



2022-23 Budget



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

BUDGET

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School Board Meeting
August 24, 2022

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Introductory Section



– Board of Directors –

ERIC K. GREENE ROB MACDERMID
MEGHAN HEIN DENISE TRACY
DRAYTON JACKSON



Central Kitsap School District

ERIN PRINCE, PhD
SUPERINTENDENT

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DATE: August 24, 2022

TO: Central Kitsap School District Board of Directors

THROUGH: Dr. Erin Prince, Superintendent

FROM: Paula Bailey, Executive Director of Business Services

SUBJECT: 2022-23 Budget Executive Summary

Enclosed are the 2022-2023 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 10, 2022. The Board of Directors will be asked to approve the 2022-2023 budgets and the multi-year projections following the budget adoption hearing to be held during the regular board meeting on August 24, 2022.

Introduction

The budget presented for approval represents a spending plan based on projected enrollment of 11,101 students and the associated revenue and costs to provide a full, in-person traditional learning program for students.

The 2022 Legislative session provided a few adjustments to funding for school districts. There was funding added to provide enhanced staffing for Physical, Social and Emotion Support. This includes nurses, counselors, school psychologists, and social workers. Additional hold harmless funding for enrollment and local effort assistance was provided and paid in the 2021-22 school year, as well as allocations for local effort assistance and learning assistance program stabilization payments for 2022-23. All stabilization funding must be fully expended by August 31, 2023.

The Legislative budget also provided funding for a 5.5% increase for salaries for funded positions, and an average of 7.37% increase in funding for supplies, materials and operating costs. Increases in legislative funding have been offset to provide cost of living adjustments for positions not funded by the state, and to continue funding for activities that support student learning recovery.

Budget Recommendations

The following program priorities have been planned to continue and are included in the 2022-23 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, HS SEL Counselors
 - Teletherapy Access for mental health supports
 - Parent Engagement and Community Outreach
 - After school activities, athletics
 - Elimination of Student Athletic Fees

The following staffing adjustments are included in the budget in order to align staffing with enrollment, while continuing to provide supports for student recovery.

- Administrative adjustments
 - Reduction of the Assistant Superintendent of Finance & Operations, Assistant Director of Curriculum and Executive Director of Equity positions, (3.0 FTE)
 - Add Assistant Superintendent of Student Learning & Equity (1.0 FTE)
- Certificated adjustments
 - Reduction of 2.1 FTE Certificated Specialists at the Teaching and Learning Center and 15.0 FTE K-12 positions due to enrollment
 - Add 1.0 FTE CTE Internship Coordinator
- Classified adjustments
 - Reduction of 3 life-skills paraeducator positions due to enrollment and .5 FTE Transition Coordinator position.

The estimated net savings from these adjustments is \$2,557,000.

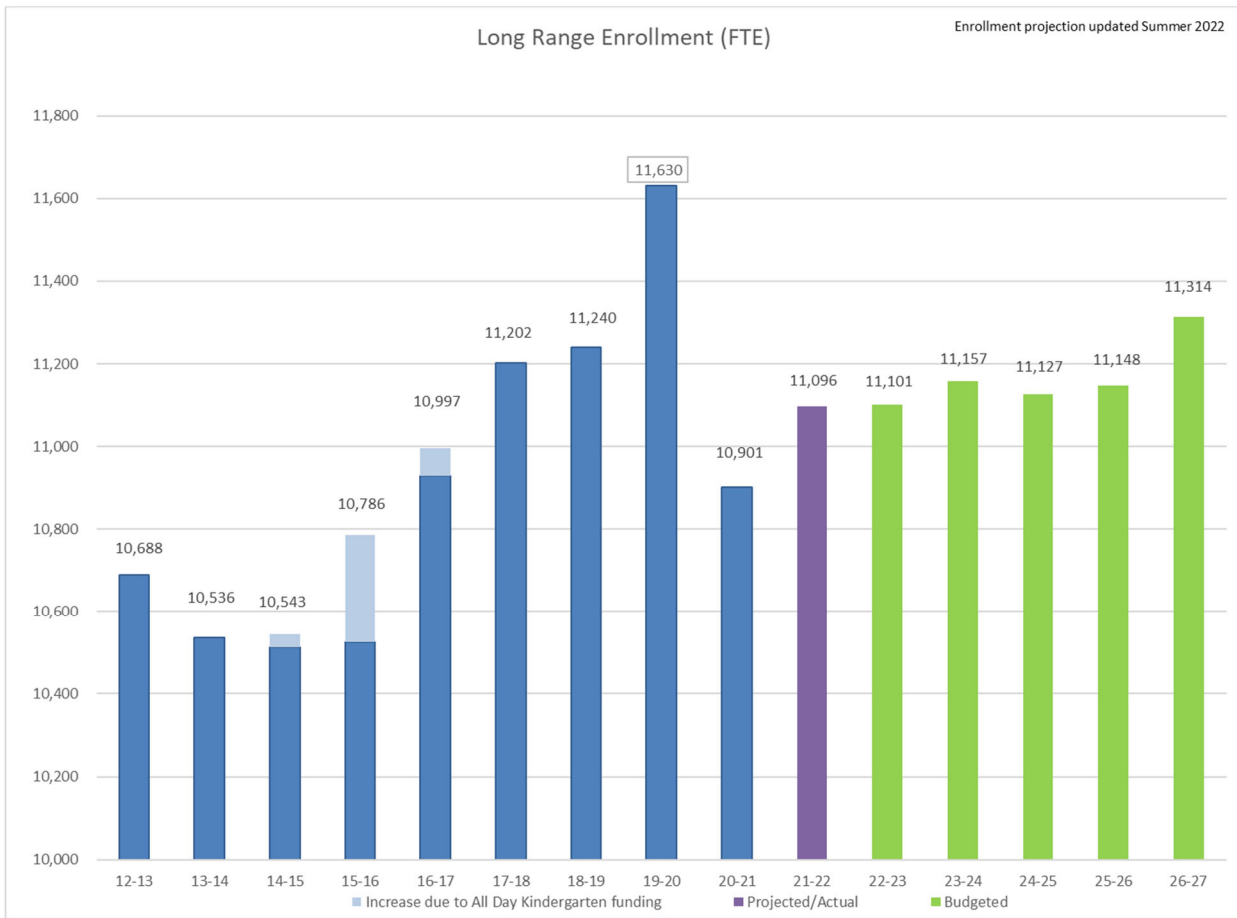
Fund balance is planned to be reduced during the 2022-23 school year as the district uses federal stabilization funding provided by the state to continue recovery efforts.

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. Enrollment has not recovered to pre-pandemic levels.

Total projected Full Time Equivalent (FTE) enrollment for 2022-23 is estimated to be 11,101 students; relatively equal to the average FTE for the 2021-22 school year. This estimate is conservative as post pandemic enrollment recovery has been very slow.

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 2022-23 reflects work on the Fairview Middle School 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>
Drayton Jackson President	III	2023
Denise Tracy Vice President	I	2025
Eric Greene	V	2025
Megan Hein	IV	2023
Robert MacDermid	II	2023

CENTRAL OFFICE ADMINISTRATION

Superintendent	Dr. Erin Prince
Assistant Superintendent of Human Resources	Ms. Jeanne Beckon
Assistant Superintendent of Teaching and Learning	Mr. Jeremy Monroe
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 Business	Ms. Paula Bailey
Executive Director of Student Support	Mr. Franklyn Mackenzie
Director of Communications and Community Relations	Mr. David Beil
Director of Curriculum and Instruction	Ms. Jeni Zapatka

Budget Summary



Central Kitsap School District

SUMMARY OF 2022-23 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2022-23	21,179,640	190,679,220	197,318,610	0	14,540,250
	2021-22	19,000,000	188,303,584	190,730,677	0	16,572,907
TRANSP VEHICLE:	2022-23	993,050	590,900	950,000	0	633,950
	2021-22	950,600	578,500	850,000	0	679,100
CAPITAL PROJECTS:	2022-23	47,618,000	11,730,000	51,104,430	0	8,243,570
	2021-22	48,329,000	22,767,000	26,625,940	0	44,470,060
DEBT SERVICE:	2022-23	8,941,300	15,021,762	14,180,975	0	9,782,087
	2021-22	7,598,500	14,576,697	14,288,075	0	7,887,122
ASB:	2022-23	937,757	2,336,050	2,221,735	0	1,052,072
	2021-22	1,045,617	1,969,305	2,058,598	0	956,324

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	190,679,220	2,336,050	15,021,762	11,730,000	590,900
Total Appropriation (Expenditures)	197,318,610	2,221,735	14,180,975	51,104,430	950,000
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	-6,639,389	114,315	840,787	-39,374,430	-359,100
Beginning Total Fund Balance	21,179,640	937,757	8,941,300	47,618,000	993,050
Ending Total Fund Balance	14,540,250	1,052,072	9,782,087	8,243,570	633,950

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	20,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,000,000	0	0	0	0
Net excess levy amount for 2023 collection after rollback	19,000,000	XXXXX	15,350,000	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

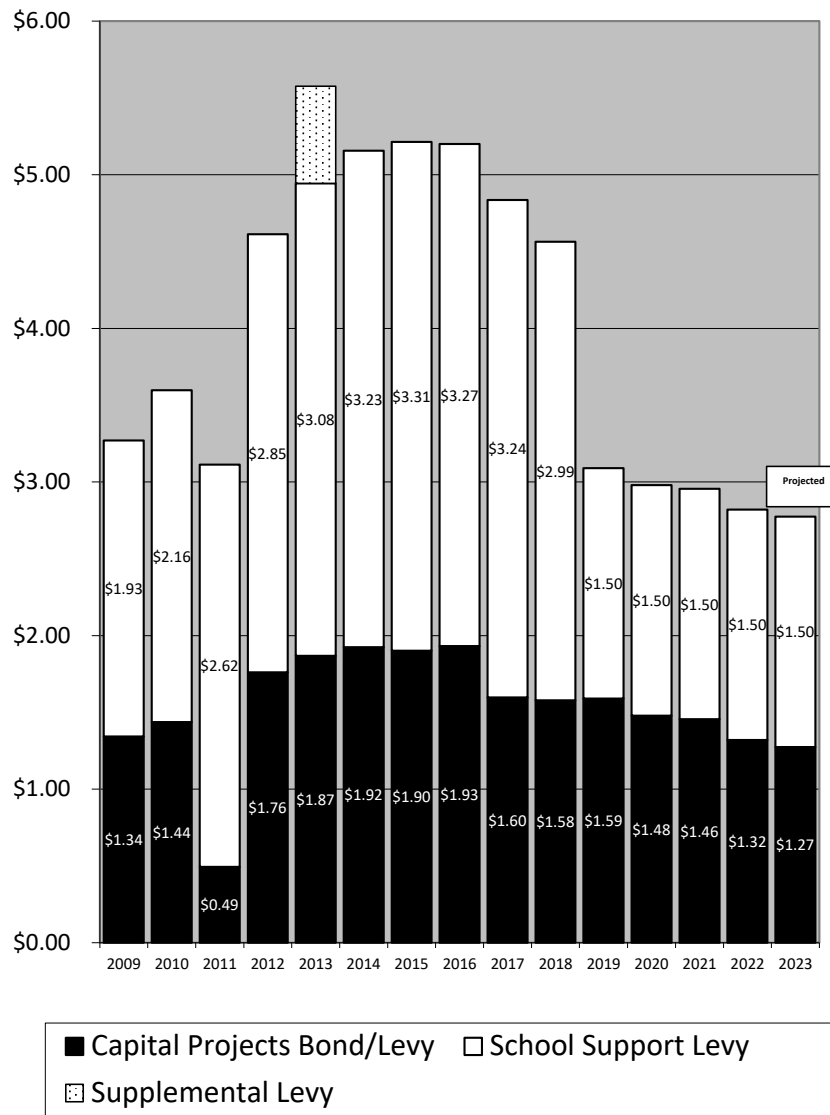
	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	10,901.12		11,040.00		11,101.00	
FTE Certificated Employees	737.760		758.090		763.060	
FTE Classified Employees	405.971		454.815		506.970	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	168,937,967		188,303,584		190,679,220	
Total Expenditures	163,224,022		190,730,677		197,318,610	
Total Beginning Fund Balance	13,216,749		19,000,000		21,179,640	
Total Ending Fund Balance	18,930,693		16,572,907		14,540,250	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	93,202,829	57.10	98,553,371	51.67	103,438,589	52.42
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	7,924,830	4.02
Special Education Instruction	28,197,311	17.28	29,496,841	15.47	30,771,591	15.59
Vocational Instruction	5,865,439	3.59	6,272,907	3.29	8,212,340	4.16
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,933,844	3.64	6,016,793	3.15	6,528,766	3.31
Other Instructional Programs	1,289,787	0.79	3,870,251	2.03	3,893,329	1.97
Community Services	890,006	0.55	1,014,318	0.53	1,257,882	0.64
Support Services	27,493,636	16.84	34,016,263	17.83	35,291,283	17.89
Total - Program Groups	163,224,022	100.00	190,730,677	100.00	197,318,610	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	100,636,910	61.66	116,892,903	61.29	122,969,137	62.32
Teaching Support	18,482,842	11.32	22,714,133	11.91	22,339,168	11.32
Other Supportive Activities	22,725,067	13.92	29,950,270	15.70	29,530,918	14.97
Building Administration	9,241,819	5.66	9,762,735	5.12	9,668,717	4.90
Central Administration	10,144,582	6.22	11,410,636	5.98	12,810,670	6.49
Total - Activity Groups	163,224,022	100.00	190,730,677	100.00	197,318,610	100.00

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	74,981,427	45.94	83,055,697	43.55	86,599,569	43.89
Classified Salaries	27,101,459	16.60	33,793,267	17.72	35,981,052	18.24
Employee Benefits and Payroll Taxes	40,050,805	24.54	42,208,135	22.13	44,742,476	22.68
Supplies, Instructional Resources and Noncapitalized Items	6,416,682	3.93	15,230,066	7.99	16,139,421	8.18
Purchased Services	14,309,197	8.77	14,098,903	7.39	13,004,983	6.59
Travel	16,878	0.01	102,376	0.05	108,876	0.06
Capital Outlay	347,574	0.21	2,242,233	1.18	742,233	0.38
Total - Objects	163,224,022	100.00	190,730,677	100.00	197,318,610	100.00

Levy Rates



NOTES:

1. The rates for 2023 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 2020-21 school year, these levies were approximately 12.10% of total school district revenues statewide, while CKSD received 8.70% 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 April 26, 2022, at which time a two-year renewal of the expiring school levy was approved for collection in 2023 and 2024. The voter approved authority for the two years is \$20,000,000 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 2022-2023 school year.

Direct to Schools _____ \$.59

- 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 _____ \$.12

Support for ongoing transportation operations not funded by the state.

Community Support _____ \$.03

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 2021 taxable property assessment for taxes payable in 2022 for the Central Kitsap School District was approximately \$11 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation. The Central Kitsap School District has committed to our community that tax rates will not exceed \$1.50/ \$1,000 Assessed Value for the school support levy for the duration of the levy passed on 4/26/22.

General Fund Budget Summary



Central Kitsap School District
2022-23 GENERAL FUND BUDGET SUMMARY

		<i>Actual</i> 2020-21	<i>Budget</i> 2021-22	<i>Budget</i> 2022-23
BEG:	Minimum Fund Balance	8,618,950	9,600,000	9,704,000
	Carryover of Restricted Revenue	792,342		
	Nonspendable FB Inventory/Prepaid	1,160,259	800,000	800,000
	Restricted for Uninsured Risks	15,202	0	175,000
	Assigned Contingencies	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	949,366	1,200,000	1,200,000
	Unassigned Fund Balance	180,631	5,900,000	7,800,640
Beginning Fund Balance		13,216,750	19,000,000	21,179,640
ADD:	Revenues			
1000	Local Taxes	14,691,615	16,827,070	17,849,460
2000	Local Non-Tax	857,500	2,792,500	4,592,500
3000	State, General Purpose	113,787,896	109,335,434	118,444,478
4000	State, Special Purpose	26,066,790	27,494,959	28,936,120
5000	Federal, General Purpose	3,375,883	5,400,000	5,700,000
6000	Federal, Special Purpose	10,057,037	25,978,621	14,681,662
7000	Revenues from Other Districts	96,596	470,000	470,000
8000	Revenues From Other Agencies	0	0	0
9000	Other Financing*	4,651	5,000	5,000
	Total Revenues	168,937,967	188,303,584	190,679,220
TOTAL:	Funds Available	182,154,717	207,303,584	211,858,860
LESS:	Expenditures			
00	Regular Instruction	93,202,829	98,553,371	103,438,589
10	Federal Stimulus Funding	351,171	11,489,933	7,924,830
20	Special Education Instruction	28,197,311	29,496,841	30,771,591
30	Vocational Instruction	5,865,439	6,272,907	8,212,340
50&60	Compensatory Education	5,933,844	6,016,793	6,528,766
70	Other Instructional Programs	1,289,787	3,870,251	3,893,329
80	Community Services	890,006	1,014,318	1,257,882
90	Support Services	27,493,636	34,016,263	35,291,283
	Total Expenditures	163,224,022	190,730,677	197,318,610
	Transfer to CP for Technology Replacement	0	0	0
Ending Fund Balance		18,930,693	16,572,907	14,540,250

Central Kitsap School District

4 YEAR GENERAL FUND BUDGET SUMMARY

		Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
	Projected Enrollment	11,101	11,157	11,127	11,148
BEG:	Minimum Fund Balance	9,704,000	9,865,931	9,738,480	9,738,480
	Nonspendable FB Inventory/Prepaid	800,000	800,000	800,000	800,000
	Restricted for Uninsured Risks	175,000	0	0	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	1,200,000	0	0	0
	Unassigned Fund Balance	7,800,640	2,374,319	1401770	1,401,770
Beginning Fund Balance		21,179,640	14,540,250	13,440,250	13,440,250
ADD:	Revenues				
	1000 Local Taxes	17,849,460	18,939,300	20,305,410	21,321,775
	2000 Local Non-Tax	4,592,500	4,592,500	4,592,500	4,592,500
	3000 State, General Purpose	118,444,478	119,286,145	120,629,008	122,456,890
	4000 State, Special Purpose	28,936,120	28,999,807	29,501,286	29,845,667
	5000 Federal, General Purpose	5,700,000	5,700,000	5,700,000	5,700,000
	6000 Federal, Special Purpose	14,681,662	15,676,806	10,676,806	10,676,806
	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	190,679,220	193,669,558	191,880,010	195,068,638
TOTAL:	Funds Available	211,858,860	208,209,808	205,320,260	208,508,888
LESS:	Expenditures				
	00 Regular Instruction	103,438,589	104,542,308	102,858,740	105,203,198
	10 Federal Stimulus Funding	7,924,830	4,464,000	0	0
	20 Special Education Instruction	30,771,591	31,387,000	32,014,700	32,655,000
	30 Vocational Instruction	8,212,340	8,376,500	8,544,100	8,715,000
	50&60 Compensatory Education	6,528,766	5,651,400	6,594,220	6,627,190
	70 Other Instructional Programs	3,893,329	3,893,350	3,893,350	3,893,350
	80 Community Services	1,257,882	1,257,900	1,257,900	1,257,900
	90 Support Services	35,291,283	35,197,100	36,717,000	36,717,000
	Total Expenditures	197,318,610	194,769,558 0	191,880,010	195,068,638
Ending Fund Balance		14,540,250	13,440,250	13,440,250	13,440,250

**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
		2019-20	2020-21	2021-22	2022-23
Reserved	Nonspendable FB: Inventory/Prepaid Items	1,067,942	1,160,259	800,000	800,000
	Assigned FB - Carryover Balances	2,274,277	949,366	1,200,000	1,200,000
	Assigned to Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Restricted for Revenue	564,182	807,544		175,000
	Unassigned Fund Balance	0	180,631	5,900,000	7,800,640
	Committed to Minimum Fund Balance Policy	7,083,000	8,618,949	9,600,000	9,704,000
Beginning Balance		12,489,401	13,216,749	19,000,000	21,179,640
Add:	Revenues	173,106,251	168,937,967	188,303,584	190,679,220
Total:	Funds Available	185,595,652	182,154,716	207,303,584	211,858,860
Less:	Expenditures	(172,378,903)	(163,224,022)	(190,730,677)	(197,318,610)
Actual Estimated Ending:	Fund Balance	13,216,749	18,930,693	16,572,907	14,540,250
Less:	Nonspendable Fund Balance - Inventory	(1,160,259)	(1,448,871)	(800,000)	(800,000)
	Assigned to Other - Carryover Balances	(949,366)	(6,009,427)	0	0
	Assigned to Contingencies	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	Restricted Revenue	(807,544)	(624,253)	0	0
	Unassigned Fund Balance	(180,631)	(729,193)	(4,672,907)	(2,374,319)
Total:	Committed Minimum Fund Balance	8,618,949	8,618,950	9,600,000	9,865,931

COMMITTED FUND BALANCE CALCULATION

Budgeted Expenditures	172,378,903	163,224,022	190,730,677	197,318,610
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	8,618,949	8,618,950	9,600,000	9,865,931
Percent of Budget Expenditures to Committed Minimum Fund Balance	5.00%	5.28%	5.03%	5.00%

CENTRAL KITSAP SCHOOL DISTRICT ENROLLMENT PROJECTION FOR 2022-23

***** Final *****

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	75	75.0	75	71	75	78	70	444	444
Clear Creek	65	65.0	74	64	70	73	78	424	424
Cottonwood	55	55.0	59	44	66	75	74	373	373
Cougar Valley	70	70.0	60	83	73	60	71	417	417
Emerald Heights	75	75.0	80	70	67	75	80	447	447
Esquire Hills	50	50.0	50	40	59	39	47	285	285
Green Mountain	55	55.0	59	47	67	54	81	363	363
Hawk @ JP	70	70.0	72	72	87	70	66	437	437
PineCrest	57	57.0	56	65	61	64	49	352	352
Silver Ridge	65	65.0	63	60	71	74	63	396	396
Silverdale	65	65.0	67	53	68	68	71	392	392
Woodlands	70	70.0	61	65	70	55	63	384	384
	772	772.0	776	734	834	785	813	4,714	4,714
CKVA	0	0.0	4	6	12	11	12	45	45
Barker Creek	4	2.0	12.0	30	17	27	24	114	112
TOTAL K-5	776	774.0	792	770	863	823	849	4,873	4,871

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CKMS	240	215	250	240.0	215.0	250.0	705	705.0
Fairview	188	197	191	188.0	197.0	191.0	576	576.0
Ridgetop	221	232	260	221.0	232.0	260.0	713	713.0
Klahowya	118	124	114	118.0	124.0	114.0	356	356.0
CKVA	8	25	26	8.0	25.0	26.0	59	59.0
Barker Creek	16	12	11	19.0	19.0	13.0	39	51.0
TOTAL 6-8	791	805	852	794.0	812.0	854.0	2,448	2,460

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	395	430	380	350	395	430	350	316	1,555	1,491.0
Olympic High	325	308	275	270	325	308	245	225	1,178	1,103.0
Klahowya	140	150	145	130	140	150	120	100	565	510.0
CKVA	42	34	37	52	42	34	34	50	165	160.0
Barker Creek	24	30	63	85	24	30	60	82	202	196.0
TOTAL 9-12	926	952	900	887	926	952	809	773	3,665	3,460

Run. Start-Voc								0	5.0
Run. Start-Non-Voc								184	305.0
TOTAL RUN STRT	0	0	0	0	0	0	0	184	310.0

TOTAL PROJECTED ENROLLMENT FOR 2022-23 **11,170 11,101.0**

(Based on Feb 2022 Enrollment Rollup)

BUDGET FOR 2021-22	11,115	11,040.0
PERCENT INCREASE/DECREASE FROM 2020-21 BUDGET TO 2021-22 PROJECTION	0.50%	0.55%

ACTUAL FOR 2021-22 (through Jan 2021) - exclusive of Jump Start Kg	11,212	11,089.1
PERCENT INCREASE/DECREASE FROM 2021-22 ACTUAL TO 2022-23 PROJECTION	-0.37%	0.11%

ACTUAL FOR 2020-21	11,007	10,901
PERCENT INCREASE/DECREASE FROM 2020-21 ACTUAL TO 2021-22 ACTUAL	1.87%	1.72%

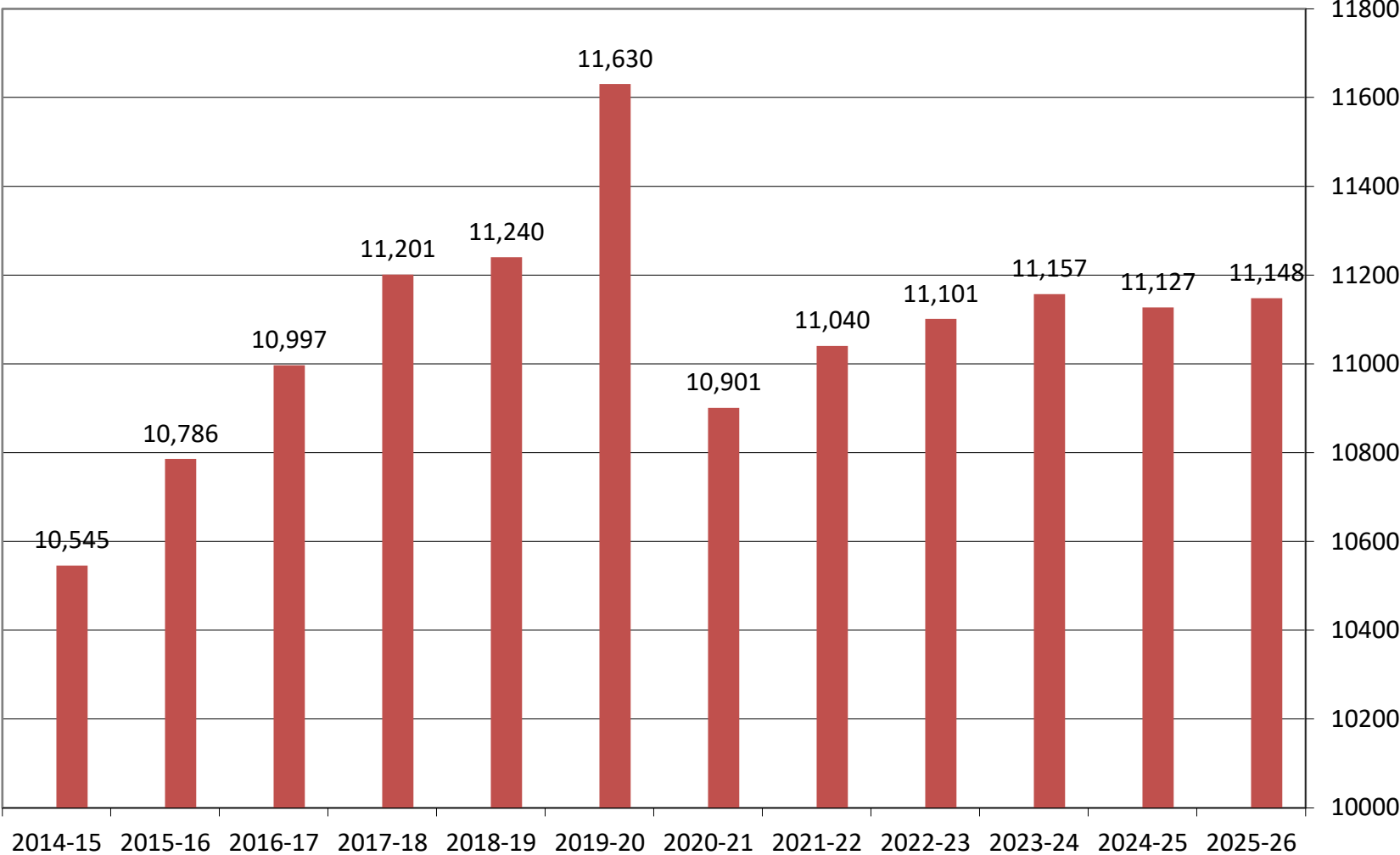
Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
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%
2025-26	11,148	(140)	-1.24%

*Funded enrollment during COVID 19 school closures.

Source Document: F-195, State Budget

CENTRAL KITSAP SCHOOL DISTRICT
Comparison of Annual FTE Enrollment



Actual 2015-20
 Projected 2021-25

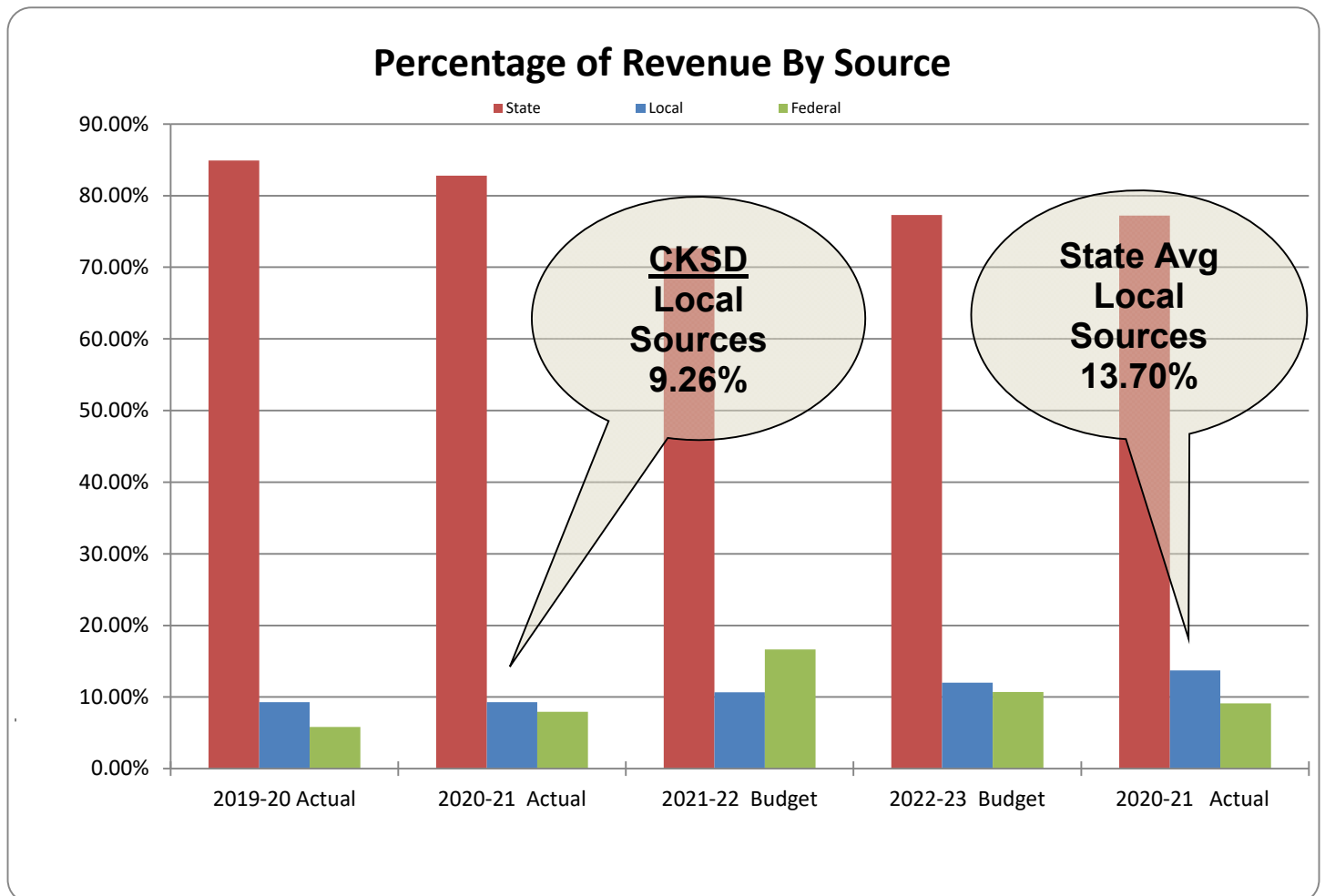
General Fund Revenues



Budgeted Revenue By Source

Central Kitsap School District					Actual State Average
Actual		Budget			
2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget		
State	84.89%	82.78%	72.66%	77.29%	77.20%
Local	9.30%	9.26%	10.67%	12.02%	13.70%
Federal	5.81%	7.95%	16.66%	10.69%	9.10%
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, and lower local levy per pupil collected.

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 9.36% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Central Kitsap School District voters at a special election.

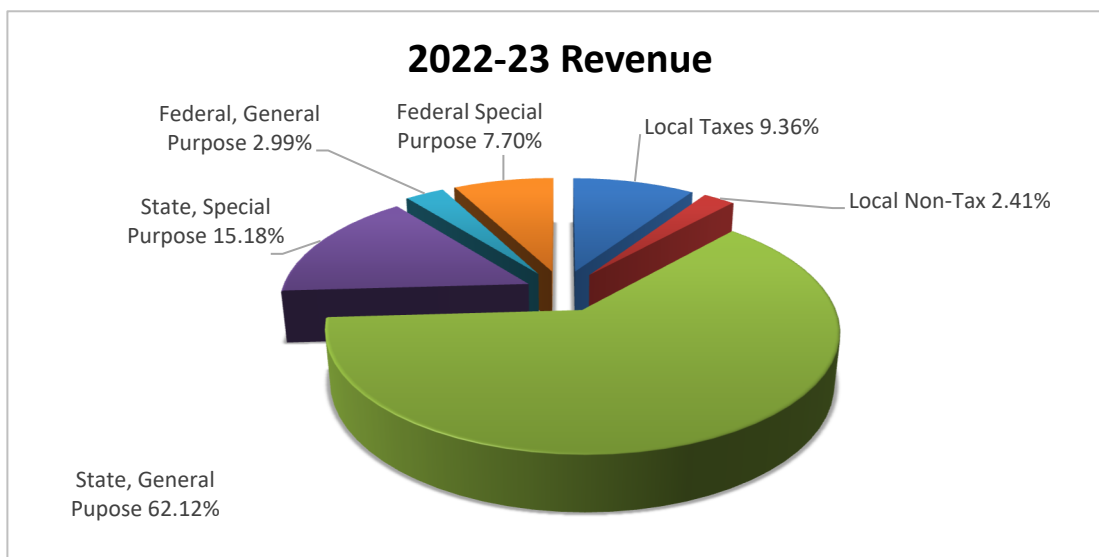
Local Non-Tax – 2XXX (Fee Programs) - The local non-tax funds comprise 2.41% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

State, General Purpose – 3XXX (State Apportionment) - The largest portion, 62.12%, 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 salary allocations, employee benefits, and non-labor allocations, as well as the collective education and experience of our teachers.

State, Special Purpose – 4XXX (State Categorical) - Another source, 15.18%, 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 2.99% 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 7.7% 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 2022-23 Revenue Projections

		Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
1100	Local Property Tax	14,660,842	16,783,089	17,800,394	1,017,305
1300	Sale of Tax Title Prop	244	0	49,065	49,065
1400	Local in Lieu of Taxes	10,741	0	0	0
1500	Timber Excise Tax	19,788	43,981	0	(43,981)
Total Tax		14,691,615	16,827,070	17,849,460	1,022,390
2100	Tuition and Fees	51,180	250,000	250,000	0
2173	Summer School Tuition	5,280	0	0	150,000
2186	Community School Tuition and Fees	72,729	150,000	150,000	0
2188	Childcare Tuitions and Fees	0	0	0	0
2200	Sale of Goods, Supplies, and Services	59,766	375,000	375,000	0
2231	Sec., Voc. Ed. Sale of Goods	338	0	0	0
2289	Community Services	248,913	590,000	615,000	25,000
2298	Food Services	(22,932)	25,000	1,600,000	1,575,000
2300	Investment Earnings	66,502	400,000	400,000	0
2500	Gifts and Donations	155,804	250,000	250,000	0
2600	Fines and Damages	22,066	50,000	50,000	0
2700	Rentals	145,577	550,000	750,000	200,000
2800	Insurance Recoveries	0	2,500	2,500	0
2900	Local Support Non-Tax	2,450	50,000	50,000	0
2910	E-Rate	49,827	100,000	100,000	0
Total Local Non-Tax		857,500	2,792,500	4,592,500	1,800,000
3100	State Apportionment	105,789,853	103,933,646	112,577,269	8,643,623
3121	State Special Ed Apportionment	3,966,232	3,898,901	4,198,209	299,308
3300	Local Effort Assistance	3,905,331	1,502,887	1,669,000	166,113
3600	State Forest	126,480	0	0	0
Total State, General Purpose		113,787,896	109,335,434	118,444,478	9,109,044
4121	Special Education	17,294,588	17,218,872	18,271,342	1,052,470
4122	Special Ed-Infants and Toddlers-State	0	0	0	0
4155	Learning Assistance Program	3,001,207	2,938,529	3,464,172	525,643
4158	Special Pilot Programs	708,511	860,000	900,000	40,000
4165	Transitional Bilingual	685,550	794,952	793,745	(1,207)
4174	Highly Capable	353,893	360,106	382,911	22,805
4198	School Food Service	56,728	52,950	52,950	0
4199	Transportation	3,951,313	5,269,550	5,071,000	(198,550)
4300	Other State Agencies, Unassigned	15,000	0	0	0
Total State, Special Purpose		26,066,790	27,494,959	28,936,120	1,441,161
5300	Federal Impact Aid	2,718,493	4,700,000	5,000,000	(300,000)
5329	Federal Impact Aid - Special Education	657,390	700,000	700,000	0
Total Federal, General Purpose		3,375,883	5,400,000	5,700,000	300,000
6100	Other Federal Funds - Unassigned	0	3,000,000	3,000,000	0
6111	Federal Special Purpose - SLFRF	0	0	1,027,320	1,027,320
6112	Federal Special Purpose - ESSER II	388,574	3,675,470	0	(3,675,470)
6113	Federal Special Purpose - ESSER III	5,912	7,343,571	2,600,000	(4,743,571)
6114	Federal Special Purpose - ESSER III Learning Loss	2,051	1,835,893	0	(1,835,893)
6123	Special Ed, IDEA	0	0	555,882	555,882
6124	Federal Special Ed. Grants	2,583,422	2,959,572	2,628,973	(330,599)
6138	Federal Vocational Education	59,889	45,500	57,955	12,455
6151	Disadvantaged, Title 1 Part A	1,215,066	1,250,860	1,459,388	208,528
6152	School Improvement	381,679	400,665	328,483	(72,182)
6164	Title III LEP and Immigrant	41,117	48,068	59,639	11,571
6176	Targeted Assistance - ESSER I	702,336	0	0	0
6189	Other Community Services	0	0	0	0
6198	School Food Service	3,070,075	4,455,000	2,000,000	(2,455,000)
6200	Direct Special Purpose Grants	446,086	556,022	251,318	(304,704)
6218	Federal Special Purpos - Reserved G	391,369	0	304,704	304,704
6268	Indian Education	56,167	48,000	48,000	0
6300	Federal Grants through Other Agencies	280,048	0	0	0
6310	Medicaid Outreach Program	65,458	60,000	60,000	0
6321	Special Ed Medicaid Reimbursement	0	10,000	10,000	0
6998	USDA Commodities	367,788	290,000	290,000	0
Total Federal, Special Purpose		10,057,037	25,978,621	14,681,662	(11,296,959)
7121	Special Education from Other Districts	0	20,000	20,000	0
7199	Transportation from Other Districts	96,596	450,000	450,000	0
9300	Sale of Surplus Equipment	4,651	5,000	5,000	0
9901	Transfers (loval resources)				
Total Other Financing Sources		101,247	475,000	475,000	0
GRAND TOTALS		168,937,967	188,303,584	190,679,220	2,375,636

CENTRAL KITSAP SCHOOL DISTRICT
2022-23 REVENUE COMPARISON BY SOURCE OF FUNDS

	20-21		21-22		22-23	
	Actual	%	Projections	%	Projections	%
1000 LOCAL TAXES	14,691,615	8.70%	16,827,070	8.94%	17,849,460	9.36%
2000 LOCAL NON-TAX	857,500	0.51%	2,792,500	1.48%	4,592,500	2.41%
Total Local	15,549,115	9.21%	19,619,570	10.42%	22,441,960	11.77%
3000 STATE, GENERAL PURPOSE	113,787,896	67.35%	109,335,434	58.06%	118,444,478	62.12%
4000 STATE, SPECIAL PURPOSE	26,066,790	15.43%	27,494,959	14.60%	28,936,120	15.18%
Total State	139,854,686	82.78%	136,830,393	72.66%	147,380,598	77.30%
5000 FEDERAL, GENERAL PURPOSE	3,375,883	2.00%	5,400,000	2.87%	5,700,000	2.99%
6000 FEDERAL, SPECIAL PURPOSE	10,057,037	5.95%	25,978,620	13.80%	14,681,662	7.70%
Total Federal	13,432,920	7.95%	31,378,620	16.67%	20,381,662	10.69%
7000 REVENUES FROM OTHER SCHOOLS	96,596	0.06%	470,000	0.25%	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	4,651	0.00%	5,000	0.00%	5,000	0.00%
TOTAL REVENUES	168,937,967	100%	188,303,584	100%	190,679,220	100%

General Fund Expenditures



Central Kitsap School District
2022-23
EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	20-21 Actual	%	2021-22 Budget	%	22-23 Budget	%
01 Basic Education	89,287,710	54.70%	94,715,648	49.66%	99,577,413	48.00%
02 Basic Education - ALE	3,915,119	2.40%	3,837,723	2.01%	3,861,176	1.94%
97 District-wide Support	19,443,459	11.91%	21,692,432	11.37%	22,461,562	10.99%
Total CORE BEA	112,646,288	69.01%	120,245,803	63.04%	125,900,151	63.81%
11 Federal Special Purpose	0		0		5,634,485	2.86%
12 Federal Special Purpose _ ESSER II	344,053	0.21%	3,285,190	1.72%	0	0.00%
13 Federal Special Purpose - ESSER III	5,284	0.00%	6,563,794	3.44%	0	0.00%
14 Federal Special Purpose - ESSER III Learning Loss	1,833	0.00%	1,640,949	0.86%	2,290,345	1.16%
21 Special Education	25,041,300	15.34%	25,941,653	13.60%	26,979,292	13.67%
22 Special Education Infant and Toddlers	0	0.00%	0	0.00%	0	0.00%
23 Special Education, ARP, IDEA Federal	0		0	0.00%	555,882	0.28%
24 Federal Special Education	2,498,621	1.53%	2,855,019	1.50%	2,536,417	1.29%
29 Other Federal Special Education	657,390	0.40%	700,169	0.37%	700,000	0.35%
31 Vocational Education	4,581,379	2.81%	4,969,241	2.61%	6,881,613	3.49%
34 State Middle School Voc Education	1,226,252	0.75%	1,259,777	0.66%	1,275,039	0.65%
38 Federal Vocational Education	57,808	0.04%	43,889	0.02%	55,688	0.03%
51 Title I, Disadvantaged	1,172,844	0.72%	1,206,579	0.63%	1,402,314	0.71%
52 School Improvement	368,417	0.23%	386,481	0.20%	315,637	0.16%
55 Learning Assistance Program	2,986,951	1.83%	2,783,369	1.46%	3,051,597	1.55%
58 Special and Pilot Programs	699,120	0.43%	851,564	0.45%	890,045	0.45%
64 Title III, Limited English Proficiency	39,688	0.02%	47,125	0.02%	58,470	0.03%
65 Transitional Bilingual	612,607	0.38%	693,675	0.36%	762,703	0.39%
68 Indian Education	54,219	0.03%	48,000	0.03%	48,000	0.02%
73 Summer School	82,473	0.05%	0	0.00%	0	0.00%
74 Highly Capable	352,356	0.22%	314,229	0.16%	337,307	0.17%
76 Targeted Assistance	280	0.00%	0	0.00%	0	0.00%
79 Other Instructional Programs	854,678	0.52%	3,556,022	1.86%	3,556,022	1.80%
86 Community Schools	170,068	0.10%	233,552	0.12%	162,882	0.08%
88 Child Care	0	0.00%	0	0.00%	0	0.00%
89 Other Community Services	719,938	0.44%	780,766	0.41%	1,095,000	0.55%
98 Food Services	3,134,918	1.92%	4,798,490	2.52%	5,138,392	2.60%
99 Pupil Transportation	4,915,258	3.01%	7,525,341	3.95%	7,691,329	3.90%
Total CATEGORICAL	50,577,734	30.98%	70,484,874	36.95%	71,418,459	36.19%
GRAND TOTALS	163,224,022	99.99%	190,730,677	100.00%	197,318,610	100.00%

Central Kistap School District

2022-23 EXPENDITURE COMPARISON BY OBJECT

OBJECT	19-20 ACTUAL		21-22 BUDGET		22-23 BUDGET	
2 CERTIFICATED SALARIES	74,981,427	45.94%	83,055,697	43.55%	86,599,569	43.89%
3 CLASSIFIED SALARIES	27,101,459	16.60%	33,793,267	17.72%	35,981,052	18.24%
4 EMPLOYEE BENEFITS	40,050,805	24.54%	42,208,135	22.13%	44,742,476	22.68%
Total Salaries & Benefits	142,133,691	87.08%	159,057,099	83.40%	167,323,097	84.81%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	6,416,682	3.93%	15,230,066	7.99%	16,139,421	8.18%
7 PURCHASED SERVICES	14,309,197	8.77%	14,098,903	7.39%	13,004,983	6.59%
8 TRAVEL	16,878	0.01%	102,376	0.05%	108,876	0.06%
9 CAPITAL OUTLAY	347,574	0.21%	2,242,233	1.18%	742,233	0.38%
0 DEBIT TRANSFERS	0	0.00%	770,691	0.40%	0	0.00%
1 CREDIT TRANSFERS	0	0.00%	(770,691)	-0.40%	0	0.00%
Total Operating Costs	21,090,331	12.92%	31,673,578	16.61%	29,995,513	15.21%
TOTAL	163,224,022	100.00%	190,730,677	100.00%	197,318,610	100.00%

Central Kistap School District 2022-23 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	99,577,413	574,456	58,998,521	6,208,616	22,227,181	6,098,577	5,031,962	20,800	417,300
02 Basic Education - ALE	3,861,176	2,304	2,612,807	226,574	972,541	42,941	4,009	0	0
97 Districtwide Support	22,461,562	12,816	446,349	10,005,381	3,754,984	1,547,456	6,439,248	37,395	217,933
Total CORE BEA	125,900,151	589,576	62,057,679	16,440,571	26,954,706	7,688,974	11,475,219	58,195	635,233
11 Federal Special Purpose- SLFRF	5,634,485	0	3,009,454	1,442,157	1,182,874	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	2,290,345	0	811,395	757,636	699,730	21,584	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0	0	0	0	0	0	0
21 Special Education	26,979,292	60,903	12,774,344	5,937,890	7,417,338	138,702	622,893	27,222	0
23 Special Education IDEA, Federal	555,882	0	0	348,464	207,418	0	0	0	0
24 Federal Special Education	2,536,417	0	0	1,596,480	939,937	0	0	0	0
29 Other Federal Special Ed	700,000	0	319,810	126,961	253,229	0	0	0	0
31 Vocational Education	6,881,613	0	3,693,063	838,101	1,554,883	795,566	0	0	0
34 Middle School Voc	1,275,039	0	757,937	19,649	245,267	252,186	0	0	0
38 Federal Vocational Ed	55,688	0	43,097	0	12,591	0	0	0	0
51 Title I, Disadvantaged	1,402,314	0	720,694	174,227	346,402	112,241	38,750	10,000	0
52 Other Title Grants under ESEA	315,637	1,200	65,522	0	21,086	103,396	120,546	3,887	0
55 Learning Assistance Program	3,051,597	0	1,105,270	876,382	932,000	137,945	0	0	0
58 Special and Pilot Programs	890,045	0	536,500	0	86,763	224,260	36,950	5,572	0
64 Title III, Limited English Prof.	58,470	0	47,531	0	679	10,260	0	0	0
65 Transitional Bilingual	762,703	0	123,569	357,969	281,165	0	0	0	0
68 Indian Education	48,000	0	0	17,831	9,038	21,131	0	0	0
73 Summer School	0	0	0	0	0	0	0	0	0
74 Highly Capable	337,307	0	166,942	48,314	72,712	49,339	0	0	0
79 Other Instructional Programs	3,556,022	0	191,835	0	62,191	3,152,313	149,683	0	0
86 Community Schools	162,882	0	17,036	10,019	5,495	130,332	0	0	0
88 Child Care	0	0	0	0	0	0	0	0	0
89 Other Community Services	1,095,000	0	157,893	591,487	211,806	88,814	45,000	0	0
98 Food Services	5,138,392	(18,102)	0	1,813,667	1,125,191	2,098,533	42,603	1,500	75,000
99 Pupil Transportation	7,691,329	(633,577)	0	4,583,247	2,119,975	1,113,845	473,339	2,500	32,000
Total CATEGORICAL	71,418,459	(589,576)	24,541,892	19,540,481	17,787,770	8,450,447	1,529,764	50,681	107,000
GRAND TOTAL	197,318,610	0	86,599,569	35,981,052	44,742,476	16,139,421	13,004,983	108,876	742,233

Central Kitsap School District District Expenditures By Activity

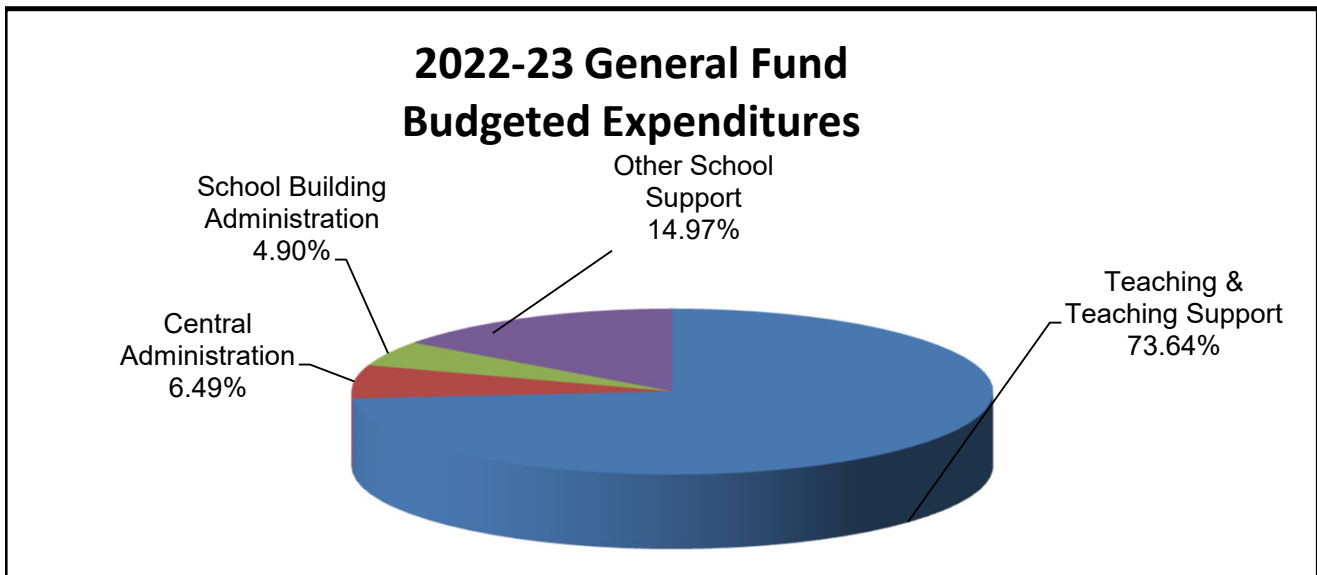
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 73.64% 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 14.97% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

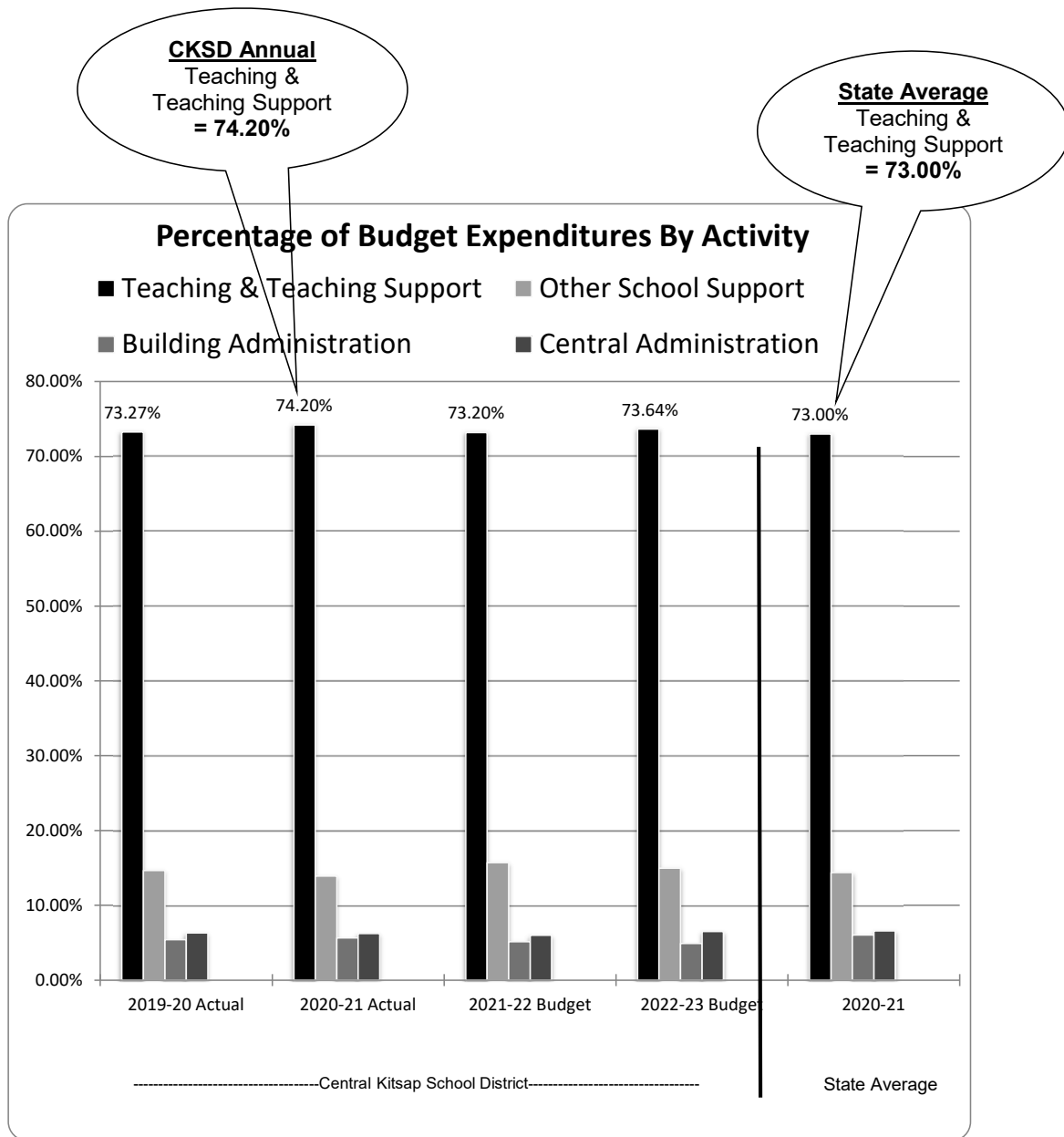
School Building Administration - This is 4.90% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 6.49% 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
	2019-20	2020-21	2021-22	2022-23	
	Actual	Actual	Budget	Budget	20-21 Actual
Teaching & Teaching Support	73.27%	74.20%	73.20%	73.64%	73.00%
Other School Support	14.66%	13.92%	15.70%	14.97%	14.39%
Building Administration	5.40%	5.66%	5.12%	4.90%	6.04%
Central Administration	6.29%	6.22%	5.98%	6.49%	6.57%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



Central Kistap School District
2022-23 GENERAL FUND
Expenditures By Activity

Activity		20-21 Actual		21-22 Budget		22-23 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	3,764,519	2.31%	3,839,174	2.01%	4,146,026	1.95%
24	Guidance - Counseling	4,585,774	2.81%	5,584,119	2.93%	5,741,772	2.83%
25	Pupil Management & Safety	1,187,166	0.73%	1,795,184	0.94%	2,082,847	0.91%
26	Health Services	5,226,316	3.20%	6,198,487	3.25%	4,977,513	3.14%
27	Teaching	98,110,602	60.11%	112,748,443	59.11%	118,412,409	57.14%
28	Extracurricular	2,479,166	1.52%	4,144,460	2.17%	4,556,728	2.10%
29	Payments to Other Districts	47,142	0.03%	0	0.00%	0	0.00%
31	Instructional Professional Development	1,809,632	1.11%	2,628,538	1.38%	2,950,335	1.33%
32	Instructional Technology	1,232,666	0.76%	672,724	0.35%	1,163,525	0.34%
33	Curriculum	676,769	0.41%	744,946	0.39%	738,946	0.38%
34	Professional Learning	1,992,802	1.22%	1,250,961	0.66%	538,204	0.63%
Total Teaching & Support		121,112,554	74.21%	139,607,036	73.19%	145,308,305	73.64%
<u>Other Support</u>							
42	Food	762,398	0.47%	1,673,977	0.88%	1,673,977	0.85%
44	Nutrition Services - Operation	2,059,564	1.26%	2,749,290	1.44%	3,031,032	1.39%
49	Nutrition Services - Transfers	(2,206)	0.00%	-31,102	-0.02%	-31,102	-0.02%
52	Operating Buses	3,240,893	1.99%	5,800,268	3.04%	5,872,531	2.94%
53	Maintenance of School Buses	1,224,994	0.75%	1,638,119	0.86%	1,672,014	0.83%
56	Transportation Insurance	120,233	0.07%	0	0.00%	0	0.00%
59	Transportation Transfers Credits	(401,364)	-0.25%	-635,575	-0.33%	-635,575	-0.32%
62	Grounds Care - Maintenance	1,040,320	0.64%	865,213	0.45%	911,484	0.44%
63	Operation of Buildings	4,270,370	2.62%	5,473,992	2.87%	5,591,983	2.77%
64	Maintenance of Buildings/Equipment	2,082,145	1.28%	3,950,229	2.07%	2,485,647	2.00%
65	Utilities	2,607,384	1.60%	3,038,000	1.59%	3,038,000	1.54%
67	Building Security	20,362	0.01%	14,000	0.01%	21,920	0.01%
68	Insurance	1,597,439	0.98%	1,248,000	0.65%	1,248,000	0.63%
72	Information Systems	3,235,215	1.98%	3,259,939	1.71%	3,418,097	1.65%
73	Printing	27,794	0.02%	26,142	0.01%	30,593	0.01%
74	Warehousing & Distribution	140,950	0.09%	147,374	0.08%	155,678	0.07%
75	District Motor Pool	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	698,577	0.43%	732,404	0.38%	1,046,639	0.37%
Total Other Support		22,725,068	13.94%	29,950,270	15.69%	29,530,918	14.97%
<u>School Building Administration</u>							
23	Principal's Office	9,241,819	5.66%	9,762,735	5.12%	9,668,717	4.90%
<u>Central Administration</u>							
11	Board of Directors	177,893	0.11%	556,658	0.29%	577,658	0.28%
12	Superintendent's Office	838,760	0.51%	731,197	0.38%	746,172	0.37%
13	Business Office	1,237,138	0.76%	1,386,714	0.73%	1,500,238	0.70%
14	Human Resources	1,154,818	0.71%	1,132,344	0.59%	1,273,912	0.57%
15	Public Relations	482,420	0.30%	506,739	0.27%	530,697	0.26%
21	Supervision - Instruction	4,584,616	2.81%	5,112,239	2.68%	6,003,666	2.59%
41	Supervision - Nutrition Services	315,162	0.19%	406,325	0.21%	464,485	0.21%
51	Supervision - Transportation	730,502	0.45%	722,529	0.38%	782,359	0.37%
61	Supervision of Building	623,274	0.38%	855,891	0.45%	931,483	0.43%
Total Central Administration		10,144,583	6.22%	11,410,636	5.98%	12,810,670	6.49%
Total		163,224,025	100.00%	190,730,677	100.00% ##	197,318,610	100.00%

COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	<u>2020-21</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>	<u>2021-22</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>	<u>2022-23</u> <u>Budgeted</u> <u>No. of FTE</u>	<u>% To</u> <u>Total</u>
TEACHING ACTIVITIES						
27 Teaching	636.384	82.74%	601.561	79.35%	617.860	80.97%
28 Extracurricular	2.000	0.26%	1.200	0.16%	1.400	0.18%
TOTAL TEACHING ACTIVITIES	<u>638.384</u>	<u>83.00%</u>	<u>602.761</u>	<u>79.51%</u>	<u>619.260</u>	<u>81.15%</u>
TEACHING SUPPORT						
22 Learning Resources	18.000	2.34%	17.804	2.35%	18.000	2.36%
24 Guidance and Counseling	28.000	3.64%	31.689	4.18%	35.400	4.64%
25 Pupil Management and Safety	0.000	0.00%	0	0.00%	0	0.00%
26 Health Services	27.000	3.51%	37.585	4.96%	25.800	3.38%
31 Instructional Prof Development	9.900	1.29%	11.096	1.46%	10.100	1.32%
34 Professional Learning - State	0.000	0.00%	4.833	0.64%	1.000	0.13%
TOTAL TEACHING SUPPORT	<u>82.900</u>	<u>10.78%</u>	<u>103.007</u>	<u>13.59%</u>	<u>90.300</u>	<u>11.83%</u>
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%	1.000	0.13%
TOTAL OTHER SUPPORT ACTIVITIES	<u>0.000</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.00%</u>	<u>1.000</u>	<u>0.13%</u>
UNIT ADMINISTRATION						
23 Principal's Office	<u>30.552</u>	<u>3.97%</u>	<u>30.870</u>	<u>4.07%</u>	<u>28.350</u>	<u>3.72%</u>
CENTRAL ADMINISTRATION						
12 Superintendent's Office	1.000	0.13%	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	15.300	1.99%	19.452	2.57%	22.150	2.90%
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	<u>17.300</u>	<u>2.25%</u>	<u>21.452</u>	<u>2.83%</u>	<u>24.150</u>	<u>3.16%</u>
TOTAL FTE STAFF	<u><u>769.136</u></u>	<u><u>100.00%</u></u>	<u><u>758.090</u></u>	<u><u>100.00%</u></u>	<u><u>763.060</u></u>	<u><u>100.00%</u></u>

COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	20-21		21-22		22-23	
	Budgeted	% To	Budgeted	% To	Budgeted	% To
	No. of FTE	Total	No. of FTE	Total	No. of FTE	Total
TEACHING ACTIVITIES						
27 Teaching	143.388	30.89%	164.989	36.28%	178.919	35.29%
28 Extracurricular	8.381	1.81%	8.983	1.98%	9.193	1.81%
TOTAL TEACHING ACTIVITIES	151.769	32.70%	173.972	38.25%	188.112	37.11%
TEACHING SUPPORT						
22 Learning Resources	13.390	2.88%	13.390	2.94%	13.487	2.66%
24 Guidance and Counseling	12.138	2.61%	11.296	2.48%	11.311	2.23%
25 Pupil Management & Safety	17.155	3.70%	15.803	3.47%	17.694	3.49%
26 Health Services	5.254	1.13%	5.622	1.24%	6.748	1.33%
TOTAL TEACHING SUPPORT	47.937	10.33%	46.111	10.14%	49.240	9.71%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	28.877	6.22%	27.623	6.07%	30.262	5.97%
52 Operating Buses	46.723	10.07%	48.122	10.58%	45.919	9.06%
53 Maintenance School Buses	6.000	1.29%	6.735	1.48%	6.735	1.33%
62 Grounds Maintenance	7.000	1.51%	7.000	1.54%	7.000	1.38%
63 Operation of Buildings	53.969	11.63%	51.292	11.28%	54.054	10.66%
64 Maintenance	14.500	3.12%	14.500	3.19%	13.800	2.72%
72 Information Systems	16.500	3.55%	16.500	3.63%	17.500	3.45%
73 Printing	0.750	0.16%	0.750	0.16%	0.750	0.15%
74 Warehousing & Distribution	1.500	0.32%	1.500	0.33%	1.500	0.30%
91 Public Activities	3.796	0.82%	4.296	0.94%	4.696	0.93%
TOTAL OTHER SUPPORT ACTIVITIES	179.615	38.69%	178.318	39.21%	182.216	35.94%
UNIT ADMINISTRATION						
23 Principal's Office	35.295	7.60%	5.103	1.12%	34.832	6.87%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	3.000	0.65%	2.000	0.44%	2.000	0.39%
13 Business Office	9.850	2.12%	9.850	2.17%	9.750	1.92%
14 Human Resources	6.438	1.39%	6.438	1.42%	7.438	1.47%
15 Public Relations	3.000	0.65%	3.000	0.66%	3.000	0.59%
21 Supervision - Instruction	13.005	2.80%	14.881	3.27%	15.132	2.98%
41 Supervision - Nutritional Services	3.000	0.65%	3.000	0.66%	3.000	0.59%
51 Supervision -Transportation	7.292	1.57%	6.142	1.35%	6.250	1.23%
61 Supervision - Maintenance	4.000	0.86%	6.000	1.32%	6.000	1.18%
TOTAL CENTRAL ADMINISTRATION	49.585	10.69%	51.311	11.28%	52.570	10.37%
TOTAL FTE STAFF	464.201	100.00%	454.815	100.00%	506.970	100.00%

Transportation Vehicle Fund



CENTRAL KITSAP SCHOOL DISTRICT

2022-23 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2020-21	Budget 2021-22	Budget 2022-23
<i>Beginning Fund Balance</i>	1,200,648	950,600	993,050
ADD: Revenues			
2300 Investment Earnings	2,675	3,500	3,500
2500 Gifts and Donations	0	0	0
4300 Other State Agencies	300,000	50,000	0
4499 Transportation Reimbursement	548,997	525,000	587,400
<i>Total Revenues</i>	851,672	578,500	590,900
<i>TOTAL: Funds Available</i>	2,052,320	1,529,100	1,583,950
LESS: Expenditures			
Act. 30 Equipment	1,077,250	850,000	950,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
<i>Total Expenditures</i>	1,077,250	850,000	950,000
<i>Ending Fund Balance</i>	975,069	679,100	633,950

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR TRANSPORTATION VEHICLE FUND BUDGET

	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance	993,050	633,950	632,950	631,950
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	0	0	0	0
4499 Transportation Reimbursement	587,400	590,500	590,500	590,500
Total Revenues	590,900	594,000	594,000	594,000
TOTAL: Funds Available	1,583,950	1,227,950	1,226,950	1,225,950
LESS: Expenditures				
Act. 30 Equipment	950,000	595,000	595,000	595,000
Act. 60 Bond Levy Issuance	0	0	0	0
Act. 90 Debt	0	0	0	0
Total Expenditures	950,000	595,000	595,000	595,000
Ending Fund Balance	633,950	632,950	631,950	630,950

Capital Projects Fund



CENTRAL KITSAP SCHOOL DISTRICT
2022-23 CAPITAL PROJECTS FUND BUDGET

		Actual 202-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		49,497,161	48,329,000	47,618,000
ADD:	Revenues			
1000	Local Taxes	63	0	0
2000	Local Non-Tax	4,130,119	1,203,027	528,400
3000	State, General Purpose	0	0	0
4000	State, Special Purpose	14,159,828	12,433,973	2,053,500
5000	Federal, General Purpose	14,121,934	9,050,000	9,148,100
6000	Federal, Special Purpose	0	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9000	Other Financing Sources	551,889	80,000	0
	Total Revenues	32,963,833	22,767,000	11,730,000
9000	Operating Transfer from General Fund	0	0	0
TOTAL: Funds Available		82,460,994 0	71,096,000	59,348,000
LESS:	Expenditures			
10	Sites	846,219	252,689	295,180
20	Buildings	32,497,424	26,147,312	49,528,250
30	Equipment	4,176,473	225,939	1,281,000
40	Energy	0	0	0
50	Sales and Lease Expenditures	84,066	0	0
60	Bond Issuance Expenditures	0	0	0
90	Debt	0	0	0
	Total Expenditures	37,604,182	26,625,940	51,104,430
	Operating Transfer to Debt Service Fund	0	0	0
Ending Fund Balance		44,856,812	44,470,060	8,243,570

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR CAPITAL PROJECTS FUND BUDGET

		Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance		47,618,000	8,243,570	12,156,570	14,253,770
ADD: Revenues					
1000	Local Taxes	0	0	0	0
2000	Local Non-Tax	528,400	500,000	500,000	500,000
3000	State, General Purpose	0	0	0	0
4000	State, Special Purpose	2,053,500	25,000,000	0	0
5000	Federal, General Purpose	9,148,100	7,250,000	6,500,000	1,000,000
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	0	0	0	0
Total Revenues					
TOTAL: Funds Available		11,730,000	32,750,000	7,000,000	1,500,000
LESS: Expenditures					
10	Sites	295,180	0	0	0
20	Buildings	49,528,250	27,837,000	3,902,800	3,576,770
30	Equipment	1,281,000	1,000,000	1,000,000	1,000,000
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		51,104,430	28,837,000	4,902,800	4,576,770
Operating Transfer to Debt Service Fund		0	0	0	0
Ending Fund Balance		8,243,570	12,156,570	14,253,770	11,177,000

Debt Service Fund



Central Kistap School District
2022-23 DEBT SERVICE FUND BALANCE

		Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		6,983,661	7,598,500	8,941,300
ADD: Revenues				
1000	Local Taxes	14,357,214	14,551,697	14,996,762
2000	Local Non-tax	26,865	25,000	25,000
3000	State, General Purpose	123,713	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	14,507,792	14,576,697	15,021,762
9900	Operating Transfer from Capital Projects Fund	0	0	0
TOTAL: Funds Available			22,175,197	23,963,062
LESS: Expenditures				
11	Matured Bonds	6,320,000	7,005,000	7,225,000
21	Interest on Bonds	7,337,075	7,033,075	6,705,975
41	Bond Transfer Fees		250,000	250,000
51	Arbitrage Rebate	0	0	
	Total Expenditures	13,657,075	14,288,075	14,180,975
Ending Fund Balance		7,834,378	7,887,122	9,782,087

Central Kistap School District

4 YEAR DEBT SERVICE FUND BALANCE

	Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
<i>Beginning Fund Balance</i>	8,941,300	9,782,087	9,999,987	10,213,962
<i>ADD: Revenues</i>				
1000 Local Taxes	14,996,762	14,972,000	15,648,000	14,134,000
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
<i>Total Revenues</i>	15,021,762	14,997,000	15,673,000	14,159,000
9900 Operating Transfer from Capital Projects Fund	0	0	0	0
<i>TOTAL: Funds Available</i>	23,963,062	24,779,087	25,672,987	24,372,962
<i>LESS: Expenditures</i>				
11 Matured Bonds	7,225,000	8,195,000	9,270,000	8,295,000
21 Interest on Bonds	6,705,975	6,334,100	5,939,025	5,553,300
31 Interfund Loan Fees				
41 Bond Transfer Fees	250,000	250,000	250,000	250,000
51 Arbitrage Rebate				
<i>Total Expenditures</i>	14,180,975	14,779,100	15,459,025	14,098,300
<i>Ending Fund Balance</i>	9,782,087	9,999,987	10,213,962	10,274,662

Associated Student Body Fund



Central Kitsap School District
2022-23 ASSOCIATED STUDENT BODY FUND BUDGET

		Actual 2020-20	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		1,285,834	1,045,617	937,757
ADD:	Revenues			
1000	General Student Body	183,818	615,195	740,800
2000	Athletics	38,449	521,585	636,935
3000	Classes	13,236	214,050	279,750
4000	Clubs	40,579	493,035	533,625
6000	Private Moneys	97,827	125,440	144,940
	Total Revenues	373,909	1,969,305	2,336,050
TOTAL:	Funds Available	1,659,743	3,014,922	3,273,807
LESS:	Expenditures			
1000	General Student Body	136,661	511,421	588,563
2000	Athletics	113,433	652,075	615,300
3000	Classes	26,601	207,951	292,630
4000	Clubs	48,415	539,227	561,807
6000	Private Moneys	84,378	147,924	163,435
	Total Expenditures	409,488	2,058,598	2,221,735
Ending Fund Balance		1,250,254	956,324	1,052,072

Central Kitsap School District
4 YEAR ASSOCIATED STUDENT BODY FUND BUDGET

		Budget 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance		937,757	1,052,072	1,052,072	1,052,072
ADD:	Revenues				
1000	General Student Body	740,800	627,150	627,150	627,150
2000	Athletics	636,935	637,000	637,000	637,000
3000	Classes	279,750	279,750	279,750	279,750
4000	Clubs	533,625	533,500	533,500	533,500
6000	Private Moneys	144,940	145,000	145,000	145,000
	Total Revenues	2,336,050	2,222,400	2,222,400	2,222,400
TOTAL:	Funds Available	3,273,807	3,274,472	3,274,472	3,274,472
LESS:	Expenditures				
1000	General Student Body	588,563	588,600	588,600	588,600
2000	Athletics	615,300	615,300	615,300	615,300
3000	Classes	292,630	293,000	293,000	293,000
4000	Clubs	561,807	562,000	562,000	562,000
6000	Private Moneys	163,435	163,500	163,500	163,500
	Total Expenditures	2,221,735	2,222,400	2,222,400	2,222,400
Ending Fund Balance		1,052,072	1,052,072	1,052,072	1,052,072

Annual Software / Support Control / Service Agreement Costs

Item	Cost	Department
SIAW Annual Insurance Premium	\$2,238,901.11	Business
Washington State - State Auditor's Office	NTE \$70,000.00	Business
Online/Summer Academy (Pearson Education / Connections Educatio	\$250,000.00	Curriculum
PowerSchool Maint/Support -		DIS
Includes SIS State Data Validation	\$181,720.00	
WSIPC - Microsoft Software Annual Agreement	\$123,977.19	DIS
Intrado - School Messenger Presence Renewal & Complete - Service R	\$44,207.85	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	NTE \$75,000.00	Maintenance
Cascade Fire & Security	NTE \$75,000.00	Maintenance
Otis Elevator	NTE \$75,000.00	Maintenance
Catchall Environment	NTE \$75,000.00	Maintenance
Sound Pest Control - Kitsap Co	NTE \$55,000.00	Maintenance
Kitsap County Parks & Recreation	\$25,000.00	OTL
Pacifica Law Group	\$187,000.00	Superintendent
Associated Petroleum Products - Bulk Fuel	\$750,000.00	Transportation
Associate Petroleum Products - Petroleum	\$85,000.00	Transportation
Skezics Corp DBA Right Direction Crisis Intervention	NTE \$100,000.00	Special Svcs
Franz Bakery	NTE \$100,000.00	CNS
Sysco Food Service of Seattle	NTE \$75,000.00	CNS
OSPI - Child Nutrition Services	NTE \$100,000.00	CNS
Dairy Fresh Farms	NTE \$375,000.00	CNS
US Foods Seattle	NTE \$975,000.00	CNS