



2019-20 Budget



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

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**School Board Meeting
August 28, 2019**

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Introductory Section



– Board of Directors –

ERIC K. GREENE JEANIE SCHULZE
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BRUCE J. RICHARDS



Central Kitsap School District

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TO: Central Kitsap School District Board of Directors

THROUGH: Dr. Erin Prince, Superintendent

FROM: Paula Bailey, Director of Business Services

SUBJECT: 2019-2020 Preliminary Budget Update Executive Summary

DATE: August 28, 2019

Administrator Approval Completed

Enclosed are the 2019-2020 budgets for your review. These budgets include adjustment 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 14, 2019. The Board of Directors will be asked to approve the 2019-2020 budgets and multi-year projection following the budget adoption hearing to be held during the regular board meeting on August 28, 2019.

Introduction

The General Fund budget for 2019-20 provides no additional resources for the Central Kitsap School District. Increases in state funding are offset by the decrease in Levy collections and the increased costs of moving to the new School Employee's Benefits Board (SEBB) for employee insurance in January 2020. The budgeted expenditures are greater than budgeted revenues, resulting in an anticipated decrease in the general fund ending balance.

During the 2019 Legislative session, SB 5313 was enacted, which made changes to the authorized levy collections for school district. As part of the legislation to respond to the McCleary decision, Legislators had previously set levy limits at the lesser of \$1.50 per \$1,000 of assessed value, or \$2,500 per pupil. SB 5313 changes those limits to the lesser of \$2.50 per \$1,000 of assessed value, or \$2,500 per pupil. Local Effort Assistance was also adjusted to make up the difference between the local levy amount collected per pupil at \$1.50 from \$1,500 to \$1,550. While these changes provide an opportunity to collect levies beyond the \$1.50 rate, we want to consider the impact on our community and the commitments that were made last year when we went to the voters for approval. The Board will be presented with a Community Advisory Committee Charge to pull together a group of community

stakeholders to review the options and provide a recommendation about levy collections moving forward.

SOURCE/USE	FINAL CONFERENCE BUDGET
Additional State Funding for Basic Ed and Categorical	4,185,566
Additional State Funding for Enrollment	230,000
Professional Learning	478,376
SEBB Allocation	1,199,620
Total Additional Revenue	6,093,562
Decrease in Levy/LEA	(4,263,578)
Estimated SEBB Costs	(2,099,000)
Total Available for Enhancements	(269,016)

Any Enhancements to educational spending will be made with existing resources. As part of our long-range budget, it is anticipated that the 2019-20 school year spending will result in a reduction of total fund balance, utilizing fund reserves.

Budget Recommendations

The following budget priorities were identified for the 2019-20 budget cycle.

1. Continue to fund the professional development for implementation of 1:1 classroom technology, as well as equipment replacement.
2. Continue all efforts to maintain eligibility for federal Heavy Impact Aid funding.
3. Strategic Plan Budget Priorities:

Reading

- Elementary Reading Intervention Teachers (12.0 FTE)
- Reading Consultant – 50 days
- 1.2 FTE Teacher on Special Assignment
- Intervention at all grades

Math

- 1.4 FTE Teacher on Special Assignment
- Release days for Staff Professional Development
- Secondary Intervention

Safety

- 3 School Resource Officers

Multi-Tiered Systems of Support

- Behavior Support (Assistant Director)
- 3 Behavior Techs
- 1.0 FTE Board Certified Behavior Analyst (BCBA)
- Elementary building level support

Equity

- 2.0 FTE Cultural Competence TOSA
- Jump Start Kindergarten
- Sound Grading Practices

Career and College Ready

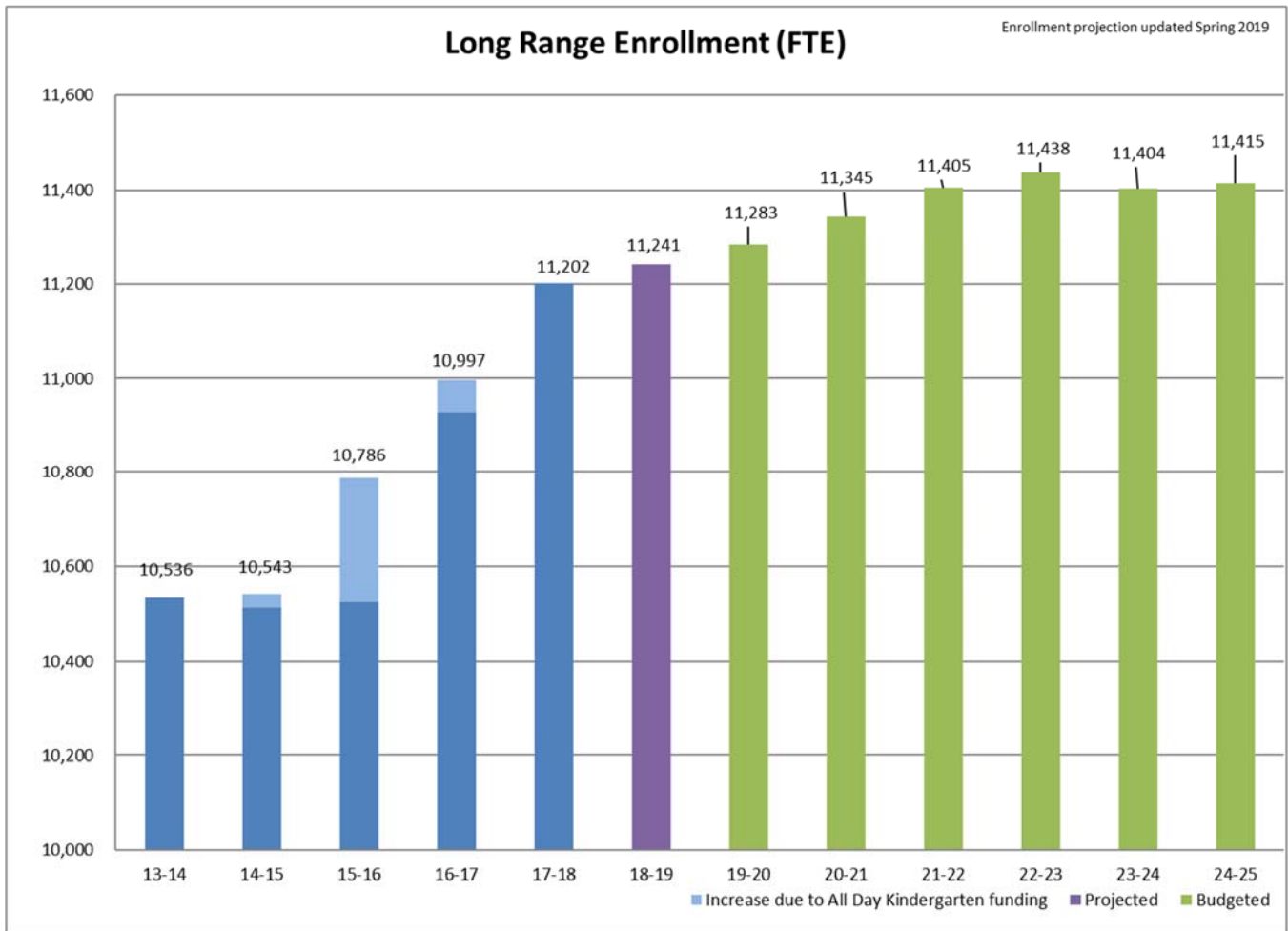
- 9th Grade Success
- HomeRoom
- Expanded Online Opportunities
- Advisory
- Course retrieval

Enrollment

Central Kitsap enrollment peaked at an average Full Time Equivalent (FTE) of 13,051 during the 1998-99 school year and was steadily declining from the 2001-02 school year through the 2014-15 school year. Enrollment has leveled off and our district appears to be moving into a period of slow growth. This analysis was confirmed by an independent demographic study obtained by the district during the 2018-19 school year.

Total projected Full Time Equivalent (*FTE*) enrollment for 2019-20 is estimated to be 11,283 students; (or 0.37%) more than the average FTE for the 2018-19 school year. Enrollment for 2019-20 has been estimated conservatively.

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 2019-20 reflects the completion of projects from Phase 2 of the Long Range Facilities Plan (LRFP), to include finalization of the CKHS/CKMS campus, and security improvements. The Capital Projects budget also includes OHS Phase 2, Building 900 renovation, the RMS Campus Theater.

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. No major changes to the ASB budget are anticipated.

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>
Jeanie Schulze President	IV	2019
Bruce Richards Vice President	I	2021
Scott Woehrman	III	2019
Eric Greene	V	2021
Robert MacDermid	II	2019

CENTRAL OFFICE ADMINISTRATION

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

Budget Summary and Resolution



Central Kitsap School District

SUMMARY OF 2019-20 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2019-20	14,200,000	171,162,518	176,145,140	0	9,217,378
	2018-19	13,025,000	166,640,416	169,951,662	0	9,713,754
TRANSP VEHICLE:	2019-20	1,556,845	602,500	1,550,000	0	609,345
	2018-19	1,443,752	817,000	1,550,000	0	710,752
CAPITAL PROJECTS:	2019-20	49,360,000	30,985,000	54,180,000	0	26,165,000
	2018-19	120,000,000	100,000,000	198,000,000		22,000,000
DEBT SERVICE:	2019-20	5,546,000	13,529,351	13,019,675	0	6,055,676
	2018-19	2,726,900	12,385,405	10,463,375	0	4,648,930
ASB:	2019-20	905,339	2,168,295	2,116,220	0	957,414
	2018-19	924,100	2,306,203	2,274,095	0	956,208

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	171,162,518	2,168,295	13,529,351	30,985,000	602,500
Total Appropriation (Expenditures)	176,145,140	2,116,220	13,019,675	54,180,000	1,550,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,982,622	52,075	509,676	-23,195,000	-947,500
Beginning Total Fund Balance	14,200,000	905,339	5,546,000	49,360,000	1,556,845
Ending Total Fund Balance	9,217,378	957,414	6,055,676	26,165,000	609,345

SECTION B: EXCESS LEVIES FOR 2020 COLLECTION

Excess levies approved by voters for 2020 collection	18,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	4,530,000	0	0	0	0
Net excess levy amount for 2020 collection after rollback	13,470,000	XXXX	13,900,000	0	0

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

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

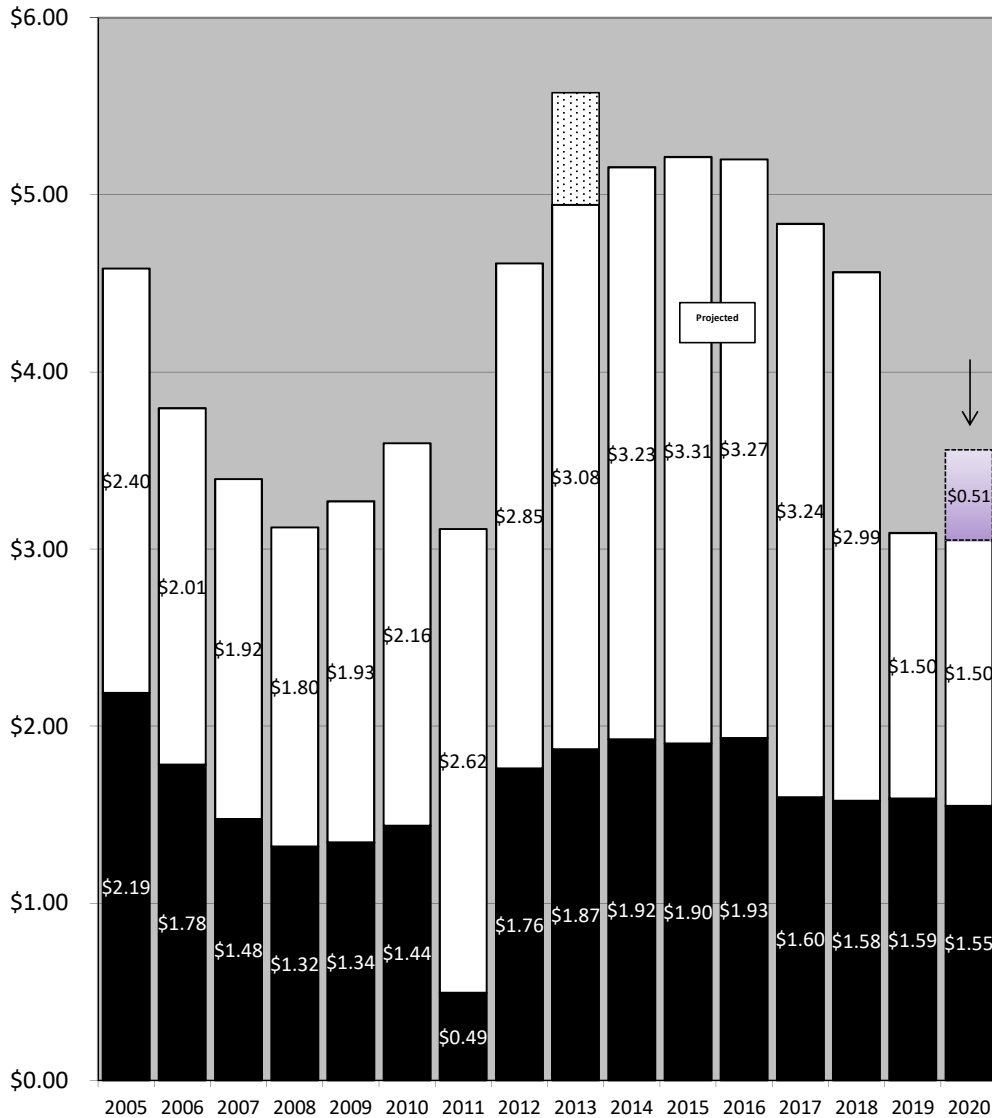
	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,201.52		11,363.00		11,283.00	
FTE Certificated Employees	734.274		776.224		765.340	
FTE Classified Employees	485.550		488.253		484.498	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	144,755,483		166,640,416		171,162,518	
Total Expenditures	143,260,705		169,951,662		176,145,140	
Total Beginning Fund Balance	12,787,582		13,025,000		14,200,000	
Total Ending Fund Balance	14,282,359		9,713,754		9,217,378	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	77,355,509	54.00	95,705,056	56.31	100,572,641	57.10
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	24,880,860	17.37	27,900,229	16.42	27,617,760	15.68
Vocational Instruction	5,204,049	3.63	6,050,557	3.56	6,158,773	3.50
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,523,061	3.16	5,097,194	3.00	5,619,890	3.19
Other Instructional Programs	1,681,091	1.17	2,964,481	1.74	3,184,253	1.81
Community Services	1,147,847	0.80	1,262,064	0.74	1,363,868	0.77
Support Services	28,468,288	19.87	30,972,081	18.22	31,627,955	17.96
Total - Program Groups	143,260,705	100.00	169,951,662	100.00	176,145,140	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	89,487,042	62.46	111,680,900	65.71	110,138,131	62.53
Teaching Support	13,330,748	9.31	15,078,710	8.87	19,557,105	11.10
Other Supportive Activities	23,701,411	16.54	26,114,397	15.37	26,033,100	14.78
Building Administration	7,379,943	5.15	7,405,605	4.36	9,237,590	5.24
Central Administration	9,361,560	6.53	9,672,050	5.69	11,179,214	6.35
Total - Activity Groups	143,260,705	100.00	169,951,662	100.00	176,145,140	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	62,933,432	43.93	69,704,603	41.01	76,280,098	43.31
Classified Salaries	27,043,803	18.88	26,562,510	15.63	29,862,271	16.95

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	33,220,352	23.19	35,513,418	20.90	41,281,671	23.44
Supplies, Instructional Resources and Noncapitalized Items	7,123,228	4.97	12,642,757	7.44	13,224,316	7.51
Purchased Services	12,351,571	8.62	24,218,301	14.25	14,291,777	8.11
Travel	414,639	0.29	95,167	0.06	90,617	0.05
Capital Outlay	173,682	0.12	1,214,906	0.71	1,114,390	0.63
Total - Objects	143,260,705	100.00	169,951,662	100.00	176,145,140	100.00

Levy Rates



NOTES:

1. The rates for 2020 are projected based on a \$1.50.
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), the Supplemental School Support Levy rate (top dot bar), and the Additional Authorized School Support Levy (purple bar). The Additional Authorized School Support Levy is not included in the budgeted revenues for 2019-2020. The total dollar rate per \$1,000 for the levies has gradually decreased from \$5.35 in 2005

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. In the 2017-18 school year, these levies were about 10% of total school district operating revenues statewide, while CKSD received 10.5%.

Through 2019, the amount school districts can request from voters is limited to the lesser of \$1.50 per \$1,000 assessed value, or \$2,500 per student. CKSD may collect a maximum levy rate of \$1.50. 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) of votes cast. The last levy election was on February 9, 2016, at which time a three-year school levy was approved for collection in 2020, 2021 and 2022. The voter approved authority for the three years is \$18,000,000 for each year. Currently, levies can be approved for one-, two-, three-, or four-year periods. At the end of the period, districts must resubmit their request for levy renewal for continuation of funding.

How Your Levy Dollars Are Spent

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

The following summary illustrates approximately how each levy dollar will be expended during the 2019-20 school year.

Direct to Schools _____ \$.60

- 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 _____ \$.28

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

Transportation Needs _____ \$.05

Support for ongoing transportation operations not funded by the state.

Community Support _____ \$.07

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 2018 taxable property assessment for taxes payable in 2019 for the Central Kitsap School District was \$8.44 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation.

General Fund Budget Summary



Central Kitsap School District
2019-20 GENERAL FUND BUDGET SUMMARY

		<i>Actual</i> 2017-18	<i>Budget</i> 2018-19	<i>Budget</i> 2019-20
BEG:	Minimum Fund Balance	7,083,000	7,200,000	8,675,000
	Nonspendable FB Inventory/Prepaid	1,387,601	800,000	800,000
	Restricted for Uninsured Risks	281,839	175,000	175,000
	Assigned Contingencies	5,529,457	1,500,000	1,500,000
	Reserve for Carryover Balances	0	3,000,000	3,000,000
	Unassigned Fund Balance	462	350,000	50,000
Beginning Fund Balance		14,282,359	13,025,000	14,200,000
ADD:	Revenues			
	1000 Local Taxes	22,896,236	17,218,617	13,090,200
	2000 Local Non-Tax	3,059,463	2,739,336	2,778,458
	3000 State, General Purpose	85,507,216	108,765,416	111,768,477
	4000 State, Special Purpose	21,245,405	25,696,590	28,691,736
	5000 Federal, General Purpose	4,289,525	3,350,000	5,550,000
	6000 Federal, Special Purpose	7,483,691	8,695,457	9,108,647
	7000 Revenues from Other Districts	242,657	170,000	170,000
	8000 Revenues From Other Agencies	1,180	0	0
	9000 Other Financing*	30,099	5,000	5,000
	Total Revenues	144,755,472	166,640,416	171,162,518
TOTAL:	Funds Available	159,037,831	179,665,416	185,362,518
LESS:	Expenditures			
	00 Regular Instruction	77,355,509	95,705,056	100,572,641
	10 Federal Stimulus Funding	0	0	0
	20 Special Education Instruction	24,880,860	27,900,229	27,617,760
	30 Vocational Instruction	5,204,049	6,050,557	6,158,773
	50&60 Compensatory Education	4,523,061	5,097,194	5,619,890
	70 Other Instructional Programs	1,681,091	2,964,481	3,184,253
	80 Community Services	1,147,847	1,262,064	1,363,868
	90 Support Services	28,294,607	30,972,081	31,627,955
	Total Expenditures	143,087,024	169,951,662	176,145,140
	Transfer to CP for Technology Replacement	0	0	0
Ending Fund Balance		15,950,807	9,713,754	9,217,378

Central Kitsap School District

4 YEAR GENERAL FUND BUDGET SUMMARY

		<i>Budget</i> 2019-20	<i>Budget</i> 2020-21	<i>Budget</i> 2021-22	<i>Budget</i> 2022-23
<i>BEG:</i>	Projected Enrollment	11,283	11,345	11,405	11,438
	Minimum Fund Balance	8,675,000	6,752,378	7,028,079	7,436,279
	Nonspendable FB Inventory/Prepaid	800,000	800,000	800,000	800,000
	Restricted for Uninsured Risks	175,000	175,000	0	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances				
	Unassigned Fund Balance				
Beginning Fund Balance		14,200,000	9,217,378	9,328,079	9,736,279
<i>ADD:</i>	<i>Revenues</i>				
	1000 Local Taxes	13,090,200	13,800,000	14,400,000	15,200,000
	2000 Local Non-Tax	2,778,458	2,775,000	2,775,000	2,775,000
	3000 State, General Purpose	111,768,477	115,681,000	116,964,000	118,710,000
	4000 State, Special Purpose	28,691,736	29,830,000	30,160,500	30,611,000
	5000 Federal, General Purpose	5,550,000	5,550,000	5,550,000	5,550,000
	6000 Federal, Special Purpose	9,108,647	9,000,000	9,000,000	9,000,000
	7000 Revenues from Other Districts	170,000	170,000	170,000	170,000
	8000 Revenues From Other Agencies	0	0	0	0
	9000 Other Financing*	5,000	5,000	5,000	5,000
	Total Revenues	171,162,518	176,811,000	179,024,500	182,021,000
TOTAL:	Funds Available	185,362,518	186,028,378	188,352,579	191,757,279
<i>LESS:</i>	<i>Expenditures</i>				
	00 Regular Instruction	100,572,641	100,873,000	101,950,000	103,368,000
	10 Federal Stimulus Funding	0	0	0	0
	20 Special Education Instruction	27,617,760	27,770,000	28,370,000	28,900,000
	30 Vocational Instruction	6,158,773	6,160,000	6,215,000	6,290,000
	50&60 Compensatory Education	5,619,890	5,619,900	5,619,900	5,619,900
	70 Other Instructional Programs	3,184,253	3,184,500	3,184,500	3,184,500
	80 Community Services	1,363,868	1,363,900	1,363,900	1,363,900
	90 Support Services	31,627,955	31,728,000	31,913,000	32,800,000
	Total Expenditures	176,145,140	176,699,300	178,616,300	181,526,300
	Transfer to CP for Technology Replacement	0	0	0	0
Ending Fund Balance		9,217,378	9,329,078	9,736,279	10,230,979

**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 2019-2020.

GENERAL FUND BALANCE

		Actual	Actual	Budget	Budget
		2016-17	2017-18	2018-19*	2019-20
Reserved	Nonspendable FB: Inventory/Prepaid Items	1,011,681	767,646	800,000	800,000
	Federal Contingency Reserve	0	0	0	0
	Assigned FB - Carryover Balances	5,055,952	3,864,138	3,000,000	3,000,000
	Assigned to Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Restricted for Revenue	283,978	233,870	175,000	175,000
	Unassigned Fund Balance	17,126	5,753	350,000	50,000
	Committed to Minimum Fund Balance Policy	5,582,900	6,416,175	7,200,000	8,675,000
Beginning Balance		13,451,637	12,787,582	13,025,000	14,200,000
Add:	Revenues	134,371,164	144,755,483	166,640,416	171,162,518
	State Energy Grants	0	0	0	0
	CPF Levy Operating Trxfr (Tech)	0	0	0	0
Total:	Funds Available	147,822,801	157,543,065	179,665,416	185,362,518
Less:	Expenditures	(135,035,219)	(143,260,706)	(169,951,662)	(176,145,140)
Operating Transfers	Capital Projects (Technology Replacement)	0	0	0	0
Actual Estimated Ending:	Fund Balance	12,787,582	14,282,359	9,713,754	9,217,378
Less:	Nonspendable Fund Balance - Inventory	(767,646)	(1,387,601)	(800,000)	(800,000)
	Federal Contingency Reserve	0	0	0	0
	Assigned to Other - Carryover Balances	(3,864,138)	(4,029,457)	0	0
	Assigned to Contingencies	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	Restricted Revenue	(233,870)	(281,839)	(175,000)	(175,000)
	Unassigned Fund Balance	(5,753)	(462)	0	0
Total:	Committed Minimum Fund Balance	6,416,175	7,083,000	7,238,754	6,742,378

COMMITTED FUND BALANCE CALCULATION

Budgeted Expenditures	135,035,219	143,260,706	169,951,662	176,145,140
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	6,416,175	7,083,000	7,238,754	6,742,378
Percent of Budget Expenditures to Committed Minimum Fund Balance	4.75%	4.94%	4.26%	3.83%

* The decrease in % of Budgeted Expenditures for 18/19 is due to the substantial increase in revenue

**CENTRAL KITSAP SCHOOL DISTRICT
ENROLLMENT PROJECTION FOR 2019-20**

***** FINAL *****

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	73	73.0	74	74	87	75	75	458	458
Clear Creek	73	73.0	75	92	85	79	90	494	494
Cottonwood	45	45.0	63	74	57	59	48	346	346
Cougar Valley	76	76.0	68	75	73	63	75	430	430
Emerald Heights	62	62.0	64	81	83	76	79	445	445
Esquire Hills	60	60.0	61	53	59	65	52	350	350
Green Mountain	49	49.0	54	72	54	49	68	346	346
Hawk @ JP	89	89.0	97	86	80	67	78	497	497
PineCrest	60	60.0	61	67	64	58	69	379	379
Silver Ridge	55	55.0	68	72	61	65	67	388	388
Silverdale	74	74.0	76	75	67	81	78	451	451
Woodlands	76	76.0	82	57	65	61	63	404	404
	792	792.0	843	878	835	798	842	4,988	4,988
Barker Creek	8	4.0	9.0	10	7	7	8	49	45
TOTAL K-5	800	796.0	852	888	842	805	850	5,037	5,033

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CK JH	251	237	245	251.0	237.0	245.0	733	733.0
Fairview	239	237	217	239.0	237.0	217.0	693	693.0
Ridgetop	248	265	227	248.0	265.0	229.0	740	742.0
Klahowya	148	147	156	148.0	147.0	150.0	451	445.0
Barker Creek	14	17	25	12.0	16.0	25.0	56	53.0
TOTAL 6-8	900	903	870	898.0	902.0	866.0	2,673	2,666.0

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	440	355	312	307	440	354	280	258	1,414	1,332.0
Olympic High	357	314	237	248	357	313	217	200	1,156	1,087.0
Klahowya	165	144	135	129	165	143	127	117	573	552.0
Barker Creek	55	75	89	100	55	74	85	89	319	303.0
TOTAL 9-12	1,017	888	773	784	1,017	884	709	664	3,462	3,274

Run. Start-Voc									0	20.0
Run. Start-Non-Voc									230	290.0
TOTAL RUN STRT	0	0	0	0	0	0	0	0	230	310.0

TOTAL PROJECTED ENROLLMENT FOR 2019-20 **11,402 11,283.0**

(Based on Feb 2019 Enrollment Rollup)

BUDGET FOR 2018-19	11,464	11,363.0
PERCENT INCREASE/DECREASE FROM 2018-19 BUDGET TO 2019-20 PROJECTION	-0.54%	-0.70%
ACTUAL FOR 2018-19 (through Feb 2019)	11,362	11,260.5
PERCENT INCREASE/DECREASE FROM 2018-19 ACTUAL TO 2019-20 PROJECTION	0.35%	0.20%
ACTUAL FOR 2017-18	11,295	11,202
PERCENT INCREASE/DECREASE FROM 2017-18 ACTUAL TO 2018-19 ACTUAL	0.59%	0.53%

Updated 3/14/2019

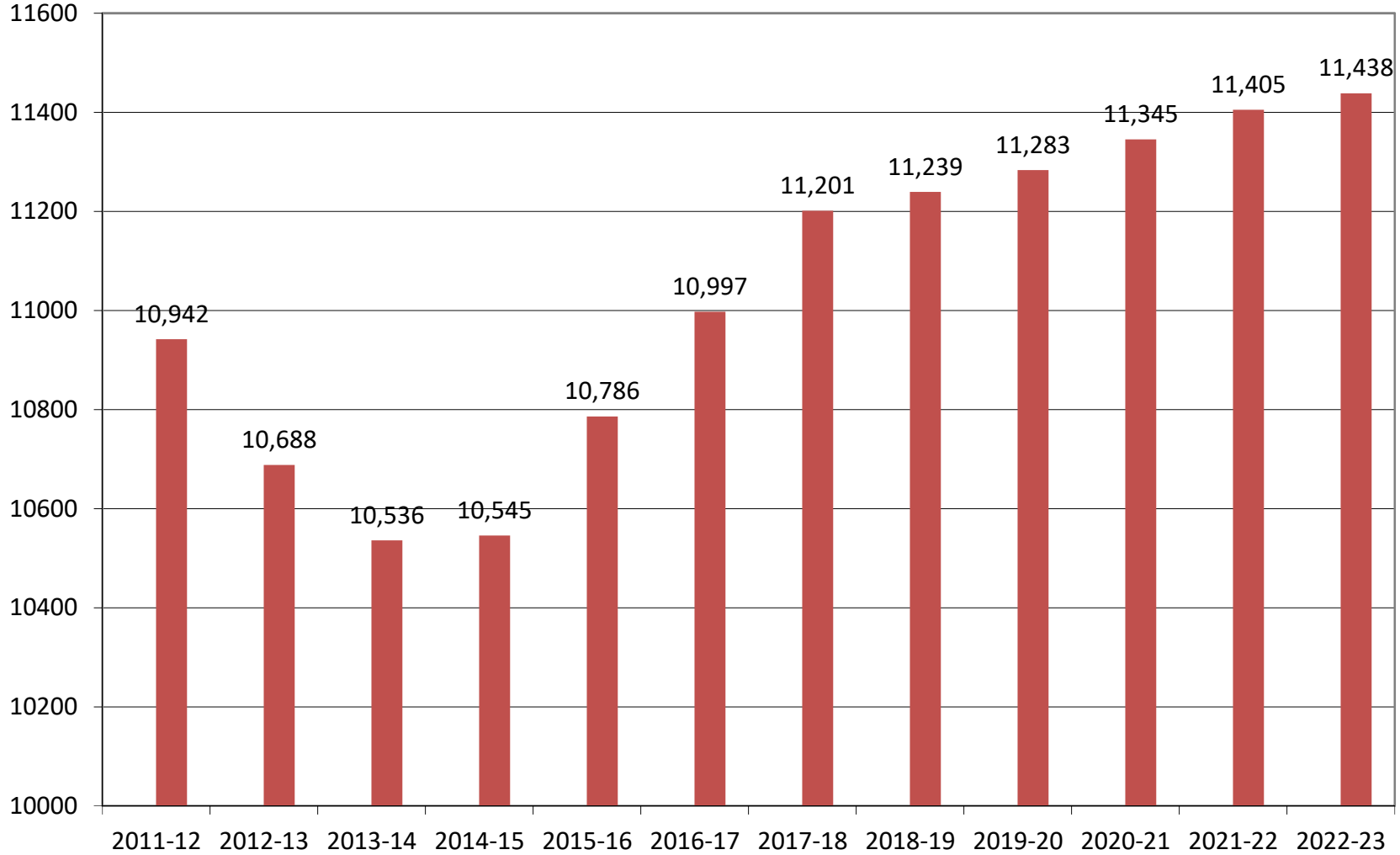
Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
1972-73	4,639		
1973-74	5,000	361	7.78%
1974-75	5,328	328	6.56%
1975-76	5,596	268	5.02%
1976-77	5,978	382	6.83%
1977-78	6,821	843	14.10%
1978-79	7,170	349	5.12%
1979-80	7,470	299	4.17%
1980-81	7,749	279	3.74%
1981-82	7,778	30	0.38%
1982-83	7,996	218	2.80%
1983-84	8,073	77	0.96%
1984-85	8,434	361	4.47%
1985-86	8,564	130	1.54%
1986-87	9,043	479	5.59%
1987-88	9,517	475	5.25%
1988-89	9,857	340	3.57%
1989-90	10,315	458	4.65%
1990-91	10,916	601	5.83%
1991-92	11,383	467	4.28%
1992-93	11,868	485	4.26%
1993-94	12,211	343	2.89%
1994-95	12,639	428	3.51%
1995-96	12,623	(16)	-0.13%
1996-97	13,010	387	3.07%
1997-98	13,032	22	0.17%
1998-99	13,051	19	0.15%
1999-00	12,864	(187)	-1.44%
2000-01	12,647	(217)	-1.69%
2001-02	12,654	7	0.06%
2002-03	12,649	(5)	-0.04%
2003-04	12,450	(199)	-1.57%
2004-05	12,276	(174)	-1.40%
2005-06	12,079	(197)	-1.60%
2006-07	11,732	(347)	-2.87%
2007-08	11,508	(224)	-1.91%
2008-09	11,458	(50)	-0.44%
2009-10	11,184	(274)	-2.39%
2010-11	11,090	(94)	-0.84%
2011-12	10,942	(148)	-1.34%
2012-13	10,688	(254)	-2.32%
2013-14	10,536	(152)	-1.42%
2014-15	10,545	9	0.09%
2015-16	10,786	241	2.28%
2016-17	10,997	211	1.96%
2017-18	11,201	204	1.86%
2018-19	11,239	38	0.34%
2019-20	11,283	44	0.39%
2020-21	11,345	62	0.55%
2021-22	11,405	60	0.53%
2022-23	11,438	33	0.29%

2019-20 projected based on February, 2019 Enrollment and other factors

Source Document: F-195, State Budget

CENTRAL KITSAP SCHOOL DISTRICT
Comparison of Annual FTE Enrollment



Actual through 2017-18
 *Projected for 2018-22

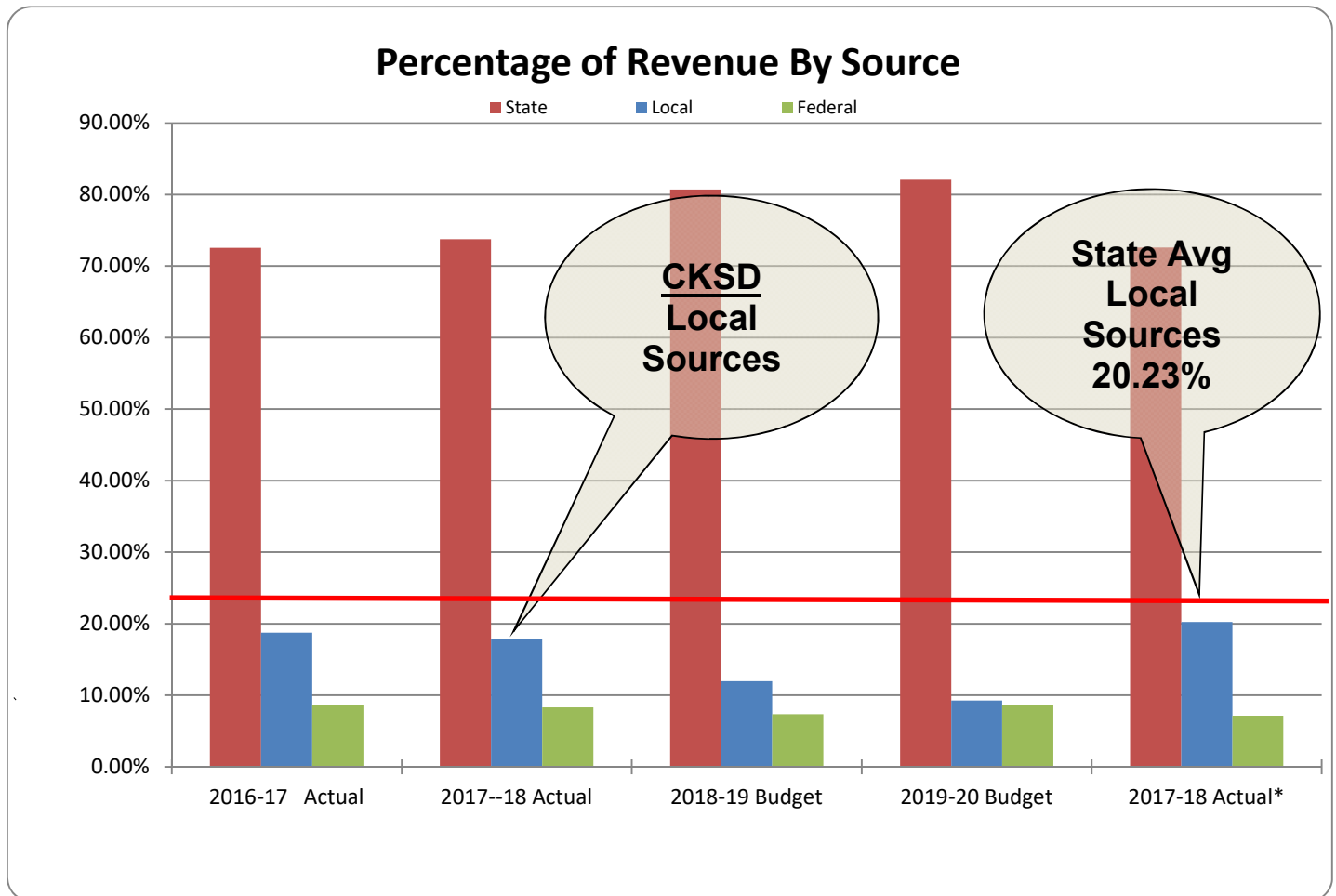
General Fund Revenues



Budgeted Revenue By Source

Central Kitsap School District					Actual State Average
Actual			Budget		
2016-17	2017--18 Actual	2017--18 Actual	2018-19 Budget	2019-20 Budget	
State	72.57%	73.76%	80.69%	82.06%	72.60%
Local	18.77%	17.93%	11.98%	9.27%	20.23%
Federal	8.66%	8.31%	7.34%	8.67%	7.17%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

* Most current data available from the Washington Office of the Superintendent of Public Instruction. At the time of printing 2016-17 data has not been released by OSPI, once released this document will be updated electronically.



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

Central Kitsap School District

District Revenue by Source

Where Does the Money Come From to Operate Your Schools?

Local Taxes – 1XXX (Levy) - The local maintenance and operations levy provides 7.67% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Central Kitsap School District voters at a special election held every fourth year.

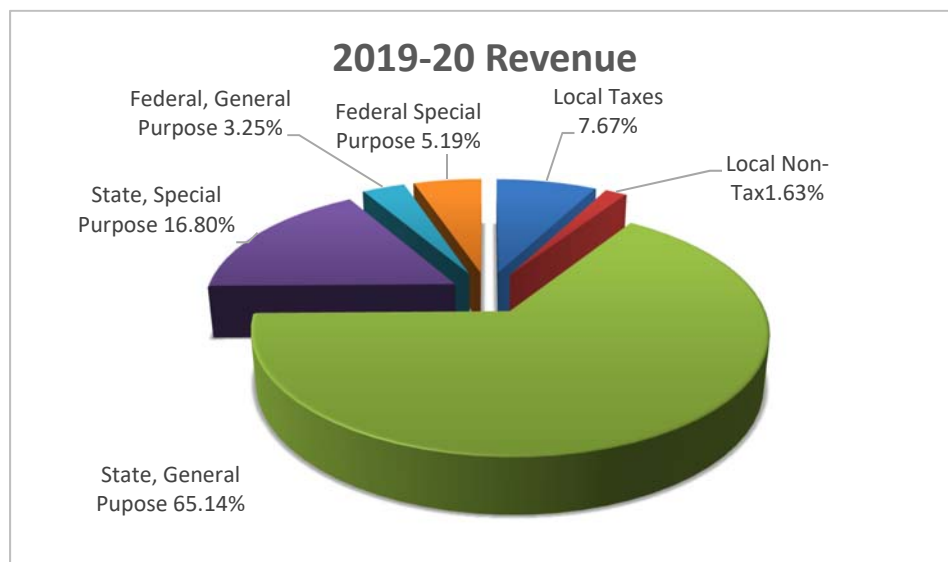
Local Non-Tax – 2XXX (Fee Programs) - The local non-tax funds comprise 1.63% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

State, General Purpose – 3XXX (State Apportionment) - The largest portion, 65.46%, of the Central Kitsap School District’s general fund revenue comes directly from the state in the form of “apportionment,” otherwise known as “state general purpose funding.” The amount is determined by the number of students attending our schools and a series of formula factors including legislatively-set base salaries, employee benefits, and non-labor allocations, as well as the collective education and experience of our teachers.

State, Special Purpose – 4XXX (State Categorical) - Another source, 16.80%, of funds comes from the state as categorical funds for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and educational enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

Federal, General Purpose – 5XXX (Federal Impact Aid Funds) - These federal funds are authorized by law and allocated to the District based on the number of students whose parents either work or live on federal property. These funds comprise 3.25% of revenues and are used for District-wide basic education programs, with the exception of funds received for special education students, which are directed to the special education program.

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



Central Kistap School District 2019-20 Revenue Projections

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
1100 Local Property Tax	22,844,720	17,196,408	13,063,999	(4,132,409)
1300 Sale of Tax Title Prop	113	0	0	0
1400 Local in Lieu of Taxes	29,252	0	0	0
1500 Timber Excise Tax	22,151	22,209	26,201	3,992
Total Tax	22,896,236	17,218,617	13,090,200	(4,128,417)
2100 Tuition and Fees	215,810	250,000	200,000	(50,000)
2131 Secondary Vocational Education - Tuition	25,517	30,000	0	(30,000)
2173 Summer School Tuition	60,405	0	0	0
2186 Community School Tuition and Fees	124,768	150,000	150,000	0
2188 Childcare Tuitions and Fees	0	0	38,000	38,000
2200 Sale of Goods, Supplies, and Services	64,774	75,000	75,000	0
2231 Sec., Voc. Ed. Sale of Goods	68,678	0	0	0
2289 Community Services	427,473	400,000	400,000	0
2298 Food Services	1,318,715	1,326,836	1,407,958	81,122
2300 Investment Earnings	211,874	50,000	50,000	0
2500 Gifts and Donations	215,709	100,000	100,000	0
2600 Fines and Damages	45,017	20,000	20,000	0
2700 Rentals	205,044	225,000	225,000	0
2800 Insurance Recoveries	0	2,500	2,500	0
2900 Local Support Non-Tax	18,858	50,000	50,000	0
2910 E-Rate	56,821	60,000	60,000	0
Total Local Non-Tax	3,059,463	2,739,336	2,778,458	39,122
3100 State Apportionment	76,658,357	99,871,249	103,841,426	
3121 State Special Ed Apportionment	3,210,541	4,009,164	3,977,051	
3300 Local Effort Assistance	5,393,582	4,885,003	3,950,000	
3600 State Forest	244,736	0	0	
Total State, General Purpose	85,507,216	108,765,416	111,768,477	3,003,061
4121 Special Education	12,251,478	15,087,816	16,169,207	
4122 Special Ed-Infants and Toddlers-State	1,054,142	1,244,399	1,301,602	
4155 Learning Assistance Program	1,909,304	2,481,345	3,017,265	
4158 Special Pilot Programs	680,237	766,338	1,120,000	
4165 Transitional Bilingual	450,677	572,681	572,566	
4174 Highly Capable	264,693	345,676	358,478	
4198 School Food Service	60,532	61,335	52,618	
4199 Transportation	4,570,921	5,137,000	6,100,000	
4300 Other State Agencies, Unassigned	3,420	0	0	
Total State, Special Purpose	21,245,404	25,696,590	28,691,736	2,995,146
5300 Federal Impact Aid	3,704,503	3,000,000	5,200,000	
5329 Federal Impact Aid - Special Education	585,022	350,000	350,000	
Total Federal, General Purpose	4,289,525	3,350,000	5,550,000	2,200,000
6100 Other Federal Funds - Unassigned	0	1,000,000	1,000,000	
6124 Federal Special Ed. Grants	2,397,380	2,426,059	2,560,389	
6138 Federal Vocational Education	53,788	43,548	43,500	
6151 Disadvantaged, Title 1 Part A	990,773	1,096,556	1,089,234	
6152 School Improvement	387,165	289,184	363,000	
6164 Title III LEP and Immigrant	36,571	40,376	40,376	
6198 School Food Service	1,831,117	1,880,396	1,899,004	
6200 Direct Special Purpose Grants	1,308,124	475,250	464,500	
6268 Indian Education	48,697	50,777	50,777	
6300 Dept of Defense Education Activity	0	1,000,000	1,000,000	
6310 Medicaid Outreach Program	103,608	100,000	60,000	
6321 Special Ed Medicaid Reimbursement	420	10,000	10,000	
6998 USDA Commodities	326,047	283,311	277,867	
Total Federal, Special Purpose	7,483,690	8,695,457	8,858,647	163,190
7121 Special Education from Other Districts	62,953	20,000	20,000	
7199 Transportation from Other Districts	179,704	150,000	150,000	
8200 Private Foundations	1,190	0	0	
9300 Sale of Surplus Equipment	30,099	5,000	5,000	
9900 Transfers (CPF LEVY: Technology Expenses)	0	0	0	
Total Other Financing Sources	273,946	175,000	175,000	
GRAND TOTALS	144,755,480	166,640,416	170,912,518	4,272,102

CENTRAL KITSAP SCHOOL DISTRICT
2019-20 REVENUE COMPARISON BY SOURCE OF FUNDS

		17-18		18-19		19-20	
		Actual	%	Projections	%	Projections	%
1000	LOCAL TAXES	22,896,236	15.82%	17,218,617	10.33%	13,090,200	7.65%
2000	LOCAL NON-TAX	3,059,463	2.11%	2,739,336	1.64%	2,778,458	1.62%
Total Local		25,955,699	17.93%	19,957,953	11.97%	15,868,658	9.27%
3000	STATE, GENERAL PURPOSE	85,507,216	59.07%	108,765,416	65.27%	111,768,477	65.30%
4000	STATE, SPECIAL PURPOSE	21,245,404	14.68%	25,696,590	15.42%	28,691,736	16.76%
Total State		106,752,620	73.75%	134,462,006	80.69%	140,460,213	82.06%
5000	FEDERAL, GENERAL PURPOSE	4,289,525	2.96%	3,350,000	2.01%	5,550,000	3.24%
6000	FEDERAL, SPECIAL PURPOSE	7,483,690	5.17%	8,695,457	5.22%	9,108,647	5.32%
Total Federal		11,773,215	8.13%	12,045,457	7.23%	14,658,647	8.56%
7000	REVENUES FROM OTHER SCHOOLS	242,657	0.17%	170,000	0.10%	170,000	0.10%
8000	AGENCIES & ASSOC. GRANTS	0	0.00%	0	0.00%	0	0.00%
9000	OTHER FINANCING SOURCES or TRXFR FROM CPF	30,099	0.02%	0	0.00%	5,000	0.00%
	CAPITAL PROJECTS ENERGY GRANT	0	0.00%	0	0.00%	0	0.00%
TOTAL REVENUES		144,754,290	100%	166,635,416	100%	171,162,518	100%

General Fund Expenditures



Central Kitsap School District
2019-20
EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	17-18 Actual	%	18-19 Budget	%	19-20 Budget	%
01 Basic Education	75,128,885	52.44%	93,094,304	54.78%	97,521,170	55.36%
02 Basic Education - ALE	2,226,624	1.55%	2,610,752	1.54%	3,051,471	1.73%
97 District-wide Support	18,545,796	12.95%	21,356,277	12.57%	20,606,380	11.70%
Total CORE BEA	95,901,305	66.94%	117,061,333	68.89%	121,179,021	68.79%
21 Special Education	21,030,790	14.68%	24,020,263	14.13%	23,680,078	13.44%
22 Special Education Infant and Toddlers	974,631	0.68%	1,196,768	0.70%	1,135,874	0.64%
24 Federal Special Education	2,290,418	1.60%	2,333,198	1.37%	2,451,808	1.39%
29 Other Federal Special Education	585,022	0.41%	350,000	0.21%	350,000	0.20%
31 Vocational Education	4,304,789	3.00%	4,950,910	2.91%	5,050,120	2.87%
34 State Middle School Voc Education	847,872	0.59%	1,057,766	0.62%	1,066,889	0.61%
38 Federal Vocational Education	51,389	0.04%	41,881	0.02%	41,764	0.02%
51 Title I, Disadvantaged	946,569	0.66%	1,054,584	0.62%	1,045,732	0.59%
52 School Improvement	369,891	0.26%	278,115	0.16%	348,502	0.20%
55 Learning Assistance Program	1,982,505	1.38%	2,386,368	1.40%	2,632,868	1.49%
58 Special and Pilot Programs	662,845	0.46%	737,005	0.43%	977,313	0.55%
64 Title III, Limited English Proficiency	34,940	0.02%	39,584	0.02%	39,584	0.02%
65 Transitional Bilingual	479,787	0.33%	550,761	0.32%	525,113	0.30%
68 Indian Education	46,524	0.03%	50,777	0.03%	50,778	0.03%
73 Summer School	129,903	0.09%	106,786	0.06%	106,945	0.06%
74 Highly Capable	236,360	0.16%	332,445	0.20%	312,808	0.18%
79 Other Instructional Programs	1,314,828	0.92%	2,525,250	1.49%	2,764,500	1.57%
86 Community Schools	236,616	0.17%	309,687	0.18%	316,292	0.18%
88 Child Care	0	0.00%	0	0.00%	35,368	0.02%
89 Other Community Services	911,231	0.64%	952,377	0.56%	1,012,208	0.57%
98 Food Services	3,931,300	2.74%	3,638,379	2.14%	4,112,971	2.33%
99 Pupil Transportation	5,991,192	4.18%	5,977,425	3.52%	6,908,604	3.92%
Total CATEGORICAL	47,359,402	33.04%	52,890,329	31.09%	54,966,119	31.18%
GRAND TOTALS	143,260,707	100.00%	169,951,662	100.00%	176,145,140	100.00%

Central Kistap School District

2019-20 EXPENDITURE COMPARISON BY OBJECT

OBJECT	17-18 ACTUAL		18-19 BUDGET		19-20 BUDGET	
2 CERTIFICATED SALARIES	62,933,432	43.93%	69,704,603	41.01%	76,280,098	43.31%
3 CLASSIFIED SALARIES	27,043,803	18.88%	26,562,510	15.63%	29,862,271	16.95%
4 EMPLOYEE BENEFITS	33,220,352	23.19%	35,513,418	20.90%	41,281,671	23.44%
Total Salaries & Benefits	123,197,587	86.00%	131,780,531	77.54%	147,424,040	83.70%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	7,123,228	4.97%	12,642,757	7.44%	13,224,316	7.51%
7 PURCHASED SERVICES	12,351,571	8.62%	24,218,301	14.25%	14,291,777	8.11%
8 TRAVEL	414,639	0.29%	95,167	0.06%	90,617	0.05%
9 CAPITAL OUTLAY	173,682	0.12%	1,214,906	0.71%	1,114,390	0.63%
0 DEBIT TRANSFERS	942,360	0.66%	788,395	0.46%	788,395	0.45%
1 CREDIT TRANSFERS	(947,360)	-0.66%	(788,395)	-0.46%	(788,395)	-0.45%
Total Operating Costs	20,058,120	14.00%	38,171,131	22.46%	28,721,100	16.30%
TOTAL	143,255,707	100.00%	169,951,662	100.00%	176,145,140	100.00%

**Central Kistap School District
2019-20 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	97,521,170	590,080	56,372,957	6,611,392	22,735,330	5,639,340	4,777,079	21,000	773,992
02 Basic Education - ALE	3,051,471	1,684	1,926,303	251,970	794,079	73,646	3,789	0	0
97 Districtwide Support	20,606	7,134	564,655	9,075,597	3,764,870	1,155,784	5,783,012	37,395	217,933
Total CORE BEA	121,179,021	598,898	58,863,915	15,938,959	27,294,279	6,868,770	10,563,880	58,395	991,925
21 Special Education	23,680,078	60,903	10,652,747	5,086,872	6,644,739	193,802	1,008,893	27,222	4,900
22 Special Education Infants & Tod.	1,135,874	0	13,937	11,201	10,194	0	1,100,542	0	0
24 Federal Special Education	2,451,808	0	0	1,227,395	1,224,413	0	0	0	0
29 Other Federal Special Ed	350,000	0	202,677	0	147,323	0	0	0	0
31 Vocational Education	5,050,120	900	2,756,473	258,709	1,086,834	206,199	733,440	0	7,565
34 Middle School Voc	1,066,889	0	526,644	48,162	210,631	91,097	190,355	0	0
38 Federal Vocational Ed	41,764	0	0	29,323	12,441	0	0	0	0
51 Title I, Disadvantaged	1,045,732	0	590,014	102,238	257,426	96,054	0	0	0
52 School Improvement	348,502	0	270,234	0	72,196	0	6,072	0	0
55 Learning Assistance Program	2,632,868	0	725,869	779,377	773,276	354,346	0	0	0
58 Special and Pilot Programs	977,313	0	497,478	0	87,526	387,309	4,000	1,000	0
64 Title III, Limited English Prof.	39,584	0	34,474	0	5,110	0	0	0	0
65 Transitional Bilingual	525,113	0	96,310	210,460	198,772	0	19,571	0	0
68 Indian Education	50,778	0	16,646	17,168	9,558	7,406	0	0	0
73 Summer School	106,945	0	75,000	25,000	6,945	0	0	0	0
74 Highly Capable	312,808	0	136,146	17,791	43,418	115,453	0	0	0
79 Other Instructional Programs	2,764,500	0	578,448	0	87,031	1,994,544	104,477	0	0
86 Community Schools	316,292	0	60,792	7,335	9,976	234,189	4,000	0	0
88 Child Care	35,368	0	0	19,950	14,818	600	0	0	0
89 Other Community Services	1,012,208	0	182,294	528,419	145,564	107,931	45,000	0	3,000
98 Food Services	4,112,971	(18,102)	0	1,684,959	988,665	1,346,449	34,500	1,500	75,000
99 Pupil Transportation	6,908,604	(642,599)	0	3,868,953	1,950,536	1,220,167	477,047	2,500	32,000
Total CATEGORICAL	54,966,119	(598,898)	17,416,183	13,923,312	13,987,392	6,355,546	3,727,897	32,222	122,465
GRAND TOTAL	176,145,140	0	76,280,098	29,862,271	41,281,671	13,224,316	14,291,777	90,617	1,114,390

Central Kitsap School District District Expenditures By Activity

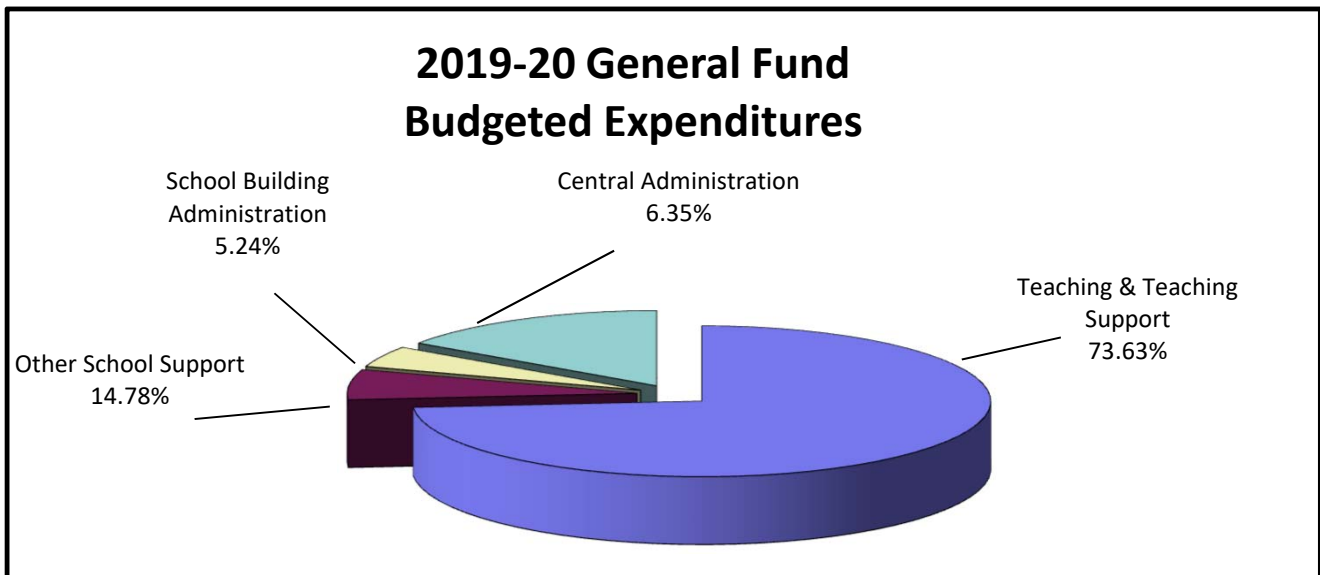
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 73.63% 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 14.78% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

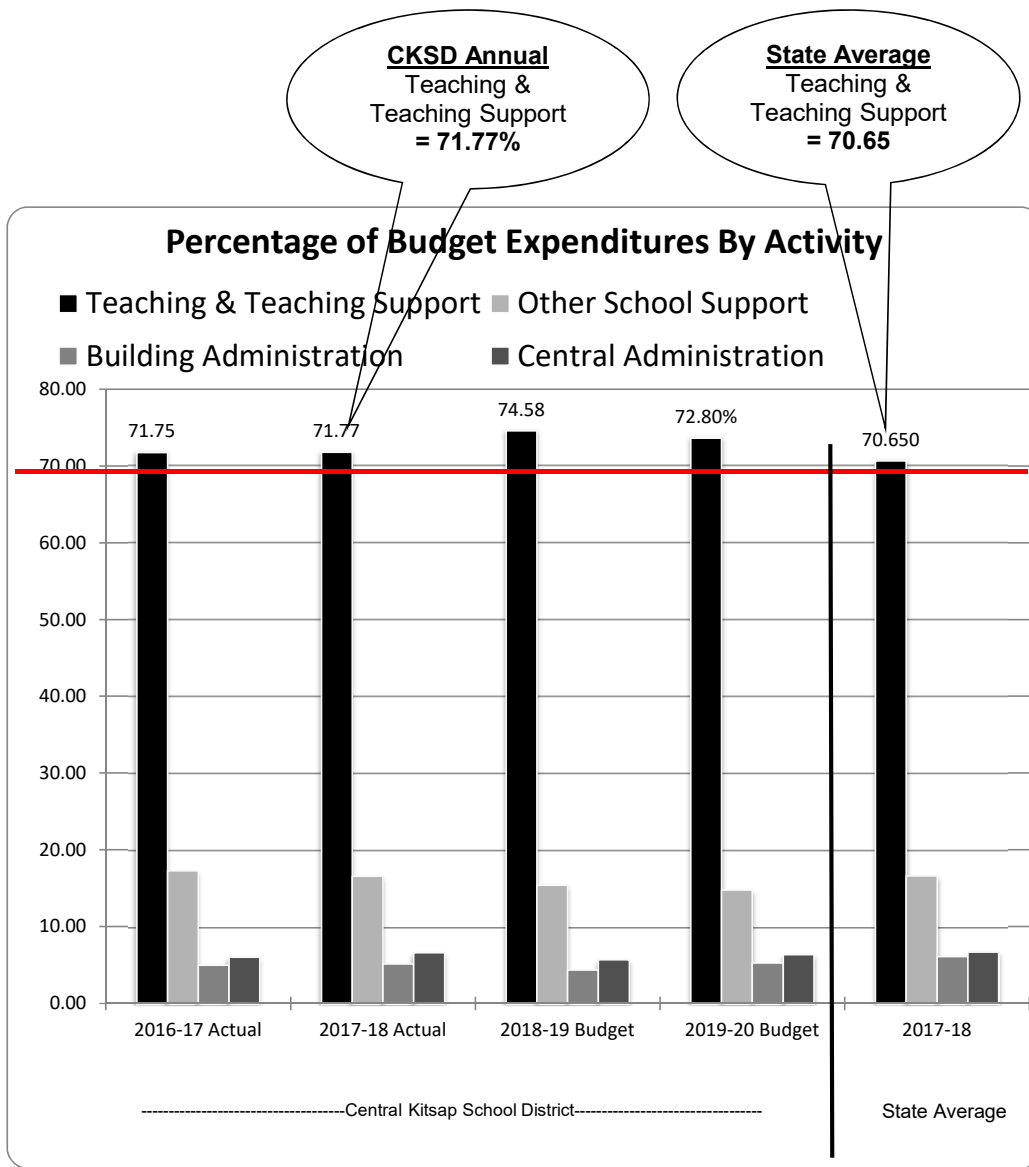
School Building Administration - This is 5.24% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 6.35% 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
	2016-17	2017-18	2018-19	2019-20	17-18
	Actual	Actual	Budget	Budget	
Teaching & Teaching Support	71.75%	71.77%	74.58%	73.63%	70.65%
Other School Support	17.28%	16.54%	15.38%	14.78%	16.61%
Building Administration	4.98%	5.15%	4.36%	5.24%	6.08%
Central Administration	6.00%	6.58%	5.69%	6.35%	6.67%
Total	100.00%	100.00%	100.00%	100.00%	100.00%



Central Kistap School District
2019-20 GENERAL FUND
Expenditures By Activity

Activity		17-18 Actual		18-19 Budget		19-20 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	2,027,448	1.42%	2,086,836	1.25%	3,652,547	2.07%
24	Guidance - Counseling	3,154,899	2.20%	3,601,383	2.15%	4,757,600	2.70%
25	Pupil Management & Safety	1,261,607	0.88%	1,684,957	1.01%	1,928,636	1.09%
26	Health Services	4,085,862	2.85%	4,002,589	2.39%	4,080,208	2.32%
27	Teaching	86,339,686	60.27%	108,482,163	64.88%	106,463,580	60.44%
28	Extracurricular	3,147,357	2.20%	3,198,737	1.91%	3,674,551	2.09%
29	Payments to Other Districts	0	0.00%	0	0.00%	0	0.00%
31	Instructional Professional Development	1,888,433	1.32%	1,852,147	1.11%	2,648,476	1.50%
32	Instructional Technology	285,831	0.20%	1,099,398	0.66%	1,023,233	0.58%
33	Curriculum	626,668	0.44%	751,400	0.45%	751,400	0.43%
34	Professional Learning St	0	0	0	0	715005	0.41%
Total Teaching & Support		102,817,791	71.78%	126,759,610	75.81%	129,695,236	73.63%
<u>Other Support</u>							
42	Food	1,489,581	1.04%	1,252,898	0.75%	1,262,898	0.72%
44	Nutrition Services - Operation	2,057,501	1.44%	1,995,840	1.19%	2,420,901	1.37%
49	Nutrition Services - Transfers	(2,828)	0.00%	(31,102)	-0.02%	(31,102)	-0.02%
52	Operating Buses	4,617,475	3.22%	4,559,663	2.73%	5,242,303	2.98%
53	Maintenance of School Buses	1,392,464	0.97%	1,273,989	0.76%	1,341,866	0.76%
56	Transportation Insurance	93,266	0.07%	54,240	0.03%	54,240	0.03%
59	Transportation Transfers Credits	(839,511)	-0.59%	(644,597)	-0.39%	(644,597)	-0.37%
62	Grounds Care - Maintenance	849,812	0.59%	738,227	0.44%	856,727	0.49%
63	Operation of Buildings	3,894,021	2.72%	4,107,615	2.46%	5,009,037	2.84%
64	Maintenance of Buildings/Equipment	2,270,720	1.59%	2,281,340	1.36%	2,415,417	1.37%
65	Utilities	2,914,504	2.03%	3,038,000	1.82%	3,038,000	1.72%
67	Building Security	3,052	0.00%	14,000	0.01%	14,000	0.01%
68	Insurance	1,039,664	0.73%	988,750	0.59%	988,750	0.56%
72	Information Systems	2,996,086	2.09%	2,686,514	1.61%	2,933,954	1.67%
73	Printing	9,131	0.01%	9,417	0.01%	15,654	0.01%
74	Warehousing & Distribution	110,948	0.08%	127,468	0.08%	143,151	0.08%
75	District Motor Pool	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	805,525	0.56%	911,536	0.55%	971,901	0.55%
Total Other Support		23,701,411	16.55%	23,363,798	13.98%	26,033,100	14.78%
<u>School Building Administration</u>							
23	Principal's Office	7,379,943	5.15%	7,405,605	4.43%	9,237,590	5.24%
<u>Central Administration</u>							
11	Board of Directors	476,809	0.33%	565,658	0.34%	565,658	0.32%
12	Superintendent's Office	834,137	0.58%	874,938	0.52%	1,166,018	0.66%
13	Business Office	1,098,774	0.77%	1,106,360	0.66%	1,291,526	0.73%
14	Human Resources	1,166,019	0.81%	1,215,748	0.73%	1,156,881	0.66%
15	Public Relations	252,441	0.18%	262,942	0.16%	420,944	0.24%
21	Supervision - Instruction	3,779,108	2.64%	3,902,830	2.33%	4,612,458	2.62%
41	Supervision - Nutrition Services	387,047	0.27%	410,743	0.25%	460,274	0.26%
51	Supervision - Transportation	727,497	0.51%	734,130	0.44%	914,792	0.52%
61	Supervision of Building	639,729	0.45%	598,701	0.36%	590,663	0.34%
Total Central Administration		9,361,561	6.54%	9,672,050	5.79%	11,179,214	6.35%
Total		143,260,706	100.00%	167,201,063	100.00%	176,145,140	100.00%

COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	17-18		18-19		19-20	
	Budgeted	% To	Budgeted	% To	Budgeted	% To
	No. of FTE	Total	No. of FTE	Total	No. of FTE	Total
TEACHING ACTIVITIES						
27 Teaching	155.026	32.93%	167.783	34.36%	155.422	32.08%
28 Extracurricular	4.938	1.05%	5.237	1.07%	7.983	1.65%
TOTAL TEACHING ACTIVITIES	159.964	33.98%	173.020	35.44%	163.405	33.73%
TEACHING SUPPORT						
22 Learning Resources	12.478	2.65%	13.010	2.66%	13.676	2.82%
24 Guidance and Counseling	13.132	2.79%	11.097	2.27%	11.097	2.29%
25 Pupil Management & Safety	17.705	3.76%	17.195	3.52%	18.236	3.76%
26 Health Services	6.057	1.29%	6.177	1.27%	5.937	1.23%
TOTAL TEACHING SUPPORT	49.372	10.49%	47.479	9.72%	48.946	10.10%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	29.487	6.26%	28.423	5.82%	29.034	5.99%
52 Operating Buses	41.515	8.82%	43.467	8.90%	45.679	9.43%
53 Maintenance School Buses	5.618	1.19%	6.393	1.31%	6.393	1.32%
62 Grounds Maintenance	7.000	1.49%	7.000	1.43%	7.000	1.44%
63 Operation of Buildings	54.469	11.57%	55.969	11.46%	55.969	11.55%
64 Maintenance	17.500	3.72%	16.500	3.38%	15.500	3.20%
72 Information Systems	13.516	2.87%	17.500	3.58%	17.500	3.61%
73 Printing	0.750	0.16%	0.750	0.15%	0.750	0.15%
74 Warehousing & Distribution	1.500	0.32%	1.500	0.31%	1.500	0.31%
91 Public Activities	4.263	0.91%	3.850	0.79%	3.796	0.78%
TOTAL OTHER SUPPORT ACTIVITIES	175.618	37.31%	181.352	37.14%	183.121	37.80%
UNIT ADMINISTRATION						
23 Principal's Office	35.874	7.62%	33.045	6.77%	34.307	7.08%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.906	0.62%	2.875	0.59%	3.875	0.80%
13 Business Office	11.615	2.47%	10.600	2.17%	10.600	2.19%
14 Human Resources	6.219	1.32%	9.503	1.95%	7.438	1.54%
15 Public Relations	1.515	0.32%	1.500	0.31%	2.500	0.52%
21 Supervision - Instruction	13.385	2.84%	13.587	2.78%	15.014	3.10%
41 Supervision - Nutritional Services	3.000	0.64%	3.000	0.61%	3.000	0.62%
51 Supervision -Transportation	6.292	1.34%	6.292	1.29%	7.292	1.51%
61 Supervision - Maintenance	5.000	1.06%	6.000	1.23%	5.000	1.03%
TOTAL CENTRAL ADMINISTRATION	49.932	10.62%	53.357	10.93%	54.719	11.29%
TOTAL FTE STAFF	470.760	100.00%	488.253	100.00%	484.498	100.00%

COMPARISON OF BUDGETED FTE

CERTIFICATED STAFF

	17-18 Budgeted No. of FTE	% To Total	2018-19 Budgeted No. of FTE	% To Total	19-20 Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES						
27 Teaching	638.031	83.31%	651.660	84.12%	626.640	81.98%
28 Extracurricular	3.967	0.52%	3.865	0.50%	2.400	0.31%
TOTAL TEACHING ACTIVITIES	641.998	83.83%	655.525	84.61%	629.040	82.30%
TEACHING SUPPORT						
22 Learning Resources	18.000	2.35%	9.000	1.16%	17.500	2.29%
24 Guidance and Counseling	21.500	2.81%	25.999	3.36%	28.000	3.66%
25 Pupil Management and Safety	1.000	0.13%	0.000	0.00%		3.66%
26 Health Services	30.800	4.02%	27.200	3.51%	26.400	3.45%
31 Instructional Prof Development	7.998	1.04%	9.200	1.19%	11.800	1.54%
TOTAL TEACHING SUPPORT	79.298	10.35%	71.399	9.22%	83.700	10.95%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	0.000	0.00%	0.000	0.00%	0.000	0.00%
52 Operating Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
53 Maintenance School Buses	0.000	0.00%	0.000	0.00%	0.000	0.00%
62 Grounds Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
63 Operation of Buildings	0.000	0.00%	0.000	0.00%	0.000	0.00%
64 Maintenance	0.000	0.00%	0.000	0.00%	0.000	0.00%
65 Utilities	0.000	0.00%	0.000	0.00%	0.000	0.00%
67 Building Security	0.000	0.00%	0.000	0.00%	0.000	0.00%
72 Information Systems	0.000	0.00%	0.000	0.00%	0.000	0.00%
73 Printing	0.000	0.00%	0.000	0.00%	0.000	0.00%
74 Warehousing & Distribution	0.000	0.00%	0.000	0.00%	0.000	0.00%
75 Motor Pool	0.000	0.00%	0.000	0.00%	0.000	0.00%
91 Public Activities	0.000	0.00%	0.000	0.00%	0.000	0.00%
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00%	0.000	0.00%	0.000	0.00%
UNIT ADMINISTRATION						
23 Principal's Office	25.647	3.35%	27.680	3.57%	31.280	4.09%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.000	0.26%	2.000	0.26%	2.000	0.26%
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	15.922	2.08%	17.120	2.21%	17.320	2.27%
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	18.922	2.47%	20.120	2.60%	20.320	2.66%
TOTAL FTE STAFF	765.865	100.00%	774.724	100.00%	764.340	100.00%

Transportation Vehicle Fund



CENTRAL KITSAP SCHOOL DISTRICT

2019-20 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2017-18	Budget 2018-19	Budget 2019-20
<i>Beginning Fund Balance</i>	755,688	1,443,752	1,556,845
<i>ADD: Revenues</i>			
2300 Investment Earnings	11,760	2,000	2,500
4300 Other State Agencies	0	175,000	600,000
4499 Transportation Reimbursement	649,571	640,000	
<i>Total Revenues</i>	661,331	817,000	602,500
<i>TOTAL: Funds Available</i>	1,417,019	2,260,752	2,159,345
<i>LESS: Expenditures</i>			
Act. 30 Equipment	0	1,550,000	1,550,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
<i>Total Expenditures</i>	0	1,550,000	1,550,000
<i>Ending Fund Balance</i>	1,417,019	710,752	609,345

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR TRANSPORTATION VEHICLE FUND BUDGET

	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23
<i>Beginning Fund Balance</i>	1,556,845	609,345	611,845	614,345
<i>ADD: Revenues</i>				
2300 Investment Earnings	2,500	2,500	2,500	2,500
4300 Other State Agencies	600,000	600,000	600,000	600,000
4499 Transportation Reimbursement	600,000	600,000	600,000	600,000
<i>Total Revenues</i>	1,202,500	1,202,500	1,202,500	1,202,500
<i>TOTAL: Funds Available</i>	2,759,345	1,811,845	1,814,345	1,816,845
<i>LESS: Expenditures</i>				
Act. 30 Equipment	1,550,000	600,000	600,000	600,000
Act. 60 Bond Levy Issuance	0	0	0	0
Act. 90 Debt	0	0	0	0
<i>Total Expenditures</i>	1,550,000	600,000	600,000	600,000
<i>Ending Fund Balance</i>	1,209,345	1,211,845	1,214,345 0	1,216,845

Capital Projects Fund



CENTRAL KITSAP SCHOOL DISTRICT
2019-20 CAPITAL PROJECTS FUND BUDGET

		Actual 2017-18	Budget 2018-19	Budget 2019-20
Beginning Fund Balance		214,776,568	120,000,000	49,360,000
ADD:	Revenues			
1000	Local Taxes	65,016	0	0
2000	Local Non-Tax	2,917,246	4,380,000	3,813,000
3000	State, General Purpose	0	0	0
4000	State, Special Purpose	6,753,557	88,720,000	16,097,000
5000	Federal, General Purpose	10,061,996	6,900,000	8,000,000
6000	Federal, Special Purpose	293,513	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9200	Sales of Surplus Property	797,825	0	3,075,000
9500	Long-Term Financing	0	0	0
	Total Revenues	20,889,153	100,000,000	30,985,000
9000	Operating Transfer from General Fund	0	0	0
TOTAL: Funds Available		235,665,721	220,000,000	80,345,000
LESS:	Expenditures			
10	Sites	77	5,500,000	2,650,000
20	Buildings	144,717,158	190,900,000	51,030,000
30	Equipment	1,488,208	1,600,000	500,000
40	Energy	0	0	0
50	Sales and Lease Expenditures	11,456	0	0
60	Bond Issuance Expenditures	300	0	0
90	Debt	0	0	0
	Total Expenditures	146,217,199	198,000,000	54,180,000
	Operating Transfer to Debt Service Fund	0		0
Ending Fund Balance		89,448,522	22,000,000	26,165,000

**CENTRAL KITSAP SCHOOL DISTRICT
2019-20 CAPITAL PROJECTS BUDGET**

Project Description		Status	Total	Sites (10)	Buildings (20)	Equipment (30)
1412	Maintenance Facility		150,000.00		150,000.00	
1513	KSS Additions		50,000.00		50,000.00	
1514	CKHS & CKMS Replacement		15,000,000.00		15,000,000.00	
1515	OHS Additions & Modernization		1,500,000.00		1,500,000.00	
1601	RMS Campus Theater		3,580,000.00		3,580,000.00	
1603	Elementary School Playgrounds		500,000.00			500,000.00
1604	Security Improvements		2,500,000.00		2,500,000.00	
1606	OHS ADA Access/Pavement		50,000.00	50,000.00		
1613	KSS Fields		400,000.00	400,000.00		
1704	RMS School of Choice		50,000.00		50,000.00	
1705	Building 900		8,200,000.00		8,200,000.00	
1715	OHS Phase 2		15,800,000.00		15,800,000.00	
1800	JW Planning		40,000.00		40,000.00	
1801	CV Parking Lot		750,000.00	750,000.00		
1802	Seabeck Elementary Demolition		300,000.00		300,000.00	
1803	Green Mountain HVAC		1,000,000.00		1,000,000.00	
1805	CKHS/MS Campus Access Trail		300,000.00	300,000.00		
1806	FMS Relocation		850,000.00		850,000.00	
1807	RMS HVAC Improvement		70,000.00		70,000.00	
3900	Project Management		1,000,000.00		1,000,000.00	
	Moving CKHS Portables		440,000.00		440,000.00	
	Emergent and Critical Repairs (ECR)		1,650,000.00		1,650,000.00	
Total 2018-2019 Projects			54,180,000.00	1,500,000.00	52,180,000.00	500,000.00
2019-2020 FISCAL YEAR BUDGET TOTAL			54,180,000.00	1,500,000.00	52,180,000.00	500,000.00

Phase II

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR CAPITAL PROJECTS FUND BUDGET

		Actual 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		49,360,000	26,165,000	15,880,000	17,030,000
ADD: Revenues					
1000	Local Taxes	0	0	0	0
2000	Local Non-Tax	3,813,000	385,000	100,000	50,000
3000	State, General Purpose	0	0	0	0
4000	State, Special Purpose	16,097,000	11,630,000	7,250,000	0
5000	Federal, General Purpose	8,000,000	7,500,000	7,500,000	7,500,000
6000	Federal, Special Purpose	0	0	0	0
7000	Revenue from Other Districts	0	0	0	0
8000	Revenue from Other Agencies	0	4,000,000	0	0
9000	Other Financing Sources	3,075,000	0	0	4,000,000
	Total Revenues	30,985,000	23,515,000	14,850,000	11,550,000
TOTAL: Funds Available		80,345,000	49,680,000 0	30,730,000	28,580,000
LESS: Expenditures					
10	Sites	1,800,000	0	0	0
20	Buildings	50,810,000	33,800,000	13,700,000	13,200,000
30	Equipment	1,570,000	0	0	0
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	54,180,000	33,800,000	13,700,000	13,200,000
	Operating Transfer to Debt Service Fund	0	0	0	0
Ending Fund Balance		26,165,000	15,880,000	17,030,000	15,380,000

Debt Service Fund



Central Kistap School District
2019-20 DEBT SERVICE FUND BALANCE

		Actual 2017-18	Budget 2018-19	Budget 2019-20
Beginning Fund Balance		2,843,097	2,726,900	5,546,000
ADD: Revenues				
1000	Local Taxes	11,644,966	12,381,905	13,525,851
2000	Local Non-tax	44,559	3,500	3,500
3000	State, General Purpose	125,553	0	0
4000	State, Special Purpose	0	0	0
5000	Federal, General Purpose	0	0	0
6000	Federal, Special Purpose	0	0	
9000	Other Financing Sources	0	0	
	Total Revenues	11,815,078	12,385,405	13,529,351
9900	Operating Transfer from Capital Projects Fund	0		0
TOTAL: Funds Available		14,658,175	15,112,305	19,075,351
LESS: Expenditures				
11	Matured Bonds	4,525,000	2,500,000	5,185,000
21	Interest on Bonds	7,252,125	7,713,375	7,584,675
31	Interfund Loan Fees	0	0	0
41	Bond Transfer Fees	0	250,000	250,000
51	Arbitrage Rebate	0	0	0
	Total Expenditures	11,777,125	10,463,375	13,019,675
Ending Fund Balance		2,881,050	4,648,930	6,055,676

Central Kistap School District

4 YEAR DEBT SERVICE FUND BALANCE

	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	5,546,000	6,055,676	6,302,101	667,526
ADD: Revenues				
1000 Local Taxes	13,525,851	14,150,000	14,650,000	15,125,000
2000 Local Non-tax	3,500	3,500	3,500	3,500
3000 State, General Purpose	0			
5000 Federal, General Purpose	0			
9000 Other Financing Sources	0	0	0	0
Total Revenues	13,529,351	14,153,500	14,653,500	15,128,500
9900 Operating Transfer from Capital Projects Fund	0		0	0
TOTAL: Funds Available	19,075,351	20,209,176	20,955,601	15,796,026
LESS: Expenditures				
11 Matured Bonds	5,185,000	6,320,000	7,005,000	7225000
21 Interest on Bonds	7,584,675	7,337,075	7,033,075	6705975
31 Interfund Loan Fees	0	0	0	0
41 Bond Transfer Fees	250,000	250,000	250,000	250000
51 Arbitrage Rebate				
Total Expenditures	13,019,675	13,907,075	14,288,075	14,180,975
Ending Fund Balance	6,055,676	6,302,101	6,667,526	1,615,051

Associated Student Body Fund



Central Kitsap School District
2019-20 ASSOCIATED STUDENT BODY FUND BUDGET

		Actual 2017-18	Budget 2018-19	Budget 2019-20
Beginning Fund Balance		1,219,928	924,100	905,339
ADD:	Revenues			
1000	General Student Body	520,751	681,464	691,430
2000	Athletics	277,030	610,550	593,715
3000	Classes	173,708	264,900	285,310
4000	Clubs	249,166	645,199	484,290
6000	Private Moneys	57,508	104,090	113,550
	Total Revenues	1,278,163	2,306,203	2,168,295
TOTAL:	Funds Available	2,498,091	3,230,303	3,073,634
LESS:	Expenditures			
1000	General Student Body	373,078	480,919	538,350
2000	Athletics	351,605	714,596	666,887
3000	Classes	156,775	250,651	267,805
4000	Clubs	261,587	711,798	518,342
6000	Private Moneys	51,929	116,131	124,836
	Total Expenditures	1,194,974	2,274,095	2,116,220
Ending Fund Balance		1,303,117	956,208	957,414

Central Kitsap School District
4 YEAR ASSOCIATED STUDENT BODY FUND BUDGET

		Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance		905,339	957,414	988,914	1,020,414
ADD:	Revenues				
1000	General Student Body	691,430	691,500	691,500	691,500
2000	Athletics	593,715	595,000	595,000	595,000
3000	Classes	285,310	285,000	285,000	285,000
4000	Clubs	484,290	480,000	480,000	480,000
6000	Private Moneys	113,550	100,000	100,000	100,000
	Total Revenues	2,168,295	2,151,500	2,151,500	2,151,500
TOTAL:	Funds Available	3,073,634	3,108,914	3,140,414	3,171,914
LESS:	Expenditures				
1000	General Student Body	538,350	540,000	540,000	540,000
2000	Athletics	666,887	670,000	670,000	670,000
3000	Classes	267,805	265,000	265,000	265,000
4000	Clubs	518,342	520,000	520,000	520,000
6000	Private Moneys	124,836	125,000	125,000	125,000
	Total Expenditures	2,116,220	2,120,000	2,120,000	2,120,000
Ending Fund Balance		957,414	988,914	1,020,414	1,051,914

Annual Software / Support Control / Service Agreement Costs

These service agreements are sole-source proprietary agreements and are reviewed on a regular cycle. They are required to keep the District software and controls supported with technical support and parts. The cost listed below is the cost for the 2019-20 budget year (September 1, 2019 - August 31, 2020).

Item	Cost	Department
OESD 114 D/P Co-Op Western Regional Data Center	\$901,648.48	Business
HD Baker - Point of Sale & Manager	\$12,000.00	Business
AVID Center	\$29,691.00	Curriculum
Renaissance STAR Enterprise/Subscription/Reader	\$165,000.00	Curriculum
Summer Academy (Pearson Education / Connections Education)	\$2,200,000	Curriculum
CEE - Center for Educational Effectiveness	\$75,000	Curriculum / Student Services
ClassLink	\$33,245.00	DIS
EBSCO Information Service Database	\$17,022.53	DIS
Follett Software Service and Support	\$37,753.36	DIS
Follett - Destiny Resource Manager	\$14,661.05	DIS
Gaggle	\$25,070.00	DIS
Pluralsight	\$10,702.56	DIS
PowerSchool Maint/Support	\$165,000.00	DIS
Safari Montage	\$37,256.20	DIS
School Messenger Presence Renewal	\$23,529.78	DIS
School Messenger Complete - Service Renewal	\$27,488.27	DIS
WSIPC - Microsoft Software Annual Agreement	\$77,427.58	DIS
Infobase	\$17,350.00	DIS
iSupport	\$22,870.38	DIS
E-Rate - WAPs	\$101,432.03	DIS
Substitute Online System	\$5,250.00	Human Resources
ATS Automation	\$16,000.00	Maintenance
MSDS Online HQ	\$5,318.11	Maintenance
ALICE Service Agreement	\$8,495.00	Operations
Pacifica Law Group	\$187,000.00	Operations
SIAW Annual Insurance Premium	\$1,097,224.86	Operations
CTS Language Link	\$6,000.00	Student Services
Culturally Speaking	\$12,000.00	Student Services
Transact Communications	\$7,250.00	Student Services
WSSDA - Board Docs/Dues	\$25,000.00	Superintendent
Bulk Fuel - Associated Petroleum Products	\$625,000.00	Transportation
Raptor Annual Access Renewal Fee	\$8,500.00	Community Relations
Dude Solutions	\$11,027.16	Maintenance
Kitsap County Parks & Recreation	\$25,000.00	OTL