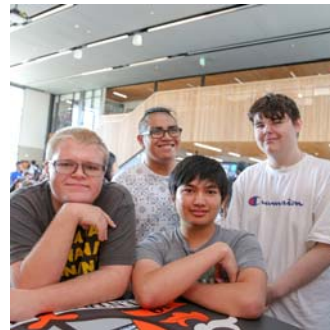




2020-21

General Fund Budget Line Item Detail



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

2020-21 Budget - Line Item Detail

| Business & Operations Budget (Unit B) | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|-----------------|-------------------|----------------|-------------------|--|
| Activity Description | Account Number | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | | | |
| | | Budget | Actual | Budget | Actual | Budget | Operating Adjustments (incl carryover) | Budget Changes | Base Line Budget | S&B Rollup | Budget | |
| B-1 Business Services - S & B | 9700/01/06 13 3110/4XXX 0830 0000 0000 0 | 947,402 | 1,015,372 | 1,044,748 | 1,148,077 | 1,228,234 | (25,000) | | 1,203,234 | 8,214 | 1,211,448 | |
| B-2 Business Services - Operating Costs | 9705 13 XXXX 0830 0000 0000 0 | 38,161 | 53,443 | 38,161 | 102,252 | 38,161 | 48,839 | | 87,000 | 0 | 87,000 | |
| B-3 Copy Center | 9700/05 73 5610 0730 0000 0000 0 | 8,500 | 54,441 | 9,714 | 29,825 | 15,655 | | | 15,655 | 915 | 16,570 | |
| Maintenance, Grounds & Custodial | | | | | | | | | | | | |
| B-4 Bldg/Grounds Office - S & B | 9700/01 61 3110/4XXX 0760 0000 0000 0 | 483,090 | 582,582 | 580,300 | 561,034 | 569,385 | | (121,000) | 448,385 | (80,800) | 367,585 | |
| B-5 Bldg/Grounds Office - Operating Costs | 9705 61 XXXX 0760 0000 0000 0 | 10,403 | 48,188 | 10,403 | 45,943 | 10,403 | | | 10,403 | 0 | 10,403 | |
| B-6 Grounds Maintenance - S & B | 9700 62 3110/4XXX 0760 0000 0000 0 | 507,944 | 527,500 | 549,724 | 617,304 | 625,437 | | | 625,437 | 11,003 | 636,440 | |
| B-7 Grounds Maintenance - Operating Costs | 9705 62 XXXX 0760 0000 0000 0 | 231,353 | 207,423 | 231,391 | 191,681 | 231,291 | | | 231,291 | 0 | 231,291 | |
| B-8 Custodial Services - S & B | 9700 63 3110/4XXX 0LL 0000 0000 0 | 3,607,138 | 3,184,644 | 3,834,817 | 4,052,997 | 4,465,960 | (301,288) | | 4,164,672 | 71,455 | 4,236,127 | |
| B-9 Custodial Services - Operating Costs | 9705 63 XXXX 0760 0000 0000 0 | 419,545 | 293,996 | 428,892 | 301,473 | 512,892 | (5,000) | | 507,892 | 0 | 507,892 | |
| B-10 Maintenance - S & B | 9700 64 3110/4XXX 0760 0000 0000 0 | 1,403,626 | 1,369,781 | 1,506,326 | 1,616,198 | 1,535,756 | (91,490) | | 1,444,266 | 24,572 | 1,468,838 | |
| B-11 Maintenance - Operating Costs | 9705 64 XXXX 0760 0000 0000 0 | 778,825 | 795,121 | 845,006 | 845,006 | 879,661 | (200,000) | | 679,661 | 0 | 679,661 | |
| B-12 Plant Security | 9700/05 67 XXXX 0760 0000 0000 0 | 14,000 | 3,052 | 14,000 | - | 14,000 | | | 14,000 | 0 | 14,000 | |
| B-13 Summer Laborers - S&B | 9702 6X 3110/4XXX 0760 0000 0000 0 | 50,000 | 187,200 | 50,000 | 202,667 | 50,000 | | (50,000) | 0 | 0 | - | |
| B-14 Laundry - S & B | 9760 63 3110/4XXX 0760 0000 0000 0 | 31,370 | 31,961 | 46,341 | 37,106 | 37,609 | | (37,609) | 0 | (0) | - | |
| B-15 Laundry - Operating Costs | 9760 63 XXXX 0760 0000 0000 0 | 12,655 | 1,920 | 12,655 | 954 | 12,655 | | (12,655) | 0 | 0 | - | |
| Technology | | | | | | | | | | | | |
| B-16 Instructional Technology Support - S & B | 0109 27 2110/4XXX 0LL 0000 0000 0 | 45,059 | 33,203 | 45,059 | 33,259 | 42,380 | | | 42,380 | (9,008) | 33,372 | |
| B-17 Instructional Technology Operating Costs | 0110 XX XXXX XXXX 0000 0000 0 | 12,569 | 6,527 | 12,569 | 8,628 | 12,569 | | | 12,569 | 0 | 12,569 | |
| B-18 Network Specialist Program - S & B | 0133 27 3110/4XXX 0LL 0000 0000 0 | 0 | 19,924 | - | 1,556 | - | | | 0 | 0 | - | |
| B-19 Instructional Subscriptions, Staff Development | 0134 XX XXXX OLL 0000 0000 0 | 127,707 | 89,091 | 127,707 | 98,194 | 127,707 | | | 127,707 | 0 | 127,707 | |
| B-20 Secondary Security Camera Infrastructure | 9736 67 5610 0000 0000 0000 0 | 15,000 | 0 | 14,000 | - | - | 28,000 | | 28,000 | 0 | 28,000 | |
| B-21 District Technology Support - S & B | 9700/9701 72 3110/4XXX 0600/0840 0000 0000 0 | 1,647,509 | 1,516,030 | 1,777,268 | 1,667,123 | 1,897,440 | | | 1,897,440 | 47,672 | 1,945,112 | |
| B-22 DIS & Ed Tech Office Operating Costs | 9705 72 5/7/9XXX 0600 0000 0000 0 | 16,103 | 53,219 | 15,603 | 19,216 | 16,103 | 12,747 | | 28,850 | 0 | 28,850 | |
| B-23 Technician Operating Costs | 9738 72 5/7/9XXX 0600 0000 0000 0 | 25,250 | 48,683 | 25,250 | 19,328 | 25,250 | | | 25,250 | 0 | 25,250 | |
| B-24 District Subscriptions & Licensing OC | 9737 72 XXXX 0600 0000 0000 0 | 310,362 | 551,119 | 310,362 | 498,461 | 310,362 | 99,638 | | 410,000 | 0 | 410,000 | |
| B-25 District Technology Operating Costs | 9739 72 5/7/9XXX 0600 0000 0000 0 | 156,450 | 219,966 | 156,450 | 144,282 | 156,450 | | | 156,450 | 0 | 156,450 | |
| B-26 Technology WAN Contract | 9730 72 7530 0600 0000 0000 0 | 0 | 0 | - | - | - | | | 0 | 0 | - | |
| B-27 Life Cycle Replacement | 0132 32 XXXX 0600 0000 0000 1 | 300,000 | 0 | 300,000 | 139,823 | 300,000 | (200,000) | | 100,000 | 0 | 100,000 | |
| B-28 Classroom Technology | 0131 32 XXXX 0600 0000 0000 1 | 1,000,000 | 152,987 | 1,021,346 | 1,157,076 | 1,000,000 | (366,610) | | 633,390 | 0 | 633,390 | |
| Fixed Costs | | | | | | | | | | | | |
| B-29 Legal Services | 9705 11 7341 0000 0000 0000 0 | 170,000 | 109,493 | 170,000 | 170,380 | 170,000 | | | 170,000 | 0 | 170,000 | |
| B-30 Audits | 9705 11 7342 0000 0000 0000 0 | 35,000 | 46,021 | 35,000 | 49,225 | 35,000 | 15,000 | | 50,000 | 0 | 50,000 | |
| B-31 Elections/Strategic Planning | 9705 11 7311 0000 0000 0000 0 | 265,000 | 195,867 | 265,000 | 125,972 | 265,000 | (265,000) | | 0 | 0 | - | |
| B-32 County Impact Fee Payment | 9705 11 7810 0000 0000 0000 0 | 5,000 | 0 | 5,000 | - | 5,000 | | | 5,000 | 0 | 5,000 | |
| B-33 District Postage | 9705 12 5610 0800 0590 0000 0 | 16,000 | 10,603 | 16,000 | 10,524 | 16,000 | | | 16,000 | 0 | 16,000 | |
| B-34 Utilities | 9700/05 65 7410 0000 0000 0000 0 | 3,038,000 | 2,915,404 | 3,038,000 | 3,000,106 | 3,038,000 | | | 3,038,000 | 0 | 3,038,000 | |
| B-35 Federal Impact Aid Expenses | 9774 AA XXXX OLL 0000 0000 1 | 35,000 | 46,755 | 52,721 | 47,531 | 35,265 | (9,061) | | 26,204 | 0 | 26,204 | |
| B-36 ESD Processing Contract | 9783 72 7591 0000 0000 0000 0 | 322,080 | 340,303 | 322,080 | 353,950 | 322,080 | | | 322,080 | 0 | 322,080 | |
| Contractual/Negotiated Obligations | | | | | | | | | | | | |
| B-37 Class Size Overload | 0127 XX XXXX OXXX 0000 0000 1 | 550,000 | 595,054 | 550,000 | 523,880 | 550,136 | (135,471) | | 414,665 | 35,335 | 450,000 | |
| B-38 Open House/Split Class | 0145/46 27 XXXX OLL 0000 0000 1 | 73,297 | 101,388 | 73,297 | 121,230 | 73,301 | (31,301) | | 42,000 | (0) | 42,000 | |
| B-39 Administrative Inservice | 01/02/9717 XX XXXX OLL 0000 0000 1 | 95,875 | 32,165 | 95,875 | 63,834 | 139,451 | 94,337 | | 233,788 | 0 | 233,788 | |
| B-40 Tax Sheltered Annuity Services | 9705 14 7340 0840 0000 0000 0 | 0 | 8,675 | 47,224 | 6,696 | 20,000 | (10,000) | | 10,000 | 0 | 10,000 | |
| Grant/Revenue Driven | | | | | | | | | | | | |
| B-41 Running Start | 0101/0201 27 7565 OLL 0000 0000 0 | 1,332,000 | 1,139,238 | 1,428,033 | 2,878,116 | 2,500,000 | 280,000 | | 2,780,000 | 0 | 2,780,000 | |
| B-42 Medicaid Outreach Program | 0178/0278 XX XXXX OLL 0000 0000 1 | 283,107 | 207,687 | 242,356 | 243,965 | 136,791 | (57,114) | | 79,677 | 0 | 79,677 | |
| B-43 Other Federal Grants (Capacity) | 7901 27 2/5610 0000 0000 0000 0 | 2,000,000 | 1,508,627 | 3,200,000 | - | 1,855,095 | 1,144,905 | | 3,000,000 | 0 | 3,000,000 | |
| B-44 DODEA CTE STEM Federal Grant | 7972 XX XXXX OLL 0000 0000 0 | 0 | 0 | 0 | 95032 | 78470 | | | 151,277 | 0 | 229,747 | |
| B-45 DODEA - Future Ready | 7967 XX XXXX OLL 0000 0000 0 | 567,588 | 267,974 | 567,558 | 189,279 | 256,784 | (256,784) | | 0 | 0 | - | |
| B-46 ONR - Science Grant | 7968 XX XXXX OLL 0000 0000 0 | 71,044 | 415,067 | 71,448 | - | 54,477 | (54,477) | | 0 | 0 | - | |
| B-47 DODEA Next Generation Science | 7969 XX XXXX OLL 0000 0000 0 | 122,066 | 610,591 | 89,921 | 159,141 | 109,562 | | | 117,354 | 0 | 226,916 | |
| B-48 DODEA ESP STEM grant | 7970 XX XXXX OLL 0000 0000 0 | | | | | | 302,398 | | | | 302,398 | |
| B-49 Outside Agency Billings | 8901/71/72/73/99 91 OLL XXXX 0000 0000 0 | 309,437 | 461,394 | 357,698 | 92,908 | 384,448 | (17,104) | | 367,344 | 0 | 367,344 | |
| Other | | | | | | | | | | | | |
| B-50 Cafeteria Table Replacement | 9797 63 5610 OLL 0000 0000 1 | 30,000 | 21,287 | 30,000 | 24,183 | 30,000 | (30,000) | | 0 | 0 | - | |
| B-51 Budget Carryover | 0101 27 5610 OLL 0000 0000 0 | 1,684,194 | 1,160,846 | 1,757,328 | 1,201,815 | 1,684,194 | 12,061,454 | | 13,745,648 | (0) | 13,745,648 | |
| B-52 ADA Equipment | 0152 27 5610 OLL 0000 0000 1 | 5,000 | 0 | 5,000 | - | 5,000 | (5,000) | | 0 | 0 | - | |
| Discontinued Programs | | | | | | | | | | | | |
| Total | | 23,209,709 | 21,241,815 | 25,362,256 | 22,897,231 | 25,879,411 | 12,295,249 | -221,264 | 37,650,998 | 109,361 | 38,062,757 | |
| Percentage of 2019-20 Unit Budget | | 89.68% | 82.08% | 98.00% | 88.48% | 100.00% | 0 | -0.85% | 145.49% | 0.42% | 147.08% | |

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|---|---|--|---------------------------|
| B-1 | <u>Business Services S & B</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. | <u>(\$25,000) Decrease (OA)</u> Adjusted to reflect spending. | <u>\$1,211,448</u> |
| B-2 | <u>Business Services - Operating Costs</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. | <u>\$48,839 Increase (OA)</u> Anticipated increase for cost escalation | <u>\$87,000</u> |
| B-3 | <u>Copy Center</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. | | <u>\$16,570</u> |
| MAINTENANCE, GROUNDS & CUSTODIAL | | | |
| B-4 | <u>Bldg/Grounds Office S & B</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff. | <u>(\$121,000) Decrease (BC)</u> Decrease of Supervisory FTE | <u>\$367,585</u> |
| B-5 | <u>Bldg/Grounds Office - Operating Costs</u> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices. | | <u>\$10,403</u> |
| B-6 | <u>Grounds Maintenance S & B</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. | | <u>\$636,440</u> |
| B-7 | <u>Grounds Maintenance - Operating Costs</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. | | <u>\$231,291</u> |

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|---|--|---------------------------|
| B-8 | <u>Custodial Services S & B</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. | <u>(\$301,288) Decrease (OA)</u> Decreased to reflect attrition | <u>\$4,236,127</u> |
| B-9 | <u>Custodial Services - Operating Costs</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. | <u>(\$5,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$507,892</u> |
| B-10 | <u>Maintenance S&B</u> Salaries and benefits for 17.5 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems | <u>(\$91,490) Decrease (OA)</u> Decreased to reflect attrition | <u>\$1,468,838</u> |
| B-11 | <u>Maintenance Operating Costs</u> Provides equipment, supplies, materials and contracted services for architectural, mechanical and electrical items to maintain schools and support facilities. | <u>(\$200,000) Decrease (OA)</u> Adjusted to reflect deferrals due to enrollment | <u>\$679,661</u> |
| B-12 | <u>Plant Security</u> Provides night monitoring of alarm systems. | | <u>\$14,000</u> |
| B-13 | <u>Summer Laborers S & B</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. | <u>(\$50,000) Decrease (BC)</u> Elimination of Summer Laborers | <u>\$0</u> |
| B-14 | <u>Laundry S & B</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. | <u>(\$37,609) Decrease (BC)</u> Elimination of Laundry Services | <u>\$0</u> |
| B-15 | <u>Laundry Operating Costs</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment. | <u>(\$12,655) Decrease (BC)</u> Elimination of Laundry Services | <u>\$0</u> |

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-------------------|---|--|---------------------------|
| TECHNOLOGY | | | |
| B-16 | <u>Instructional Technology Support S & B</u> \$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>\$33,372</u> |
| B-17 | <u>Instructional Technology Support - Operating Costs</u> Instructional technology hardware, software, and supplies. | | <u>\$12,569</u> |
| B-18 | <u>Network Specialist Program S & B</u> Line Item no longer used | | <u>\$0</u> |
| B-19 | <u>Software Subscriptions & Technology Equipment</u> Annual subscriptions for instructional software, such as EBSCO, Infobase Learning Databases, Encyclopedia Britannica. Instructional Technology staff development. | | <u>\$127,707</u> |
| B-20 | <u>Secondary Security Camera Infrastructure</u> Provides funds for security systems replacement and maintenance. This line item will no longer be used. | <u>\$28,000 Increase (OA)</u> Adjusted to include maintenance agreement on new equipment | <u>\$28,000</u> |
| B-21 | <u>District Technology Support S & B</u> Salary and benefits for Director, Technical Support Manager, Department Secretary, 5 Enterprise Systems Engineers (ESE), and 4 Application Administrators (ADD). | | <u>\$1,945,112</u> |
| B-22 | <u>DIS & Education Technology - Operating Costs</u> Department office supplies/equipment/postage, Copier contract, Copy Center support, Staff Prof. Development Travel. | <u>\$12,747 Increase (OA)</u> Adjusted to reflect spending. | <u>\$28,850</u> |
| B-23 | <u>Technician Operating Costs</u> Mileage, Staff Prof. Devel. Registrations, Overtime, and Technology Reference Material for DIS technicians. | | <u>\$25,250</u> |
| B-24 | <u>District Support Subscriptions & Licensing Operating Costs</u> 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>\$99,638 Increase (OA)</u> Adjusted to reflect spending. | <u>\$410,000</u> |

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|--------------------|--|--|---------------------------|
| B-25 | <u>District Technology Support - Operating Costs</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</u> Line Item no longer used | | <u>\$0</u> |
| B-27 | <u>Life Cycle Replacement Printers - Levy</u> Capital Projects Levy funding for replacement of printers. Monies transferred from Capital Projects as required by law. | <u>(\$200,00) Decrease (OA)</u> Adjusted to reflect deferrals due to enrollment | <u>\$100,000</u> |
| B-28 | <u>Classroom Technology - Levy</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>(\$366,610) Decrease (OA)</u> Adjusted to reflect replacement costs necessary in FY 20-21 | <u>\$633,390</u> |
| FIXED COSTS | | | |
| B-29 | <u>Legal Services</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</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost. | <u>\$15,000 Increase (OA)</u> Adjusted to reflect spending. | <u>\$50,000</u> |
| B-31 | <u>Elections and Strategic Planning</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) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |
| B-32 | <u>County Impact Fee Payment</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</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) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|---|--|---|---------------------------|
| B-34 | <u>Utilities</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.). | | <u>\$3,038,000</u> |
| B-35 | <u>Federal Impact Aid Expenses</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. | <u>(\$9,061) Decrease (OA)</u> Adjusted to reflect spending. | <u>\$26,204</u> |
| B-36 | <u>ESD Processing Contract</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. | | <u>\$322,080</u> |
| CONTRACTUAL/NEGOTIATED OBLIGATIONS | | | |
| B-37 | <u>Class Size Overload</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. | <u>(\$135,471) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$450,000</u> |
| B-38 | <u>Open House Extra Hours</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement. | <u>(\$31,301) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$42,000</u> |
| B-39 | <u>Administrative Inservice</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. | <u>\$94,337 Increase (OA)</u> Adjusted to reflect carry-over only. | <u>\$233,788</u> |

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------------------------|--|--|---------------------------|
| B-40 | <u>Tax Sheltered Annuity Services</u> Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan. | <u>(\$10,000) Decrease (OA)</u> Adjusted to reflect anticipated costs | <u>\$10,000</u> |
| GRANT/REVENUE DRIVEN | | | |
| B-41 | <u>Running Start</u> 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. | <u>\$280,000 Increase (OA)</u> Increase for additional enrollment and cost per student for FY 20-21 | <u>\$2,780,000</u> |
| B-42 | <u>Medicaid Outreach Program</u> 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. | <u>(\$57,114) Decrease (OA)</u> Adjusted for anticipated decrease in revenue for FY 20-21 | <u>\$79,677</u> |
| B-43 | <u>Other Federal Grants</u> Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted. | <u>\$1,144,905 Increase (OA)</u> Adjusted to include additional capacity for anticipated federal grants. | <u>\$3,000,000</u> |
| B-44 | <u>DODEA STEM Federal Grant</u> Federal Grant to support students and staff in CTE STEM. | <u>\$151,277 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$229,747</u> |
| B-45 | <u>DODEA Future Ready</u> This grant ended in FY 2019-20 | <u>(\$256,784) Decrease (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$0</u> |
| B-46 | <u>ONR - Science Grant</u> This grant ended in FY 2019-20 | <u>(\$54,477) Decrease (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$0</u> |

Business and Operations - Budget (Unit B) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|--|--|----------------------------|
| B-47 | <u>DODEA Next Generation Science</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. | <u>\$117,354 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$226,916</u> |
| B-48 | <u>DODEA ESP STEM Grant</u> New grant - The primary objective of the grant is to provide a variety of engaging, standards-based Science, Technology, Engineering, and Math (STEM) experiences for all of our elementary students. Train and develop our elementary teachers, provide critical start-up supplies, materials, and curriculum resources needed to offer engaging STEM learning opportunities. | <u>\$302,398 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$302,398</u> |
| B-49 | <u>Outside Agency Billings</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP. | <u>(\$17,104) Decrease (OA)</u> Adjusted for anticipated billing for FY 20-21 | <u>\$367,344</u> |
| OTHER | | | |
| B-50 | <u>Cafeteria Table Replacement</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. | <u>(\$30,000) Decrease (OA)</u> Adjusted to reflect deferrals due to enrollment | <u>\$0</u> |
| B-51 | <u>Budget Carryover</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. | <u>\$12,061,454 Increase (OA)</u> Adjusted to offset enrollment reductions, deferrals, and attrition | <u>\$13,745,648</u> |
| B-52 | <u>ADA Equipment</u> This budget is to provide adaptive equipment for ADA compliance as needed. | <u>(\$5,000) Decrease (OA)</u> Adjusted to reflect deferrals due to enrollment | <u>\$0</u> |

2020-21 Budget - Line Item Detail

Curriculum Budget (Unit C)

| Ref. | Activity Description | Account Number | 2016-17 | | 2017-18 | | 2018-19 | | 2019-20 | 2020-21 | | | | |
|--|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|-----------------|-------------------|----------------|-------------------|
| | | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Operating Adjustments (incl carryover) | 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 | 622,829 | | (243,568) | 379,261 | 9,962 | 389,223 |
| 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 | (13,421) | | 26,255 | 0 | 26,255 |
| 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 | 150,155 | | (37,748) | 112,407 | 2,402 | 114,809 |
| 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 | (9,742) | | 11,000 | 0 | 11,000 |
| 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 | 3,341,897 | | | 3,341,897 | 226,830 | 3,568,727 |
| 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 | 97,238 | 1,049 | | 98,287 | 0 | 98,287 |
| 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 | (8,250) | | 0 | 0 | 0 |
| 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 | 65,992 | | | 65,992 | 1,501 | 67,493 |
| 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 | (5,000) | | 6,788 | 0 | 6,788 |
| 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 | | | 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 | (135,900) | | 40,000 | 0 | 40,000 |
| 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 | 563,420 | (180,554) | (23,442) | 359,424 | 0 | 359,424 |
| C-13 | Instructional Materials | 0116 33 5610 0000 0000 0000 0 | 701,400 | 844,580 | 701,400 | 618,613 | 701,400 | 710,697 | 703,248 | (481,533) | | 221,715 | 0 | 221,715 |
| 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 | 144,416 | (18,252) | | 126,164 | 0 | 126,164 |
| 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 | 303,286 | | (195,400) | 107,886 | 3,328 | 111,214 |
| 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 | 185,195 | 29,617 | | 214,812 | 0 | 214,812 |
| 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 | (21,000) | | 10,000 | 0 | 10,000 |
| 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 | | | 12,031 | 0 | 12,031 |
| C-19 | 504 Accomodation | 0154 XX XXXX 0LLL 0000 0000 0 | 43,752 | 75,607 | 50,163 | 48,136 | 50,375 | 34,877 | 31,767 | (6,392) | | 25,375 | 0 | 25,375 |
| 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 | 83,635 | 41,365 | | 125,000 | (0) | 125,000 |
| 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 | | | 3,968 | 0 | 3,968 |
| C-22 | Mentoring/Diversity | 0164 XX XXXX 0LLL 0000 0000 0 | 93,000 | 66,026 | 106,000 | 52,984 | 107,861 | 33,434 | 108,985 | (106,124) | | 2,861 | (0) | 2,861 |
| C-23 | AP Testing and PD | 0168 27 XXXX 0LLL 0000 0000 0 | 28,787 | 25,571 | 28,787 | 29,490 | 28,787 | 25,137 | 28,787 | (20,000) | | 8,787 | 0 | 8,787 |
| C-24 | Intervention Support | 0191 XX XXXX 0LLL 0000 0000 0 | 540,750 | 653,998 | 856,069 | 822,619 | 906,143 | 946,812 | 1,089,492 | | | 1,089,492 | 13,141 | 1,102,632 |
| 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 | (3,000) | | 7,000 | 0 | 7,000 |
| C-26 | Graduation Support | 0196 27 7XXX 0000 0000 0000 1 | 0 | 0 | 0 | 0 | 0 | 1,964 | 820,000 | (507,000) | | 313,000 | 0 | 313,000 |
| Grant Programs | | | | | | | | | | | | | | |
| 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 | 1,045,732 | 235,943 | | 1,281,675 | (0) | 1,281,675 |
| 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 | 348,502 | (63,212) | | 285,290 | (0) | 285,290 |
| 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 | 2,632,866 | (14,012) | | 2,618,854 | (0) | 2,618,854 |
| 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 | 39,584 | 7,541 | | 47,125 | 0 | 47,125 |
| C-31 | Transitional Bilingual - District Support | 6500 XX XXXX 0LLL 0000 0000 0 | 87,601 | 0 | 0 | 0 | 0 | 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 | 525,112 | 107,186 | | 632,298 | (0) | 632,298 |
| 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 | | | 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 | 106,945 | | | 106,945 | 10,719 | 117,664 |
| 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 | 312,808 | 13,024 | | 325,832 | 0 | 325,832 |
| 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 | 144,893 | (44,893) | | 100,000 | 0 | 100,000 |
| Total | | | 10,615,598 | 11,083,371 | 11,166,828 | 10,134,637 | 12,446,665 | 12,295,960 | 14,314,611 | -1,202,560 | -500,158 | 12,611,893 | 267,883 | 12,879,776 |
| Percentage of 2019-20 Unit Budget | | | 85.29% | 89.05% | 89.72% | 81.42% | 100.00% | 98.79% | 100.00% | -8.40% | -3.49% | 88.11% | 1.87% | 89.98% |

S & B = Salary and Benefits

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|--|---|---------------------------|
| C-1 | <p><u>Curriculum Office - S & B</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.</p> | <p><u>(\$243,568) Decrease (BC)</u> Reduction of TOSA positions</p> | <u>\$389,223</u> |
| C-2 | <p><u>Curriculum Office - Operating Costs</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.</p> | <p><u>(\$13,421) Decrease (OA)</u> Operating decrease due to enrollment</p> | <u>\$26,255</u> |
| C-3 | <p><u>LSC Office S & B</u> Salary and benefits for Library Services support staff which provides support to school library staff.</p> | <p><u>(\$37,748) Decrease (OA)</u> Staffing reduction due to attrition</p> | <u>\$114,809</u> |
| C-4 | <p><u>LSC Office - Operating Costs</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.</p> | <p><u>(\$9,742) Decrease (OA)</u> Operating decrease due to enrollment, net of inclusion of item C-7</p> | <u>\$11,000</u> |
| C-5 | <p><u>Library S & B</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).</p> | | <u>\$3,568,727</u> |
| C-6 | <p><u>Library - Operating Costs</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.</p> | <p><u>\$1,049 Increase (OA)</u> Increase due to carry-over</p> | <u>\$98,287</u> |
| C-7 | <p><u>A-V Equipment Repair</u> Includes District laminator repair & preventative maintenance.</p> | <p><u>(\$8,250) Decrease (OA)</u> Budget line included with C-4</p> | <u>\$0</u> |

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|--|--|-------------------|
| C-8 | <p><u>Health Services - Clerical Support</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>\$67,493</u> |
| C-9 | <p><u>Health Services Operating Costs</u> Provides for the provision of needed health supplies for the school health clinics, i.e., bandages, gauze, ice packs, rubber gloves, etc.</p> | <p><u>(\$5,000) Decrease (OA)</u> Operating decrease due to enrollment</p> | <u>\$6,788</u> |
| C-10 | <p><u>Health Services - Nurses Contract</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>Achievement & Innovation - AVID Operating Costs</u> Provides for operating costs to include CEE survey and data dashboard services, administration of Board Innovation grants, and elementary literacy consultant</p> | <p><u>(\$135,900) Decrease (OA)</u> Operating decrease due to enrollment</p> | <u>\$40,000</u> |
| C-12 | <p><u>Staff Development</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> | <p><u>(\$135,900) Decrease (OA), (\$23,442) Decrease (BC)</u> Operating decrease due to enrollment. Decrease of TOSA position</p> | <u>\$359,424</u> |
| C-13 | <p><u>Instructional Materials</u> Textbooks and supplemental materials, Instructional materials, and specific support for state learning standards implementation and alignment.</p> | <p><u>(\$481,533) Decrease (OA)</u> Deferral due to enrollment</p> | <u>\$221,715</u> |
| C-14 | <p><u>Elementary Science Kits</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 classified FTE and a 0.25 certificated FTE</p> | <p><u>(\$18,252) Decrease (OA)</u> Operating decrease due to enrollment</p> | <u>\$126,164</u> |

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|---|---|-------------------------|
| C-15 | <u>Research & Evaluation S & B</u> Salary and benefits for staff. Staff consists of 0.7 FTE certificated and 2.44 FTE classified staff. | <u>(\$195,400) Decrease (BC)</u> Staffing reduction | <u>\$111,214</u> |
| C-16 | <u>Research & Evaluation - Operating Costs</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. | <u>\$29,617 Increase (OA)</u> Adjusted to reflect spending. | <u>\$214,812</u> |
| C-17 | <u>Human Growth</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. | <u>(\$21,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$10,000</u> |
| C-18 | <u>Media Center Contract</u> Provides access to films, videos, kits and print materials for use as instructional materials in K-12 classrooms. | | <u>\$12,031</u> |
| C-19 | <u>504 Accommodation</u> Expenses incurred to comply with Federal Law 504 that requires districts to accommodate students and staff with certain conditions. | <u>(\$6,392) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$25,375</u> |
| C-20 | <u>District Music - Operating Costs</u> Covers costs of instrument repair, the purchase of curriculum for use in the classroom, and supports District music festivals. | <u>\$41,365 Increase (OA)</u> Adjusted to reflect spending. | <u>\$125,000</u> |
| C-21 | <u>Early Entrance Testing</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. | | <u>\$3,968</u> |
| C-22 | <u>Mentoring/Diversity</u> The Mentoring program supports adult and teen mentor programs in K-5 and 9-12 buildings. The Diversity program supports District wide cultural events, supporting our Ethnic Heritage Nights for Black History month and Asian-Pacific Islander Cultural Heritage. Both programs support community outreach endeavors and recognition of volunteers. These resources fund stipends for program staff and cost of hosting events. | <u>(\$106,124) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$2,861</u> |

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------------------|---|--|---------------------------|
| C-23 | <u>AP Testing and PD</u> Supports the cost of Advance Placement preparation, testing and professional development. | <u>(\$20,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$8,787</u> |
| C-24 | <u>Intervention Support</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>\$1,102,632</u> |
| C-25 | <u>PSAT Testing</u> Provides funding for PSAT testing for all 10th grade students. | <u>(\$3,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$7,000</u> |
| C-26 | <u>Graduation Support</u> Supports for all students K-12, including Transition K, 9th Grade Success, Mental Health supports, HomeRoom, Online classes (Pearson Conexxus), advisory, course retrieval and sound grading practices. | <u>(\$507,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$313,000</u> |
| GRANT PROGRAMS | | | |
| C-27 | <u>Title I Part A - Struggling Learners</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-8. 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>\$235,943 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$1,281,675</u> |
| C-28 | <u>Title II, Part A / Title IV</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>(\$63,212) Decrease (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures | <u>\$285,290</u> |

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|--|--|---------------------------|
| C-29 | <p><u>Learning Assistance Program (LAP)</u> LAP is a state funded program. Elementary schools receive LAP funds based on academic needs, with a focus on K-4 Reading.</p> | <p><u>(\$14,012) Decrease (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures</p> | <u>\$2,618,854</u> |
| C-30 | <p><u>Title III, Limited English Proficiency</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.</p> | <p><u>\$7,541 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures</p> | <u>\$47,125</u> |
| C-31 | <p><u>Transitional Bilingual - District Support</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. (Not Used)</p> | | <u>\$0</u> |
| C-32 | <p><u>Transitional Bilingual - State Revenue</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 ELPA21.</p> | <p><u>\$107,186 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures</p> | <u>\$632,298</u> |
| C-33 | <p><u>Title VI Indian Education Grant</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 ED506 eligibility form.</p> | | <u>\$50,777</u> |
| C-34 | <p><u>Summer Academy</u> Summer Academy provides credit recovery and initial credit taking opportunities for students in grades 8-12. The program dollars support staff stipends and online program costs.</p> | | <u>\$117,664</u> |

Curriculum - Budget (Unit C) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|---|---|--------------------------------|
| C-35 | <p><u>Highly Capable Program - State Revenue</u> The District is committed to offering a variety of options to highly capable students. The funds are combined with 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 Elementary); Magnet block classes (6-8) currently housed at CKMS; 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. (Not Used)</p> | <p><u>\$13,024 Increase (OA)</u> Adjusted for anticipated FY 20-21 grant expenditures</p> | <p><u>\$325,832</u></p> |
| C-36 | <p><u>High School SAT Testing/Prep</u> Building based Certificated staff time and material costs to support the AP program.</p> | <p><u>(\$44,893) Decrease (OA)</u> Operating decrease due to enrollment</p> | <p><u>\$100,000</u></p> |

2020-21 Budget - Line Item Detail

Human Resources Budget (Unit H)

| Ref. | Activity Description | Account Number | 2017-18 | | 2018-19 | | 2019-20 | 2020-21 | | | | |
|---|--|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|-------------------|-------------------|------------------|-------------------|
| | | | Budget | Actual | Budget | Actual | Budget | Operating Adjustments (incl carryover) | Budget Changes | Base Line Budget | S&B Rollup | Budget |
| H-1 | Teaching | 0100 27 2XXX 0LLL 0000 0000 0 | 37,671,591 | 36,726,755 | 46,412,546 | 45,067,366 | 45,458,975 | (3,648,590) | (1,178,000) | 40,632,385 | 1,314,862 | 41,947,247 |
| H-2 | Benefits On Teaching Salaries | 0100 27 42XX 0LLL 0000 0000 0 | 13,633,187 | 13,415,096 | 19,221,967 | 15,543,830 | 16,256,932 | (1,843,788) | | 14,413,144 | 321,058 | 14,734,202 |
| H-3 | New to Profession - District Support | 0158 2X XXXX 0000 0000 0000 0 | 10,000 | 28,895 | 9,996 | 26,090 | 10,000 | (7,500) | | 2,500 | 0 | 2,500 |
| H-4 | Staffing Contingencies | 0199 XX XXXX 0LLL 0000 0000 0 | 87,048 | 144,120 | 88,704 | 151,057 | 67,181 | | | 67,181 | 12,979 | 80,160 |
| H-5 | Human Resources - S & B | 9700/01/06 14 2/3110/4XXX 0840 0000 0 | 850,965 | 907,527 | 1,051,003 | 1,036,542 | 1,039,145 | | (79,000) | 960,145 | 19,986 | 980,131 |
| H-6 | Human Resources - Operating Costs | 9705 14 XXXX 0840 0000 0000 0 | 29,874 | 81,410 | 29,874 | 26,992 | 29,874 | 20,000 | | 49,874 | 0 | 49,874 |
| H-7 | ESD Clock Hour Contract | 9705 14 7591 0840 0000 0000 0 | 5,950 | 10,682 | 5,950 | 10,585 | 5,950 | 7,050 | | 13,000 | 0 | 13,000 |
| H-8 | Supported Employment | 9724 63 XXX 0LLL 0000 0000 0 | 23,621 | 17,615 | 24,030 | 18,350 | 33,921 | | | 33,921 | (4,191) | 29,730 |
| H-9 | Human Resources - Recruiting | 9775 14 XXXX 0840 0000 0000 0 | 5,000 | 55,097 | 5,000 | 43,300 | 5,000 | (5,000) | | 0 | 0 | 0 |
| H-10 | L & I Return-to-Work Program | 9776 14 XXXX 0LLL 0000 0000 0 | 5,704 | 0 | 5,748 | 3,819 | 5,836 | | | 5,836 | (836) | 5,000 |
| H-11 | Classified Induction | 9714 14 XXXX 0840 0000 0000 0 | 100,000 | 97,893 | 34,478 | 80,545 | 0 | | | 0 | 0 | 0 |
| Contractual/Negotiated Obligations | | | | | | | | | | | | |
| H-12 | Training Incentive Program (TIP) - Contractual | 0100 27 3130/4XXX 0000 0440 0000 0 | 40,000 | 18,769 | 40,000 | 35,327 | 40,000 | 68,961 | | 108,961 | 0 | 108,961 |
| H-13 | Itinerant Travel | 0105 27 8580 0000 0000 0000 0 | 7,000 | 6,747 | 7,000 | 8,184 | 7,000 | (3,500) | | 3,500 | 0 | 3,500 |
| H-14 | Teacher Relocation | 0103 27 XXXX 0LLL 0000 0000 0 | 12,000 | 14,182 | 12,000 | 26,934 | 11,394 | 11,781 | | 23,175 | (0) | 23,175 |
| H-15 | Staff Development - Contractual | 0115 31 XXXX 0LLL 0100 0000 1 | 43,654 | 48,322 | 43,654 | 158,922 | 46,075 | (40,395) | | 5,680 | 0 | 5,680 |
| H-16 | Shared Decision-Making | XX35-XX XXXX 0LLL 0000 0000 0 | 83,846 | 54,916 | 83,846 | 67,502 | 79,189 | 25,264 | | 104,453 | 0 | 104,453 |
| H-17 | Employee Assistance | 9705 14 7340 0840 0000 0000 0 | 10,000 | 600 | 10,000 | 6,696 | 10,000 | | | 10,000 | 0 | 10,000 |
| H-18 | Classified Longevity Stipend | PPSS XX 3150 0LLL 0000 0000 0 | 15,000 | 0 | 15,000 | 97,673 | 0 | | | 0 | 0 | 0 |
| H-19 | Labor Negotiations | 9772 14 XXXX 0000 0000 0000 0 | 6,000 | 1,244 | 29,700 | 1,750 | 29,700 | (28,700) | | 1,000 | 0 | 1,000 |
| H-20 | Mediation | 9773 14 7340 0840 0000 0000 0 | 3,500 | 0 | 3,500 | 0 | 3,500 | (3,000) | | 500 | 0 | 500 |
| H-21 | National Board Release Time (was 0163) | 0193 27 2120 0LLL 0000 0000 0 | 5,000 | 529 | 5,000 | 1,197 | 5,000 | | | 5,000 | 0 | 5,000 |
| H-22 | TPEP Support | 0177 2X 2/3120/4XXXX 0LLL 0000 0000 0 | 50,000 | 29,508 | 50,000 | 34,269 | 56,100 | (56,100) | | 0 | 0 | 0 |
| Grant/Revenue Driven | | | | | | | | | | | | |
| H-23 | National Board Certified | 5863 27 XXXX 0LLL 0000 0000 0 | 391,429 | 498,709 | 391,429 | 548,810 | 544,994 | | | 544,994 | 17,057 | 562,051 |
| H-24 | Employee Wellness Activities | 8926 91 XXXX 0560 0000 0000 0 | 5,000 | 0 | 5,000 | 0 | 5,000 | (5,000) | | 0 | 0 | 0 |
| H-25 | Ed Leadership Intern Program | 5875 27 2/4XXX 0000 0000 0000 0 | 0 | 0 | 0 | 2,140 | 0 | | | 0 | 5,000 | 5,000 |
| H-26 | TPEP Evaluation | 5877 27 XXXX 0000 0000 0000 0 | 0 | 25,907 | 0 | 38,447 | 0 | | | 0 | 35,000 | 35,000 |
| Total | | | 53,095,370 | 52,184,523 | 67,585,425 | 63,036,326 | 63,750,767 | -5,508,517 | -1,257,000 | 56,985,250 | 1,720,914 | 58,706,164 |
| Percentage of 2019-20 Unit Budget | | | 83.29% | 81.86% | 106.02% | 98.88% | 100.00% | -8.64% | -1.97% | 89.39% | 2.70% | 92.09% |

S & B = Salary and Benefits

Human Resources - Budget (Unit H) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|--|--|----------------------------|
| H-1 | <u>Teaching</u> 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. | <u>(\$135,900) Decrease (OA), (\$23,442) Decrease (BC)</u> (\$135,900) Decrease (OA), (\$23,442) Decrease (BC) | <u>\$41,947,247</u> |
| H-2 | <u>Benefits On Teaching Salaries</u> 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. | <u>(\$1,843,788) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$14,734,202</u> |
| H-3 | <u>New to Profession - District Support</u> Support new certificated employees who are not eligible for state funding with a stipend (\$480 to attend beginners classes) and professional leave (\$220 each). | <u>(\$7,500) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$2,500</u> |
| H-4 | <u>Staffing Contingencies</u> 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. | | <u>\$80,160</u> |
| H-5 | <u>Human Resources - S & B</u> 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. | <u>(\$121,000) Decrease (BC)</u> Decrease of staffing due to attrition | <u>\$980,131</u> |
| H-6 | <u>Human Resources - Operating Costs</u> Printing of contracts, handbooks, forms and memoranda, purchase of office supplies and equipment, contractual services, copier maintenance, and professional memberships for office staff. | <u>\$20,000 Increase (OA)</u> Adjusted to reflect spending. | <u>\$49,874</u> |
| H-7 | <u>ESD Clock Hour Contract</u> Contract with OESD to maintain clock-hour transcripts for all certificated teaching staff. Clock-hours are documented for employee salary schedule placement, and the CKEA contract requires this documentation. | <u>\$7,050 Increase (OA)</u> Adjusted to reflect spending. | <u>\$13,000</u> |

Human Resources - Budget (Unit H) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|--|---|--|-------------------|
| H-8 | <u>Supported Employment</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program. | | <u>\$29,730</u> |
| H-9 | <u>Human Resources - Recruiting</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) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |
| H-10 | <u>L & I Return-to-Work Program</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>\$5,000</u> |
| H-11 | <u>Classified Induction</u> This program is now included in item C-12 | | <u>\$0</u> |
| <u>Contractual/Negotiated Obligations</u> | | | |
| H-12 | <u>Training Incentive Program (TIP) - Contractual</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>\$68,961 Increase (OA)</u> Adjusted to include carry-over | <u>\$108,961</u> |
| H-13 | <u>Itinerant Travel</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>(\$3,500) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$3,500</u> |
| H-14 | <u>Teacher Relocation</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>\$11,781 Increase (OA)</u> Adjusted to accommodate movement of staff to respond to enrollment decline | <u>\$23,175</u> |
| H-15 | <u>Staff Development - Contractual</u> This was discontinued effective FY 2020-21. The amount budgeted for 20-21 represents agreed-upon carryover. | <u>(\$40,395) Decrease (OA)</u> Line Item discontinued 2020-21 school year. | <u>\$5,680</u> |
| H-16 | <u>Shared Decision-Making</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>\$25,264 Increase (OA)</u> Adjusted to include carry-over | <u>\$104,453</u> |

Human Resources - Budget (Unit H) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------------------------|--|--|---------------------------|
| H-17 | <u>Employee Assistance</u> Contract with an assessment and consulting service to provide support services for all employees and dependents to include 2 sessions at no cost with a licensed counselor or psychologist to assess the needs of the individual or family member and to help identify appropriate resources to respond to job-related, emotional and substance abuse problems. | | <u>\$10,000</u> |
| H-18 | <u>Classified Longevity Stipend</u> This is included with the budgeted salaries and benefits for eligible staff. | | <u>\$0</u> |
| H-19 | <u>Labor Negotiations</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>(\$28,700) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$1,000</u> |
| H-20 | <u>Mediation</u> This budget is used to pay wages and other costs associated with mediation between the District, employee and association. | <u>(\$3,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$500</u> |
| H-21 | <u>National Board Release Time (was 0163)</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</u> Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP). | <u>(\$56,100) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |
| Grant/Revenue Driven | | | |
| H-23 | <u>National Board Certified</u> Teachers who qualify for National Board Certification receive an annual salary bonus from the state. | | <u>\$562,051</u> |
| H-24 | <u>Employee Wellness Activities</u> This budget provides health seminars and activities to promote employee wellness within the District. | <u>(\$5,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |
| H-25 | <u>Ed Leadership Intern Program</u> State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor. | | <u>\$5,000</u> |
| H-26 | <u>Teacher & Principal Evaluation and Growth Training Grant</u> State grant that provides reimbursement for training for teachers new to the revised evaluation system and the district's instructional framework. | | <u>\$35,000</u> |

2020-21 Budget - Line Item Detail

| Office of Teaching & Learning Budget (Unit O) | | | | | | | | | | |
|---|--|--|-----------|-----------|-----------|--|----------------|------------------|------------|-----------|
| Ref. | Activity Description | Account Number | 2018-19 | | 2019-20 | 2020-21 | | | | |
| | | | Budget | Actual | Budget | Operating Adjustments (incl carryover) | 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 | 680,312 | 660,016 | 744,113 | | | 744,113 | (49,672) | 694,441 |
| O-2 | Teaching & Learning Office - Operating Costs | 0105 21/31 5/7/8XXX 0910/0920 0000 0000 0 | 43,760 | 14,160 | 35,760 | (10,000) | | 25,760 | 0 | 25,760 |
| O-3 | ALE Schools - S & B and Operating Costs | 0200/05 XX XXXX 0240 0000 0000 0 | 2,610,752 | 2,480,561 | 2,711,246 | | | 2,711,246 | 1,208,609 | 3,919,855 |
| O-4 | Principals' Office - S & B | 0100/01 23 2/3110/4XXX 0LLL 0000 0000 0 | 6,989,000 | 7,338,196 | 8,698,062 | | (150,000) | 8,548,062 | (271,732) | 8,276,330 |
| O-5 | Counseling - S & B | 0100 24 2/3110/4XXX 0LLL 0000 0000 0 | 2,997,988 | 3,673,028 | 3,977,313 | (101,284) | | 3,876,029 | 0 | 3,876,029 |
| O-6 | Pupil Management - S & B | 0100 25 3110/4XXX 0LLL 0000 0000 0 | 667,633 | 572,401 | 704,317 | (114,789) | | 589,528 | (0) | 589,528 |
| O-7 | Paraeducators - S & B | 0100 27 3110/4000 0LLL 0000 0000 0 | 675,842 | 644,572 | 418,607 | 630,922 | | 1,049,529 | 0 | 1,049,529 |
| O-8 | Basic Ed Schools - Operating Costs | 0105 XX XXXX 0LLL 0000 0000 0 | 1,039,981 | 1,600,735 | 1,016,415 | (186,220) | | 830,195 | 0 | 830,195 |
| O-9 | Classified Sick Leave Substitutes | 0102 2X 3120 0LLL 0000 0000 0 | 51,644 | 33,641 | 56,997 | (24,019) | | 32,978 | (0) | 32,978 |
| O-10 | Secondary Refocus | 0113 2X XXXX 0LLL 0000 0000 0 | 215,797 | 236,135 | 266,477 | | | 266,477 | 19,254 | 285,731 |
| O-11 | Graduation Facility Rental | 0139 27 7441 0000 0000 0000 0 | 28,000 | 33,206 | 28,000 | 7,000 | | 35,000 | 0 | 35,000 |
| O-12 | Transitions - Grade Configuration | 0165 XX XXXX 0LLL 0000 0000 0 | 100,748 | 21,213 | 92,899 | (83,629) | | 9,270 | 0 | 9,270 |
| O-13 | Student At-Risk | 0176 2X XXXX 0LLL 0000 0000 0 | 153,374 | 133,748 | 149,325 | 22,718 | | 172,043 | (0) | 172,043 |
| O-14 | Elementary Behavior Support | 0159 XX XXXX 0LLL 0000 0000 0 | 120,000 | 145,358 | 120,000 | (120,000) | | 0 | 0 | 0 |
| O-15 | All Day Kindergarten | 0179 25/27 XXXX 0LLL 0000 0000 0 | 0 | 77,688 | 0 | | | 0 | 0 | 0 |
| O-16 | Behavior Support | 0195 XX XXXX 0000 0000 0000 0 | 324,550 | 150,913 | 527,407 | (48,000) | (41,072) | 438,335 | (0) | 438,335 |
| O-17 | Supporting Students/Benchmarks | 0192 27 5/7XXX 0000 0000 0000 0 | 10,000 | 2,882 | 10,000 | (10,000) | | 0 | 0 | 0 |
| O-18 | Cultural Competency | 0185 XX XXXX 0000 0000 0000 0 | 25,000 | 196,552 | 191,951 | | | 191,951 | 54,794 | 246,745 |
| O-19 | School of Choice | 0151 27 XXXX 0130/0230 0000 0000 0 | 30,000 | 44,795 | 30,000 | (30,000) | | 0 | 0 | 0 |
| Co-Curricular & Pool | | | | | | | | | | |
| O-20 | Pool - Basic - S & B | 0100 27 3110/4XXX 0330 0000 0000 1 | 21,591 | 82,611 | 24,063 | | | 24,063 | 270 | 24,333 |
| O-21 | Pool - Basic - Operating Costs | 0105 27 XXXX 0330 0000 0000 1 | 5,320 | 60 | 5,320 | | | 5,320 | (5,320) | 0 |
| O-22 | Activity and ASB Support | 0100 28 2/3/4XXX 0LLL 0000 0000 1 | | | | 578,078 | | 578,078 | 0 | 578,078 |
| O-23 | Co-Curricular Program | 0128 28 XXXX 0LLL 2XXX 0000 1 | 2,387,479 | 2,418,560 | 2,619,174 | (130,620) | | 2,488,554 | 0 | 2,488,554 |
| O-24 | Co-Curricular Revenue Driven | 0128 28 XXXX 0LLL 2XXX 0000 1 | 145,000 | 184,319 | 100,000 | (100,000) | | 0 | 0 | 0 |
| O-25 | Stadium Manager Stipend | 0138 28 3150 0380 0000 0000 0 | 12,993 | 323 | 12,992 | (12,992) | | 0 | (0) | 0 |
| O-26 | Community Pool - District Support - S & B | 8983 91 3110/4XXX 0330 0000 0000 0 | 187,861 | 184,668 | 114,368 | (114,368) | | 0 | (0) | 0 |
| O-27 | Community Pool - Revenue Dependent - S & B | 8983 91 3110/4XXX 0330 0000 0000 0 | 181,502 | 86,182 | 75,688 | (75,688) | | 0 | (0) | 0 |
| O-28 | Community Pool - Revenue Dependent - Operating Costs | 8983 91 XXXX 0330 0000 0000 1 | 6,359 | 19,929 | 6,359 | (6,359) | | 0 | 0 | 0 |

2020-21 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

| Ref. | Activity Description | Account Number | 2018-19 | | 2019-20 | 2020-21 | | | | |
|---------------------------------------|---|------------------------------------|-------------------|-------------------|-------------------|--|-----------------|-------------------|------------------|-------------------|
| | | | Budget | Actual | Budget | Operating Adjustments (incl carryover) | Budget Changes | Base Line Budget | S&B Rollup | Budget |
| Special Education | | | | | | | | | | |
| O-29 | Sp Ed - State Funding | 2100 27 XXXX 0LLL 0000 0000 0 | 14,591,242 | 19,194,524 | 17,915,863 | | | 17,915,863 | 4,169,825 | 22,085,688 |
| O-30 | Sp Ed - District Support | 21XX XX XXXX 0LLL 0000 0000 0 | 5,654,435 | 4,495,106 | 5,761,017 | | | 5,761,017 | (2,380,672) | 3,380,345 |
| O-31 | Sp Ed - Infants & Toddlers | 22XX XX XXXX 0LLL 0000 0000 0 | 1,196,768 | 1,275,895 | 1,135,873 | (1,135,873) | | 0 | (0) | 0 |
| O-32 | Sp Ed - Federal Funding | 24XX XX XXXX 0LLL 0000 0000 0 | 2,333,198 | 2,333,199 | 2,451,808 | | | 2,451,808 | (78,202) | 2,373,606 |
| O-33 | Sp Ed - Federal Impact Aid | 2900 27 XXXX 0LLL 0000 0000 0 | 349,999 | 511,350 | 350,000 | 150,000 | | 500,000 | 0 | 500,000 |
| O-34 | Sp Ed - DODEA Grant | 7921 XX XXXX 0LLL 0000 0000 0 | 0 | | 0 | | | 0 | 0 | |
| Career and Technical Education | | | | | | | | | | |
| O-35 | Career & Technical Education | 31XX 2X XXXX 0LLL 0000 0000 0 | 5,898,856 | 4,557,024 | 5,050,120 | 501,238 | | 5,551,358 | (0) | 5,551,358 |
| O-36 | Middle School Tech Ed | 34XX XX XXXX 0LLL 0000 0000 0 | 1,057,767 | 1,070,805 | 1,066,888 | (137,504) | | 929,384 | (0) | 929,384 |
| O-37 | Career & Technical Education - Federal | 38XX XX XXXX 0LLL 0000 0000 0 | 41,881 | 49,557 | 41,763 | 2,146 | | 43,909 | (0) | 43,909 |
| O-38 | Career & Technical Education - State | 5831/50 XX XXXX 0LLL 0000 0000 0 | 50,804 | 38,386 | 50,804 | | | 50,804 | 0 | 50,804 |
| O-39 | West Sound Tech Center Cost Share | 9713 64 7591 0530 0000 0000 0 | 100,000 | 5,520 | 100,000 | (80,000) | | 20,000 | 0 | 20,000 |
| Grant / Revenue Driven | | | | | | | | | | |
| O-40 | Extended Education - Operation Graduation | 8682 27 XXXX 0LLL 0000 0000 0 | 4,000 | 0 | 0 | | | 0 | 0 | 0 |
| O-41 | Stadium - Operating Costs | 8938 28 XXXX 0380 0000 0000 1 | 40,841 | 33,792 | 40,906 | (29,866) | | 11,040 | (0) | 11,040 |
| O-42 | Ski School | 8980 91 XXXX 0LLL 0000 0000 1 | 0 | 0 | 0 | | | 0 | 0 | 0 |
| O-43 | Parking | 8925 91 XXXX 03LL 0000 0000 1 | 18,521 | 4,412 | 18,521 | (18,521) | | 0 | 0 | 0 |
| O-44 | Ready! For Kindergarten - District | 8602 27 XXXX 0810 0000 0000 1 | 124,997 | 108,974 | 167,399 | (47,399) | | 120,000 | (0) | 120,000 |
| O-45 | Tiny Trojans | 8800 27 3110/5610 0000 0000 0000 1 | 0 | 0 | 35,368 | (35,368) | | 0 | 0 | 0 |
| O-46 | State Grant Programs | 58XX XX XXXX 0LLL 0000 0000 1 | | | | 210,635 | | 210,635 | 0 | 210,635 |
| | Total | | 51,175,795 | 54,714,995 | 56,923,184 | -549,762 | -191,072 | 56,182,350 | 2,667,153 | 58,849,503 |
| | <i>Percentage of 2019-20 Unit Budget</i> | | 89.90% | 96.12% | 100.00% | -0.97% | -0.34% | 98.70% | 4.69% | 103.38% |

S & B = Salary and Benefits

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|---|---|---------------------------|
| O-1 | <u>Teaching & Learning Office - S & B</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. | | <u>\$694,441</u> |
| O-2 | <u>Teaching & Learning Office Operating Cost</u> Operational expenses and office supplies for the Directors' office. | <u>(\$10,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$25,760</u> |
| O-3 | <u>ALE Schools S & B and Operating Costs</u> Provides salaries and benefits for all staff working in our 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. | | <u>\$3,919,855</u> |
| O-4 | <u>Principals' Office - S & B</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. | <u>(\$150,000) Decrease (BC)</u> Reduce assistant principal FTE by 1.0 | <u>\$8,276,330</u> |
| O-5 | <u>Counseling - S & B</u> Provides salaries and benefits for counselors at the elementary and secondary level. | <u>(\$101,284) Decrease (OA)</u> Staffing decrease due to enrollment and attrition | <u>\$3,876,029</u> |
| O-6 | <u>Pupil Management - S & B</u> Provides salaries and benefits for those classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries. | <u>(\$114,789) Decrease (OA)</u> Staffing decrease due to enrollment and attrition | <u>\$589,528</u> |
| O-7 | <u>Paraeducators - S & B</u> Elementary schools are allocated paraeducator 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. | <u>\$630,922 Increase (OA)</u> Adjusted to provide 3.25 hours of paraeducator time in each Kindergarten class | <u>\$1,049,529</u> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|------------------|--|---|---------------------------|
| O-8 | <u>Schools - Operating Costs</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>(\$186,220) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$830,195</u> |
| O-9 | <u>Classified Sick Leave Substitutes</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>(\$24,019) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$32,978</u> |
| O-10 | <u>Secondary Refocus</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 suspensions/refocus. | | <u>\$285,731</u> |
| O-11 | <u>Graduation Facility Rental</u> Provides for facility and equipment rentals, permits, audio and video services, and security cost for the high school graduation ceremonies. | <u>\$7,000 Increase (OA)</u> Adjusted to reflect actual expense | <u>\$35,000</u> |
| O-12 | <u>Transitions - Students</u> These funds will be used to support students moving from elementary to middle school and middle school to high school models, as well as state mandated student learning plans. | <u>(\$83,629) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$9,270</u> |
| O-13 | <u>Student At-Risk</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 Barker Creek Community School. | <u>\$22,719 Increase (OA)</u> Adjusted to reflect actual expense | <u>\$172,043</u> |
| O-14 | <u>Elementary Behavior Support</u> Additional support to assist students in appropriate behavior in the classroom. Activities may include PBIS and staff training. | <u>(\$120,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|---------------------------------|--|--|---------------------------|
| O-15 | <u>All Day Kindergarten</u> No Longer Used | | <u>\$0</u> |
| O-16 | <u>Behavior Support</u> 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 | <u>(\$48,000) Decrease (OA), (\$41,072) Decrease (BC)</u> Operating decrease due to enrollment Decrease in FTE support | <u>\$438,335</u> |
| O-17 | <u>Supporting Students/Benchmarks</u> These funds are used for academic competitions. | <u>(\$10,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |
| O-18 | <u>Cultural Competency</u> Provide staff training on cultural competency, 2.0 TOSAs, building level resources to support the equity team for year 1 - 3 of implementation. | | <u>\$246,745</u> |
| O-19 | <u>School of Choice</u> Funding provided to school exploring interest based areas. | <u>(\$30,000) Decrease (OA)</u> Deferred due to enrollment | <u>\$0</u> |
| CO-CURRICULAR & POOL | | | |
| O-20 | <u>Pool - Basic S&B</u> Salary and benefits to support basic education and special education use of the pool. | | <u>\$24,333</u> |
| O-21 | <u>Pool - Basic Operating Costs</u> Provides student texts, office equipment, and pool safety materials and equipment. | | <u>\$0</u> |
| O-22 | <u>Activity and ASB Support</u> Salaries and Benefits of ASB support staff and activity coordinators | <u>\$578,078 Increase (OA)</u> New line item to capture enhancement levy supported Activity and ASB support | <u>\$578,078</u> |
| O-23 | <u>Extra-Curricular Program</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 | <u>(\$130,620) Decrease (OA)</u> Operating decrease due to enrollment and reduced sports seasons | <u>\$2,488,554</u> |
| O-24 | <u>Extra-Curricular Revenue Driven</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) Decrease (OA)</u> Full budget shown in line O-23 | <u>\$0</u> |
| O-25 | <u>Stadium Manager Stipend</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. This line item is no longer used as of the 2019-20 school year. | <u>(\$12,992) Decrease (OA)</u> This line item is no longer used | <u>\$0</u> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|--|---|--------------------------|
| O-26 | <p><u>Community Pool - District Support S&B</u> District support used for salary and benefits relating to community use of the pool.</p> | <p><u>(\$114,368) Decrease (OA)</u> Operating decrease due pool closure due to construction and COVID</p> | <p><u>\$0</u></p> |
| O-27 | <p><u>Community Pool Revenue Dependent - S&B</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.</p> | <p><u>(\$75,688) Decrease (OA)</u> Operating decrease due pool closure due to construction and COVID</p> | <p><u>\$0</u></p> |
| O-28 | <p><u>Community Pool - Revenue Dependent Operating Costs</u> Refer to O-26</p> | <p><u>(\$6,359) Decrease (OA)</u> Operating decrease due pool closure due to construction and COVID</p> | <p><u>\$0</u></p> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|--------------------------|---|---|---------------------|
| SPECIAL EDUCATION | | | |
| O-29 | <u>Sp Ed - State Funding</u> The funding formula set by the state for special education is based upon an "average student cost" model. This is based on the state's average of mixed disability students. | | <u>\$22,085,688</u> |
| O-30 | <u>Sp Ed - District Support</u> Special education is specially designed instruction to meet the unique needs and abilities of students with disabilities. It must be provided at no cost to the student or parent. | | <u>\$3,380,345</u> |
| O-31 | <u>Sp Ed - Infants and Toddlers</u> Beginning in 2013-14, the state separated funding for Birth - 3 and ages 3-21. Formally part of Line Item O-25. The program is not supported by OSPI as of the 2020-21 school year. | <u>(\$1,135,873) Decrease (OA)</u> This line item is no longer used | <u>\$0</u> |
| O-32 | <u>Sp Ed - Federal Funding</u> The District receives two sources of federal grants for special education services. All of these funds are generated from the November count of disabled students receiving special education services within the District. | | <u>\$2,373,606</u> |
| O-33 | <u>Sp Ed - Federal Impact Aid</u> The District receives Federal funds based on students of parents who either work or live on federal property. These funds are to compensate for the loss of local taxes the District would receive on federal property that is exempt from taxes. Disabled students in this category generate additional amounts that are intended to help defray additional special education costs of serving this population. | <u>\$150,000 Increase (OA)</u> Increase based on anticipated revenue for 2020-2021 | <u>\$500,000</u> |
| O-34 | <u>Sp Ed - DoDEA Grant</u> No Longer Used | | <u>\$0</u> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|---------------------------------------|---|---|----------------------------------|
| CAREER and TECHNICAL EDUCATION | | | |
| O-35 | <p><u>Career & Technical Education</u> This program is funded as a breakout of the Basic Education state funds. It provides students with the applied technical and life skills, positive work attitudes, work ethics, and leadership for successful entrance into the career of their choice. Courses are provided at secondary schools in five different program areas including: Business & Marketing, Family & Consumer Sciences, Science, Technology, Engineering & Mathematics (STEM), Health Science and Skilled & Technical. Students are also provided career counseling as well as assistance in completing the High School & Beyond graduation component. All formula driven funds are budgeted to this program, except the state allowed 5% indirect costs.</p> | <p><u>\$501,238 Increase (OA)</u> Increase based on anticipated revenue for 2020-2021</p> | <p><u>\$5,551,358</u></p> |
| O-36 | <p><u>Middle School Tech Ed</u> This budget is used for enhanced career and technical education funding for middle school career and technical education programs approved by OSPI and acts as a feeder program for high school career and technical programs.</p> | <p><u>(\$137,504) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021</p> | <p><u>\$929,384</u></p> |
| O-37 | <p><u>Career & Technical Education - Federal</u> This budget is established for federal grants received that enhance the career and technical education program. Funds are spent according to the grant award and cannot be used for any other program.</p> | <p><u>\$2,146 Increase (OA)</u> Increase based on anticipated revenue for 2020-2021</p> | <p><u>\$43,909</u></p> |
| O-38 | <p><u>Career & Technical Education - State</u> This budget is established for state grants received that enhance the career and technical education program. Funds are spent according to the grant award and cannot be used for any other program.</p> | | <p><u>\$50,804</u></p> |
| O-39 | <p><u>West Sound Tech Center Cost Share</u> CKSD participates in the West Sound Tech Center co-operative. This budget is to help cover CKSD's share of capital costs.</p> | <p><u>(\$80,000) Decrease (OA)</u> Operating decrease due to enrollment</p> | <p><u>\$20,000</u></p> |

Office of Teaching & Learning - Budget (Unit O) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------------------------|--|---|-------------------------|
| GRANT/REVENUE DRIVEN | | | |
| O-40 | <u>Extended Education - Operation Graduation</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>Stadium - Operating Costs</u> Provides casual help to supervise athletic events. Any surplus is applied to stadium equipment supplies. | <u>(\$29,866) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021 | <u>\$11,040</u> |
| O-42 | <u>Ski School</u> No Longer Used | | <u>\$0</u> |
| O-43 | <u>Parking</u> Revenue dependent - students buying parking passes for school parking lots. | <u>(\$18,521) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021 | <u>\$0</u> |
| O-44 | <u>Ready! For Kindergarten - District</u> Stipends for teachers to prepare and provide 12 Ready! Trainings for families with children birth-5 years of age. Also classified staff for each training and Ready! Materials for families. .2 FTE certificated director. | <u>(\$47,399) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$120,000</u> |
| O-45 | <u>Tiny Trojans</u> Supports the Tiny Trojan preschool program located at Cottowood Elementary. Tuition fees offset expenditure | <u>(\$35,368) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021 | <u>\$0</u> |
| O-46 | <u>State Grant Programs</u> Allocations for state grant programs not specifically addressed elsewhere in this document | <u>\$210,635 (OA)</u> New line item to capture budgets for small state grants. | <u>\$210,635</u> |

2019-20 Budget - Line Item Detail

Superintendent Budget (Unit S)

| Ref. | Activity Description | Account Number | 2017-18 | | 2018-19 | | 2019-20 | 2020-21 | | | | |
|--|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|------------------|-------------------|----------------|-------------------|
| | | | Budget | Actual | Budget | Actual | Budget | Operating Adjustments (incl carryover) | Budget Changes | Base Line Budget | S&B Rollup | Budget |
| S-1 | Student Records Center & Archives - S & B | 0100/05 25 3110/4XXX 0410 0000 0000 0 | 51,300 | 42,329 | 45,634 | 43,889 | 62,350 | | | 62,350 | 915 | 63,265 |
| S-2 | Student Records Center & Archives - Op. Costs | 0105 25 XXXX 0410 0000 0000 0 | 7,013 | 4,162 | 7,013 | 4,778 | 7,013 | (2,000) | | 5,013 | 0 | 5,013 |
| S-3 | Campus Security | 0167 25 XXXX 0LLL 0000 0000 0 | 570,573 | 593,518 | 924,753 | 837,453 | 1,067,799 | (284,010) | | 783,789 | 0 | 783,789 |
| S-4 | Community Use Custodians | 8963 91 3110/4XXX 0000 0000 0000 1 | 72,000 | 30,768 | 72,000 | 3,212 | 66,460 | (66,460) | | 0 | (0) | 0 |
| S-5 | Community Schools - District Support | 8981 91 XXXX 0900 0000 0000 1 | 129,025 | 109,083 | 168,565 | 92,387 | 226,882 | (85,449) | | 141,433 | 0 | 141,433 |
| S-6 | Community Schools - Revenue Dependent | 8981 91 XXXX 0900 0000 0000 1 | 92,510 | 44,209 | 92,510 | 78,064 | 58,575 | (58,575) | | 0 | 0 | 0 |
| S-7 | Senior Tax Exchange Program | 8990 91 7352 0900 0000 0000 1 | 15,000 | 5,001 | 15,000 | 4,833 | 15,000 | (15,000) | | 0 | 0 | 0 |
| S-8 | Community Relations - S & B | 9700/01 15 3110/4XXX 0790 0000 0000 0 | 176,481 | 176,371 | 184,087 | 200,779 | 340,463 | | | 340,463 | 72,757 | 413,220 |
| S-9 | Community Relations - Operating Costs | 9705 15 XXXX 0790 0000 0000 0 | 75,980 | 72,997 | 75,980 | 63,257 | 75,980 | | | 75,980 | 0 | 75,980 |
| S-10 | Superintendent's Office - S & B | 9700/06 12 3110/4XXX 0820 0000 0000 0 | 474,352 | 494,843 | 474,898 | 592,796 | 723,624 | | (240,584) | 483,040 | 5,367 | 488,407 |
| S-11 | Superintendent's Office - Operating Costs | 9705 12 XXXX 0800/0820 0000 0000 0 | 45,332 | 26,346 | 45,332 | 41,586 | 45,332 | | | 45,332 | 0 | 45,332 |
| S-12 | Operations Office - S & B | 9700/01/06 12 3110/4XXX 0890 0000 0000 0 | 235,248 | 250,151 | 247,193 | 265,807 | 289,661 | | | 289,661 | (5,894) | 283,767 |
| S-13 | Operations Office - Operating Costs | 9705 12 XXXX 0890 0000 0000 0 | 3,930 | 4,881 | 3,930 | 10,977 | 3,930 | 1,070 | | 5,000 | 0 | 5,000 |
| S-14 | Logistics/Operations - S & B | 9700 74 3110/4XXX 0700 0000 0000 0 | 132,898 | 109,302 | 138,419 | 127,367 | 127,352 | | | 127,352 | 2,331 | 129,683 |
| S-15 | Logistic/Operations - Operating Costs | 9705/06 74 5/7/8XXX 0700 0000 0000 0 | 15,003 | 1,646 | 15,003 | 0 | 15,003 | | | 15,003 | 0 | 15,003 |
| Fixed Costs | | | | | | | | | | | | |
| S-16 | School Connection | 9705 11 7XXX 0000 0000 0000 0 | 9,000 | 0 | 9,000 | 8,854 | 9,000 | (9,000) | | 0 | 0 | 0 |
| S-17 | Board Memberships | 9705 11 7810 0000 0000 0000 0 | 18,650 | 0 | 18,650 | 18,453 | 18,650 | | | 18,650 | 0 | 18,650 |
| S-18 | Board of Directors | 9705 11 X000 0000 0000 0000 0 | 45,000 | 46,021 | 45,000 | 49,225 | 45,000 | (15,000) | | 30,000 | 0 | 30,000 |
| S-19 | Insurance | 9705 68 7520 0000 0000 0000 0 | 875,000 | 1,039,664 | 988,750 | 1,068,214 | 988,750 | 259,250 | | 1,248,000 | 0 | 1,248,000 |
| S-20 | District Safety | 9725 12 XXXX 0000 0000 0000 0 | 14,000 | 13,813 | 14,000 | 24,247 | 14,000 | | | 14,000 | 0 | 14,000 |
| S-21 | Insurance Costs | 9768 12 XXXX 0890 0000 0000 0 | 75,000 | 31,328 | 75,000 | 12,382 | 75,000 | | | 75,000 | 0 | 75,000 |
| Food Service and Transportation | | | | | | | | | | | | |
| S-22 | Food Service | 98XX 4X XXXX 0LLL 0000 0000 0 | 3,529,359 | 3,931,300 | 3,638,379 | 4,552,292 | 4,112,562 | (235,257) | | 3,877,305 | (0) | 3,877,305 |
| S-23 | Transportation - Revenue Based | 89/99XX 5X XXXX 0LLL 0000 0000 1 | 4,252,000 | 4,990,073 | 4,647,907 | 5,747,411 | 5,575,262 | | | 5,575,262 | 660,580 | 6,235,842 |
| S-24 | Transportation - District Support | 99XX 5X XXXX 0LLL 0000 0000 0 | 1,329,518 | 1,001,119 | 1,329,518 | 1,933,930 | 1,329,518 | (1,329,518) | | 0 | 0 | 0 |
| | Total | | 12,244,172 | 13,018,925 | 13,276,521 | 15,782,191 | 15,293,166 | (1,839,949) | (240,584) | 13,212,633 | 736,056 | 13,948,689 |
| | Percentage of 2019-20 Unit Budget | | 80.06% | 85.13% | 86.81% | 103.20% | 100.00% | -12.03% | -1.57% | 86.40% | 4.81% | 91.21% |

S & B = Salary and Benefits

Superintendent - Budget (Unit S) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|-----------|---|--|-------------------------|
| S-1 | <u>Student Records Center and Archives - S & B</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary. | | <u>\$63,265</u> |
| S-2 | <u>Student Records Center and Archives - Operating Costs</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>(\$2,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$5,013</u> |
| S-3 | <u>Campus Security</u> Funds the salaries, benefits, supplies and training for security 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>(\$284,010) Decrease (OA)</u> Operating decrease due to enrollment and reduction of School Resource Officer agreement | <u>\$783,789</u> |
| S-4 | <u>Community Use Custodians</u> Accounts for custodial charges for community use activities. | <u>(\$66,460) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021 | <u>\$0</u> |
| S-5 | <u>Community Schools - District Support</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>(\$85,449) Decrease (OA)</u> Operating decrease due to enrollment and reduced community use of facilities | <u>\$141,433</u> |
| S-6 | <u>Community Schools - Revenue Dependent</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) Decrease (OA)</u> Decrease based on anticipated revenue for 2020-2021 | <u>\$0</u> |
| S-7 | <u>Senior Tax Exchange Program</u> Reimburses eligible senior citizens for the local school portion of their property taxes in exchange for assisting CK students/staff. | <u>(\$15,000) Decrease (OA)</u> Operating decrease due to not allowing volunteers in schools due to COVID | <u>\$0</u> |
| S-8 | <u>Community Relations - S & B</u> Salary and benefits for the Community Relations Office. This staff is responsible for the District's internal and external communication. | | <u>\$413,220</u> |

Superintendent - Budget (Unit S) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|--------------------|--|--|---------------------------|
| S-9 | <u>Community Relations - Operating Costs</u> Supplies, materials, printing, contracts, equipment and replacement costs. | | <u>\$75,980</u> |
| S-10 | <u>Superintendent's Office - S & B</u> Salary and benefits for the Superintendent's Office including the Superintendent and support staff. | <u>(\$240,584) Decrease (BC)</u> Staffing adjustments due to attrition | <u>\$488,407</u> |
| S-11 | <u>Superintendent's Office - Operating Costs</u> 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 | <u>Operations Office - S & B</u> 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; and the management, storage, and disposal of surplus equipment and materials. . 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>\$283,767</u> |
| S-13 | <u>Operations Office - Operating Costs</u> Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office. | <u>\$1,070 Increase (OA)</u> Adjusted to reflect spending. | <u>\$5,000</u> |
| S-14 | <u>Logistics/Operations - S & B</u> 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. | | <u>\$129,683</u> |
| S-15 | <u>Logistics/Operations - Operating Costs</u> Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation. | | <u>\$15,003</u> |
| FIXED COSTS | | | |
| S-16 | <u>School Connection</u> Funding to publish District publications, which is delivered to all residences in the Central Kitsap area. | <u>(9,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$0</u> |

Superintendent - Budget (Unit S) 2020-21

Line Item Narratives

| Line Item | Activity Description/2020-21 Budget | Operating Adjustment (OA) Budget Change (BC) | 2020-21 Budget |
|--|---|---|---------------------------|
| S-17 | <u>Board Memberships</u> Required memberships for the Board of Directors to such organizations as the American Association of School Administrators, Washington State School Directors Associations (WSSDA, required by RCW 28A.435) and other memberships affiliated with School Board functions and responsibilities. | | <u>\$18,650</u> |
| S-18 | <u>Board of Directors</u> Miscellaneous supplies, materials and postage used to conduct Board meetings or events; Board publications; and conference registrations and travel expenses for Board members. | <u>(\$15,000) Decrease (OA)</u> Operating decrease due to enrollment | <u>\$30,000</u> |
| S-19 | <u>Insurance</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. | <u>\$259,250 Increase (OA)</u> Adjusted to reflect spending. | <u>\$1,248,000</u> |
| S-20 | <u>District Safety</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. | | <u>\$14,000</u> |
| S-21 | <u>Insurance Costs</u> Costs associated with incidental insurance claims and deductibles. | | <u>\$75,000</u> |
| FOOD SERVICE AND TRANSPORTATION | | | |
| S-22 | <u>Food Service</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. | <u>(\$235,257) Decrease (OA)</u> Operating decrease due to enrollment and participation | <u>\$3,877,305</u> |
| S-23 | <u>Transportation - State Funded</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. | | <u>\$6,235,842</u> |
| S-24 | <u>Transportation - District/Revenue Support</u> By court order the state should fully-fund student transportation. With the increase in state funding and new allocation model, CKSD is approximately 88.1% funded. | <u>(\$1,329,518) Decrease (OA)</u> Full Budget shown in item S-23 | <u>\$0</u> |