



2023-24 Budget



All Students Engaged & Learning

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

BUDGET TABLE OF CONTENTS

**School Board Meeting
August 23, 2023**

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Introductory Section



– Board of Directors –

ERIC K. GREENE
KRISTIN HAY
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Central Kitsap School District

ERIN PRINCE, PhD
SUPERINTENDENT

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DATE: August 23, 2023

TO: Central Kitsap School District Board of Directors

THROUGH: Dr. Erin Prince, Superintendent

FROM: Paula Bailey, Executive Director of Business Services

SUBJECT: 2023-24 Budget Executive Summary

Enclosed are the 2023-2024 budgets for your review. These budgets include adjustments and corrections as appropriate from the preliminary budgets and the latest adjustment to all state and federal funding. The Board of Directors reviewed the preliminary budgets on August 9, 2023. The Board of Directors will be asked to approve the 2023-2024 budgets and the multi-year projections following the budget hearing to be held during the regular board meeting on August 23, 2023.

Introduction

The budget presented for approval represents a spending plan based on projected enrollment of 10,928 students and the associated revenue and costs to provide a full, in-person traditional learning program for students.

The 2023 Legislative session provided a few adjustments to funding for school districts. There was funding added to provide enhanced staffing for Physical, Social and Emotion Support. This includes nurses, counselors, school psychologists, and social workers. There was no further stabilization funding provided for the 2023-2024 fiscal year. All Federal ESSER funding must be fully expended by August 31, 2024.

The Legislative budget also provided funding for a 3.7% increase for salaries for funded positions, and an average of 3.1% increase in funding for supplies, materials and operating costs. Increases in legislative funding have been offset to provide cost of living adjustments for positions not funded by the state, and to continue funding for activities that support student learning recovery.

Budget Recommendations

The following program priorities have been planned to continue and are included in the 2023-24 budget:

- Student Recovery
 - Multi-Tiered Systems of Support (MTSS)
 - Flexible Credit Options
 - Elementary Counselors, HS SEL Counselors
 - After school activities, athletics
 - Elimination of Student Athletic Fees

The following adjustments are included in the budget to align expenditures with enrollment, while supporting student recovery.

- -Cease ESSER plans (ex- Math interventionist and Incompletes)
- -Special Services Dept. reductions
- -Student Services Dept. reductions
- -Building budget reductions
- -Teachers on Special Assignment (TOSA) reductions
- -Pause Curriculum adoptions in 23-24
- Align staffing to Enrollment

Additionally, the budget includes resources necessary to implement year 1 of the strategic plan

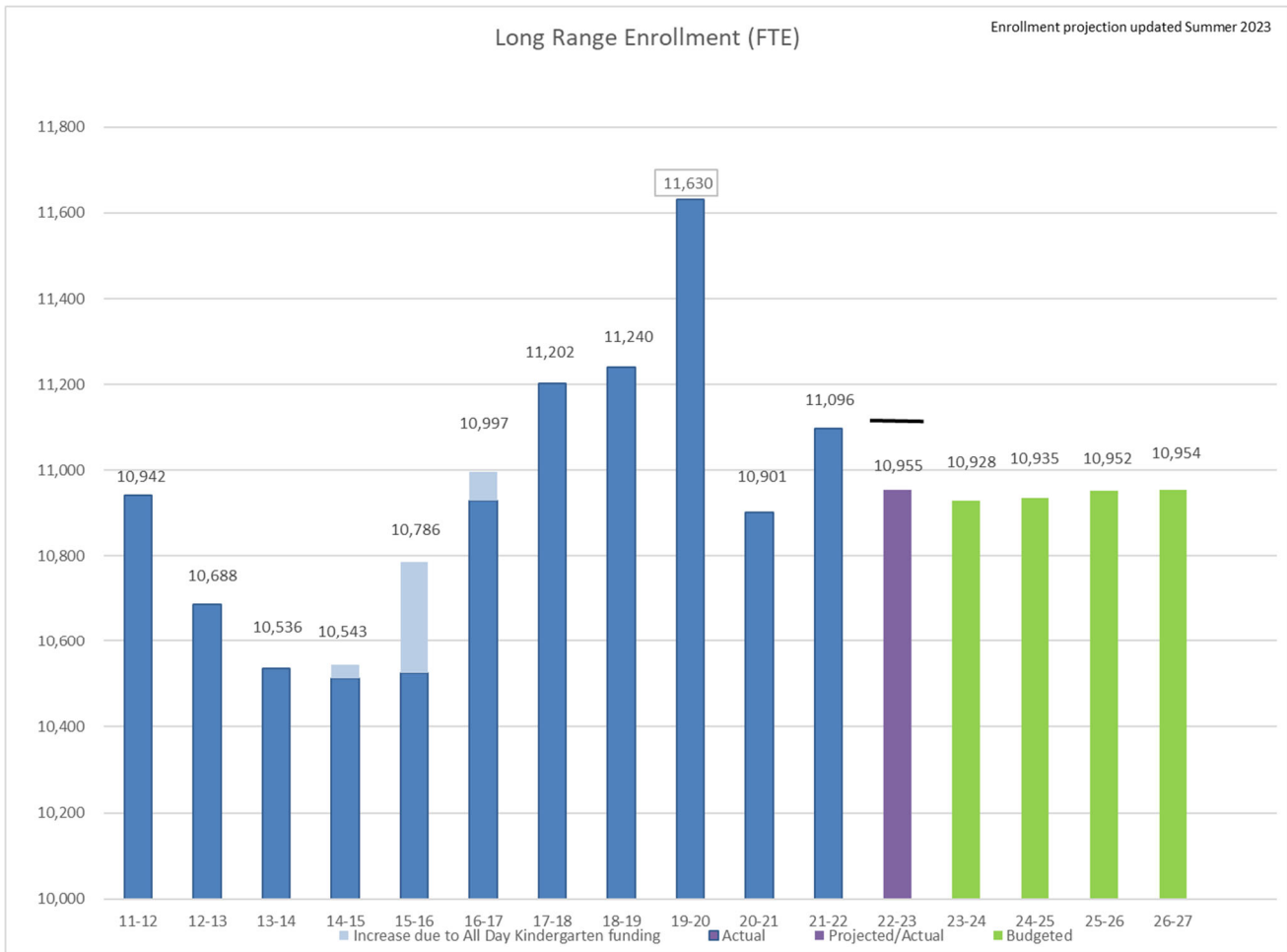
2023-2024 is the final year of federal ESSER funding. With the expiration of this funding source, our district will need to identify adjustments as we begin planning for 2024-2025.

Enrollment

Central Kitsap enrollment peaked at an average Full Time Equivalent (FTE) of 13,051 during the 1998-99 school year and was steadily declining from the 2001-02 school year through the 2014-15 school year. Enrollment has leveled off and our district appeared to be moving into a period of relative stability, however due to the COVID-19 pandemic and school closures, districts across the state saw dramatic declines in enrollment in the 2020-21 school year. Enrollment has not recovered to pre-pandemic levels.

Total projected Full Time Equivalent (*FTE*) enrollment for 2023-24 is estimated to be 10,928 students; slightly lower than the average FTE for the 2022-23 school year. This estimate is conservative as post pandemic enrollment recovery has been intermittent.

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 2023-2024 reflects work on the Fairview Middle School renovation. This budget also provides for continued critical repairs during the fiscal year.

Debt Service Fund Summary

The 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.

Transportation Vehicle Fund Summary

The 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 General Fund. The goal of our District's Bus Purchase Program is to receive full reimbursement from the state by replacing all of the district's fully depreciated buses.

Governing Board and Administrators

BOARD OF DIRECTORS

	<i>Director District</i>	<i>Term</i>
Drayton Jackson President	III	2023
Denise Tracy Vice President	I	2025
Eric Greene	V	2025
Meghan Hein	IV	2023
Kristin Hay	II	2023

CENTRAL OFFICE ADMINISTRATION

Superintendent	Dr. Erin Prince
Assistant Superintendent of Human Resources	Jeanne Beckon
Assistant Superintendent for Student Achievement & Equity	Jeremy Monroe
Executive Director of Safety and Operations	Joe Vlach
Executive Director of Special Services	Julie McKean
Executive Director of Elementary Teaching and Learning	Jill Carlson
Executive Director of Business Services	Paula Bailey
Executive Director of Student Support	Franklyn Mackenzie
Executive Director of Communications	David Beil
Director of Curriculum and Instruction	Jeni Zapatka
Director of Information Services and Technology	Deborah Bryan
Director of Secondary Teaching and Learning	Rusty Willson

Budget Summary



Central Kitsap School District

SUMMARY OF 2023-24 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2023-24	14,250,000	203,310,796	203,306,534	0	14,254,262
	2022-23	21,179,640	190,679,220	197,318,610	0	14,540,250
TRANSP VEHICLE:	2023-24	2,220,300	959,020	2,200,000	0	979,320
	2022-23	993,050	590,900	950,000	0	633,950
CAPITAL PROJECTS:	2023-24	37,920,000	22,930,948	47,827,744	0	13,023,204
	2022-23	47,618,000	11,730,000	51,104,430	0	8,243,570
DEBT SERVICE:	2023-24	9,646,000	15,561,881	14,779,100	0	10,428,781
	2022-23	8,941,300	15,021,762	14,180,975	0	9,782,087
ASB:	2023-24	1,112,326	2,461,177	2,250,409	0	1,323,094
	2022-23	937,757	2,336,050	2,221,735	0	1,052,072

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	203,310,796	2,461,177	15,561,881	22,930,948	959,020
Total Appropriation (Expenditures)	203,306,534	2,250,409	14,779,100	47,827,744	2,200,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,262	210,768	782,781	-24,896,796	-1,240,980
Beginning Total Fund Balance	14,250,000	1,112,326	9,646,000	37,920,000	2,220,300
Ending Total Fund Balance	14,254,262	1,323,094	10,428,781	13,023,204	979,320

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	20,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	20,000,000	XXXXX	15,648,000	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

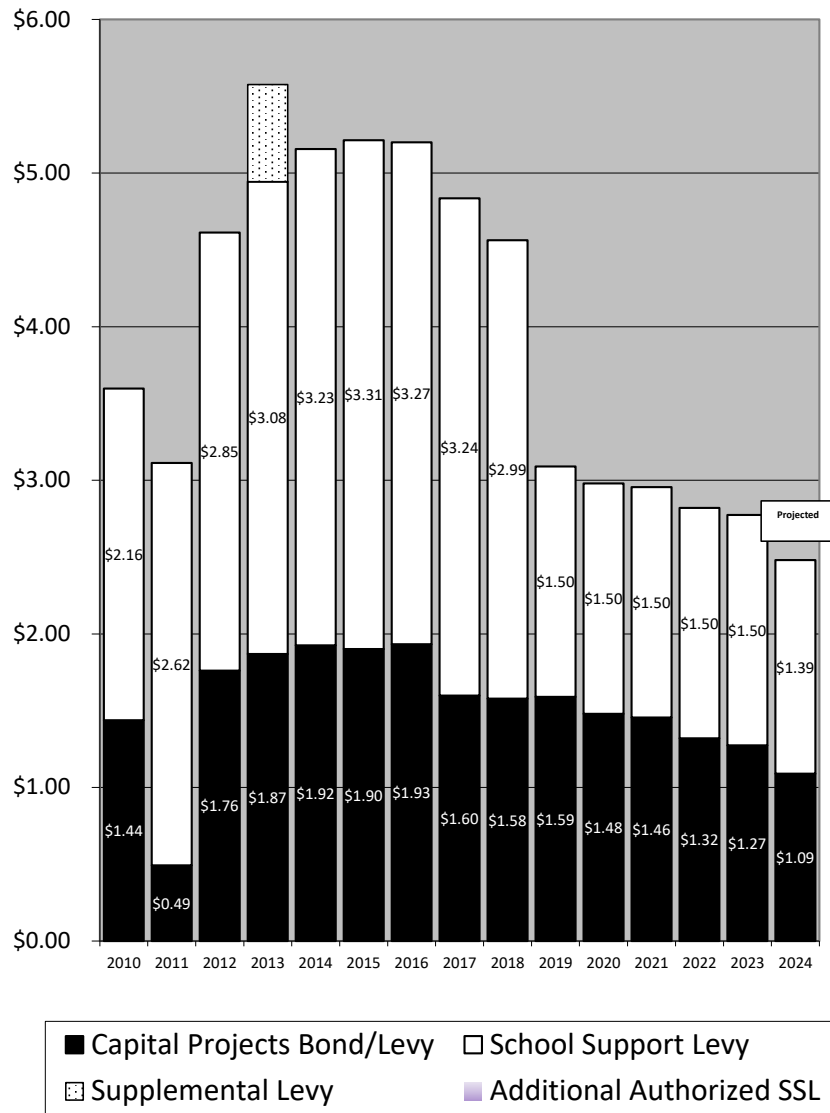
	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,096.20		11,101.00		10,928.00	
FTE Certificated Employees	798.484		763.060		763.761	
FTE Classified Employees	476.796		506.970		533.184	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	184,200,979		190,679,220		203,310,796	
Total Expenditures	184,342,456		197,318,610		203,306,534	
Total Beginning Fund Balance	18,930,693		21,179,640		14,250,000	
Total Ending Fund Balance	18,789,217		14,540,250		14,254,262	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	99,459,037	53.95	103,438,589	52.42	106,992,921	52.63
Federal Special Purpose Funding	6,030,239	3.27	7,924,830	4.02	3,522,368	1.73
Special Education Instruction	29,643,258	16.08	30,771,591	15.59	33,396,060	16.43
Vocational Instruction	7,220,908	3.92	8,212,340	4.16	7,252,094	3.57
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,982,313	3.25	6,528,766	3.31	7,527,653	3.70
Other Instructional Programs	1,076,371	0.58	3,893,329	1.97	6,115,952	3.01
Community Services	1,174,687	0.64	1,257,882	0.64	1,402,985	0.69
Support Services	33,755,643	18.31	35,291,283	17.89	37,096,501	18.25
Total - Program Groups	184,342,456	100.00	197,318,610	100.00	203,306,534	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	113,438,992	61.54	122,969,137	62.32	127,586,288	62.76
Teaching Support	19,238,696	10.44	22,339,168	11.32	21,933,887	10.79
Other Supportive Activities	29,015,466	15.74	29,530,918	14.97	31,289,219	15.39
Building Administration	9,493,026	5.15	9,668,717	4.90	10,072,417	4.95
Central Administration	12,021,315	6.52	12,810,670	6.49	12,424,723	6.11
Total - Activity Groups	184,342,456	100.00	197,318,610	100.00	203,306,534	100.00

Central Kitsap School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	82,225,937	44.60	86,599,569	43.89	89,620,934	44.08
Classified Salaries	32,373,805	17.56	35,981,052	18.24	38,404,981	18.89
Employee Benefits and Payroll Taxes	41,812,989	22.68	44,742,476	22.68	43,100,638	21.20
Supplies, Instructional Resources and Noncapitalized Items	8,121,234	4.41	16,139,421	8.18	17,044,211	8.38
Purchased Services	18,201,071	9.87	13,004,983	6.59	14,284,661	7.03
Travel	396,078	0.21	108,876	0.06	108,876	0.05
Capital Outlay	1,211,342	0.66	742,233	0.38	742,233	0.37
Total - Objects	184,342,456	100.00	197,318,610	100.00	203,306,534	100.00

Levy Rates



NOTES:

1. The rates for 2024 are projected based on estimated assessed value
2. Levy rates are expressed in dollars per \$1,000 of assessed valuation.

CHART EXPLANATION

The bar chart above includes the Capital Projects rate per \$1,000 (bottom black bar)(levy and bond), the School Support Levy rate (middle transparent bar), and the Supplemental School Support Levy rate (top dot bar). The total dollar rate per \$1,000 for the levies has gradually decreased from \$5.35 in 2000 due to increased assessed value (AV) and changes in School Support Levy collections.

Central Kitsap School District

LOCAL PROPERTY TAXES

School Support Levies

School Support levies provide a significant portion of operating revenues for most Washington school districts. For the 2021-22 school year, these levies were approximately 12.10% of total school district revenues statewide, while CKSD received 8.58% of total revenues from the local levy.

Beginning in 2020, the maximum levy collection is the lesser of \$2.50 per \$1,000 assessed value, or \$2,500 per student, subject to voter approved levy authority. The levy must be approved by simple majority (50% plus one) votes cast. The last levy election was on April 26, 2022, at which time a two-year renewal of the expiring school levy was approved for collection in 2023 and 2024. The voter approved authority for the two years is \$20,000,000 for each year. Currently, levies can be approved for one-, two-, three-, or four-year periods. At the end of the period, districts must resubmit their request for levy renewal for continuation of funding.

How Your Levy Dollars Are Spent

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

The following summary illustrates approximately how each levy dollar will be expended during the 2023-2024 school year.

Direct to Schools

\$.61

- 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

\$.23

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

Child Nutrition Programs

\$.08

Support for school breakfast and lunch costs not funded by state or federal resources

Transportation Needs

\$.05

Support for ongoing transportation operations not funded by the state.

Community Support

\$.03

Partial support so school buildings can be used fully by youth activities and other community groups.



The District may not collect more taxes than the amount approved by voters. The 2022 taxable property assessment for taxes payable in 2023 for the Central Kitsap School District was approximately \$13 billion dollars. The tax rate is determined by the approved levy amount divided by the assessed valuation. The Central Kitsap School District has

committed to our community that tax rates will not exceed \$1.50/ \$1,000 Assessed Value for the school support levy for the duration of the levy passed on 4/26/22.

General Fund Budget Summary



Central Kitsap School District
2023-24 GENERAL FUND BUDGET SUMMARY

		<i>Actual</i> 2021-22	<i>Budget</i> 2022-23	<i>Budget</i> 2023-24
BEG:	Minimum Fund Balance	8,618,950	9,704,000	9,600,000
	Carryover of Restricted Revenue			
	Nonspendable FB Inventory/Prepaid	1,448,871	800,000	800,000
	Restricted for Uninsured Risks	0	175,000	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	6,009,427	1,200,000	1,200,000
	Unassigned Fund Balance	729,193	7,800,640	1,150,000
Beginning Fund Balance		18,930,693	21,179,640	14,250,000
ADD:	Revenues			
1000	Local Taxes	15,837,626	17,849,460	19,782,421
2000	Local Non-Tax	1,334,835	4,592,500	4,204,900
3000	State, General Purpose	111,243,411	118,444,478	120,621,592
4000	State, Special Purpose	28,411,026	28,936,120	34,600,015
5000	Federal, General Purpose	4,998,827	5,700,000	5,700,000
6000	Federal, Special Purpose	22,235,159	14,681,662	17,926,868
7000	Revenues from Other Districts	96,545	470,000	470,000
8000	Revenues From Other Agencies	0	0	0
9000	Other Financing*	43,551	5,000	5,000
	Total Revenues	184,200,980	190,679,220	203,310,796
TOTAL:	Funds Available	203,131,673	211,858,860	217,560,796
LESS:	Expenditures			
00	Regular Instruction	99,459,037	103,438,589	106,992,921
10	Federal Stimulus Funding	6,030,239	7,924,830	3,522,368
20	Special Education Instruction	29,643,258	30,771,591	33,396,060
30	Vocational Instruction	7,220,908	8,212,340	7,252,094
50&60	Compensatory Education	5,982,313	6,528,766	7,527,653
70	Other Instructional Programs	1,076,371	3,893,329	6,115,952
80	Community Services	1,174,687	1,257,882	1,402,985
90	Support Services	33,755,644	35,291,283	37,096,501
	Total Expenditures	184,342,457	197,318,610	203,306,534
	Transfer to CP for Technology Replacement	0	0	0
Ending Fund Balance		18,789,216	14,540,250	14,254,262

Central Kitsap School District

4 YEAR GENERAL FUND BUDGET SUMMARY

		<i>Budget</i> 2023-24	<i>Budget</i> 2024-25	<i>Budget</i> 2025-26	<i>Budget</i> 2026-27
	Projected Enrollment	10,928	10,928	10,928	10,928
BEG:	Minimum Fund Balance	9,600,000	10,165,300	10,223,504	10,401,950
	Nonspendable FB Inventory/Prepaid	800,000	800,000	800,000	800,000
	Restricted for Uninsured Risks	0	0	0	0
	Assigned Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Reserve for Carryover Balances	1,200,000	1,200,000	1,200,000	1,200,000
	Unassigned Fund Balance	1,150,000	588,962	530,758	352,312
Beginning Fund Balance		14,250,000	14,254,262	14,254,262	14,254,262
ADD:	Revenues				
	1000 Local Taxes	19,782,421	21,290,898	22,988,410	24,144,720
	2000 Local Non-Tax	4,204,900	4,592,500	4,592,500	4,592,500
	3000 State, General Purpose	120,621,592	123,407,000	124,752,280	126,525,596
	4000 State, Special Purpose	34,600,015	35,077,820	35,603,939	36,126,222
	5000 Federal, General Purpose	5,700,000	5,700,000	5,700,000	5,700,000
	6000 Federal, Special Purpose	17,926,868	13,926,868	13,926,868	13,926,868
	7000 Revenues from Other Districts	470,000	470,000	470,000	470,000
	8000 Revenues From Other Agencies	0	0	0	0
	9000 Other Financing*	5,000	5,000	5,000	5,000
	Total Revenues	203,310,796	204,470,086	208,038,997	211,490,906
TOTAL:	Funds Available	217,560,796	218,724,348	222,293,259	225,745,168
LESS:	Expenditures				
	00 Regular Instruction	106,992,921	110,047,850	112,189,825	114,084,258
	10 Federal Stimulus Funding	3,522,368	0	0	0
	20 Special Education Instruction	33,396,060	32,449,662	33,002,350	33,566,092
	30 Vocational Instruction	7,252,094	8,657,463	8,812,919	8,971,484
	50&60 Compensatory Education	7,527,653	5,970,252	6,075,690	6,183,238
	70 Other Instructional Programs	6,115,952	6,115,952	6,115,952	6,115,952
	80 Community Services	1,402,985	1,442,909	1,467,980	1,493,553
	90 Support Services	37,096,501	39,785,998	40,374,281	41,076,329
	Total Expenditures	203,306,534	204,470,086	208,038,997	211,490,906
Ending Fund Balance		14,254,262	14,254,262	14,254,262	14,254,262

**Central Kitsap School District
UNRESERVED FUND BALANCE HISTORY**

COMMUNITY FINANCE COMMITTEE RECOMMENDATION

The District shall increase the Committed Minimum Fund Balance from 3% to 5% of the District's Budgeted Expenditures by 2020-2021

GENERAL FUND BALANCE

		Actual	Actual	Budget	Budget
		2020-21	2021-22	2022-23	2023-24
Reserved	Nonspendable FB: Inventory/Prepaid Items	1,160,259	1,448,871	800,000	800,000
	Assigned FB - Carryover Balances	949,366	6,009,427	1,200,000	1,200,000
	Assigned to Contingencies	1,500,000	1,500,000	1,500,000	1,500,000
	Restricted for Revenue	807,544	624,253	175,000	0
	Unassigned Fund Balance	180,631	729,193	7,800,640	1,150,000
	Committed to Minimum Fund Balance Policy	8,618,949	8,618,950	9,704,000	9,600,000
Beginning Balance		13,216,749	18,930,694	21,179,640	14,250,000
Add:	Revenues	168,937,967	184,200,979	190,679,220	203,310,796
Total:	Funds Available	182,154,716	203,131,672	211,858,860	217,560,796
Less:	Expenditures	(163,224,022)	(184,342,456)	(197,318,610)	(203,306,534)
Actual Estimated Ending:	Fund Balance	18,930,694	18,789,216	14,540,250	14,254,262
Less:	Nonspendable Fund Balance - Inventory	(1,448,871)	(1,825,809)	(800,000)	(800,000)
	Assigned to Other - Carryover Balances	(6,009,427)	(5,618,509)	0	(1,200,000)
	Assigned to Contingencies	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
	Restricted Revenue	(624,253)	(576,420)	0	0
	Unassigned Fund Balance	(729,193)	(48,479)	(2,374,319)	588,962
Total:	Committed Minimum Fund Balance	8,618,850	9,220,000	9,865,931	10,165,300

COMMITTED FUND BALANCE CALCULATION

Budgeted Expenditures	163,224,022	184,342,456	197,318,610	203,306,534
Required Minimum Committed Fund Balance: 3%-5% of Budgeted Exp.	8,618,850	9,220,000	9,865,931	10,165,300
Percent of Budget Expenditures to Committed Minimum Fund Balance	5.28%	5.00%	5.00%	5.00%

**CENTRAL KITSAP SCHOOL DISTRICT
ENROLLMENT PROJECTION FOR 2023-24**

***** REVISED FINAL *****

	K	KFTE	1	2	3	4	5	HDCT	FTE
Brownsville	65	65.0	70	76	77	75	70	433	433
Clear Creek	62	62.0	61	83	72	74	68	420	420
Cottonwood	55	55.0	55	65	51	70	77	373	373
Cougar Valley	67	67.0	75	66	78	74	71	431	431
Emerald Heights	65	65.0	84	84	84	70	88	475	475
Esquire Hills	54	54.0	54	47	40	51	38	284	284
Green Mountain	58	58.0	60	57	47	73	53	348	348
Hawk @ JP	88	88.0	85	75	67	72	73	460	460
PineCrest	68	68.0	68	72	67	65	73	413	413
Silver Ridge	61	61.0	74	84	60	76	72	427	427
Silverdale	72	72.0	72	81	64	72	70	431	431
Woodlands	58	58.0	58	65	64	72	69	386	386
	773	773.0	816	855	771	844	822	4,881	4,881
CKVA	2	0.0	2	2	4	3	3	16	16
Barker Creek	4	2.0	3.0	12	15	15	15	64	62
TOTAL K-5	779	775.0	821	869	790	862	840	4,961	4,959

	HEADCOUNT			FTE			HDCT	FTE
	6	7	8	6	7	8		
CKMS	210	177	220	210.0	177.0	220.0	607	607.0
Fairview	209	200	196	209.0	200.0	196.0	605	605.0
Ridgetop	248	245	250	248.0	245.0	250.0	743	743.0
Klahowya	140	131	127	140.0	131.0	127.0	398	398.0
CKVA	8	10	13	8.0	10.0	13.0	31	31.0
Barker Creek	8	8	10	8.0	8.0	10.0	26	26.0
TOTAL 6-8	823	771	816	823.0	771.0	816.0	2,410	2,410

	HEADCOUNT				FTE				HDCT	FTE
	9	10	11	12	9	10	11	12		
CK High	415	420	345	290	415	420	325	260	1,470	1,420.0
Olympic High	265	313	245	205	265	313	235	175	1,028	988.0
Klahowya	121	167	145	115	121	167	120	96	548	504.0
CKVA	25	24	45	65	25	20	33	58	159	136.0
Barker Creek	11	45	80	95	10	40	75	76	231	201.0
TOTAL 9-12	837	969	860	770	836	960	788	665	3,436	3,249

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

TOTAL PROJECTED ENROLLMENT FOR 2023-24 **10,991 10,928.0**

(Based on April 2023 Enrollment Rollup)

BUDGET FOR 2022-23	11,170	11,101.0
PERCENT INCREASE/DECREASE FROM 2022-23 BUDGET TO 2023-24 PROJECTION	-1.61%	-1.56%

ACTUAL FOR 2022-23 (through Jan 2023) - exclusive of Jump Start Kg	11,065	11,009.4
PERCENT INCREASE/DECREASE FROM 2022-23 ACTUAL TO 2023-24 PROJECTION	-0.67%	-0.74%

ACTUAL FOR 2021-22	11,227	11,096
PERCENT INCREASE/DECREASE FROM 2021-22 ACTUAL TO 2022-23 ACTUAL	-1.44%	-0.78%

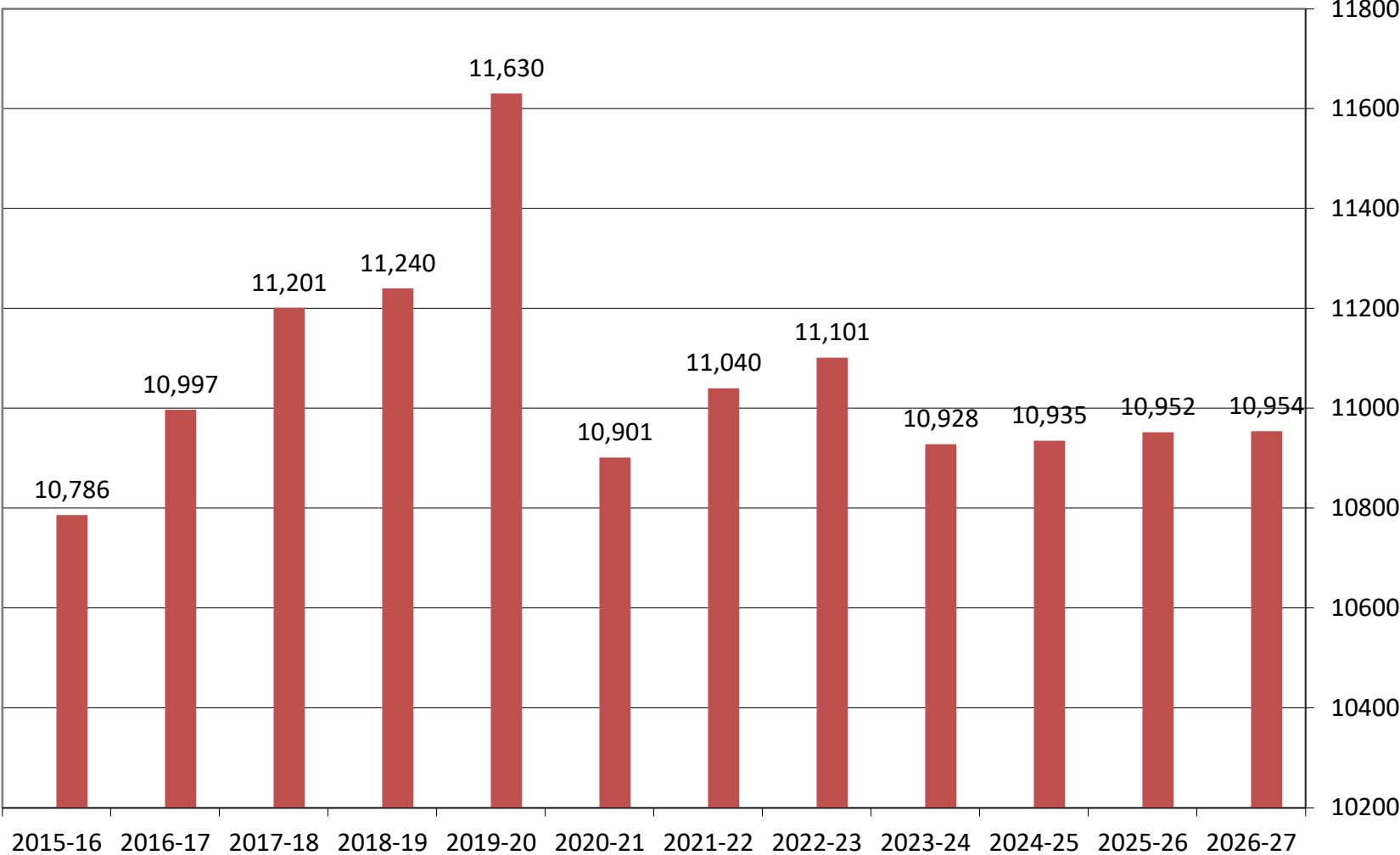
Central Kitsap School District Summary of Student FTE Enrollment

School Year	Annual Average	Increase from Previous Year	% Increase
1979-80	7,470	299	4.17%
1980-81	7,749	279	3.74%
1981-82	7,778	30	0.38%
1982-83	7,996	218	2.80%
1983-84	8,073	77	0.96%
1984-85	8,434	361	4.47%
1985-86	8,564	130	1.54%
1986-87	9,043	479	5.59%
1987-88	9,517	475	5.25%
1988-89	9,857	340	3.57%
1989-90	10,315	458	4.65%
1990-91	10,916	601	5.83%
1991-92	11,383	467	4.28%
1992-93	11,868	485	4.26%
1993-94	12,211	343	2.89%
1994-95	12,639	428	3.51%
1995-96	12,623	(16)	-0.13%
1996-97	13,010	387	3.07%
1997-98	13,032	22	0.17%
1998-99	13,051	19	0.15%
1999-00	12,864	(187)	-1.44%
2000-01	12,647	(217)	-1.69%
2001-02	12,654	7	0.06%
2002-03	12,649	(5)	-0.04%
2003-04	12,450	(199)	-1.57%
2004-05	12,276	(174)	-1.40%
2005-06	12,079	(197)	-1.60%
2006-07	11,732	(347)	-2.87%
2007-08	11,508	(224)	-1.91%
2008-09	11,458	(50)	-0.44%
2009-10	11,184	(274)	-2.39%
2010-11	11,090	(94)	-0.84%
2011-12	10,942	(148)	-1.34%
2012-13	10,688	(254)	-2.32%
2013-14	10,536	(152)	-1.42%
2014-15	10,545	9	0.09%
2015-16	10,786	241	2.28%
2016-17	10,997	211	1.96%
2017-18	11,201	204	1.86%
2018-19	11,240	39	0.35%
2019-20	11,630	390	3.47%
2020-21	10,901	(729)	-6.27%
2021-22	11,040	139	1.28%
2022-23	11,101	61	0.55%
2023-24	10,928	(173)	-1.56%
2024-25	10,935	7	0.06%
2025-26	10,952	17	0.16%
2026-27	10,954	2	0.02%

*Funded enrollment during COVID 19 school closures.

Source Document: F-195, State Budget

CENTRAL KITSAP SCHOOL DISTRICT
Comparison of Annual FTE Enrollment



Actual 2015-22
Projected 2023-26

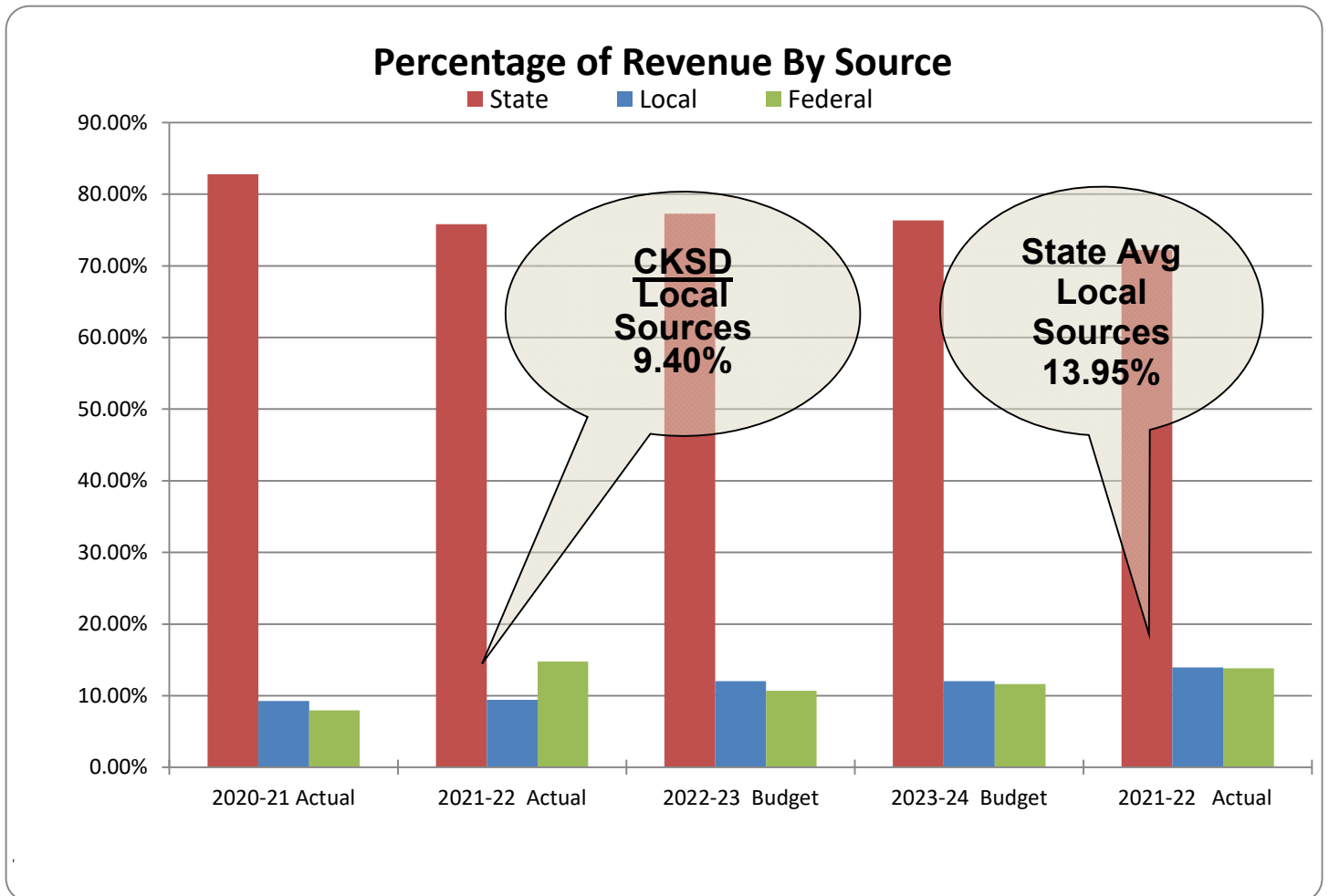
General Fund Revenues



Budgeted Revenue By Source

Central Kitsap School District					Actual State Average
Actual		Budget			
2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget		
State	82.78%	75.82%	77.29%	76.35%	72.20%
Local	9.26%	9.40%	12.02%	12.03%	13.95%
Federal	7.95%	14.78%	10.69%	11.62%	13.84%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

* Most current data available from the Washington Office of the Superintendent of Public Instruction. At the time of printing 20-21 data has not been released by OSPI, once released this document will be updated electronically.



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

Central Kitsap School District

District Revenue by Source

Where Does the Money Come From to Operate Your Schools?

Local Taxes – 1XXX (Levy) - The local maintenance and operations levy provides 9.73% of budgeted revenues. Levy amounts are capped by the legislature and must be approved by Central Kitsap School District voters at a special election.

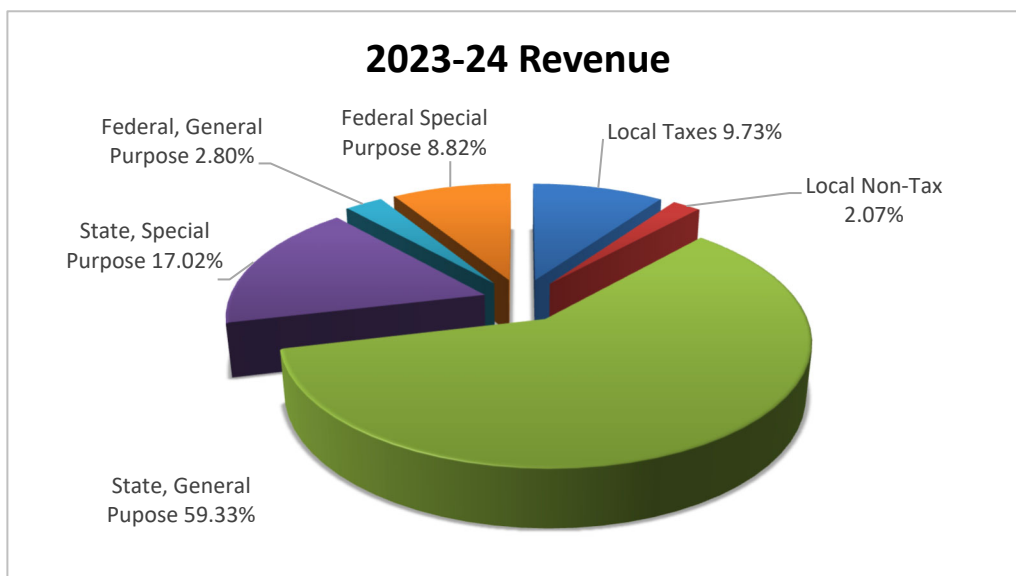
Local Non-Tax – 2XXX (Fee Programs) - The local non-tax funds comprise 2.07% of revenues and are generated from fee programs such as sales of school lunches and building rentals. Also included are investment interest earnings.

State, General Purpose – 3XXX (State Apportionment) - The largest portion, 59.33%, of the Central Kitsap School District’s general fund revenue comes directly from the state in the form of “apportionment,” otherwise known as “state general purpose funding.” The amount is determined by the number of students attending our schools and a series of formula factors including legislatively set salary allocations, employee benefits, and non-labor allocations, as well as the collective education and experience of our teachers.

State, Special Purpose – 4XXX (State Categorical) - Another source, 17.02%, of funds comes from the state as categorical funds for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and educational enhancements. Most of these revenues are given for a specific program and are not available for other purposes.

Federal, General Purpose – 5XXX (Federal Impact Aid Funds) - These federal funds are authorized by law and allocated to the District based on the number of students whose parents either work or live on federal property. These funds comprise 2.80% 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 8.82% 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 2023-24 Revenue Projections

	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
1100	Local Property Tax	15,801,678	17,800,394	1,940,843
1300	Sale of Tax Title Prop	0	0	0
1400	Local in Lieu of Taxes	11,416	0	0
1500	Timber Excise Tax	24,533	49,065	41,183 (7,882)
	Total Tax	15,837,626	17,849,460	19,782,420 1,932,960
2100	Tuition and Fees	172,528	250,000	250,000 0
2131	Secondary Vocational Education - Tuition	1,084	0	0
2173	Summer School Tuition	5,560	0	0
2186	Community School Tuition and Fees	0	150,000	162,400 (12,400)
2200	Sale of Goods, Supplies, and Services	138,785	375,000	375,000 0
2231	Sec., Voc. Ed. Sale of Goods	107	0	0
2289	Community Services	234,395	615,000	615,000 0
2298	Food Services	(18,966)	1,600,000	1,200,000 (400,000)
2300	Investment Earnings	80,764	400,000	400,000 0
2450	Other Interest Earnings	540	0	0
2500	Gifts and Donations	303,633	250,000	250,000 0
2600	Fines and Damages	25,555	50,000	50,000 0
2700	Rentals	340,785	750,000	750,000 0
2800	Insurance Recoveries	0	2,500	2,500 0
2900	Local Support Non-Tax	0	50,000	50,000 0
2910	E-Rate	50,065	100,000	100,000 0
	Total Local Non-Tax	1,334,835	4,592,500	4,204,900 (387,600)
3100	State Apportionment	104,747,207	112,577,269	115,920,691 3,343,422
3121	State Special Ed Apportionment	4,016,277	4,198,209	4,077,690 (120,519)
3300	Local Effort Assistance	2,423,808	1,669,000	623,211 (1,045,789)
3600	State Forest	56,120	0	0
	Total State, General Purpose	111,243,411	118,444,478	120,621,592 2,177,114
4100	Special purpose <Unassigned	152,055	0	0
4121	Special Education	17,868,978	18,271,342	21,824,427 3,553,085
4155	Learning Assistance Program	2,939,549	3,464,172	4,003,316 539,144
4158	Special Pilot Programs	659,200	900,000	924,000 24,000
4165	Transitional Bilingual	747,870	793,745	905,944 112,199
4174	Highly Capable	361,920	382,911	389,378 6,467
4198	School Food Service	130,456	52,950	52,950 0
4199	Transportation	5,550,999	5,071,000	6,500,000 1,429,000
4300	Other State Agencies, Unassigned	0	0	0
	Total State, Special Purpose	28,411,026	28,936,120	34,600,015 5,663,895
5300	Federal Impact Aid	4,492,406	5,000,000	5,000,000 0
5329	Federal Impact Aid - Special Education	506,421	700,000	700,000 0
	Total Federal, General Purpose	4,998,827	5,700,000	5,700,000 0
6100	Other Federal Funds - Unassigned	1,233,469	3,000,000	5,000,000 2,000,000
6109	Transition to Kindergarten	0	0	550,829 550,829
6111	Federal Special Purpose - SLFRF	3,373,263	1,027,320	0 (1,027,320)
6112	Federal Special Purpose - ESSER II	3,695,281	0	0
6113	Federal Special Purpose - ESSER III	678,965	2,600,000	4,000,000 1,400,000
6114	Federal Special Purpose - ESSER III Learning Loss	1,833,842	0	0
6119	Federal Special Purpose - Cares Act	499,043	0	0
6123	Special Ed, IDEA	0	555,882	0 (555,882)
6124	Federal Special Ed. Grants	2,661,618	2,628,973	2,776,038 147,065
6138	Federal Vocational Education	57,955	57,955	57,960 5
6151	Disadvantaged, Title 1 Part A	1,205,562	1,459,388	1,565,330 105,942
6152	School Improvement	306,816	328,483	350,650 22,167
6164	Title III LEP and Immigrant	17,992	59,639	59,639 0
6176	Targeted Assistance - ESSER I	11	0	0
6189	Other Community Services	0	0	0
6198	School Food Service	5,362,185	2,000,000	2,400,000 400,000
6200	Direct Special Purpose Grants	753,270	251,318	740,032 488,714
6218	Federal Special Purpos - Reserved G	0	304,704	0 (304,704)
6268	Indian Education	59,379	48,000	66,390 18,390
6300	Federal Grants through Other Agencies	0	0	0
6310	Medicaid Outreach Program	70,368	60,000	60,000 0
6321	Special Ed Medicaid Reimbursement	0	10,000	10,000 0
6998	USDA Commodities	426,140	290,000	290,000 0
	Total Federal, Special Purpose	22,235,159	14,681,662	17,926,868 3,245,206
7121	Special Education from Other Districts	0	20,000	20,000 0
7199	Transportation from Other Districts	96,545	450,000	450,000 0
9300	Sale of Surplus Equipment	22,015	5,000	5,000 0
9500	Long-Term Financing	21,536	0	0
9900	Transfers (CPF LEVY: Technology Expenses)	0	0	0
9901	Transfers (loval resources)	0	0	0
	Total Other Financing Sources	140,096	475,000	475,000 0
	GRAND TOTALS	184,200,979	190,679,220	203,310,796 12,631,576

CENTRAL KITSAP SCHOOL DISTRICT
2023-24 REVENUE COMPARISON BY SOURCE OF FUNDS

		21-22		22-23		23-24	
		Actual	%	Projections	%	Projections	%
1000	LOCAL TAXES	15,837,626	8.60%	17,849,460	9.36%	19,782,421	9.73%
2000	LOCAL NON-TAX	1,334,835	0.72%	4,592,500	2.41%	4,204,900	2.07%
Total Local		17,172,461	9.32%	22,441,960	11.77%	23,987,321	11.80%
3000	STATE, GENERAL PURPOSE	111,243,411	60.39%	118,444,478	62.12%	120,621,592	59.33%
4000	STATE, SPECIAL PURPOSE	28,411,026	15.42%	28,936,120	15.18%	34,600,015	17.02%
Total State		139,654,437	75.81%	147,380,598	77.30%	155,221,607	76.35%
5000	FEDERAL, GENERAL PURPOSE	4,998,827	2.71%	5,700,000	2.99%	5,700,000	2.80%
6000	FEDERAL, SPECIAL PURPOSE	22,235,159	12.07%	14,681,662	7.70%	17,926,868	8.82%
Total Federal		27,233,986	14.78%	20,381,662	10.69%	23,626,868	11.62%
7000	REVENUES FROM OTHER SCHOOLS	96,545	0.05%	470,000	0.25%	470,000	0.23%
8000	AGENCIES & ASSOC. GRANTS	0	0.00%	0	0.00%	0	0.00%
9000	OTHER FINANCING SOURCES	43,551	0.02%	5,000	0.00%	5,000	0.00%
TOTAL REVENUES		184,200,979	100%	190,679,220	100%	203,310,796	100%

General Fund Expenditures



Central Kitsap School District
2023-24
EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	21-22 Actual	%	2022-23 Budget	%	23-24 Budget	%
01 Basic Education	95,569,195	51.84%	99,577,413	50.47%	103,263,953	50.79%
02 Basic Education - ALE	3,889,842	2.11%	3,861,176	1.96%	2,946,216	1.45%
09 Transition to Kindergarten	XXXXX		XXXXX		782,752	0.39%
97 District-wide Support	22,049,556	11.96%	22,461,562	11.38%	23,782,010	11.70%
Total CORE BEA	121,508,593	65.91%	125,900,151	63.81%	130,774,931	64.32%
11 Federal Special Purpose	13,076		5,634,485	2.86%	0	0.00%
12 Federal Special Purpose _ ESSER II	3,271,898	1.77%	0	0.00%	0	0.00%
13 Federal Special Purpose - ESSER III	607,331	0.33%	2,290,345	1.16%	3,522,368	1.73%
14 Federal Special Purpose - ESSER III Learning Loss	1,645,310	0.89%	0	0.00%	0	0.00%
19 Fed Special Purpose - Other	492,625	0.27%	0	0.00%	0	0.00%
21 Special Education	26,522,436	14.39%	26,979,292	13.67%	30,015,969	14.76%
23 Special Education, ARP, IDEA Federal	0		555,882	0.28%	0	0.00%
24 Federal Special Education	2,614,402	1.42%	2,536,417	1.29%	2,680,091	1.32%
29 Other Federal Special Education	506,421	0.27%	700,000	0.35%	700,000	0.34%
31 Vocational Education	6,233,126	3.38%	6,881,613	3.49%	5,980,573	2.94%
34 State Middle School Voc Education	931,728	0.51%	1,275,039	0.65%	1,215,564	0.60%
38 Federal Vocational Education	56,054	0.03%	55,688	0.03%	55,957	0.03%
51 Title I, Disadvantaged	1,162,884	0.63%	1,402,314	0.71%	1,511,227	0.74%
52 School Improvement	296,868	0.16%	315,637	0.16%	338,532	0.17%
55 Learning Assistance Program	3,036,056	1.65%	3,051,597	1.55%	3,864,951	1.90%
58 Special and Pilot Programs	688,059	0.37%	890,045	0.45%	813,452	0.40%
64 Title III, Limited English Proficiency	17,355	0.01%	58,470	0.03%	58,469	0.03%
65 Transitional Bilingual	723,091	0.39%	762,703	0.39%	874,632	0.43%
68 Indian Education	58,000	0.03%	48,000	0.02%	66,390	0.03%
73 Summer School	0	0.00%	0	0.00%	0	0.00%
74 Highly Capable	325,081	0.18%	337,307	0.17%	375,920	0.18%
76 Targeted Assistance	10	0.00%	0	0.00%	0	0.00%
79 Other Instructional Programs	751,279	0.41%	3,556,022	1.80%	5,740,032	2.82%
86 Community Schools	150,544	0.08%	162,882	0.08%	162,400	0.08%
89 Other Community Services	1,024,143	0.56%	1,095,000	0.55%	1,240,585	0.61%
98 Food Services	4,937,067	2.68%	5,138,392	2.60%	5,482,292	2.70%
99 Pupil Transportation	6,769,020	3.67%	7,691,329	3.90%	7,832,199	3.85%
Total CATEGORICAL	62,833,863	34.08%	71,418,459	36.19%	72,531,603	35.66%
GRAND TOTALS	184,342,456	100.00%	197,318,610	100.00%	203,306,534	99.97%

Central Kistap School District

2023-24 EXPENDITURE COMPARISON BY OBJECT

OBJECT	21-22 ACTUAL		22-23 BUDGET		23-24 BUDGET	
2 CERTIFICATED SALARIES	82,225,937	44.60%	86,599,569	43.89%	89,620,934	44.08%
3 CLASSIFIED SALARIES	32,373,805	17.56%	35,981,052	18.24%	38,404,981	18.89%
4 EMPLOYEE BENEFITS	41,812,989	22.68%	44,742,476	22.68%	43,100,638	21.20%
Total Salaries & Benefits	156,412,731	84.84%	167,323,097	84.81%	171,126,553	84.17%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	8,121,234	4.41%	16,139,421	8.18%	17,044,211	8.38%
7 PURCHASED SERVICES	18,201,071	9.87%	13,004,983	6.59%	14,284,661	7.03%
8 TRAVEL	396,078	0.21%	108,876	0.06%	108,876	0.05%
9 CAPITAL OUTLAY	1,211,342	0.66%	742,233	0.38%	742,233	0.37%
0 DEBIT TRANSFERS	1,014,583	0.55%	0	0.00%	772,844	0.38%
1 CREDIT TRANSFERS	(1,014,583)	-0.55%	0	0.00%	(772,844)	-0.38%
Total Operating Costs	27,929,725	15.15%	29,995,513	15.21%	32,179,981	15.83%
TOTAL	184,342,456	99.99%	197,318,610	100.00%	203,306,534	100.00%

**Central Kistap School District
2023-24 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	103,263,953	577,469	63,660,255	7,996,038	21,458,913	4,097,523	5,035,655	20,800	417,300
02 Basic Education - ALE	2,946,216	1,444	2,030,588	206,571	670,768	32,755	4,090	0	0
09 Transition to Kindergarten	782,752	0	393,014	148,661	241,077	0	0	0	0
97 Districtwide Support	23,782,010	12,816	468,745	10,295,778	3,835,717	1,547,252	7,366,374	37,395	217,933
Total CORE BEA	130,774,931	591,729	66,552,602	18,647,048	26,206,475	5,677,530	12,406,119	58,195	635,233
11 Federal Special Purpose- SLFRF	0	0	0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	3,522,368	0	1,188,521	918,598	852,885	21,584	540,780	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0	0	0	0	0	0	0
21 Special Education	30,015,969	60,903	13,717,366	7,425,555	8,023,328	138,702	622,893	27,222	0
23 Special Education IDEA, Federal	0	0	0	0	0	0	0	0	0
24 Federal Special Education	2,680,091	0	0	1,736,019	944,072	0	0	0	0
29 Other Federal Special Ed	700,000	0	481,990	0	218,010	0	0	0	0
31 Vocational Education	5,980,573	0	3,453,334	701,164	1,280,013	546,062	0	0	0
34 Middle School Voc	1,215,564	0	818,277	30,246	226,360	140,681	0	0	0
38 Federal Vocational Ed	55,957	0	43,581	0	12,376	0	0	0	0
51 Title I, Disadvantaged	1,511,227	0	695,950	142,388	280,760	343,379	38,750	10,000	0
52 Other Title Grants under ESEA	338,532	1,200	178,966	0	49,894	26,358	78,227	3,887	0
55 Learning Assistance Program	3,864,951	0	1,141,759	833,051	829,264	1,060,877	0	0	0
58 Special and Pilot Programs	813,452	0	532,000	0	83,054	155,876	36,950	5,572	0
64 Title III, Limited English Prof.	58,469	0	43,360	0	680	14,429	0	0	0
65 Transitional Bilingual	874,632	0	85,360	433,672	328,881	26,719	0	0	0
68 Indian Education	66,390	0	0	18,822	9,551	38,017	0	0	0
74 Highly Capable	375,920	0	239,155	48,408	88,357	0	0	0	0
79 Other Instructional Programs	5,740,032	0	265,134	0	73,914	5,400,984	0	0	0
86 Community Schools	162,400	0	21,203	8,438	938	131,821	0	0	0
89 Other Community Services	1,222,483	(18,102)	162,376	701,996	222,399	108,814	45,000	0	0
98 Food Services	4,864,664	(635,730)	0	2,087,513	1,195,245	2,098,533	42,603	1,500	75,000
99 Pupil Transportation	8,467,929	0	0	4,672,063	2,174,182	1,113,845	473,339	2,500	32,000
Total CATEGORICAL	72,531,603	(591,729)	23,068,332	19,757,933	16,894,163	11,366,681	1,878,542	50,681	107,000
GRAND TOTAL	203,306,534	0	89,620,934	38,404,981	43,100,638	17,044,211	14,284,661	108,876	742,233

Central Kitsap School District District Expenditures By Activity

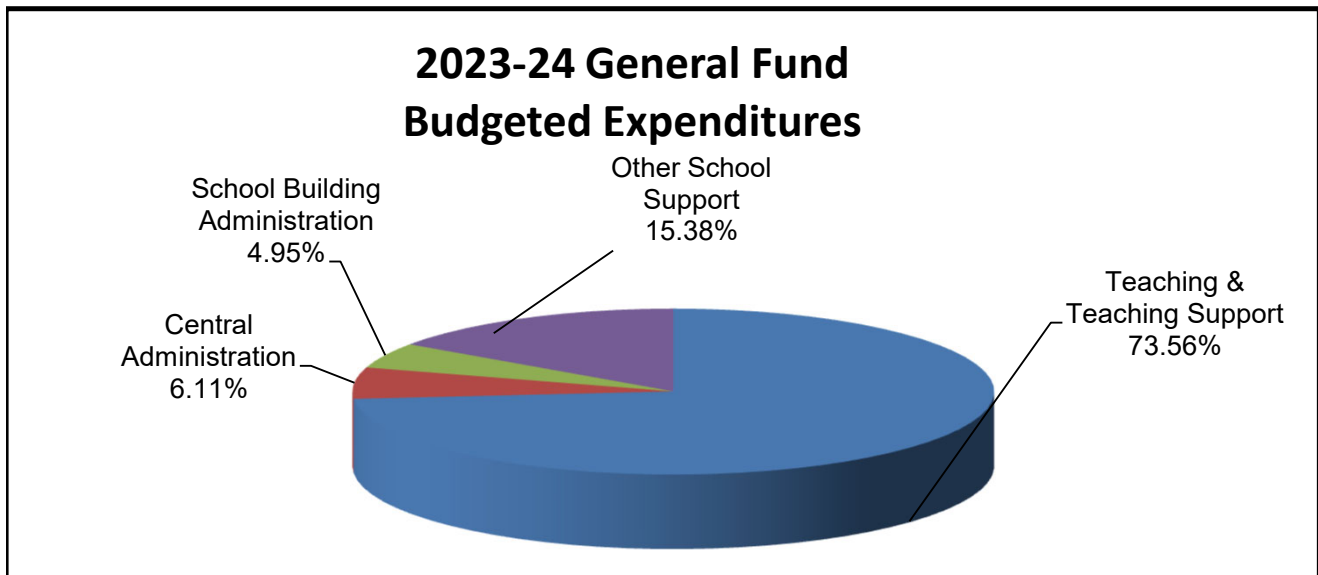
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 73.56% 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 15.38% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

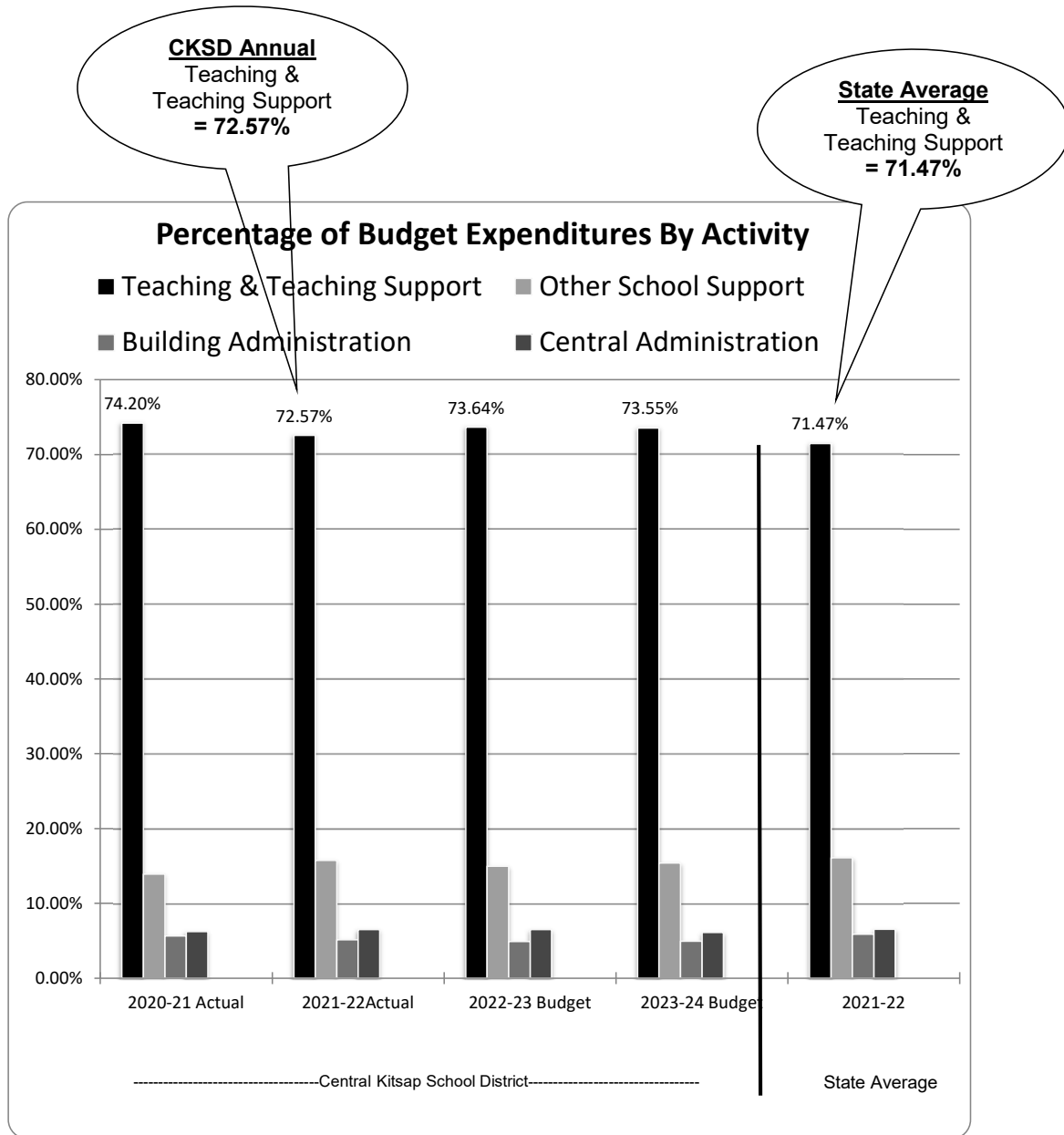
School Building Administration - This is 4.95% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 6.11% 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	
	2020-21	2021-22	2022-23	2023-24	21-22	Actual
	Actual	Actual	Budget	Budget		
Teaching & Teaching Support	74.20%	72.57%	73.64%	73.56%		71.47%
Other School Support	13.92%	15.76%	14.97%	15.38%		16.09%
Building Administration	5.66%	5.15%	4.90%	4.95%		5.89%
Central Administration	6.22%	6.52%	6.49%	6.11%		6.55%
Total	100.00%	100.00%	100.00%	100.00%		100.00%



Central Kistap School District
2023-24 GENERAL FUND
Expenditures By Activity

Activity		21-22 Actual		22-23 Budget		23-24 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	3,839,632	2.08%	4,146,026	2.10%	4,186,741	2.06%
24	Guidance - Counseling	5,281,354	2.86%	5,741,772	2.91%	5,582,304	2.75%
25	Pupil Management & Safety	1,958,370	1.06%	2,082,847	1.06%	2,098,860	1.03%
26	Health Services	4,751,109	2.58%	4,977,513	2.52%	5,471,017	2.69%
27	Teaching	109,175,965	59.22%	118,412,409	60.01%	122,958,339	60.48%
28	Extracurricular	4,041,374	2.19%	4,556,728	2.31%	4,627,949	2.28%
29	Payments to Other Districts	221,653	0.12%	0	0.00%	0	0.00%
31	Instructional Professional Development	2,840,242	1.54%	2,950,335	1.50%	2,498,204	1.23%
32	Instructional Technology	155,271	0.08%	1,163,525	0.59%	1,278,500	0.63%
33	Curriculum	412,718	0.22%	738,946	0.37%	236,151	0.12%
34	Professional Learning	1,134,961	0.62%	538,204	0.27%	582,110	0.29%
Total Teaching & Support		133,812,649	72.57%	145,308,305	73.64%	149,520,175	73.56%
<u>Other Support</u>							
42	Food	1,656,430	0.90%	1,673,977	0.85%	1,673,977	0.82%
44	Nutrition Services - Operation	2,885,959	1.57%	3,031,032	1.54%	3,383,731	1.66%
49	Nutrition Services - Transfers	-726	0.00%	-31,102	-0.02%	-31,102	-0.02%
52	Operating Buses	4,804,966	2.61%	5,872,531	2.98%	5,943,098	2.92%
53	Maintenance of School Buses	1,840,393	1.00%	1,672,014	0.85%	1,705,215	0.84%
56	Transportation Insurance	128,774	0.07%	0	0.00%	0	0.00%
59	Transportation Transfers Credits	-806,139	-0.44%	-635,575	-0.32%	-637,728	-0.31%
62	Grounds Care - Maintenance	988,711	0.54%	911,484	0.46%	1,137,460	0.56%
63	Operation of Buildings	4,904,793	2.66%	5,591,983	2.83%	5,896,294	2.90%
64	Maintenance of Buildings/Equipment	2,930,675	1.59%	2,485,647	1.26%	2,399,533	1.18%
65	Utilities	2,982,225	1.62%	3,038,000	1.54%	3,038,000	1.49%
67	Building Security	39,744	0.02%	21,920	0.01%	21,920	0.01%
68	Insurance	2,094,136	1.14%	1,248,000	0.63%	2,100,000	1.03%
72	Information Systems	3,386,119	1.84%	3,418,097	1.73%	3,272,115	1.61%
73	Printing	-69,616	-0.04%	30,593	0.02%	33,349	0.02%
74	Warehousing & Distribution	138,535	0.08%	155,678	0.08%	161,135	0.08%
83	Interest	3,999	0.00%	0	0.00%	0	0.00%
84	Principal	120,778	0.07%	0	0.00%	0	0.00%
91	Public Activities	985,709	0.53%	1,046,639	0.53%	1,192,222	0.59%
Total Other Support		29,015,466	15.76%	29,530,918	14.97%	31,289,219	15.38%
<u>School Building Administration</u>							
23	Principal's Office	9,493,026	5.15%	9,668,717	4.90%	10,072,417	4.95%
<u>Central Administration</u>							
11	Board of Directors	603,428	0.33%	577,658	0.29%	577,658	0.28%
12	Superintendent's Office	804,600	0.44%	746,172	0.38%	773,461	0.38%
13	Business Office	1,299,988	0.71%	1,500,238	0.76%	1,519,237	0.75%
14	Human Resources	1,244,969	0.68%	1,273,912	0.65%	1,331,048	0.65%
15	Public Relations	549,610	0.30%	530,697	0.27%	547,188	0.27%
21	Supervision - Instruction	5,428,076	2.94%	6,003,666	3.04%	5,425,219	2.67%
41	Supervision - Nutrition Services	395,404	0.21%	464,485	0.24%	455,686	0.22%
51	Supervision - Transportation	801,026	0.43%	782,359	0.40%	821,614	0.40%
61	Supervision of Building	894,214	0.49%	931,483	0.47%	973,612	0.48%
Total Central Administration		12,021,315	6.52%	12,810,670	6.50%	12,424,723	6.11%
Total		184,342,456	100.00%	197,318,610	100.00%	203,306,534	100.00%

COMPARISON OF BUDGETED FTE CERTIFICATED STAFF

	2021-22	% To	2022-23	% To	2023-24	% To
	Budgeted	Total	Budgeted	Total	Budgeted	Total
	No. of FTE		No. of FTE		No. of FTE	
TEACHING ACTIVITIES						
27 Teaching	601.561	79.35%	617.860	80.97%	619.861	81.16%
28 Extracurricular	1.200	0.16%	1.400	0.18%	1.400	0.18%
TOTAL TEACHING ACTIVITIES	602.761	79.51%	619.260	81.15%	621.261	81.34%
TEACHING SUPPORT						
22 Learning Resources	17.804	2.35%	18.000	2.36%	17.800	2.33%
24 Guidance and Counseling	31.689	4.18%	35.400	4.64%	32.500	4.26%
25 Pupil Management and Safety	0	0.00%	0	0.00%	0	0.00%
26 Health Services	37.585	4.96%	25.800	3.38%	30.200	3.95%
31 Instructional Prof Development	11.096	1.46%	10.100	1.32%	9.400	1.23%
34 Professional Learning - State	4.833	0.64%	1.000	0.13%	1.600	0.21%
TOTAL TEACHING SUPPORT	103.007	13.59%	90.300	11.83%	91.500	11.98%
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%	1.000	0.13%	1.000	0.13%
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00%	1.000	0.13%	1.000	0.13%
UNIT ADMINISTRATION						
23 Principal's Office	30.870	4.07%	28.350	3.72%	29.570	3.87%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	1.000	0.13%	1.000	0.13%	1.000	0.13%
13 Business Office	0.000	0.00%	0.000	0.00%	0.000	0.00%
14 Human Resources	1.000	0.13%	1.000	0.13%	1.000	0.13%
15 Public Relations	0.000	0.00%	0.000	0.00%	0.000	0.00%
21 Supervision - Instruction	19.452	2.57%	22.150	2.90%	18.430	2.41%
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	21.452	2.83%	24.150	3.16%	20.430	2.67%
TOTAL FTE STAFF	758.090	100.00%	763.060	100.00%	763.761	100.00%

COMPARISON OF BUDGETED FTE CLASSIFIED STAFF

	21-22 Budgeted No. of FTE	% To Total	22-23 Budgeted No. of FTE	% To Total	23-24 Budgeted No. of FTE	% To Total
TEACHING ACTIVITIES						
27 Teaching	164.989	36.28%	178.919	35.29%	197.019	36.95%
28 Extracurricular	8.983	1.98%	9.193	1.81%	10.031	1.88%
TOTAL TEACHING ACTIVITIES	173.972	38.26%	188.112	37.11%	207.050	38.83%
TEACHING SUPPORT						
22 Learning Resources	13.390	2.94%	13.487	2.66%	14.104	2.65%
24 Guidance and Counseling	11.296	2.48%	11.311	2.23%	11.296	2.12%
25 Pupil Management & Safety	15.803	3.47%	17.694	3.49%	17.956	3.37%
26 Health Services	5.622	1.24%	6.748	1.33%	6.986	1.31%
32 Instructional Technology	0.000	0.00%	0.000	0.00%	1.000	0.19%
TOTAL TEACHING SUPPORT	46.111	10.14%	49.240	9.71%	51.342	9.63%
OTHER SUPPORTIVE ACTIVITIES						
44 Nutritional Services Operations	27.623	6.07%	30.262	5.97%	35.473	6.65%
52 Operating Buses	48.122	10.58%	45.919	9.06%	44.795	8.40%
53 Maintenance School Buses	6.735	1.48%	6.735	1.33%	6.735	1.26%
62 Grounds Maintenance	7.000	1.54%	7.000	1.38%	9.000	1.69%
63 Operation of Buildings	51.292	11.28%	54.054	10.66%	55.486	10.41%
64 Maintenance	14.500	3.19%	13.800	2.72%	11.800	2.21%
72 Information Systems	16.500	3.63%	17.500	3.45%	15.500	2.91%
73 Printing	0.750	0.16%	0.750	0.15%	0.750	0.14%
74 Warehousing & Distribution	1.500	0.33%	1.500	0.30%	1.500	0.28%
91 Public Activities	4.296	0.94%	4.696	0.93%	6.186	1.16%
TOTAL OTHER SUPPORT ACTIVITIES	178.318	39.21%	182.216	35.94%	187.225	35.11%
UNIT ADMINISTRATION						
23 Principal's Office	5.103	1.12%	34.832	6.87%	35.519	6.66%
CENTRAL ADMINISTRATION						
12 Superintendent's Office	2.000	0.44%	2.000	0.39%	2.000	0.38%
13 Business Office	9.850	2.17%	9.750	1.92%	9.750	1.83%
14 Human Resources	6.438	1.42%	7.438	1.47%	6.761	1.27%
15 Public Relations	3.000	0.66%	3.000	0.59%	3.000	0.56%
21 Supervision - Instruction	14.881	3.27%	15.132	2.98%	15.232	2.86%
41 Supervision - Nutritional Services	3.000	0.66%	3.000	0.59%	2.850	0.53%
51 Supervision -Transportation	6.142	1.35%	6.250	1.23%	6.301	1.18%
61 Supervision - Maintenance	6.000	1.32%	6.000	1.18%	6.154	1.15%
TOTAL CENTRAL ADMINISTRATION	51.311	11.29%	52.570	10.37%	52.048	9.76%
TOTAL FTE STAFF	454.815	100.01%	506.970	100.00%	533.184	100.00%

Transportation Vehicle Fund



CENTRAL KITSAP SCHOOL DISTRICT

2023-24 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	975,069	993,050	2,220,300
ADD: Revenues			
2300 Investment Earnings	3,616	3,500	3,500
2500 Gifts and Donations	0	0	0
4300 Other State Agencies	0	0	0
4499 Transportation Reimbursement	533,445	587,400	955,520
9300 Sale of Equipment	12,500	0	0
Total Revenues	549,561	590,900	959,020
TOTAL: Funds Available	1,524,630	1,583,950	3,179,320
LESS: Expenditures			
Act. 30 Equipment	531,450	950,000	2,200,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
Total Expenditures	531,450	950,000	2,200,000
Ending Fund Balance	993,180	633,950	979,320

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR TRANSPORTATION VEHICLE FUND BUDGET

	Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
Beginning Fund Balance	2,220,300	979,320	632,820	636,320
ADD: Revenues				
2300 Investment Earnings	3,500	3,500	3,500	3,500
2500 Gifts and Donations	0	0	0	0
4300 Other State Agencies	0	0	0	0
4499 Transportation Reimbursement	955,520	600,000	600,000	600,000
Total Revenues	959,020	603,500	603,500	603,500
TOTAL: Funds Available	3,179,320	1,582,820	1,236,320	1,239,820
LESS: Expenditures				
Act. 30 Equipment	2,200,000	950,000	600,000	630,000
Act. 60 Bond Levy Issuance	0	0	0	0
Act. 90 Debt	0	0	0	0
Total Expenditures	2,200,000	950,000	600,000	630,000
Ending Fund Balance	979,320	632,820	636,320	609,820

Capital Projects Fund



CENTRAL KITSAP SCHOOL DISTRICT
2023-24 CAPITAL PROJECTS FUND BUDGET

		Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance		44,856,812	47,618,000	37,920,000
ADD: Revenues				
1000	Local Taxes	0	0	0
2000	Local Non-Tax	2,712,723	528,400	930,948
3000	State, General Purpose	0	0	0
4000	State, Special Purpose	9,154,239	2,053,500	16,000,000
5000	Federal, General Purpose	12,578,530	9,148,100	6,000,000
6000	Federal, Special Purpose	326,508	0	0
7000	Revenue from Other Districts	0	0	0
8000	Revenue from Other Agencies	0	0	0
9000	Other Financing Sources	0	0	0
		0	0	0
	Total Revenues	24,772,000	11,730,000	22,930,948
9000	Operating Transfer from General Fund	0	0	0
TOTAL: Funds Available		69,628,812 0	59,348,000	60,850,948
LESS: Expenditures				
10	Sites	426,594	295,180	248,139
20	Buildings	18,904,558	49,528,250	46,779,605
30	Equipment	1,289,321	1,281,000	800,000
40	Energy	0	0	0
50	Sales and Lease Expenditures	59,924	0	0
60	Bond Issuance Expenditures	0	0	0
90	Debt	0	0	0
		0	0	0
	Total Expenditures	20,680,397	51,104,430	47,827,744
	Operating Transfer to Debt Service Fund	0	0	0
Ending Fund Balance		48,948,415	8,243,570	13,023,204

CENTRAL KITSAP SCHOOL DISTRICT
4 YEAR CAPITAL PROJECTS FUND BUDGET

		Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
Beginning Fund Balance		37,920,000	13,023,204	16,320,404	13,243,634
ADD: Revenues					
1000	Local Taxes	0	0	0	0
2000	Local Non-Tax	930,948	500,000	500,000	0
3000	State, General Purpose	0	0	0	0
4000	State, Special Purpose	16,000,000	9,000,000	0	0
5000	Federal, General Purpose	6,000,000	6,500,000	800,000	800,000
6000	Federal, Special Purpose	0	0	0	0
7000	Revenue from Other Districts	0	0	0	0
8000	Revenue from Other Agencies	0	0	0	0
9000	Other Financing Sources	0	0	0	0
	Total Revenues	22,930,948	16,000,000	1,300,000	800,000
TOTAL: Funds Available		60,850,948	32,000,000	2,600,000	1,600,000
LESS: Expenditures					
10	Sites	248,139	0	0	0
20	Buildings	46,779,605	11,902,800	3,576,770	1,500,000
30	Equipment	800,000	800,000	800,000	800,000
40	Energy	0	0	0	0
50	Sales and Lease Expenditures	0	0	0	0
60	Bond Issuance Expenditures	0	0	0	0
90	Debt	0	0	0	0
	Total Expenditures	47,827,744	12,702,800	4,376,770	2,300,000
	Operating Transfer to Debt Service Fund	0	0	0	0
Ending Fund Balance		13,023,204	16,320,404	13,243,634	11,743,634

Debt Service Fund



Central Kistap School District

2023-24 DEBT SERVICE FUND BALANCE

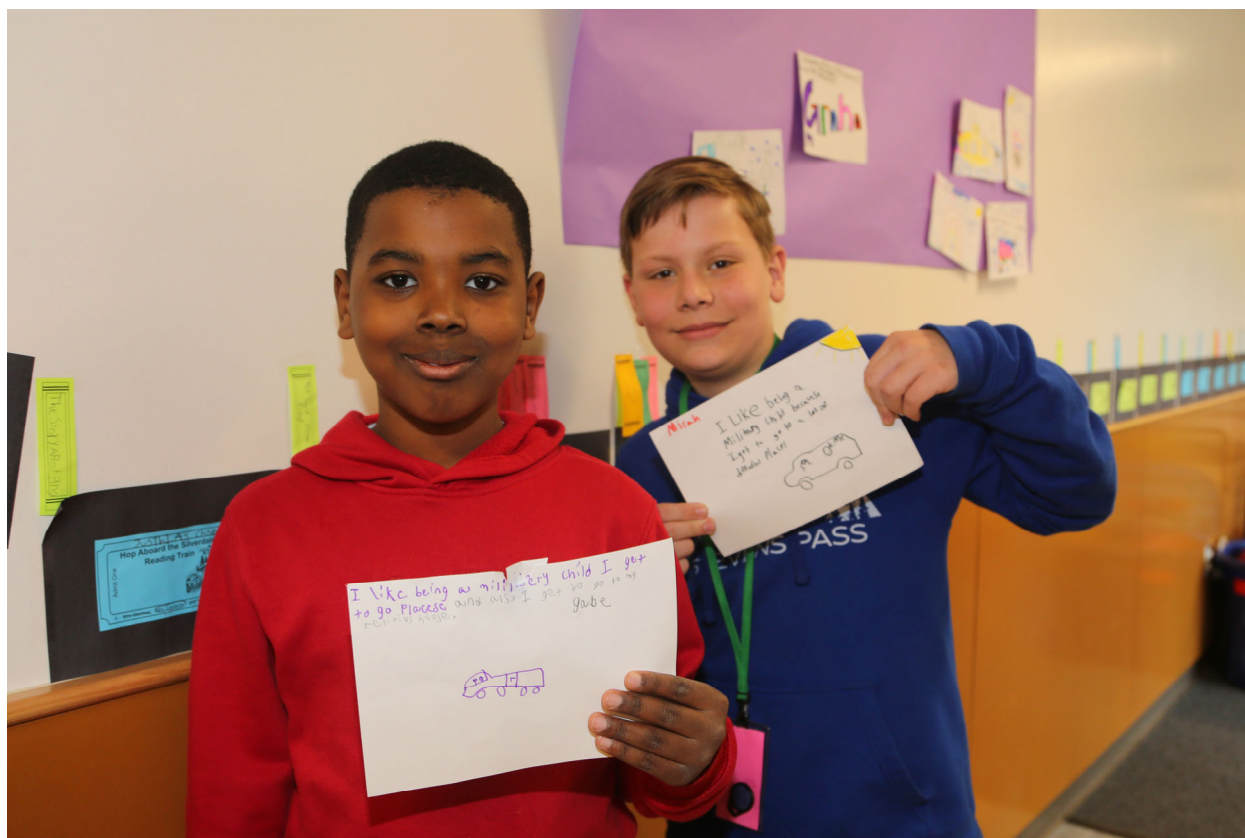
		Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance		7,834,379	8,941,300	9,646,000
ADD: Revenues				
1000	Local Taxes	14,590,422	14,996,762	15,506,881
2000	Local Non-tax	39,243	25,000	55,000
3000	State, General Purpose	53,108	0	0
4000	State, Special Purpose	0	0	0
5000	Federal, General Purpose	0	0	0
6000	Federal, Special Purpose	0	0	0
9000	Other Financing Sources	0	0	0
	Total Revenues	14,682,773	15,021,762	15,561,881
9900	Operating Transfer from Capital Projects Fund	0	0	0
TOTAL: Funds Available		22,517,152	23,963,062	25,207,881
LESS: Expenditures				
11	Matured Bonds	7,005,000	7,225,000	8,195,000
21	Interest on Bonds	7,033,075	6,705,975	6,334,100
41	Bond Transfer Fees	0	250,000	250,000
51	Arbitrage Rebate	0	0	0
	Total Expenditures	14,038,075	14,180,975	14,779,100
Ending Fund Balance		8,479,077	9,782,087	10,428,781

Central Kistap School District

4 YEAR DEBT SERVICE FUND BALANCE

	Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
<i>Beginning Fund Balance</i>	9,646,000	10,428,781	10,642,756	10,703,456
ADD: Revenues				
1000 Local Taxes	15,506,881	15,648,000	14,134,000	14,558,000
2000 Local Non-tax	55,000	25,000	25,000	25,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
Total Revenues	15,561,881	15,673,000	14,159,000	14,583,000
9900 Operating Transfer from Capital Projects Fund	0	0	0	0
TOTAL: Funds Available	25,207,881	26,101,781	24,801,756	25,286,456
LESS: Expenditures				
11 Matured Bonds	8,195,000	9,270,000	8,295,000	9,100,000
21 Interest on Bonds	6,334,100	5,939,025	5,553,300	5,219,788
31 Interfund Loan Fees	0	0	0	0
41 Bond Transfer Fees	250,000	250,000	250,000	250,000
51 Arbitrage Rebate	0	0	0	0
Total Expenditures	14,779,100	15,459,025	14,098,300	14,569,788
Ending Fund Balance	10,428,781	10,642,756	10,703,456	10,716,668

Associated Student Body Fund



I like being a military child I go
to go places who also I go to go to
places
gabe

Train

Michael
I like being a
Military child because
I go to go to a lot of
places
car

Central Kitsap School District
2023-24 ASSOCIATED STUDENT BODY FUND BUDGET

	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Beginning Fund Balance</i>	1,250,254	937,757	1,112,326
<i>ADD: Revenues</i>			
1000 General Student Body	333,183	740,800	773,061
2000 Athletics	186,371	636,935	753,024
3000 Classes	125,501	279,750	317,800
4000 Clubs	122,924	533,625	451,472
6000 Private Moneys	64,044	144,940	165,820
<i>Total Revenues</i>	832,023	2,336,050	2,461,177
<i>TOTAL: Funds Available</i>	2,082,277	3,273,807	3,573,503
<i>LESS: Expenditures</i>			
1000 General Student Body	268,950	588,563	616,343
2000 Athletics	230,486	615,300	669,599
3000 Classes	102,280	292,630	331,522
4000 Clubs	144,823	561,807	451,339
6000 Private Moneys	72,532	163,435	181,606
<i>Total Expenditures</i>	819,071	2,221,735	2,250,409
<i>Ending Fund Balance</i>	1,263,206	1,052,072	1,323,094

Central Kitsap School District
4 YEAR ASSOCIATED STUDENT BODY FUND BUDGET

		Budget 2023-24	Budget 2024-25	Budget 2025-26	Budget 2026-27
Beginning Fund Balance		1,112,326	1,323,094	1,323,094	1,323,094
ADD:	Revenues				
1000	General Student Body	773,061	627,150	627,150	627,150
2000	Athletics	753,024	637,000	637,000	637,000
3000	Classes	317,800	279,750	279,750	279,750
4000	Clubs	451,472	533,500	533,500	533,500
6000	Private Moneys	165,820	145,000	145,000	145,000
	Total Revenues	2,461,177	2,222,400	2,222,400	2,222,400
TOTAL:	Funds Available	3,573,503	3,545,494	3,545,494	3,545,494
LESS:	Expenditures				
1000	General Student Body	616,343	588,600	588,600	588,600
2000	Athletics	669,599	615,300	615,300	615,300
3000	Classes	331,522	293,000	293,000	293,000
4000	Clubs	451,339	562,000	562,000	562,000
6000	Private Moneys	181,606	163,500	163,500	163,500
	Total Expenditures	2,250,409	2,222,400	2,222,400	2,222,400
Ending Fund Balance		1,323,094	1,323,094	1,323,094	1,323,094

Annual Software / Support Control / Service Agreement Costs

Item	Cost	Department
SIAW Annual Insurance Premium	NTE \$2,725,000.00	Business
Washington State - State Auditor's Office	NTE \$65,000.00	Business
Online/Summer Academy (Pearson Education / Connections Education)	\$175,000.00	Curriculum
PowerSchool Maint/Support - Includes SIS State Data Validation & Ecollect Forms	NTE \$190,000.00	DIS
WSIPC - Microsoft Software Annual Agreement	NTE \$125,000.00	DIS
Intrado - School Messenger Presence Renewal & Complete - Service Renewal	NTE \$47,000.00	DIS
Micro Computer Systems - Chromebook Repairs	NTE \$55,000.00	DIS
Follett School Solutions - Destiny	NTE \$45,000.00	DIS
Kitsap County parks - Lobe Field 2 & 3 - Light Rental	NTE \$39,000.00	Extracurricular / Com
Advanced Door Service	NTE \$40,000.00	Maintenance
WA Alarm - Annual Maintenance	NTE \$75,000.00	Maintenance
Cascade Fire & Security	NTE \$75,000.00	Maintenance
Catchall Environment	NTE \$75,000.00	Maintenance
Sound Pest Control - Kitsap Co	NTE \$55,000.00	Maintenance
Propel Insurance	NTE \$40,000.00	Operations
Kitsap County Parks & Recreation	NTE \$25,000.00	OTL
Pacifica Law Group	\$187,000.00	Superintendent
Associated Petroleum Products - Bulk Fuel	NTE \$850,000.00	Transportation
Associate Petroleum Products - Petroleum	NTE \$100,000.00	Transportation
Pomp's Tire Service	NTE \$100,000.00	Transportation
Wescraft RV & Trucks Collison Center	NTE \$39,000.00	Transportation
GLM Charters	NTE \$175,000.00	Transportation
MTR Western	NTE \$100,000.00	Transportation
Premier Coaches Northwest	NTE \$75,000.00	Transportation
Franz Bakery	NTE \$100,000.00	CNS
Sysco Food Service of Seattle	NTE \$74,999.99	CNS
OSPI - Child Nutrition Services	NTE \$150,000.00	CNS
Dairy Fresh Farms	NTE \$375,000.00	CNS
US Foods Seattle	NTE \$975,000.00	CNS
All Trades Mechanical - CNS Repairs	NTE \$45,000.00	CNS