,514	0.07%	102,796	0.07%	106,786	0.06%
74 Highly Capable	165,145	0.12%	253,719	0.17%	332,445	0.20%
79 Other Instructional Programs	1,000,012	0.74%	3,066,001	2.07%	2,525,250	1.49%
86 Community Schools	219,075	0.16%	277,477	0.19%	309,687	0.18%
89 Other Community Services	894,806	0.66%	905,739	0.61%	952,377	0.56%
98 Food Services	3,700,195	2.74%	3,493,794	2.36%	3,638,379	2.14%
99 Pupil Transportation	5,136,577	3.80%	5,581,517	3.78%	5,977,425	3.52%
<b>Total CATEGORICAL</b>	<b>44,193,021</b>	<b>32.71%</b>	<b>47,956,324</b>	<b>32.44%</b>	<b>52,890,329</b>	<b>31.11%</b>
<b>GRAND TOTALS</b>	<b>135,035,220</b>	<b>99.98%</b>	<b>147,826,482</b>	<b>100.00%</b>	<b>169,951,662</b>	<b>100.00%</b>

Central Kistap School District

**2018-2019 EXPENDITURE COMPARISON BY OBJECT**

<b>OBJECT</b>	<b>16-17 ACTUAL</b>	<b>17-18 BUDGET</b>	<b>18-19 BUDGET</b>
2 CERTIFICATED SALARIES	60,090,259	65,040,250	69,704,603
3 CLASSIFIED SALARIES	24,958,172	24,794,285	26,562,510
4 EMPLOYEE BENEFITS	30,291,572	33,260,714	35,513,418
<b>Total Salaries &amp; Benefits</b>	<b>115,340,003</b>	<b>123,095,249</b>	<b>131,780,531</b>
5 SUPPLIES & INSTRUCTIONAL RESOURCES	7,010,405	11,956,713	12,642,757
7 PURCHASED SERVICES	11,336,929	11,464,447	24,218,301
8 TRAVEL	373,365	95,167	95,167
9 CAPITAL OUTLAY	974,518	1,214,906	1,214,906
0 DEBIT TRANSFERS	926,554	522,621	788,395
1 CREDIT TRANSFERS	(926,554)	(522,621)	(788,395)
<b>Total Operating Costs</b>	<b>19,695,217</b>	<b>24,731,233</b>	<b>38,171,131</b>
<b>TOTAL</b>	<b>135,035,219</b>	<b>147,826,482</b>	<b>169,951,662</b>

# Central Kistap School District 2018-2019 GENERAL FUND

## PROGRAM/OBJECT MATRIX SUMMARY

PROGRAM	TOTAL	Debit/Credit Transfer 0/1	Cert. Salaries 2	Class. Salaries 3	Employee Benefits 4	Supplies & Instructional Materials 5	Purchased Services 7	Travel 8	Capital Outlay 9
01 Basic Education	93,094,304	590,080	51,365,658	5,081,498	19,724,493	5,401,956	10,030,861	25,250	874,508
02 Basic Education - ALE	2,610,752	1,684	1,309,430	227,069	526,526	390,254	155,789	0	0
97 Districtwide Support	21,356,277	7,134	544,999	7,760,202	3,370,835	1,195,362	8,222,417	37,395	217,933
<b>Total CORE BEA</b>	<b>117,061,333</b>	<b>598,898</b>	<b>53,220,087</b>	<b>13,068,769</b>	<b>23,621,854</b>	<b>6,987,572</b>	<b>18,409,067</b>	<b>62,645</b>	<b>1,092,441</b>
21 Special Education	24,020,263	60,903	9,488,593	5,180,187	5,534,563	193,802	3,530,093	27,222	4,900
22 Special Education Infants & Tod.	1,196,768	0	17,766	10,479	11,960	0	1,156,563	0	0
24 Federal Special Education	2,333,198	0	0	1,201,900	1,131,298	0	0	0	0
29 Other Federal Special Ed	350,000	0	232,542	0	117,458	0	0	0	0
31 Vocational Education	4,950,910	900	2,694,405	604,041	1,258,617	206,199	179,183	0	7,565
34 Middle School Voc	1,057,766	0	425,106	50,329	196,048	195,928	190,355	0	0
38 Federal Vocational Ed	41,881	0	30,732	0	11,149	0	0	0	0
51 Title I, Disadvantaged	1,054,584	0	314,579	354,325	277,562	108,118	0	0	0
52 School Improvement	278,115	0	219,107	495,118	577,474	425,299	7,347	0	0
55 Learning Assistance Program	2,386,368	0	888,477	495,118	577,474	425,299	0	0	0
58 Special and Pilot Programs	737,005	0	417,946	0	12,199	301,860	4,000	1,000	0
64 Title III, Limited English Prof.	39,584	0	16,224	0	5,946	600	16,514	300	0
65 Transitional Bilingual	550,761	0	114,158	208,538	165,660	0	62,405	0	0
68 Indian Education	50,777	0	16,646	15,273	5,443	13,415	0	0	0
73 Summer School	106,786	0	75,000	25,000	6,786	0	0	0	0
74 Highly Capable	332,445	0	118,981	16,151	35,906	161,407	0	0	0
79 Other Instructional Programs	2,525,250	0	1,200,162	0	81,162	1,139,449	104,477	0	0
86 Community Schools	309,687	0	53,580	6,607	11,311	234,189	4,000	0	0
89 Other Community Services	952,377	0	160,512	499,391	136,543	107,931	45,000	0	3,000
98 Food Services	3,638,379	(18,102)	0	1,498,342	701,212	1,346,927	33,500	1,500	75,000
99 Pupil Transportation	5,977,425	(642,599)	0	3,328,060	1,561,606	1,220,061	475,797	2,500	32,000
<b>Total CATEGORICAL</b>	<b>52,890,329</b>	<b>(598,898)</b>	<b>16,484,516</b>	<b>13,493,741</b>	<b>11,891,564</b>	<b>5,655,185</b>	<b>5,809,234</b>	<b>32,522</b>	<b>122,465</b>
<b>GRAND TOTAL</b>	<b>169,951,662</b>	<b>0</b>	<b>69,704,603</b>	<b>26,562,510</b>	<b>35,513,418</b>	<b>12,642,757</b>	<b>24,218,301</b>	<b>95,167</b>	<b>1,214,906</b>

# Central Kitsap School District District Expenditures By Activity

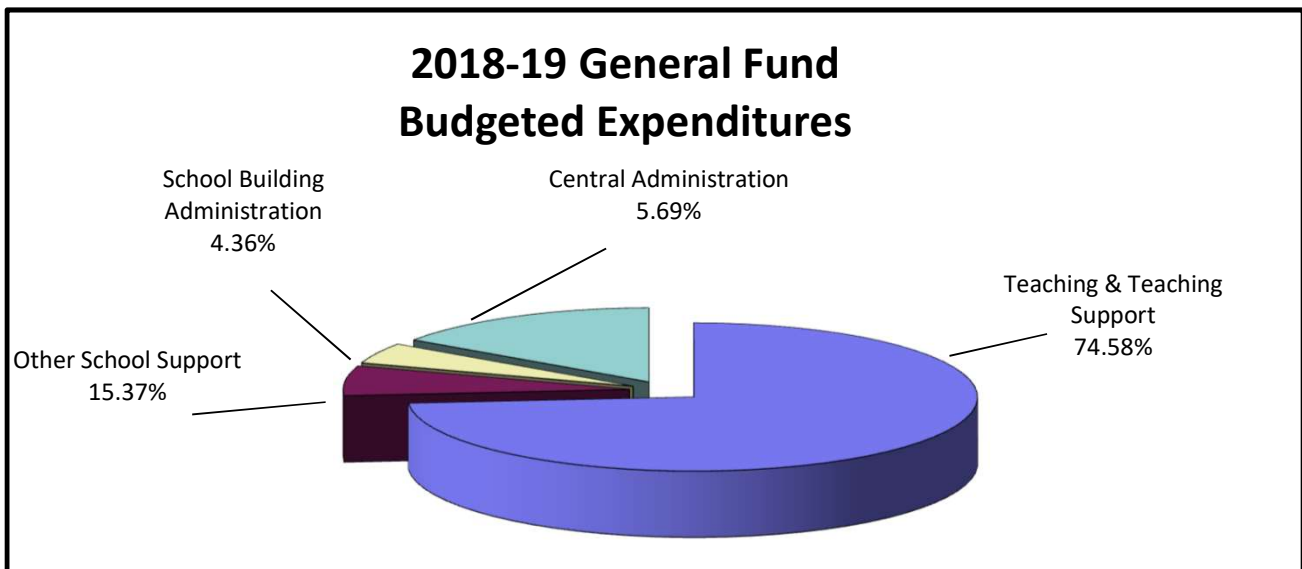
## *Where Does the Money Go?*

**Teaching and Teaching Support** - Of the District budget, 74.58% is spent on teaching and teaching support. This includes such things as: teachers; instructional assistants; teaching supplies, materials and textbooks; counselors and librarians; special education and related services; health services; and pupil management and safety.

**Other School Support** - Operational support represents 15.37% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

**School Building Administration** - This is 4.36% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

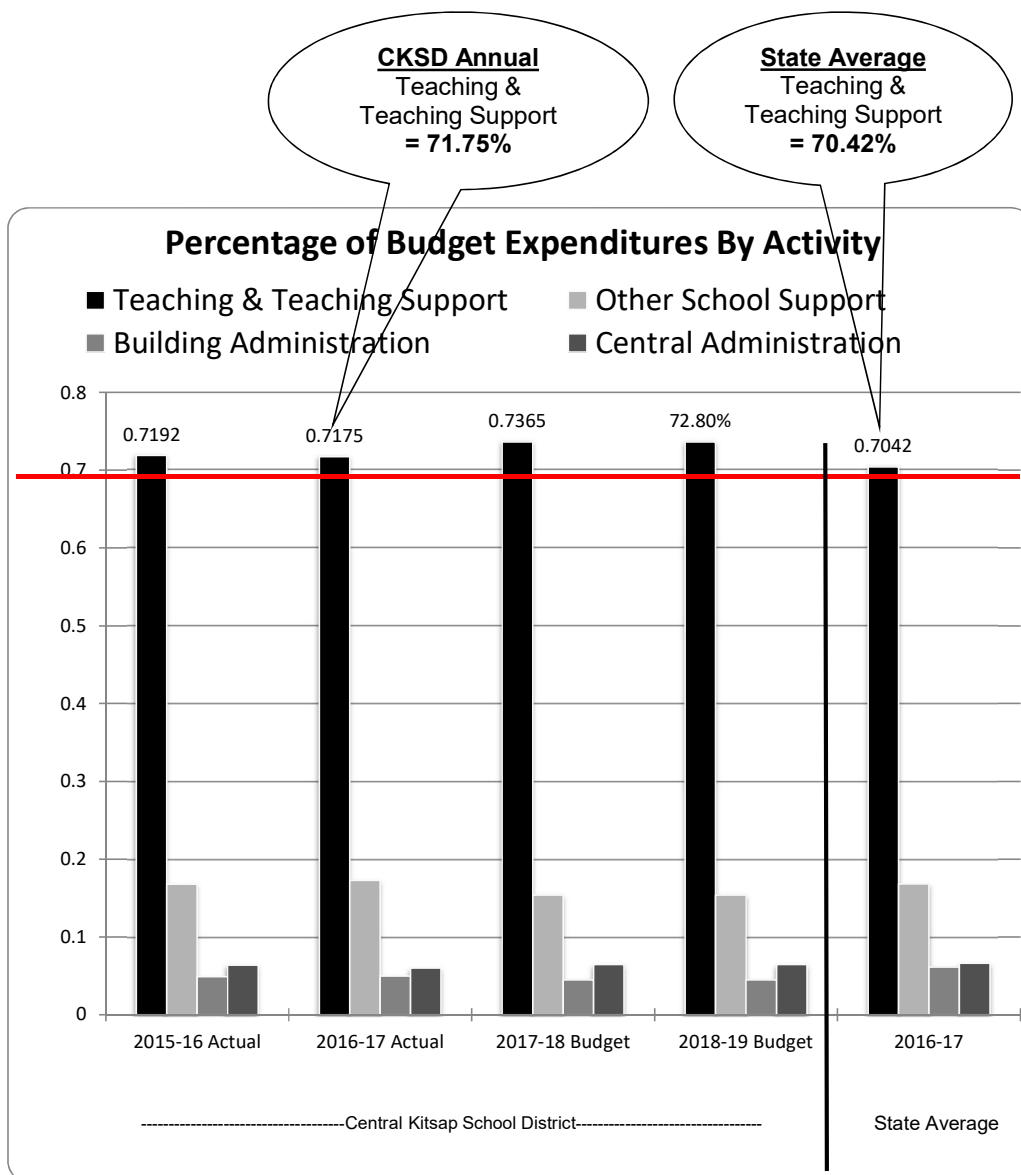
**Central Administration** - This comprises 5.69% of the District budget and includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Office, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, and personnel services, as well as mandated costs of auditing services, election costs, insurance, and legal services.





## Comparison of Expenditures By Activity

	Central Kitsap School District				State
	Actual		Budget		Average
	2015-16	2016-17	2017-18	2018-19	2016-17
	Actual	Actual	Budget	Budget	
Teaching & Teaching Support	71.92%	71.75%	73.65%	74.58%	70.42%
Other School Support	16.78%	17.28%	15.39%	15.38%	16.83%
Building Administration	4.91%	4.98%	4.50%	4.36%	6.12%
Central Administration	6.39%	6.00%	6.46%	5.69%	6.63%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



**Central Kistap School District  
2018-2019 GENERAL FUND  
Expenditures By Activity**

Activity		16-17 Actual		17-18 Budget		18-19 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<b><u>Teaching &amp; Support</u></b>							
22	Learning Resources	2,768,146	1.94%	3,013,388	2.04%	2,086,836	1.25%
24	Guidance - Counseling	3,131,902	2.19%	3,331,710	2.26%	3,601,383	2.15%
25	Pupil Management & Safety	1,272,666	0.89%	1,304,999	0.88%	1,684,957	1.01%
26	Health Services	3,936,977	2.75%	4,183,846	2.84%	4,002,589	2.39%
27	Teaching	80,069,695	56.00%	91,105,425	61.76%	108,482,163	64.88%
28	Extracurricular	2,993,011	2.09%	2,619,831	1.78%	3,198,737	1.91%
29	Payments to Other Districts	0	0.00%	0	0.00%	0	0.00%
31	Instructional Professional Development	1,650,370	1.15%	1,508,883	1.02%	1,852,147	1.11%
32	Instructional Technology	277,629	0.19%	1,097,336	0.74%	1,099,398	0.66%
33	Curriculum	775,855	0.54%	701,400	0.48%	751,400	0.45%
<b>Total Teaching &amp; Support</b>		<b>96,876,251</b>	<b>67.74%</b>	<b>108,866,818</b>	<b>73.80%</b>	<b>126,759,610</b>	<b>75.81%</b>
<b><u>Other Support</u></b>							
42	Food	1,546,221	1.08%	1,227,332	0.83%	1,252,898	0.75%
44	Nutrition Services - Operation	1,802,886	1.26%	1,917,473	1.30%	1,995,840	1.19%
49	Nutrition Services - Transfers	(7,358)	-0.01%	(31,102)	-0.02%	(31,102)	-0.02%
52	Operating Buses	4,145,798	2.90%	4,303,532	2.92%	4,559,663	2.73%
53	Maintenance of School Buses	1,038,548	0.73%	934,673	0.63%	1,273,989	0.76%
56	Transportation Insurance	82,302	0.06%	48,000	0.03%	54,240	0.03%
59	Transportation Transfers Credits	(789,030)	-0.55%	(382,339)	-0.26%	(644,597)	-0.39%
62	Grounds Care - Maintenance	793,538	0.55%	914,188	0.62%	738,227	0.44%
63	Operation of Buildings	3,519,955	2.46%	3,928,526	2.66%	4,107,615	2.46%
64	Maintenance of Buildings/Equipment	2,061,036	1.44%	2,530,051	1.72%	2,281,340	1.36%
65	Utilities	2,950,089	2.06%	3,038,000	2.06%	3,038,000	1.82%
67	Building Security	5,594	0.00%	14,000	0.01%	14,000	0.01%
68	Insurance	947,088	0.66%	875,000	0.59%	988,750	0.59%
72	Information Systems	2,532,625	1.77%	2,134,750	1.45%	2,686,514	1.61%
73	Printing	54,558	0.04%	2,229	0.00%	9,417	0.01%
74	Warehousing & Distribution	112,603	0.08%	118,757	0.08%	127,468	0.08%
75	District Motor Pool	225,167	0.16%	0	0.00%	0	0.00%
91	Public Activities	765,363	0.54%	864,925	0.59%	911,536	0.55%
<b>Total Other Support</b>		<b>21,786,983</b>	<b>15.23%</b>	<b>22,437,995</b>	<b>15.21%</b>	<b>23,363,798</b>	<b>13.97%</b>
<b><u>School Building Administration</u></b>							
23	Principal's Office	6,730,645	4.71%	6,661,053	4.52%	7,405,605	4.43%
<b><u>Central Administration</u></b>							
11	Board of Directors	212,101	0.15%	565,750	0.38%	565,658	0.34%
12	Superintendent's Office	781,214	0.55%	862,447	0.58%	874,938	0.52%
13	Business Office	10,310,861	7.21%	1,002,678	0.68%	1,106,360	0.66%
14	Human Resources	1,009,268	0.71%	1,071,930	0.73%	1,215,748	0.73%
15	Public Relations	263,475	0.18%	255,335	0.17%	262,942	0.16%
21	Supervision - Instruction	3,507,089	2.45%	4,187,061	2.84%	3,902,830	2.33%
41	Supervision - Nutrition Services	358,447	0.25%	380,091	0.26%	410,743	0.25%
51	Supervision - Transportation	658,959	0.46%	677,651	0.46%	734,130	0.44%
61	Supervision of Building	492,153	0.34%	551,492	0.37%	598,701	0.36%
<b>Total Central Administration</b>		<b>17,593,567</b>	<b>12.30%</b>	<b>9,554,435</b>	<b>6.47%</b>	<b>9,672,050</b>	<b>5.78%</b>
<b>Total</b>		<b>142,987,447</b>	<b>99.97%</b>	<b>147,520,301</b>	<b>100.00%</b>	<b>167,201,063</b>	<b>99.98%</b>

## COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	<b>16-17</b>		<b>17-18</b>		<b>18-19</b>	
	<b>Budgeted</b>	<b>% To</b>	<b>Budgeted</b>	<b>% To</b>	<b>Budgeted</b>	<b>% To</b>
	<b>No. of FTE</b>	<b>Total</b>	<b>No. of FTE</b>	<b>Total</b>	<b>No. of FTE</b>	<b>Total</b>
<b>TEACHING ACTIVITIES</b>						
27 Teaching	155.026	32.93%	155.026	32.93%	167.783	34.36%
28 Extracurricular	4.938	1.05%	4.938	1.05%	5.237	1.07%
<b>TOTAL TEACHING ACTIVITIES</b>	<b>159.964</b>	<b>33.98%</b>	<b>159.964</b>	<b>33.98%</b>	<b>173.020</b>	<b>35.44%</b>
<b>TEACHING SUPPORT</b>						
22 Learning Resources	12.478	2.65%	12.478	2.65%	13.010	2.66%
24 Guidance and Counseling	13.132	2.79%	13.132	2.79%	11.097	2.27%
25 Pupil Management & Safety	17.705	3.76%	17.705	3.76%	17.195	3.52%
26 Health Services	6.057	1.29%	6.057	1.29%	6.177	1.27%
<b>TOTAL TEACHING SUPPORT</b>	<b>49.372</b>	<b>10.49%</b>	<b>49.372</b>	<b>10.49%</b>	<b>47.479</b>	<b>9.72%</b>
<b>OTHER SUPPORTIVE ACTIVITIES</b>						
44 Nutritional Services Operations	29.487	6.26%	29.487	6.26%	28.423	5.82%
52 Operating Buses	41.515	8.82%	41.515	8.82%	43.467	8.90%
53 Maintenance School Buses	5.618	1.19%	5.618	1.19%	6.393	1.31%
62 Grounds Maintenance	7.000	1.49%	7.000	1.49%	7.000	1.43%
63 Operation of Buildings	54.469	11.57%	54.469	11.57%	55.969	11.46%
64 Maintenance	17.500	3.72%	17.500	3.72%	16.500	3.38%
72 Information Systems	13.516	2.87%	13.516	2.87%	17.500	3.58%
73 Printing	0.750	0.16%	0.750	0.16%	0.750	0.15%
74 Warehousing & Distribution	1.500	0.32%	1.500	0.32%	1.500	0.31%
91 Public Activities	4.263	0.91%	4.263	0.91%	3.850	0.79%
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>175.618</b>	<b>37.31%</b>	<b>175.618</b>	<b>37.31%</b>	<b>181.352</b>	<b>37.14%</b>
<b>UNIT ADMINISTRATION</b>						
23 Principal's Office	35.874	7.62%	35.874	7.62%	33.045	6.77%
<b>CENTRAL ADMINISTRATION</b>						
12 Superintendent's Office	2.906	0.62%	2.906	0.62%	2.875	0.59%
13 Business Office	11.615	2.47%	11.615	2.47%	10.600	2.17%
14 Human Resources	6.219	1.32%	6.219	1.32%	9.503	1.95%
15 Public Relations	1.515	0.32%	1.515	0.32%	1.500	0.31%
21 Supervision - Instruction	13.385	2.84%	13.385	2.84%	13.587	2.78%
41 Supervision - Nutritional Services	3.000	0.64%	3.000	0.64%	3.000	0.61%
51 Supervision -Transportation	6.292	1.34%	6.292	1.34%	6.292	1.29%
61 Supervision - Maintenance	5.000	1.06%	5.000	1.06%	6.000	1.23%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>49.932</b>	<b>10.62%</b>	<b>49.932</b>	<b>10.61%</b>	<b>53.357</b>	<b>10.93%</b>
<b>TOTAL FTE STAFF</b>	<b>470.760</b>	<b>100.02%</b>	<b>470.760</b>	<b>100.00%</b>	<b>488.253</b>	<b>100.00%</b>

# COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	<u>16-17</u>		<u>17-18</u>		<u>18-19</u>	
	<u>Budgeted</u>	<u>% To</u>	<u>Budgeted</u>	<u>% To</u>	<u>Budgeted</u>	<u>% To</u>
	<u>No. of FTE</u>	<u>Total</u>	<u>No. of FTE</u>	<u>Total</u>	<u>No. of FTE</u>	<u>Total</u>
<b>TEACHING ACTIVITIES</b>						
27 Teaching	611.180	83.63%	638.031	83.31%	651.660	84.12%
28 Extracurricular	3.600	0.49%	3.967	0.52%	3.865	0.50%
<b>TOTAL TEACHING ACTIVITIES</b>	<u>614.780</u>	<u>84.13%</u>	<u>641.998</u>	<u>83.83%</u>	<u>655.525</u>	<u>84.61%</u>
<b>TEACHING SUPPORT</b>						
22 Learning Resources	18.000	2.46%	18.000	2.35%	9.000	1.16%
24 Guidance and Counseling	17.300	2.37%	21.500	2.81%	25.999	3.36%
25 Pupil Management and Safety	0.000	0.00%	1.000	0.13%	0.000	0.00%
26 Health Services	28.200	3.86%	30.800	4.02%	27.200	3.51%
31 Instructional Prof Development	8.598	1.18%	7.998	1.04%	9.200	1.19%
<b>TOTAL TEACHING SUPPORT</b>	<u>72.098</u>	<u>9.87%</u>	<u>79.298</u>	<u>10.35%</u>	<u>71.399</u>	<u>9.22%</u>
<b>OTHER SUPPORTIVE ACTIVITIES</b>						
44 Nutritional Services Operations	0.000	0.00%	0.000	0.00%	0.000	0.00%
52 Operating Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
53 Maintenance School Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
62 Grounds Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
63 Operation of Buildings	0.000	0.00%	0.000	0.00%	0.000	0.00%
64 Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
65 Utilities	0.000	0.00%	0.000	0.00%	0.000	0.00%
67 Building Security	0.000	0.00%	0.000	0.00%	0.000	0.00%
72 Information Systems	0.000	0.00%	0.000	0.00%	0.000	0.00%
73 Printing	0.000	0.00%	0.000	0.00%	0.000	0.00%
74 Warehousing & Distribution	0.000	0.00%	0.000	0.00%	0.000	0.00%
75 Motor Pool	0.000	0.00%	0.000	0.00%	0.000	0.00%
91 Public Activities	0.000	0.00%	0.000	0.00%	0.000	0.00%
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<u>0.000</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.00%</u>
<b>UNIT ADMINISTRATION</b>						
23 Principal's Office	26.280	3.60%	25.647	3.35%	27.680	3.57%
<b>CENTRAL ADMINISTRATION</b>						
12 Superintendent's Office	2.000	0.27%	2.000	0.26%	2.000	0.26%
13 Business Office	0.000	0.00%	0.000	0.00%	0.000	0.00%
14 Human Resources	1.000	0.14%	1.000	0.13%	1.000	0.13%
15 Public Relations	0.000	0.00%	0.000	0.00%	0.000	0.00%
21 Supervision - Instruction	14.622	2.00%	15.922	2.08%	17.120	2.21%
41 Supervision - Nutritional Services	0.000	0.00%	0.000	0.00%	0.000	0.00%
51 Supervision -Transportation	0.000	0.00%	0.000	0.00%	0.000	0.00%
61 Supervision - Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
<b>TOTAL CENTRAL ADMINISTRATION</b>	<u>17.622</u>	<u>2.41%</u>	<u>18.922</u>	<u>2.47%</u>	<u>20.120</u>	<u>2.60%</u>
<b>TOTAL FTE STAFF</b>	<u>730.780</u>	<u>100.02%</u>	<u>765.865</u>	<u>99.99%</u>	<u>774.724</u>	<u>100.00%</u>

# Transportation Vehicle Fund



# CENTRAL KITSAP SCHOOL DISTRICT

## 2018-19 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b><i>Beginning Fund Balance</i></b>	<b>726,012</b>	<b>784,265</b>	<b>1,443,752</b>
<b>ADD: Revenues</b>			
2300 Investment Earnings	6,462	2,000	2,000
4300 Other State Agencies	0	0	175,000
4499 Transportation Reimbursement	651,160	630,000	640,000
<b>Total Revenues</b>	657,622	632,000	817,000
<b>TOTAL: Funds Available</b>	<b>1,383,634</b>	<b>1,416,265</b>	<b>2,260,752</b>
<b>LESS: Expenditures</b>			
Act. 30 Equipment	627,946	700,000	1,550,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
<b>Total Expenditures</b>	627,946	700,000	1,550,000
<b>Ending Fund Balance</b>	<b>755,688</b>	<b>716,265</b>	<b>710,752</b>

# Capital Projects Fund



**CENTRAL KITSAP SCHOOL DISTRICT**  
**2018-19 CAPITAL PROJECTS FUND BUDGET**

		Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>		<b>178,917,129</b>	<b>220,653,175</b>	<b>120,000,000</b>
<b>ADD: Revenues</b>				
1000	Local Taxes	5,787,397	0	0
2000	Local Non-Tax	2,065,245	4,830,000	4,380,000
3000	State, General Purpose	31,042	0	0
4000	State, Special Purpose	2,374,491	16,038,741	88,720,000
5000	Federal, General Purpose	9,446,751	6,900,000	6,900,000
6000	Federal, Special Purpose	63,931	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9200	Sales of Surplus Property	0	0	0
9500	Long-Term Financing	70,114,425	0	0
	<b>Total Revenues</b>	<b>89,883,282</b>	<b>27,768,741</b>	<b>100,000,000</b>
9000	Operating Transfer from General Fund	0	0	0
<b>TOTAL: Funds Available</b>		<b>268,800,411</b>	<b>248,421,916</b>	<b>220,000,000</b>
<b>LESS: Expenditures</b>				
10	Sites	4,470,935	5,510,000	5,500,000
20	Buildings	46,579,529	220,840,000	190,900,000
30	Equipment	1,351,919	2,000,000	1,600,000
40	Energy	0	0	0
50	Sales and Lease Expenditures	25,059	0	0
60	Bond Issuance Expenditures	96,400	0	0
90	Debt	0	0	0
	<b>Total Expenditures</b>	<b>52,523,842</b>	<b>228,350,000</b>	<b>198,000,000</b>
	Operating Transfer to Debt Service Fund	1,500,000	0	0
<b>Ending Fund Balance</b>		<b>216,276,569</b>	<b>20,071,916</b>	<b>22,000,000</b>



**CENTRAL KITSAP SCHOOL DISTRICT  
2018-19 CAPITAL PROJECTS BUDGET**

Project Description		Status	Total	Sites (10)	Buildings (20)	Equipment (30)
1148	Operations Service Center		200,000.00		200,000.00	
1345	Property		100,000.00	100,000.00		
1414	Maintenance Facility		1,500,000.00		1,500,000.00	
	Brownsville Elementary		500,000.00		500,000.00	
	Silver Ridge Elementary		700,000.00		700,000.00	
	ADA Stadium Seating		400,000.00		400,000.00	
1507	Silverdale Stadium Expansion		2,000,000.00		2,000,000.00	
1508	KSS Additions		5,000,000.00		5,000,000.00	
1513	CKHS & CKMS Replacement		117,000,000.00		117,000,000.00	
1514	OHS Additions & Modernization		30,000,000.00		30,000,000.00	
1515	OHS Athletic Field Improvements		1,500,000.00	1,500,000.00		
1518	Project Management		3,000,000.00		3,000,000.00	
3900	RMS Campus Theater		6,000,000.00		6,000,000.00	
1601	Barker Creek Community School		200,000.00		200,000.00	
1602	Elementary School Playgrounds		500,000.00			500,000.00
1603	Security Improvements		8,000,000.00		8,000,000.00	
1604	OHS ADA Access/Pavement		900,000.00	900,000.00		
1606	KSS Fields		1,500,000.00	1,500,000.00		
1613	Green Mountain/BCCS Generator		500,000.00		500,000.00	
1700	Relocation of Portables		200,000.00		200,000.00	
1701	SEIS - Classroom Addition		2,700,000.00		2,700,000.00	
1702	CKSD Headend Move		600,000.00		600,000.00	
1703	RMS School of Choice		500,000.00		500,000.00	
1705	Critical and Required Repairs		8,000,000.00		8,000,000.00	
	Emergent and Critical Repairs (ECR)		2,000,000.00		2,000,000.00	
	Elementary School Classrooms		3,000,000.00		3,000,000.00	
	Seabeck Demolition		1,500,000.00	1,500,000.00		
<b>Total 2018-2019 Projects</b>			<b>198,000,000.00</b>	<b>5,500,000.00</b>	<b>192,000,000.00</b>	<b>500,000.00</b>
<b>2018-2019 FISCAL YEAR BUDGET TOTAL</b>			<b>198,000,000.00</b>	<b>5,500,000.00</b>	<b>192,000,000.00</b>	<b>500,000.00</b>

Phase II

# Debt Service Fund



**Central Kistap School District**  
**2018-19 DEBT SERVICE FUND BALANCE**

		Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>		822,786	2,662,150	2,726,900
<b>ADD: Revenues</b>				
1000	Local Taxes	6,036,756	11,604,185	12,381,905
2000	Local Non-tax	18,721	3,500	3,500
3000	State, General Purpose	27,661	0	0
4000	State, Special Purpose	0	0	0
5000	Federal, General Purpose	0	0	0
6000	Federal, Special Purpose	0	0	0
9000	Other Financing Sources	1,500,293	0	0
	<b>Total Revenues</b>	7,583,431	11,607,685	12,385,405
9900	Operating Transfer from Capital Projects Fund	1,500,000	0	0
<b>TOTAL: Funds Available</b>		<b>9,906,217</b>	<b>14,269,835</b>	<b>15,112,305</b>
<b>LESS: Expenditures</b>				
11	Matured Bonds	0	4,525,000	2,500,000
21	Interest on Bonds	5,563,118	7,252,125	7,713,375
31	Interfund Loan Fees	0	0	0
41	Bond Transfer Fees	0	250,000	250,000
51	Arbitrage Rebate	0	0	0
	<b>Total Expenditures</b>	5,563,118	12,027,125	10,463,375
<b>Ending Fund Balance</b>		<b>4,343,099</b>	<b>2,242,710</b>	<b>4,648,930</b>

# Associated Student Body Fund



**Central Kitsap School District**  
**2018-19 ASSOCIATED STUDENT BODY FUND BUDGET**

	Actual 2016-17	Budget 2017-18	Budget 2018-19
<b>Beginning Fund Balance</b>	<b>1,265,286</b>	<b>828,380</b>	<b>924,100</b>
<b>ADD: Revenues</b>			
1000 General Student Body	518,000	667,671	681,464
2000 Athletics	286,439	658,472	610,550
3000 Classes	137,727	241,700	264,900
4000 Clubs	268,696	727,304	645,199
6000 Private Moneys	38,298	92,030	104,090
<b>Total Revenues</b>	1,249,160	2,387,177	2,306,203
<b>TOTAL: Funds Available</b>	<b>2,514,446</b>	<b>3,215,557</b>	<b>3,230,303</b>
<b>LESS: Expenditures</b>			
1000 General Student Body	382,554	488,230	480,919
2000 Athletics	443,463	731,971	714,596
3000 Classes	141,323	232,000	250,651
4000 Clubs	274,264	756,325	711,798
6000 Private Moneys	52,915	107,703	116,131
<b>Total Expenditures</b>	1,294,519	2,316,229	2,274,095
<b>Ending Fund Balance</b>	<b>1,219,927</b>	<b>899,328</b>	<b>956,208</b>

## Annual Software / Support Control / Service Agreement Costs

These service agreements are sole-source proprietary agreements and are reviewed on a regular cycle. They are required to keep the District software and controls supported with technical support and parts. The cost listed below is the cost for the 2018-19 budget year (September 1, 2018 - August 31, 2019).

Item	Cost	Department
OESD 114 D/P Co-Op Western Regional Data Center	\$752,588.87	Business
AVID Center	\$29,691.00	Curriculum
Renaissance STAR Enterprise	\$ 121,353.96	Curriculum
ClassLink	\$33,245.00	DIS
EBSCO Information Service Database	\$16,212.66	DIS
Follett Software Service and Support	\$32,360.02	DIS
Follett - Destiny Resource Manager	\$12,566.61	DIS
Gaggle	\$23,000.00	DIS
Pluralsight	\$8,702.56	DIS
PowerSchool Maint/Support	\$64,353.11	DIS
Safari Montage	\$37,256.20	DIS
School Messenger Presence Renewal	\$20,112.87	DIS
School Messenger Complete - Service Renewal	\$23,496.52	DIS
WSIPC - Microsoft Software Annual Agreement	\$ 76,542.16	DIS
Substitute Online System	\$5,297.40	Human Resources
ATS Automation	\$16,000.00	Maintenance
MSDS Online HQ	\$5,318.11	Maintenance
ALICE Service Agreement	\$8,495.00	Operations
Pacifica Law Group	\$ 187,000.00	Operations
SIAW Annual Insurance Premium	\$1,097,224.86	Operations
CTS Language Link	\$6,000.00	Student Services
Culturally Speaking	\$12,000.00	Student Services
Transact Communications	\$7,357.50	Student Services
WSSDA - Board Docs	\$10,464.00	Superintendent
Bulk Fuel - Associated Petroleum Products	\$600,000.00	Transportation
HD Baker - Point of Sale & Manager	\$12,000.00	