



2021-22 Budget



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

BUDGET

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School Board Meeting
August 25, 2021

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Introductory Section



– Board of Directors –

ERIC K. GREENE

BRUCE J. RICHARDS

DRAYTON JACKSON

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Central Kitsap School District

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DATE: August 25, 2021

TO: Central Kitsap School District Board of Directors

THROUGH: Dr. Erin Prince, Superintendent

FROM: Paula Bailey, Director of Business Services

SUBJECT: 2021-22 Budget Executive Summary

Enclosed are the 2021-2022 budgets for your review. These budgets include adjustments and corrections as appropriate from the preliminary budgets, as well as the latest adjustment to all state and federal funding. The Board of Directors reviewed the preliminary budgets on August 11, 2021. The Board of Directors will be asked to approve the 2021-2022 budgets and the multi-year projections following the budget adoption hearing to be held during the regular board meeting on August 25, 2021.

Introduction

The budget presented for approval represents a spending plan based on projected enrollment of 11,040 students and the associated revenue and costs to provide a full, in-person traditional learning program for students. In addition, this budget has programming to utilize federal recovery funds.

The 2021 Legislative session provided few changes to funding for school districts. Hold harmless funding was provided for enrollment stabilization, which is reflected in the projected beginning fund balance, and hold harmless funding for transportation and LEA, which has been calculated in the 2021-2022 budget. The Legislative budget also provided funding for a 2.0% increase for salaries for funded positions and a 2% increase in funding for materials, supplies and operating costs. However, these increases were offset by the cost to provide the 2.0% increase to salaries for all staff.

Legislative action taken in the Spring of 2021 provided funding to aid school districts in recovery efforts as we welcome back students for the 2021-22 school year. This included funding for Pupil Transportation Stabilization, Enrollment Stabilization and School Funding Stabilization.

Legislative action was also taken to authorize the distribution of Federal recovery, or ESSER funding to school districts.

Source	Estimated Amount	Fiscal Years	Type of funding	Notes
ESSER II	\$4,100,000	2020-23	One-Time Federal Grant	Allowable uses defined in Federal Law.
ESSER III	\$9,400,000	2020-24	One-Time Federal Grant	Allowable uses defined in Federal Law. 20% must address student learning loss.
Pupil Transportation Stabilization	\$1,600,000	2020-21	One-Time funding for 2020-21 and hold harmless for 21-22	Subject to recovery. No change in formula.
Enrollment Stabilization	\$5,100,000	2020-21	One-Time funding	
School Funding Stabilization	\$0	2021-22	One-Time funding	

The chart above provides the estimated amounts available to the Central Kitsap School District. Pupil and Enrollment Stabilization funding was provided to the District in the 2020-21 school year, and is reflected in the beginning fund balance. ESSER funding is available on a reimbursement basis over the next 2-3 years. To provide for additional capacity, all ESSER funding has been programmed in the 2021-2022 budget

Budget Recommendations

As we work to bring students back to full-time learning for the 2021-22 school year, the following priorities were established:



In order to achieve this, the following program priorities have been planned and are included in the 2021-22 budget:

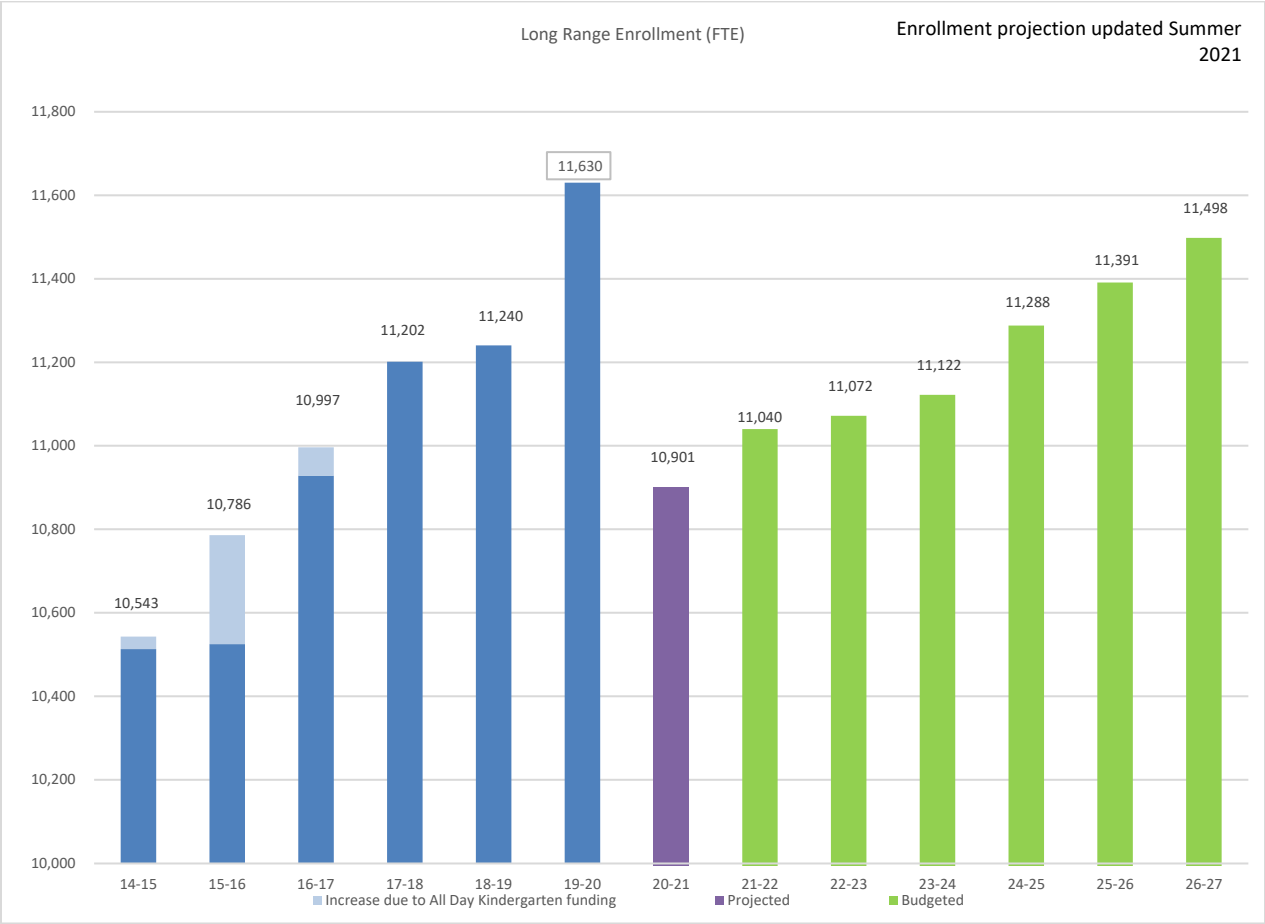
- Student Recovery
 - Multi-Tiered Systems of Support (MTSS)
 - Targeted Math Instruction
 - K-12 Tutoring Supports
 - Functional Academics Curriculum
 - Flexible Credit Options
 - Staffing for Credit Recovery
 - Elementary Counselors
 - Teletherapy Access for mental health supports
 - After school activities, athletics, Activity Bus
 - Parent Engagement and Community Outreach
 - Professional Development
 - Elimination of Student Athletic Fees
- Safety
 - HVAC upgrades

Enrollment

Central Kitsap enrollment peaked at an average Full Time Equivalent (FTE) of 13,051 during the 1998-99 school year and was steadily declining from the 2001-02 school year through the 2014-15 school year. Enrollment has leveled off and our district appeared to be moving into a period of relative stability, however due to the COVID-19 pandemic and school closures, districts across the state saw dramatic declines in enrollment in the 2020-21 school year.

Total projected Full Time Equivalent (*FTE*) enrollment for 2021-22 is estimated to be 11,040 students; (or 1.20%) more than the average FTE for the 2020-21 school year. This estimate considers the arrival of an aircraft carrier stationed at Naval Base Kitsap – Bremerton. We are anticipating an increase of approximately 445 students enrolled in Alternative Learning Experience (ALE) courses than we had in FY 2019-20.

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



Capital Projects Fund Summary

The Capital Projects budget for 2021-22 reflects work to complete the OHS Phase 2 renovation and Building 900 renovation, as well as moving forward to co-locate Fairview Middle School on the same campus as Olympic High School. This budget also provides for continued critical repairs during the fiscal year.

Debt Service Fund Summary

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

Associated Student Body Fund Summary

The ASB Fund is financed by fees collected from students and non-students attending optional non-credit extracurricular events, donations, and fundraisers. By law, the School Board

approves an ASB budget for each school. Accounting records are kept for each ASB. Disbursements are made with the approval of the ASB and School Board.

Transportation Vehicle Fund Summary

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

Governing Board and Administrators

BOARD OF DIRECTORS

	<i>Director District</i>	<i>Term</i>
Bruce Richards President	I	2021
Jeanie Schulze Vice President	IV	2023
Eric Greene	V	2021
Drayton Jackson	III	2023
Robert MacDermid	II	2023

CENTRAL OFFICE ADMINISTRATION

Superintendent	Dr. Erin Prince
Assistant Superintendent of Human Resources	Ms. Jeanne Beckon
Assistant Superintendent of Finance and Support	Mr. Doug Newell
Executive Director of Safety and Operations	Mr. Joe Vlach
Executive Director of Special Services	Ms. Julie McKean
Executive Director of Elementary Teaching and Learning	Ms. Jill Carlson
Executive Director of Secondary Teaching and Learning	Mr. Jeremy Monroe
Executive Director of Student Support	Mr. Franklyn Mackenzie
Director of Business Services	Ms. Paula Bailey
Director of Communications and Community Relations	Mr. David Beil
Director of Equity	Ms. Jeni Zapatka

Budget Summary and Resolution



Central Kitsap School District

SUMMARY OF 2021-22 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2021-22	19,000,000	188,303,584	190,730,677	0	16,572,907
	2020-21	9,939,500	180,125,052	182,446,889	0	7,617,663
TRANSP VEHICLE:	2021-22	950,600	578,500	850,000	0	679,100
	2020-21	1,155,900	913,000	1,500,000	0	568,900
CAPITAL PROJECTS:	2021-22	48,329,000	22,767,000	26,625,940	0	44,470,060
	2020-21	49,350,000	28,153,353	46,739,138		30,764,215
DEBT SERVICE:	2021-22	7,598,500	14,576,697	14,288,075	0	7,887,122
	2020-21	6,350,000	13,809,757	13,907,075	0	6,252,682
ASB:	2021-22	1,045,617	1,969,305	2,058,598	0	956,324
	2020-21	942,888	2,079,180	2,103,159	0	918,909

Central Kitsap School District No.401

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	188,303,584	1,969,305	14,576,697	22,767,000	578,500
Total Appropriation (Expenditures)	190,730,677	2,058,598	14,288,075	26,625,940	850,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,427,092	-89,293	288,622	-3,858,940	-271,500
Beginning Total Fund Balance	19,000,000	1,045,617	7,598,500	48,329,000	950,600
Ending Total Fund Balance	16,572,907	956,324	7,887,122	44,470,060	679,100

SECTION B: EXCESS LEVIES FOR 2022 COLLECTION

Excess levies approved by voters for 2022 collection	18,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	18,000,000	XXXXX	14,600,000	0	0

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

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

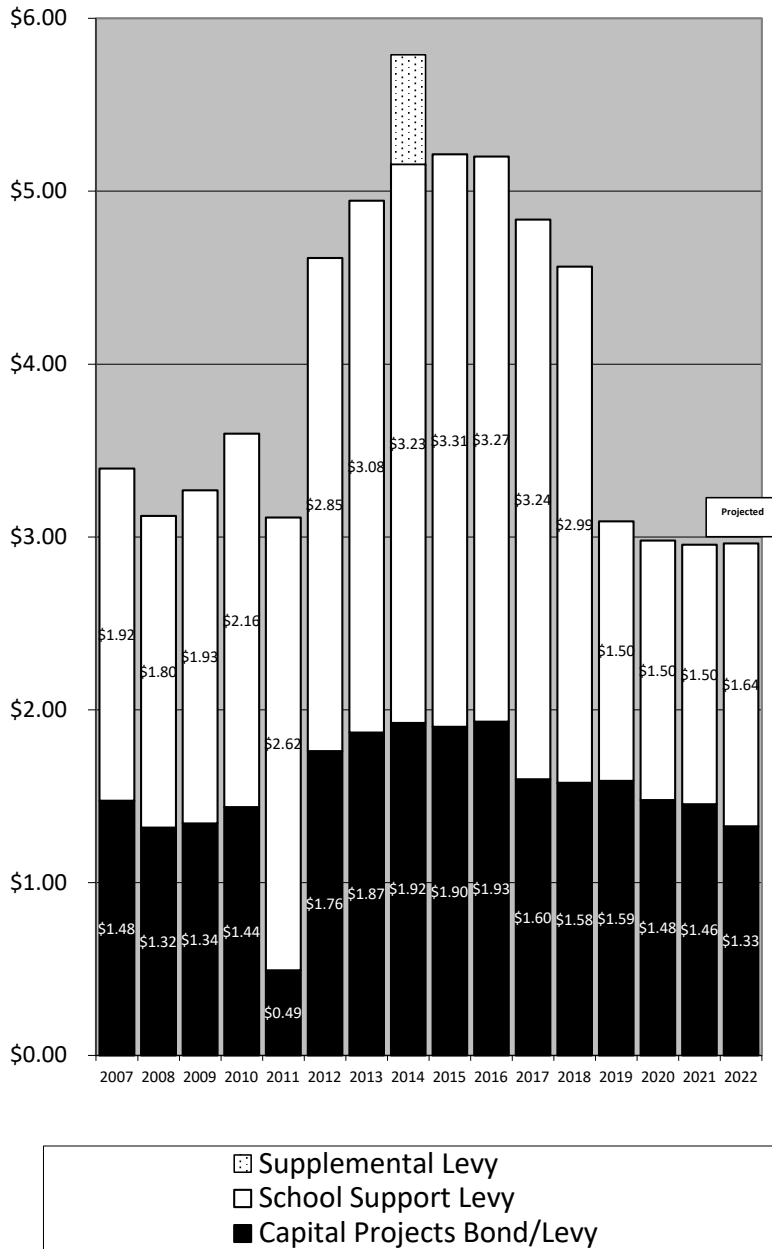
	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,630.25		11,502.00		11,040.00	
FTE Certificated Employees	804.262		770.136		758.090	
FTE Classified Employees	472.983		464.201		454.815	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	173,106,251		180,125,052		188,303,584	
Total Expenditures	172,378,903		182,446,889		190,730,677	
Total Beginning Fund Balance	12,489,401		9,939,500		19,000,000	
Total Ending Fund Balance	13,216,749		7,617,663		16,572,907	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	96,490,662	55.98	103,180,952	56.55	98,553,371	51.67
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	11,489,933	6.02
Special Education Instruction	30,681,512	17.80	30,089,634	16.49	29,496,841	15.47
Vocational Instruction	6,464,549	3.75	6,521,656	3.57	6,272,907	3.29
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,788,363	3.36	5,774,501	3.17	6,016,793	3.15
Other Instructional Programs	1,014,700	0.59	3,900,158	2.14	3,870,251	2.03
Community Services	1,991,475	1.16	954,689	0.52	1,014,318	0.53
Support Services	29,947,642	17.37	32,025,299	17.55	34,016,263	17.83
Total - Program Groups	172,378,903	100.00	182,446,889	100.00	190,730,677	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	108,198,934	62.77	116,166,015	63.67	116,892,903	61.29
Teaching Support	18,104,222	10.50	20,253,398	11.10	22,714,133	11.91
Other Supportive Activities	25,265,476	14.66	26,494,714	14.52	29,950,270	15.70
Building Administration	9,306,303	5.40	9,127,254	5.00	9,762,735	5.12
Central Administration	10,850,234	6.29	10,405,508	5.70	11,410,636	5.98
Total - Activity Groups	172,378,903	100.00	182,446,889	100.00	190,730,677	100.00

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	78,496,601	45.54	79,285,667	43.46	83,055,697	43.55
Classified Salaries	31,530,486	18.29	31,285,377	17.15	33,793,267	17.72
Employee Benefits and Payroll Taxes	40,931,946	23.75	42,967,031	23.55	42,208,135	22.13
Supplies, Instructional Resources and Noncapitalized Items	5,295,301	3.07	12,099,247	6.63	15,230,066	7.99
Purchased Services	15,875,940	9.21	15,964,808	8.75	14,098,903	7.39
Travel	186,617	0.11	102,526	0.06	102,376	0.05
Capital Outlay	62,013	0.04	742,233	0.41	2,242,233	1.18
Total - Objects	172,378,903	100.00	182,446,889	100.00	190,730,677	100.00

Levy Rates



NOTES:

1. The rates for 2022 are projected based on estimated assessed value
2. Levy rates are expressed in dollars per \$1,000 of assessed valuation.

CHART EXPLANATION

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

Central Kitsap School District

LOCAL PROPERTY TAXES

School Support Levies

School Support levies provide a significant portion of operating revenues for most Washington school districts. For the 2019-20 school year, these levies were approximately 12.97% of total school district revenues statewide, while CKSD received 9.30% of total revenues from the local levy.

Beginning in 2020, the maximum levy collection is the lesser of \$2.50 per \$1,000 assessed value, or \$2,500 per student, subject to voter approved levy authority. The levy must be approved by simple majority (50% plus one) votes cast. The last levy election was on February 9, 2019, at which time a three-year school levy was approved for collection in 2020, 2021 and 2022. The voter approved authority for the three years is \$18,000,000 for each year. Currently, levies can be approved for one-, two-, three-, or four-year periods. At the end of the period, districts must resubmit their request for levy renewal for continuation of funding.

How Your Levy Dollars Are Spent

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

The following summary illustrates approximately how each levy dollar will be expended during the 2021-2022 school year.

Direct to Schools _____ \$.65

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

Student Co-Curricular Programs _____ \$.23

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

Transportation Needs _____ \$.10

Support for ongoing transportation operations not funded by the state.

Community Support _____ \$.02

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



The District may not collect more taxes than the amount approved by voters. The 2020 taxable property assessment for taxes payable in 2021 for the Central Kitsap School District was approximately \$10 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation.

General Fund Budget Summary



Central Kitsap School District
2021-22 GENERAL FUND BUDGET SUMMARY

		<i>Actual</i> 2019-20	<i>Budget</i> 2020-21	<i>Budget</i> 2021-22
BEG:	Minimum Fund Balance	7,083,000	6,839,500	9,600,000
	Nonspendable FB Inventory/Prepaid	1,067,942	800,000	800,000
	Restricted for Uninsured Risks	72,380	175,000	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	2,274,277	625,000	1,200,000
	Unassigned Fund Balance	0	0	5,900,000
Beginning Fund Balance		12,489,401	9,939,500	19,000,000
ADD:	Revenues			
	1000 Local Taxes	13,496,509	16,194,725	16,827,070
	2000 Local Non-Tax	2,429,830	3,237,191	2,792,500
	3000 State, General Purpose	115,586,815	116,121,062	109,335,434
	4000 State, Special Purpose	31,287,875	28,693,737	27,494,959
	5000 Federal, General Purpose	2,687,076	5,700,000	5,400,000
	6000 Federal, Special Purpose	7,363,258	10,003,337	25,978,621
	7000 Revenues from Other Districts	165,144	170,000	470,000
	8000 Revenues From Other Agencies	0	0	0
	9000 Other Financing*	89,744	5,000	5,000
	Total Revenues	173,106,251	180,125,052	188,303,584
TOTAL:	Funds Available	185,595,652	190,064,552	207,303,584
LESS:	Expenditures			
	00 Regular Instruction	96,490,662	103,180,952	98,553,371
	10 Federal Stimulus Funding	0	0	11,489,933
	20 Special Education Instruction	30,681,512	30,089,634	29,496,841
	30 Vocational Instruction	6,464,549	6,521,656	6,272,907
	50&60 Compensatory Education	5,788,363	5,774,501	6,016,793
	70 Other Instructional Programs	1,014,700	3,900,158	3,870,251
	80 Community Services	1,991,475	954,689	1,014,318
	90 Support Services	29,947,642	32,025,299	34,016,263
	Total Expenditures	172,378,903	182,446,889	190,730,677
	Transfer to CP for Technology Replacement	0	0	0
Ending Fund Balance		13,216,749	7,617,663	16,572,907

Central Kitsap School District
4 YEAR GENERAL FUND BUDGET SUMMARY

		<i>Budget</i> 2021-22	<i>Budget</i> 2022-23	<i>Budget</i> 2023-2024	<i>Budget</i> 2024-2025
	Projected Enrollment	11,040	11,072	11,122	11,288
BEG:	Minimum Fund Balance	9,600,000	9,139,000	9,600,000	9,755,000
	Nonspendable FB Inventory/Prepaid	800,000	800,000	800,000	800,000
	Restricted for Uninsured Risks	0	0	0	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	0	0	0	0
	Unassigned Fund Balance	5,900,000	4,672,907	5,133,907	4,672,907
Beginning Fund Balance		19,000,000	16,572,907	16,572,907	16,572,907
ADD:	Revenues				
1000	Local Taxes	16,827,070	23,400,000	29,000,000	30,410,000
2000	Local Non-Tax	2,792,500	2,700,000	2,700,000	2,700,000
3000	State, General Purpose	109,335,434	111,216,000	112,583,000	115,526,000
4000	State, Special Purpose	27,494,959	26,457,000	26,854,500	27,446,000
5000	Federal, General Purpose	5,400,000	5,400,000	5,400,000	5,400,000
6000	Federal, Special Purpose	25,978,621	13,125,000	13,125,000	13,125,000
7000	Revenues from Other Districts	470,000	470,000	470,000	470,000
8000	Revenues From Other Agencies	0	0	0	0
9000	Other Financing*	5,000	5,000	5,000	5,000
	Total Revenues	188,303,584	182,773,000	190,137,500	195,082,000
TOTAL:	Funds Available	207,303,584	199,345,907	206,710,407	211,654,907
LESS:	Expenditures				
00	Regular Instruction	98,553,371	100,720,000	107,003,500	110,557,000
10	Federal Stimulus Funding	11,217,220	0	0	0
20	Special Education Instruction	29,496,841	30,500,000	31,500,000	32,000,000
30	Vocational Instruction	6,272,907	6,613,000	6,694,000	6,785,000
50&60	Compensatory Education	6,016,793	6,020,000	6,020,000	6,020,000
70	Other Instructional Programs	3,870,251	3,900,000	3,900,000	3,900,000
80	Community Services	1,014,318	1,000,000	1,000,000	1,000,000
90	Support Services	34,016,263	34,020,000	31,020,000	34,820,000
	Total Expenditures	190,457,964	182,773,000	182,773,000	195,082,000
Ending Fund Balance		16,845,620	16,572,907	23,937,407	16,572,907

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

COMMUNITY FINANCE COMMITTEE RECOMMENDATION

The District shall increase the Committed Minimum Fund Balance from 3% to 5% of the District's Budgeted Expenditures by 2020-2021

GENERAL FUND BALANCE

		Actual	Actual	Budget	Budget
		2018-19	2019-20	2020-21	2021-22
Reserved	Nonspendable FB: Inventory/Prepaid Items	1,387,601	1,067,942	800,000	800,000
	Federal Contingency Reserve	0		0	
	Assigned FB - Carryover Balances	4,029,457	2,274,277	625,000	1,200,000
	Assigned to Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Restricted for Revenue	281,839	564,182	175,000	
	Unassigned Fund Balance	462	0	0	5,900,000
	Committed to Minimum Fund Balance Policy	7,083,000	7,083,000	6,839,500	9,600,000
Beginning Balance		14,282,359	12,489,401	9,939,500	19,000,000
Add:	Revenues	166,933,745	173,106,251	180,125,052	188,303,584
	State Energy Grants	0	0	0	0
Total:	Funds Available	181,216,104	185,595,652	190,064,552	188,303,584
Less:	Expenditures	(168,726,703)	(172,378,903)	(182,446,889)	(190,730,677)
Operating Transfers	Capital Projects (Technology Replacement)	0		0	0
Actual Estimated Ending:	Fund Balance	12,489,401	13,216,749	7,617,663	16,572,907
Less:	Nonspendable Fund Balance - Inventory	(1,067,942)	(1,160,259)	(800,000)	(800,000)
	Federal Contingency Reserve	0	0	0	
	Assigned to Other - Carryover Balances	(2,274,277)	(949,366)	0	
	Assigned to Contingencies	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	Restricted Revenue	(564,182)	(807,544)	(2,500)	
	Unassigned Fund Balance	0	(180,631)	0	(4,672,907)
Total:	Committed Minimum Fund Balance	7,083,000	8,618,949	5,315,163	9,600,000

COMMITTED FUND BALANCE CALCULATION

Budgeted Expenditures	168,726,703	172,378,903	182,446,889	190,730,677
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	7,083,000	8,618,949	5,315,163	9,600,000
Percent of Budget Expenditures to Committed Minimum Fund Balance	4.20%	5.00%	2.91%	5.03%

**CENTRAL KITSAP SCHOOL DISTRICT
ENROLLMENT PROJECTION FOR 2021-22**

***** Final *****

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	75	75.0	83	66	71	65	73	433	433
Clear Creek	75	75.0	60	60	57	78	51	381	381
Cottonwood	61	61.0	42	66	72	69	51	361	361
Cougar Valley	77	77.0	54	65	57	62	51	366	366
Emerald Heights	65	65.0	75	62	75	87	81	445	445
Esquire Hills	61	61.0	41	54	40	45	50	291	291
Green Mountain	65	65.0	43	51	50	74	52	335	335
Hawk @ JP	80	80.0	84	79	81	77	63	464	464
PineCrest	65	65.0	62	64	50	56	69	366	366
Silver Ridge	61	61.0	60	63	63	62	61	370	370
Silverdale	76	76.0	48	69	66	79	61	399	399
Woodlands	77	77.0	61	65	70	52	63	388	388
	838	838.0	713	764	752	806	726	4,599	4,599
CKVA	0	0.0	16	33	26	27	32	134	134
Barker Creek	8	4.0	16.0	31	25	26	13	119	115
TOTAL K-5	846	842.0	745	828	803	859	771	4,852	4,848

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CKMS	224	258	271	224.0	258.0	271.0	753	753.0
Fairview	192	204	235	192.0	206.0	235.0	631	633.0
Ridgetop	199	227	211	199.0	227.0	211.0	637	637.0
Klahowya	116	130	139	116.0	130.0	139.0	385	385.0
CKVA	31	36	37	31.0	36.0	37.0	104	104.0
Barker Creek	17	13	14	17.0	13.0	14.0	44	44.0
TOTAL 6-8	779	868	907	779.0	870.0	907.0	2,554	2,556

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	420	388	338	248	416	384	315	218	1,394	1,333.0
Olympic High	328	270	240	202	326	266	225	175	1,040	992.0
Klahowya	175	182	105	101	174	180	90	86	563	530.0
CKVA	42	37	60	43	41	33	54	35	182	163.0
Barker Creek	24	43	98	135	23	40	90	125	300	278.0
TOTAL 9-12	989	920	841	729	980	903	774	639	3,479	3,296

Run. Start-Voc								0	30.0
Run. Start-Non-Voc								230	310.0
TOTAL RUN STRT	0	0	0	0	0	0	0	230	340.0

TOTAL PROJECTED ENROLLMENT FOR 2019-20 **11,115 11,040.0**

(Based on Jan 2021 Enrollment Rollup)		
BUDGET FOR 2020-21	11,629	11,502.0
PERCENT INCREASE/DECREASE FROM 2020-21 BUDGET TO 2021-22 PROJECTION	-4.42%	-4.02%
ACTUAL FOR 2020-21 (through Jan 2021) - exclusive of Jump Start Kg	10,956	10,858.6
PERCENT INCREASE/DECREASE FROM 2020-21 ACTUAL TO 2021-22 PROJECTION	1.45%	1.67%
ACTUAL FOR 2019-20	11,736	11,630
PERCENT INCREASE/DECREASE FROM 2019-20 ACTUAL TO 2020-21 ACTUAL	-6.65%	-6.64%

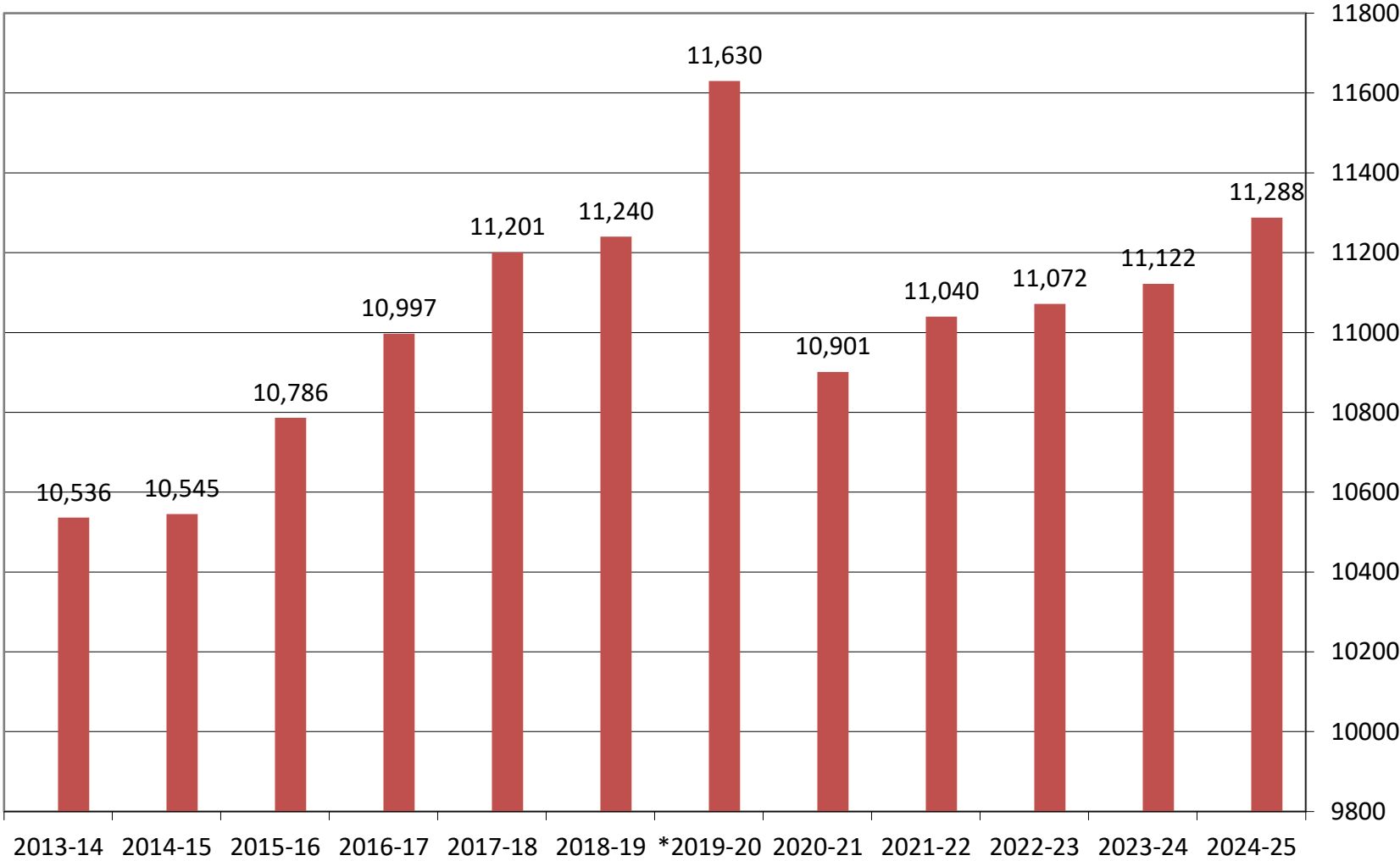
Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
1976-77	5,978	382	6.83%
1977-78	6,821	843	14.10%
1978-79	7,170	349	5.12%
1979-80	7,470	299	4.17%
1980-81	7,749	279	3.74%
1981-82	7,778	30	0.38%
1982-83	7,996	218	2.80%
1983-84	8,073	77	0.96%
1984-85	8,434	361	4.47%
1985-86	8,564	130	1.54%
1986-87	9,043	479	5.59%
1987-88	9,517	475	5.25%
1988-89	9,857	340	3.57%
1989-90	10,315	458	4.65%
1990-91	10,916	601	5.83%
1991-92	11,383	467	4.28%
1992-93	11,868	485	4.26%
1993-94	12,211	343	2.89%
1994-95	12,639	428	3.51%
1995-96	12,623	(16)	-0.13%
1996-97	13,010	387	3.07%
1997-98	13,032	22	0.17%
1998-99	13,051	19	0.15%
1999-00	12,864	(187)	-1.44%
2000-01	12,647	(217)	-1.69%
2001-02	12,654	7	0.06%
2002-03	12,649	(5)	-0.04%
2003-04	12,450	(199)	-1.57%
2004-05	12,276	(174)	-1.40%
2005-06	12,079	(197)	-1.60%
2006-07	11,732	(347)	-2.87%
2007-08	11,508	(224)	-1.91%
2008-09	11,458	(50)	-0.44%
2009-10	11,184	(274)	-2.39%
2010-11	11,090	(94)	-0.84%
2011-12	10,942	(148)	-1.34%
2012-13	10,688	(254)	-2.32%
2013-14	10,536	(152)	-1.42%
2014-15	10,545	9	0.09%
2015-16	10,786	241	2.28%
2016-17	10,997	211	1.96%
2017-18	11,201	204	1.86%
2018-19	11,240	39	0.35%
2019-20	11,630	390	3.47%
2020-21	10,901	(729)	-6.27%
2021-22	11,040	139	1.28%
2022-23	11,072	32	0.29%
2023-24	11,122	50	0.45%
2024-25	11,288	166	1.49%

*Funded enrollment during COVID 19 school closures.

Source Document: F-195, State Budget

CENTRAL KITSAP SCHOOL DISTRICT
Comparison of Annual FTE Enrollment



Actual through 2017-18
 *Projected for 2018-22

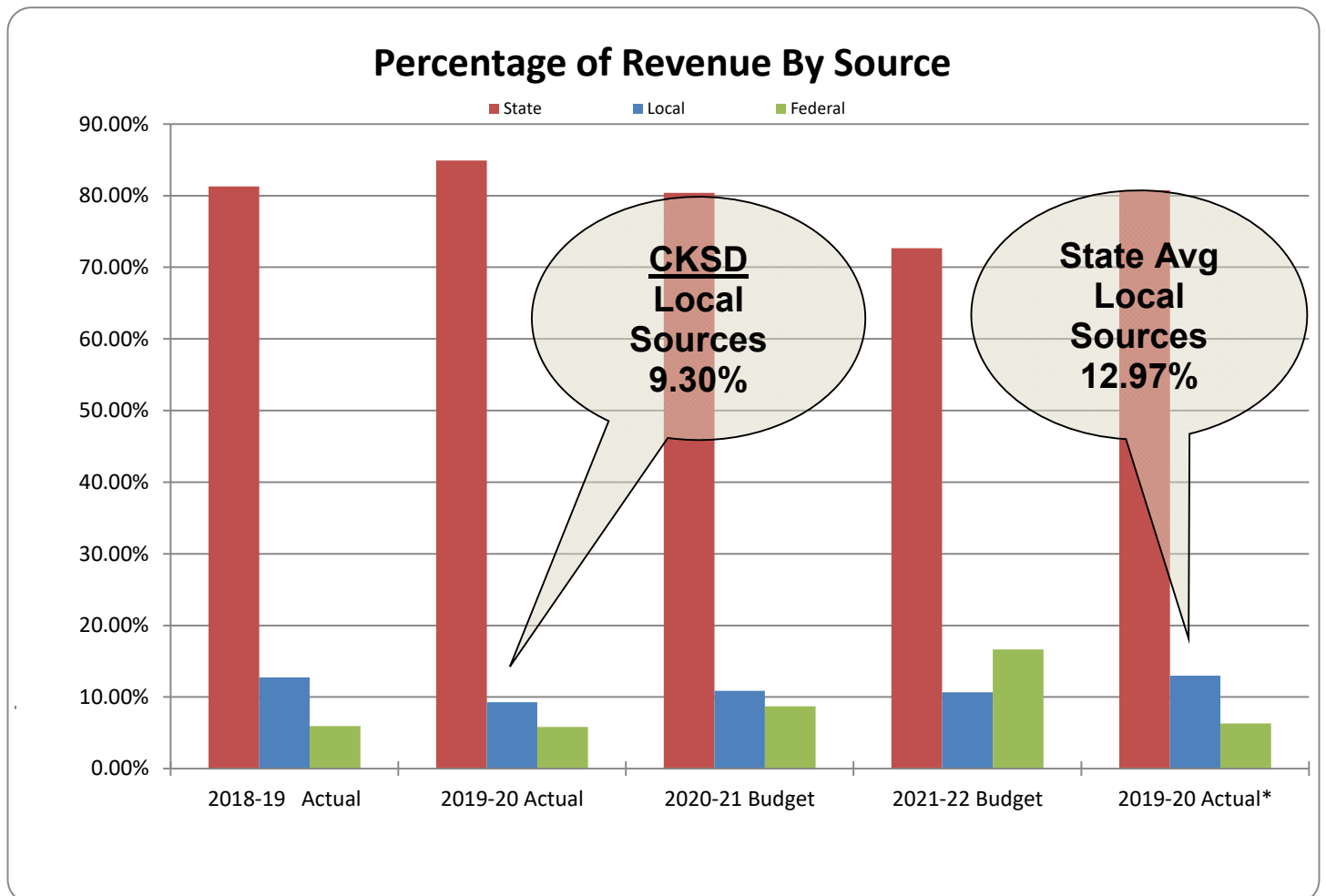
General Fund Revenues



Budgeted Revenue By Source

Central Kitsap School District					Actual State Average
Actual		Budget		2019-20 Actual*	
2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget		
State	81.29%	84.89%	80.40%	72.66%	80.74%
Local	12.76%	9.30%	10.89%	10.67%	12.97%
Federal	5.95%	5.81%	8.71%	16.66%	6.30%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

* Most current data available from the Washington Office of the Superintendent of Public Instruction. At the time of printing 20-21 data has not been released by OSPI, once released this document will be updated electronically.



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

Central Kitsap School District

District Revenue by Source

Where Does the Money Come From to Operate Your Schools?

Local Taxes – 1XXX (Levy) - The local maintenance and operations levy provides 8.94% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Central Kitsap School District voters at a special election held every fourth year.

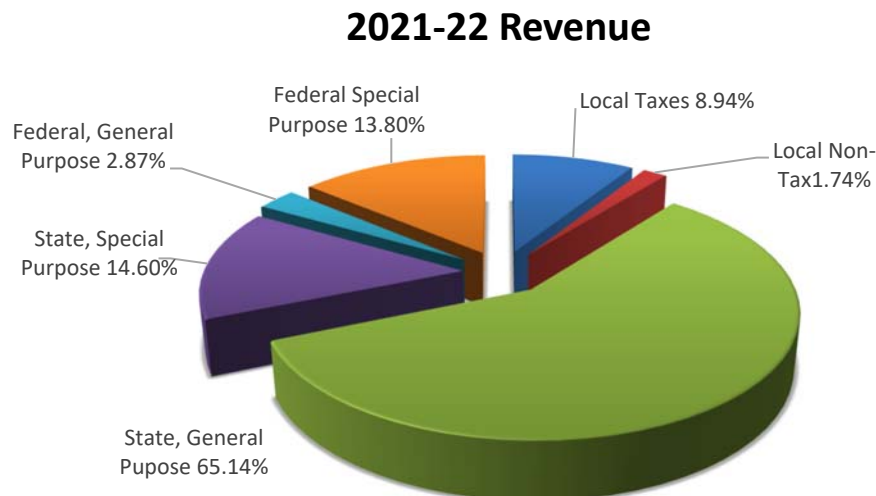
Local Non-Tax – 2XXX (Fee Programs) - The local non-tax funds comprise 1.74% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

State, General Purpose – 3XXX (State Apportionment) - The largest portion, 58.05%, of the Central Kitsap School District’s general fund revenue comes directly from the state in the form of “apportionment,” otherwise known as “state general purpose funding.” The amount is determined by the number of students attending our schools and a series of formula factors including legislatively-set base salaries, employee benefits, and non-labor allocations, as well as the collective education and experience of our teachers.

State, Special Purpose – 4XXX (State Categorical) - Another source, 14.60%, of funds comes from the state as categorical funds for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and educational enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

Federal, General Purpose – 5XXX (Federal Impact Aid Funds) - These federal funds are authorized by law and allocated to the District based on the number of students whose parents either work or live on federal property. These funds comprise 2.87% of revenues and are used for District-wide basic education programs, with the exception of funds received for special education students, which are directed to the special education program.

Federal, Special Purpose – 6XXX (Federal Categorical Funds) - Federal categorical funds comprise 13.80% of the District’s revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose



CENTRAL KITSAP SCHOOL DISTRICT
2021-22 REVENUE COMPARISON BY SOURCE OF FUNDS

	19-20		20-21		21-22	
	Actual	%	Projections	%	Projections	%
1000 LOCAL TAXES	13,496,509	7.80%	16,194,725	8.99%	16,827,070	8.94%
2000 LOCAL NON-TAX	2,429,830	1.40%	3,237,191	1.80%	2,792,500	1.48%
Total Local	15,926,339	9.20%	19,431,916	10.79%	19,619,570	10.42%
3000 STATE, GENERAL PURPOSE	115,586,815	66.77%	116,121,062	64.47%	109,335,434	58.06%
4000 STATE, SPECIAL PURPOSE	31,287,875	18.07%	28,693,737	15.93%	27,494,959	14.60%
Total State	146,874,690	84.84%	144,814,799	80.40%	136,830,393	72.66%
5000 FEDERAL, GENERAL PURPOSE	2,687,075	1.55%	5,700,000	3.16%	5,400,000	2.87%
6000 FEDERAL, SPECIAL PURPOSE	7,363,258	4.25%	10,003,337	5.55%	25,978,621	13.80%
Total Federal	10,050,333	5.80%	15,703,337	8.71%	31,378,621	16.67%
7000 REVENUES FROM OTHER SCHOOLS	165,144	0.10%	170,000	0.09%	470,000	0.25%
8000 AGENCIES & ASSOC. GRANTS	0	0.00%	0	0.00%	0	0.00%
OTHER FINANCING SOURCES or TRXFR FROM CPF						
9000 LEVY	89,744	0.05%	5,000	0.00%	5,000	0.00%
TOTAL REVENUES	173,106,251	100%	180,125,052	100%	188,303,584	100%

General Fund Expenditures



Central Kitsap School District
2021-22
EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	19-20 Actual	%	20-21 Budget	%	21-22 Budget	%
01 Basic Education	93,597,997	54.30%	100,311,388	54.98%	94,715,648	52.59%
02 Basic Education - ALE	2,892,665	1.68%	2,869,564	1.57%	3,837,723	1.50%
97 District-wide Support	20,267,451	11.76%	20,713,416	11.35%	21,692,432	10.86%
Total CORE BEA	116,758,113	67.74%	123,894,368	67.90%	120,245,803	64.95%
12 Federal Special Purpose _ ESSER II	0	0.00%	0	0.00%	3,285,190	1.72%
13 Federal Special Purpose - ESSER III	0	0.00%	0	0.00%	6,563,794	3.44%
14 Federal Special Purpose - ESSER III Learning Loss	0	0.00%	0	0.00%	1,640,949	0.86%
21 Special Education	25,807,064	14.97%	27,216,029	14.92%	25,941,653	13.60%
22 Special Education Infant and Toddlers	1,514,379	0.88%	0	0.00%	0	0.00%
24 Federal Special Education	2,556,136	1.48%	2,373,605	1.30%	2,855,019	1.50%
29 Other Federal Special Education	803,933	0.47%	500,000	0.27%	700,169	0.37%
31 Vocational Education	5,386,137	3.12%	5,548,362	3.04%	4,969,241	2.61%
34 State Middle School Voc Education	1,032,150	0.60%	929,385	0.51%	1,259,777	0.66%
38 Federal Vocational Education	46,263	0.03%	43,909	0.02%	43,889	0.02%
51 Title I, Disadvantaged	1,096,514	0.64%	1,281,673	0.70%	1,206,579	0.63%
52 School Improvement	229,254	0.13%	285,288	0.16%	386,481	0.20%
55 Learning Assistance Program	2,822,347	1.64%	2,618,849	1.44%	2,783,369	1.46%
58 Special and Pilot Programs	955,703	0.55%	858,490	0.47%	851,564	0.45%
64 Title III, Limited English Proficiency	32,716	0.02%	47,125	0.03%	47,125	0.02%
65 Transitional Bilingual	606,644	0.35%	632,299	0.35%	693,675	0.36%
68 Indian Education	45,185	0.03%	50,777	0.03%	48,000	0.03%
71 Traffic Safety	27	0.00%	0	0.00%	0	0.00%
73 Summer School	104,451	0.06%	117,664	0.06%	0	0.00%
74 Highly Capable	339,422	0.20%	325,832	0.18%	314,229	0.16%
79 Other Instructional Programs	570,800	0.33%	3,456,662	1.89%	3,556,022	1.86%
86 Community Schools	173,189	0.10%	237,065	0.13%	233,552	0.12%
88 Child Care	119,619	0.07%	0	0.00%	0	0.00%
89 Other Community Services	1,698,667	0.99%	717,624	0.39%	780,766	0.41%
98 Food Services	3,180,525	1.85%	4,100,088	2.25%	4,798,490	2.52%
99 Pupil Transportation	6,499,666	3.77%	7,211,795	3.95%	7,525,341	3.95%
Total CATEGORICAL	55,620,790	32.28%	58,552,521	32.09%	70,484,874	36.95%
GRAND TOTALS	172,378,903	100.00%	182,446,889	100.00%	190,730,677	100.00%

Central Kistap School District

2021-22 EXPENDITURE COMPARISON BY OBJECT

OBJECT	19-20 ACTUAL		20-21 BUDGET		21-22 BUDGET	
2 CERTIFICATED SALARIES	78,496,601	45.54%	79,285,667	43.46%	83,055,697	43.55%
3 CLASSIFIED SALARIES	31,530,486	18.29%	31,285,377	17.15%	33,793,267	17.72%
4 EMPLOYEE BENEFITS	40,931,946	23.75%	42,967,031	23.55%	42,208,135	22.13%
Total Salaries & Benefits	150,959,033	87.58%	153,538,075	84.16%	159,057,099	83.40%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	5,295,301	3.07%	12,099,247	6.63%	15,230,066	7.99%
7 PURCHASED SERVICES	15,875,940	9.21%	15,964,808	8.75%	14,098,903	7.39%
8 TRAVEL	186,617	0.11%	102,526	0.06%	102,376	0.05%
9 CAPITAL OUTLAY	62,013	0.04%	742,233	0.41%	2,242,233	1.18%
0 DEBIT TRANSFERS	1,517,530	0.88%	779,373	0.43%	770,691	0.40%
1 CREDIT TRANSFERS	-1,517,530	0.00%	(779,373)	-0.43%	(770,691)	-0.40%
Total Operating Costs	21,419,871	13.31%	28,908,814	15.85%	31,673,578	16.61%
TOTAL	172,378,903	100.00%	182,446,889	100.00%	190,730,677	100.00%

**Central Kistap School District
2021-22 GENERAL FUND**

PROGRAM/OBJECT MATRIX SUMMARY

PROGRAM	TOTAL	Debit/Credit Transfer 0/1	Cert. Salaries 2	Class. Salaries 3	Employee Benefits 4	Supplies & Instructional Materials 5	Purchased Services 7	Travel 8	Capital Outlay 9
01 Basic Education	94,715,648	571,456	55,549,762	7,782,075	20,380,430	4,420,780	5,579,545	14,300	417,300
02 Basic Education - ALE	3,837,723	2,304	2,602,590	223,277	962,602	42,941	4,009		
97 Districtwide Support	21,692,432	15,816	428,322	9,689,202	3,503,450	1,420,249	6,380,065	37,395	217,933
Total CORE BEA	120,245,803	589,576	58,580,674	17,694,554	24,846,482	5,883,970	11,963,619	51,695	635,233
12 Federal Special Purpose - ESSER II	3,207,216	0	825,556	0	341,899	539,761	0	0	1,500,000
13 Federal Special Purpose - ESSER III	6,408,003	0	2,969,463	651,468	1,957,972	829,100	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,602,001	0	795,186	161,436	317,323	328,056	0	0	0
21 Special Education	25,941,653	60,903	12,842,265	5,187,336	7,062,332	138,702	622,893	27,222	0
22 Special Education Infants & Tod.	0	0	0	0	0	0	0	0	0
24 Federal Special Education	2,855,019	0	0	1,707,784	1,147,235	0	0	0	0
29 Other Federal Special Ed	700,169	0	360,294	126,961	212,914	0	0	0	0
31 Vocational Education	4,969,241	0	2,953,974	350,108	1,090,197	17,842	557,120	0	0
34 Middle School Voc	1,259,777	0	673,634	26,069	213,944	285,018	61,112	0	0
38 Federal Vocational Ed	43,889	0	30,880	0	13,009	0	0	0	0
51 Title I, Disadvantaged	1,206,579	0	678,228	115,993	353,346	22,974	26,038	10,000	0
52 Other Title Grants under ESEA	386,481	1,200	172,137	0	59,930	28,781	120,546	3,887	0
55 Learning Assistance Program	2,783,369	0	1,051,892	841,329	890,148	0	0	0	0
58 Special and Pilot Programs	851,564	0	503,000	0	81,783	224,259	36,950	5,572	0
64 Title III, Limited English Prof.	47,125	0	43,360	0	2,774	991	0	0	0
65 Transitional Bilingual	693,675	0	98,321	310,985	265,539	18,830	0	0	0
68 Indian Education	48,000	0	0	18,914	9,059	20,027	0	0	0
73 Summer School		0	0	0	0	0	0	0	0
74 Highly Capable	314,229	0	167,518	39,712	70,479	36,520	0	0	0
79 Other Instructional Programs	3,556,022	0	220,671	0	70,842	3,114,826	149,683	0	0
86 Community Schools	233,552	0	51,898	7,660	9,603	164,391	0	0	0
88 Child Care	0	0	0	0	0	0	0	0	0
89 Other Community Services	780,766	0	36,746	485,929	122,171	90,920	45,000	0	0
98 Food Services	4,798,490	18,102	0	1,614,870	984,079	2,098,540	42,603	1,500	75,000
99 Pupil Transportation	7,525,341	(633,586)	0	4,452,159	2,085,075	1,113,845	473,339	2,500	32,000
Total CATEGORICAL	70,212,161	(553,381)	24,475,023	16,098,713	17,361,653	9,073,383	2,135,284	50,681	1,607,000
GRAND TOTAL	190,457,964	36,195	83,055,697	33,793,267	42,208,135	14,957,353	14,098,903	102,376	2,242,233

Central Kitsap School District District Expenditures By Activity

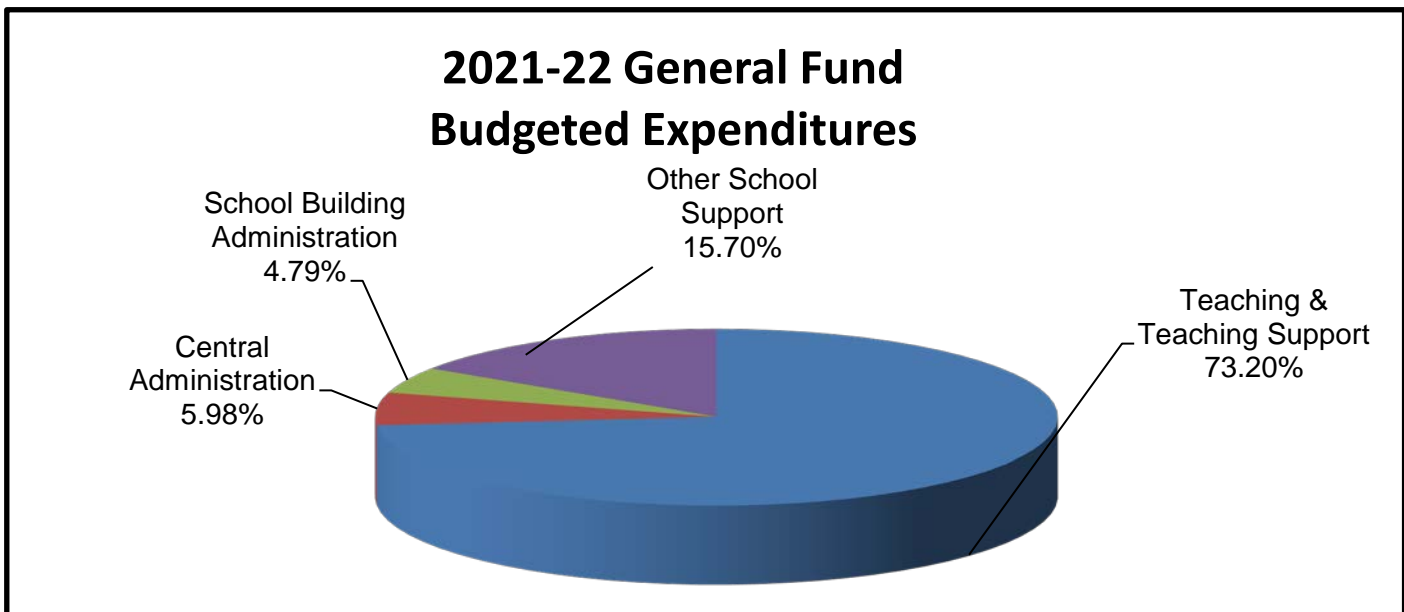
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 73.20% is spent on teaching and teaching support. This includes such things as: teachers; instructional assistants; teaching supplies, materials and textbooks; counselors and librarians; special education and related services; health services; and pupil management and safety.

Other School Support - Operational support represents 15.75% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

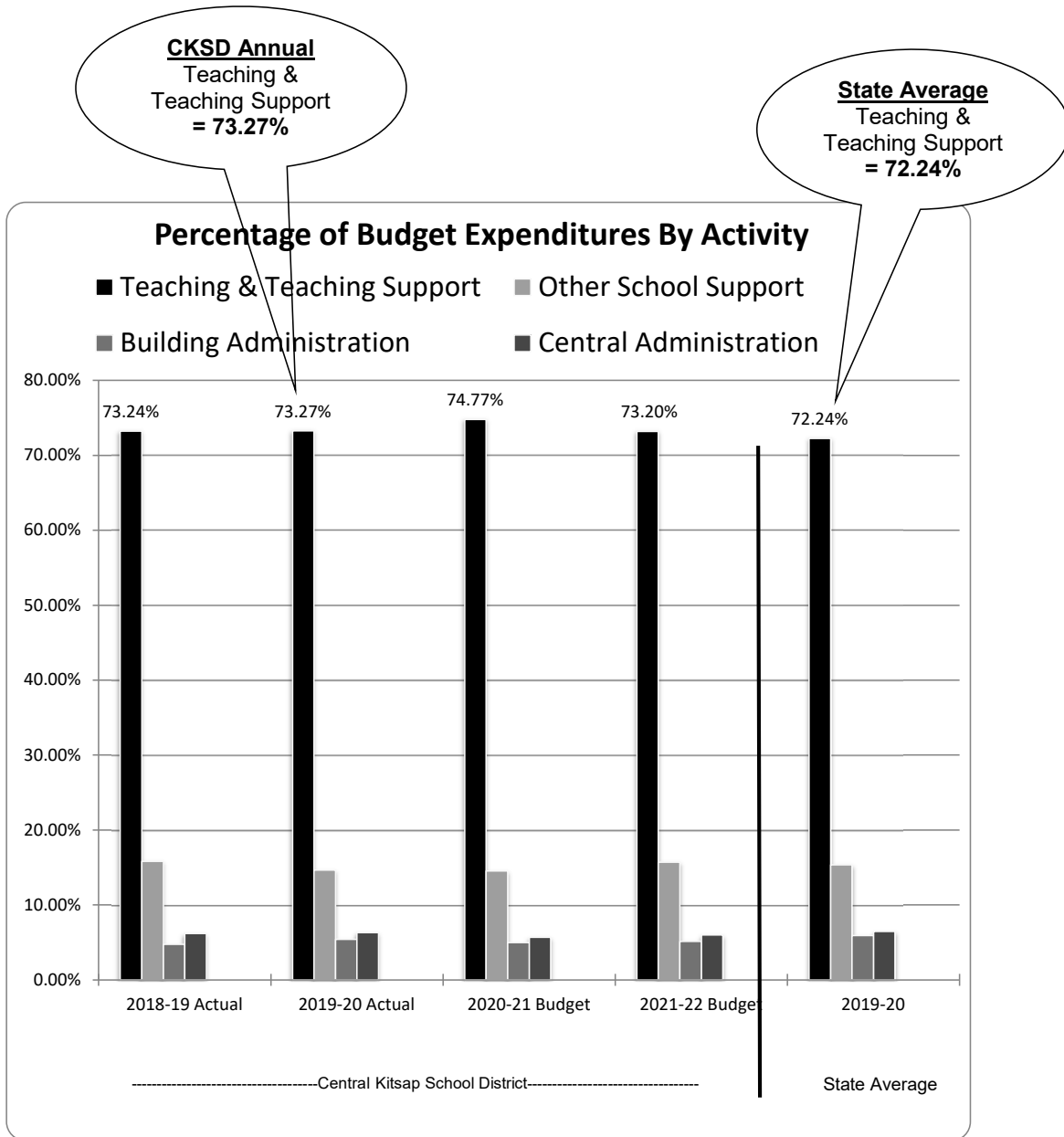
School Building Administration - This is 5.98% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 5.98% of the District budget and includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Office, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, and personnel services, as well as mandated costs of auditing services, election costs, insurance, and legal services.



Comparison of Expenditures By Activity

	Central Kitsap School District				State
	Actual		Budget		Average
	2018-19	2019-20	2020-21	2021-22	19-20
	Actual	Actual	Budget	Budget	Actual
Teaching & Teaching Support	73.24%	73.27%	74.77%	73.20%	72.24%
Other School Support	15.83%	14.66%	14.52%	15.70%	15.36%
Building Administration	4.76%	5.40%	5.00%	5.12%	5.93%
Central Administration	6.19%	6.29%	5.70%	5.98%	6.47%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



**Central Kistap School District
2021-22 GENERAL FUND
Expenditures By Activity**

Activity		19-20 Actual		20-21 Budget		21-22 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	3,741,621	2.17%	3,895,426	2.14%	3,839,174	2.04%
24	Guidance - Counseling	4,699,153	2.73%	4,810,327	2.64%	5,584,119	2.52%
25	Pupil Management & Safety	1,624,757	0.94%	1,923,435	1.05%	1,795,184	1.01%
26	Health Services	4,634,402	2.69%	4,595,053	2.52%	6,198,487	2.41%
27	Teaching	105,049,409	60.94%	111,980,923	61.38%	112,748,443	58.71%
28	Extracurricular	3,124,525	1.81%	4,185,092	2.29%	4,144,460	2.19%
29	Payments to Other Districts	25,000	0.01%	0	0.00%	0	0.00%
31	Instructional Professional Development	2,669,507	1.55%	2,689,375	1.47%	2,628,538	1.41%
32	Instructional Technology	621,105	0.36%	674,883	0.37%	672,724	0.35%
33	Curriculum	113,676	0.07%	744,946	0.41%	744,946	0.39%
34	Professional Learning	653,735	0.38%	919,953	0.50%	1,250,961	0.48%
Total Teaching & Support		126,956,890	73.65%	136,419,413	74.77%	139,607,036	73.20%
<u>Other Support</u>							
42	Food	1,366,934	0.79%	922,977	0.51%	1,673,977	0.48%
44	Nutrition Services - Operation	2,148,134	1.25%	2,770,222	1.52%	2,749,290	1.45%
49	Nutrition Services - Transfers	(796,257)	-0.46%	(31,102)	-0.02%	-31,102	-0.02%
52	Operating Buses	4,838,863	2.81%	5,368,090	2.94%	5,800,268	2.81%
53	Maintenance of School Buses	1,238,935	0.72%	1,568,458	0.86%	1,638,119	0.82%
56	Transportation Insurance	117,622	0.07%	0	0.00%	0	0.00%
59	Transportation Transfers Credits	(636,719)	-0.37%	(635,575)	-0.35%	-635,575	-0.33%
62	Grounds Care - Maintenance	829,914	0.48%	856,954	0.47%	865,213	0.45%
63	Operation of Buildings	4,869,627	2.82%	4,894,438	2.68%	5,473,992	2.57%
64	Maintenance of Buildings/Equipment	2,090,488	1.21%	2,453,752	1.34%	3,950,229	1.29%
65	Utilities	2,483,102	1.44%	3,038,000	1.67%	3,038,000	1.59%
67	Building Security	0	0.00%	14,000	0.01%	14,000	0.01%
68	Insurance	1,591,951	0.92%	1,248,000	0.68%	1,248,000	0.65%
72	Information Systems	3,174,284	1.84%	3,196,172	1.75%	3,259,939	1.68%
73	Printing	87,599	0.05%	16,515	0.01%	26,142	0.01%
74	Warehousing & Distribution	153,483	0.09%	146,351	0.08%	147,374	0.08%
75	District Motor Pool	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	1,707,516	0.99%	667,462	0.37%	732,404	0.35%
Total Other Support		25,265,476	14.65%	26,494,714	14.52%	29,950,270	15.70%
<u>School Building Administration</u>							
23	Principal's Office	9,306,303	5.40%	9,127,254	5.00%	9,762,735	4.79%
<u>Central Administration</u>							
11	Board of Directors	256,369	0.15%	556,658	0.31%	556,658	0.29%
12	Superintendent's Office	1,136,781	0.66%	921,805	0.51%	731,197	0.48%
13	Business Office	1,304,300	0.76%	1,342,773	0.74%	1,386,714	0.70%
14	Human Resources	1,290,057	0.75%	1,085,247	0.59%	1,132,344	0.57%
15	Public Relations	475,136	0.28%	480,914	0.26%	506,739	0.25%
21	Supervision - Instruction	4,460,551	2.59%	4,207,461	2.31%	5,112,239	2.21%
41	Supervision - Nutrition Services	461,714	0.27%	437,991	0.24%	406,325	0.23%
51	Supervision - Transportation	940,966	0.55%	910,822	0.50%	722,529	0.48%
61	Supervision of Building	524,359	0.30%	461,837	0.25%	855,891	0.24%
Total Central Administration		10,850,233	6.31%	10,405,508	5.71%	11,410,636	5.98%
Total		172,378,903	100.00%	182,446,889	100.00%	190,730,677	100.00%

COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	2019-20		2020-21		2021-2022	
	Budgeted	% To	Budgeted	% To	Budgeted	% To
	No. of FTE	Total	No. of FTE	Total	No. of FTE	Total
TEACHING ACTIVITIES						
27 Teaching	626.640	81.98%	636.384	82.74%	601.561	79.35%
28 Extracurricular	2.400	0.31%	2.000	0.26%	1.200	0.16%
TOTAL TEACHING ACTIVITIES	629.040	82.30%	638.384	83.00%	602.761	79.51%
TEACHING SUPPORT						
22 Learning Resources	17.500	2.29%	18.000	1.16%	17.804	2.35%
24 Guidance and Counseling	28.000	3.66%	28.000	3.64%	31.689	4.18%
25 Pupil Management and Safety	0.000	0.00%	0.000	0.00%	0	4.18%
26 Health Services	26.400	3.45%	27.000	3.51%	37.585	4.96%
31 Instructional Prof Development	11.800	1.54%	9.900	1.29%	11.096	1.46%
34 Professional Learning - State	0.000	0.00%	0.000	0.00%	4.833	0.64%
TOTAL TEACHING SUPPORT	83.700	10.95%	82.900	10.78%	103.007	13.59%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	0.000	0.00%	0.000	0.00%	0.000	0.00%
52 Operating Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
53 Maintenance School Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
62 Grounds Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
63 Operation of Buildings	0.000	0.00%	0.000	0.00%	0.000	0.00%
64 Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
65 Utilities	0.000	0.00%	0.000	0.00%	0.000	0.00%
67 Building Security	0.000	0.00%	0.000	0.00%	0.000	0.00%
72 Information Systems	0.000	0.00%	0.000	0.00%	0.000	0.00%
73 Printing	0.000	0.00%	0.000	0.00%	0.000	0.00%
74 Warehousing & Distribution	0.000	0.00%	0.000	0.00%	0.000	0.00%
75 Motor Pool	0.000	0.00%	0.000	0.00%	0.000	0.00%
91 Public Activities	0.000	0.00%	0.000	0.00%	0.000	0.00%
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00%	0.000	0.00%	0.000	0.00%
UNIT ADMINISTRATION						
23 Principal's Office	31.280	4.09%	30.552	3.97%	30.870	4.07%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.000	0.26%	1.000	0.13%	1.000	0.13%
13 Business Office	0.000	0.00%	0.000	0.00%	0.000	0.00%
14 Human Resources	1.000	0.13%	1.000	0.13%	1.000	0.13%
15 Public Relations	0.000	0.00%	0.000	0.00%	0.000	0.00%
21 Supervision - Instruction	17.320	2.27%	15.300	1.99%	19.452	2.57%
41 Supervision - Nutritional Services	0.000	0.00%	0.000	0.00%	0.000	0.00%
51 Supervision -Transportation	0.000	0.00%	0.000	0.00%	0.000	0.00%
61 Supervision - Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
TOTAL CENTRAL ADMINISTRATION	20.320	2.66%	17.300	2.25%	21.452	2.83%
TOTAL FTE STAFF	764.340	100.00%	769.136	100.00%	758.090	100.00%

COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	19-20 Budgeted No. of FTE	% To Total	19-20 Budgeted No. of FTE	% To Total	20-21 Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES						
27 Teaching	155.422	32.08%	143.388	33.48%	164.989	36.28%
28 Extracurricular	7.983	1.65%	8.381	1.72%	8.983	1.98%
TOTAL TEACHING ACTIVITIES	163.405	33.73%	151.769	32.69%	173.972	38.25%
TEACHING SUPPORT						
22 Learning Resources	13.676	2.82%	13.390	2.88%	13.390	2.94%
24 Guidance and Counseling	11.097	2.29%	12.138	2.61%	11.296	2.48%
25 Pupil Management & Safety	18.236	3.76%	17.155	3.70%	15.803	3.47%
26 Health Services	5.937	1.23%	5.254	1.13%	5.622	1.24%
TOTAL TEACHING SUPPORT	48.946	10.10%	47.937	10.33%	46.111	10.14%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	29.034	5.99%	28.877	6.22%	27.623	6.07%
52 Operating Buses	45.679	9.43%	46.723	10.07%	48.122	10.58%
53 Maintenance School Buses	6.393	1.32%	6.000	1.29%	6.735	1.48%
62 Grounds Maintenance	7.000	1.44%	7.000	1.51%	7.000	1.54%
63 Operation of Buildings	55.969	11.55%	53.969	11.63%	51.292	11.28%
64 Maintenance	15.500	3.20%	14.500	3.12%	14.500	3.19%
72 Information Systems	17.500	3.61%	16.500	3.55%	16.500	3.63%
73 Printing	0.750	0.15%	0.750	0.16%	0.750	0.16%
74 Warehousing & Distribution	1.500	0.31%	1.500	0.32%	1.500	0.33%
91 Public Activities	3.796	0.78%	3.796	0.82%	4.296	0.94%
TOTAL OTHER SUPPORT ACTIVITIES	183.121	37.80%	179.615	38.69%	178.318	39.21%
UNIT ADMINISTRATION						
23 Principal's Office	34.307	7.08%	35.295	7.60%	5.103	1.12%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	3.875	0.80%	3.000	0.65%	2.000	0.44%
13 Business Office	10.600	2.19%	9.850	2.12%	9.850	2.17%
14 Human Resources	7.438	1.54%	6.438	1.39%	6.438	1.42%
15 Public Relations	2.500	0.52%	3.000	0.65%	3.000	0.66%
21 Supervision - Instruction	15.014	3.10%	13.005	2.80%	14.881	3.27%
41 Supervision - Nutritional Services	3.000	0.62%	3.000	0.65%	3.000	0.66%
51 Supervision -Transportation	7.292	1.51%	7.292	1.57%	6.142	1.35%
61 Supervision - Maintenance	5.000	1.03%	4.000	0.86%	6.000	1.32%
TOTAL CENTRAL ADMINISTRATION	54.719	11.32%	49.585	10.68%	51.311	11.28%
TOTAL FTE STAFF	484.498	100.00%	464.201	100.00%	454.815	100.00%

Transportation Vehicle Fund



CENTRAL KITSAP SCHOOL DISTRICT

2021-22 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2019-20	Budget 2020-21	Budget 2021-22
<i>Beginning Fund Balance</i>	1,527,517	1,155,900	950,600
 ADD: Revenues			
2300 Investment Earnings	15,301	10,000	3,500
2500 Gifts and Donations	0	100,000	0
4300 Other State Agencies	0	300,000	50,000
4499 Transportation Reimbursement	503,003	503,000	525,000
Total Revenues	518,304	913,000	578,500
TOTAL: Funds Available	2,045,821	2,068,900	1,529,100
 LESS: Expenditures			
Act. 30 Equipment	845,173	1,500,000	850,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
Total Expenditures	845,173	1,500,000	850,000
Ending Fund Balance	1,200,648	568,900	679,100

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR TRANSPORTATION VEHICLE FUND BUDGET

	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	950,600	679,100	82,600	86,100
ADD: Revenues				
2300 Investment Earnings	3,500	3,500	3,500	3,500
2500 Gifts and Donations	0	0	0	0
4300 Other State Agencies	50,000	0	0	0
4499 Transportation Reimbursement	525,000	525,000	525,000	525,000
Total Revenues	578,500	528,500	528,500	528,500
TOTAL: Funds Available	1,529,100	1,207,600	611,100	614,600
LESS: Expenditures				
Act. 30 Equipment	850,000	1,125,000	525,000	525,000
Act. 60 Bond Levy Issuance	0	0	0	0
Act. 90 Debt	0	0	0	0
Total Expenditures	850,000	1,125,000	525,000	525,000
Ending Fund Balance	679,100	82,600	86,100	89,600

Capital Projects Fund



**CENTRAL KITSAP SCHOOL DISTRICT
2021-22 CAPITAL PROJECTS FUND BUDGET**

		Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		51,521,093	49,350,000	48,329,000
ADD: Revenues				
1000	Local Taxes	1,955	0	0
2000	Local Non-Tax	2,395,361	3,612,338	1,203,027
3000	State, General Purpose	0	0	0
4000	State, Special Purpose	7,626,173	16,541,015	12,433,973
5000	Federal, General Purpose	13,796,033	8,000,000	9,050,000
6000	Federal, Special Purpose	0	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9200	Sales of Surplus Property	3,151,413	0	80,000
9500	Long-Term Financing	0	0	0
	Total Revenues	26,970,935	28,153,353	22,767,000
9000	Operating Transfer from General Fund	0	0	0
TOTAL: Funds Available		78,492,029	77,503,353	71,096,000
LESS: Expenditures				
10	Sites	6,518,808	1,055,498	252,689
20	Buildings	21,821,584	43,739,864	26,147,312
30	Equipment	5,973	1,935,576	225,939
	Instructional Technology	589,144	0	0
40	Energy	0	0	0
50	Sales and Lease Expenditures	59,358	8,200	0
60	Bond Issuance Expenditures	0	0	0
90	Debt	0	0	0
	Total Expenditures	28,994,867	46,739,138	26,625,940
	Operating Transfer to Debt Service Fund	0	0	0
Ending Fund Balance		49,497,161	30,764,215	44,470,060

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR CAPITAL PROJECTS FUND BUDGET

		Actual 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance		48,329,000	44,470,060	21,797,060	17,742,060
ADD: Revenues					
1000	Local Taxes	0	0	0	0
2000	Local Non-Tax	1,203,027	100,000	100,000	0
3000	State, General Purpose	0	0	0	0
4000	State, Special Purpose	12,433,973	4,000,000	14,700,000	0
5000	Federal, General Purpose	9,050,000	8,500,000	7,650,000	6,800,000
6000	Federal, Special Purpose	0	0	0	0
7000	Revenue from Other Districts	0	0	0	0
8000	Revenue from Other Agencies	0	0	0	0
9000	Other Financing Sources	80,000	0	0	0
	Total Revenues	22,767,000	12,600,000	22,450,000	6,800,000
TOTAL: Funds Available		71,096,000	57,070,060	44,247,060	24,542,060
LESS: Expenditures					
10	Sites	252,689	0	0	0
20	Buildings	26,147,312	33,473,000	25,705,000	5,000,000
30	Equipment	225,939	1,800,000	800,000	800,000
40	Energy	0	0	0	0
50	Sales and Lease Expenditures	0	0	0	0
60	Bond Issuance Expenditures	0	0	0	0
90	Debt	0	0	0	0
	Total Expenditures	26,625,940	35,273,000	26,505,000	5,800,000
	Operating Transfer to Debt Service Fund	0	0	0	0
Ending Fund Balance		44,470,060	21,797,060	17,742,060	18,742,060

Debt Service Fund



Central Kistap School District
2021-22 DEBT SERVICE FUND BALANCE

		Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		5,829,628	6,350,000	7,598,500
ADD:	Revenues			
1000	Local Taxes	13,724,254	13,759,757	14,551,697
2000	Local Non-tax	86,771	50,000	25,000
3000	State, General Purpose	113,284	0	0
4000	State, Special Purpose	0	0	0
5000	Federal, General Purpose	0	0	0
6000	Federal, Special Purpose	0	0	0
9000	Other Financing Sources	0	0	0
	Total Revenues	13,924,309	13,809,757	14,576,697
9900	Operating Transfer from Capital Projects Fund	(600)	0	0
TOTAL:	Funds Available	19,753,336	20,159,757	22,175,197
LESS:	Expenditures			
11	Matured Bonds	5,185,000	6,320,000	7,005,000
21	Interest on Bonds	7,584,675	7,337,075	7,033,075
41	Bond Transfer Fees	0	250,000	250,000
51	Arbitrage Rebate	0	0	0
	Total Expenditures	12,769,675	13,907,075	14,288,075
Ending Fund Balance		6,983,661	6,252,682	7,887,122

Central Kistap School District

4 YEAR DEBT SERVICE FUND BALANCE

	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	7,598,500	7,887,122	8,331,147	8,552,047
ADD: Revenues				
1000 Local Taxes	14,551,697	14,600,000	14,975,000	15,575,000
2000 Local Non-tax	25,000	25,000	25,000	25,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
Total Revenues	14,576,697	14,625,000	15,000,000	15,600,000
9900 Operating Transfer from Capital Projects Fund	0	0	0	0
TOTAL: Funds Available	22,175,197	22,512,122	23,331,147	24,152,047
LESS: Expenditures				
11 Matured Bonds	7,005,000	7,225,000	8,195,000	9,270,000
21 Interest on Bonds	7,033,075	6,705,975	6,334,100	5,939,025
31 Interfund Loan Fees	0	0	0	0
41 Bond Transfer Fees	250,000	250,000	250,000	250,000
51 Arbitrage Rebate	0	0	0	0
Total Expenditures	14,288,075	14,180,975	14,779,100	15,459,025
Ending Fund Balance	7,887,122	8,331,147	8,552,047	8,693,022

Associated Student Body Fund



Central Kitsap School District
2021-22 ASSOCIATED STUDENT BODY FUND BUDGET

		Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		1,303,633	942,888	1,045,617
ADD:	Revenues			
1000	General Student Body	302,930	664,390	615,195
2000	Athletics	259,834	548,425	521,585
3000	Classes	66,555	254,280	214,050
4000	Clubs	141,724	470,945	493,035
6000	Private Moneys	83,128	141,140	125,440
	Total Revenues	854,172	2,079,180	1,969,305
TOTAL:	Funds Available	2,157,805	3,022,068	3,014,922
LESS:	Expenditures			
1000	General Student Body	316,018	514,500	511,421
2000	Athletics	306,979	651,337	652,075
3000	Classes	57,054	264,926	207,951
4000	Clubs	144,533	511,204	539,227
6000	Private Moneys	47,387	161,192	147,924
	Total Expenditures	871,971	2,103,159	2,058,598
Ending Fund Balance		1,285,834	918,909	956,324

Central Kitsap School District
4 YEAR ASSOCIATED STUDENT BODY FUND BUDGET

		Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance		1,045,617	956,324	956,324	956,324
ADD:	Revenues				
1000	General Student Body	615,195	615,000	615,000	615,000
2000	Athletics	521,585	520,000	520,000	520,000
3000	Classes	214,050	214,000	214,000	214,000
4000	Clubs	493,035	493,000	493,000	493,000
6000	Private Moneys	125,440	125,000	125,000	125,000
	Total Revenues	1,969,305	1,967,000	1,967,000	1,967,000
TOTAL:	Funds Available	3,014,922	2,923,324	2,923,324	2,923,324
LESS:	Expenditures				
1000	General Student Body	511,421	615,000	615,000	615,000
2000	Athletics	652,075	520,000	520,000	520,000
3000	Classes	207,951	214,000	214,000	214,000
4000	Clubs	539,227	493,000	493,000	493,000
6000	Private Moneys	147,924	125,000	125,000	125,000
	Total Expenditures	2,058,598	1,967,000	1,967,000	1,967,000
Ending Fund Balance		956,324	956,324	956,324	956,324

Annual Software / Support Control / Service Agreement Costs

These service agreements are sole-source proprietary agreements and are reviewed on a regular cycle. They are required to keep the District software and controls supported with technical support and parts. The cost listed below is the cost for the 2021-22 budget year (September 1, 2021 - August 31, 2022).

Item	Cost	Department
SIAW Annual Insurance Premium	\$1,719,168.87	Business
Washington State - State Auditor's Office	NTE \$50,000.00	Business
Online/Summer Academy (Pearson Education / Connections Educatio	\$250,000.00	Curriculum
PowerSchool Maint/Support - Includes SIS State Data Validation	\$181,720.00	DIS
WSIPC - Microsoft Software Annual Agreement	\$122,053.66	DIS
E-Rate - WAPs	\$80,000.00	DIS
Kitsap County parks - Lobe Field 2 & 3 - Light Rental	NTE \$39,000.00	Extracurricular / Community Schools
Advanced Door Service	\$40,000.00	Maintenance
WA Alarm - Annual Maintenance	\$60,000.00	Maintenance
Cascade Fire & Security	\$70,000.00	Maintenance
Otis Elevator	\$60,000.00	Maintenance
Catchall Environment	\$55,000.00	Maintenance
Kitsap County Parks & Recreation	\$25,000.00	OTL
Pacifica Law Group	\$187,000.00	Superintendent
Associated Petroleum Products - Bulk Fuel	\$625,000.00	Transportation
Associate Petroleum Products - Petroleum	\$85,000.00	Transportation