



2018-19

General Fund Budget

Line Item Detail



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

**Central Kitsap School District
2018-19 Budget Line Item Detail Summary**

Ref.	Activity Description	2015-16		2016-17		2017-18	2018-19				
		Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B	Business & Operations Percentage	22,154,279	19,569,440	22,951,160	22,853,127	23,209,709	1,539,059	19,846	23,209,679	730,418	25,362,256
	<i>of 2017-18 Unit Budget</i>	95.45%	84.32%	98.89%	98.46%	100.00%	6.63%	0.09%	100.00%	3.15%	109.27%
C	Curriculum	10,410,096	10,420,331	10,615,598	11,109,288	11,221,828	944,733	150,000	11,124,030	41,970	12,551,665
	<i>Percentage of 2017-18 Unit Budget</i>	92.35%	92.45%	94.18%	98.56%	100.00%	8.38%	1.33%	98.69%	0.37%	111.35%
H	Human Resources	43,466,697	42,297,823	47,928,427	47,644,807	53,145,370	23,700	1,360,000	53,145,370	452	67,585,425
	<i>Percentage of 2017-18 Unit Budget</i>	81.87%	79.66%	90.27%	89.73%	100.00%	0.04%	2.56%	100.09%	0.00%	127.29%
O	Office of Teaching & Learning	42,682,042	40,207,537	43,157,293	41,666,256	48,005,403	2,957,912	1,099,550	48,207,903	252,982	51,175,795
	<i>Percentage of 2017-18 Unit Budget</i>	88.91%	83.76%	89.90%	86.79%	100.00%	6.16%	2.29%	100.42%	0.53%	106.60%
S	Superintendent	11,195,521	12,548,093	11,811,393	11,761,742	12,244,172	108,084	315,000	12,244,172	25,618	13,276,521
	<i>Percentage of 2017-18 Unit Budget</i>	91.44%	102.48%	96.47%	96.06%		0.88%	2.57%	100.00%	0.21%	108.43%
	Total Before Transfers	129,908,636	125,043,224	135,919,308	135,035,220	147,826,482	5,573,488	2,944,396	147,931,154	1,051,441	169,951,662
	Debt Service Transfer	0	0	0	0	0	0	0	0	0	0
	Total	129,908,636	125,043,224	135,919,308	135,035,220	147,826,482	5,573,488	2,944,396	147,931,154	1,051,441	169,951,662
	Percentage of 2017-18 Unit Budget	87.88%	84.59%	87.88%	91.35%	100.00%	3.77%	1.99%	100.07%	0.71%	114.97%

2018-19 Budget - Line Item Detail

Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B-1	Business Services - S & B	9700/01/06 13 3/4XXX 083	973,592	988,923	1,053,251	1,007,594	947,402			947,402	97,346	1,044,748
B-2	Business Services - Operating Costs	9705 13 XXXX 083	38,161	62,128	38,161	58,338	38,161			38,161	-	38,161
B-3	Copy Center	9700/05 73 XXXX 073	0	77,434	6,193	33,549	8,500			8,500	1,214	9,714
Maintenance, Grounds & Custodial												
B-4	Bldg/Grounds Office - S & B	9700/01 61 XXXX 076	396,275	384,305	425,662	489,057	483,090			483,090	97,210	580,300
B-5	Bldg/Grounds Office - Operating Costs	9705 61 XXXX 076	10,403	6,240	10,403	10,970	10,403			10,403	-	10,403
B-6	Grounds Maintenance - S & B	9700 62 XXXX 076	478,881	457,136	510,006	918,061	507,944			507,944	41,780	549,724
B-7	Grounds Maintenance - Operating Costs	9705 62 XXXX 076	231,353	297,390	382,753	406,670	231,353			231,353	38	231,391
B-8	Custodial Services - S & B	9700 63 XXXX OXX	3,072,716	149,564	3,323,645	3,330,049	3,607,138			3,607,138	227,679	3,834,817
B-9	Custodial Services - Operating Costs	9705 63 XXXX 076	419,545	88,706	533,545	663,701	419,545	93,347		419,545	-	428,892
B-10	Maintenance - S & B	9700 64 XXXX 076	1,217,510	1,220,933	1,354,226	1,324,754	1,403,626			1,403,626	102,700	1,506,326
B-11	Maintenance - Operating Costs	9705 64 XXXX 076	778,825	760,482	1,025,825	1,123,234	778,825	100,836		778,825	-	779,661
B-12	Plant Security	9700/05 67 XXXX 076	14,000	14,225	14,000	8,406	14,000			14,000	-	14,000
B-13	Summer Laborers - S&B	9702 6X XXXX 076	50,000	101,798	50,000	117,650	50,000			50,000	-	50,000
B-14	Laundry - S & B	9760 63 3/4XXX 076	46,157	32,098	29,483	35,477	31,370			31,370	14,971	46,341
B-15	Laundry - Operating Costs	9760 63 XXXX 076	12,655	3,866	12,655	2,454	12,655			12,655	-	12,655
Technology												
B-16	Instructional Technology Support - S & B	0109 27 2/4XXX OXX8	83,443	52,181	60,337	35,348	45,059			45,059	-	45,059
B-17	Instructional Technology Operating Costs	0110 xx xxxx xxx	12,569	5,512	12,569	64,807	12,569			12,569	-	12,569
B-18	Network Specialist Program - S & B	0133 27 3/4XXX OXX	401,375	334,823	544,563	524,540	-			-	-	-
B-19	Instructional Subscriptions, Staff Development	0134 XX XXXX OLL	94,738	70,450	94,738	91,701	127,707			127,707	-	127,707
B-20	Secondary Security Camera Infrastructure	9736 67 5000 000	15,000	0	15,000	0	15,000		(1,000)	15,000	-	14,000
B-21	District Technology Support - S & B	9700 72 XXXX 060/084	1,295,236	1,559,028	1,206,180	1,670,280	1,647,509			1,647,509	129,759	1,777,268
B-22	DIS & Ed Tech Office Operating Costs	9705 72 5/7/9XXX 060	16,103	5,207	16,103	67,441	16,103		(500)	16,103	-	15,603
B-23	Technician Operating Costs	9738 72 XXXX 060	25,250	19,526	25,250	57,800	25,250			25,250	-	25,250
B-24	District Subscriptions & Licensing OC	9737 72 XXXX 060	270,362	338,072	270,362	385,638	310,362			310,362	-	310,362
B-25	District Technology Operating Costs	9739 72 XXXX 060	0	95,143	156,450	96,991	156,450			156,450	-	156,450
B-26	Technology WAN Contract	9730 72 7000 060	156,450	0	0	0	-			-	-	-
B-27	Life Cycle Replacement	0132 32 XXXX 060	377,000	696,550	300,000	270,181	300,000			300,000	-	300,000
B-28	Classroom Technology	0131 32 XXXX 060	1,021,362	976,699	1,000,000	1,000,000	1,000,000		21,346	1,000,000	-	1,021,346
Fixed Costs												
B-29	Legal Services	9705 11 7710 000	170,000	157,874	170,000	116,239	170,000			170,000	-	170,000
B-30	Audits	9705 11 7750 000	35,000	34,193	35,000	36,954	35,000			35,000	-	35,000
B-31	Elections/Strategic Planning	9705 11 7760 000	265,000	115,435	265,000	240,000	265,000			265,000	-	265,000
B-32	County Impact Fee Payment	9705 11 7790 000	5,000	0	5,000	5,000	5,000			5,000	-	5,000
B-33	District Postage	9705 12 5090 080	16,000	7,490	16,000	9,130	16,000			16,000	-	16,000
B-34	Utilities	9700/05 65 7XXX 000	3,038,000	2,954,944	3,038,000	2,950,989	3,038,000			3,038,000	-	3,038,000
B-35	Federal Impact Aid Expenses	9774 AA XXXX OLL	35,000	56,521	35,000	52,721	35,000			35,000	17,721	52,721

2018-19 Budget - Line Item Detail

Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B-36	ESD Processing Contract	9783 72 7000 000	322,080	299,506	322,080	334,133	322,080			322,080	-	322,080
Contractual/Negotiated Obligations												
B-37	Class Size Overload	0127 XX XXXX OXX	550,000	659,891	550,000	546,329	550,000			550,000	-	550,000
B-38	Open House/Split Class	0145/46 27 XXXX OLL	73,297	71,057	73,297	86,468	73,297			73,297	-	73,297
B-39	Administrative Inservice	01/02/9717 XX XXXX OXX	84,500	54,046	93,500	20,939	95,875			95,875	-	95,875
B-40	Tax Sheltered Annuity Services	9705 14 7580 084	0	8,115	0	0	-			-	-	47,224
Grant/Revenue Driven												
B-41	Running Start	0101/0201 27 7850 OXX	1,257,000	1,239,104	1,257,000	1,241,257	1,332,000	96,003		1,332,000	-	1,428,003
B-42	Medicaid Outreach Program	0178/0278 XX XXXX OXX	388,691	214,455	300,702	252,106	283,107	-40,751		283,107	-	242,356
B-43	Other Federal Grants (Capacity)	7901 27 2/5000 000	1,000,000	1,264,027	1,000,000	1,083,862	2,000,000	1,200,000		2,000,000	-	3,200,000
B-44	DODEA STEM Federal Grant	796X XX XXXX XXX	350,000	216,665	0	0	-			-	-	
B-45	DOD - Future Ready	7967 XX XXXX XXX	315,000	502,911	640,676	0	567,588	-30		567,558	-	567,558
B-46	ONR - Science Grant	7968 XX XXXX XXX	330,000	250,237	110,000	154,261	71,044	404		71,044	-	71,448
B-47	DODEA Next Generation Science	7969 XX XXXX XXX	0	0	0	234,565	122,066	-32,145		122,066	-	89,921
B-48	Outside Agency Billings	8901/71/72/73/99 91 XXXX XXX	295,181	368,607	304,788	431,439	309,437	48,261		309,437	-	357,698
Other												
B-49	Cafeteria Table Replacement	9797 63 5XXX OXX	30,000	18,405	30,000	20,788	30,000			30,000	-	30,000
B-50	Budget Carryover	0101 27 5XXX OXX	1,684,194	1,939,561	1,684,194	1,241,257	1,684,194	73,134		1,684,194	-	1,757,328
B-51	ADA Equipment	0152 27 5000 OXX	0	3,152	5,000	0	5,000			5,000	-	5,000
Discontinued Programs												
	Network Specialist Program - S & B	0133 27 3/4XXX OXX	401,375	334,823	544,563		-			-	-	
Total			22,154,279	19,569,440	22,951,160	22,853,127	23,209,709	1539059	19846	23,209,679	730,418	25,362,256
Percentage of 2017-18 Unit Budget			95.45%	84.32%	98.89%	98.46%	100.00%	6.63%	0.09%	100.00%	3.15%	109.27%

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-1	<p><u>Business Services S & B = \$947,402</u> Salary and benefits for Business Services (Business Office, Accounting, and Payroll Departments). The major functions performed by Business Services are required, and state laws and regulations dictate timelines.</p>		<u>\$1,044,748</u>
B-2	<p><u>Business Services - Operating Costs = \$38,161</u> Operating costs include supplies, materials, travel and capital outlay. Included in this are the cost of printing forms, newsletters and budget documents. Additional costs for e-rate and bank fees are paid from this budget.</p>		<u>\$38,161</u>
B-3	<p><u>Copy Center = \$8,500</u> Salary, benefits, materials, supplies, and contract funds to operate the District Copy Center. The amount of funds to operate this center is in direct relation to the funds assigned and spent by each school and department for District printing work.</p>		<u>\$9,714</u>
MAINTENANCE, GROUNDS & CUSTODIAL			
B-4	<p><u>Bldg/Grounds Office S & B = \$483,090</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff.</p>		<u>\$580,300</u>
B-5	<p><u>Bldg/Grounds Office - Operating Costs = \$10,403</u> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices.</p>		<u>\$10,403</u>
B-6	<p><u>Grounds Maintenance S & B = \$507,944</u> Provides salary and benefits for grounds personnel who service District building sites and the Silverdale Stadium with responsibilities to mow, trim, clean-up grounds, inspect and repair playground equipment, irrigation, and drainage systems. In addition, Grounds personnel construct minor landscape and drainage repair projects.</p>		<u>\$549,724</u>
B-7	<p><u>Grounds Maintenance - Operating Costs = \$231,353</u> Provides equipment, supplies and materials - fertilizer, herbicides, grass seed, topsoil, gravel, sand, field chalk and paint, irrigation pipe/fittings, fixtures, playground equipment replacement parts, mowers, trimmers, and trucks and trailers to maintain 270 acres of District grounds.</p>		<u>\$231,391</u>

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-8	<u>Custodial Services S & B = \$3,607,138</u> Salary and benefits for head custodians, general custodians and custodial floating positions at elementary, secondary and support sites.		<u>\$3,834,817</u>
B-9	<u>Custodial Services - Operating Costs = \$419,545</u> Provides consumable supplies (i.e. paper towels, toilet paper, hand soap, cleaning chemicals, sponges, rags, gloves, etc.) and equipment (i.e. brooms, mops, vacuums, etc.) to maintain approximately 1,740,000 square feet of schools and support facilities. Also includes funds for equipment repair, employee training, personal protection equipment, uniforms, and minor maintenance of vehicles.	<u>\$93,347 Increase (OA)</u> Anticipated increase for cost escalation	<u>\$428,892</u>
B-10	<u>Maintenance S&B = \$1,403,626</u> Salaries and benefits for maintenance personnel who maintain building architectural, mechanical, and electrical systems.		<u>\$1,506,326</u>
B-11	<u>Maintenance Operating Costs = \$778,825</u> Provides equipment, supplies, materials and contracted services for architectural, mechanical and electrical items to maintain approximately 1,740,000 square feet of schools and support facilities.	<u>\$100,836 Increase (OA)</u> Anticipated increase for cost escalation	<u>\$779,661</u>
B-12	<u>Plant Security = \$14,000</u> Provides night monitoring of alarm systems.		<u>\$14,000</u>
B-13	<u>Summer Laborers S & B = \$50,000</u> Salary and benefits for summer labor workers to assist all trades, Grounds, Maintenance and Custodial personnel doing summer work, maintenance, building cleaning, cleaning carpets, floors, painting, carpentry, plumbing etc.		<u>\$50,000</u>
B-14	<u>Laundry S & B = \$31,370</u> Salary and benefits for .5 FTE with responsibilities to pick-up, clean, and deliver athletic uniforms and towels, PE towels, health room linens, and custodial cleaning rags and mops during the school year and refinish gymnasium wood floors during summer.		<u>\$46,341</u>
B-15	<u>Laundry Operating Costs = \$12,655</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.		<u>\$12,655</u>

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
TECHNOLOGY			
B-16	Instructional Technology Support S & B = \$45,059 \$1,500 stipends for 19 Teacher/Librarians.	(\$7,360) Decrease (OA) Adjusted to reflect spending.	\$45,059
B-17	Instructional Technology Support - Operating Costs = \$12,569 Instructional technology hardware, software, and supplies.		\$12,569
B-18	Network Specialist Program S & B = \$544,563 Line Item no longer used		\$0
B-19	Software Subscriptions & Technology Equipment = \$127,707 Annual subscriptions for instructional software, such as EBSCO, Infobase Learning Databases, Encyclopedia Britannica.		\$127,707
B-20	Secondary Security Camera Infrastructure = \$15,000 Provides funds for security systems replacement and maintenance.		\$14,000
B-21	District Technology Support S & B = \$1,647,509 Salary and benefits for Director, Technical Support Manager, Department Secretary, 5 Enterprise Systems Engineers (ESE), and 4 Application Administrators (ADD).		\$1,777,268
B-22	DIS & Education Technology - Operating Costs = \$16,103 Department office supplies/equipment/postage, Copier contract, Copy Center support, Staff Prof. Development Travel.		\$15,603
B-23	Technician Operating Costs = \$25,250 Mileage, Staff Prof. Devel. Registrations, Overtime, and Technology Reference Material for DIS technicians.		\$25,250
B-24	District Support Subscriptions & Licensing Operating Costs = \$310,362 Subscriptions and licensing for District technology environment and infrastructure, including server software, end-user desktop software, Microsoft Enterprise Agreement, student information system, messaging software, Follett Destiny Asset Manager, system administration utilities, network security, infrastructure maintenance and support contracts.		\$310,362

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-25	<u>District Technology Support - Operating Costs = \$156,450</u> External technology support, spare and replacement parts for servers, end-user computers, peripherals, LANs and WAN. Also costs for cabling, phone and printer repair.		<u>\$156,450</u>
B-26	<u>Technology WAN Contract - CPL Levy = \$0</u> Line Item no longer used		<u>\$0</u>
B-27	<u>Life Cycle Replacement Printers - Levy = \$300,000</u> Levy funding for replacement of printers. Monies transferred from Capital Projects as required by law.		<u>\$300,000</u>
B-28	<u>Classroom Technology - Levy = \$1,000,000</u> Levy funding for classroom technology which includes instructional software, regular and interactive projectors, document cameras and staff development. Salary and benefits for Technology Integration Specialist.		<u>\$1,021,346</u>
FIXED COSTS			
B-29	<u>Legal Services = \$170,000</u> This budget provides for all outside legal expenses for the District, limited to use by Cabinet members for personnel, parent, and other legal issues dealing with District operations. The number and complexity of challenges raised by others largely determine legal expenses.		<u>\$170,000</u>
B-30	<u>Audits = \$35,000</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.		<u>\$35,000</u>
B-31	<u>Elections and Strategic Planning = \$265,000</u> By law, Districts must pay their share of the cost for School Board and levy elections. The budget is reserved for this purpose only.		<u>\$265,000</u>
B-32	<u>County Impact Fee Payment = \$5,000</u> Through an interlocal agreement with Kitsap County, impact fees collected from builders for housing that is built in the County. This money is deposited in the District's Capital Project Fund. The County charges the District \$20 for each fee collected. The General Fund must pay this fee.		<u>\$5,000</u>
B-33	<u>District Postage = \$16,000</u> General account to pay for JW Administrative mailings and other miscellaneous charges not charged to specific budgets in the central office.		<u>\$16,000</u>

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-34	<p><u>Utilities = \$3,038,000</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).</p>		<u>\$3,038,000</u>
B-35	<p><u>Federal Impact Aid Expenses = \$35,000</u> Provides for expenses incidental to obtaining Federal Impact Aid. This aid is provided to Districts impacted by a federal presence that does not pay local taxes. Nearly \$14,000 is spent on memberships in NAFIS, MISA, and WSIAA. The remaining expenses are for travel to conferences that relate to impact aid funding. This budget is reserved for these purposes only.</p>		<u>\$52,721</u>
B-36	<p><u>ESD Processing Contract = \$322,080</u> Service contract with the OESD to provide data processing through the Western Regional Data Center and Washington School Information Processing Cooperative (WSIPC). These services include a full range of fiscal and student support services, and full integration with the statewide fiscal system. In addition to fiscal services, payment is made for a portion of the student systems which CK is not currently using and is based upon District enrollment.</p>		<u>\$322,080</u>
CONTRACTUAL/NEGOTIATED OBLIGATIONS			
B-37	<p><u>Class Size Overload = \$550,000</u> These funds provide additional support to the classroom teacher when the contractual class size is exceeded. This budget is allocated based upon the agreement outlined in the CKEA contract.</p>		<u>\$550,000</u>
B-38	<p><u>Open House Extra Hours = \$73,297</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.</p>		<u>\$73,297</u>
B-39	<p><u>Administrative Inservice = \$95,875</u> Provides \$1500 per Administrator and \$750 per Admin Secretary for the purpose of professional development. In addition, up to \$750 is allocated to pay professional membership and/or dues in appropriate professional organizations for administrators and \$375 for Admin Secretaries.</p>		<u>\$95,875</u>

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-40	Tax Sheltered Annuity Services = \$0 Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan.		<u>\$47,224</u>
GRANT/REVENUE DRIVEN			
B-41	Running Start = \$1,332,000 Qualifying high school students in 11th and 12th grade may attend community or technical college and earn high school credit and additional college credit. This budget is established to redirect the amount apportioned from the state to pay the college or technical institute for the students enrolled.	\$96,003 Increase (OA) Increase for additional enrollment and cost per student for FY1819	<u>\$1,428,003</u>
B-42	Medicaid Outreach Program = \$283,107 Building staff that conduct "outreach and linkage" activities in accordance with the District's contract with the Department of Social and Health Services generate Medicaid dollars.	(\$40,751) Decrease (OA) Adjusted for anticipated decrease in revenue for FY1819	<u>\$242,356</u>
B-43	Other Federal Grants = \$2,000,000 Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.	\$1,200,000 Increase (OA) Adjusted to include additional capacity for anticipated federal grants.	<u>\$3,200,000</u>
B-44	DODEA STEM Federal Grant = \$0 Line Item no longer used		<u>\$0</u>
B-45	DOD Future Ready = \$567,588 Federal grant supporting students and staff in Grades K-8 to be Future Ready. We will utilize research-based, job-embedded professional development, along with digital resources and tools, to transform instructional practices. Our primary goals are to increase academic achievement in both ELA and Science/Engineering using integrated digital resources.	(\$30) Decrease (OA) Adjusted for anticipated FY1819 grant expenditures	<u>\$567,558</u>
B-46	ONR - Science Grant = \$71,044 Federal grant to offer immersive aviation courses for our high school students. We will obtain the resources necessary to train our teachers, equip our classrooms, and provide cutting-edge aviation courses. In addition, we will provide aviation-centric after-school and summer STEM experiences for students from across the district.	\$404 Increase (OA) Adjusted for anticipated FY1718 grant expenditures	<u>\$71,448</u>

Business and Operations - Budget (Unit B) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
B-47	<p><u>DODEA Next Generation Science = \$122,066</u> The primary goals of “The Next Generation of Science Teaching and Learning” project are to increase both interest and achievement in science for students in grades 6-12. Our strategies will focus chiefly on improving teacher knowledge and skills through professional development and enhancing and integrating technology use in science classrooms.</p>	<p><u>(\$32,145) Decrease (OA)</u> Adjusted for anticipated FY1718 grant expenditures</p>	<p><u>\$89,921</u></p>
B-48	<p><u>Outside Agency Billings = \$309,437</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP.</p>	<p><u>\$48,261 Increase (OA)</u> Adjusted for anticipated billing for FY1819</p>	<p><u>\$357,698</u></p>
OTHER			
B-49	<p><u>Cafeteria Table Replacement = \$30,000</u> Federal Heavy Impact Aid revenue used to cover critical furniture and equipment needs in schools and departments. Budget previously used to replace old, heavy, cafeteria tables because of potential safety issues.</p>		<p><u>\$30,000</u></p>
B-50	<p><u>Budget Carryover = \$1,684,194</u> This budget allows for budget expenditure capacity to be reserved to provide for the allocation of budget carryover to the designated schools, libraries, and departments from their previous year's budget. Also, includes carryover for the Learning Assistance Program.</p>	<p><u>\$73,134 Increase (OA)</u> Adjusted for anticipated carryover</p>	<p><u>\$1,757,328</u></p>
B-51	<p><u>ADA Equipment = \$5,000</u> This budget is to provide adaptive equipment for ADA compliance as needed.</p>		<p><u>\$5,000</u></p>

2018-19 Budget - Line Item Detail

Curriculum Budget (Unit C)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-1	Curriculum Office - S & B	0100/01/06 21 XXXX 081	504,218	491,713	505,738	544,539	537,025		150,000	537,025	0	727,212
C-2	Curriculum Office - Operating Costs	0105 21/27 XXXX 081	39,676	22,138	39,676	42,128	39,676			39,676	0	39,676
C-3	LSC Office - S & B	0100/01 22 XXXX 050	113,616	103,767	105,981	114,460	123,550			123,550	9,775	133,325
C-4	LSC Office - Operating Costs	0105 22 XXXX 050	12,492	2,970	12,492	10,025	12,492			12,492	0	20,742
C-5	Library - S & B	0100 22 2/3/4XXX OXX	2,494,449	2,523,482	2,483,002	2,519,554	2,742,009			2,742,009	9,840	2,751,849
C-6	Library - Operating Costs	0105 22 XXXX OXX	92,945	112,331	93,668	127,149	93,668	6,337		93,668	0	100,005
C-7	A-V Equipment Repair	0105 22 701/2X 050	8,250	3,389	8,250	7,533	8,250			8,250	0	8,250
C-8	Health Services - Clerical Support	0100 26 3/4XXX 056	50,847	55,378	55,991	56,059	58,400			58,400	0	63,458
C-9	Health Services - Operating Costs	0105 26 XXXX 056	11,788	3,574	11,788	4,402	11,788			11,788	0	11,788
C-10	Health Services - Nurses Contract	0105 26 756X 056	330,810	306,967	332,962	394,582	403,657	28,848		403,657	0	432,505
C-11	Acheivement & Innovation-Operating Costs	0107 2X XXXX 081	0	0	0	5,358	175,900			175,900	0	175,900
C-12	Staff Development	0115/81 27/31 XXXX 081 NN00	500,000	431,643	500,000	287,172	500,000	5,500		505,500	0	505,500
C-13	Instructional Materials	0116 33 5000 000	701,400	937,419	701,400	844,580	701,400			701,400	0	701,400
C-14	Elementary Science Kits	0118 XX XXXX 081/61	91,454	76,838	95,415	83,757	97,741			97,741	0	135,232
C-15	Research & Evaluation - S & B	0119 XX XXXX 081 XXXX	220,026	198,152	220,026	310,512	267,396			267,396	22,355	289,751
C-16	Research & Evaluation - Operating Costs	0119 27 XXXX XXX	193,695	180,794	193,695	182,986	193,695			193,695	0	193,695
C-17	Human Growth	0122 26/27 XXXX XXX	31,000	35,408	31,000	33,776	31,000			31,000	0	31,000
C-18	Media Center Contract	0150 27 XXXX 050	45,000	41,554	12,031	6,466	12,031			12,031	0	12,031
C-19	504 Accomodation	0154 XX XXXX OXX	75,000	61,912	43,752	75,607	50,163			50,163	0	50,375
C-20	District Music - Operating Costs	0155 27/28 XXXX OXX	60,900	52,199	216,668	226,891	60,900	80,083		60,900	0	140,983
C-21	Early Entrance Testing	0156 27 2/4/5XXX 081	3,968	2,479	3,968	1,239	3,968			3,968	0	3,968
C-22	AVID/Mentoring/Diversity	0164 XX XXXX OXX	93,000	73,815	93,000	66,026	106,000			106,000	0	107,861
C-23	A/P Testing and PD	0168 27 XXXX OXX	28,787	29,539	28,787	25,571	28,787			28,787	0	28,787
C-24	Intervention Support	0191 XX XXXX OXX	515,000	507,895	540,750	653,998	856,069			856,069	0	906,143
C-25	PSAT Testing	0157 27 XXXX XXX	10,000	7,240	10,000	8,530	10,000			10,000	0	10,000
C-26	College in the High School	7910 27 XXXX XXXX	0	0	0	0	50,000			50,000	0	50,000
Grant Programs												
C-27	Talented in Arts	0112 27 5000 000	5,000	0	5,000	0	5,000			5,000	0	5,000

2018-19 Budget - Line Item Detail

Curriculum Budget (Unit C)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-28	TPEP Support	0177 XX XXXX OXX	0	35,256	75,000	25,775	50000			50,000	0	50,000
C-29	Title I Part A - Struggling Learners	51XX XX XXXX OLL	1,053,280	944,168	1,025,954	1,152,475	924,909	129,675		924,909	0	1,054,584
C-30	Title II Part A / Title IV	52XX 27/31 XXXX OLL	306,086	269,961	301,009	195,686	227,063	51,052		227,063	0	278,115
C-31	Learning Assistance Program (LAP)	55XX XX XXXX OLL	1,945,981	2,099,804	1,979,361	2,074,075	1,859,827	526,541		1,979,361	0	2,386,368
C-32	Title III Limited English Proficiency	64XX XX XXXX OXX	37,048	39,873	37,255	36,087	41,083	917		37,255	0	42,000
C-33	Transitional Bilingual - District Support	6500 XX XXXX OXX	87,601		87,601		0			0	0	
C-34	Transitional Bilingual - State Revenue	6500 XX XXXX 000	295,286	376,243	309,043	472,004	447,277	103,484		309,043	0	550,761
C-35	Title VII Indian Education - Federal Grant	6800 XX XXXX 000	43,872	46,506	45,000	41,386	48,447	2,330		45,000	0	50,777
C-36	Summer School - Tuition Based	7300 27 XXXX OLL	100,000	76,084	100,000	95,514	100,000			100,000	0	100,000
C-37	Highly Capable Program - District Support	7400 2X XXXX OXX	30,000		30,000		0			0	0	
C-38	Highly Capable Program - State Revenue	7400 2X XXXX OXX	112,621	135,001	115,335	165,145	242,658	9,966		115,335	0	252,624
C-39	High School SAT Testing/Prep	8600/08 27 XXXX 03X	150,000	134,837	150,000	218,099	150,000			150,000	0	150,000
C-40	Collection of Evidence (formerly HSPE Retake)	5807 XX XXXX OXX	15,000	0	15,000	141	0			0	0	
	Total		10,410,096	10,420,331	10,615,598	11,109,288	11,271,828	944,733	150,000	11,124,030	41,970	12,551,665
	Percentage of 2017-18 Unit Budget		92.35%	92.45%	94.18%	98.56%	100.00%	8.38%	1.33%	98.69%	0.37%	111.35%

S & B = Salary and Benefits

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-1	<p><u>Curriculum Office - S & B= \$537,025</u> Salary and benefits for the Curriculum and Instruction staff. The Curriculum Office works with schools to identify and provide instructional materials linked directly to the learning requirements, staff development aligned to student learning needs, and support tied to courses, content and programs.</p>	<p><u>\$150,000 Increase (BC)</u> Budget change to include 1.0 Behavior Support Administrator</p>	<u>\$727,212</u>
C-2	<p><u>Curriculum Office - Operating Costs = \$39,676</u> The base includes a minimum for supplies, materials, travel and capital outlay budgets for the offices. Included in this are purchase of office supplies, contractual agreements, some memberships and registrations, extra clerical hours during times of need, and repair/purchase of office equipment.</p>		<u>\$39,676</u>
C-3	<p><u>LSC Office S & B = \$123,550</u> Salary and benefits for Library Services support staff which provides support to school library staff.</p>		<u>\$133,325</u>
C-4	<p><u>LSC Office - Operating Costs = \$12,492</u> Provides technical support and services to district libraries, enabling library staff to devote their time to direct contact with students. These funds are used to manage the library software program and to purchase library cataloging and processing supplies. In addition, a small amount is set aside to cover printing and travel.</p>		<u>\$20,742</u>
C-5	<p><u>Library S & B = \$2,742,009</u> Includes salaries and benefits for 1 Librarian at each elementary, middle school and high school, and Library Clerk time at each school. Note: Processing of library materials is done centrally at the District's Library Services Center (LSC).</p>		<u>\$2,751,849</u>
C-6	<p><u>Library - Operating Costs = \$93,668</u> Supports and enhances the state standards by providing resources, personnel and training. The operating costs amounts per student are \$8.99/elementary, \$9.25/middle school, and \$9.50/senior high. Funds are used to purchase instructional materials in a variety of formats, library supplies, postage for overdue notices, and professional development.</p>	<p><u>\$6,337 Increase (OA)</u> Adjusted to reflect FY1819 enrollment</p>	<u>\$100,005</u>
C-7	<p><u>A-V Equipment Repair = \$8,250</u> Includes District laminator repair & preventative maintenance.</p>		<u>\$8,250</u>

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-8	Health Services - Clerical Support = \$58,400 Provides the necessary clerical support for the Health Services office to process student health records and the necessary related correspondence in this office. This staff person also assists with state mandated screenings.		\$63,458
C-9	Health Services Operating Costs = \$11,788 Provides for the provision of needed health supplies for the school health clinics, i.e., bandages, gauze, ice packs, rubber gloves, etc.		\$11,788
C-10	Health Services - Nurses Contract = \$403,657 Provides for 5.7 FTE nurses to provide the necessary and required health screenings as well as day-to-day health care services. Establishes an approximate ratio of nurses to students of 1:2200. This level of service typically provides nurse coverage of 1 day/week to elementary schools and 1.5 days/week to secondary schools.	\$728,848 Increase (OA) Anticipated increase for nursing contract for FY1819	\$432,505
C-11	Achievement & Innovation - Operating Costs = \$175,900 Provides for operating costs to include CEE survey and data dashboard services, as well as administration of Board Innovation grants.		\$175,900
C-12	Staff Development = \$500,000 Curriculum and Instruction coordinates required staff training opportunities targeted to serve District-wide academic needs, and specific to individual school improvement efforts. Staff Development is offered throughout the year and during summer institute, Curriculum day, and District approved days. Supplemental contracts for adjunct staff who provide support for these days are also paid from this budget.	\$5,500 Increase (OA) Increased to include West Sound Stem	\$505,500
C-13	Instructional Materials = \$701,400 Textbooks and supplemental materials, Instructional materials, and specific support for state learning standards implementation and alignment.		\$701,400
C-14	Elementary Science Kits = \$97,741 Each K-5 classroom uses multiple science kits each year for the core science instruction. With the launching of the Next Generation Science Standards (NGSS), additional kits are being added that are aligned with the Journeys ELA program that support Engineering. Includes all instructional materials, restocking of consumable materials, and delivery to buildings. Includes salary and benefits for 1.0 class FTE.		\$135,232

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-15	Research & Evaluation S & B = \$267,396 Salary and benefits for staff. Staff consists of 0.75 FTE certificated and 2.44 FTE classified staff.		<u>\$289,751</u>
C-16	Research & Evaluation - Operating Costs = \$193,695 Directs and coordinates District-wide testing and assessment, such as Smarter Balanced, STAR 360, ELPA21, CogAT, EOC, COE, DIBELS, and Math Placement. This budget provides for printing costs, testing subscriptions, substitutes and testing support hours, District surveys, hardware/software maintenance, test supplies and materials, consulting support and travel.		<u>\$193,695</u>
C-17	Human Growth = \$31,000 Human Growth and Development is the human sexuality and state required HIV/AIDS instruction delivered District-wide by two HGD Specialists to students in grades 5-12. This includes multiple parent information nights for each grade level's curriculum previewing.		<u>\$31,000</u>
C-18	Media Center Contract = \$12,031 Provides access to films, videos, kits and print materials for use as instructional materials in K-12 classrooms.		<u>\$12,031</u>
C-19	504 Accommodation = \$50,163 Expenses incurred to comply with Federal Law 504 that requires districts to accommodate students and staff with certain conditions.		<u>\$50,375</u>
C-20	District Music - Operating Costs = \$60,900 Covers costs of instrument repair and supports District music festivals.	<u>\$80,083 Increase (OA)</u> Combined District Music and Co-Curricular music activities (see Line Item O-22)	<u>\$140,983</u>
C-21	Early Entrance Testing = \$3,968 This budget provides for the assessment of potential kindergarteners who do not meet the chronological age of 5 years by August 31 for the school year. It covers the expense of extra hours and related benefits expended by staff to assess these children and write the evaluations. It is a self-balancing program.		<u>\$3,968</u>
C-22	AVID/Mentoring/Diversity = \$106,000 Funds support increased culturally responsive teaching practices through job embedded professional development. This effort is focused on reducing and eliminating the achievement gap. Mentoring supports adult and teen mentor programs in schools. Both programs support community outreach endeavors and recognition of volunteers. The high school AVID program prepares identified students for career and college readiness. These resources fund 0.6 FTE and stipends for program staff.		<u>\$107,861</u>

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-23	<u>A/P Testing and PD = \$28,787</u> Supports the cost of Advance Placement preparation, testing and professional development.		<u>\$28,787</u>
C-24	<u>Intervention Support = \$856,069</u> These funds provide interventions for students struggling in reading, writing, and/or math to assist them in meeting grade level standards. Funds provide for planning, training, and delivery of intervention instruction in grades K-12.		<u>\$906,143</u>
C-25	<u>PSAT Testing = \$10,000</u> Provides funding for PSAT testing for all 10th grade students.		<u>\$10,000</u>
C-26	<u>College in the High School = \$50,000</u> Remittance of student tuition for College in the High School coursework.		<u>\$50,000</u>
GRANT PROGRAMS			
C-27	<u>Talented in Arts = \$5,000</u> This is an after-school, visual arts program for 4th, 5th, and 6th grade students. This opportunity is only offered based on student registrations and is a completely self-supporting class. Revenue from registrations covers the cost of the teacher and supplies.		<u>\$5,000</u>
C-28	<u>TPEP Support = \$0</u>		<u>\$50,000</u>
C-29	<u>Title I Part A - Struggling Learners = \$924,909</u> Title I is a federal categorical program. Funds provide additional certificated and classified staff to provide supplemental instruction to those students at greatest risk of not meeting the state standard. The programs focus on reading and math in grades K-8. Strict federal audit guidelines are used to track the use of these funds. Title I funds are allocated to eligible elementary and middle schools based on number of free and reduced lunches.	<u>\$129,675 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$1,054,584</u>
C-30	<u>Title II, Part A / Title IV = \$227,063</u> This is a federal grant provided for teacher and principal training and recruiting. It is used to support continued training for teachers across content areas and to ensure all teachers are highly qualified.	<u>\$51,052 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$278,115</u>

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-31	<u>Learning Assistance Program (LAP) = \$1,979,361</u> LAP is a state funded program. Elementary schools receive LAP funds based on academic needs, with a focus on K-4 Reading.	<u>(\$119,534) Decrease (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$2,386,368</u>
C-32	<u>Title III, Limited English Proficiency = \$37,255</u> These Title III federal grant funds are targeted for professional development of English Language Development staff members, tutoring before and after school for students whose first language is not English.	<u>\$3,828 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$42,000</u>
C-33	<u>Transitional Bilingual - District Support = \$0</u> These District dollars are combined with the Transitional Bilingual State Grant and Federal Title III Grant to serve students whose first language is not English. ELL students in CK speak over 20 different languages and attend classes in all grades and all schools. The most common languages among these students are Spanish and Tagalog (Filipino). District support is designed to assist students to develop oral, reading, writing, and comprehension of English that enables them to be successful in their academic work in conjunction with state funding and has been supplemented by state funding. (Not Used)		<u>\$0</u>
C-34	<u>Transitional Bilingual - State Revenue = \$309,043</u> This program is for students that have limited or no command of the English language and who are, in some cases, illiterate in their native language. Students exit when they are fluent in English and have met standard on the ELPA21.	<u>\$103,484 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$550,761</u>
C-35	<u>Title VI Indian Education Grant = \$45,000</u> Through a U.S. Department of Education, Office of Indian Education Title VI Grant, the District receives federal money to operate an educational program that provides additional instruction assistance to individuals or small groups to enhance students' achievement. Cultural activities are also supported through this grant. Native American students are eligible for these services by completing a Title VI ED506 eligibility form.	<u>\$2,330 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures	<u>\$50,777</u>
C-36	<u>Summer Academy - Tuition Based = \$100,000</u> Summer Academy (Self-Balancing program).		<u>\$100,000</u>

Curriculum - Budget (Unit C) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
C-37	<p><u>Highly Capable Program - District Support = \$0</u> The District is committed to offering a variety of options to highly capable students. The funds are combined with State Revenue to support building coordinators and building support services at each school; self-contained Venture highly capable classes (grades 2-3 and 4-5 at Emerald Heights Elementary); Magnet block classes (6-8) currently housed at CKMS; staff development for educators of highly capable students; testing and identification of highly capable students; and highly capable specialist position to support all program components. (Not Used)</p>		<u>\$0</u>
C-38	<p><u>Highly Capable Program - State Revenue = \$115,335</u> State funding for highly capable programs.</p>	<p><u>\$9,966 Increase (OA)</u> Adjusted for anticipated FY1819 grant expenditures</p>	<u>\$252,624</u>
C-39	<p><u>High School SAT Testing/Prep = \$150,000</u> Certificated staff time and material costs to provide SAT assistance outside of the normal school day. Students pay a fee for this course and it pays for the teacher's additional time and any materials associated with the course.</p>		<u>\$150,000</u>
C-40	<p><u>State Testing Support = \$15,000</u> Not Used</p>		<u>\$0</u>

2018-19 Budget - Line Item Detail

Human Resources Budget (Unit H)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
H-1	Teaching	01/1300 27 2XXX 0XX	32,433,144	30,186,176	34,765,719	34,003,835	37,671,591		960,400	37,721,591	0	46,412,546
H-2	Benefits On Teaching Salaries	01/1300 27 42XX 0XX	9,368,770	10,524,539	11,534,764	11,849,266	13,633,187		354,600	13,633,187	0	19,221,967
H-3	New to Profession - District Support	0158 2X XXXX 000	10,000	29,525	10,000	13,426	10,000			10,000	0	9,996
H-4	Staffing Contingencies	0199 XX XXXX 0XX	87,048	95,360	87,048	91,196	87,048			87,048	0	88,704
H-5	Human Resources - S & B	9700/01/06 14 2/3/4XXX 084	674,432	674,123	679,038	761,539	850,965	80,522		850,965	0	1,051,003
H-6	Human Resources - Operating Costs	9705 14 XXXX 084	59,874	51,370	29,874	33,987	29,874		30,000	29,874	0	29,874
H-7	ESD Clock Hour Contract	9705 14 7660 084	5,950	0	5,950	15,270	5,950			5,950	0	5,950
H-8	Supported Employment	9724 63 XXX 0XX	25,779	14,892	20,627	16,172	23,621			23,621	409	24,030
H-9	Human Resources - Recruiting	9775 14 XXXX 084	5,000	30,038	5,000	47,606	5,000			5,000	0	5,000
H-10	L & I Return-to-Work Program	9776 14 XXXX 0XX	5,000	7,667	5,000	4,291	5,704			5,704	44	5,748
H-11	Classified Induction	9714 14 XXXX 084	0	0	100,000	79,429	100,000	(80,522)	15,000	100,000	0	34,478
Contractual/Negotiated Obligations												
H-12	Training Incentive Program (TIP) - Contractual	XXXX XX 3/4XXX 000 4400	40,000	15,274	40,000	14,322	40,000			40,000	0	40,000
H-13	Itinerant Travel	0105 27 8850 000	7,000	7,667	7,000	8,031	7,000			7,000	0	7,000
H-14	Teacher Relocation	0103 27 XXXX 0XX	12,000	48,568	12,000	11,324	12,000			12,000	0	12,000
H-15	Staff Development - Contractual	0115 27 XXXX 0XX 0100	43,654	14,960	43,654	141,222	43,654			43,654	0	43,654
H-16	Shared Decision-Making	XX35-XX XXXX 0XX	83,846	53,076	83,846	57,556	83,846			83,846	0	83,846
H-17	Employee Assistance	9705 14 7780 084	10,000	2,560	10,000	8,124	10,000			10,000	0	10,000
H-18	Classified Longevity Stipend	PPSS XX 3700 0LL XXXX	15,000	0	15,000	0	15,000			15,000	0	15,000
H-19	Labor Negotiations	9772 14 XXXX 000	29,700	21,210	6,000	4,628	6,000	23,700		6,000	0	29,700
H-20	Mediation	9773 14 XXXX 084	3,500	0	3,500	0	3,500			3,500	0	3,500
H-21	National Board Release Time (was 0163)	0193 2X XXXX XXX	5,000	0	5,000	0	5,000			5,000	0	5,000
H-22	TPEP Support	0177 2X 2/3/4XXXX 0XX	75,000	35,256	50,000	25,775	50,000			50,000	0	50,000
Grant/Revenue Driven												
H-23	National Board Certified	5863 27 XXXX 0XX	404,407	432,723	404,407	456,678	391,429			391,429	0	391,429
H-24	Employee Wellness Activities	8926 91 XXXX 056	5,000	4,024	5,000	1,129	5,000			5,000	0	5,000
H-25	Ed Leadership Intern Program	5875 27 2/4XXX 000	4,280	0	0	0	0			0	0	0
H-26	Regional Implementation Grant	5877 27 XXXX 000	53,313	48,815	0	0	0			0	0	0
Total			43,466,697	42,297,823	47,928,427	47,644,807	53,095,370	23,700	1,360,000	53,145,370	452	67,585,425
Percentage of 2017-18 Unit Budget			81.87%	79.66%	90.27%	89.73%	100.00%	0.04%	2.56%	100.09%	0.00%	127.29%

S & B = Salary and Benefits

Human Resources - Budget (Unit H) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
H-1	<u>Teaching = \$3,772,1591</u> This line item covers basic education salaries for our certificated staff members. The teaching budget is determined by the total FTE student enrollment at each school. As agreed between the District and the CKEA Collective Bargaining Agreement.	<u>\$960,400 Increase (BC)</u> Increase for K-3 class size reduction and staffing for long-term suspension support.	<u>\$46,412,546</u>
H-2	<u>Benefits On Teaching Salaries = \$1,363,3187</u> Benefits are allocated to District employees on a FTE basis. Adequate benefits will be budgeted for the actual costs. Benefits to staff include medical, dental, life, and long-term disability insurance.	<u>\$354,600 Increase (BC)</u> Increase for K-3 class size reduction and staffing for long-term suspension support.	<u>\$19,221,967</u>
H-3	<u>New to Profession - District Support = \$10,000</u> Support new certificated employees who are not eligible for state funding with a stipend (\$480 to attend beginners classes) and professional leave (\$220 each).		<u>\$9,996</u>
H-4	<u>Staffing Contingencies = \$87,048</u> The District attempts to maintain the class size ratios in the CKEA Collective Bargaining Agreement. The exceptions are for English writing classes that are 25 students to 1 teacher and block classes that are 27 students to 1 teacher. Contingency staffing funds are used to hire part-time teachers or assistants or to offer additional instructional materials to those classes in which the class size is affected by a fluctuating enrollment.		<u>\$88,704</u>
H-5	<u>Human Resources - S & B = \$850,965</u> Salary and benefits for the HR Office. The HR Office is responsible for determining and maintaining appropriate staffing throughout the District based on student enrollment, the District budget, collective bargaining agreements, and applicable laws and regulations.	<u>\$80,522 Increase (OA)</u> Move staffing from line item H-11 Classified Induction	<u>\$1,051,003</u>
H-6	<u>Human Resources - Operating Costs = \$29,874</u> Printing of contracts, handbooks, forms and memoranda, purchase of office supplies and equipment, contractual services, copier maintenance, and professional memberships for office staff.	<u>\$30,000 Increase (BA)</u> Budget adjustment for Quality Service Training.	<u>\$29,874</u>
H-7	<u>ESD Clock Hour Contract = \$5,950</u> Contract with OESD to maintain clock-hour transcripts for all certificated teaching staff at a cost of \$7.00 per FTE. Clock-hours are documented for employee salary schedule placement, and the CKEA contract requires this documentation.		<u>\$5,950</u>

Human Resources - Budget (Unit H) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
H-8	<u>Supported Employment = \$23,621</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program.		<u>\$24,030</u>
H-9	<u>Human Resources - Recruiting = \$5,000</u> Provides funds for recruitment advertising, interview team costs and attendance at career fairs, as needed. This allows the District to identify, interview and hire first-rate candidates.		<u>\$5,000</u>
H-10	<u>L & I Return-to-Work Program = \$5,704</u> This program pays for employees who have been injured on the job and have been released for light duty work. The program reduces L&I claims and encourages employees to return to work.		<u>\$5,748</u>
H-11	<u>Classified Induction = \$100,000</u> Operating costs for the purpose of induction training and support for classified staff.	<u>(\$80,522) Decrease (OA)</u> <u>\$15,000</u> <u>Increase (BC)</u> Operating adjustment to move staffing to line item H-6. Budget change to increase allocation by \$15,000 for October professional development day.	<u>\$34,478</u>
Contractual/Negotiated Obligations			
H-12	<u>Training Incentive Program (TIP) - Contractual = \$40,000</u> Budget is for payment of qualified training hours received by classified staff. The program has been an effective incentive for employees to obtain additional education. This is a contractual obligation that is allocated at \$80 per FTE.		<u>\$40,000</u>
H-13	<u>Itinerant Travel = \$7,000</u> Mileage reimbursement to staff members who use their own car to travel between work sites. Occasionally it is more cost effective to have one employee travel between various schools rather than to hire additional staff.		<u>\$7,000</u>
H-14	<u>Teacher Relocation = \$12,000</u> CKEA/CKSD agreement language provides for paid time, at various levels, for the purpose of moving supplies and materials and setting up classrooms.		<u>\$12,000</u>
H-15	<u>Staff Development - Contractual = \$43,654</u> Provides for the required, agreed upon contractual staff development, allocated according to the agreement in the contract based on October 1 certificated FTE.		<u>\$43,654</u>
H-16	<u>Shared Decision-Making = \$83,846</u> This budget line item is used to provide time for staff to participate in shared decision-making and address needs that are specific to each site. This is in accordance with the agreement in the contract based on October 1 certificated FTE and classified FTE.		<u>\$83,846</u>

Human Resources - Budget (Unit H) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
H-17	Employee Assistance = \$10,000 Contract with an assessment and consulting service to provide support services for all employees and dependents. This includes a 24-hour hotline for employees and dependents, and initial consultation and referral, and provides a free assessment and low-cost counseling for job-related, emotional and substance abuse problems.		<u>\$10,000</u>
H-18	Classified Longevity Stipend = \$15,000 CKESP/CKSD agreement language to pay a stipend to classified employees after 12 years of District employment and every year thereafter.		<u>\$15,000</u>
H-19	Labor Negotiations = \$6,000 Provides for release time, copying, consultant fees, meals, and facilities rental for the negotiation process with three associations representing virtually all the District's employees.	\$23,700 Increase (OA) Increase for salary analysis.	<u>\$29,700</u>
H-20	Mediation = \$3,500 This budget is used to pay wages and other costs associated with mediation between the District, employee and association.		<u>\$3,500</u>
H-21	National Board Release Time (was 0163) = \$5,000 Teachers who pursue National Board Certification are granted two release days to work on their National Board submission package. This budget covers the cost of salary and benefits for any associated substitutes.		<u>\$5,000</u>
H-22	TPEP Support = \$50,000 Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP).		<u>\$50,000</u>
Grant/Revenue Driven			
H-23	National Board Certified = \$391,429 Teachers who qualify for National Board Certification receive an annual salary bonus from the state.		<u>\$391,429</u>
H-24	Employee Wellness Activities = \$5,000 This budget provides health seminars and activities to promote employee wellness within the District.		<u>\$5,000</u>
H-25	Ed Leadership Intern Program = \$0 State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor.		<u>\$0</u>
H-26	Regional Implementation Grant = \$0 State grant that provides reimbursement for training for teachers new to the revised evaluation system and the district's instructional framework.		<u>\$0</u>

2018-19 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
O-1	Teaching & Learning Office - S & B	0100/01/06 21 XXXX 091/2	424,597	457,389	536,153	578,138	587,905			587,905	92,407	680,312
O-2	Teaching & Learning Office - Operating Costs	0105 21/31 XXXX 091/2	9,760	3,992	21,760	14,173	27,760	6,000	10,000	27,760	0	43,760
O-3	ALE Schools - S & B and Operating Costs	02XX XX XXXX OXX	2,303,942	2,030,008	2,443,677	2,010,622	2,507,827			2,507,827	102,925	2,610,752
O-4	Principals' Office - S & B	0100/01 23 2/3/4XXX OXX	5,967,789	5,581,383	5,978,408	6,169,640	6,211,457		140,000	6,211,457	0	6,989,000
O-5	Counseling - S & B	0100 24 2/3/4XXX OXX	2,078,897	1,928,117	1,968,218	2,354,427	2,565,289		600,000	2,565,289	0	2,997,988
O-6	Pupil Management - S & B	0100 25 3/4XXX OXX	568,690	473,157	572,891	573,466	667,633			667,633	0	667,633
O-7	Teacher Assistants - S & B	0100 27 3/4000 OXX	473,595	219,244	673,935	363,424	675,842	(225,072)		675,842	0	675,842
O-8	Basic Ed Schools - Operating Costs	0105 XX XXXX OXX	777,682	866,453	927,682	941,787	1,013,277	26,704		1,013,277	0	1,039,981
O-9	Classified Sick Leave Substitutes	0102 2X 3010 OLL	57,001	36,077	57,001	44,413	57,001			57,001	0	51,644
O-10	Secondary In-House Suspension	0113 2X XXXX OLL	201,720	185,623	204,979	197,141	204,979			204,979	0	215,797
O-11	Graduation Facility Rental	0139 XX XXXX 000	28,000	26,133	18,000	28,713	18,000	10,000		18,000	0	28,000
O-12	Transitions - Grade Configuration	0165 XX XXXX OLL	45,978	36,504	47,019	46,563	107,019	(6,271)		107,019	0	100,748
O-13	Student At-Risk	0176 2X XXXX OLL	153,374	145,928	153,374	129,965	153,374			153,374	0	153,374
O-14	Elementary Behavior Support	0159 XX XXXX OLL	0	0	0	0	120,000			120,000	0	120,000
O-15	All Day Kindergarten	01/1379 25/27 XXXX 001	1,484,942	396,342	0	70,261	0			0	0	0
O-16	Behavior Support	0195 XX XXXX 000	0	0	0	0	0		324,550	324,550	0	324,550
O-17	Supporting Students/Benchmarks	0192 27 5/7XXX 000	10,000	5,577	10,000	4,451	10,000			10,000	0	10,000
O-18	Cultural Competency	0185 XX XXXX 000	0	0	0	0	0		25,000	25,000	0	25,000
O-19	School of Choice	0151 XX XXXX OLL	0	0	0	0	0	30,000		30,000	0	30,000
Co-Curricular & Pool												
O-20	Pool - Basic - S & B	0100 27 XXXX 033	23,442	52,278	18,097	55,388	19,675			19,675	1,916	21,591
O-21	Pool - Basic - Operating Costs	0105 27 XXXX 033	5,320	0	5,320	0	5,320			5,320	0	5,320
O-22	Co-Curricular Program	0128 28 XXXX OXX	1,838,260	1,895,219	1,944,494	2,391,861	1,992,494	(80,083)		1,992,494	0	2,387,479
O-23	Co-Curricular Revenue Driven	0128 28 XXXX OXX	145,000	206,199	145,000	108,481	145,000			145,000	0	145,000
O-24	Stadium Manager Stipend	0138 28 XXXX 038	13,506	1,616	13,506	16,454	13,506			13,506	0	12,993
O-25	Community Pool - District Support - S & B	8983 91 XXXX 033	132,500	75,274	125,019	145,690	132,127			132,127	55,734	187,861
O-26	Community Pool - Revenue Dependent - S & B	8983 91 XXXX 033	43,641	38,811	43,641	24,142	43,641			43,641	0	181,502
O-27	Community Pool - Revenue Dependent - Operating Costs	8983 91 XXXX 033	6,359	12,462	6,359	9,909	6,359			6,359	0	6,359

2018-19 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
Special Education												
O-28	Sp Ed - State Funding	2100 27 XXXX OXX	12,431,948	13,039,083	12,671,819	15,257,588	14,432,491	4,664,489		14,432,491	0	14,591,242
O-29	Sp Ed - District Support	21XX XX XXXX OXX	4,362,280	3,534,484	5,284,292	886,864	5,654,435	(1,140,086)		5,654,435	0	5,654,435
O-30	Sp Ed - Infants & Toddlers	22XX XX XXXX OXX	882,962	792,344	969,450	775,855	785,277	411,491		785,277	0	1,196,768
O-31	Sp Ed - Federal Funding	24XX XX XXXX OXX	2,262,111	2,263,167	2,357,955	2,260,745	2,269,128	64,070		2,269,128	0	2,333,198
O-32	Sp Ed - Federal Impact Aid	2900 27 XXXX OXX	350,000	381,099	350,000	393,473	350,000			350,000	0	349,999
O-33	Sp Ed - DODEA Grant	7921 XX XXXX OXX	335,600	162,097	200,000	154,527	177,050	(177,050)		0	0	0
Career and Technical Education												
O-34	Career & Technical Education	31XX 2X XXXX OLL	4,366,308	4,665,455	4,338,800	4,738,881	5,857,251	(905,290)		5,857,251	0	5,898,856
O-35	Middle School Tech Ed	34XX XX XXXX OLL	554,053	592,486	667,772	673,742	803,448	254,999		803,448	0	1,057,767
O-36	Career & Technical Education - Federal	38XX XX XXXX OLL	53,622	48,244	53,440	62,827	41,605	276		41,605	0	41,881
O-37	Career & Technical Education - State	5831/50 XX XXXX OLL	48,000	6,300	50,804	40,352	50,804			50,804	0	50,804
O-38	West Sound Tech Center Cost Share	9713 64 7000 053	100,000	0	100,000	0	100,000			100,000	0	100,000
Grant / Revenue Driven												
O-39	Extended Education - Operation Graduation	8682 27 XXXX OXX	4,000	0	4,000	0	4,000			4,000	0	4,000
O-40	Stadium - Operating Costs	8938 28 XXXX 038	42,106	29,159	42,106	29,932	42,106	(1,265)		42,106	0	40,841
O-41	Ski School	8980 91 XXXX OXX	67,975	525	0	0	0			0	0	0
O-42	Parking	8925 91 XXXX OXX	27,082	19,306	27,082	28,708	27,082			27,082	0	18,521
O-43	Ready! For Kindergarten - District	8602 27 XXXX 081	0	0	125,240	83,653	125,240	25,000		125,240	0	124,997
Discontinued Programs												
	Tuition Based Full Day Kindergarten	7993 27 XXXX OLL	0	0	0	0				0	0	0
	Total		42,682,042	40,207,537	43,157,293	41,666,256	48,005,403	2,957,912	1,099,550	48,207,903	252,982	51,175,795
	Percentage of 2017-18 Unit Budget		88.91%	83.76%	89.90%	86.79%	100.00%	6.16%	2.29%	100.42%	0.53%	106.60%

S & B = Salary and Benefits

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
O-1	<u>Teaching & Learning Office - S & B = \$587,905</u> Provides salary and benefits for the Executive Director of Elementary Education and Executive Director of Secondary Education to provide direct supervision of the building administrators and schools. Also provides an Administrative Secretary's salary and benefits.		<u>\$680,312</u>
O-2	<u>Teaching & Learning Office Operating Cost = \$27,760</u> Operational expenses and office supplies for the Directors' office.	<u>\$6,000 Increase (OA)</u> <u>\$10,000 Increase (BC)</u> Operating adjustment for Secondary Accreditation costs. Budget change to add Threat Assessment Training.	<u>\$43,760</u>
O-3	<u>ALE Schools S & B and Operating Costs = \$2,507,827</u> Provides salaries and benefits for all staff working in our Barker Creek Community School. Provides for all supplies, instructional materials, District copy center charges, contractual services, and capital outlay. Allocations are generated using a formula factoring in numbers of students and level of programs, e.g. elementary, middle school, and high school.		<u>\$2,610,752</u>
O-4	<u>Principals' Office - S & B = \$6,211,457</u> Provides salaries and benefits for all building level administrators and the accompanying office clerical support staff. Staffing allocations are as outlined in CK'S Budgeting Guidelines and depend on school grades served, size of school, and other factors.	<u>\$140,000 Increase (BC)</u> Increase secondary assistance principal staffing by 1.0 FTE	<u>\$6,989,000</u>
O-5	<u>Counseling - S & B = \$2,565,289</u> Provides salaries and benefits for counselors at the secondary level and classified support for these offices.	<u>\$600,000 Increase (BC)</u> Increase counseling staffing by 6.0 FTE at elementary schools.	<u>\$2,997,988</u>
O-6	<u>Pupil Management - S & B = \$667,633</u> Provides salaries and benefits for those classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries.		<u>\$667,633</u>
O-7	<u>Teacher Assistants - S & B = \$675,842</u> Elementary schools are allocated teacher assistant time depending on their projected enrollment and other factors. When situations arise where there is a need to increase assistant time, funding for this is drawn from Staffing Contingencies.	<u>(\$225,072) Decrease (OA)</u> Adjust staffing budget based on enrollment and schedule placement.	<u>\$675,842</u>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
O-8	<u>Schools - Operating Costs = \$1,013,277</u> Provides for all supplies, instructional materials, District copy center charges, contractual services, and capital outlay at each of the school buildings. Allocations to buildings are generated using a formula factoring in numbers of students and level of programs, e.g. elementary, middle school, and high school.	<u>\$26,704 Increase (OA)</u> Increased based on projected enrollment	<u>\$1,039,981</u>
O-9	<u>Classified Sick Leave Substitutes = \$57,001</u> Provides for substitutes within budget to cover absences of office managers, support secretaries, playground assistants, and library clerks. Substitutes for other employees are paid from department and program budgets (CKESP Article VIII, Sec. 12.1).		<u>\$51,644</u>
O-10	<u>Secondary Refocus = \$204,979</u> Provides for a 6.5 hour/per day staff person at each of the 3 middle schools, 1 secondary school and 2 high schools to monitor and supervise in-school suspensions/refocus.		<u>\$215,797</u>
O-11	<u>Graduation Facility Rental = \$18,000</u> Pays to rent a facility/equipment and employee and security costs for the high school graduation ceremonies.	<u>\$10,000 Increase (OA)</u> Adjusted to reflect anticipated actual costs.	<u>\$28,000</u>
O-12	<u>Transitions - Grade Configuration = \$107,019</u> These funds will be used to support students moving from elementary to middle school and middle school to high school models, as well as state mandated student learning plans.	<u>(\$6,271) Decrease (OA)</u> Adjusted to reflect anticipated actual costs.	<u>\$100,748</u>
O-13	<u>Student At-Risk = \$153,374</u> Additional support at each of the schools to fund program and/or staff to assist students who may be at risk of school success. Provides an allocation of about \$5,800 for each elementary, \$11,000 for each middle school, \$9,700 for each high school, \$6,500 for the Barker Creek Community School. These resources are presently being used to support a variety of programs designed to increase student academic achievement and success.		<u>\$153,374</u>
O-14	<u>Elementary Behavior Support = \$120,000</u> Additional support to assist students in appropriate behavior in the classroom. Activities may include PBIS and staff training.	<u>\$120,000 Increase (OA)</u> Bargained behavior support at Elementary buildings	<u>\$120,000</u>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
O-15	All Day Kindergarten = \$0 No Longer Used		<u>\$0</u>
O-16	Behavior Support = \$324,550 Supports staff in working with students with behavioral challenges. Includes Multi-tiered systems of support (MTSS), SWIS, Social Emotional curriculum and Behavior Response Team strategies	<u>\$324,550 Increase (BC)</u> Establishes funding to provide supports to students and staff around behaviors.	<u>\$324,550</u>
O-17	Supporting Students/Benchmarks = \$10,000 These funds are used for academic competitions.		<u>\$10,000</u>
O-18	Cultural Competency = \$25,000 Provide staff training on cultural competency	<u>\$25,000 Increase (BC)</u> Establishes funding to provide staff training on cultural competency	<u>\$25,000</u>
O-19	School of Choice = \$30,000 Funding provided to Ridgetop Middle School and Silver Ridge Elementary to explore establishing a performing arts based school of choice	<u>\$30,000 Increase (OA)</u> Funding for this began in FY1718.	<u>\$30,000</u>
CO-CURRICULAR & POOL			
O-20	Pool - Basic S&B = \$19,675 Salary and benefits to support basic education and special education use of the pool.		<u>\$21,591</u>
O-21	Pool - Basic Operating Costs = \$5,320 Provides student texts, office equipment, and pool safety materials and equipment.		<u>\$5,320</u>
O-22	Co-Curricular Program = \$1,992,494 Provides for Coaches/Advisors stipends, supplies, equipment, training, and travel expenses. This includes a variety of after-school activities for all K-12 students. The opportunities include both academic and athletic activities for all 6 secondary and 12 elementary schools.	<u>(\$80,083) Decrease (OA)</u> Combined District Music and Co-Curricular music activities (see Line Item C-20)	<u>\$2,387,479</u>
O-23	Co-Curricular Revenue Driven = \$145,000 This amount represents fees charged to athletes: \$50 per middle school sport per season, \$75 per high school sport per season.		<u>\$145,000</u>
O-24	Stadium Manager Stipend = \$13,506 The Stadium Manager coordinates District and community use of the stadium, and monitors and schedules short and long-range maintenance. Arranges necessary workforce to support events and activities.		<u>\$12,993</u>
O-25	Community Pool - District Support S&B = \$132,127 District support used for salary and benefits relating to community use of the pool.		<u>\$187,861</u>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
O-26	<p><u>Community Pool Revenue Dependent - S&B = \$43,641</u> The Olympic Aquatic Center is scheduled for community activities such as lap swim, lessons, rentals, and various classes from water aerobics to scuba diving.</p>		<u>\$181,502</u>
O-27	<p><u>Community Pool - Revenue Dependent Operating Costs = \$6,359</u> Refer to O-26</p>		<u>\$6,359</u>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
SPECIAL EDUCATION			
O-28	<u>Sp Ed - State Funding = \$1,443,2491</u> The funding formula set by the state for special education is based upon an "average student cost" model. This is based on the state's average of mixed disability students.	<u>\$4,664,489 Increase (OA)</u> Adjusted for anticipated FY1819 expenditures	<u>\$14,591,242</u>
O-29	<u>Sp Ed - District Support = \$565,4435</u> Special education is specially designed instruction to meet the unique needs and abilities of students with disabilities. It must be provided at no cost to the student or parent.	<u>(\$1,140,086) Decrease (OA)</u> Anticipated decrease in district support based upon changes in state funding.	<u>\$5,654,435</u>
O-30	<u>Sp Ed - Infants and Toddlers = \$785,277</u> Beginning in 2013-14, the state separated funding for Birth - 3 and ages 3-21. Formally part of Line Item O-25.	<u>\$411,491 Increase (OA)</u> Adjusted for anticipated FY1819 expenditures	<u>\$1,196,768</u>
O-31	<u>Sp Ed - Federal Funding = \$2,269,128</u> The District receives two sources of federal grants for special education services. All of these funds are generated from the November count of disabled students receiving special education services within the District.	<u>(\$64,070) Decrease (OA)</u> Adjusted for anticipated FY1819 expenditures	<u>\$2,333,198</u>
O-32	<u>Sp Ed - Federal Impact Aid = \$350,000</u> The District receives Federal funds based on students of parents who either work or live on federal property. These funds are to compensate for the loss of local taxes the District would receive on federal property that is exempt from taxes. Disabled students in this category generate additional amounts that are intended to help defray additional special education costs of serving this population.		<u>\$349,999</u>
O-33	<u>Sp Ed - DoDEA Grant = \$0</u> No Longer Used	<u>(\$177,050) Decrease (OA)</u> Grant ended in the prior fiscal year	<u>\$0</u>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
CAREER and TECHNICAL EDUCATION			
O-34	<p><u>Career & Technical Education = \$585,7251</u> This program is funded as a breakout of the Basic Education state funds. It provides students with the applied technological and life skills, positive work attitudes, work ethics, and leadership for successful entrance into the modern workforce or advanced training. Courses are provided at secondary schools in such classes as Business & Marketing Education, Family & Consumer Sciences Education, Science, Technology, Engineering & Mathematics (STEM), Health Science and Skilled & Technical. Students are also provided career counseling as well as assistance in completing the High School & Beyond graduation component. All formula driven funds are budgeted to this program, except the state allowed 5% indirect costs.</p>	<p><u>(\$905,290) Decrease (OA)</u> Adjusted for anticipated FY1819 expenditures</p>	<p><u>\$5,898,856</u></p>
O-35	<p><u>Middle School Tech Ed = \$803,448</u> This budget is used for enhanced career and technical education funding for middle school career and technical education programs approved by OSPI and acts as a feeder program for high school programs.</p>	<p><u>\$254,999 Increase (OA)</u> Adjusted for anticipated FY1819 expenditures</p>	<p><u>\$1,057,767</u></p>
O-36	<p><u>Career & Technical Education - Federal = \$41,605</u> This budget is established for federal grants received that enhance the career and technical education program. Funds are spent according to the grant award and cannot be used for any other program.</p>	<p><u>\$276 Increase (OA)</u> Adjusted for anticipated FY1819 expenditures</p>	<p><u>\$41,881</u></p>
O-37	<p><u>Career & Technical Education - State = \$50,804</u> This budget is established for state grants received that enhance the career and technical education program. Funds are spent according to the grant award and cannot be used for any other program.</p>		<p><u>\$50,804</u></p>
O-38	<p><u>West Sound Tech Center Cost Share = \$100,000</u> CKSD participates in the West Sound Tech Center co-operative. This budget is to help cover CKSD's share of maintenance costs of the facility.</p>		<p><u>\$100,000</u></p>

Office of Teaching & Learning - Budget (Unit O) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
GRANT/REVENUE DRIVEN			
O-39	<u>Extended Education - Operation Graduation = \$4,000</u> This program offers 70-90 hour classes in required subject areas for students who have failed classes needed for graduation. The program is self-supporting from per-class tuition charged to students.		<u>\$4,000</u>
O-40	<u>Stadium - Operating Costs = \$42,106</u> Provides casual help to supervise stadium events. Any surplus is applied to stadium equipment supplies.	<u>(\$1,265) Decrease (OA)</u> Adjusted for anticipated expenditures.	<u>\$40,841</u>
O-41	<u>Ski School = \$0</u> No Longer Used		<u>\$0</u>
O-42	<u>Parking = \$27,082</u> Revenue dependent - students buying parking passes for school parking lots.		<u>\$18,521</u>
O-43	<u>Ready! For Kindergarten - District = \$125,240</u> Stipends for teachers to prepare and provide 12 Ready! Trainings for families with children birth-5 years of age. Also classified staff for each training and Ready! Materials for families. .2 FTE certificated director.	<u>\$25,000 Increase (OA)</u> Planned expansion of the program	<u>\$124,997</u>

2018-19 Budget - Line Item Detail

Superintendent Budget (Unit S)

Ref.	Activity Description	Account Number	2015-16		2016-17		2017-18	2018-19				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
S-1	Student Records Center & Archives - S & B	0100/05 25 3/4XXX 041	45,471	47,770	49,078	48,665	51,300	(5,666)		51,300	0	45,634
S-2	Student Records Center & Archives - Op. Costs	0105 25 XXXX 041	7,013	5,207	7,013	5,481	7,013			7,013	0	7,013
S-3	Campus Security	0167 25 XXXX 0LL	498,563	497,711	516,891	558,475	570,573		285,000	570,573	0	924,753
S-4	Community Use Custodians	8963 91 3/4XXX 000	72,000	62,499	72,000	50,886	72,000			72,000	0	72,000
S-5	Community Schools - District Support	8981 91 XXXX 090	92,025	97,661	116,025	104,277	129,025		30,000	129,025	0	168,565
S-6	Community Schools - Revenue Dependent	8981 91 XXXX 090	92,510	97,661	92,510	43,212	92,510			92,510	0	92,510
S-7	Senior Tax Exchange Program	8990 91 7000 090	15,000	7,486	15,000	8,245	15,000			15,000	0	15,000
S-8	Community Relations - S & B	9700/01 15 3/4XXX 079	150,118	82,546	156,211	160,869	176,481			176,481	7,606	184,087
S-9	Community Relations - Operating Costs	9705 15 XXXX 079	63,080	75,709	75,980	99,914	75,980			75,980	0	75,980
S-10	Superintendent's Office - S & B	9700/06 12 3/4XXX 082	406,889	436,072	423,667	452,994	474,352			474,352	546	474,898
S-11	Superintendent's Office - Operating Costs	9705 12 XXXX 080/082	45,332	39,453	45,332	32,572	45,332			45,332	0	45,332
S-12	Operations Office - S & B	9700/01/06 12 3/4XXX 089	201,408	218,871	218,128	230,611	235,248			235,248	11,945	247,193
S-13	Operations Office - Operating Costs	9705 12 XXXX 089	3,930	12,353	3,930	4,601	3,930			3,930	0	3,930
S-14	Warehouse - S & B	9700 74 3/4XXX 070	130,548	106,589	132,898	100,529	132,898			132,898	5,521	138,419
S-15	Warehouse - Operating Costs	9705/06 74 XXXX 070	15,003	8,426	15,003	28,109	15,003			15,003	0	15,003
Fixed Costs												
S-16	School Connection	9705 11 7700 000	9,000	0	9,000	0	9,000			9,000	0	9,000
S-17	Board Memberships	9705 11 7740 000	18,650	14,776	18,650	14,776	18,650			18,650	0	18,650
S-18	Board of Directors	9705 11 X000 000	45,000	86,996	45,000	61,294	45,000			45,000	0	45,000
S-19	Insurance	9705 68 7000 000	800,000	881,840	875,000	947,088	875,000	113,750		875,000	0	988,750
S-20	District Safety	9725 12 7000 000	14,000	10,808	14,000	13,805	14,000			14,000	0	14,000
S-21	Insurance Costs	9768 12 XXXX 089	75,000	7,542	75,000	14,913	75,000			75,000	0	75,000
Food Service and Transportation												
S-22	Food Service	98XX 4X XXXX OXX	3,242,384	3,637,560	3,529,359	3,700,195	3,529,359			3,529,359	0	3,638,379
S-23	Transportation - Revenue Based	89/99XX 5X XXXX 0LL	3,724,256	4,737,909	4,117,000	4,131,528	4,252,000	115,499		4,252,000	0	4,647,907
S-24	Transportation - District Support	99XX 5X XXXX 0LL	1,428,341	1,374,647	1,188,718	948,702	1,329,518	(115,499)		1,329,518	0	1,329,518
	Total		11,195,521	12,548,093	11,811,393	11,761,742	12,244,172	108,084	315,000	12,244,172	25,618	13,276,521
	<i>Percentage of 2017-18 Unit Budget</i>		91.44%	102.48%	96.47%	96.06%	100.00%	0.88%	2.57%	100.00%	0.21%	108.43%

S & B = Salary and Benefits

Superintendent - Budget (Unit S) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
S-1	<u>Student Records Center and Archives - S & B = \$51,300</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary.	<u>(\$5,666) Decrease (OA)</u> Adjusted for anticipated expenditures.	<u>\$45,634</u>
S-2	<u>Student Records Center and Archives - Operating Costs = \$7,013</u> Supplies, materials, travel, equipment, printing, contracts, and microfilming for the Student Records Center. Student Records receives, and sends, inventories, and indexes records, and maintains or disposes of them per state and federal regulations.		<u>\$7,013</u>
S-3	<u>Campus Security = \$570,573</u> Funds the salaries, benefits, supplies and training for security staff who perform security duties at secondary schools. These resources currently provide for 2 staff members at each high school; 1 staff member at each middle school; 1 staff member shared between alternative schools. Additionally, some funds are provided for equipment and supplies.	<u>\$285,000 Increase (BC)</u> Additional School Resource Officers, Safety Assessment and Planning, and building safety supplies	<u>\$924,753</u>
S-4	<u>Community Use Custodians = \$72,000</u> Accounts for custodial charges for community use activities.		<u>\$72,000</u>
S-5	<u>Community Schools - District Support = \$129,025</u> District funds used to support the Community Schools program. Salary, benefits and operating costs. This budget supports costs for screening volunteers; administering the Senior tax Exchange program and overseeing scheduling of school facilities for community users. (Also produces revenue to support the program - see line S-6)	<u>\$30,000 Increase (BC)</u> Social Media monitoring	<u>\$168,565</u>
S-6	<u>Community Schools - Revenue Dependent = \$92,510</u> Revenue obtained from fees collected for facility use from the community. This budget is in addition to line item S-5.		<u>\$92,510</u>
S-7	<u>Senior Tax Exchange Program = \$15,000</u> Reimburses eligible senior citizens for the local school portion of their property taxes in exchange for assisting CK students/staff.		<u>\$15,000</u>
S-8	<u>Community Relations - S & B = \$176,481</u> Salary and benefits for the Community Relations Office. This staff is responsible for the District's internal and external communication.		<u>\$184,087</u>

Superintendent - Budget (Unit S) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
S-9	Community Relations - Operating Costs = \$75,980 Provides for paper and related costs in providing the community with District communications.		<u>\$75,980</u>
S-10	Supertintendent's Office - S & B = \$474,352 Salary and benefits for the Superintendent's Office including the Superintendent and support staff.		<u>\$474,898</u>
S-11	Superintendent's Office - Operating Costs = \$45,332 Includes supplies and materials, professional memberships, necessary travel, copier lease payments, repair/purchase of office equipment and operational functions. Also, several District costs are charged to the Superintendent's Office as required by the state accounting manual.		<u>\$45,332</u>
S-12	Operations Office - S & B = \$235,248 Salaries and benefits for the Director of Operations and support staff. Oversees the drafting, revision and monitoring of vendor contracts and Board policies and procedures; and the management, storage, and disposal of surplus equipment and materials. . Supervises the District's property and liability insurance coverage, risk management and employee safety programs. Maintenance, Custodial, Grounds, Transportation, Food Service, Warehouse, Security, and the Records Center all report to the Operation's office.		<u>\$247,193</u>
S-13	Operations Office - Operating Costs = \$3,930 Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office.		<u>\$3,930</u>
S-14	Warehouse - S & B = \$132,898 Salaries and benefits for staff to receive, store and deliver supplies, equipment and mail for the District; deliver intra-District mail, provide courier service for money and valuables.		<u>\$138,419</u>
S-15	Warehouse - Operating Costs = \$15,003 Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation.		<u>\$15,003</u>
FIXED COSTS			
S-16	School Connection = \$9,000 Funding to publish <i>School Connection</i> , the District's publication, which is delivered to all residences in the Central Kitsap area.		<u>\$9,000</u>

Superintendent - Budget (Unit S) 2018-19

Line Item Narratives

Line Item	Activity Description/2017- 18 Budget	Operating Adjustment (OA) Budget Change (BC)	2018 - 19 Budget
S-17	Board Memberships = \$18,650 Required memberships for the Board of Directors to such organizations as the American Association of School Administrators, National Affiliate Program, Washington State School Directors Associations (WSSDA, required by RCW 28A.435) and other memberships affiliated with School Board functions and responsibilities.		<u>\$18,650</u>
S-18	Board of Directors = \$45,000 Miscellaneous supplies, materials and postage used to conduct Board meetings or events; Board publications; and conference registrations and travel expenses for Board members.		<u>\$45,000</u>
S-19	Insurance = \$875,000 Provides for payment of the district's annual insurance package that includes liability, fire, theft, surety, and other state-mandated forms of insurance. The budget is reserved for this purpose only.	<u>\$113,750 Increase (OA)</u> Anticipated increase in expenditure for FY1819	<u>\$988,750</u>
S-20	District Safety = \$14,000 Pays for shots for employees who may come in contact with bodily fluids during the course of their workday. Budget also pays for expense of Safety Co-op with OESD.		<u>\$14,000</u>
S-21	Insurance Costs = \$75,000 Costs associated with incidental insurance claims and deductibles.		<u>\$75,000</u>
FOOD SERVICE AND TRANSPORTATION			
S-22	Food Service = \$3,529,359 Revenue from state and federal sources, as well as local revenue from the sale of breakfast and lunch. The department is responsible for all costs relating to personnel wages and benefits, food and supply costs, equipment repairs and replacement, transportation costs, and all marketing costs.		<u>\$3,638,379</u>
S-23	Transportation - Revenue Based = \$4,252,000 State and Federal revenue for transportation services to all school attendance areas. Includes daily To/From routes, Mid-Day Kindergarten, Inter-H.S. shuttles, Vocational Education shuttles to the Skill Center and transporting Special Education students with special needs.	<u>\$115,499 Increase (OA)</u> Increase in state funding, previously funded through district levy funds.	<u>\$4,647,907</u>
S-24	Transportation - District Support = \$1,329,518 By court order the state should fully-fund student transportation. With the increase in state funding and new allocation model, CKSD is approximately 76.1% funded.	<u>(\$115,499) Decrease (OA)</u> Anticipated decrease in district support based upon changes in state funding.	<u>\$1,329,518</u>