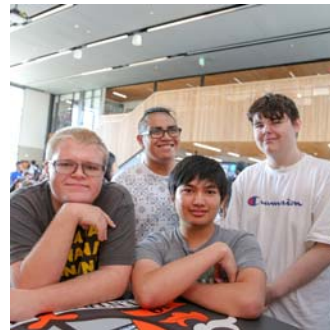




2020-21 Budget



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

BUDGET TABLE OF CONTENTS

**School Board Meeting
August 26, 2020**

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Introductory Section



– Board of Directors –

ERIC K. GREENE

BRUCE J. RICHARDS

DRAYTON JACKSON

JEANIE SCHULZE

ROBERT C. MACDERMID



Central Kitsap School District

ERIN PRINCE, PHD
SUPERINTENDENT

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www.ckschools.org

DATE: August 26, 2020

TO: Central Kitsap School District Board of Directors

THROUGH: Dr. Erin Prince, Superintendent

FROM: Paula Bailey, Director of Business Services

SUBJECT: 2020-21 Budget Executive Summary

Enclosed are the 2020-2021 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 12, 2020. The Board of Directors will be asked to approve the 2020-2021 budgets and the multi-year projections following the budget adoption hearing to be held during the regular board meeting on August 26, 2020.

Introduction

The budget presented for approval represents a spending plan based on projected enrollment of 11,502 students and the associated revenue and costs to provide a full, in-person traditional learning program for students. However, it is important to note that the 2020-2021 school year will be anything but traditional due to COVID-19. Rather than providing a roadmap for district spending for the school year, this budget provides a structure that will need to support flexibility as we move from different learning models throughout the year, as well as respond to uncertainties of enrollment and legislative impacts during the course of the year.

The 2020 Legislative session provided few changes to funding for school districts. There was funding added to provide an additional professional learning day, bringing the total to three days. The Legislative budget also provided funding for a 1.6% increase for salaries for funded positions. However, these increases were offset by the loss of hold harmless payments and the cost to provide the 1.6% increase to salaries.

SOURCE/USE	FINAL CONFERENCE BUDGET
Basic Education Program	\$ 644,529
Special Education	\$ 237,403
Professional Learning	\$ 585,269
Transportation	\$ (391,686)
Hold Harmless	\$ (691,290)
Levy/LEA *	\$ 2,601,000
Estimated Cost of 1.6% IPD and Step Movement	\$ (2,300,000)
Revenue Reduction due to Enrollment Decrease	\$ (1,221,720)
Net Change in Resources	\$ (536,494)

*Levy Certification will be finalized November 2020

Any enhancements to educational spending will be made with existing resources.

Budget Recommendations

This budget includes spending reductions totaling \$2,321,600. These adjustments include staffing reductions in Administration (3.1 FTE), Classified Staffing (Secretary and Laundry), and Certificated Staffing (8.3 FTE). These reductions were made to mitigate the projected budget deficit of 2019-2020.

The following budget priorities were identified for the 2020-21 budget cycle.

1. Continue to fund the professional development for implementation of 1:1 classroom technology, as well as equipment replacement.
2. Explore avenues to regain eligibility for federal Heavy Impact Aid funding.

In addition to the activities shown above, the District has identified the following areas of focus as we support students and families during a global pandemic:



Relationships



Re-entry



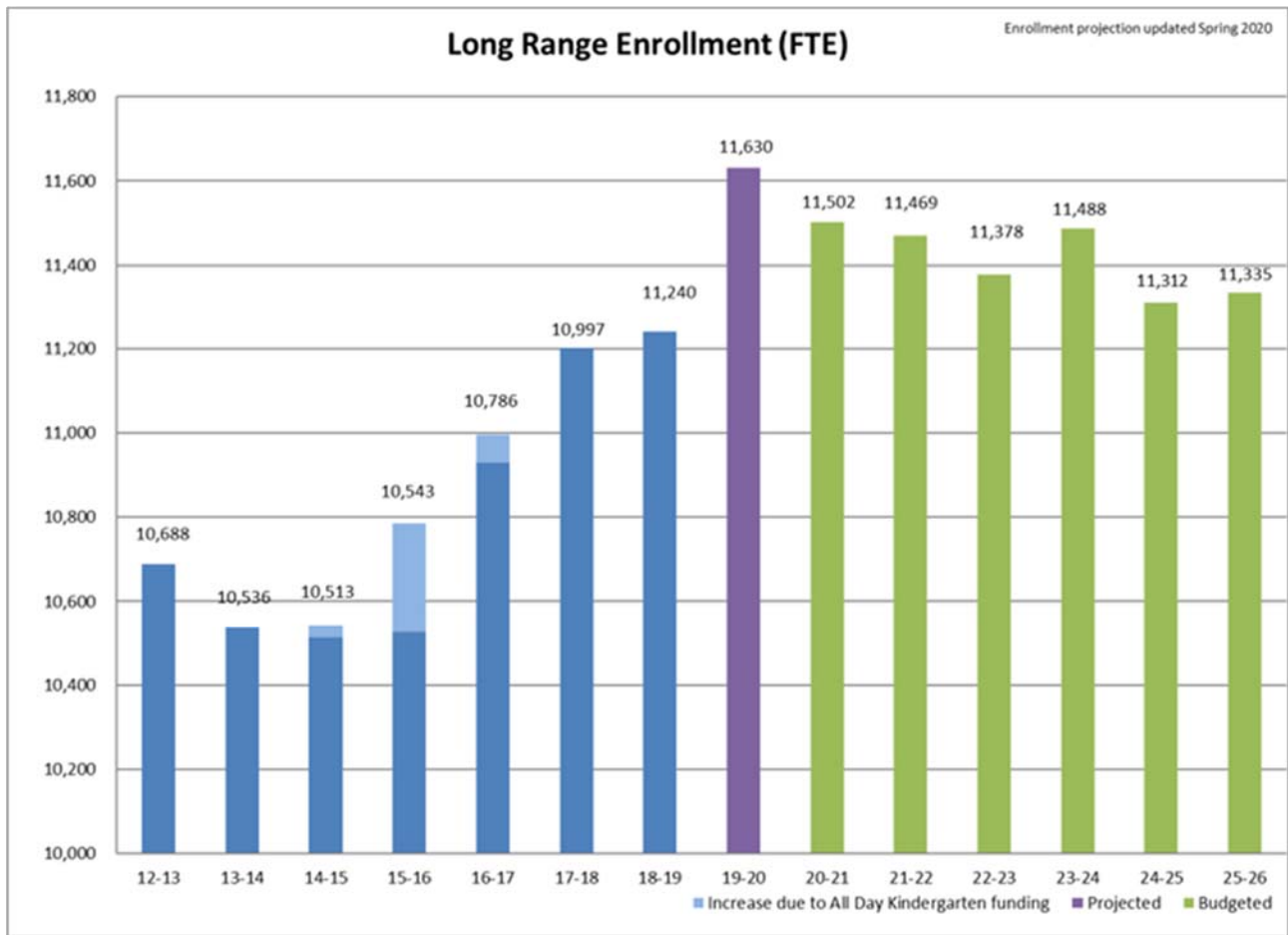
Rebuild

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 appears to be moving into a period of relative stability.

Total projected Full Time Equivalent (FTE) enrollment for 2020-21 is estimated to be 11,502 students; (or 1.10%) less than the average FTE for the 2019-20 school year. This estimate considers the loss of an aircraft carrier stationed at Naval Base Kitsap - Bremerton as well as the opening of a new charter school in the county. These enrollment projections do not consider enrollment changes due to COVID-19. The existence of the pandemic also creates great uncertainty for future years enrollment.

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 2020-21 reflects work on the OHS Phase 2 renovation and Building 900 renovation. 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. This budget is based on the assumption of normal school operations and will be impacted by COVID-19.

Transportation Vehicle Fund Summary

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

Governing Board and Administrators

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 Community Relations	Mr. David Beil
Director of Curriculum and Instruction	Ms. Jeni Zapatka

Budget Summary and Resolution



Central Kitsap School District

SUMMARY OF 2020-21 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2020-21	9,939,500	180,125,052	182,446,889	0	7,617,663
	2019-20	14,200,000	171,162,518	176,145,140	0	9,217,378
TRANSP VEHICLE:	2020-21	1,155,900	913,000	1,500,000	0	568,900
	2019-20	1,556,845	602,500	1,550,000	0	609,345
CAPITAL PROJECTS:	2020-21	49,350,000	28,153,353	46,739,138	0	30,764,215
	2019-20	49,360,000	30,985,000	54,180,000		26,165,000
DEBT SERVICE:	2020-21	6,350,000	13,809,757	13,907,075	0	6,252,682
	2019-20	5,546,000	13,529,351	13,019,675	0	6,055,676
ASB:	2020-21	942,888	2,079,180	2,103,159	0	918,909
	2019-20	905,339	2,168,295	2,116,220	0	957,414

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	180,125,052	2,079,180	13,809,757	28,153,353	913,000
Total Appropriation (Expenditures)	182,446,889	2,103,159	13,907,075	46,739,138	1,500,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-2,321,837	-23,979	-97,318	-18,585,785	-587,000
Beginning Total Fund Balance	9,939,500	942,888	6,350,000	49,350,000	1,155,900
Ending Total Fund Balance	7,617,663	918,909	6,252,682	30,764,215	568,900
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 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 2021 collection after rollback	18,000,000	XXXX	13,900,000	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

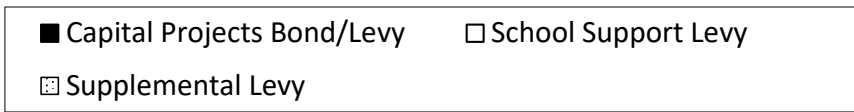
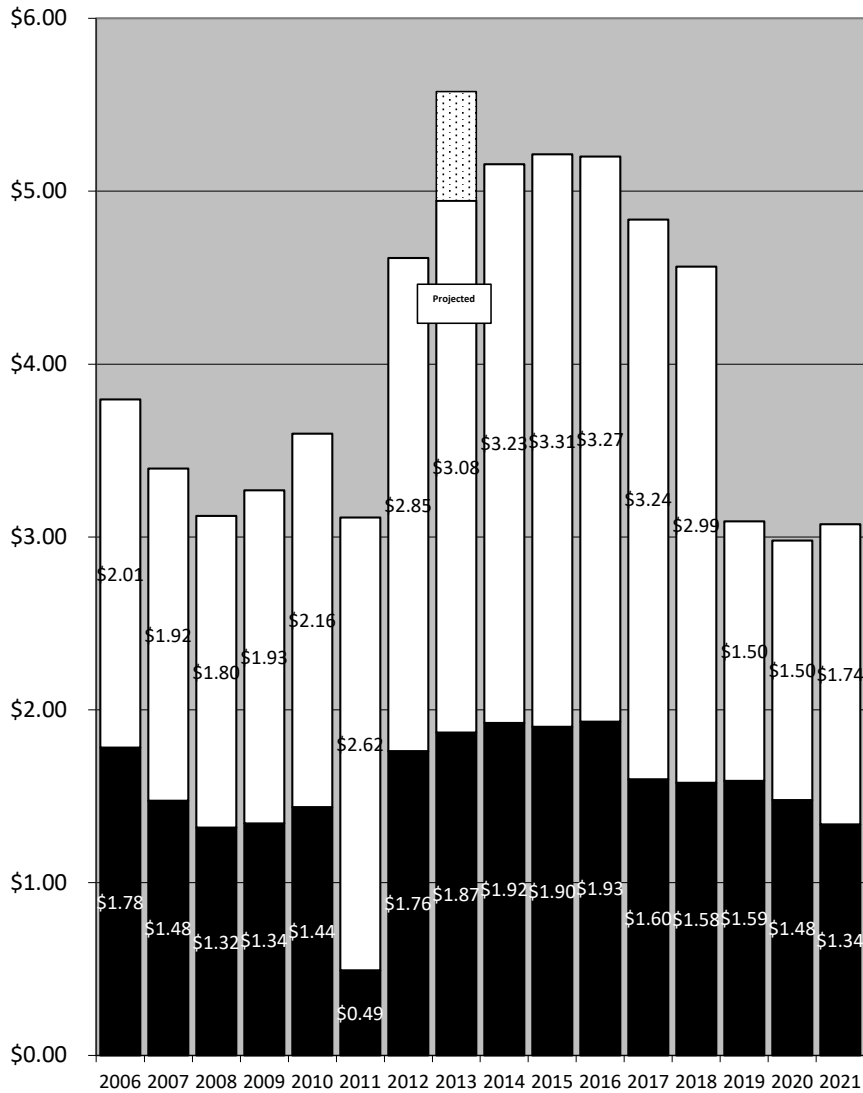
	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,240.29		11,283.00		11,502.00	
FTE Certificated Employees	796.391		776.340		770.136	
FTE Classified Employees	493.068		485.498		464.201	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	166,933,745		171,162,518		180,125,052	
Total Expenditures	168,726,703		176,145,140		182,446,889	
Total Beginning Fund Balance	14,282,359		14,200,000		9,939,500	
Total Ending Fund Balance	12,489,401		9,217,378		7,617,663	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	95,149,914	56.39	100,572,641	57.10	103,180,952	56.55
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	28,933,830	17.15	27,617,760	15.68	30,089,634	16.49
Vocational Instruction	5,671,507	3.36	6,158,773	3.50	6,521,656	3.57
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,779,709	2.83	5,619,890	3.19	5,774,501	3.17
Other Instructional Programs	890,295	0.53	3,184,253	1.81	3,900,158	2.14
Community Services	1,316,467	0.78	1,363,868	0.77	954,689	0.52
Support Services	31,984,981	18.96	31,627,955	17.96	32,025,299	17.55
Total - Program Groups	168,726,703	100.00	176,145,140	100.00	182,446,889	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	105,897,534	62.76	110,138,131	62.53	116,166,015	63.67
Teaching Support	17,376,558	10.30	19,557,105	11.10	20,253,398	11.10
Other Supportive Activities	26,697,995	15.82	26,033,100	14.78	26,494,714	14.52
Building Administration	8,023,660	4.76	9,237,590	5.24	9,127,254	5.00
Central Administration	10,443,503	6.19	11,179,214	6.35	10,405,508	5.70
Total - Activity Groups	168,726,703	100.00	176,145,140	100.00	182,446,889	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	75,760,442	44.90	76,280,098	43.31	79,285,667	43.46
Classified Salaries	31,453,136	18.64	29,862,271	16.95	31,285,377	17.15

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	38,315,069	22.71	41,281,671	23.44	42,967,031	23.55
Supplies, Instructional Resources and Noncapitalized Items	7,042,728	4.17	13,224,316	7.51	12,099,247	6.63
Purchased Services	15,747,695	9.33	14,291,777	8.11	15,964,808	8.75
Travel	334,480	0.20	90,617	0.05	102,526	0.06
Capital Outlay	73,152	0.04	1,114,390	0.63	742,233	0.41
Total - Objects	168,726,703	100.00	176,145,140	100.00	182,446,889	100.00

Levy Rates



NOTES:

1. The rates for 2020 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 Support Levy collections.

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 2018-19 school year, these levies were approximately 12.23% of total school district revenues statewide, while CKSD received 10.53% 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 2020-2021 school year.

Direct to Schools _____ **\$.63**

- 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 _____ **\$.26**

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 _____ **\$.01**

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 2019 taxable property assessment for taxes payable in 2020 for the Central Kitsap School District was approximately \$9.4 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
2020-21 GENERAL FUND BUDGET SUMMARY

		<i>Actual</i> 2018-19	<i>Budget</i> 2019-20	<i>Budget</i> 2020-21
BEG:	Minimum Fund Balance	7,083,000	8,675,000	6,839,500
	Nonspendable FB Inventory/Prepaid	1,387,601	800,000	800,000
	Restricted for Uninsured Risks	183,678	175,000	175,000
	Assigned Contingencies	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	4,029,457	3,000,000	625,000
	Unassigned Fund Balance	462	50,000	0
Beginning Fund Balance		14,282,359	14,200,000	9,939,500
ADD:	Revenues			
	1000 Local Taxes	17,640,373	13,090,200	16,194,725
	2000 Local Non-Tax	3,447,874	2,778,458	3,237,191
	3000 State, General Purpose	107,622,438	111,768,477	116,121,062
	4000 State, Special Purpose	28,057,224	28,691,736	28,693,737
	5000 Federal, General Purpose	3,284,818	5,550,000	5,700,000
	6000 Federal, Special Purpose	6,651,419	9,108,647	10,003,337
	7000 Revenues from Other Districts	208,974	170,000	170,000
	8000 Revenues From Other Agencies	1,779	0	0
	9000 Other Financing*	18,848	5,000	5,000
	Total Revenues	166,933,747	171,162,518	180,125,052
TOTAL:	Funds Available	181,216,106	185,362,518	190,064,552
LESS:	Expenditures			
	00 Regular Instruction	95,149,914	100,572,641	103,180,952
	10 Federal Stimulus Funding	0	0	0
	20 Special Education Instruction	28,933,830	27,617,760	30,089,634
	30 Vocational Instruction	5,671,507	6,158,773	6,521,656
	50&60 Compensatory Education	4,779,709	5,619,890	5,774,501
	70 Other Instructional Programs	890,295	3,184,253	3,900,158
	80 Community Services	1,316,467	1,363,868	954,689
	90 Support Services	31,984,981	31,627,955	32,025,299
	Total Expenditures	168,726,703	176,145,140	182,446,889
	Transfer to CP for Technology Replacement	0	0	0
Ending Fund Balance		12,489,403	9,217,378	7,617,663

Central Kitsap School District 4 YEAR GENERAL FUND BUDGET SUMMARY

		<i>Budget</i> <i>2020-21</i>	<i>Budget</i> <i>2021-22</i>	<i>Budget</i> <i>2022-23</i>	<i>Budget</i> <i>2023-24</i>
BEG:	Projected Enrollment	11,502	11,502	11,502	11,502
	Minimum Fund Balance	6,839,500	5,315,163	5,317,663	5,317,663
	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	0	0	0	0
Beginning Fund Balance		9,939,500	7,617,663	7,617,663	7,617,663
ADD:	Revenues				
	1000 Local Taxes	16,194,725	18,000,000	18,000,000	18,000,000
	2000 Local Non-Tax	3,237,191	3,240,000	3,240,000	3,240,000
	3000 State, General Purpose	116,121,062	116,120,000	116,120,000	116,120,000
	4000 State, Special Purpose	28,693,737	28,700,000	28,700,000	28,700,000
	5000 Federal, General Purpose	5,700,000	5,700,000	5,700,000	5,700,000
	6000 Federal, Special Purpose	10,003,337	10,000,000	10,000,000	10,000,000
	7000 Revenues from Other Districts	170,000	170,000	170,000	170,000
	8000 Revenues From Other Agencies	0	0	0	0
	9000 Other Financing*	5,000	5,000	5,000	5,000
	Total Revenues	180,125,052	181,935,000	181,935,000	181,935,000
TOTAL:	Funds Available	190,064,552	189,552,663	189,552,663	189,552,663
LESS:	Expenditures				
	00 Regular Instruction	103,180,952	103,015,000	103,015,000	103,015,000
	10 Federal Stimulus Funding	0	0	0	0
	20 Special Education Instruction	30,089,634	29,890,000	29,890,000	29,890,000
	30 Vocational Instruction	6,521,656	6,520,000	6,520,000	6,520,000
	50&60 Compensatory Education	5,774,501	5,775,000	5,775,000	5,775,000
	70 Other Instructional Programs	3,900,158	3,900,000	3,900,000	3,900,000
	80 Community Services	954,689	955,000	955,000	955,000
	90 Support Services	32,025,299	31,880,000	31,880,000	31,880,000
	Total Expenditures	182,446,889	181,935,000	181,935,000	181,935,000
	Transfer to CP for Technology Replacement	0	0	0	0
Ending Fund Balance		7,617,663	7,617,663	7,617,663	7,617,663

**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
		2017-18	2018-19	2019-20	2020-21
Reserved	Nonspendable FB: Inventory/Prepaid Items	767,646	1,387,601	800,000	800,000
	Federal Contingency Reserve	0	0	0	0
	Assigned FB - Carryover Balances	3,864,138	4,029,457	3,000,000	625,000
	Assigned to Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Restricted for Revenue	233,870	281,839	175,000	175,000
	Unassigned Fund Balance	5,753	462	50,000	0
	Committed to Minimum Fund Balance Policy	6,416,175	7,083,000	8,675,000	6,839,500
Beginning Balance		12,787,582	14,282,359	14,200,000	9,939,500
Add:	Revenues	144,755,483	166,933,745	171,162,518	180,125,052
	State Energy Grants	0	0	0	0
	CPF Levy Operating Trxfr (Tech)	0	0	0	0
Total:	Funds Available	157,543,065	181,216,104	185,362,518	190,064,552
Less:	Expenditures	(143,260,706)	(168,726,703)	(176,145,140)	(182,446,889)
Operating Transfers	Capital Projects (Technology Replacement)	0	0	0	0
Actual Estimated Ending:	Fund Balance	14,282,359	12,489,401	9,217,378	7,617,663
Less:	Nonspendable Fund Balance - Inventory	(1,387,601)	(1,067,942)	(800,000)	(800,000)
	Federal Contingency Reserve	0	0	0	0
	Assigned to Other - Carryover Balances	(4,029,457)	(2,274,277)	0	0
	Assigned to Contingencies	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	Restricted Revenue	(281,839)	(564,182)	(175,000)	(2,500)
	Unassigned Fund Balance	(462)	0	0	0
Total:	Committed Minimum Fund Balance	7,083,000	7,083,000	6,742,378	5,315,163

COMMITTED FUND BALANCE CALCULATION

Budgeted Expenditures	143,260,706	168,726,703	176,145,140	182,446,889
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	7,083,000	7,083,000	6,742,378	5,315,163
Percent of Budget Expenditures to Committed Minimum Fund Balance	4.94%	4.20%	3.83%	2.91%

**CENTRAL KITSAP SCHOOL DISTRICT
ENROLLMENT PROJECTION FOR 2020-21**

***** FINAL *****

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	73	73.0	73	79	78	79	74	456	456
Clear Creek	73	73.0	74	78	100	72	83	480	480
Cottonwood	59	59.0	54	69	78	54	59	373	373
Cougar Valley	76	76.0	97	71	71	68	55	438	438
Emerald Heights	62	62.0	60	84	99	96	86	487	487
Esquire Hills	58	58.0	59	57	54	58	59	345	345
Green Mountain	60	60.0	53	53	76	60	49	351	351
Hawk @ JP	80	80.0	92	99	80	82	67	500	500
PineCrest	60	60.0	78	59	60	76	61	394	394
Silver Ridge	55	55.0	96	68	71	61	69	420	420
Silverdale	74	74.0	84	79	80	72	91	480	480
Woodlands	76	76.0	66	84	58	63	65	412	412
	806	806.0	886	880	905	841	818	5,136	5,136
Barker Creek	8	4.0	5.0	5	10	3	11	42	38
TOTAL K-5	814	810.0	891	885	915	844	829	5,178	5,174

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CKMS	237	312	249	249.0	312.0	249.0	798	810.0
Fairview	220	255	241	210.0	255.0	241.0	716	706.0
Ridgetop	237	257	272	236.0	257.0	272.0	766	765.0
Klahowya	145	149	152	145.0	149.0	152.0	446	446.0
Barker Creek	17	15	20	17.0	14.0	19.0	52	50.0
TOTAL 6-8	856	988	934	857.0	987.0	933.0	2,778	2,777.0

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	401	440	349	295	401	438	293	244	1,485	1,376.0
Olympic High	320	332	195	211	320	331	183	176	1,058	1,010.0
Klahowya	178	159	128	106	178	158	105	98	571	539.0
Barker Creek	30	68	96	120	30	65	91	110	314	296.0
TOTAL 9-12	929	999	768	732	929	992	672	628	3,428	3,221

Run. Start-Voc									0	25.0
Run. Start-Non-Voc									245	305.0
TOTAL RUN STRT	0	0	0	0	0	0	0	0	245	330.0

TOTAL PROJECTED ENROLLMENT FOR 2019-20 **11,629** **11,502.0**

(Based on Feb 2020 Enrollment Rollup)

BUDGET FOR 2019-20	11,402	11,283.0
PERCENT INCREASE/DECREASE FROM 2019-20 BUDGET TO 2020-21 PROJECTION	1.99%	1.94%
ACTUAL FOR 2019-20 (through Feb 2020) - exclusive of Jump Start Kg	11,646	11,260.5
PERCENT INCREASE/DECREASE FROM 2019-20 ACTUAL TO 2020-21 PROJECTION	-0.15%	2.15%
ACTUAL FOR 2018-19	11,240	11,202
PERCENT INCREASE/DECREASE FROM 2018-19 ACTUAL TO 2019-20 ACTUAL	3.61%	0.53%

Updated 2/27/2020

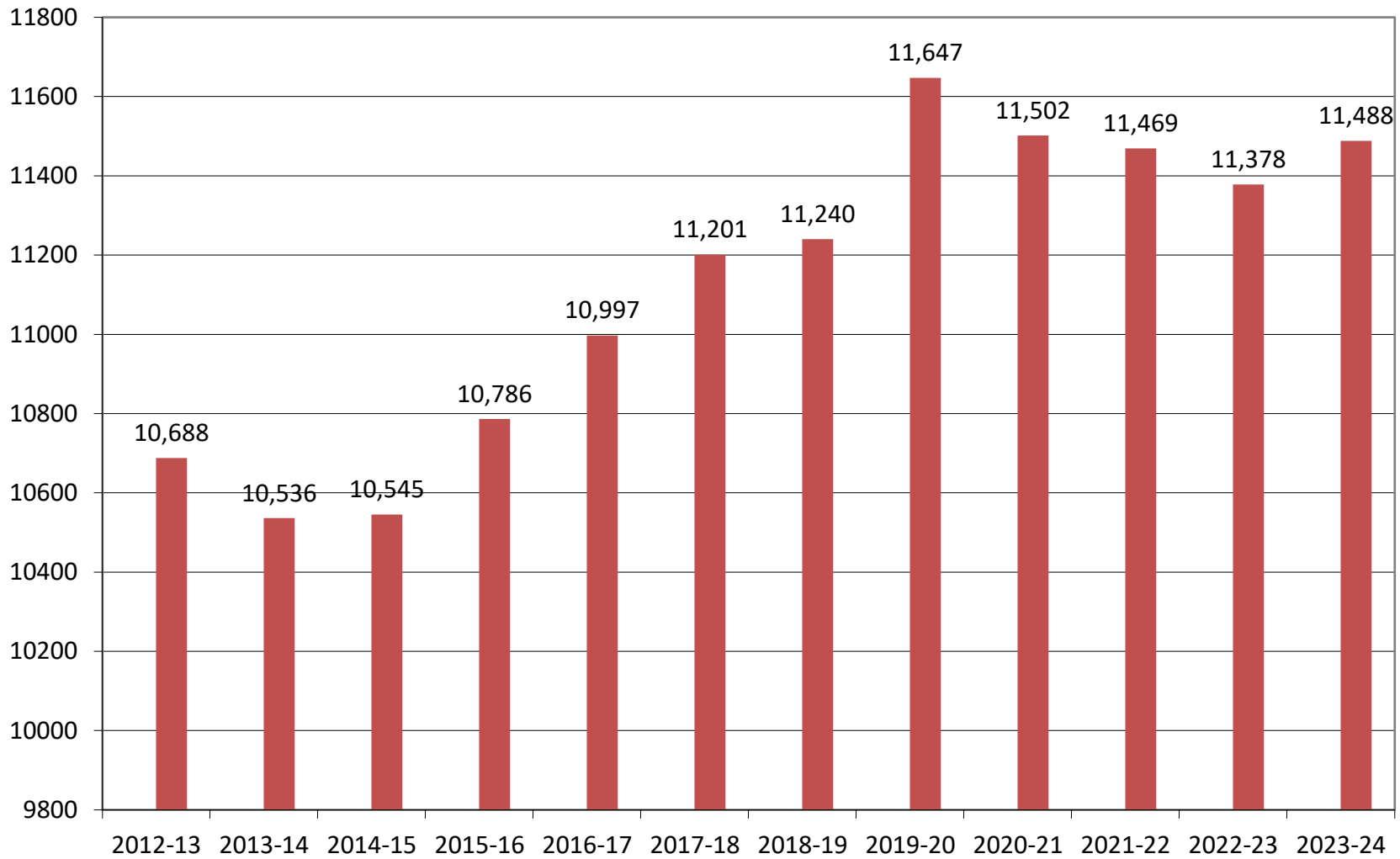
Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
1972-73	4,639		
1973-74	5,000	361	7.78%
1974-75	5,328	328	6.56%
1975-76	5,596	268	5.02%
1976-77	5,978	382	6.83%
1977-78	6,821	843	14.10%
1978-79	7,170	349	5.12%
1979-80	7,470	299	4.17%
1980-81	7,749	279	3.74%
1981-82	7,778	30	0.38%
1982-83	7,996	218	2.80%
1983-84	8,073	77	0.96%
1984-85	8,434	361	4.47%
1985-86	8,564	130	1.54%
1986-87	9,043	479	5.59%
1987-88	9,517	475	5.25%
1988-89	9,857	340	3.57%
1989-90	10,315	458	4.65%
1990-91	10,916	601	5.83%
1991-92	11,383	467	4.28%
1992-93	11,868	485	4.26%
1993-94	12,211	343	2.89%
1994-95	12,639	428	3.51%
1995-96	12,623	(16)	-0.13%
1996-97	13,010	387	3.07%
1997-98	13,032	22	0.17%
1998-99	13,051	19	0.15%
1999-00	12,864	(187)	-1.44%
2000-01	12,647	(217)	-1.69%
2001-02	12,654	7	0.06%
2002-03	12,649	(5)	-0.04%
2003-04	12,450	(199)	-1.57%
2004-05	12,276	(174)	-1.40%
2005-06	12,079	(197)	-1.60%
2006-07	11,732	(347)	-2.87%
2007-08	11,508	(224)	-1.91%
2008-09	11,458	(50)	-0.44%
2009-10	11,184	(274)	-2.39%
2010-11	11,090	(94)	-0.84%
2011-12	10,942	(148)	-1.34%
2012-13	10,688	(254)	-2.32%
2013-14	10,536	(152)	-1.42%
2014-15	10,545	9	0.09%
2015-16	10,786	241	2.28%
2016-17	10,997	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	11,502	(128)	-1.10%
2021-22	11,469	(33)	-0.29%
2022-23	11,378	(91)	-0.79%
2023-24	11,488	110	0.97%

*Funded enrollment during COVID 19 school closures.

Source Document: F-195, State Budget

CENTRAL KITSAP SCHOOL DISTRICT
Comparison of Annual FTE Enrollment



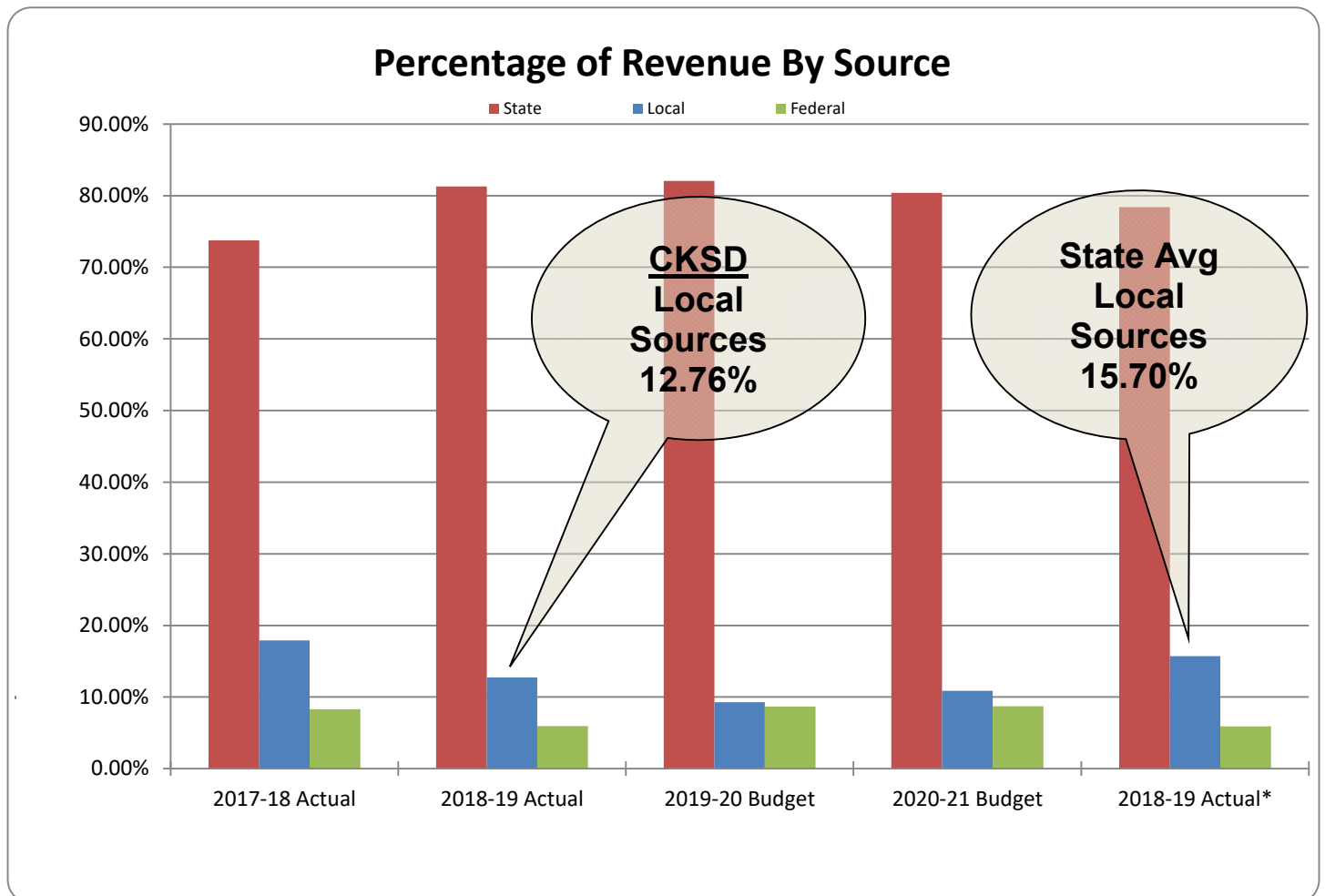
General Fund Revenues



Budgeted Revenue By Source

Central Kitsap School District					Actual State Average
Actual		Budget			
2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget		
State	73.76%	81.29%	82.06%	80.40%	78.40%
Local	17.93%	12.76%	9.27%	10.89%	15.70%
Federal	8.31%	5.95%	8.67%	8.71%	5.90%
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 2016-17 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 7.67% 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.

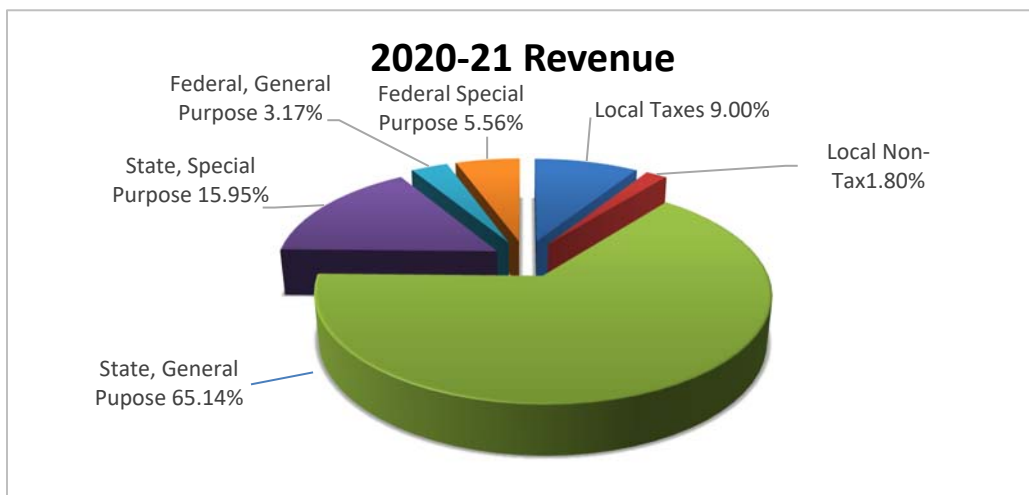
Local Non-Tax – 2XXX (Fee Programs) - The local non-tax funds comprise 1.63% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

State, General Purpose – 3XXX (State Apportionment) - The largest portion, 65.46%, 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, 16.80%, 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 3.25% of revenues and are used for District-wide basic education programs, with the exception of funds received for special education students, which are directed to the special education program.

Federal, Special Purpose – 6XXX (Federal Categorical Funds) - Federal categorical funds comprise 5.19% of the District’s revenues. These monies fund programs such as Title I and Head Start. They also provide supplemental funding for special education programs and support free and reduced lunches in the food service program. These revenues may only be used for their specific program purpose



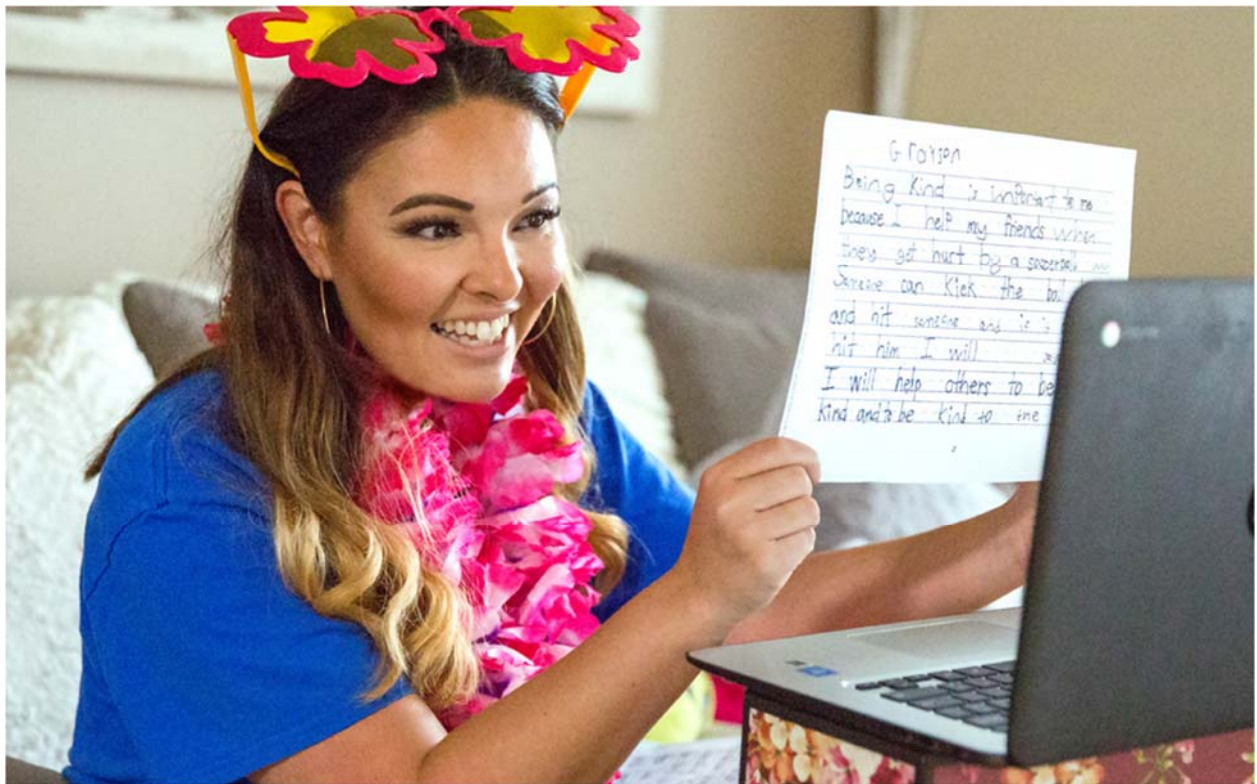
Central Kistap School District 2020-21 Revenue Projections

	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
1100 Local Property Tax	17,593,787	13,063,999	16,136,699	3,072,700
1300 Sale of Tax Title Prop	0	0	0	0
1400 Local in Lieu of Taxes	20,384	0	0	0
1500 Timber Excise Tax	26,201	26,201	58,026	31,825
Total Tax	17,640,372	13,090,200	16,194,725	3,104,525
2100 Tuition and Fees	182,484	200,000	200,000	0
2131 Secondary Vocational Education - Tuition	20,018	0	0	0
2173 Summer School Tuition	34,943	0	117,664	117,664
2186 Community School Tuition and Fees	127,145	150,000	150,000	0
2188 Childcare Tuitions and Fees	715	38,000	0	(38,000)
2200 Sale of Goods, Supplies, and Services	319,508	75,000	75,000	0
2231 Sec., Voc. Ed. Sale of Goods	62,455	0	0	0
2289 Community Services	210,293	400,000	590,000	190,000
2298 Food Services	1,405,292	1,407,958	1,527,027	119,069
2300 Investment Earnings	327,846	50,000	120,000	70,000
2500 Gifts and Donations	265,600	100,000	100,000	0
2600 Fines and Damages	56,367	20,000	20,000	0
2700 Rentals	304,268	225,000	225,000	0
2800 Insurance Recoveries	0	2,500	2,500	0
2900 Local Support Non-Tax	23,389	50,000	50,000	0
2910 E-Rate	107,551	60,000	60,000	0
Total Local Non-Tax	3,447,874	2,778,458	3,237,191	458,733
3100 State Apportionment	98,923,295	103,841,426	108,480,107	4,638,681
3121 State Special Ed Apportionment	3,949,950	3,977,051	4,017,955	40,904
3300 Local Effort Assistance	4,552,918	3,950,000	3,623,000	(327,000)
3600 State Forest	196,275	0	0	0
Total State, General Purpose	107,622,438	111,768,477	116,121,062	4,352,585
4121 Special Education	16,342,629	16,169,207	18,047,733	1,878,526
4122 Special Ed-Infants and Toddlers-State	1,414,232	1,301,602	0	(1,301,602)
4155 Learning Assistance Program	2,362,080	3,017,265	3,001,207	(16,058)
4158 Special Pilot Programs	837,483	1,120,000	983,830	(136,170)
4165 Transitional Bilingual	631,348	572,566	724,614	152,048
4174 Highly Capable	342,195	358,478	373,403	14,925
4198 School Food Service	61,092	52,618	52,950	332
4199 Transportation	6,066,165	6,100,000	5,510,000	(590,000)
4300 Other State Agencies, Unassigned	0	0	0	0
Total State, Special Purpose	28,057,224	28,691,736	28,693,737	2,001
5300 Federal Impact Aid	2,773,468	5,200,000	5,200,000	0
5329 Federal Impact Aid - Special Education	511,350	350,000	500,000	(150,000)
Total Federal, General Purpose	3,284,818	5,550,000	5,700,000	150,000
6100 Other Federal Funds - Unassigned	0	1,000,000	3,000,000	2,000,000
6124 Federal Special Ed. Grants	2,426,059	2,560,389	2,459,056	(101,333)
6138 Federal Vocational Education	51,529	43,500	45,500	2,000
6151 Disadvantaged, Title 1 Part A	1,029,841	1,089,234	1,327,815	238,581
6152 School Improvement	273,477	363,000	295,560	(67,440)
6164 Title III LEP and Immigrant	0	40,376	48,068	7,692
6198 School Food Service	1,845,352	1,899,004	1,952,535	53,531
6200 Direct Special Purpose Grants	443,453	464,500	226,916	(237,584)
6268 Indian Education	42,982	50,777	50,777	0
6300 Dept of Defense Education Activity	0	1,000,000	0	(1,000,000)
6310 Medicaid Outreach Program	69,991	60,000	70,630	10,630
6321 Special Ed Medicaid Reimbursement	2,199	10,000	10,000	0
6998 USDA Commodities	436,537	277,867	286,733	8,866
Total Federal, Special Purpose	6,621,420	8,858,647	9,773,590	914,943
7121 Special Education from Other Districts	0	20,000	20,000	0
7199 Transportation from Other Districts	208,974	150,000	150,000	0
8200 Private Foundations	1,779	0	0	0
9300 Sale of Surplus Equipment	18,848	5,000	5,000	0
9900 Transfers (CPF LEVY: Technology Expenses)	0	0	0	0
Total Other Financing Sources	229,601	175,000	175,000	0
GRAND TOTALS	166,903,747	170,912,518	179,895,305	8,982,787

**CENTRAL KITSAP SCHOOL DISTRICT
2020-21 REVENUE COMPARISON BY SOURCE OF FUNDS**

		18-19		19-20		20-21	
		Actual	%	Projections	%	Projections	%
1000	LOCAL TAXES	17,640,373	10.57%	13,090,200	7.65%	16,194,725	8.99%
2000	LOCAL NON-TAX	3,447,874	2.07%	2,778,458	1.62%	3,237,191	1.80%
Total Local		21,088,247	12.64%	15,868,658	9.27%	19,431,916	10.79%
3000	STATE, GENERAL PURPOSE	107,622,438	64.47%	111,768,477	65.30%	116,121,062	64.47%
4000	STATE, SPECIAL PURPOSE	28,057,224	16.81%	28,691,736	16.76%	28,693,737	15.93%
Total State		135,679,662	81.28%	140,460,213	82.06%	144,814,799	80.40%
5000	FEDERAL, GENERAL PURPOSE	3,284,818	1.97%	5,550,000	3.24%	5,700,000	3.16%
6000	FEDERAL, SPECIAL PURPOSE	6,651,419	3.98%	9,108,647	5.32%	10,003,337	5.55%
Total Federal		9,936,237	5.95%	14,658,647	8.56%	15,703,337	8.71%
7000	REVENUES FROM OTHER SCHOOLS	208,974	0.13%	170,000	0.10%	170,000	0.09%
8000	AGENCIES & ASSOC. GRANTS	1,779	0.00%	0	0.00%	0	0.00%
OTHER FINANCING SOURCES or TRXFR FROM CPF							
9000	LEVY	18,848	0.01%	5,000	0.00%	5,000	0.00%
CAPITAL PROJECTS ENERGY GRANT		0	0.00%	0	0.00%	0	0.00%
TOTAL REVENUES		166,933,747	100%	171,162,518	100%	180,125,052	100%

General Fund Expenditures



Central Kitsap School District
2020-21
EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	18-19 Actual	%	19-20 Budget	%	20-21 Budget	%
01 Basic Education	92,294,722	54.70%	97,521,170	55.36%	100,311,388	54.98%
02 Basic Education - ALE	2,855,191	1.69%	3,051,471	1.73%	2,869,564	1.57%
97 District-wide Support	20,651,349	12.24%	20,606,380	11.70%	20,713,416	11.35%
Total CORE BEA	115,801,262	68.63%	121,179,021	68.79%	123,894,368	67.90%
21 Special Education	24,773,726	14.68%	23,680,078	13.44%	27,216,029	14.92%
22 Special Education Infant and Toddlers	1,315,556	0.78%	1,135,874	0.64%	0	0.00%
24 Federal Special Education	2,333,199	1.38%	2,451,808	1.39%	2,373,605	1.30%
29 Other Federal Special Education	511,350	0.30%	350,000	0.20%	500,000	0.27%
31 Vocational Education	4,557,024	2.70%	5,050,120	2.87%	5,548,362	3.04%
34 State Middle School Voc Education	1,064,926	0.63%	1,066,889	0.61%	929,385	0.51%
38 Federal Vocational Education	49,557	0.03%	41,764	0.02%	43,909	0.02%
51 Title I, Disadvantaged	990,422	0.59%	1,045,732	0.59%	1,281,673	0.70%
52 School Improvement	263,372	0.16%	348,502	0.20%	285,288	0.16%
55 Learning Assistance Program	2,153,944	1.28%	2,632,868	1.49%	2,618,849	1.44%
58 Special and Pilot Programs	779,707	0.46%	977,313	0.55%	858,490	0.47%
64 Title III, Limited English Proficiency	0	0.00%	39,584	0.02%	47,125	0.03%
65 Transitional Bilingual	550,926	0.33%	525,113	0.30%	632,299	0.35%
68 Indian Education	41,337	0.02%	50,778	0.03%	50,777	0.03%
73 Summer School	132,424	0.08%	106,945	0.06%	117,664	0.06%
74 Highly Capable	311,719	0.18%	312,808	0.18%	325,832	0.18%
79 Other Instructional Programs	446,153	0.26%	2,764,500	1.57%	3,456,662	1.89%
86 Community Schools	280,677	0.17%	316,292	0.18%	237,065	0.13%
88 Child Care	0	0.00%	35,368	0.02%	0	0.00%
89 Other Community Services	1,035,790	0.61%	1,012,208	0.57%	717,624	0.39%
98 Food Services	4,552,292	2.70%	4,112,971	2.33%	4,100,088	2.25%
99 Pupil Transportation	6,781,341	4.02%	6,908,604	3.92%	7,211,795	3.95%
Total CATEGORICAL	52,925,442	31.36%	54,966,119	31.18%	58,552,521	32.09%
GRAND TOTALS	168,726,704	100.00%	176,145,140	100.00%	182,446,889	100.00%

Central Kistap School District

2020-21 EXPENDITURE COMPARISON BY OBJECT

OBJECT	18-19 ACTUAL		19-20 BUDGET		20-21 BUDGET	
2 CERTIFICATED SALARIES	75,760,442	44.90%	76,280,098	43.31%	79,285,667	43.46%
3 CLASSIFIED SALARIES	31,453,136	18.64%	29,862,271	16.95%	31,285,377	17.15%
4 EMPLOYEE BENEFITS	38,315,069	22.71%	41,281,671	23.44%	42,967,031	23.55%
Total Salaries & Benefits	145,528,647	86.25%	147,424,040	83.70%	153,538,075	84.16%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	7,042,728	4.17%	13,224,316	7.51%	12,099,247	6.63%
7 PURCHASED SERVICES	15,747,695	9.33%	14,291,777	8.11%	15,964,808	8.75%
8 TRAVEL	334,480	0.20%	90,617	0.05%	102,526	0.06%
9 CAPITAL OUTLAY	73,152	0.04%	1,114,390	0.63%	742,233	0.41%
0 DEBIT TRANSFERS	974,365	0.58%	788,395	0.45%	779,373	0.43%
1 CREDIT TRANSFERS	(974,365)	-0.58%	(788,395)	-0.45%	(779,373)	-0.43%
Total Operating Costs	23,198,055	13.74%	28,721,100	16.30%	28,908,814	15.85%
TOTAL	168,726,702	99.99%	176,145,140	100.00%	182,446,889	100.00%

**Central Kistap School District
2020-21 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	100,311,388	580,742	58,257,610	7,303,782	23,545,297	4,315,943	5,876,264	14,450	417,300
02 Basic Education - ALE	2,869,564	1,700	1,856,915	225,384	741,408	38,694	5,463	0	0
97 Districtwide Support	20,713,416	7,134	399,818	8,698,500	3,552,322	1,420,249	6,380,065	37,395	217,933
Total CORE BEA	123,894,368	589,576	60,514,343	16,227,666	27,839,027	5,774,886	12,261,792	51,845	635,233
21 Special Education	27,216,029	60,903	11,479,621	6,066,942	7,319,746	138,702	2,122,893	27,222	0
22 Special Education Infants & Tod.	0	0	0	0	0	0	0	0	0
24 Federal Special Education	2,373,605	0	0	1,187,498	1,186,107	0	0	0	0
29 Other Federal Special Ed	500,000	0	365,172	0	134,828	0	0	0	0
31 Vocational Education	5,548,362	0	3,145,727	442,584	1,244,330	17,842	697,879	0	0
34 Middle School Voc	929,385	0	580,985	52,243	215,344	19,701	61,112	0	0
38 Federal Vocational Ed	43,909	0	0	30,983	12,926	0	0	0	0
51 Title I, Disadvantaged	1,281,673	0	650,361	244,168	336,787	14,319	26,038	10,000	0
52 School Improvement	285,288	1,200	151,091	0	52,810	28,781	47,519	3,887	0
55 Learning Assistance Program	2,618,849	0	1,029,339	714,358	875,152	0	0	0	0
58 Special and Pilot Programs	858,490	0	504,000	0	87,709	224,259	36,950	5,572	0
64 Title III, Limited English Prof.	47,125	0	45,400	0	734	991	0	0	0
65 Transitional Bilingual	632,299	0	190,455	210,712	231,132	0	0	0	0
68 Indian Education	50,777	0	0	17,377	9,040	24,360	0	0	0
73 Summer School	117,664	0	100,000	0	17,664	0	0	0	0
74 Highly Capable	325,832	0	178,936	40,906	82,106	23,884	0	0	0
79 Other Instructional Programs	3,456,662	0	143,580	0	48,573	3,114,826	149,683	0	0
86 Community Schools	237,065	0	54,879	7,515	10,280	164,391	0	0	0
88 Child Care	0	0	0	0	0	0	0	0	0
89 Other Community Services	717,624	0	151,778	279,427	150,499	90,920	45,000	0	0
98 Food Services	4,100,088	(18,102)	0	1,636,901	1,014,646	1,347,540	42,603	1,500	75,000
99 Pupil Transportation	7,211,795	(633,577)	0	4,126,097	2,097,591	1,113,845	473,339	2,500	32,000
Total CATEGORICAL	58,552,521	(589,576)	18,771,324	15,057,711	15,128,004	6,324,361	3,703,016	50,681	107,000
GRAND TOTAL	182,446,889	0	79,285,667	31,285,377	42,967,031	12,099,247	15,964,808	102,526	742,233

Central Kitsap School District District Expenditures By Activity

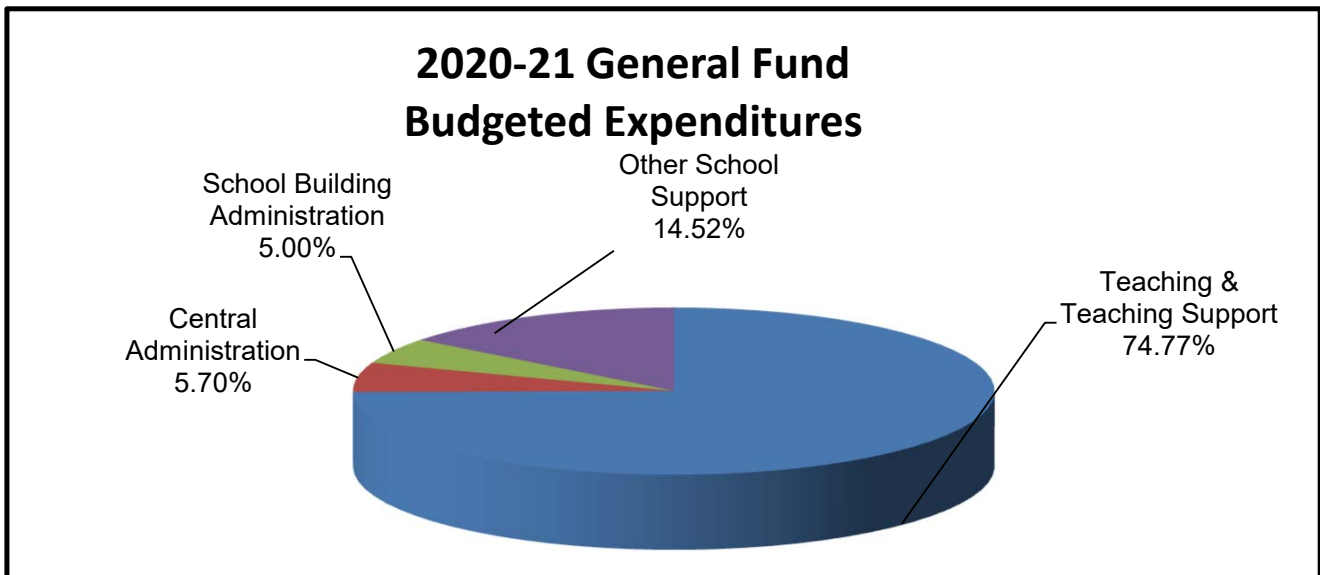
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 74.77% 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 14.52% 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.

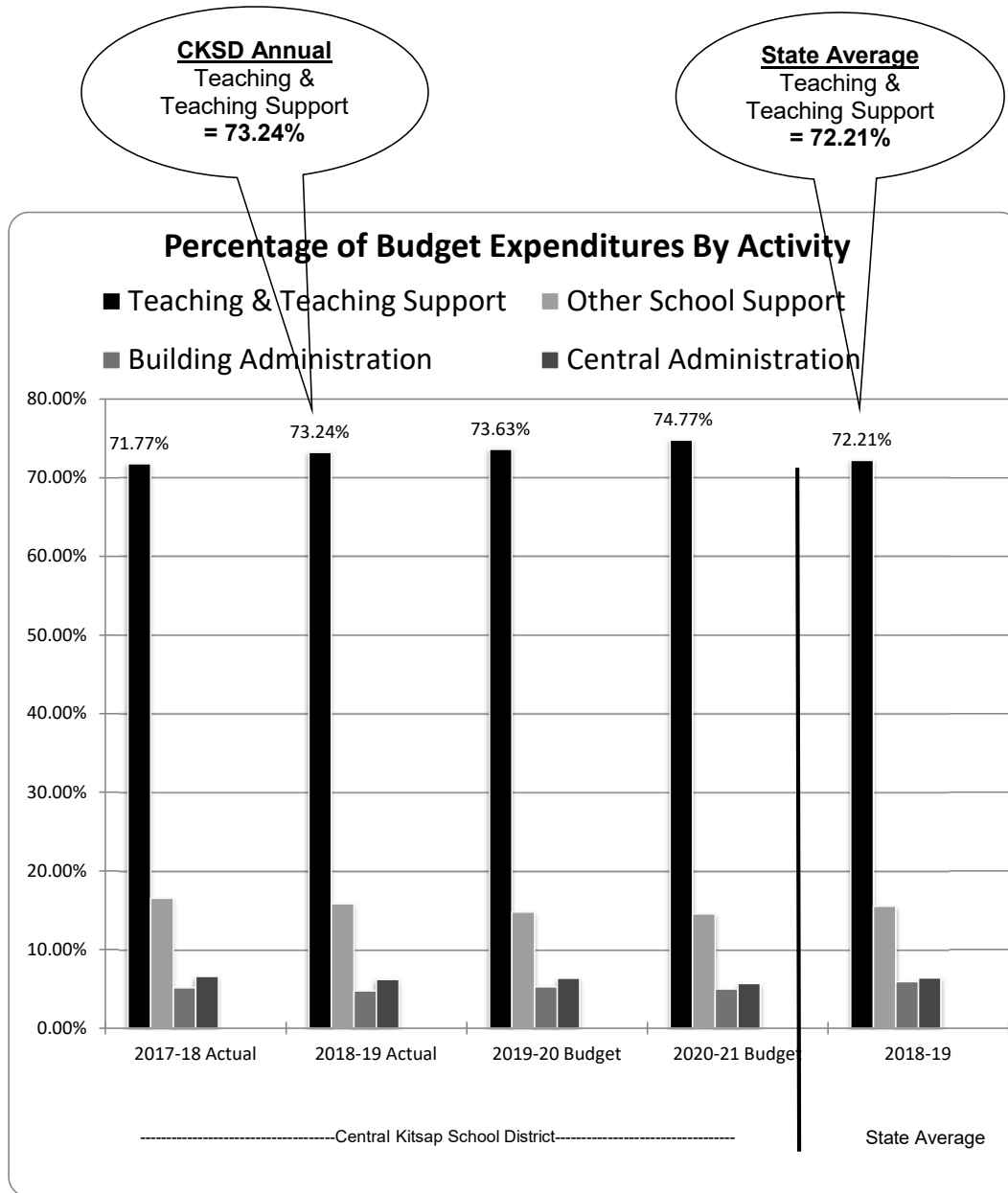
School Building Administration - This is 5.00% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 5.70% 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
	2017-18	2018-19	2019-20	2020-21	18-19
	Actual	Actual	Budget	Budget	
Teaching & Teaching Support	71.77%	73.24%	73.63%	74.77%	72.21%
Other School Support	16.54%	15.83%	14.78%	14.52%	15.50%
Building Administration	5.15%	4.76%	5.24%	5.00%	5.90%
Central Administration	6.58%	6.19%	6.35%	5.70%	6.39%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



**Central Kistap School District
2020-21 GENERAL FUND
Expenditures By Activity**

Activity		18-19 Actual		19-20 Budget		20-21 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	3,613,713	2.14%	3,652,547	2.07%	3,895,426	2.14%
24	Guidance - Counseling	4,522,340	2.68%	4,757,600	2.70%	4,810,327	2.64%
25	Pupil Management & Safety	1,532,035	0.91%	1,928,636	1.09%	1,923,435	1.05%
26	Health Services	4,452,561	2.64%	4,080,208	2.32%	4,595,053	2.52%
27	Teaching	102,293,856	60.63%	106,463,580	60.44%	111,980,923	61.38%
28	Extracurricular	3,603,678	2.14%	3,674,551	2.09%	4,185,092	2.29%
29	Payments to Other Districts	0	0.00%	0	0.00%	0	0.00%
31	Instructional Professional Development	2,396,984	1.42%	2,648,476	1.50%	2,689,375	1.47%
32	Instructional Technology	86,714	0.05%	1,023,233	0.58%	674,883	0.37%
33	Curriculum	772,211	0.46%	751,400	0.43%	744,946	0.41%
34	Professional Learning	287,453	0.17%	715,005	0.41%	919,953	0.50%
Total Teaching & Support		123,561,545	73.24%	129,695,236	73.63%	136,419,413	74.77%
<u>Other Support</u>							
42	Food	1,735,016	1.03%	1,262,898	0.72%	922,977	0.51%
44	Nutrition Services - Operation	2,398,316	1.42%	2,420,901	1.37%	2,770,222	1.52%
49	Nutrition Services - Transfers	(2,700)	0.00%	(31,102)	-0.02%	(31,102)	-0.02%
52	Operating Buses	5,123,044	3.04%	5,242,303	2.98%	5,368,090	2.94%
53	Maintenance of School Buses	1,490,466	0.88%	1,341,866	0.76%	1,568,458	0.86%
56	Transportation Insurance	165,984	0.10%	54,240	0.03%	0	0.00%
59	Transportation Transfers Credits	(867,418)	-0.51%	(644,597)	-0.37%	(635,575)	-0.35%
62	Grounds Care - Maintenance	883,348	0.52%	856,727	0.49%	856,954	0.47%
63	Operation of Buildings	4,817,865	2.86%	5,009,037	2.84%	4,894,438	2.68%
64	Maintenance of Buildings/Equipment	2,676,808	1.59%	2,415,417	1.37%	2,453,752	1.34%
65	Utilities	3,000,106	1.78%	3,038,000	1.72%	3,038,000	1.67%
67	Building Security	0	0.00%	14,000	0.01%	14,000	0.01%
68	Insurance	1,068,214	0.63%	988,750	0.56%	1,248,000	0.68%
72	Information Systems	3,096,002	1.83%	2,933,954	1.67%	3,196,172	1.75%
73	Printing	29,825	0.02%	15,654	0.01%	16,515	0.01%
74	Warehousing & Distribution	141,832	0.08%	143,151	0.08%	146,351	0.08%
75	District Motor Pool	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	941,287	0.56%	971,901	0.55%	667,462	0.37%
Total Other Support		26,697,995	15.83%	26,033,100	14.77%	26,494,714	14.52%
<u>School Building Administration</u>							
23	Principal's Office	8,023,660	4.76%	9,237,590	5.24%	9,127,254	5.00%
<u>Central Administration</u>							
11	Board of Directors	440,063	0.26%	565,658	0.32%	556,658	0.31%
12	Superintendent's Office	993,572	0.59%	1,166,018	0.66%	921,805	0.51%
13	Business Office	1,285,486	0.76%	1,291,526	0.73%	1,342,773	0.74%
14	Human Resources	1,336,653	0.79%	1,156,881	0.66%	1,085,247	0.59%
15	Public Relations	268,254	0.16%	420,944	0.24%	480,914	0.26%
21	Supervision - Instruction	4,215,003	2.50%	4,612,458	2.62%	4,207,461	2.31%
41	Supervision - Nutrition Services	421,659	0.25%	460,274	0.26%	437,991	0.24%
51	Supervision - Transportation	869,264	0.52%	914,792	0.52%	910,822	0.50%
61	Supervision of Building	613,548	0.36%	598,701	0.34%	461,837	0.25%
Total Central Administration		10,443,502	6.19%	11,187,252	6.35%	10,405,508	5.70%
Total		168,726,702	100.00%	176,153,178	100.00%	182,446,889	100.00%

COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	<u>18-19</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>	<u>19-20</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>	<u>20-21</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>
TEACHING ACTIVITIES						
27 Teaching	167.783	34.36%	155.422	32.08%	143.388	30.89%
28 Extracurricular	5.237	1.07%	7.983	1.65%	8.381	1.81%
TOTAL TEACHING ACTIVITIES	<u>173.020</u>	<u>35.43%</u>	<u>163.405</u>	<u>33.73%</u>	<u>151.769</u>	<u>32.69%</u>
TEACHING SUPPORT						
22 Learning Resources	13.010	2.66%	13.676	2.82%	13.390	2.88%
24 Guidance and Counseling	11.097	2.27%	11.097	2.29%	12.138	2.61%
25 Pupil Management & Safety	17.195	3.52%	18.236	3.76%	17.155	3.70%
26 Health Services	6.177	1.27%	5.937	1.23%	5.254	1.13%
TOTAL TEACHING SUPPORT	<u>47.479</u>	<u>9.72%</u>	<u>48.946</u>	<u>10.10%</u>	<u>47.937</u>	<u>10.33%</u>
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	28.423	5.82%	29.034	5.99%	28.877	6.22%
52 Operating Buses	43.467	8.90%	45.679	9.43%	46.723	10.07%
53 Maintenance School Buses	6.393	1.31%	6.393	1.32%	6.000	1.29%
62 Grounds Maintenance	7.000	1.43%	7.000	1.44%	7.000	1.51%
63 Operation of Buildings	55.969	11.46%	55.969	11.55%	53.969	11.63%
64 Maintenance	16.500	3.38%	15.500	3.20%	14.500	3.12%
72 Information Systems	17.500	3.58%	17.500	3.61%	16.500	3.55%
73 Printing	0.750	0.15%	0.750	0.15%	0.750	0.16%
74 Warehousing & Distribution	1.500	0.31%	1.500	0.31%	1.500	0.32%
91 Public Activities	3.850	0.79%	3.796	0.78%	3.796	0.82%
TOTAL OTHER SUPPORT ACTIVITIES	<u>181.352</u>	<u>37.14%</u>	<u>183.121</u>	<u>37.80%</u>	<u>179.615</u>	<u>38.69%</u>
UNIT ADMINISTRATION						
23 Principal's Office	33.045	6.77%	34.307	7.08%	35.295	7.60%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.875	0.59%	3.875	0.80%	3.000	0.65%
13 Business Office	10.600	2.17%	10.600	2.19%	9.850	2.12%
14 Human Resources	9.503	1.95%	7.438	1.54%	6.438	1.39%
15 Public Relations	1.500	0.31%	2.500	0.52%	3.000	0.65%
21 Supervision - Instruction	13.587	2.78%	15.014	3.10%	13.005	2.80%
41 Supervision - Nutritional Services	3.000	0.61%	3.000	0.62%	3.000	0.65%
51 Supervision -Transportation	6.292	1.29%	7.292	1.51%	7.292	1.57%
61 Supervision - Maintenance	6.000	1.23%	5.000	1.03%	4.000	0.86%
TOTAL CENTRAL ADMINISTRATION	<u>53.357</u>	<u>10.94%</u>	<u>54.719</u>	<u>11.29%</u>	<u>49.585</u>	<u>10.68%</u>
TOTAL FTE STAFF	<u>488.253</u>	<u>99.98%</u>	<u>484.498</u>	<u>100.00%</u>	<u>464.201</u>	<u>100.00%</u>

COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	18-19		2019-20		20-21	
	Budgeted	% To	Budgeted	% To	Budgeted	% To
	No. of FTE	Total	No. of FTE	Total	No. of FTE	Total
TEACHING ACTIVITIES						
27 Teaching	651.660	84.12%	626.640	81.98%	636.384	82.74%
28 Extracurricular	3.865	0.50%	2.400	0.31%	2.000	0.26%
TOTAL TEACHING ACTIVITIES	655.525	84.61%	629.040	82.30%	638.384	83.00%
TEACHING SUPPORT						
22 Learning Resources	9.000	1.16%	17.500	1.16%	18.000	2.34%
24 Guidance and Counseling	25.999	3.36%	28.000	3.66%	28.000	3.64%
25 Pupil Management and Safety	0.000	0.00%	0.000	0.00%	0	3.64%
26 Health Services	27.200	3.51%	26.400	3.45%	27.000	3.51%
31 Instructional Prof Development	9.200	1.19%	11.800	1.54%	9.900	1.29%
TOTAL TEACHING SUPPORT	71.399	9.22%	83.700	10.95%	82.900	10.78%
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	27.680	3.57%	31.280	4.09%	30.552	3.97%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.000	0.26%	2.000	0.26%	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	17.120	2.21%	17.320	2.27%	15.300	1.99%
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	20.120	2.60%	20.320	2.66%	17.300	2.25%
TOTAL FTE STAFF	774.724	100.00%	764.340	100.00%	769.136	100.00%

Transportation Vehicle Fund



CENTRAL KITSAP SCHOOL DISTRICT

2020-21 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2018-19	Budget 2019-20	Budget 2020-21
<i>Beginning Fund Balance</i>	1,417,019	1,556,845	1,155,900
 ADD: Revenues			
2300 Investment Earnings	21,903	2,500	10,000
2500 Gifts and Donations	0	0	100,000
4300 Other State Agencies	175,000	0	300,000
4499 Transportation Reimbursement	603,546	600,000	503,000
Total Revenues	800,449	602,500	913,000
TOTAL: Funds Available	2,217,468	2,159,345	2,068,900
 LESS: Expenditures			
Act. 30 Equipment	689,950	1,550,000	1,500,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
Total Expenditures	689,950	1,550,000	1,500,000
Ending Fund Balance	1,527,518	609,345	568,900

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR TRANSPORTATION VEHICLE FUND BUDGET

	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	1,155,900	568,900	577,900	586,900
ADD: Revenues				
2300 Investment Earnings	10,000	10,000	10,000	10,000
2500 Gifts and Donations	100,000	100,000	100,000	100,000
4300 Other State Agencies	300,000	0	0	0
4499 Transportation Reimbursement	503,000	500,000	500,000	500,000
Total Revenues	913,000	610,000	610,000	610,000
TOTAL: Funds Available	2,068,900	1,178,900	1,187,900	1,196,900
LESS: Expenditures				
Act. 30 Equipment	1,500,000	601,000	601,000	601,000
Act. 60 Bond Levy Issuance				
Act. 90 Debt	_____	_____	_____	_____
Total Expenditures	1,500,000	601,000	601,000	601,000
Ending Fund Balance	568,900	577,900	586,900	595,900

Capital Projects Fund



CENTRAL KITSAP SCHOOL DISTRICT
2020-21 CAPITAL PROJECTS FUND BUDGET

		Actual 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		86,347,300	49,360,000	49,350,000
ADD: Revenues				
1000	Local Taxes	32,656	0	0
2000	Local Non-Tax	2,556,365	3,813,000	3,612,338
3000	State, General Purpose	0	0	0
4000	State, Special Purpose	53,201,141	16,097,000	16,541,015
5000	Federal, General Purpose	11,172,852	8,000,000	8,000,000
6000	Federal, Special Purpose	52,086	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9200	Sales of Surplus Property	0	3,075,000	0
9500	Long-Term Financing	0	0	0
	Total Revenues	67,015,100	30,985,000	28,153,353
9000	Operating Transfer from General Fund	0	0	0
TOTAL: Funds Available		153,362,400	80,345,000	77,503,353
LESS: Expenditures				
10	Sites	4,253,262	2,650,000	1,055,498
20	Buildings	95,237,897	51,030,000	43,739,864
30	Equipment	883,488	500,000	1,935,576
	Instructional Technology	1,437,223	0	0
40	Energy	5,309	0	0
50	Sales and Lease Expenditures	23,267	0	8,200
60	Bond Issuance Expenditures	861	0	0
90	Debt	0	0	0
	Total Expenditures	101,841,307	54,180,000	46,739,138
	Operating Transfer to Debt Service Fund	0	0	0
Ending Fund Balance		51,521,093	26,165,000	30,764,215

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR CAPITAL PROJECTS FUND BUDGET

		Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance		49,350,000	30,764,215	43,693,215	36,068,215
ADD: Revenues					
1000	Local Taxes	0	0	0	0
2000	Local Non-Tax	3,612,338	225,000	225,000	555,000
3000	State, General Purpose	0	0	0	0
4000	State, Special Purpose	16,541,015	5,300,000	0	0
5000	Federal, General Purpose	8,000,000	5,900,000	3,700,000	0
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	0	7,075,000	0	0
	Total Revenues	28,153,353	18,500,000	3,925,000	555,000
TOTAL: Funds Available		77,503,353	49,264,215 0	47,618,215	36,623,215
LESS: Expenditures					
10	Sites	1,055,498	40,000	50,000	50,000
20	Buildings	43,739,864	5,521,000	11,500,000	20,950,000
30	Equipment	1,935,576	0	0	0
40	Energy	0	0	0	0
50	Sales and Lease Expenditures	8,200	10,000	0	0
60	Bond Issuance Expenditures	0	0	0	0
90	Debt	0	0	0	0
	Total Expenditures	46,739,138	5,571,000	11,550,000	21,000,000
	Operating Transfer to Debt Service Fund	0	0	0	0
Ending Fund Balance		30,764,215	43,693,215	36,068,215	15,623,215

Debt Service Fund



Central Kistap School District
2020-21 DEBT SERVICE FUND BALANCE

		Actual 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		2,881,050	5,546,000	6,350,000
ADD: Revenues				
1000	Local Taxes	12,907,026	13,525,851	13,759,757
2000	Local Non-tax	96,827	3,500	50,000
3000	State, General Purpose	158,099	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	13,161,952	13,529,351	13,809,757
9900	Operating Transfer from Capital Projects Fund	0		0
TOTAL: Funds Available		16,043,002	19,075,351	20,159,757
LESS: Expenditures				
11	Matured Bonds	2,500,000	5,185,000	6,320,000
21	Interest on Bonds	7,713,375	7,584,675	7,337,075
31	Interfund Loan Fees	0	0	0
41	Bond Transfer Fees	0	250,000	250,000
51	Arbitrage Rebate	0	0	0
	Total Expenditures	10,213,375	13,019,675	13,907,075
Ending Fund Balance		5,829,627	6,055,676	6,252,682

Central Kistap School District
4 YEAR DEBT SERVICE FUND BALANCE

		Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance		6,350,000	6,252,682	6,214,607	6,263,632
ADD: Revenues					
1000	Local Taxes	13,759,757	14,200,000	14,180,000	14,725,000
2000	Local Non-tax	50,000	50,000	50,000	50,000
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	13,809,757	14,250,000	14,230,000	14,775,000
9900	Operating Transfer from Capital Projects Fund	0	0	0	0
TOTAL: Funds Available		20,159,757	20,502,682	20,444,607	21,038,632
LESS: Expenditures					
11	Matured Bonds	6,320,000	7,005,000	7,225,000	8,195,000
21	Interest on Bonds	7,337,075	7,033,075	6,705,975	6,334,100
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	13,907,075	14,288,075	14,180,975	14,779,100
Ending Fund Balance		6,252,682	6,214,607	6,263,632	6,259,532

Associated Student Body Fund



Central Kitsap School District
2020-21 ASSOCIATED STUDENT BODY FUND BUDGET

		Actual 2018-19	Budget 2019-20	Budget 2020-21
Beginning Fund Balance		1,303,116	905,339	942,888
ADD: Revenues				
1000	General Student Body	535,454	691,430	664,390
2000	Athletics	270,622	593,715	548,425
3000	Classes	175,477	285,310	254,280
4000	Clubs	187,160	484,290	470,945
6000	Private Moneys	68,397	113,550	141,140
	Total Revenues	1,237,110	2,168,295	2,079,180
TOTAL: Funds Available		2,540,226	3,073,634 0	3,022,068
LESS: Expenditures				
1000	General Student Body	364,099	538,350	514,500
2000	Athletics	419,224	666,887	651,337
3000	Classes	163,299	267,805	264,926
4000	Clubs	225,008	518,342	511,204
6000	Private Moneys	64,962	124,836	161,192
	Total Expenditures	1,236,592	2,116,220	2,103,159
Ending Fund Balance		1,303,634	957,414	918,909

Central Kitsap School District
4 YEAR ASSOCIATED STUDENT BODY FUND BUDGET

		Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance		942,888	918,909	894,959	871,009
ADD:	Revenues				
1000	General Student Body	664,390	664,400	664,400	664,400
2000	Athletics	548,425	548,500	548,500	548,500
3000	Classes	254,280	254,300	254,300	254,300
4000	Clubs	470,945	470,900	470,900	470,900
6000	Private Moneys	141,140	141,150	141,150	141,150
	Total Revenues	2,079,180	2,079,250	2,079,250	2,079,250
TOTAL:	Funds Available	3,022,068	2,998,159	2,974,209	2,950,259
LESS:	Expenditures				
1000	General Student Body	514,500	514,500	514,500	514,500
2000	Athletics	651,337	651,300	651,300	651,300
3000	Classes	264,926	265,000	265,000	365,000
4000	Clubs	511,204	511,200	511,200	511,200
6000	Private Moneys	161,192	161,200	161,200	161,200
	Total Expenditures	2,103,159	2,103,200	2,103,200	2,203,200
Ending Fund Balance		918,909	894,959	871,009	747,059

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 2020-21 budget year (September 1, 2020 - August 31, 2021).

Item	Cost	Department
OESD 114 D/P Co-Op Western Regional Data Center	\$919,432.09	Business
SIAW Annual Insurance Premium	\$1,870,000.00	Business
Washington State - State Auditor's Office	NTE \$50,000.00	Business
Renaissance STAR Enterprise/Subscription/Reader	\$117,051.94	Curriculum
Online/Summer Academy (Pearson Education / Connections Educati	\$1,200,000.00	Curriculum
CEE - Center for Educational Effectiveness	\$75,000.00	Curriculum / Student Services
PowerSchool Maint/Support -		DIS
Includes SIS State Data Validation 18 month agreement	\$181,720.00	
WSIPC - Microsoft Software Annual Agreement	\$71,912.51	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	\$40,000.00	Maintenance
Cascade Fire & Security	\$60,000.00	Maintenance
Otis Elevator	\$40,000.00	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