



2019-20

General Fund Budget Line Item Detail



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

**Central Kitsap School District
2019-20 Budget Line Item Detail Summary**

Ref.	Activity Description	2016-17		2017-18		2018-19		2019-20				
		Budget	Actual	Budget	Actual	Budget	Actual	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B	Business & Operations	22,951,160	22,853,127	23,209,709	21,241,815	25,362,256	22,897,231	0	78,470	25,624,726	238,685	25,863,411
	<i>Percentage of 2018-19 Unit Budget</i>	90.49%	90.11%	91.51%	83.75%	100.00%	90.28%	0.00%	0.31%	101.03%	0.94%	101.98%
C	Curriculum	10,615,598	11,083,371	11,221,828	10,134,637	12,446,665	12,295,960	0	820,000	13,287,856	1,026,756	14,314,611
	<i>Percentage of 2018-19 Unit Budget</i>	85.29%	89.05%	89.72%	81.42%	100.00%	98.79%	0.00%	6.59%	106.76%	8.25%	115.01%
H	Human Resources	47,928,427	47,644,807	53,145,370	52,184,523	67,585,425	63,036,326	4	0	67,535,951	-3,788,834	63,747,117
	<i>Percentage of 2018-19 Unit Budget</i>	70.92%	70.50%	78.56%	77.21%	100.00%	93.27%	0.00%	0.00%	99.93%	-5.61%	94.32%
O	Office of Teaching & Learning	43,157,293	41,666,256	48,005,403	46,680,805	51,175,795	54,714,995	0	35,368	51,207,163	5,716,021	56,923,184
	<i>Percentage of 2018-19 Unit Budget</i>	84.33%	81.42%	93.80%	91.22%	100.00%	106.92%	0.00%	0.07%	100.06%	11.17%	111.23%
S	Superintendent	11,811,393	11,761,742	12,244,172	13,018,925	13,276,521	15,782,191	0	0	13,276,521	2,016,645	15,293,166
	<i>Percentage of 2018-19 Unit Budget</i>	88.96%	88.59%	92.22%	98.06%	100.00%	118.87%	0.00%	0.00%	100.00%	15.19%	115.19%
	Total Before Transfers	135,919,308	135,009,304	147,826,482	143,260,705	169,846,662	168,726,703	4	933,838	170,932,217	5,209,273	176,141,490
	Debt Service Transfer	0	0	0	0	0	0	0	0	0	0	0
	Total	135,919,308	135,009,304	147,826,482	143,260,705	169,846,662	168,726,703	4	933,838	170,932,217	5,209,273	176,141,490
	<i>Percentage of 2018-19 Unit Budget</i>	76.42%	73.60%	80.02%	79.49%	87.04%	84.35%	84.35%	100.00%	0.00%	0.55%	100.64%

2019-20 Budget - Line Item Detail

Business & Operations Budget (Unit B)

	Activity Description	Account Number	2016-17		2017-18		2018-19		Operating Adjustments	Budget Changes	2019-20		
			Budget	Actual	Budget	Actual	Budget	Actual			Base Line Budget	S&B Rollup	Budget
B-1	Business Services - S & B	9700/01/06 13 3110/4XXX 0830 0000 0000 0	1,053,251	1,007,594	947,402	1,015,372	1,044,748	1,148,077			1,044,748	183,485	1,228,234
B-2	Business Services - Operating Costs	9705 13 XXXX 0830 0000 0000 0	38,161	58,338	38,161	53,443	38,161	102,252			38,161	0	38,161
B-3	Copy Center	9700/05 73 5610 0730 0000 0000 0	6,193	33,549	8,500	54,441	9,714	29,825			9,714	5,941	15,655
Maintenance, Grounds & Custodial													
B-4	Bldg/Grounds Office - S & B	9700/01 61 3110/4XXX 0760 0000 0000 0	425,662	489,057	483,090	582,582	580,300	561,034			580,300	(10,915)	569,385
B-5	Bldg/Grounds Office - Operating Costs	9705 61 XXXX 0760 0000 0000 0	10,403	10,970	10,403	48,188	10,403	45,943			10,403	0	10,403
B-6	Grounds Maintenance - S & B	9700 62 3110/4XXX 0760 0000 0000 0	510,006	918,061	507,944	527,500	549,724	617,304			549,724	75,713	625,437
B-7	Grounds Maintenance - Operating Costs	9705 62 XXXX 0760 0000 0000 0	382,753	406,670	231,353	207,423	231,391	191,681			231,391	(100)	231,291
B-8	Custodial Services - S & B	9700 63 3110/4XXX 0760 0000 0000 0	3,323,645	3,330,049	3,607,138	3,184,644	3,834,817	4,052,997			3,834,817	631,143	4,465,960
B-9	Custodial Services - Operating Costs	9705 63 XXXX 0760 0000 0000 0	533,545	663,701	419,545	293,996	428,892	301,473			512,892	0	512,892
B-10	Maintenance - S & B	9700 64 3110/4XXX 0760 0000 0000 0	1,354,226	1,324,754	1,403,626	1,369,781	1,506,326	1,616,198			1,506,326	29,430	1,535,756
B-11	Maintenance - Operating Costs	9705 64 XXXX 0760 0000 0000 0	1,025,825	1,123,234	778,825	795,121	779,661	845,006			879,661	0	879,661
B-12	Plant Security	9700/05 67 XXXX 0760 0000 0000 0	14,000	8,406	14,000	3,052	14,000	-			14,000	0	14,000
B-13	Summer Laborers - S&B	9702 6X 3110/4XXX 0760 0000 0000 0	50,000	117,650	50,000	187,200	50,000	202,667			50,000	0	50,000
B-14	Laundry - S & B	9760 63 3110/4XXX 0760 0000 0000 0	29,483	35,477	31,370	31,961	46,341	37,106			46,341	(8,732)	37,609
B-15	Laundry - Operating Costs	9760 63 XXXX 0760 0000 0000 0	12,655	2,454	12,655	1,920	12,655	954			12,655	0	12,655
Technology													
B-16	Instructional Technology Support - S & B	0109 27 2110/4XXX 0111 0000 0000 0	60,337	35,348	45,059	33,203	45,059	33,259			45,059	(2,679)	42,380
B-17	Instructional Technology - Operating Costs	0110 XX XXXX XXXX 0000 0000 0	12,569	64,807	12,569	6,527	12,569	8,628			12,569	0	12,569
B-18	Network Specialist Program - S & B	0133 27 3110/4XXX 0111 0000 0000 0	544,563	524,540	0	19,924	-	1,556			0	0	-
B-19	Instructional Subscriptions, Staff Development	0134 XX XXXX 0111 0000 0000 0	94,738	91,701	127,707	89,091	127,707	98,194			127,707	0	127,707
B-20	Secondary Security Camera Infrastructure	9736 67 5610 0000 0000 0000 0	15,000	0	15,000	0	14,000	-			14,000	(14,000)	-
B-21	District Technology Support - S & B	9700 72 3110/4XXX 0600/0840 0000 0000 0	1,206,180	1,670,280	1,647,509	1,516,030	1,777,268	1,667,123			1,777,268	120,171	1,897,440
B-22	DIS & Ed Tech Office Operating Costs	9705 72 5/7/9XXX 0600 0000 0000 0	16,103	67,441	16,103	53,219	15,603	19,216			15,603	500	16,103
B-23	Technician Operating Costs	9738 72 5/7/9XXX 0600 0000 0000 0	25,250	57,800	25,250	48,683	25,250	19,328			25,250	0	25,250
B-24	District Subscriptions & Licensing OC	9737 72 XXXX 0600 0000 0000 0	270,362	385,638	310,362	551,119	310,362	498,461			310,362	0	310,362
B-25	District Technology Operating Costs	9739 72 5/7/9XXX 0600 0000 0000 0	156,450	96,991	156,450	219,966	156,450	144,282			156,450	0	156,450
B-26	Technology WAN Contract	9730 72 7530 0600 0000 0000 0	0	0	0	0	-	-			0	0	-
B-27	Life Cycle Replacement	0132 32 XXXX 0600 0000 0000 0	300,000	270,181	300,000	0	300,000	139,823			300,000	0	300,000
B-28	Classroom Technology	0131 32 XXXX 0600 0000 0000 0	1,000,000	1,000,000	1,000,000	152,987	1,021,346	1,157,076			1,021,346	(21,346)	1,000,000
Fixed Costs													
B-29	Legal Services	9705 11 7341 0000 0000 0000 0	170,000	116,239	170,000	109,493	170,000	170,380			170,000	0	170,000
B-30	Audits	9705 11 7342 0000 0000 0000 0	35,000	36,954	35,000	46,021	35,000	49,225			35,000	0	35,000
B-31	Elections/Strategic Planning	9705 11 7311 0000 0000 0000 0	265,000	240,000	265,000	195,867	265,000	125,972			265,000	0	265,000
B-32	County Impact Fee Payment	9705 11 7810 0000 0000 0000 0	5,000	5,000	5,000	0	5,000	-			5,000	0	5,000
B-33	District Postage	9705 12 5610 0800 0590 0000 0	16,000	9,130	16,000	10,603	16,000	10,524			16,000	(16,000)	0
B-34	Utilities	9700/05 65 7410 0000 0000 0000 0	3,038,000	2,950,989	3,038,000	2,915,404	3,038,000	3,000,106			3,038,000	0	3,038,000
B-35	Federal Impact Aid Expenses	9774 AA XXXX 0111 0000 0000 0	35,000	52,721	35,000	46,755	52,721	47,531			52,721	(17,456)	35,265
B-36	ESD Processing Contract	9783 72 7591 0000 0000 0000 0	322,080	334,133	322,080	340,303	322,080	353,950			322,080	0	322,080
Contractual/Negotiated Obligations													
B-37	Class Size Overload	0127 XX XXXX XXXX 0000 0000 0	550,000	546,329	550,000	595,054	550,000	523,880			550,000	136	550,136
B-38	Open House/Split Class	0145/46 27 XXXX 0111 0000 0000 0	73,297	86,468	73,297	101,388	73,297	121,230			73,297	4	73,301
B-39	Administrative Inservice	01/02/9717 XX XXXX 0111 0000 0000 0	93,500	20,939	95,875	32,165	95,875	63,834			95,875	43,576	139,451
B-40	Tax Sheltered Annuity Services	9705 14 7340 0840 0000 0000 0	0	0	0	8,675	47,224	6,696			47,224	(27,224)	20,000
Grant/Revenue Driven													
B-41	Running Start	0101/0201 27 7565 0111 0000 0000 0	1,257,000	1,241,257	1,332,000	1,139,238	1,428,003	2,878,116			1,428,003	1,071,997	2,500,000
B-42	Medicaid Outreach Program	0178/0278 XX XXXX 0111 0000 0000 0	300,702	252,106	283,107	207,687	242,356	243,965			242,356	(105,565)	136,791
B-43	Other Federal Grants (Capacity)	7901 27 2/5610 0000 0000 0000 0	1,000,000	1,083,862	2,000,000	1,508,627	3,200,000	0			3,200,000	(1,344,905)	1,855,095
B-44	DODEA CTE STEM Federal Grant	7972 XX XXXX 0111 0000 0000 0	0	0	0	0	0	95032			78,470	78,470	78,470
B-45	DODEA - Future Ready	7967 XX XXXX 0111 0000 0000 0	640,676	0	567,588	267,974	567,558	189,279			567,558	(310,774)	256,784
B-46	ONR - Science Grant	7968 XX XXXX 0111 0000 0000 0	110,000	154,261	71,044	415,067	71,448	-			71,448	(16,971)	54,477
B-47	DODEA Next Generation Science	7969 XX XXXX 0111 0000 0000 0	0	234,565	122,066	610,591	89,921	159,141			89,921	19,641	109,562
B-48	Outside Agency Billings	8901/71/72/73/99 91 0111 XXXX 0000 0000 0	304,788	431,439	309,437	461,394	357,698	92,908			357,698	26,750	384,448
Other													
B-49	Cafeteria Table Replacement	9797 63 5610 0111 0000 0000 0	30,000	20,788	30,000	21,287	30,000	24,183			30,000	0	30,000
B-50	Budget Carryover	0101 27 5610 0111 0000 0000 0	1,684,194	1,241,257	1,684,194	1,160,846	1,757,328	1,201,815			1,757,328	(73,134)	1,684,194
B-51	ADA Equipment	0152 27 5610 0111 0000 0000 0	5,000	0	5,000	0	5,000	-			5,000	0	5,000
Discontinued Programs													
	Network Specialist Program - S & B	0133 27 3110/4XXX 0111 0000 0000 0	544,563	0	0	0	0	0			0	0	0
Total			22,951,160	22,853,127	23,209,709	21,241,815	25,362,256	22,897,231	0	78469.85	25,624,726	238,685	25,863,411
Percentage of 2018-19 Unit Budget			90.49%	90.11%	91.51%	83.75%	100.00%	90.28%	0.00%	0.31%	101.03%	0.94%	101.98%

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-1	<p><u>Business Services S & B = \$1,228,234</u> Salary and benefits for Business Services (Business Office, Accounting, and Payroll Departments). The major functions performed by Business Services are required, and state laws and regulations dictate timelines.</p>		<u>\$1,228,234</u>
B-2	<p><u>Business Services - Operating Costs = \$38,161</u> Operating costs include supplies, materials, travel and capital outlay. Included in this are the cost of printing forms, newsletters and budget documents. Additional costs for e-rate and bank fees are paid from this budget.</p>		<u>\$38,161</u>
B-3	<p><u>Copy Center = \$15,655</u> Salary, benefits, materials, supplies, and contract funds to operate the District Copy Center. The amount of funds to operate this center is in direct relation to the funds assigned and spent by each school and department for District printing work.</p>		<u>\$15,655</u>
MAINTENANCE, GROUNDS & CUSTODIAL			
B-4	<p><u>Bldg/Grounds Office S & B = \$569,385</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff.</p>		<u>\$569,385</u>
B-5	<p><u>Bldg/Grounds Office - Operating Costs = \$10,403</u> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices.</p>		<u>\$10,403</u>
B-6	<p><u>Grounds Maintenance S & B = \$625,437</u> Provides salary and benefits for 6.93 FTE grounds personnel who service District building sites and the Silverdale Stadium with responsibilities to mow, trim, clean-up grounds, inspect and repair playground equipment, irrigation, and drainage systems. In addition, Grounds personnel construct minor landscape and drainage repair projects.</p>		<u>\$625,437</u>
B-7	<p><u>Grounds Maintenance - Operating Costs = \$231,391</u> Provides equipment, supplies and materials - fertilizer, herbicides, grass seed, topsoil, gravel, sand, field chalk and paint, irrigation pipe/fittings, fixtures, playground equipment replacement parts, mowers, trimmers, and trucks and trailers to maintain 270 acres of District grounds.</p>		<u>\$231,391</u>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-8	<p><u>Custodial Services S & B = \$4,465,960</u> Salary and benefits for 54.6 FTE as follows: 1 head custodian and 1 general custodian per elementary school, plus 0.5 FTE additional for HEJP and CC; 1 head and 3 general custodians per middle school; 1 head and 4 general custodians per high school; 1.5 FTE floating positions at elementary schools and 1.1 FTE for support sites and District pool.</p>		<u>\$4,465,960</u>
B-9	<p><u>Custodial Services - Operating Costs = \$512,892</u> Provides consumable supplies (i.e. paper towels, toilet paper, hand soap, cleaning chemicals, sponges, rags, gloves, etc.) and equipment (i.e. brooms, mops, vacuums, etc.) to maintain approximately 1,740,000 square feet of schools and support facilities. Also includes funds for equipment repair, employee training, personal protection equipment, uniforms, and minor maintenance of vehicles.</p>	<p><u>\$93,347 Increase (OA)</u> Anticipated increase for cost escalation</p>	<u>\$512,892</u>
B-10	<p><u>Maintenance S&B = \$1,535,756</u> Salaries and benefits for 17.5 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems</p>		<u>\$1,535,756</u>
B-11	<p><u>Maintenance Operating Costs = \$879,661</u> Provides equipment, supplies, materials and contracted services for architectural, mechanical and electrical items to maintain approximately 1,740,000 square feet of schools and support facilities.</p>	<p><u>\$100,836 Increase (OA)</u> Anticipated increase for cost escalation</p>	<u>\$879,661</u>
B-12	<p><u>Plant Security = \$14,000</u> Provides night monitoring of alarm systems.</p>		<u>\$14,000</u>
B-13	<p><u>Summer Laborers S & B = \$50,000</u> Salary and benefits for summer labor workers to assist all trades, Grounds, Maintenance and Custodial personnel doing summer work, maintenance, building cleaning, cleaning carpets, floors, painting, carpentry, plumbing etc.</p>		<u>\$50,000</u>
B-14	<p><u>Laundry S & B = \$37,609</u> Salary and benefits for .5 FTE with responsibilities to pick-up, clean, and deliver athletic uniforms and towels, PE towels, health room linens, and custodial cleaning rags and mops during the school year and refinish gymnasium wood floors during summer.</p>		<u>\$37,609</u>
B-15	<p><u>Laundry Operating Costs = \$12,655</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.</p>		<u>\$12,655</u>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
TECHNOLOGY			
B-16	Instructional Technology Support S & B = \$42,380 \$2,000 stipends for 1 Teacher/Librarian at each of the district's 12 elementary with 2 release days annually plus 2 Alt Teacher/Librarian stipends of \$2,000 each. \$1,000 stipend with .2 release time for 1 Teacher/Librarian at each secondary site. Stipend for Off-Campus and Special Services Teacher/Librarian is \$4000	<u>(\$7,360) Decrease (OA)</u> Adjusted to reflect spending.	<u>\$42,380</u>
B-17	Instructional Technology Support - Operating Costs = \$12,569 Instructional technology hardware, software, and supplies.		<u>\$12,569</u>
B-18	Network Specialist Program S & B = \$0 Line Item no longer used		<u>\$0</u>
B-19	Software Subscriptions & Technology Equipment = \$127,707 Annual subscriptions for instructional software, such as EBSCO, Infobase Learning Databases, Encyclopedia Britannica. Instructional Technology staff development.		<u>\$127,707</u>
B-20	Secondary Security Camera Infrastructure = \$0 Provides funds for security systems replacement and maintenance.	<u>(\$14,000) Decrease (OA)</u> Adjusted to remove unused budget line item	<u>\$0</u>
B-21	District Technology Support S & B = \$1,897,440 Salary and benefits for Director, Technical Support Manager, Department Secretary, 5 Enterprise Systems Engineers (ESE), and 4 Application Administrators (ADD).		<u>\$1,897,440</u>
B-22	DIS & Education Technology - Operating Costs = \$16,103 Department office supplies/equipment/postage, Copier contract, Copy Center support, Staff Prof. Development Travel.	<u>\$500 Increase (OA)</u> Correction to budget allocation to bring back to 17-18 level.	<u>\$16,103</u>
B-23	Technician Operating Costs = \$25,250 Mileage, Staff Prof. Devel. Registrations, Overtime, and Technology Reference Material for DIS technicians.		<u>\$25,250</u>
B-24	District Support Subscriptions & Licensing Operating Costs = \$310,362 Subscriptions and licensing for District technology environment and infrastructure, including server software, end-user desktop software, Microsoft Enterprise Agreement, student information system, messaging software, Follett Destiny Asset Manager, system administration utilities, network security, infrastructure maintenance and support contracts.		<u>\$310,362</u>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-25	<u>District Technology Support - Operating Costs = \$156,450</u> External technology support, spare and replacement parts for servers, end-user computers, peripherals, LANs and WAN. Also costs for cabling, phone and printer repair.		<u>\$156,450</u>
B-26	<u>Technology WAN Contract - CPL Levy = \$0</u> Line Item no longer used		<u>\$0</u>
B-27	<u>Life Cycle Replacement Printers - Levy = \$300,000</u> Capital Projects Levy funding for replacement of printers. Monies transferred from Capital Projects as required by law.		<u>\$300,000</u>
B-28	<u>Classroom Technology - Levy = \$1,000,000</u> Capital Projects Levy funding for classroom technology which includes instructional software, regular and interactive projectors, document cameras and staff development. Monies transferred from Capital Projects as required by law	<u>(\$21,346) Decrease (OA)</u> Adjusted to reflect amount specified in Levy	<u>\$1,000,000</u>
FIXED COSTS			
B-29	<u>Legal Services = \$170,000</u> This budget provides for all outside legal expenses for the District, limited to use by Cabinet members for personnel, parent, and other legal issues dealing with District operations. The number and complexity of challenges raised by others largely determine legal expenses.		<u>\$170,000</u>
B-30	<u>Audits = \$35,000</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.		<u>\$35,000</u>
B-31	<u>Elections and Strategic Planning = \$265,000</u> By law, Districts must pay their share of the cost for School Board and levy elections. The budget is reserved for this purpose only.		<u>\$265,000</u>
B-32	<u>County Impact Fee Payment = \$5,000</u> Through an interlocal agreement with Kitsap County, impact fees collected from builders for housing that is built in the County. This money is deposited in the District's Capital Project Fund. The County charges the District \$20 for each fee collected. The General Fund must pay this fee.		<u>\$5,000</u>
B-33	<u>District Postage = \$16,000</u> General account to pay for JW Administrative mailings and other miscellaneous charges not charged to specific budgets in the central office.		<u>\$16,000</u>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-34	<p><u>Utilities = \$3,038,000</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).</p>		<u>\$3,038,000</u>
B-35	<p><u>Federal Impact Aid Expenses = \$52,721</u> Provides for expenses incidental to obtaining Federal Impact Aid. This aid is provided to Districts impacted by a federal presence that does not pay local taxes. Nearly \$14,000 is spent on memberships in NAFIS, MISA, and WSIAA. The remaining expenses are for travel to conferences that relate to impact aid funding. This budget is reserved for these purposes only.</p>		<u>\$52,721</u>
B-36	<p><u>ESD Processing Contract = \$322,080</u> Service contract with the OESD to provide data processing through the Western Regional Data Center and Washington School Information Processing Cooperative (WSIPC). These services include a full range of fiscal and student support services, and full integration with the statewide fiscal system. In addition to fiscal services, payment is made for a portion of the student systems which CK is not currently using and is based upon District enrollment.</p>		<u>\$322,080</u>
CONTRACTUAL/NEGOTIATED OBLIGATIONS			
B-37	<p><u>Class Size Overload = \$550,000</u> These funds provide additional support to the classroom teacher when the contractual class size is exceeded. This budget is allocated based upon the agreement outlined in the CKEA contract.</p>		<u>\$550,000</u>
B-38	<p><u>Open House Extra Hours = \$73,297</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.</p>		<u>\$73,297</u>
B-39	<p><u>Administrative Inservice = \$95,875</u> Provides \$1500 per Administrator and \$750 per Admin Secretary for the purpose of professional development. In addition, up to \$750 is allocated to pay professional membership and/or dues in appropriate professional organizations for administrators and \$375 for Admin Secretaries.</p>		<u>\$95,875</u>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-40	<p>Tax Sheltered Annuity Services = \$20,000 Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan.</p>	<p>(\$27,224) Decrease (OA) Adjusted to reflect anticipated costs</p>	<p>\$20,000</p>
GRANT/REVENUE DRIVEN			
B-41	<p>Running Start = \$2,500,000 Qualifying high school students in 11th and 12th grade may attend community or technical college and earn high school credit and additional college credit. This budget is established to redirect the amount apportioned from the state to pay the college or technical institute for the students enrolled.</p>	<p>\$1,071,997 Increase (OA) Increase for additional enrollment and cost per student for FY19-20</p>	<p>\$2,500,000</p>
B-42	<p>Medicaid Outreach Program = \$136,791 Building staff that conduct “outreach and linkage” activities in accordance with the District’s contract with the Department of Social and Health Services generate Medicaid dollars.</p>	<p>(\$105,565) Decrease (OA) Adjusted for anticipated decrease in revenue for FY19-20</p>	<p>\$136,791</p>
B-43	<p>Other Federal Grants = \$1,855,095 Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.</p>	<p>(\$1,855,095) Decrease (OA) Adjusted to include reduced capacity for anticipated federal grants.</p>	<p>\$1,855,095</p>
B-44	<p>DODEA STEM Federal Grant = \$78,470 Federal Grant to support students and staff in CTE STEM.</p>	<p>\$78,470 Increase (OA) Adjusted for anticipated FY19-20 grant expenditures</p>	<p>\$78,470</p>
B-45	<p>DOD Future Ready = \$256,784 Federal grant supporting students and staff in Grades K-8 to be Future Ready. We will utilize research-based, job-embedded professional development, along with digital resources and tools, to transform instructional practices. Our primary goals are to increase academic achievement in both ELA and Science/Engineering using integrated digital resources.</p>	<p>(\$310,774) Decrease (OA) Adjusted for anticipated FY19-20 grant expenditures</p>	<p>\$256,784</p>
B-46	<p>ONR - Science Grant = \$54,477 Federal grant to offer immersive aviation courses for our high school students. We will obtain the resources necessary to train our teachers, equip our classrooms, and provide cutting-edge aviation courses. In addition, we will provide aviation-centric after-school and summer STEM experiences for students from across the district.</p>	<p>(\$16,971) Increase (OA) Adjusted for anticipated FY19-20 grant expenditures</p>	<p>\$54,477</p>

Business and Operations - Budget (Unit B) 2019-20

Line Item Narratives

Line Item	Activity Description/2019- 20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
B-47	<p><u>DODEA Next Generation Science = \$109,562</u> The primary goals of “The Next Generation of Science Teaching and Learning” project are to increase both interest and achievement in science for students in grades 6-12. Our strategies will focus chiefly on improving teacher knowledge and skills through professional development and enhancing and integrating technology use in science classrooms.</p>	<p><u>\$19,641 Increase (OA)</u> Adjusted for anticipated FY19-20 grant expenditures</p>	<p><u>\$109,562</u></p>
B-48	<p><u>Outside Agency Billings = \$384,448</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP.</p>	<p><u>\$26,750 Increase (OA)</u> Adjusted for anticipated billing for FY19-20</p>	<p><u>\$384,448</u></p>
OTHER			
B-49	<p><u>Cafeteria Table Replacement = \$30,000</u> Federal Heavy Impact Aid revenue used to cover critical furniture and equipment needs in schools and departments. Budget previously used to replace old, heavy, cafeteria tables because of potential safety issues.</p>		<p><u>\$30,000</u></p>
B-50	<p><u>Budget Carryover = \$1,684,194</u> This budget allows for budget expenditure capacity to be reserved to provide for the allocation of budget carryover to the designated schools, libraries, and departments from their previous year's budget. Also, includes carryover for the Learning Assistance Program.</p>	<p><u>(\$73,134) Decrease (OA)</u> Adjusted for anticipated carryover</p>	<p><u>\$1,684,194</u></p>
B-51	<p><u>ADA Equipment = \$5,000</u> This budget is to provide adaptive equipment for ADA compliance as needed.</p>		<p><u>\$5,000</u></p>

2019-20 Budget - Line Item Detail

Curriculum Budget (Unit C)

Ref.	Activity Description	Account Number	2016-17		2017-18		2018-19		2019-20					
			Budget	Actual	Budget	Actual	Budget	Actual	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget	
C-1	Curriculum Office - S & B	0100/01/06 21 2/3110/4XXX 0810 0000 0000 0	505,738	544,539	537,025	436,582	727,212	728,866			727,212	(104,383)	622,829	
C-2	Curriculum Office - Operating Costs	0105 21/27 XXXX 0810 0000 0000 0	39,676	42,128	39,676	40,744	39,676	23,301			39,676	0	39,676	
C-3	LSC Office - S & B	0100/01 22 2/3110 0500 0000 0000 0	105,981	114,460	123,550	129,790	133,325	142,931			133,325	16,830	150,155	
C-4	LSC Office - Operating Costs	0105 22 5/7/8XXX 0500 0000 0000 0	12,492	10,025	12,492	10,982	20,742	9,513			20,742	0	20,742	
C-5	Library - S & B	0100 22 2/3110/4XXX 0LLL 0000 0000 0	2,483,002	2,519,554	2,742,009	1,755,667	2,751,849	3,258,968			2,751,849	590,048	3,341,897	
C-6	Library - Operating Costs	0105 22 5/7XXX 0LLL 0000 0000 0	93,668	127,149	93,668	110,975	100,005	142,604			100,005	(2,767)	97,238	
C-7	A-V Equipment Repair	0105 22 7XXX 0500 0000 0000 0	8,250	7,533	8,250	5,219	8,250	7,430			8,250	0	8,250	
C-8	Health Services - Clerical Support	0100 26 3110/4XXX 0560 0000 0000 0	55,991	56,059	58,400	61,171	63,458	65,967			63,458	2,534	65,992	
C-9	Health Services - Operating Costs	0105 26 5/7XXX 0560 0000 0000 0	11,788	4,402	11,788	3,156	11,788	4,244			11,788	0	11,788	
C-10	Health Services - Nurses Contract	0105 26 7322 0560 0000 0000 0	332,962	394,582	403,657	403,657	432,505	416,216			453,696	0	453,696	
C-11	Acheivement & Innovation-Operating Costs	0107 2X 5/7/8XXX 0810 0000 0000 0	0	5,358	175,900	139,392	175,900	98,951			175,900	0	175,900	
C-12	Staff Development	0115/81 27/31 XXXX 0810 8002 0000 0	500,000	287,172	500,000	420,209	505,500	203,819			505,500	57,920	563,420	
C-13	Instructional Materials	0116 33 5610 0000 0000 0000 0	701,400	844,580	701,400	618,613	701,400	710,697			701,400	1,848	703,248	
C-14	Elementary Science Kits	0118 XX 5610 0810/0610 0000 0000 0	95,415	83,757	97,741	93,652	135,232	123,211			135,232	9,184	144,416	
C-15	Research & Evaluation - S & B	0119 XX 2/3110/4XXX 0810 0000 0000 0	220,026	310,512	267,396	310,430	289,751	246,188			289,751	13,535	303,286	
C-16	Research & Evaluation - Operating Costs	0119 27 5/7XXX 0LLL 0000 0000 0	193,695	182,986	193,695	174,654	193,695	242,089			193,695	(8,500)	185,195	
C-17	Human Growth	0122 26/27 XXXX 0LLL 0000 0000 0	31,000	33,776	31,000	34,386	31,000	34,062			31,000	0	31,000	
C-18	Media Center Contract	0150 27 XXXX 0500 0000 0000 0	12,031	6,466	12,031	76	12,031	10,685			12,031	0	12,031	
C-19	504 Accommodation	0154 XX XXXX 0LLL 0000 0000 0	43,752	75,607	50,163	48,136	50,375	34,877			50,375	(18,608)	31,767	
C-20	District Music - Operating Costs	0155 27/28 XXXX 0LLL 0000 0000 1	216,668	226,891	60,900	59,076	140,983	204,680			140,983	(57,348)	83,635	
C-21	Early Entrance Testing	0156 27 2/4/5XXX 0810 0000 0000 0	3,968	1,239	3,968	397	3,968	1,787			3,968	0	3,968	
C-22	AVID/Mentoring/Diversity	0164 XX XXXX 0LLL 0000 0000 0	93,000	66,026	106,000	52,984	107,861	33,434			107,861	1,124	108,985	
C-23	A/P Testing and PD	0168 27 XXXX 0LLL 0000 0000 0	28,787	25,571	28,787	29,490	28,787	25,137			28,787	0	28,787	
C-24	Intervention Support	0191 XX XXXX 0LLL 0000 0000 0	540,750	653,998	856,069	822,619	906,143	946,812			906,143	183,349	1,089,492	
C-25	PSAT Testing	0157 27 XXXX 0LLL 0000 0000 0	10,000	8,530	10,000	5,380	10,000	1,573			10,000	0	10,000	
C-26	graduation support	0196 27 7XXX 0000 0000 0000 1	0	0	0	0	0	1,964			820,000	820,000	0	820,000
Grant Programs											0	0		
C-27	Title I Part A - Struggling Learners	51XX XX XXXX 0LLL 0000 0000 0	1,025,954	1,152,475	924,909	946,569	1,054,584	990,422			1,054,584	(8,852)	1,045,732	
C-28	Title II Part A / Title IV	52XX 27/31 XXXX 0LLL 0000 0000 0	301,009	195,686	227,063	369,891	278,115	263,372			278,115	70,387	348,502	
C-29	Learning Assistance Program (LAP)	55XX XX XXXX 0LLL 0000 0000 0	1,979,361	2,074,075	1,859,827	1,982,505	2,386,368	2,153,944			2,386,368	246,498	2,632,866	
C-30	Title III Limited English Proficiency	64XX XX XXXX 0LLL 0000 0000 0	37,255	36,087	41,083	34,940	42,000	0			42,000	(2,416)	39,584	
C-31	Transitional Bilingual - District Support	6500 XX XXXX 0LLL 0000 0000 0	87,601		0	0					0	0	0	
C-32	Transitional Bilingual - State Revenue	6500 XX XXXX 0000 0000 0000 0	309,043	472,004	447,277	479,787	550,761	550,926			550,761	(25,649)	525,112	
C-33	Title VII Indian Education - Federal Grant	6800 XX XXXX 0000 0000 0000 0	45,000	41,386	48,447	46,524	50,777	41,337			50,777	0	50,777	
C-34	Summer School - Tuition Based	7300 27 XXXX 0LLL 0000 0000 0	100,000	95,514	100,000	129,903	100,000	131,795			100,000	6,945	106,945	
C-35	Highly Capable Program - State Revenue	7400 2X XXXX 0LLL 0000 0000 0	115,335	165,145	242,658	236,360	252,624	311,719			252,624	60,184	312,808	
C-36	High School SAT Testing/Prep	8600/08 27 XXXX 03LL 0000 0000 0	150,000	218,099	150,000	140,720	150,000	132,436			150,000	(5,107)	144,893	
	Total		10,615,598	11,083,371	11,166,828	10,134,637	12,446,665	12,295,960	0	820,000	13,287,856	1,026,756	14,314,611	
	Percentage of 2018-19 Unit Budget		85.29%	89.05%	89.72%	81.42%	100.00%	98.79%	0.00%	6.59%	106.76%	8.25%	115.01%	

S & B = Salary and Benefits

Curriculum - Budget (Unit C) 2019 - 20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
C-1	<u>Curriculum Office - S & B= \$622,829</u> Salary and benefits for the Curriculum and Instruction staff. The Curriculum Office works with schools to identify and provide instructional materials linked directly to the learning requirements, staff development aligned to student learning needs, and support tied to courses, content and programs.		<u>\$622,829</u>
C-2	<u>Curriculum Office - Operating Costs = \$39,676</u> The base includes a minimum for supplies, materials, travel and capital outlay budgets for the offices. Included in this are purchase of office supplies, contractual agreements, some memberships and registrations, extra clerical hours during times of need, and repair/purchase of office equipment.		<u>\$39,676</u>
C-3	<u>LSC Office S & B = \$150,155</u> Salary and benefits for Library Services support staff which provides support to school library staff.		<u>\$150,155</u>
C-4	<u>LSC Office - Operating Costs = \$20,742</u> Provides technical support and services to district libraries, enabling library staff to devote their time to direct contact with students. These funds are used to manage the library software program and to purchase library cataloging and processing supplies. In addition, a small amount is set aside to cover printing and travel.		<u>\$20,742</u>
C-5	<u>Library S & B = \$3,341,897</u> Includes salaries and benefits for 1 Librarian at each elementary, middle school and high school, and Library Clerk time at each school. Note: Processing of library materials is done centrally at the District's Library Services Center (LSC).		<u>\$3,341,897</u>
C-6	<u>Library - Operating Costs = \$97,238</u> Supports and enhances the state standards by providing resources, personnel and training. The operating costs amounts per student are \$8.99/elementary, \$9.25/middle school, and \$9.50/senior high. Funds are used to purchase instructional materials in a variety of formats, library supplies, postage for overdue notices, and professional development.		<u>\$97,238</u>
C-7	<u>A-V Equipment Repair = \$8,250</u> Includes District laminator repair & preventative maintenance.		<u>\$8,250</u>

Curriculum - Budget (Unit C) 2019 - 20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
C-8	<p><u>Health Services - Clerical Support = \$65,992</u> Provides the necessary clerical support for the Health Services office to process student health records and the necessary related correspondence in this office. This staff person also assists with state mandated screenings.</p>		<u>\$65,992</u>
C-9	<p><u>Health Services Operating Costs = \$11,788</u> Provides for the provision of needed health supplies for the school health clinics, i.e., bandages, gauze, ice packs, rubber gloves, etc.</p>		<u>\$11,788</u>
C-10	<p><u>Health Services - Nurses Contract = \$453,696</u> Provides for 5.7 FTE nurses to provide the necessary and required health screenings as well as day-to-day health care services. Establishes an approximate ratio of nurses to students of 1:2200. This level of service typically provides nurse coverage of 1 day/week to elementary schools and 1.5 days/week to secondary schools.</p>		<u>\$453,696</u>
C-11	<p><u>Acheivement & Innovation- AVID Operating Cost = \$175,900</u> Provides for operating costs to include CEE survey and data dashboard services, administration of Board Innovation grants, and elementary literacy consultant.</p>		<u>\$175,900</u>
C-12	<p><u>Staff Development = \$563,420</u> Curriculum and Instruction coordinates required staff training opportunities targeted to serve District-wide academic needs, and specific to individual school improvement efforts. Staff Development is offered throughout the year, Curriculum day, and Professional Learning days. Supplemental contracts for adjunct staff who provide support for these days are also paid from this budget.</p>		<u>\$563,420</u>
C-13	<p><u>Instructional Materials = \$703,248</u> Textbooks and supplemental materials, Instructional materials, and specific support for state learning standards implementation and alignment.</p>		<u>\$703,248</u>
C-14	<p><u>Elementary Science Kits = \$144,416</u> Each K-5 classroom uses multiple science kits each year for the core science instruction. With the launching of the Next Generation Science Standards (NGSS), additional kits are being added that are aligned with the Journeys ELA program that support Engineering. Includes all instructional materials, restocking of consumable materials, and delivery to buildings. Includes salary and benefits for 1.0 class FTE and a 0.25 cert FTE.</p>		<u>\$144,416</u>
C-15	<p><u>Research & Evaluation S & B = \$303,286</u> Salary and benefits for staff. Staff consists of 0.7 FTE certificated and 2.44 FTE classified staff.</p>		<u>\$303,286</u>

Curriculum - Budget (Unit C) 2019 - 20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
C-16	<p><u>Research & Evaluation - Operating Costs = \$185,195</u> Directs and coordinates District-wide testing and assessment, such as smarter Balanced, STAR 360, ELPA, COE, and Math Placement. This budget provides for printing cost, substitutes and testing support hours, surveys, test supplies and materials, consulting support, travel, and Interpreting Services. district wide analytics platform (homeroom) is paid from Research and Elvaluation.</p>		<u>\$185,195</u>
C-17	<p><u>Human Growth = \$31,000</u> Human Growth and Development is the human sexuality and state required HIV/AIDS instruction delivered District-wide by two HGD Specialists to students in grades 5-12. This includes multiple parent information nights for each grade level's curriculum previewing.</p>		<u>\$31,000</u>
C-18	<p><u>Media Center Contract = \$12,031</u> Provides access to films, videos, kits and print materials for use as instructional materials in K-12 classrooms.</p>		<u>\$12,031</u>
C-19	<p><u>504 Accommodation = \$31,767</u> Expenses incurred to comply with Federal Law 504 that requires districts to accommodate students and staff with certain conditions.</p>		<u>\$31,767</u>
C-20	<p><u>District Music - Operating Costs = \$83,635</u> Covers costs of instrument repair, the purchase of curriculum for use in the classroom and supports District music festivals.</p>		<u>\$83,635</u>
C-21	<p><u>Early Entrance Testing = \$3,968</u> This budget provides for the assessment of potential kindergarteners who do not meet the chronological age of 5 years by August 31 for the school year. It covers the expense of extra hours and related benefits expended by staff to assess these children and write the evaluations. It is a self-balancing program.</p>		<u>\$3,968</u>
C-22	<p><u>AVID/Mentoring/Diversity = \$108,985</u> Funds support increased culturally responsive teaching practices through job embedded professional development. This effort is focused on reducing and eliminating the achievement gap. Mentoring supports adult and teen mentor programs in schools. Both programs support community outreach endeavors and recognition of volunteers. The high school Achieve program prepares identified students for career and college readiness. These resources fund 0.6 FTE and stipends for program staff.</p>		<u>\$108,985</u>

Curriculum - Budget (Unit C) 2019 - 20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
C-23	<u>AP Testing and PD = \$28,787</u> Supports the cost of Advance Placement preparation, testing and professional development.		<u>\$28,787</u>
C-24	<u>Intervention Support = \$1,089,492</u> These funds provide interventions for students struggling in reading, writing, and/or math to assist them in meeting grade level standards. Funds provide for planning, training, and delivery of intervention instruction in grades K-12.		<u>\$1,089,492</u>
C-25	<u>PSAT Testing = \$10,000</u> Provides funding for PSAT testing for all 10th grade students.		<u>\$10,000</u>
C-26	<u>Graduation Support = \$820,000</u> Supports for all students K-12, including Transition K, 9th Grade Success, Mental Health supports, HomeRoom, Online classes, advisory, course retrieval and sound grading practices.		<u>\$820,000</u>
GRANT PROGRAMS			
C-27	<u>Title I Part A - Struggling Learners = \$1,045,732</u> Title I is a federal categorical program. Funds provide additional certificated and classified staff to provide supplemental instruction to those students at greatest risk of not meeting the state standard. The programs focus on reading and math in grades K-5. Strict federal audit guidelines are used to track the use of these funds. Title I funds are allocated to eligible elementary and middle schools based on number of free and reduced lunches.		<u>\$1,045,732</u>
C-28	<u>Title II, Part A = \$348,502</u> This is a federal grant provided for teacher and principal training and recruiting. It is used to support continued training for teachers across content areas and to ensure all teachers are highly qualified.		<u>\$348,502</u>

Curriculum - Budget (Unit C) 2019 - 20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
C-29	<u>Learning Assistance Program (LAP) = \$2,632,866</u> LAP is the state funded program linked to the Title I program. All revenues are specifically used to support this program and cannot be used in any other program. Elementary schools receive LAP funds based on academic needs, with a focus on K-4 Reading.		<u>\$2,632,866</u>
C-30	<u>Title III, Limited English Proficiency = \$39,584</u> These Title III federal grant funds are targeted for professional development of English Language Development staff members, tutoring before and after school for students whose first language is not English, and for a summer program for these same students.		<u>\$39,584</u>
C-31	<u>Transitional Bilingual - District Support = \$0</u> These District dollars are combined with the Transitional Bilingual State Grant and Federal Title III Grant to serve students whose first language is not English. ELL students in CK speak over 20 different languages and attend classes in all grades and all schools. The most common languages among these students are Spanish and Tagalog (Filipino). District support is designed to assist students to develop oral, reading, writing, and comprehension of English that enables them to be successful in their academic work in conjunction with state funding and has been supplemented by state funding.		<u>\$0</u>
C-32	<u>Transitional Bilingual - State Revenue = \$525,112</u> This program is for students that have limited or no command of the English language and who are, in some cases, illiterate in their native language. Students exit when they are fluent in English and have met standard on the state LEP test.		<u>\$525,112</u>
C-33	<u>Title VII Indian Education Grant = \$50,777</u> Through a U.S. Department of Education, Office of Indian Education Title VI Grant, the District receives federal money to operate an educational program that provides additional instruction assistance to individuals or small groups to enhance students' achievement. Cultural activities are also supported through this grant. Native American students are eligible for these services by completing a Title VI eligibility form.		<u>\$50,777</u>
C-34	<u>Summer Academy = \$106,945</u> Summer Academy (Self-Balancing program).		<u>\$106,945</u>
C-35	<u>Highly Capable Program - State Revenue = \$312,808</u>		<u>\$312,808</u>

Curriculum - Budget (Unit C) 2019 - 20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
	State funding for highly capable programs. State Revenue to support building coordinators and building support services at each school; self-contained Venture highly capable classes (grades 2-3 and 4-5 at Emerald Heights and Cottonwood Elementary); Magnet block classes (6-8) currently housed at CKMS and FMS; staff development for educators of highly capable students; testing and identification of highly capable students; and highly capable specialist position to support all program components.		
C-36	High School SAT Testing/Prep = \$144,893 Certificated staff time and material costs to provide SAT assistance outside of the normal school day. Students pay a fee for this course and it pays for the teacher's additional time and any materials associated with the course.		\$144,893

2019-20 Budget - Line Item Detail

Human Resources Budget (Unit H)

Ref.	Activity Description	Account Number	2016-17		2017-18		2018-19		2019-20				
			Budget	Actual	Budget	Actual	Budget	Actual	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
H-1	Teaching	0100 27 2110 0LLL 0000 0000 0	34,765,719	34,003,835	37,671,591	36,726,755	46,412,546	45,067,366			46,412,546	(957,222)	45,455,324
H-2	Benefits On Teaching Salaries	0100 27 42XX 0LLL 0000 0000 0	11,534,764	11,849,266	13,633,187	13,415,096	19,221,967	15,543,830			19,221,967	(2,965,035)	16,256,932
H-3	New to Profession - District Support	0158 2X XXXX 0000 0000 0000 0	10,000	13,426	10,000	28,895	9,996	26,090	4		10,000	0	10,000
H-4	Staffing Contingencies	0199 XX XXXX 0LLL 0000 0000 0	87,048	91,196	87,048	144,120	88,704	151,057			88,704	(21,523)	67,181
H-5	Human Resources - S & B	9700/01/06 14 2/3110/4XXX 0840 0000 0	679,038	761,539	850,965	907,527	1,051,003	1,036,542			1,051,003	(11,858)	1,039,145
H-6	Human Resources - Operating Costs	9705 14 XXXX 0840 0000 0000 0	29,874	33,987	29,874	81,410	29,874	26,992			29,874	0	29,874
H-7	ESD Clock Hour Contract	9705 14 7591 0840 0000 0000 0	5,950	15,270	5,950	10,682	5,950	10,585			5,950	0	5,950
H-8	Supported Employment	9724 63 XXX 0LLL 0000 0000 0	20,627	16,172	23,621	17,615	24,030	18,350			24,030	9,891	33,921
H-9	Human Resources - Recruiting	9775 14 XXXX 0840 0000 0000 0	5,000	47,606	5,000	55,097	5,000	43,300			5,000	0	5,000
H-10	L & I Return-to-Work Program	9776 14 XXXX 0LLL 0000 0000 0	5,000	4,291	5,704	0	5,748	3,819			5,748	88	5,836
H-11	Classified Induction	9714 14 XXXX 0840 0000 0000 0	100,000	79,429	100,000	97,893	34,478	80,545			0	0	0
Contractual/Negotiated Obligations													
H-12	Training Incentive Program (TIP) - Contractual	0100 27 3130/4XXX 0000 0440 0000 0	40,000	14,322	40,000	18,769	40,000	35,327			40,000	0	40,000
H-13	Itinerant Travel	0105 27 8580 0000 0000 0000 0	7,000	8,031	7,000	6,747	7,000	8,184			7,000	0	7,000
H-14	Teacher Relocation	0103 27 XXXX 0LLL 0000 0000 0	12,000	11,324	12,000	14,182	12,000	26,934			12,000	(606)	11,394
H-15	Staff Development - Contractual	0115 31 XXXX 0LLL 0100 0000 0	43,654	141,222	43,654	48,322	43,654	158,922			43,654	2,421	46,075
H-16	Shared Decision-Making	XX35-XX XXXX 0LLL 0000 0000 0	83,846	57,556	83,846	54,916	83,846	67,502			83,846	(4,657)	79,189
H-17	Employee Assistance	9705 14 7340 0840 0000 0000 0	10,000	8,124	10,000	600	10,000	6,696			10,000	0	10,000
H-18	Classified Longevity Stipend	PP55 XX 3150 0LLL 0000 0000 0	15,000	0	15,000	0	15,000	97,673			0	0	0
H-19	Labor Negotiations	9772 14 XXXX 0000 0000 0000 0	6,000	4,628	6,000	1,244	29,700	1,750			29,700	0	29,700
H-20	Mediation	9773 14 7340 0840 0000 0000 0	3,500	0	3,500	0	3,500	0			3,500	0	3,500
H-21	National Board Release Time (was 0163)	0193 27 2120 0LLL 0000 0000 0	5,000	0	5,000	529	5,000	1,197			5,000	0	5,000
H-22	TPEP Support	0177 2X 2/3120/4XXXX 0LLL 0000 0000 0	50,000	25,775	50,000	29,508	50,000	34,269			50,000	6,100	56,100
Grant/Revenue Driven													
H-23	National Board Certified	5863 27 XXXX 0LLL 0000 0000 0	404,407	456,678	391,429	498,709	391,429	548,810			391,429	153,565	544,994
H-24	Employee Wellness Activities	8926 91 XXXX 0560 0000 0000 0	5,000	1,129	5,000	0	5,000	0			5,000	0	5,000
H-25	Ed Leadership Intern Program	5875 27 2/4XXX 0000 0000 0000 0	0	0	0	0	0	2,140			0	0	0
H-26	Regional Implementation Grant	5877 27 XXXX 0000 0000 0000 0	0	0	0	25,907	0	38,447			0	0	0
	Total		47,928,427	47,644,807	53,095,370	52,184,523	67,585,425	63,036,326	4	0	67,535,951	-3,788,834	63,747,117
	Percentage of 2018-19 Unit Budget		70.92%	70.50%	78.56%	77.21%	100.00%	93.27%	0.00%	0.00%	99.93%	-5.61%	94.32%

S & B = Salary and Benefits

Human Resources - Budget (Unit H) 2019-20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
H-1	<p><u>Teaching = \$45,455,324</u></p> <p>This line item covers basic education salaries for our certificated staff members. The teaching budget is determined by the total FTE student enrollment at each school. As agreed between the District and the CKEA Collective Bargaining Agreement.</p>		<u>\$45,455,324</u>
H-2	<p><u>Benefits On Teaching Salaries = \$16,256,932</u></p> <p>Benefits are allocated to District employees on a FTE basis. Adequate benefits will be budgeted for the actual costs. Benefits to staff include medical, dental, life, and long-term disability insurance.</p>		<u>\$16,256,932</u>
H-3	<p><u>New to Profession - District Support = \$13,650</u></p> <p>Support new certificated employees who are not eligible for state funding with a stipend (\$480 to attend beginners classes) and professional leave (\$220 each).</p>		<u>\$13,650</u>
H-4	<p><u>Staffing Contingencies = \$67,181</u></p> <p>The District attempts to maintain the class size ratios in the CKEA Collective Bargaining Agreement. The exceptions are for English writing classes that are 25 students to 1 teacher and block classes that are 27 students to 1 teacher. Contingency staffing funds are used to hire part-time teachers or assistants or to offer additional instructional materials to those classes in which the class size is affected by a fluctuating enrollment.</p>		<u>\$67,181</u>
H-5	<p><u>Human Resources - S & B = \$1,039,145</u></p> <p>Salary and benefits for the HR Office. The HR Office is responsible for determining and maintaining appropriate staffing throughout the District based on student enrollment, the District budget, collective bargaining agreements, and applicable laws and regulations.</p>		<u>\$1,039,145</u>
H-6	<p><u>Human Resources - Operating Costs = \$29,874</u></p> <p>Printing of contracts, handbooks, forms and memoranda, purchase of office supplies and equipment, contractual services, copier maintenance, and professional memberships for office staff.</p>		<u>\$29,874</u>
H-7	<p><u>ESD Clock Hour Contract = \$5,950</u></p> <p>Contract with OESD to maintain clock-hour transcripts for all certificated teaching staff at a cost of \$7.00 per FTE. Clock-hours are documented for employee salary schedule placement, and the CKEA contract requires this documentation.</p>		<u>\$5,950</u>

Human Resources - Budget (Unit H) 2019-20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
H-8	<u>Supported Employment = \$33,921</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program.		<u>\$33,921</u>
H-9	<u>Human Resources - Recruiting = \$5,000</u> Provides funds for recruitment advertising, interview team costs and attendance at career fairs, as needed. This allows the District to identify, interview and hire first-rate candidates.		<u>\$5,000</u>
H-10	<u>L & I Return-to-Work Program = \$5,836</u> This program pays for employees who have been injured on the job and have been released for light duty work. The program reduces L&I claims and encourages employees to return to work.		<u>\$5,836</u>
H-11	<u>Classified Induction = \$</u> Salary and benefits for 1.0 FTE for the purposes of induction training and support for classified staff. Includes operating costs for support.		
Contractual/Negotiated Obligations			
H-12	<u>Training Incentive Program (TIP) - Contractual = \$40,000</u> Budget is for payment of qualified training hours received by classified staff. The program has been an effective incentive for employees to obtain additional education. This is a contractual obligation that is allocated at \$80 per FTE.		<u>\$40,000</u>
H-13	<u>Itinerant Travel = \$7,000</u> Mileage reimbursement to staff members who use their own car to travel between work sites. Occasionally it is more cost effective to have one employee travel between various schools rather than to hire additional staff.		<u>\$7,000</u>
H-14	<u>Teacher Relocation = \$11,394</u> CKEA/CKSD agreement language provides for paid time, at various levels, for the purpose of moving supplies and materials and setting up classrooms.		<u>\$11,394</u>
H-15	<u>Staff Development - Contractual = \$46,075</u> Provides for the required, agreed upon contractual staff development, allocated according to the agreement in the contract based on October 1 certificated FTE.		<u>\$46,075</u>
H-16	<u>Shared Decision-Making = \$79,189</u> This budget line item is used to provide time for staff to participate in shared decision-making and address needs that are specific to each site. This is in accordance with the agreement in the contract based on October 1 certificated FTE and classified FTE.		<u>\$79,189</u>

Human Resources - Budget (Unit H) 2019-20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
H-17	<u>Employee Assistance = \$10,000</u> Contract with an assessment and consulting service to provide support services for all employees and dependents. This includes a 24-hour hotline for employees and dependents, and initial consultation and referral, and provides a free assessment and low-cost counseling for job-related, emotional and substance abuse problems.		<u>\$10,000</u>
H-18	<u>Classified Longevity Stipend = \$</u> CKESP/CKSD agreement language to pay a stipend to classified employees after 12 years of District employment and every year thereafter.		<u>\$0</u>
H-19	<u>Labor Negotiations = \$29,700</u> Provides for release time, copying, consultant fees, meals, and facilities rental for the negotiation process with three associations representing virtually all the District's employees.		<u>\$29,700</u>
H-20	<u>Mediation = \$3,500</u> This budget is used to pay wages and other costs associated with mediation between the District, employee and association.		<u>\$3,500</u>
H-21	<u>National Board Release Time (was 0163) = \$5,000</u> Teachers who pursue National Board Certification are granted two release days to work on their National Board submission package. This budget covers the cost of salary and benefits for any associated substitutes.		<u>\$5,000</u>
H-22	<u>TPEP Support = \$56,100</u> Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP).		<u>\$56,100</u>
Grant/Revenue Driven			
H-23	<u>National Board Certified = \$544,994</u> Teachers who qualify for National Board Certification receive an annual salary bonus from the state.		<u>\$544,994</u>
H-24	<u>Employee Wellness Activities = \$5,000</u> This budget provides health seminars and activities to promote employee wellness within the District.		<u>\$5,000</u>
H-25	<u>Ed Leadership Intern Program = \$0</u> State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor.		<u>\$0</u>
H-26	<u>Regional Implementation Grant = \$0</u> State grant that provides reimbursement for training for teachers new to the revised evaluation system and the district's instructional framework.		<u>\$0</u>

2019-20 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2016-17		2017-18		2018-19		2019-20					
			Budget	Actual	Budget	Actual	Budget	Actual	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget	
O-1	Teaching & Learning Office - S & B	0100/01/06 21 2/3110/4 0910/0920 0000 0000 0	536,153	578,138	587,905	623,848	680,312	660,016			680,312	63,801	744,113	
O-2	Teaching & Learning Office - Operating Costs	0105 21/31 5/7/8XXX 0910/0920 0000 0000 0	21,760	14,173	27,760	6,657	43,760	14,160			43,760	(8,000)	35,760	
O-3	ALE Schools - S & B and Operating Costs	0200/05 XX XXXX 0240 0000 0000 0	2,443,677	2,010,622	2,507,827	2,226,624	2,610,752	2,480,561			2,610,752	100,494	2,711,246	
O-4	Principals' Office - S & B	0100/01 23 2/3110/4XXX 0LLL 0000 0000 0	5,978,408	6,169,640	6,211,457	6,754,381	6,989,000	7,338,196			6,989,000	1,709,062	8,698,062	
O-5	Counseling - S & B	0100 24 2/3110/4XXX 0LLL 0000 0000 0	1,968,218	2,354,427	2,565,289	2,432,553	2,997,988	3,673,028			2,997,988	979,325	3,977,313	
O-6	Pupil Management - S & B	0100 25 3110/4XXX 0LLL 0000 0000 0	572,891	573,466	667,633	545,906	667,633	572,401			667,633	36,684	704,317	
O-7	Paraeducators - S & B	0100 27 3110/4000 0LLL 0000 0000 0	673,935	363,424	675,842	445,256	675,842	644,572			675,842	(257,235)	418,607	
O-8	Basic Ed Schools - Operating Costs	0105 XX XXXX 0LLL 0000 0000 0	927,682	941,787	1,013,277	1,327,959	1,039,981	1,600,735			1,039,981	(23,566)	1,016,415	
O-9	Classified Sick Leave Substitutes	0102 2X 3120 0LLL 0000 0000 0	57,001	44,413	57,001	62,777	51,644	33,641			51,644	5,353	56,997	
O-10	Secondary In-House Suspension	0113 2X XXXX 0LLL 0000 0000 0	204,979	197,141	204,979	210,263	215,797	236,135			215,797	50,680	266,477	
O-11	Graduation Facility Rental	0139 27 7441 0000 0000 0000 0	18,000	28,713	18,000	32,844	28,000	33,206			28,000	0	28,000	
O-12	Transitions - Grade Configuration	0165 XX XXXX 0LLL 0000 0000 0	47,019	46,563	107,019	23,340	100,748	21,213			100,748	(7,849)	92,899	
O-13	Student At-Risk	0176 2X XXXX 0LLL 0000 0000 0	153,374	129,965	153,374	149,342	153,374	133,748			153,374	(4,049)	149,325	
O-14	Elementary Behavior Support	0159 XX XXXX 0LLL 00000 0000 0	0	0	120,000	112,610	120,000	145,358			120,000	0	120,000	
O-15	All Day Kindergarten	0179 25/27 XXXX 0LLL 0000 0000 0	0	70,261	0	0	0	77,688			0	0	0	
O-16	Behavior Support	0195 XX XXXX 0000 0000 0000 0	0	0	0	28,912	324,550	150,913			324,550	202,857	527,407	
O-17	Supporting Students/Benchmarks	0192 27 5/7XXX 0000 0000 0000 0	10,000	4,451	10,000	4,522	10,000	2,882			10,000	0	10,000	
O-18	Cultural Competency	0185 XX XXXX 0000 0000 0000 0	0	0	0	0	25,000	196,552			25,000	166,951	191,951	
O-19	School of Choice	0151 27 XXXX 0130/0230 0000 0000 0	0	0	0	27,272	30,000	44,795			30,000	0	30,000	
Co-Curricular & Pool														
O-20	Pool - Basic - S & B	0100 27 3110/4XXX 0330 0000 0000 0	18,097	55,388	19,675	65,505	21,591	82,611			21,591	2,472	24,063	
O-21	Pool - Basic - Operating Costs	0105 27 XXXX 0330 0000 0000 0	5,320	0	5,320	0	5,320	60			5,320	0	5,320	
O-22	Co-Curricular Program	0128 28 XXXX 0LLL 2XXX 0000 1	1,944,494	2,391,861	1,992,494	2,110,332	2,387,479	2,418,560			2,387,479	231,695	2,619,174	
O-23	Co-Curricular Revenue Driven	0128 28 XXXX 0LLL 2XXX 0000 1	145,000	108,481	145,000	173,929	145,000	184,319			145,000	(45,000)	100,000	
O-24	Stadium Manager Stipend	0138 28 3150 0380 0000 0000 0	13,506	16,454	13,506	323	12,993	323			12,993	(1)	12,992	
O-25	Community Pool - District Support - S & B	8983 91 3110/4XXX 0330 0000 0000 0	125,019	145,690	132,127	150,404	187,861	184,668			187,861	(73,493)	114,368	
O-26	Community Pool - Revenue Dependent - S & B	8983 91 3110/4XXX 0330 0000 0000 0	43,641	24,142	43,641	23,321	181,502	86,182			181,502	(105,814)	75,688	
O-27	Community Pool - Revenue Dependent - Operating	8983 91 XXXX 0330 0000 0000 1	6,359	9,909	6,359	12,230	6,359	19,929			6,359	0	6,359	
Special Education														
O-28	Sp Ed - State Funding	2100 27 XXXX 0LLL 0000 0000 0	12,671,819	15,257,588	14,432,491	16,008,924	14,591,242	19,194,524			14,591,242	3,324,621	17,915,863	
O-29	Sp Ed - District Support	21XX XX XXXX 0LLL 0000 0000 0	5,284,292	886,864	5,654,435	4,101,476	5,654,435	4,495,106			5,654,435	106,582	5,761,017	
O-30	Sp Ed - Infants & Toddlers	22XX XX XXXX 0LLL 0000 0000 0	969,450	775,855	785,277	902,353	1,196,768	1,275,895			1,196,768	(60,895)	1,135,873	
O-31	Sp Ed - Federal Funding	24XX XX XXXX 0LLL 0000 0000 0	2,357,955	2,260,745	2,269,128	2,179,296	2,333,198	2,333,199			2,333,198	118,610	2,451,808	
O-32	Sp Ed - Federal Impact Aid	2900 27 XXXX 0LLL 0000 0000 0	350,000	393,473	350,000	585,022	349,999	511,350			349,999	1	350,000	
O-33	Sp Ed - DODEA Grant	7921 XX XXXX 0LLL 0000 0000 0	200,000	154,527	177,050	14,447	0	0			0	0	0	
Career and Technical Education														
O-34	Career & Technical Education	31XX 2X XXXX 0LLL 0000 0000 0	4,338,800	4,738,881	5,857,251	4,304,789	5,898,856	4,557,024			5,898,856	(848,736)	5,050,120	
O-35	Middle School Tech Ed	34XX XX XXXX 0LLL 0000 0000 0	667,772	673,742	803,448	847,926	1,057,767	1,070,805			1,057,767	9,121	1,066,888	
O-36	Career & Technical Education - Federal	38XX XX XXXX 0LLL 0000 0000 0	53,440	62,827	41,605	51,389	41,881	49,557			41,881	(118)	41,763	
O-37	Career & Technical Education - State	5831/50 XX XXXX 0LLL 0000 0000 0	50,804	40,352	50,804	9,735	50,804	38,386			50,804	0	50,804	
O-38	West Sound Tech Center Cost Share	9713 64 7591 0530 0000 0000 0	100,000	0	100,000	3,760	100,000	5,520			100,000	0	100,000	
Grant / Revenue Driven														
O-39	Extended Education - Operation Graduation	8682 27 XXXX 0LLL 0000 0000 0	4,000	0	4,000	0	4,000	0			0	0	0	
O-40	Stadium - Operating Costs	8938 28 XXXX 0380 0000 0000 1	42,106	29,932	42,106	23,221	40,841	33,792			40,841	65	40,906	
O-41	Ski School	8980 91 XXXX 0LLL 0000 0000 1	0	0	0	0	0	0			0	0	0	
O-42	Parking	8925 91 XXXX 03LL 0000 0000 1	27,082	28,708	27,082	2,583	18,521	4,412			18,521	0	18,521	
O-43	Ready! For Kindergarten - District	8602 27 XXXX 0810 0000 0000 1	125,240	83,653	125,240	94,773	124,997	108,974			124,997	42,402	167,399	
O-44	Tiny Trojans	8800 27 3110/5610 0000 0000 0000 1					0	0			35,368	35,368	0	35,368
Discontinued Programs														
	Tuition Based Full Day Kindergarten	7993 27 XXXX 0LLL 0000 0000 0	0	0	0	0	0	0			0	0	0	
Total			43,157,293	41,666,256	48,005,403	46,680,805	51,175,795	54,714,995	0	35,368	51,207,163	5,716,021	56,923,184	
Percentage of 2018-19 Unit Budget			84.33%	81.42%	93.80%	91.22%	100.00%	106.92%	0.00%	0.07%	100.06%	11.17%	111.23%	

S & B = Salary and Benefits

Office of Teaching & Learning - Budget (Unit O) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
O-1	<p><u>Teaching & Learning Office - S & B = \$744,113</u> Provides salary and benefits for the Executive Director of Elementary Education and Executive Director of Secondary Education to provide direct supervision of the building administrators and schools. Also provides an Administrative Assistant's salary and benefits.</p>		<u>\$744,113</u>
O-2	<p><u>Teaching & Learning Office Operating Cost = \$35,760</u> Operational expenses and office supplies for the Directors' office.</p>		<u>\$35,760</u>
O-3	<p><u>ALE Schools S & B and Operating Costs = \$2,711,246</u> Provides salaries and benefits for all staff working in Barker Creek Community School. Provides for all supplies, instructional materials, District copy center charges, contractual services, and capital outlay. Allocations are generated using a formula factoring in numbers of students and level of programs, e.g. Grades K - 12.</p>		<u>\$2,711,246</u>
O-4	<p><u>Principals' Office - S & B = \$8,698,062</u> Provides salaries and benefits for all building level administrators and the office clerical support staff. Staffing allocations are as outlined in CK'S Budgeting Guidelines and depend on school grades served, size of school, and other factors.</p>		<u>\$8,698,062</u>
O-5	<p><u>Counseling - S & B = \$3,977,313</u> Provides salaries and benefits for counselors at the elementary and secondary level.</p>		<u>\$3,977,313</u>
O-6	<p><u>Pupil Management - S & B = \$704,317</u> Provides salaries and benefits for classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries.</p>		<u>\$704,317</u>
O-7	<p><u>Paraeducators - S & B = \$414,607</u> Elementary schools are allocated paraeducators time depending on their projected enrollment and other factors. When situations arise where there is a need to increase time. Funding for this is drawn from Staffing Contingencies.</p>		<u>\$414,607</u>

Office of Teaching & Learning - Budget (Unit O) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
O-8	<u>Schools - Operating Costs = \$1,016,415</u> Provides for all supplies, instructional materials, District copy center charges, contractual services, and capital outlay at each of the school buildings. Allocations to buildings are generated using a formula factoring in numbers of students and level of programs, e.g. elementary, middle school, and high school.		<u>\$1,016,415</u>
O-9	<u>Classified Sick Leave Substitutes = \$56,997</u> Provides for substitutes within budget to cover absences of office managers, support secretaries, playground assistants, and library clerks. Substitutes for other employees are paid from department and program budgets (CKESP Article VIII).		<u>\$56,997</u>
O-10	<u>Secondary In-School Suspension = \$266,477</u> Provides for a 6.5 hour/per day staff person at each of the 3 middle schools, 1 secondary school and 2 high schools to monitor and supervise in-school suspension rooms.		<u>\$266,477</u>
O-11	<u>Graduation Facility Rental = \$28,000</u> Provides for facility and equipment rentals, permits, audio, video services, and security costs for the high school graduation ceremonies.		<u>\$28,000</u>
O-12	<u>Transitions - Students = \$92,899</u> These funds will be used to support students moving from elementary to middle school and high school models, as well as state mandated student learning plans.		<u>\$92,899</u>
O-13	<u>At Risk = \$149,325</u> Additional support at each of the schools to fund program and/or staff to improve outcomes and close gaps. Provides an allocation of about \$5,800 for each elementary, \$11,000 for each middle school, \$9,700 for each high school, \$6,500 for the Community School. These resources are presently being used to support a variety of programs designed to increase student academic achievement.		<u>\$149,325</u>
O-14	<u>Elementary Behavior Support = \$120,000</u> Additional support to assist students in appropriate behavior in the classroom. Activities may include PBIS and staff training.		<u>\$120,000</u>
O-15	All Day Kindergarten \$		\$0
O-16	Behavior Support = \$527,407		\$527,407

Office of Teaching & Learning - Budget (Unit O) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
	Supports staff in working with students with behavioral challenges. Includes Multi-tiered systems of support (MTSS), SWIS, Social Emotional curriculum and Behavior Response Team strategies.		
O-17	<u>Supporting Students/Benchmarks = \$10,000</u>		<u>\$10,000</u>
	These funds are used for academic competitions.		

Office of Teaching & Learning - Budget (Unit O) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
EXTRA-CURRICULAR & POOL			
O-20	<u>Pool - Basic S&B = \$24,063</u> Salary and benefits to support basic education and special education use of the pool.		<u>\$24,063</u>
O-21	<u>Pool - Basic Operating Costs = \$5,320</u> Provides student texts, office equipment, and pool safety materials and equipment.		<u>\$5,320</u>
O-22	<u>Extra-Curricular Program = \$2,619,174</u> Provides for Coaches/Advisors stipends, supplies, equipment, training, and travel expenses. This includes a variety of after-school activities for all K-12 students. The opportunities include both academic and athletic activities for all 6 secondary and 12 elementary schools.		<u>\$2,619,174</u>
O-23	<u>Extra-Curricular Revenue Driven = \$100,000</u> This amount represents fees charged to athletes: \$50 per middle school sport per season, \$75 per high school sport per season.		<u>\$100,000</u>
O-24	<u>Stadium Manager Stipend = \$0</u> The Stadium Manager coordinates District and community use of the stadium, and monitors and schedules short and long-range maintenance. Arranges necessary workforce to support events and activities.	no longer used.	<u>\$0</u>
O-25	<u>Community Pool - District Support S&B = \$114,368</u> District support used for salary and benefits relating to community use of the pool.		<u>\$114,368</u>
O-26	<u>Community Pool Revenue Dependent - S&B = \$75,688</u> The Olympic Aquatic Center is scheduled for community activities such as lap swim, lessons, rentals, and various classes from water aerobics to scuba diving.		<u>\$75,688</u>
O-27	<u>Community Pool - Revenue Dependent Operating Costs = \$6,359</u> Refer to O-16		<u>\$6,359</u>

Office of Teaching & Learning - Budget (Unit O) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
GRANT/REVENUE DRIVEN			
O-39	<u>Extended Education - Operation Graduation = \$0</u> This program offers 70-90 hour classes in required subject areas for students who have failed classes needed for graduation. The program is self-supporting from per-class tuition charged to students.	no longer used.	<u>\$0</u>
O-41	<u>Ski School = \$0</u> Recreational ski instruction, completely self-funded with participant fees.		<u>\$0</u>
O-42	<u>Parking = \$18,521</u> Revenue dependent - students buying parking passes for school parking lots.		<u>\$18,521</u>
O-43	<u>Ready! For Kindergarten - District = \$167,399</u> Stipends for teachers to prepare and provide 12 series of 3 Ready! Trainings for 360 families with children 4-5 years of age and 3-4 years of age. Also classified staff for each training and Ready! Materials for 180 families of 3-4 year old children. .2 FTE certificated director.		<u>\$167,399</u>

2019-20 Budget - Line Item Detail

Superintendent Budget (Unit S)

Ref.	Activity Description	Account Number	2016-17		2017-18		2018-19		Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
			Budget	Actual	Budget	Actual	Budget	Actual					
S-1	Student Records Center & Archives - S & B	0100/05 25 3110/4XXX 0410 0000 0000 0	49,078	48,665	51,300	42,329	45,634	43,889			45,634	16,716	62,350
S-2	Student Records Center & Archives - Op. Costs	0105 25 XXXX 0410 0000 0000 0	7,013	5,481	7,013	4,162	7,013	4,778			7,013	0	7,013
S-3	Campus Security	0167 25 XXXX 0LLL 0000 0000 0	516,891	558,475	570,573	593,518	924,753	837,453			924,753	143,046	1,067,799
S-4	Community Use Custodians	8963 91 3110/4XXX 0000 0000 0000 0	72,000	50,886	72,000	30,768	72,000	3,212			72,000	(5,540)	66,460
S-5	Community Schools - District Support	8981 91 XXXX 0900 0000 0000 0	116,025	104,277	129,025	109,083	168,565	92,387			168,565	58,317	226,882
S-6	Community Schools - Revenue Dependent	8981 91 XXXX 0900 0000 0000 1	92,510	43,212	92,510	44,209	92,510	78,064			92,510	(33,935)	58,575
S-7	Senior Tax Exchange Program	8990 91 7352 0900 0000 0000 0	15,000	8,245	15,000	5,001	15,000	4,833			15,000	0	15,000
S-8	Community Relations - S & B	9700/01 15 3110/4XXX 0790 0000 0000 0	156,211	160,869	176,481	176,371	184,087	200,779			184,087	156,376	340,463
S-9	Community Relations - Operating Costs	9705 15 XXXX 0790 0000 0000 0	75,980	99,914	75,980	72,997	75,980	63,257			75,980	0	75,980
S-10	Superintendent's Office - S & B	9700/06 12 3110/4XXX 0820 0000 0000 0	423,667	452,994	474,352	494,843	474,898	592,796			474,898	248,726	723,624
S-11	Superintendent's Office - Operating Costs	9705 12 XXXX 0800/0820 0000 0000 0	45,332	32,572	45,332	26,346	45,332	41,586			45,332	0	45,332
S-12	Operations Office - S & B	9700/01/06 12 3110/4XXX 0890 0000 0000 0	218,128	230,611	235,248	250,151	247,193	265,807			247,193	42,468	289,661
S-13	Operations Office - Operating Costs	9705 12 XXXX 0890 0000 0000 0	3,930	4,601	3,930	4,881	3,930	10,977			3,930	0	3,930
S-14	Logistics/Operations - S & B	9700 74 3110/4XXX 0700 0000 0000 0	132,898	100,529	132,898	109,302	138,419	127,367			138,419	(11,067)	127,352
S-15	Logistic/Operations - Operating Costs	9705/06 74 5/7/8XXX 0700 0000 0000 0	15,003	28,109	15,003	1,646	15,003	0			15,003	0	15,003
Fixed Costs													
S-16	School Connection	9705 11 7XXX 0000 0000 0000 0	9,000	0	9,000	0	9,000	8,854			9,000	0	9,000
S-17	Board Memberships	9705 11 7810 0000 0000 0000 0	18,650	14,776	18,650	0	18,650	18,453			18,650	0	18,650
S-18	Board of Directors	9705 11 X000 0000 0000 0000 0	45,000	61,294	45,000	46,021	45,000	49,225			45,000	0	45,000
S-19	Insurance	9705 68 7520 0000 0000 0000 0	875,000	947,088	875,000	1,039,664	988,750	1,068,214			988,750	0	988,750
S-20	District Safety	9725 12 XXXX 0000 0000 0000 0	14,000	13,805	14,000	13,813	14,000	24,247			14,000	0	14,000
S-21	Insurance Costs	9768 12 XXXX 0890 0000 0000 0	75,000	14,913	75,000	31,328	75,000	12,382			75,000	0	75,000
Food Service and Transportation													
S-22	Food Service	98XX 4X XXXX 0LLL 0000 0000 0	3,529,359	3,700,195	3,529,359	3,931,300	3,638,379	4,552,292			3,638,379	474,183	4,112,562
S-23	Transportation - Revenue Based	89/99XX 5X XXXX 0LLL 0000 0000 1	4,117,000	4,131,528	4,252,000	4,990,073	4,647,907	5,747,411			4,647,907	927,355	5,575,262
S-24	Transportation - District Support	99XX 5X XXXX 0LLL 0000 0000 0	1,188,718	948,702	1,329,518	1,001,119	1,329,518	1,933,930			1,329,518	0	1,329,518
	Total		11,811,393	11,761,742	12,244,172	13,018,925	13,276,521	15,782,191	0	0	13,276,521	2,016,645	15,293,166
	<i>Percentage of 2018-19 Unit Budget</i>		88.96%	88.59%	92.22%	98.06%	100.00%	118.87%	0.00%	0.00%	100.00%	15.19%	115.19%

S & B = Salary and Benefits

Superintendent - Budget (Unit S) 2019-20
Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
S-1	<u>Student Records Center and Archives - S & B = \$62,350</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary.		<u>\$62,350</u>
S-2	<u>Student Records Center and Archives - Operating Costs = \$7,013</u> Supplies, materials, travel, equipment, printing, contracts, and microfilming for the Student Records Center. Student Records receives, and sends, inventories, and indexes records, and maintains or disposes of them per state and federal regulations.		<u>\$7,013</u>
S-3	<u>Campus Security = \$1,067,799</u> Funds the salaries, benefits, supplies and training for non-uniformed staff who perform security duties at secondary schools. These resources currently provide for 2 staff members at each high school; 1 staff member at each middle school; 1 staff member shared between alternative schools. Additionally, some funds are provided for equipment and supplies.		<u>\$1,067,799</u>
S-4	<u>Community Use Custodians = \$66,460</u> Accounts for custodial charges for community use activities.		<u>\$66,460</u>
S-5	<u>Community Schools - District Support = \$226,882</u> District funds used to support the Community Schools program. Salary, benefits and operating costs. This budget supports costs for screening volunteers; administering the Senior tax Exchange program and overseeing scheduling of school facilities for community users. (Also produces revenue to support the program - see line S-6)		<u>\$226,882</u>
S-6	<u>Community Schools - Revenue Dependent = \$58,575</u> Revenue obtained from fees collected for facility use from the community. This budget is in addition to line item S-5.		<u>\$58,575</u>
S-7	<u>Senior Tax Exchange Program = \$15,000</u> Reimburses eligible senior citizens for the local school portion of their property taxes in exchange for assisting CK students/staff.		<u>\$15,000</u>
S-8	<u>Community Relations - S & B = \$340,463</u> Salary and benefits for the Community Relations Office. This staff is responsible for the District's internal and external communication.		<u>\$340,463</u>

Superintendent - Budget (Unit S) 2019-20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
S-9	Community Relations - Operating Costs = \$75,980 Provides for paper and related costs in providing the community with District communications.		<u>\$75,980</u>
S-10	Supertintendent's Office - S & B = \$723,624 Salary and benefits for the Superintendent's Office including the Superintendent and support staff.		<u>\$723,624</u>
S-11	Superintendent's Office - Operating Costs = \$45,332 Includes supplies and materials, professional memberships, necessary travel, copier lease payments, repair/purchase of office equipment and operational functions. Also, several District costs are charged to the Superintendent's Office as required by the state accounting manual.		<u>\$45,332</u>
S-12	Operations Office - S & B = \$289,661 Salaries and benefits for the Director of Operations and support staff. Oversees the drafting, revision and monitoring of vendor contracts and Board policies and procedures. Supervises the District's property and liability insurance coverage, risk management and employee safety programs. Maintenance, Custodial, Grounds, Transportation, Food Service, Warehouse, Security, and the Records Center all report to the Operation's office.		<u>\$289,661</u>
S-13	Operations Office - Operating Costs = \$3,930 Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office.		<u>\$3,930</u>
S-14	Logistics/Operationis - S & B = \$127,352 Salaries and benefits for staff to receive, store and deliver supplies, equipment and mail for the District; deliver intra-District mail, provide courier service for money and valuables, manage, store, and dispose of surplus equipment and materials.		<u>\$127,352</u>
S-15	Logistics/Operations - Operating Costs = \$15,003 Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation.		<u>\$15,003</u>
FIXED COSTS			
S-16	School Connection = \$9,000 Funding to publish School Connection , the District's publication, which is delivered to all residences in the Central Kitsap area.		<u>\$9,000</u>

Superintendent - Budget (Unit S) 2019-20

Line Item Narratives

Line Item	Activity Description/2019-20 Budget	Operating Adjustment (OA) Budget Change (BC)	2019 - 20 Budget
S-17	<p><u>Board Memberships = \$18,650</u> Required memberships for the Board of Directors to such organizations as the American Association of School Administrators, National Affiliate Program, Washington State School Directors Associations (WSSDA, required by RCW 28A.435) and other memberships affiliated with School Board functions and responsibilities.</p>		<u>\$18,650</u>
S-18	<p><u>Board of Directors = \$45,000</u> Miscellaneous supplies, materials and postage used to conduct Board meetings or events; Board publications; and conference registrations and travel expenses for Board members.</p>		<u>\$45,000</u>
S-19	<p><u>Insurance = \$988,750</u> Provides for payment of the district's annual insurance package that includes liability, fire, theft, surety, and other state-mandated forms of insurance. The budget is reserved for this purpose only.</p>		<u>\$988,750</u>
S-20	<p><u>District Safety = \$14,000</u> Pays for shots for employees who may come in contact with bodily fluids during the course of their workday. Budget also pays for expense of Safety Co-op with OESD.</p>		<u>\$14,000</u>
S-21	<p><u>Insurance Costs = \$75,000</u> Costs associated with incidental insurance claims and deductibles.</p>		<u>\$75,000</u>
FOOD SERVICE AND TRANSPORTATION			
S-22	<p><u>Food Service = \$4,112,562</u> Revenue from state and federal sources, as well as local revenue from the sale of breakfast and lunch. The department is responsible for all costs relating to personnel wages and benefits, food and supply costs, equipment repairs and replacement, transportation costs, and all marketing costs.</p>		<u>\$4,112,562</u>
S-23	<p><u>Transportation - Revenue Based = \$5,575,262</u> State and Federal revenue for transportation services to all school attendance areas. Includes daily To/From routes, Mid-Day Kindergarten, Inter-H.S. shuttles, Vocational Education shuttles to the Skill Center and transporting Special Education students with special needs.</p>		<u>\$5,575,262</u>
S-24	<p><u>Transportation - District Support = \$1,329,518</u> By court order the state should fully-fund student transportation. With the increase in state funding and new allocation model, CKSD is approximately 80.24% funded.</p>		<u>\$1,329,518</u>