



2022-23

General Fund Budget Line Item Detail



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

**Central Kitsap School District
2022-23 Budget Line Item Detail Summary**

Ref.	Activity Description	2019-20		2020-21		2021-22	2022-23				
		Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B	Business & Operations	25,879,411	22,251,558	25,744,983	22,050,622	26,735,519	137,759	0	26,873,278	637,149	27,510,427
	<i>Percentage of 2020-21 Unit Budget</i>	96.80%	83.23%	96.30%	82.48%	100.00%	0.52%	0.00%	100.52%	2.38%	102.90%
C	Curriculum	14,314,611	13,013,102	14,475,532	14,146,022	26,090,174	-3,766,031	-233,000	22,091,143	1,052	22,092,195
	<i>Percentage of 2020-21 Unit Budget</i>	96.80%	49.88%	55.48%	54.22%	100.00%	-14.43%	-0.89%	84.67%	0.00%	84.68%
H	Human Resources	63,750,767	63,859,554	65,302,553	60,033,036	58,626,175	61,929	-1,950,000	56,738,104	7,694,240	64,432,344
	<i>Percentage of 2020-21 Unit Budget</i>	108.74%	108.93%	111.39%	102.40%	100.00%	0.11%	-3.33%	96.78%	13.12%	109.90%
O	Office of Teaching & Learning	56,923,184	58,578,111	61,295,458	54,996,569	62,890,225	1,752,156	0	64,642,381	668,616	65,310,997
	<i>Percentage of 2020-21 Unit Budget</i>	90.51%	93.14%	97.46%	87.45%	100.00%	2.79%	0.00%	102.79%	1.06%	103.85%
S	Superintendent	15,293,166	14,676,579	15,628,363	12,121,884	16,388,584	945,108	0	17,333,692	638,955	17,972,647
	<i>Percentage of 2020-21 Unit Budget</i>	93.32%	89.55%	95.36%	73.97%	100.00%	5.77%	0.00%	105.77%	3.90%	109.67%
	Total Before Transfers	176,161,140	172,378,903	182,446,889	163,348,134	190,730,677	-869,079	-2,183,000	187,678,598	9,640,012	197,318,610
	Debt Service Transfer	0	0	0	0	0	0	0	0	0	0
	Total	176,161,140	172,378,903	182,446,889	163,348,134	190,730,677	-869,079	-2,183,000	187,678,598	9,640,012	197,318,610
	<i>Percentage of 2021-22 Unit Budget</i>	92.36%	90.38%	95.66%	85.64%	100.00%	-0.46%	-1.14%	98.40%	5.05%	103.45%

2022-23 Budget - Line Item Detail

Business & Operations Budget (Unit B)												
Activity Description	Account Number	2019-20		2020-21		2021-22	2022-23					
		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 3110/4XXX 0830 0000 0000 0	1,228,234	1,150,630	1,208,715	1,120,958	1,236,351			1,236,351	91,829	1,328,180
B-2	Business Services - Operating Costs	9705 13 XXXX 0830 0000 0000 0	38,161	124,438	87,000	72,795	125,000			125,000	0	125,000
B-3	Copy Center	9700/05 73 XXXX 0730 0000 0000 0	15,655	21,610	16,515	17,588	26,142			26,142	4,451	30,593
Maintenance, Grounds & Custodial												
B-4	Bldg/Grounds Office - S & B	9700/01 61 3110/4XXX 0760 0000 0000 0	569,385	512,173	461,837	576,137	597,025			597,025	308,942	905,967
B-5	Bldg/Grounds Office - Operating Costs	9705 61 XXXX 0760 0000 0000 0	10,403	6,940	10,403	3,990	10,403			10,403	0	10,403
B-6	Grounds Maintenance - S & B	9700 62 3110/4XXX 0760 0000 0000 0	625,437	618,556	636,727	650,920	644,986			644,986	35,207	680,193
B-7	Grounds Maintenance - Operating Costs	9705 62 XXXX 0760 0000 0000 0	231,291	207,935	231,291	371,464	231,291			231,291	0	231,291
B-8	Custodial Services - S & B	9700 63 3110/4XXX 0LL 0000 0000 0	4,465,960	4,272,211	4,525,878	4,103,647	4,973,192			4,973,192	34,549	5,007,741
B-9	Custodial Services - Operating Costs	9705 63 XXXX 0760 0000 0000 0	512,892	206,160	512,892	283,903	512,892			512,892	0	512,892
B-10	Maintenance - S & B	9700 64 3110/4XXX 0760 0000 0000 0	1,535,756	1,357,246	1,490,706	1,307,722	1,448,594			1,448,594	5,184	1,453,778
B-11	Maintenance - Operating Costs	9705 64 XXXX 0760 0000 0000 0	879,661	671,777	879,661	652,024	879,661			879,661	0	879,661
B-12	Plant Security	9700/05 67 XXXX 0760 0000 0000 0	14,000	-	14,000	-	6,920			6,920	0	6,920
B-13	Summer Laborers - S&B	9702 6X 3110/4XXX 0760 0000 0000 0	50,000	-	-	-	50,000			50,000	0	50,000
B-14	Laundry - S & B	9760 63 3110/4XXX 0760 0000 0000 0	37,609	27,680	-	-	-			0	0	-
B-15	Laundry - Operating Costs	9760 63 XXXX 0760 0000 0000 0	12,655	6,602	-	443	-			0	0	-
Technology												
B-16	Instructional Technology Support - S & B	0109 27 2110/4XXX 0LL 0000 0000 0	42,380	-	33,372	34,800	33,018			33,018	66	33,084
B-17	Instructional Technology Operating Costs	0110 XX XXXX XXXX 0000 0000 0	12,569	497	12,569	9	12,569			12,569	0	12,569
B-18	Network Specialist Program - S & B	0133 27 3110/4XXX 0LL 0000 0000 0	-	-	-	-	-			0	0	-
B-19	Instructional Subscriptions, Staff Development	0134 XX XXXX 0LL 0000 0000 0	127,707	92,351	127,707	88,774	127,707			127,707	0	127,707
B-20	Secondary Security Camera Infrastructure	9736 67 5610 0LL 0000 0000 1	-	-	-	20,362	15,000			15,000	0	15,000
B-21	District Technology Support - S & B	9700/9701 72 3110/4XXX 0600/0840 0000 0000 0	1,897,440	1,642,064	2,018,480	2,084,735	2,065,147			2,065,147	156,921	2,222,068
B-22	Dis & Ed Tech Office Operating Costs	9705 72 5/7/9XXX 0600 0000 0000 0	16,103	27,640	28,850	16,458	28,850			28,850	0	28,850
B-23	Technician Operating Costs	9738 72 XXXX 0600 0000 0000 0	25,250	8,763	25,250	48,862	25,250			25,250	0	25,250
B-24	District Subscriptions & Licensing OC	9737 72 XXXX 0600 0000 0000 0	310,362	423,036	410,000	529,350	410,000			410,000	0	410,000
B-25	District Technology Operating Costs	9739 72 5/7/9XXX 0600 0000 0000 0	156,450	171,130	156,450	126,565	156,450			156,450	0	156,450
B-26	Technology WAN Contract	9730 72 7530 0600 0000 0000 0	-	-	-	-	-			0	0	-
B-27	Life Cycle Replacement	0132 32 XXXX 0600 0000 0000 1	300,000	270,414	300,000	42,242	300,000			300,000	0	300,000
B-28	Classroom Technology	0131 32 XXXX 0600 0000 0000 1	1,000,000	68,860	632,565	859,443	1,000,000			1,000,000	0	1,000,000
Fixed Costs												
B-29	Legal Services	9705 11 7341 0000 0000 0000 0	170,000	52,208	170,000	45,400	170,000			170,000	0	170,000
B-30	Audits	9705 11 7342 0000 0000 0000 0	35,000	48,451	50,000	46,177	50,000			50,000	0	50,000
B-31	Elections/Strategic Planning	9705 11 7311 0000 0000 0000 0	265,000	31,101	265,000	-	265,000			265,000	0	265,000
B-32	County Impact Fee Payment	9705 11 7810 0800 0000 0000 0	5,000	29,221	5,000	29,821	5,000			5,000	0	5,000
B-33	District Postage	9705 12 5610 0800 0590 0000 0	16,000	-	16,000	6,182	16,000			16,000	0	16,000
B-34	Utilities	9700/05 65 7410 0000 0000 0000 0	3,038,000	2,484,152	3,038,000	2,607,384	3,038,000			3,038,000	0	3,038,000
B-35	Federal Impact Aid Expenses	9774 AA XXXX 0LL 0000 0000 1	35,265	39,693	46,204	45,184	46,204			46,204	0	46,204
B-36	ESD Processing Contract	9783 72 7591 0000 0000 0000 0	322,080	386,008	322,080	361,840	322,080			322,080	0	322,080
Contractual/Negotiated Obligations												
B-37	Class Size Overload	0127 XX XXXX 0XXX 0000 0000 1	550,136	696,791	585,471	400,406	630,296			630,296	0	630,296
B-38	Open House/Split Class	0146 27 XXXX 0LL 0000 0000 1	73,301	101,267	73,301	44,062	73,301			73,301	0	73,301
B-39	Administrative Inservice	01/02/9717 XX XXXX 0LL 0000 0000 1	139,451	93,528	165,375	57,360	207,516			207,516	0	207,516
B-40	Tax Sheltered Annuity Services	9705 14 7340 0840 0000 0000 0	20,000	7,125	10,000	36,352	10,000			10,000	0	10,000
Grant/Revenue Driven												
B-41	Running Start	0101/0201 27 7565 0LL 0000 0000 0	2,500,000	2,520,422	2,630,000	2,503,316	2,630,000			2,630,000	0	2,630,000
B-42	Medicaid Outreach Program	0178/0278 XX XXXX 0LL 0000 0000 1	136,791	73,720	63,677	31,056	73,267	(9,377)		63,890	0	63,890
B-43	Other Federal Grants (Capacity)	7901 27 2/5610 0000 0000 0000 0	1,855,095	1,188,792	3,000,000	-	3,000,000			3,000,000	0	3,000,000
B-44	DODEA CTE STEM Federal Grant	7972 XX XXXX 0LL 0000 0000 0	78470	174,168	229,747	391,369	231,759	4,477		236,236	0	236,236
B-45	DODEA - Future Ready	7967 XX XXXX 0LL 0000 0000 0	256,784	150,229	-	-	-			0	0	-
B-46	ONR - Science Grant	7968 XX XXXX 0LL 0000 0000 0	54,477	-	-	-	-			0	0	-
B-47	DODEA Next Generation Science	7969 XX XXXX 0LL 0000 0000 0	109,562	244,393	226,916	272,121	-			0	0	-
B-48	DODEA ESP STEM grant	7970 XX XXXX 0LL 0000 0000 0	-	-	-	173,965	304,704	14,163		318,867	0	318,867
B-49	DODEA Secondary STEM Project	7973 XX XXXX 0LL 0000 0000 0	-	-	-	-	-			0	0	-
B-50	Outside Agency Billings	8901/71/72/73/99 91 0LL XXXX 0000 0000 1	384,448	343,193	367,344	337,317	367,344			367,344	0	367,344
Other												
B-51	Cafeteria Table Replacement	9797 63 5610 0LL 0000 0000 1	30,000	29,863	30,000	-	30,000			30,000	0	30,000
B-52	Budget Carryover	0101 27 5610 0LL 0000 0000 0	1,684,194	1,668,519	625,000	1,648,119	343,600	128,496		472,096	0	472,096
B-53	ADA Equipment	0152 27 5610 0LL 0000 0000 1	5,000	-	5,000	-	5,000			5,000	0	5,000
Discontinued Programs												
Total			25,879,411	22,251,558	25,744,983	22,050,622	26,735,519	137,759	0	26,873,278	637,149	27,510,427
Percentage of 2021-22 Unit Budget			96.80%	83.23%	96.30%	82.48%	100.00%	1%	0.00%	100.52%	2.38%	102.90%

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-1	<p><u>Business Services S & B</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>\$1,328,180</u>
B-2	<p><u>Business Services - Operating Costs</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>\$125,000</u>
B-3	<p><u>Copy Center</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>\$30,593</u>
MAINTENANCE, GROUNDS & CUSTODIAL			
B-4	<p><u>Bldg/Grounds Office S & B</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff.</p>		<u>\$905,967</u>
B-5	<p><u>Bldg/Grounds Office - Operating Costs</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</u> Provides salary and benefits for 6.93 FTE 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>\$680,193</u>
B-7	<p><u>Grounds Maintenance - Operating Costs</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>\$231,291</u>

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-8	<u>Custodial Services S & B</u> Salary and benefits for 54.6 FTE as follows: 1 head custodian and 1 general custodian per elementary school, plus 0.5 FTE additional for HEJP and CC; 1 head and 3 general custodians per middle school; 1 head and 4 general custodians per high school; 1.5 FTE floating positions at elementary schools and 1.1 FTE for support sites and District pool.		<u>\$5,007,741</u>
B-9	<u>Custodial Services - Operating Costs</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>\$512,892</u>
B-10	<u>Maintenance S&B</u> Salaries and benefits for 17.5 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems		<u>\$1,453,778</u>
B-11	<u>Maintenance Operating Costs</u> Provides equipment, supplies, materials and contracted services for architectural, mechanical and electrical items to maintain schools and support facilities.		<u>\$879,661</u>
B-12	<u>Plant Security</u> Provides night monitoring of alarm systems.		<u>\$6,920</u>
B-13	<u>Summer Laborers S & B</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</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>\$0</u>
B-15	<u>Laundry Operating Costs</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.		<u>\$0</u>

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
TECHNOLOGY			
B-16	<u>Instructional Technology Support S & B</u> \$1,500 stipend for one Teacher-Librarian at each of the district's 12 elementary schools and 6 secondary schools. Stipend provides building-level technical support/staff training and management of building Chromebooks.		<u>\$33,084</u>
B-17	<u>Instructional Technology Support - Operating Costs</u> Instructional technology hardware, software, and supplies.		<u>\$12,569</u>
B-18	<u>Network Specialist Program S & B</u> Line Item no longer used		<u>\$0</u>
B-19	<u>Software Subscriptions & Technology Equipment</u> Annual subscriptions for instructional software, such as EBSCO, Infobase Learning Databases, Encyclopedia Britannica. Instructional Technology staff development.		<u>\$127,707</u>
B-20	<u>Secondary Security Camera Infrastructure</u> Provides funds for security systems replacement and maintenance. This line item will no longer be used.		<u>\$15,000</u>
B-21	<u>District Technology Support S & B</u> Salary and benefits for Director, Technical Support Manager, Department Secretary, Technical Support Specialist, Systems & Support Coordinators/Administrators, and Enterprise System Engineers & Developers.		<u>\$2,222,068</u>
B-22	<u>DIS & Education Technology - Operating Costs</u> Department office supplies/equipment/postage, Copier contract, Copy Center support, Staff Prof. Development Travel.		<u>\$28,850</u>
B-23	<u>Technician Operating Costs</u> Mileage, Staff Prof. Devel. Registrations, Overtime, and Technology Reference Material for DIS technicians.		<u>\$25,250</u>
B-24	<u>District Support Subscriptions & Licensing Operating Costs</u> 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.		<u>\$410,000</u>

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-25	<u>District Technology Support - Operating Costs</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</u> Line Item no longer used		<u>\$0</u>
B-27	<u>Life Cycle Replacement Printers - Levy</u> Capital Projects 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</u> Capital Projects Levy funding for classroom technology which includes instructional software, regular and interactive projectors, document cameras and staff development. Monies transferred from Capital Projects as required by law		<u>\$1,000,000</u>
FIXED COSTS			
B-29	<u>Legal Services</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</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.		<u>\$50,000</u>
B-31	<u>Elections and Strategic Planning</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</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</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) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-34	<u>Utilities</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).		<u>\$3,038,000</u>
B-35	<u>Federal Impact Aid Expenses</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. Covers cost of 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.		<u>\$46,204</u>
B-36	<u>ESD Processing Contract</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.		<u>\$322,080</u>
CONTRACTUAL/NEGOTIATED OBLIGATIONS			
B-37	<u>Class Size Overload</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.		<u>\$630,296</u>
B-38	<u>Open House Extra Hours</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.		<u>\$73,301</u>
B-39	<u>Administrative Inservice</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.		<u>\$207,516</u>

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-40	<u>Tax Sheltered Annuity Services</u> Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan.		<u>\$10,000</u>
GRANT/REVENUE DRIVEN			
B-41	<u>Running Start</u> 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.		<u>\$2,630,000</u>
B-42	<u>Medicaid Outreach Program</u> 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.	<u>(\$9,377 Decrease (OA))</u> Adjusted for anticipated decrease in revenue.	<u>\$63,890</u>
B-43	<u>Other Federal Grants</u> Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.		<u>\$3,000,000</u>
B-44	<u>DODEA STEM Federal Grant</u> Federal Grant to support students and staff in CTE STEM.	<u>\$4,477 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures	<u>\$236,236</u>
B-45	<u>DODEA Future Ready</u> This grant ended in FY 2019-20		<u>\$0</u>
B-46	<u>ONR - Science Grant</u> This grant ended in FY 2019-20		<u>\$0</u>

Business and Operations - Budget (Unit B) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
B-47	<u>DODEA Next Generation Science</u> This grant ended in FY 2020-21		<u>\$0</u>
B-48	<u>DODEA ESP STEM Grant</u> The primary objective of the grant is to provide a variety of engaging, standards-based Science, Technology, Engineering, and Math (STEM) experiences for all of our elementary students. Train and develop our elementary teachers, provide critical start-up supplies, materials, and curriculum resources needed to offer engaging STEM learning opportunities	<u>\$14,163 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures	<u>\$318,867</u>
B-49	<u>DODEA Secondary STEM PROJECT SSP</u> New grant - The primary objective of our Secondary STEM Project (SSP) is to ensure that all Central Kitsap School District (SD) students develop a strong STEM foundation by the time they graduate. To achieve this objective, we intend to provide our secondary students (grades 6-12) at all 7 sites with a number of engaging and relevant STEM learning opportunities.		<u>\$0</u>
B-50	<u>Outside Agency Billings</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP.		<u>\$367,344</u>
OTHER			
B-51	<u>Cafeteria Table Replacement</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.		<u>\$30,000</u>
B-52	<u>Budget Carryover</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.	<u>\$128,496 Increase (OA)</u> Adjusted to reflect anticipated carry-over to be distributed	<u>\$472,096</u>
B-53	<u>ADA Equipment</u> This budget is to provide adaptive equipment for ADA compliance as needed.		<u>\$5,000</u>

2022-23 Budget - Line Item Detail

Curriculum Budget (Unit C)

Ref.	Activity Description	Account Number	2019-20		2020-21		2021-22	2022-23				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-1	Curriculum Office - S & B	0100/01 21 2/3110/4XXX 0810 0000 0000 0	622,829	500,941	474,056	698,519	472,001		(233,000)	239,001	614	239,615
C-2	Curriculum Office - Operating Costs	0105 21/27 XXXX 0810 0000 0000 0	39,676	18,657	39,676	6,307	39,676			39,676	0	39,676
C-3	LSC Office - S & B	0100/01 22 2/3110 0500 0000 0000 0	150,155	148,614	147,427	143,627	148,518			148,518	39,700	188,218
C-4	LSC Office - Operating Costs	0105 22 5/7/8XXX 0500 0000 0000 0	20,742	8,318	20,742	1,498	20,742			20,742	0	20,742
C-5	Library - S & B	0100 22 2/3110/4XXX 0LLL 0000 0000 0	3,341,897	3,340,549	3,559,764	3,538,461	3,497,349			3,497,349	(39,868)	3,457,481
C-6	Library - Operating Costs	0105 22 5/7XXX 0LLL 0000 0000 0	97,238	94,697	99,185	53,126	103,140			103,140	0	103,140
C-7	A-V Equipment Repair	0105 22 7XXX 0500 0000 0000 0	8,250	10,776	0	0	0			0	0	0
C-8	Health Services - Clerical Support	0100 26 3110/4XXX 0560 0000 0000 0	65,992	65,418	67,434	67,304	68,073			68,073	(5,564)	62,509
C-9	Health Services - Operating Costs	0105 26 5/7XXX 0560 0000 0000 0	11,788	5,300	11,788	1,451	11,788			11,788	0	11,788
C-10	Health Services - Nurses Contract	0105 26 7322 0560 0000 0000 0	453,696	453,696	453,696	453,696	453,696			453,696	0	453,696
C-11	AVID Operating Costs	0107 2X 5/7/8XXX 0810 0000 0000 1	175,900	133,606	175,900	67,662	175,900			175,900	0	175,900
C-12	Staff Development	0115/81 27/31 XXXX 0810 XXXX 0000 1	563,420	355,863	539,978	126,094	539,978			539,978	0	539,978
C-13	Instructional Materials	0116 33 5610 0000 0000 0000 0	703,248	146,198	706,049	748,457	695,400			695,400	0	695,400
C-14	Elementary Science Kits	0118 XX 5610 0810/0610 0000 0000 0	144,416	115,461	144,416	101,270	125,000			125,000	0	125,000
C-15	Research & Evaluation - S & B	0119 XX 2/3110/4XXX 0810 0000 0000 0	303,286	232,371	111,214	137,039	153,087			153,087	6,170	159,257
C-16	Research & Evaluation - Operating Costs	0119 27 5/7XXX 0LLL 0000 0000 0	185,195	227,841	185,195	230,624	185,195			185,195	0	185,195
C-17	Human Growth	0122 26/27 XXXX 0LLL 0000 0000 0	31,000	34,159	31,000	15,212	34,500			34,500	0	34,500
C-18	Media Center Contract	0150 27 XXXX 0500 0000 0000 0	12,031	15,878	12,031	9,013	12,031			12,031	0	12,031
C-19	504 Accomodation	0154 XX XXXX 0LLL 0000 0000 0	31,767	32,381	50,375	5,770	50,375			50,375	0	50,375
C-20	District Music - Operating Costs	0155 27/28 XXXX 0LLL 0000 0000 1	83,635	105,062	140,983	96,598	140,983			140,983	0	140,983
C-21	Early Entrance Testing	0156 27 2/4/5XXX 0810 0000 0000 0	3,968	327	3,968	1,566	2,152	348		2,500	0	2,500
C-22	Mentoring/Diversity	0164 XX XXXX 0LLL 0000 0000 1	108,985	54,894	42,861	22	42,861			42,861	0	42,861
C-23	AP Testing and PD	0168 27 XXXX 0LLL 0000 0000 1	28,787	4,425	28,787	9,844	28,787	(3,787)		25,000	0	25,000
C-24	Intervention Support	0191 XX XXXX 0LLL 0000 0000 1	1,089,492	1,036,930	1,089,492	929,000	1,089,492			1,089,492	0	1,089,492
C-25	PSAT Testing	0157 27 XXXX 0LLL 0000 0000 1	10,000	10,970	10,000	0	10,000			10,000	0	10,000
C-26	Graduation Support	0196 27 7XXX 0000 0000 0000 1	820,000	482,145	820,000	613,069	820,000	(670,000)		150,000	0	150,000
C-27	Elementary PE	0182 27 7XXX 0000 0000 0000 0			0	0	6,000			6,000	0	6,000
C-28	Pottery	0174 27 XXXX 0000 0000 0000 1			0	0	20,000			20,000	0	20,000
Grant Programs										0		
C-29	Title I Part A - Struggling Learners	51XX XX XXXX 0LLL 0000 0000 0	1,045,732	1,096,514	1,281,675	1,172,844	1,250,234	152,080		1,402,314	0	1,402,314
C-30	Title II Part A / Title IV	52XX 27/31 XXXX 0LLL 0000 0000 0	348,502	229,254	285,290	368,417	366,885	(51,248)		315,637	0	315,637
C-31	Learning Assistance Program (LAP)	55XX XX XXXX 0LLL 0000 0000 0	2,632,866	2,822,347	2,618,854	2,886,951	2,783,369	268,227		3,051,596	0	3,051,596
C-32	Title III Limited English Proficiency	64XX XX XXXX 0LLL 0000 0000 0	39,584	32,716	47,125	39,688	47,125	11,345		58,470	(0)	58,470
C-33	Transitional Bilingual - District Support	6500 XX XXXX 0LLL 0000 0000 0	0	0	0	0	0			0	0	0
C-34	Transitional Bilingual - State Revenue	6500 XX XXXX 0000 0000 0000 0	525,112	606,644	632,298	612,607	693,675	69,028		762,703	0	762,703
C-35	Title VII Indian Education - Federal Grant	6800 XX XXXX 0000 0000 0000 0	50,777	45,185	50,777	54,219	48,000			48,000	0	48,000
C-36	Summer School - Tuition Based	7300 27 XXXX 0LLL 0000 0000 0	106,945	104,451	117,664	82,473	0			0	0	0
C-37	Highly Capable Program - State Revenue	7400 2X XXXX 0LLL 0000 0000 0	312,808	339,422	325,832	352,356	314,229	23,078		337,307	(0)	337,307
C-38	High School Testing/Prep	8600/08 27 XXXX 03LL 0000 0000 1	144,893	101,093	150,000	170,068	150,000			150,000	0	150,000
C-39	Federal ESSER Recovery Funds	11/12/13/1400 XX 0BBB 0LLL 0000 0000 0			0	351,171	11,489,933	(3,565,102)		7,924,831	0	7,924,831
Total			14,314,611	13,013,102	14,475,532	14,146,022	26,090,174	-3,766,031	-233,000	22,091,143	1,052	22,092,195
Percentage of 2021-22 Unit Budget			54.87%	49.88%	55.48%	54.22%	100.00%	-14.43%	-0.89%	84.67%	0.00%	84.68%

S & B = Salary and Benefits

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-1	<p><u>Curriculum Office - S & B</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>(\$233,000) Decrease (BC)</u> Reduction of FTE for specialists</p>	<u>\$239,615</u>
C-2	<p><u>Curriculum Office - Operating Costs</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</u> Salary and benefits for Library Services support staff which provides support to school library staff.</p>		<u>\$188,218</u>
C-4	<p><u>LSC Office - Operating Costs</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</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 Curriculum Resource Center (CRC).</p>		<u>\$3,457,481</u>
C-6	<p><u>Library - Operating Costs</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>		<u>\$103,140</u>
C-7	<p><u>A-V Equipment Repair</u> Includes District laminator repair & preventative maintenance.</p>		<u>\$0</u>

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-8	<p><u>Health Services - Clerical Support</u> Provides the necessary clerical support for the Health Services office to process student health records, individual health plans, and the necessary related correspondence in this office. This staff person also assists with state mandated</p>		<u>\$62,509</u>
C-9	<p><u>Health Services Operating Costs</u> Provides for the provision of needed health supplies for the school health clinics, i.e., bandages, gauze, ice packs, rubber gloves, etc.</p>		<u>\$11,788</u>
C-10	<p><u>Health Services - Nurses Contract</u> Establishes an approximate staffing ratio of 6.1 nurses for the district. This level of service typically provides nurse coverage of 1.5 day/week to elementary schools and 2 days/week to middle schools and 3-4.5 days/week to high school.</p>		<u>\$453,696</u>
C-11	<p><u>AVID Operating Costs</u> Provides for operating costs to include site team coordinator, instructional supports, supplies, professional learning and AVID annual contract.</p>		<u>\$175,900</u>
C-12	<p><u>Staff Development</u> 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, Curriculum Summits, and Professional Learning days. Supplemental contracts for adjunct staff who provide support for these days are also paid from this budget.</p>		<u>\$539,978</u>
C-13	<p><u>Instructional Materials</u> Instructional materials, and specific support for state learning standards implementation and alignment.</p>		<u>\$695,400</u>
C-14	<p><u>Elementary Science Kits</u> 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 classified FTE and a 0.25 certificated FTE</p>		<u>\$125,000</u>

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-15	<u>Research & Evaluation S & B</u> Salary and benefits for staff. Staff consists of 0.7 FTE certificated and 2.44 FTE classified staff.		<u>\$159,257</u>
C-16	<u>Research & Evaluation - Operating Costs</u> Directs and coordinates District-wide testing and assessment, such as Smarter Balanced, STAR 360, WIDA, and Acadience. This budget provides for printing cost, substitutes and testing support hours, surveys, test supplies and materials, consulting support, travel, and Interpreting Services. Research and Elvaluation for Research and Elvaluation is also paid out of this budget.		<u>\$185,195</u>
C-17	<u>Human Growth</u> 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>\$34,500</u>
C-18	<u>Media Center Contract</u> Provides access to films, videos, kits and print materials for use as instructional materials in K-12 classrooms.		<u>\$12,031</u>
C-19	<u>504 Accommodation</u> 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	<u>District Music - Operating Costs</u> Covers costs of instrument repair, the purchase of curriculum for use in the classroom, and supports District music festivals.		<u>\$140,983</u>
C-21	<u>Early Entrance Testing</u> 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>\$348 Increase (OA)</u> Operating increase based on estimated expenditure.	<u>\$2,500</u>
C-22	<u>Mentoring/Diversity</u> The Mentoring program supports adult and teen mentor programs in K-5 and 9-12 buildings. The Diversity program supports District wide cultural events, supporting our Ethnic Heritage Nights for Black History month and Asian-Pacific Islander Cultural Heritage and Hispanic and Latino Heritage Month. These programs support community outreach endeavors and recognition of volunteers. These resources fund stipends for program staff and cost of hosting events.		<u>\$42,861</u>

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-23	<u>AP Testing and PD</u> Supports the cost of Advance Placement preparation, testing and professional learning.	<u>(\$3,787) Decrease (OA)</u> Operating decrease based on estimated expenditure.	<u>\$25,000</u>
C-24	<u>Intervention Support</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>\$1,089,492</u>
C-25	<u>PSAT Testing</u> Provides funding for PSAT testing for all 10th grade students.		<u>\$10,000</u>
C-26	<u>Graduation Support</u> Supports for all secondary students with Online classes (Pearson Connexus) offered during the day, independent study, additional credits from Advisory, and summer academy. Student can earn initial credit or credit recovery. These resources support cost associated with online student management and administrative oversight.	<u>(\$670,000) Decrease (OA)</u> Reduction to reflect allocation not included in other line items (MTSS, TK)	<u>\$150,000</u>
C-27	<u>Elementary PE</u> Curriculum resources to support the Elementary Physical Education program.		<u>\$6,000</u>
C-28	<u>Pottery</u> Provides funding for secondary buildings to purchase supplies and materials for pottery classes. Also provides funding for kiln repairs and replacement.		<u>\$20,000</u>
GRANT PROGRAMS			
C-29	<u>Title I Part A - Struggling Learners</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>(\$152,080) Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures	<u>\$1,402,314</u>
C-30	<u>Title II, Part A / Title IV</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>(\$51,248) Decrease (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures	<u>\$315,637</u>

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-31	<p><u>Learning Assistance Program (LAP)</u> LAP is a state funded program. Elementary schools receive LAP funds based on academic needs, with a focus on K-4 Reading.</p>	<p><u>\$268,227 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures</p>	<u>\$3,051,596</u>
C-32	<p><u>Title III, Limited English Proficiency</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.</p>	<p><u>\$11,345 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures</p>	<u>\$58,470</u>
C-33	<p><u>Transitional Bilingual - District Support</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)</p>		<u>\$0</u>
C-34	<p><u>Transitional Bilingual - State Revenue</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.</p>	<p><u>\$69,028 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures</p>	<u>\$762,703</u>
C-35	<p><u>Title VI Indian Education Grant</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.</p>		<u>\$48,000</u>
C-36	<p><u>Summer Academy</u> Summer Academy provides credit recovery and initial credit taking opportunities for students in grades 8-12. The program dollars support staff stipends and online program costs.</p>		<u>\$0</u>

Curriculum - Budget (Unit C) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
C-37	<p><u>Highly Capable Program - State Revenue</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 at al four middle schools; 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>	<p><u>\$23,078 Increase (OA)</u> Adjusted for anticipated FY 22-23 grant expenditures</p>	<p><u>\$337,307</u></p>
C-38	<p><u>High School Testing/Prep</u> Building based Certificated staff time and material costs to support the AP program.</p>		<p><u>\$150,000</u></p>
C-39	<p><u>Federal ESSER Recovery Funds</u> Elementary and Secondary School Emergency Relief Funds (ESSER) are funds designated to address the impact that the Novel (COVID 19) has had on elementary and secondary schools. ESSER funds are allocated according to the approved district Learning Recovery Plan and provide increased support for staffing</p>	<p><u>\$3,565,102 Decrease (OA)</u> Adjusted for anticipated FY 22-23 expenditures</p>	<p><u>\$7,924,831</u></p>

2022-23 Budget - Line Item Detail

Human Resources Budget (Unit H)

Ref.	Activity Description	Account Number	2018-19		2019-20		2020-21		2021-22		2022-23			
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Operating Adjustments (incl carryover)	Budget Changes	Base Line Budget	S&B Rollup
H-1	Teaching	0100 27 2XXX 0LLL 0000 0000 0	46,412,546	45,067,366	45,458,975	45,704,855	46,373,615	42,339,586	42,761,616		(1,445,000)	41,316,616	4,622,329	45,938,945
H-2	Benefits On Teaching Salaries	0100 27 42XX 0LLL 0000 0000 0	19,221,967	15,543,830	16,256,932	15,975,636	16,803,436	15,636,187	13,753,764		(505,000)	13,248,764	2,882,097	16,130,861
H-3	New to Profession - District Support	0158 2X XXXX 0000 0000 0000 0	9,996	26,090	10,000	0	10,000	0	10,000			10,000	0	10,000
H-4	Staffing Contingencies	0199 XX XXXX 0LLL 0000 0000 0	88,704	151,057	67,181	110,211	150,160	60,527	150,160			150,160	0	150,160
H-5	Human Resources - S & B	9700/01/06 14 2/3110/4XXX 0840 0000 0	1,051,003	1,036,542	1,039,145	1,086,801	977,119	1,020,606	1,024,216			1,024,216	141,568	1,165,784
H-6	Human Resources - Operating Costs	9705 14 XXXX 0840 0000 0000 0	29,874	26,992	29,874	163,485	49,874	124,038	49,874	75,126		125,000	0	125,000
H-7	ESD Clock Hour Contract	9705 14 7591 0840 0000 0000 0	5,950	10,585	5,950	298	13,000	11,340	13,000			13,000	0	13,000
H-8	Supported Employment	9724 63 XXX 0LLL 0000 0000 0	24,030	18,350	33,921	25,852	35,441	29,876	34,979			34,979	1,858	36,837
H-9	Human Resources - Recruiting	9775 14 XXXX 0840 0000 0000 0	5,000	43,300	5,000	24,339	5,000	7,759	5,000			5,000	0	5,000
H-10	L & I Return-to-Work Program	9776 14 XXXX 0LLL 0000 0000 0	5,748	3,819	5,836	0	5,000	0	5,000			5,000	0	5,000
H-11	Classified Induction	9714 14 XXXX 0840 0000 0000 0	34,478	80,545	0	0	0	0	0			0	0	0
Contractual/Negotiated Obligations														
H-12	Training Incentive Program (TIP) - Contractual	0100 27 3130/4XXX 0000 0440 0000 1	40,000	35,327	40,000	20,813	40,000	6,939	40,000			40,000	0	40,000
H-13	Itinerant Travel	0105 27 8580 0000 0000 0000 0	7,000	8,184	7,000	3,809	7,000	189	7,000			7,000	0	7,000
H-14	Teacher Relocation	0103 27 XXXX 0LLL 0000 0000 0	12,000	26,934	11,394	10,654	23,175	33,980	12,000			12,000	0	12,000
H-15	Staff Development - Contractual	0115 31 XXXX 0LLL 800 0000 1	43,654	158,922	46,075	17,562	44,336	76,001	0			0	0	0
H-16	Shared Decision-Making	XX35-XX XXXX 0LLL 0000 0000 0	83,846	67,502	79,189	46,165	83,846	37,593	83,413	(8,197)		75,216	0	75,216
H-17	Employee Assistance	9705 14 7340 0840 0000 0000 0	10,000	6,696	10,000	71,625	10,000	17,500	10,000			10,000	0	10,000
H-18	Classified Longevity Stipend	PPSS XX 3150 0LLL 0000 0000 0	15,000	97,673	0	0	0	0	0			0	0	0
H-19	Labor Negotiations	9772 14 XXXX 0000 0000 0000 0	29,700	1,750	29,700	413	6,000	0	6,000			6,000	0	6,000
H-20	Mediation	9773 14 7340 0840 0000 0000 0	3,500	0	3,500	0	3,500	0	3,500			3,500	0	3,500
H-21	National Board Release Time (was 0163)	0193 27 2120 0LLL 0000 0000 0	5,000	1,197	5,000	356	5,000	891	5,000			5,000	0	5,000
H-22	TPEP Support	0177 2X 2/3120/4XXX 0LLL 0000 0000 0	50,000	34,269	56,100	11,550	50,000	586	50,000			50,000	0	50,000
Grant/Revenue Driven														
H-23	National Board Certified	5863 27 XXXX 0LLL 0000 0000 0	391,429	548,810	544,994	584,837	562,051	590,540	556,653			556,653	46,388	603,041
H-24	Employee Wellness Activities	8926 91 XXXX 0560 0000 0000 0	5,000	0	5,000	289	5,000	0	5,000			5,000	0	5,000
H-25	Ed Leadership Intern Program	5875 27 2/4XXX 0000 0000 0000 0	0	2,140	0	0	5,000	0	5,000	(5,000)		0	0	0
H-26	TPEP Evaluation	5877 27 XXXX 0000 0000 0000 0	0	38,447	0	0	35,000	38,897	35,000			35,000	0	35,000
Total			67,585,425	63,036,326	63,750,767	63,859,554	65,302,553	60,033,036	58,626,175	61,929	-1,950,000	56,738,104	7,694,240	64,432,344
Percentage of 2020-21 Unit Budget			103.50%	96.53%	108.74%	108.93%	111.39%	102.40%	100.00%	0.11%	-3.33%	96.78%	13.12%	109.90%

S & B = Salary and Benefits

Human Resources - Budget (Unit H) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
H-1	<p><u>Teaching</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.</p>	<p><u>(\$1,445,000) Decrease (BC)</u> Decrease of staffing due to attrition and enrollment</p>	<u>\$45,938,945</u>
H-2	<p><u>Benefits On Teaching Salaries</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.</p>	<p><u>(\$505,000) Decrease (BC)</u> Decrease of staffing due to attrition and enrollment</p>	<u>\$16,130,861</u>
H-3	<p><u>New to Profession - District Support</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).</p>		<u>\$10,000</u>
H-4	<p><u>Staffing Contingencies</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 middle school 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.</p>		<u>\$150,160</u>
H-5	<p><u>Human Resources - S & B</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.</p>		<u>\$1,165,784</u>
H-6	<p><u>Human Resources - Operating Costs</u> Printing of contracts, handbooks, forms and memoranda, purchase of office supplies and equipment, contractual services, copier maintenance, and <u>professional memberships for office staff.</u></p>	<p><u>\$75,126 Increase (OA)</u> Adjusted to reflect increased costs</p>	<u>\$125,000</u>
H-7	<p><u>ESD Clock Hour Contract</u> Contract with OESD to maintain clock-hour transcripts for all certificated teaching staff. Clock-hours are documented for employee salary schedule placement, and the CKEA contract requires this documentation.</p>		<u>\$13,000</u>

Human Resources - Budget (Unit H) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
H-8	<u>Supported Employment</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program.		<u>\$36,837</u>
H-9	<u>Human Resources - Recruiting</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</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>\$5,000</u>
H-11	<u>Classified Induction</u> This program is now included in item C-12		<u>\$0</u>
Contractual/Negotiated Obligations			
H-12	<u>Training Incentive Program (TIP) - Contractual</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</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</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</u> This was discontinued effective FY 2020-21. The amount budgeted for 20-21 represents agreed-upon carryover.		<u>\$0</u>
H-16	<u>Shared Decision-Making</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>(\$8,197) Decrease (OA)</u> Adjusted based on staffing	<u>\$75,216</u>

Human Resources - Budget (Unit H) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
H-17	<u>Employee Assistance</u> Contract with an assessment and consulting service to provide support services for all employees and dependents to include 2 sessions at no cost with a licensed counselor or psychologist to assess the needs of the individual or family member and to help identify appropriate resources to respond to job-related, emotional and substance abuse problems.		<u>\$10,000</u>
H-18	<u>Classified Longevity Stipend</u> This is included with the budgeted salaries and benefits for eligible staff.		<u>\$0</u>
H-19	<u>Labor Negotiations</u> Provides for release time, copying, consultant fees, meals, and facilities rental for the negotiation process with three associations representing District employees.		<u>\$6,000</u>
H-20	<u>Mediation</u> 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	<u>National Board Release Time (was 0163)</u> Release time was removed from the CBA		<u>\$5,000</u>
H-22	<u>TPEP Support</u> Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP).		<u>\$50,000</u>
Grant/Revenue Driven			
H-23	<u>National Board Certified</u> Teachers who qualify for National Board Certification receive an annual salary bonus from the state.		<u>\$603,041</u>
H-24	<u>Employee Wellness Activities</u> This budget provides health seminars and activities to promote employee wellness within the District.		<u>\$5,000</u>
H-25	<u>Ed Leadership Intern Program</u> State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor.	<u>(\$5,000) Decrease (OA)</u> Adjusted to reflect 2022-23 funding	<u>\$0</u>
H-26	<u>Teacher & Principal Evaluation and Growth Training Grant</u> State grant that provides reimbursement for training for teachers new to the revised evaluation system and the district's instructional framework.		<u>\$35,000</u>

2022-23 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2019-20		2020-21		2021-22	2022-23				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments (incl carryover)	Budget Changes	Base Line Budget	S&B Rollup	Budget
O-1	Teaching & Learning Office - S & B	0100/01 21 2/3110/4 0910/0920 0000 0000 0	744,113	729,547	694,144	747,670	763,017	(496,310)		266,707	0	266,707
O-2	Teaching & Learning Office - Operating Costs	0105 21/31 5/7/8XXX 0910/0920 0000 0000 0	35,760	2,660	35,760	2,178	35,760			35,760	0	35,760
O-3	ALE Schools - S & B and Operating Costs	0200/05 XX XXXX 0240 0000 0000 0	2,711,246	2,674,793	2,869,566	3,610,115	4,183,042	(324,222)		3,858,820	0	3,858,820
O-4	Principals' Office - S & B	0100/01 23 2/3110/4XXX 0LLL 0000 0000 0	8,698,062	8,645,702	8,653,225	8,719,901	9,221,697	(1,214,868)		8,006,829	0	8,006,829
O-5	Counseling - S & B	0100 24 2/3110/4XXX 0LLL 0000 0000 0	3,977,313	3,845,272	3,992,839	3,898,303	3,861,533			3,861,533	446,372	4,307,905
O-6	Pupil Management - S & B	0100 25 3110/4XXX 0LLL 0000 0000 0	704,317	665,984	777,632	462,837	659,411	(444,852)		214,559	0	214,559
O-7	Paraeducators - S & B	0100 27 3110/4000 0LLL 0000 0000 0	418,607	395,739	408,342	342,185	897,514	(31,106)		866,408	0	866,408
O-8	Basic Ed Schools - Operating Costs	0105 XX XXXX 0LLL 0000 0000 0	1,016,415	677,895	988,322	540,901	1,029,502	(332,030)		697,472	0	697,472
O-9	Classified Sick Leave Substitutes	0102 2X 3120 0LLL 0000 0000 1	56,997	2,513	60,178	28,894	56,998			56,998	2,974	59,972
O-10	Secondary Refocus	0113 2X XXXX 0LLL 0000 0000 1	266,477	247,461	285,731	269,496	269,286			269,286	0	269,286
O-11	Graduation Facility Rental	0139 27 7441 0000 0000 0000 0	28,000	68,095	35,000	56,153	35,000	30,000		65,000	0	65,000
O-12	Transitions - Grade Configuration	0165 XX XXXX 0LLL 0000 0000 1	92,899	17,010	14,270	7,104	14,270			14,270	(1,821)	12,449
O-13	Student At-Risk	0176 2X XXXX 0LLL 0000 0000 1	149,325	76,775	149,325	50,074	149,325			149,325	5,979	155,304
O-14	Elementary Behavior Support	0159 XX XXXX 0LLL 00000 0000 1	120,000	81,436	120,000	398	60,000			60,000	0	60,000
O-15	All Day K / WAKids Support	0179 25/27 XXXX 0LLL 0000 0000 1	0	0	0	0	35,000			35,000	0	35,000
O-16	Multi-tiered Systems of Support (MTSS)	0195 XX XXXX 0000 0000 0000 1	527,407	338,090	486,335	320,646	486,335			486,335	0	486,335
O-17	Supporting Students/Benchmarks	0192 27 5/7XXX 0000 0000 0000 0	10,000	0	10,000	0	10,000			10,000	0	10,000
O-18	Cultural Competency	0185 XX XXXX 0000 0000 0000 1	191,951	375,332	246,745	271,644	246,745	(46,745)		200,000	0	200,000
O-19	School of Choice	0151 27 XXXX 0130/0230 0000 0000 1	30,000	1,187	15,000	4,801	10,000	(10,000)		0	0	0
O-20	Transitional Kindergarten	0172 27 XXXX XXXX 0000 0000 0/1	0	0	0	0	0	566,271		566,271	0	566,271
Co-Curricular & Pool												
O-21	Pool - Basic - S & B	0100 27 3110/4XXX 0330 0000 0000 1	24,063	78,392	24,308	1,588	24,394			24,394	32,606	57,000
O-22	Pool - Basic - Operating Costs	0105 27 XXXX 0330 0000 0000 1	5,320	0	0	0	0	5,000		5,000	0	5,000
O-23	Activity and ASB Support	0100 28 2/3/4XXX 0LLL 0000 0000 1			580404	400,084	477927			477,927	128,190	606,117
O-24	Co-Curricular Program	0128 28 XXXX 0LLL 2XXX 0000 1	2,619,174	2,442,767	3,548,554	1,908,771	3,798,554			3,798,554	21,613	3,820,167
O-25	Co-Curricular Revenue Driven	0128 28 XXXX 0LLL 2XXX 0000 1	100,000	26,630	0	0	0			0	0	0
O-26	Stadium Manager Stipend	0138 28 3150 0380 0000 0000 0	12,992	0	0	0	0			0	0	0
O-27	Community Pool - District Support - S & B	8983 91 3110/4XXX 0330 0000 0000 0	114,368	109,022	79,285	46,797	228,296			228,296	5,642	233,938
O-28	Community Pool - Revenue Dependent - S & B	8983 91 3110/4XXX 0330 0000 0000 0	75,688	0	0	0	0			0	0	0
O-29	Community Pool - Revenue Dependent - Operating Costs	8983 91 XXXX 0330 0000 0000 1	6,359	4,720	0	0	10,000			10,000	0	10,000

2022-23 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2019-20		2020-21		2021-22	2022-23				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments (incl carryover)	Budget Changes	Base Line Budget	S&B Rollup	Budget
Special Education												
O-30	Sp Ed - State Funding	2100 27 XXXX 0LLL 0000 0000 0	17,915,863	19,793,028	22,085,688	18,344,243	21,147,773	1,341,778		22,489,551	0	22,489,551
O-31	Sp Ed - District Support	21XX XX XXXX 0LLL 0000 0000 0	5,761,017	5,788,996	5,130,345	5,750,705	4,793,880	(60,201)		4,733,679	0	4,733,679
O-32	Sp Ed - Infants & Toddlers	22XX XX XXXX 0LLL 0000 0000 0	1,135,873	1,514,379	0	0	0			0	0	0
O-33	Sp Ed - Federal ESSER Funding	23XX XX XXXX 0LLL 0000 0000 0	0	0	0	0	0	799,820		799,820	0	799,820
O-34	Sp Ed - Federal Funding	24XX XX XXXX 0LLL 0000 0000 0	2,451,808	2,556,136	2,373,606	2,498,621	2,855,019	(74,664)		2,780,355	0	2,780,355
O-35	Sp Ed - Federal Impact Aid	2900 27 XXXX 0LLL 0000 0000 0	350,000	803,933	500,000	657,390	700,169	243,769		943,938	0	943,938
Career and Technical Education												
O-36	Career & Technical Education	31XX 2X XXXX 0LLL 0000 0000 0	5,050,120	5,386,137	5,548,358	4,581,379	4,969,241	1,912,373		6,881,614	(0)	6,881,614
O-37	Middle School Tech Ed	34XX XX XXXX 0LLL 0000 0000 0	1,066,888	1,042,005	929,384	1,232,249	1,259,777			1,259,777	15,262	1,275,039
O-38	Career & Technical Education - Federal	38XX XX XXXX 0LLL 0000 0000 0	41,763	46,263	43,909	57,808	43,889			43,889	11,799	55,688
O-39	Career & Technical Education - State	5831/50 XX XXXX 0LLL 0000 0000 0	50,804	0	50,804	0	50,804	(50,804)		0	0	0
O-40	West Sound Tech Center Cost Share	9713 64 7591 0530 0000 0000 0	100,000	4,440	100,000	0	100,000			100,000	0	100,000
Grant / Revenue Driven												
O-41	Stadium - Operating Costs	8938 28 XXXX 0380 0000 0000 1	40,906	0	11,040	0	11,040			11,040	0	11,040
O-42	Parking	8925 91 XXXX 03LL 0000 0000 1	18,521	3,383	18,521	1,509	18,521	(5,747)		12,774	0	12,774
O-43	Ready! For Kindergarten - District	8602 27 XXXX 0810 0000 0000 1	167,399	80,385	167,399	73,545	167,399	(47,399)		120,000	0	120,000
O-44	Tiny Trojans	8800 27 3110/5610 0000 0000 0000 1	35,368	52,005	0	0	0			0	0	0
O-45	State Grant Programs	58XX XX XXXX 0LLL 0000 0000 0			261,439	108,580	209,107	(7,907)		201,200	0	201,200
	Total		56,923,184	58,578,111	61,295,458	54,996,569	62,890,225	1,752,156	0	64,642,381	668,616	65,310,997
	Percentage of 2021-22 Unit Budget		90.51%	93.14%	97.46%	87.45%	100.00%	2.79%	0.00%	102.79%	1.06%	103.85%

S & B = Salary and Benefits

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
O-1	<u>Teaching & Learning Office - S & B</u> Provides salary and benefits for the Elementary and Secondary Executive Directors, an Administrative Assistant and (3) three support staff.	<u>(\$496,310) Decrease (OA)</u> Reflects utilization of Federal stabilization funding for 2022-23	<u>\$266,707</u>
O-2	<u>Teaching & Learning Office Operating Cost</u> Operational expenses and office supplies for the Directors' office.		<u>\$35,760</u>
O-3	<u>ALE Schools S & B and Operating Costs</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. Grades K-12.	<u>(\$324,222) Decrease (OA)</u> Decrease due to enrollment	<u>\$3,858,820</u>
O-4	<u>Principals' Office - S & B</u> Provides salaries and benefits for all building level administrators and the 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>(\$1,214,868) Decrease (OA)</u> Reflects utilization of Federal stabilization funding for 2022-23	<u>\$8,006,829</u>
O-5	<u>Counseling - S & B</u> Provides salaries and benefits for counselors at the elementary and secondary level.		<u>\$4,307,905</u>
O-6	<u>Pupil Management - S & B</u> Provides salaries and benefits for those classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries.	<u>(\$444,852) Decrease (OA)</u> Reflects utilization of Federal stabilization funding for 2022-23	<u>\$214,559</u>
O-7	<u>Paraeducators - S & B</u> Elementary schools are allocated paraeducator time depending on their projected enrollment and other factors. When situations arise where there is a need to increase time, funding for this is drawn from Staffing Contingencies.	<u>(\$31,106) Decrease (OA)</u> Reflects utilization of Federal stabilization funding for 2022-23	<u>\$866,408</u>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
O-8	<u>Schools - Operating Costs</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>(\$332,030) Decrease (OA)</u> Operating decrease due to enrollment	<u>\$697,472</u>
O-9	<u>Classified Sick Leave Substitutes</u> Provides for substitutes within budget to cover absences of office managers, support secretaries, noon assistants, and library clerks. Substitutes for other employees are paid from department and program budgets (CKESP Article VIII).		<u>\$59,972</u>
O-10	<u>Secondary Refocus</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>\$269,286</u>
O-11	<u>Graduation</u> Provides for equipment rentals, audio and video services, and security cost for the high school graduation ceremonies.	<u>\$30,000 Increase (OA)</u> Adjusted to reflect anticipated expense	<u>\$65,000</u>
O-12	<u>Transitions - Students</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>\$12,449</u>
O-13	<u>Student At-Risk</u> Additional support at each of the schools to fund program and/or staff to improve outcomes and close gaps. 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.		<u>\$155,304</u>
O-14	<u>Elementary Behavior Support</u> Additional support to assist students in appropriate behavior in the classroom. Activities may include PBIS and staff training.		<u>\$60,000</u>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
O-15	<u>All Day Kindergarten / WA Kids Support</u> Extra time paid to Kindergarten certificated staff to administer and enter data for the WA-KIDS assessment		<u>\$35,000</u>
O-16	<u>Multi-tiered Systems of Support (MTSS)</u> Supports staff in working with students with behavioral and academic challenges at every level. Includes Multi-tiered systems of support (MTSS), SWIS, Social Emotional curriculum and Behavior Response Team strategies. Includes data dashboard services.		<u>\$486,335</u>
O-17	<u>Supporting Students/Benchmarks</u> These funds are used for academic competitions.		<u>\$10,000</u>
O-18	<u>Cultural Competency</u> Provide staff training on cultural competency, 2.0 TOSAs, building level resources to support the equity team.	<u>(\$46,745) Decrease (OA)</u> Allocation reduced for 2022-23	<u>\$200,000</u>
O-19	<u>School of Choice</u> Funding provided to school exploring interest based areas.	<u>(\$10,000) Decrease (OA)</u> Allocation adjusted for final year of funding.	<u>\$0</u>
O-20	<u>Transitional Kindergarten</u> Jump Start Kindergarten (ITK) is a 20-week program for students who will start kindergarten the following year. It targets students who do not qualify for state or federally funded preschools and do not make enough for quality fee based preschools,	<u>\$566,271 Increase (OA)</u> New line item, previously included in C-26	<u>\$566,271</u>
CO-CURRICULAR & POOL			
O-21	<u>Pool - Basic S&B</u> Salary and benefits to support basic education and special education use of the pool.		<u>\$57,000</u>
O-22	<u>Pool - Basic Operating Costs</u> Provides student texts, office equipment, and pool safety materials and equipment.	<u>\$5,000 Increase (OA)</u> Reinstate Pool budget with the re-opening of the facility for 2022-23	<u>\$5,000</u>
O-23	<u>Activity and ASB Support</u> Salaries and Benefits of ASB support staff and activity coordinators		<u>\$606,117</u>
O-24	<u>Extra-Curricular Program</u> Provides salary and benefits for Athletic Directores, Coach/Advisor stipends, supplies, equipment, training, and travel expenses. This includes a variety of after-school activities for all K-12 students. The opportunities include both		<u>\$3,820,167</u>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
O-25	<p><u>Extra-Curricular Revenue Driven</u> This amount represents fees charged to athletes: \$50 per middle school sport per season, \$75 per high school sport per season.</p>		<u>\$0</u>
O-26	<p><u>Stadium Manager Stipend</u> No Longer Used</p>		<u>\$0</u>
O-27	<p><u>Community Pool - District Support S&B</u> District support used for salary and benefits relating to community use of the pool.</p>		<u>\$233,938</u>
O-28	<p><u>Community Pool Revenue Dependent - S&B</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>\$0</u>
O-29	<p><u>Community Pool - Revenue Dependent Operating Costs</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>\$10,000</u>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
SPECIAL EDUCATION			
O-30	<u>Special Education - State Funding</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>(\$1,341,778) Decrease (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$22,489,551</u>
O-31	<u>Special Education - District Support</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>(\$60,201) Decrease (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$4,733,679</u>
O-32	<u>Special Education - Infants and Toddlers</u> Beginning in 2013-14, the state separated funding for Birth - 3 and ages 3-21. Formally part of Line Item O-25. The program is not supported by OSPI as of the 2020-21 school year.		<u>\$0</u>
O-33	<u>Special Education - Federal ESSER Funding</u> Federal COVID relief funding specifically targeted toward special education.	<u>\$799,820 Increase (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$799,820</u>
O-34	<u>Special Education - Federal Funding</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>(\$74,664) Decrease (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$2,780,355</u>
O-35	<u>Special Education - Federal Impact Aid</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	<u>\$243,769 Increase (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$943,938</u>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
CAREER and TECHNICAL EDUCATION			
O-36	<p><u>Career & Technical Education</u> This program is funded as a breakout of the Basic Education state funds. It provides students with the applied technical and life skills, positive work</p>	<p><u>\$1,912,373 Increase (OA)</u> Adjusted for anticipated FY 22-23 revenue</p>	<p><u>\$6,881,614</u></p>
O-37	<p><u>Middle School Tech Ed</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 career and technical programs.</p>		<p><u>\$1,275,039</u></p>
O-38	<p><u>Career & Technical Education - Federal</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>\$55,688</u></p>
O-39	<p><u>Career & Technical Education - State</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>\$0</u></p>
O-40	<p><u>West Sound Tech Center Cost Share</u> CKSD participates in the West Sound Tech Center co-operative. This budget is to help cover CKSD's share of capital costs.</p>		<p><u>\$100,000</u></p>

Office of Teaching & Learning - Budget (Unit O) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
GRANT/REVENUE DRIVEN			
O-41	<u>Stadium - Operating Costs</u> Provides casual help to supervise athletic events. Any surplus is applied to stadium equipment supplies.		<u>\$11,040</u>
O-42	<u>Parking</u> Revenue dependent - students buying parking passes for school parking lots.	<u>(\$5,747) Decrease (OA)</u> Adjusted for anticipated FY 22-23 expenses	<u>\$12,774</u>
O-43	<u>Ready! For Kindergarten - District</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	<u>(\$47,399) Decrease (OA)</u> Adjusted for anticipated FY 22-23 expenses	<u>\$120,000</u>
O-44	<u>Tiny Trojans</u> No Longer Used		<u>\$0</u>
O-45	<u>State Grant Programs</u> Allocations for state grant programs not specifically addressed elsewhere in this document	<u>(\$7,907) Decrease (OA)</u> Adjusted for anticipated FY 22-23 revenue	<u>\$201,200</u>

2022-23 Budget - Line Item Detail

Superintendent Budget (Unit S)

Ref.	Activity Description	Account Number	2019-20		2020-21		2021-22	2022-23				
			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 3110/4XXX 0410 0000 0000 0	62,350	61,553	63,210	62,535	64,155	(64,155)		0	0	0
S-2	Student Records Center & Archives - Op. Costs	0105 25 XXXX 0410 0000 0000 0	7,013	4,138	7,013	4,272	7,013			7,013	0	7,013
S-3	Campus Security	0167 25 XXXX 0LL0 0000 0000 0	1,067,799	962,754	1,090,420	625,939	1,023,904			1,023,904	70,825	1,094,729
S-4	Community Use Custodians	8963 91 3110/4XXX 0000 0000 0000 1	66,460	0	30,000	0	30,000			30,000	0	30,000
S-5	Community Schools - District Support	8981 91 XXXX LLL0 0000 0000 1	226,882	183,696	191,433	215,746	244,042	135,263		379,305	0	379,305
S-6	Community Schools - Revenue Dependent	8981 91 XXXX LLL0 0000 0000 1	58,575	0	0	0	0			0	0	0
S-7	Senior Tax Exchange Program	8990 91 7352 0900 0000 0000 1	15,000	3,649	15,000	0	15,000			15,000	0	15,000
S-8	Community Relations - S & B	9700/01 15 3110/4XXX 0790 0000 0000 0	340,463	405,326	400,306	418,076	426,131			426,131	23,958	450,089
S-9	Community Relations - Operating Costs	9705 15 XXXX 0790 0000 0000 0	75,980	68,399	75,980	61,343	75,980			75,980	0	75,980
S-10	Superintendent's Office - S & B	9700/06 12 3110/4XXX 0820 0000 0000 0	723,624	723,151	483,040	524,286	517,212			517,212	11,914	529,126
S-11	Superintendent's Office - Operating Costs	9705 12 XXXX 0800/0820 0000 0000 0	45,332	42,890	45,332	25,166	45,332			45,332	0	45,332
S-12	Operations Office - S & B	9700/01/06 12 3110/4XXX 0890 0000 0000 0	289,661	293,090	280,516	255,166	55,736			55,736	3,061	58,797
S-13	Operations Office - Operating Costs	9705 12 XXXX 0890 0000 0000 0	3,930	4,938	5,000	4,746	5,000			5,000	0	5,000
S-14	Logistics/Operations - S & B	9700 74 3110/4XXX 0700 0000 0000 0	127,352	125,841	129,575	139,144	130,598			130,598	8,307	138,905
S-15	Logistic/Operations - Operating Costs	9705/06 74 5/7/8XXX 0700 0000 0000 0	15,003	24,673	15,003	9,689	15,000			15,000	0	15,000
S-16	Performing Arts Center	8920 91 XXXX LLL0 0000 0000 1	0	0	0	0	0	20,000		20,000	0	20,000
Fixed Costs												
S-17	School Connection	9705 11 7XXX 0000 0000 0000 0	9,000	5,895	9,000	4,982	9,000			9,000	0	9,000
S-18	Board Memberships	9705 11 7810 0000 0000 0000 0	18,650	29,221	18,650	29,821	18,650	2,000		20,650	0	20,650
S-19	Board of Directors	9705 11 X000 0000 0000 0000 0	45,000	22,763	45,000	46,177	45,000			45,000	0	45,000
S-20	Insurance	9705 68 7520 0000 0000 0000 0	988,750	1,591,876	1,248,000	1,597,439	1,248,000	852,000		2,100,000	0	2,100,000
S-21	District Safety	9725 12 XXXX 0000 0000 0000 0	14,000	23,908	14,000	0	14,000			14,000	0	14,000
S-22	Insurance Costs	9768 12 XXXX 0890 0000 0000 0	75,000	16,521	75,000	48,524	75,000			75,000	0	75,000
Food Service and Transportation												
S-23	Food Service	98XX 4X XXXX 0LL0 0000 0000 0	4,112,562	3,591,797	4,175,090	3,134,858	4,798,490			4,798,490	339,902	5,138,392
S-24	Transportation - Revenue Based	89/99XX 5X XXXX 0LL0 0000 0000 0	5,575,262	424,334	7,211,795	4,913,976	5,419,647			5,419,647	101,353	5,521,000
S-25	Transportation - District Support	99XX 5X XXXX 0LL0 0000 0000 1	1,329,518	6,066,165	0	0	2,105,694			2,105,694	79,635	2,185,329
	Total		15,293,166	14,676,579	15,628,363	12,121,884	16,388,584	945,108	0	17,333,692	638,955	17,972,647
	Percentage of 2021-22 Unit Budget		93.32%	89.55%	95.36%	73.97%	100.00%	5.77%	0.00%	105.77%	3.90%	109.67%

S & B = Salary and Benefits

Superintendent - Budget (Unit S) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
S-1	<u>Student Records Center and Archives - S & B</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary.	<u>(\$31,022) Decrease (OA)</u> Reflects utilization of Federal stabilization funding for 2022-23	<u>\$0</u>
S-2	<u>Student Records Center and Archives - Operating Costs</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</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>\$1,094,729</u>
S-4	<u>Community Use Custodians</u> Accounts for custodial charges for community use activities.		<u>\$30,000</u>
S-5	<u>Community Schools - District Support</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>\$135,263 Increase (OA)</u> Operating increased due to anticipated increase in use of facilities	<u>\$379,305</u>
S-6	<u>Community Schools - Revenue Dependent</u> Revenue obtained from fees collected for facility use from the community. This budget is in addition to line item S-5.		<u>\$0</u>
S-7	<u>Senior Tax Exchange Program</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</u> Salary and benefits for the Community Relations Office. This staff is responsible for the District's internal and external communication.		<u>\$450,089</u>

Superintendent - Budget (Unit S) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
S-9	<u>Community Relations - Operating Costs</u> Supplies, materials, printing, contracts, equipment and replacement costs.		<u>\$75,980</u>
S-10	<u>Supertintendent's Office - S & B</u> Salary and benefits for the Superintendent's Office including the Superintendent and support staff.		<u>\$529,126</u>
S-11	<u>Superintendent's Office - Operating Costs</u> 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	<u>Operations Office - S & B</u> 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>\$58,797</u>
S-13	<u>Operations Office - Operating Costs</u> Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office.		<u>\$5,000</u>
S-14	<u>Logistics/Operations - S & B</u> 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>\$138,905</u>
S-15	<u>Logistics/Operations - Operating Costs</u> Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation.		<u>\$15,000</u>
S-16	<u>Performing Arts Center</u> Covers equipment, equipment repair, supplies, printing, materials, and technology needs for the Central Kitsap Performing Arts Center. This budge also supports contracts, required annual inspection fees, and stage/auditorium maintenance.	<u>\$20,000 Increase (OA)</u> Establish new line item.	<u>\$20,000</u>
FIXED COSTS			
S-17	<u>School Connection</u>		<u>\$9,000</u>

Superintendent - Budget (Unit S) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
	Funding to publish District publications, which is delivered to all residences in the Central Kitsap area.		

Superintendent - Budget (Unit S) 2022-23

Line Item Narratives

Line Item	Activity Description	Operating Adjustment (OA) Budget Change (BC)	2022-23 Budget
S-18	<u>Board Memberships</u> Required memberships for the Board of Directors to such organizations as the American Association of School Administrators, Washington State School Directors Associations (WSSDA, required by RCW 28A.435) and other memberships affiliated with School Board functions and responsibilities.		<u>\$20,650</u>
S-19	<u>Board of Directors</u> Miscellaneous supplies, materials and postage used to conduct Board meetings or events; Board publications; and conference registrations and travel expenses for Board members.	<u>\$2,000 Increase (OA)</u> Adjusted to reflect anticipated expense	<u>\$45,000</u>
S-20	<u>Insurance</u> 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>\$2,100,000</u>
S-21	<u>District Safety</u> 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-22	<u>Insurance Costs</u> Costs associated with incidental insurance claims and deductibles.	<u>\$852,000 Increase (OA)</u> Adjusted to reflect anticipated expense	<u>\$75,000</u>
FOOD SERVICE AND TRANSPORTATION			
S-23	<u>Food Service</u> 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>\$5,138,392</u>
S-24	<u>Transportation - State Funded</u> 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>\$5,521,000</u>
S-25	<u>Transportation - District/Revenue Support</u> By court order the state should fully-fund student transportation. With the increase in state funding and new allocation model, CKSD is approximately 88.1% funded.		<u>\$2,185,329</u>