



2015-16 General Fund Budget Line Item Detail



All Students Learning Well

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

**Central Kitsap School District
2015-16 Budget Line Item Detail Summary**

Ref.	Activity Description	2012-13		2013-14		2014-15	2015-2016				
		Budget	Actual	Budget	Actual		Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B	Business & Operations	20,250,567	15,922,612	19,248,422	18,030,420	19,276,626	1,582,928	480,000	21,339,554	481,339	21,820,892
	<i>Percentage of 2014-15 Unit Budget</i>	105.05%	82.60%	99.85%	93.54%	100.00%	8.21%	2.49%	110.70%	2.50%	113.20%
C	Curriculum	7,937,128	7,599,609	8,827,597	9,482,062	8,934,438	912,518	297,000	10,148,956	240,665	10,399,621
	<i>Percentage of 2014-15 Unit Budget</i>	88.84%	85.06%	98.80%	106.13%	100.00%	10.21%	3.32%	113.59%	2.69%	116.40%
H	Human Resources	38,834,006	37,885,637	38,224,223	38,407,097	39,837,875	816,857	0	40,654,732	2,848,688	43,430,484
	<i>Percentage of 2014-15 Unit Budget</i>	97.48%	95.10%	95.95%	96.41%	100.00%	2.05%	0.00%	102.05%	7.15%	109.02%
O	Office of Teaching & Learning	36,022,824	37,539,322	37,980,878	38,155,132	37,853,487	537,564	400,000	38,791,051	3,880,991	42,672,042
	<i>Percentage of 2014-15 Unit Budget</i>	95.16%	99.17%	100.34%	100.80%	100.00%	1.42%	1.06%	102.48%	10.25%	112.73%
S	Superintendent	10,770,188	11,463,760	10,956,710	10,933,122	10,936,268	1,730	0	10,937,998	257,523	11,195,521
	<i>Percentage of 2014-15 Unit Budget</i>	65.79%	70.03%	66.93%	99.97%	100.00%	0.02%	0.00%	100.02%	2.35%	102.37%
	Total Before Transfers	113,814,713	110,410,940	115,237,830	115,007,831	116,838,694	3,851,597	1,177,000	121,872,291	7,227,868	129,518,561
	Debt Service Transfer	0	0	0	0	0	0	0	0	0	0
	Total	113,814,713	110,410,940	115,237,830	115,007,831	116,838,694	3,851,597	1,177,000	121,872,291	7,227,868	129,518,561
	<i>Percentage of 2014-15 Unit Budget</i>	97.41%	94.50%	98.63%	98.43%	100.00%	3.30%	1.01%	104.31%	6.19%	110.85%

2015-16 Budget - Line Item Detail
Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B-1	Business Services - S & B	9700/01/06 13 3/4XXX 083	894,905	813,395	882,013	894,769	889,288			889,288	84,305	973,593
B-2	Business Services - Operating Costs	9705 13 XXXX 083	31,861	31,159	38,161	30,168	38,161			38,161	0	38,161
B-3	Copy Center	9700/05 73 XXXX 073	0	22,262	0	4,513	0			0	0	0
Maintenance, Grounds & Custodial												
B-4	Bldg/Grounds Office - S & B	9700/01 61 XXXX 076	325,870	294,353	305,958	425,271	434,943			434,943	(38,668)	396,275
B-5	Bldg/Grounds Office - Operating Costs	9705 61 XXXX 076	10,403	7,798	10,403	9,872	10,403			10,403	0	10,403
B-6	Grounds Maintenance - S & B	9700 62 XXXX 076	442,895	460,372	449,407	438,508	445,932			445,932	32,949	478,881
B-7	Grounds Maintenance - Operating Costs	9705 62 XXXX 076	216,353	236,379	231,353	281,435	231,353			231,353	0	231,353
B-8	Custodial Services - S & B	9700 63 XXXX OXX	3,075,735	2,949,748	3,070,212	2,776,934	2,953,147	80,000		3,033,147	39,569	3,072,716
B-9	Custodial Services - Operating Costs	9705 63 XXXX 076	219,545	273,707	219,545	327,466	219,545	200,000		419,545	0	419,545
B-10	Maintenance - S & B	9700 64 XXXX 076	997,762	1,152,908	1,104,450	1,081,083	1,044,281			1,044,281	173,229	1,217,510
B-11	Maintenance - Operating Costs	9705 64 XXXX 076	563,825	740,820	578,825	1,094,295	578,825	200,000		778,825	0	778,825
B-12	Plant Security	9700/05 67 XXXX 076	14,000	10,500	14,000	15,973	14,000			14,000	0	14,000
B-13	Summer Laborers - S&B	9702 6X XXXX 076	0	0	0	0	0	50,000		50,000	0	50,000
B-14	Laundry - S & B	9760 63 3/4XXX 076	51,203	41,335	75,277	36,934	43,468			43,468	2,689	46,157
B-15	Laundry - Operating Costs	9760 63 XXXX 076	4,655	11,199	4,655	12,144	4,655	8,000		12,655	0	12,655
Technology												
B-16	Instructional Technology Support - S & B	0109 27 2/4XXX OXX8	135,047	118,694	122,015	126,568	127,595	(44,152)		83,443	0	83,443
B-17	Instructional Technology Operating Costs	0110 xx xxxx xxx	35,569	35,854	35,569	28,867	35,569	(23,000)		12,569	0	12,569
B-18	Network Specialist Program - S & B	0133 27 3/4XXX OXX	469,332	414,114	399,069	345,691	373,741			373,741	27,634	401,375
B-19	Instructional Subscriptions, Staff Development	0134 XX XXXX OLL	94,738	74,516	94,738	90,680	94,738			94,738	0	94,738
B-20	Secondary Security Camera Infrastructure	0177 2X 2/3/4XXXX OXX	5,000	0	15,000	5,164	15,000			15,000	0	15,000
B-21	District Technology Support - S & B	9700 72 XXXX 060/084	1,509,714	1,452,602	1,511,910	1,330,352	1,207,360			1,207,360	87,876	1,295,236
B-22	DIS & Ed Tech Office Operating Costs	9705 72 5/7/9XXX 060	16,103	10,585	16,103	5,033	16,103			16,103	0	16,103
B-23	Technician Operating Costs	9738 72 XXXX 060	25,250	8,701	25,250	13,117	25,250			25,250	0	25,250
B-24	District Subscriptions & Licensing OC	9737 72 XXXX 060	270,362	215,378	270,362	264,438	270,362			270,362	0	270,362
B-25	District Technology Operating Costs	9733/39 72 XXXX 060	158,450	78,594	158,450	28,923	158,450	(158,450)		0	0	0
B-26	Technology WAN Contract - CPL Levy	9730 72 7000 060	318,750	313,175	0	0	0	156,450		156,450	0	156,450
B-27	Life Cycle Replacement - CPL Levy	0132 32 XXXX 060	24,886	0	0	0	0	377,000		377,000	0	377,000
B-28	Classroom Technology - CPL Levy	0131 32 XXXX 060	264,984	150,768	169,269	234,302	235,810	785,552		1,021,362	0	1,021,362
Fixed Costs												
B-29	Legal Services	9705 11 7710 000	170,000	148,230	170,000	165,335	170,000			170,000	0	170,000
B-30	Audits	9705 11 7750 000	35,000	30,047	35,000	48,040	35,000			35,000	0	35,000
B-31	Elections/Strategic Planning	9705 11 7760 000	85,000	15,000	135,000	115,404	135,000	130,000		265,000	0	265,000
B-32	County Impact Fee Payment	9705 11 7790 000	5,000	2,360	5,000	0	5,000			5,000	0	5,000
B-33	District Postage	9705 12 5090 080	16,000	0	16,000	9,160	16,000			16,000	0	16,000
B-34	Utilities	9700/05 65 7XXX 000	2,883,000	2,436,496	2,808,000	2,617,065	2,838,000	200,000		3,038,000	0	3,038,000
B-35	Federal Impact Aid Expenses	9774 AA XXXX OLL	35,000	29,320	35,000	50,930	35,000			35,000	0	35,000

2015-16 Budget - Line Item Detail

Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B-36	ESD Processing Contract	9783 72 7000 000	322,080	314,341	322,080	326,582	322,080			322,080	0	322,080
Contractual/Negotiated Obligations												
B-37	Class Size Overload	0127 XX XXXX 0XX	340,000	329,141	340,000	542,804	340,000	210,000		550,000	0	550,000
B-38	Open House/Split Class	0145/46 27 XXXX 0LL	51,845	45,074	57,845	61,687	59,922	13,375		73,297	0	73,297
B-39	Administrative Inservice	01/02/9717 XX XXXX 0XX	82,725	53,511	78,965	88,457	86,875	(2,375)		84,500	0	84,500
B-40	Flex Plan Services	9705 14 7570 084	10,000	0	0	0	0			0	0	0
B-41	Tax Sheltered Annuity Services	9705 14 7580 084	2,860	1,765	0	-9,229	0			0	0	0
Grant/Revenue Driven												
B-42	Running Start	0101/0201 27 7850 0XX	813,591	748,002	813,591	1,050,693	1,150,000	107,000		1,257,000	0	1,257,000
B-43	Medicaid Outreach Program	0178/0278 XX XXXX 0XX	475,000	262,641	475,000	391,855	400,000	(11,309)		388,691	0	388,691
B-44	Other Federal Grants (Capacity)	7901 27 2/5000 000	1,000,000	0	1,000,000	0	1,198,358	(198,358)		1,000,000	0	1,000,000
B-45	DODEA Federal Grant	795X XX XXXX XXX	950,000	699,767	655,213	1,186,503	0			0	0	0
B-46	DODEA STEM Federal Grant	796X XX XXXX XXX	994,200	464,202	1,342,021	1,227,252	1,000,000	(650,000)		350,000	0	350,000
B-47	DOD - Future Ready	796X XX XXXX XXX	0	0	0	0	0	315,000		315,000	0	315,000
B-48	ONR - Science Grant	79XX XX XXXX XXX	0	0	0	232,970	0	330,000		330,000	0	330,000
B-49	Outside Agency Billings	8901/71/72/73/99 91 XXXX XX	167,321	423,803	332,531	22,412	291,413			291,413	3,768	295,181
B-50	Emergency Response Grant	5876 25 XXXX 076	0	0	0	0	0					
Other												
B-50	Cafeteria Table Replacement	9797 63 5XXX 0XX	0	0	0	0	30,000			30,000	0	30,000
B-51	Budget Carryover	0101 27 5XXX 0XX	1,634,748	0	825,182	0	1,695,999	(11,805)		1,684,194	0	1,684,194
Discontinued Programs												
	Curriculum Verified Time (Formerly I-728)	0166/6601 27 XXXX 0XX	0	0	0	0	0			0	0	0
	I-728 Grades 5-6 Class Size Reduction	1361/6661 27 XXXX 0XX	0	0	0	0	0			0	0	0
	Grades K-4 Class Size Reduction	1364/6664/0160 27 XXXX 0XX	0	0	0	0	0			0	0	0
Total			20,250,567	15,922,612	19,248,422	18,030,420	19,276,626	1,582,928	480,000	21,339,554	413,351	21,752,904
Percentage of 2014-15 Unit Budget			105.05%	82.60%	99.85%	93.54%	100.00%	8.21%	2.49%	110.70%	2.14%	112.85%

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-1	<p><u>Business Services S & B = \$889,288</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>\$973,593</u>
B-2	<p><u>Business Services - Operating Costs = \$38,161</u> Operating costs include supplies, materials, travel and capital outlay. Included in this are the cost of printing forms, newsletters and budget documents. Additional costs for e-rate and bank fees are paid from this budget.</p>		<u>\$38,161</u>
B-3	<p><u>Copy Center = \$0</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>\$0</u>
MAINTENANCE, GROUNDS & CUSTODIAL			
B-4	<p><u>Bldg/Grounds Office S & B = \$434,943</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff.</p>		<u>\$396,275</u>
B-5	<p><u>Bldg/Grounds Office - Operating Costs = \$10,403</u> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices.</p>		<u>\$10,403</u>
B-6	<p><u>Grounds Maintenance S & B = \$445,932</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>\$478,881</u>
B-7	<p><u>Grounds Maintenance - Operating Costs = \$231,353</u> Provides equipment, supplies and materials - fertilizer, herbicides, grass seed, topsoil, gravel, sand, field chalk and paint, irrigation pipe/fittings, fixtures, playground equipment replacement parts, mowers, trimmers, and trucks and trailers to maintain 270 acres of District grounds.</p>		<u>\$231,353</u>

Business and Operations - Budget (Unit B) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-8	<p><u>Custodial Services S & B = \$2,953,147</u> Salary and benefits for 52.6 FTE as follows: 1 head custodian and 1 general custodian per elementary school; 1 head and 2 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; 2.0 FTE to be placed based on need.</p>	<p><u>\$80,000 Increase (BC)</u> Add custodial support previously cut when 9th grade moved to the HS.</p>	<u>\$3,072,716</u>
B-9	<p><u>Custodial Services - Operating Costs = \$219,545</u> Provides consumable supplies (i.e. paper towels, toilet paper, hand soap, cleaning chemicals, sponges, rags, gloves, etc.) and equipment (i.e. brooms, mops, vacuums, etc.) to maintain approximately 1,740,000 square feet of schools and support facilities. Also includes funds for equipment repair, employee training, personal protection equipment, uniforms, and minor maintenance of vehicles.</p>	<p><u>\$200,000 Increase (BC)</u> Budget Change to add Maint MSOC/Equipment set aside for custodial equipment.</p>	<u>\$419,545</u>
B-10	<p><u>Maintenance S&B = \$1,044,281</u> Salaries and benefits for 17.5 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems.</p>		<u>\$1,217,510</u>
B-11	<p><u>Maintenance Operating Costs = \$578,825</u> Provides equipment, supplies, materials and contracted services for architectural, mechanical and electrical items to maintain approximately 1,740,000 square feet of schools and support facilities.</p>	<p><u>\$200,000 Increase (BC)</u> Budget Change to add Maint MSOC/Equipment.</p>	<u>\$778,825</u>
B-12	<p><u>Plant Security = \$14,000</u> Provides night monitoring of alarm systems.</p>		<u>\$14,000</u>
B-13	<p><u>Summer Laborers S & B = \$0</u> Salary and benefits for 15 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.</p>	<p><u>\$50,000 Increase (OA)</u> Add line item for 15 summer labor workers. This cost was previously paid from department MSOC.</p>	<u>\$50,000</u>
B-14	<p><u>Laundry S & B = \$43,468</u> Salary and benefits for 1 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.</p>		<u>\$46,157</u>
B-15	<p><u>Laundry Operating Costs = \$4,655</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.</p>	<p><u>\$8,000 Increase (OA)</u> Increased to match actual expenditures.</p>	<u>\$12,655</u>

Business and Operations - Budget (Unit B) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
TECHNOLOGY			
B-16	<u>Instructional Technology Support S & B = \$127,595</u> \$2,000 stipends for 1 Teacher/Librarian at each of the district's 12 elementary with 2 release days annually plus 2 Alt Teacher/Librarian stipends of \$2,000 each. \$1,000 stipend with .2 release time for 1 Teacher/Librarian at each secondary site. Stipend for Off-Campus and Special Services Teacher/Librarian is \$4000.	<u>(\$44,152) Decrease (OA)</u> Cost of Instructional Coach moved to Curriculum Budget.	<u>\$83,443</u>
B-17	<u>Instructional Technology Support - Operating Costs = \$35,569</u> Instructional technology hardware, software, and supplies.	<u>(\$23,000) Decrease (OA)</u> Moved to Building Budgets for technology purchases.	<u>\$12,569</u>
B-18	<u>Network Specialist Program S & B = \$373,741</u> Salary and benefits for 6 Technology Support Specialists.		<u>\$401,375</u>
B-19	<u>Software Subscriptions & Technology Equipment = \$94,738</u> Annual subscriptions for instructional software, such as iSafe, Follett Destiny, EBSCO, Gaggie student email, Facts on File, Britannica, and Instructional Technology staff development.		<u>\$94,738</u>
B-20	<u>Secondary Security Camera Infrastructure = \$15,000</u> Provides funds for security systems replacement and maintenance.		<u>\$15,000</u>
B-21	<u>District Technology Support S & B = \$1,207,360</u> Salary and benefits for Program Manager, Technology Integration Specialist, Department Secretary, 6 Enterprise Systems Engineers (ESE), and 4 Application Administrators (ADD).		<u>\$1,295,236</u>
B-22	<u>DIS & Education Technology - Operating Costs = \$16,103</u> Department office supplies, Copy Center Support, Conferences, and equipment.		<u>\$16,103</u>
B-23	<u>Technician Operating Costs = \$25,250</u> Mileage, training, overtime, and technology reference material for DIS technicians.		<u>\$25,250</u>
B-24	<u>DisctRICT Subscriptions & Licensing Operating Costs = \$270,362</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, system administration utilities, network security, infrastructure maintenance and support contracts.		<u>\$270,362</u>

Business and Operations - Budget (Unit B) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-25	<u>District Technology Support - Operating Costs = \$158,450</u> External technology support, spare and replacement parts for servers, end-user computers, peripherals, LANs and WAN. Also costs for cabling, phone and printer repair.	<u>(\$158,450) Decrease (OA)</u> No 2015-16 Operating costs due to WAN Upgrade from CPF (Item B-26)	<u>\$0</u>
B-26	<u>Technology WAN Contract - CPL Levy = \$0</u> Capital Projects Levy funding for the District Wide Area Network upgrade. Monies transferred from Capital Projects as required by law.	<u>\$156,450 Increase (OA)</u> Upgrade of WAN paid by CPL Levy	<u>\$156,450</u>
B-27	<u>Life Cycle Replacement Printers - CPL Levy = \$0</u> Capital Projects Levy funding for replacement of printers. Monies transferred from Capital Projects as required by law.	<u>\$377,000 Increase (OA)</u> Printer Replacement paid by CPL Levy	<u>\$377,000</u>
B-28	<u>Classroom Technology - CPL Levy = \$235,810</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>\$785,552 Increase (OA)</u> Classroom Technology purchases paid from CPL Levy	<u>\$1,021,362</u>
FIXED COSTS			
B-29	<u>Legal Services = \$170,000</u> This budget provides for all outside legal expenses for the District, limited to use by Cabinet members for personnel, parent, and other legal issues dealing with District operations. The number and complexity of challenges raised by others largely determine legal expenses.		<u>\$170,000</u>
B-30	<u>Audits = \$35,000</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.		<u>\$35,000</u>
B-31	<u>Elections = \$135,000</u> By law, Districts must pay their share of the cost for School Board and levy elections. The budget is reserved for this purpose only.	<u>\$130,000 Increase (OA)</u> Additional cost for Capital and M&O election.	<u>\$265,000</u>
B-32	<u>County Impact Fee Payment = \$5,000</u> Through an interlocal agreement with Kitsap County, impact fees collected from builders for housing that is built in the County. This money is deposited in the District's Capital Project Fund. The County charges the District \$20 for each fee collected. The General Fund must pay this fee.		<u>\$5,000</u>
B-33	<u>District Postage = \$16,000</u> General account to pay for JW Administrative mailings and other miscellaneous charges not charged to specific budgets in the central office.		<u>\$16,000</u>

Business and Operations - Budget (Unit B) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-34	<p><u>Utilities = \$2,838,000</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).</p>	<p><u>\$200,000 Increase (OA)</u> Increased costs in utility budgets due to increased rates.</p>	<u>\$3,038,000</u>
B-35	<p><u>Federal Impact Aid Expenses = \$35,000</u> Provides for expenses incidental to obtaining Federal Impact Aid. This aid is provided to Districts impacted by a federal presence that does not pay local taxes. Nearly \$14,000 is spent on memberships in NAFIS, MISA, and WSIAA. The remaining expenses are for travel to conferences that relate to impact aid funding. This budget is reserved for these purposes only.</p>		<u>\$35,000</u>
B-36	<p><u>ESD Processing Contract = \$322,080</u> Service contract with the OESD to provide data processing through the Western Regional Data Center and Washington School Information Processing Cooperative (WSIPC). These services include a full range of fiscal and student support services, and full integration with the statewide fiscal system. In addition to fiscal services, payment is made for a portion of the student systems which CK is not currently using and is based upon District enrollment.</p>		<u>\$322,080</u>
CONTRACTUAL/NEGOTIATED OBLIGATIONS			
B-37	<p><u>Class Size Overload = \$340,000</u> These funds provide additional support to the classroom teacher when the contractual class size is exceeded. This budget is allocated based upon the agreement outlined in the CKEA contract.</p>	<p><u>\$210,000 Increase (OA)</u> Increase based on prior year actual expenditures</p>	<u>\$550,000</u>
B-38	<p><u>Open House Extra Hours = \$59,922</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.</p>	<p><u>\$13,375 Increase (OA)</u> Increase based on prior year actual expenditures</p>	<u>\$73,297</u>
B-39	<p><u>Administrative Inservice = \$86,875</u> Provides \$1500 per Administrator and \$750 per Admin Secretary for the purpose of professional development. In addition, up to \$750 is allocated to pay professional membership and/or dues in appropriate professional organizations for administrators and \$375 for Admin Secretaries.</p>	<p><u>(\$2,375) Decrease (OA)</u> Adjusted based on actual number of stipends available.</p>	<u>\$84,500</u>
B-40	<p><u>Flex Plan Services = \$0</u> This budget pays for a contractor to handle employee contributions and employee claims for pre-tax dependent care, health insurance premium, and uninsured health care accounts. Any contributions unclaimed reduce this expense.</p>		<u>\$0</u>

Business and Operations - Budget (Unit B) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-41	<p><u>Tax Sheltered Annuity Services = \$0</u> Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan.</p>		<u>\$0</u>
GRANT/REVENUE DRIVEN			
B-42	<p><u>Running Start = \$1,150,000</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.</p>	<p><u>\$107,000 Increase (OA)</u> Increase based upon estimated running start students - these expenditures are offset by state revenue.</p>	<u>\$1,257,000</u>
B-43	<p><u>Medicaid Outreach Program = \$400,000</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.</p>	<p><u>(\$11,309) Decrease (OA)</u> Decreased to match anticipated revenue.</p>	<u>\$388,691</u>
B-44	<p><u>Other Federal Grants = \$1,198,358</u> Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.</p>	<p><u>(\$198,358) Decrease (OA)</u> Decreased to match anticipated grant funding.</p>	<u>\$1,000,000</u>
B-45	<p><u>DODEA Federal Grant = \$0</u> Federal grant provides funds to improve student achievement. This grant is dedicated directly in support of staff in the classroom. Used for All Day Kindergarten, common assessments for literacy and training for instructional leaders and staff.</p>		<u>\$0</u>
B-46	<p><u>DODEA STEM Federal Grant = \$1,000,000</u> Federal grant designed to provide students with opportunities to be successful in the fields of Science, Technology, Engineering, and Mathematics.</p>	<p><u>(\$650,000) Decrease (OA)</u> Adjusted to match fourth year of grant funding.</p>	<u>\$350,000</u>
B-47	<p><u>DOD Future Ready = \$0</u> Federal grant supporting students and staff in Grades 3-8 to be Future Ready. We will utilize research-based, job-embedded professional development, along with digital resources and tools, to transform instructional practices. Our primary goals are to increase academic achievement in both ELA and Science/Engineering using integrated digital resources.</p>	<p><u>\$315,000 Increase (OA)</u> Adjusted to match anticipated grant funding.</p>	<u>\$315,000</u>

Business and Operations - Budget (Unit B) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
B-48	<p><u>ONR - Science Grant = \$0</u> Federal grant to offer immersive aviation courses for our high school students. We will obtain the resources necessary to train our teachers, equip our classrooms, and provide cutting-edge aviation courses. In addition, we will provide aviation-centric after-school and summer STEM experiences for students from across the district.</p>	<p><u>\$330,000 Increase (OA)</u> Adjusted to match anticipated grant funding.</p>	<p><u>\$330,000</u></p>
B-49	<p><u>Outside Agency Billings = \$291,413</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP.</p>		<p><u>\$295,181</u></p>
OTHER			
B-50	<p><u>Cafeteria Table Replacement = \$30,000</u> Federal Heavy Impact Aid revenue used to cover critical furniture and equipment needs in schools and departments. Budget previously used to replace old, heavy, cafeteria tables because of potential safety issues.</p>		<p><u>\$30,000</u></p>
B-51	<p><u>Budget Carryover = \$1,695,999</u> This budget allows for budget expenditure capacity to be reserved to provide for the allocation of budget carryover to the designated schools, libraries, and departments from their previous year's budget. Also, includes carryover for the Learning Assistance Program.</p>	<p><u>(\$11,805) Decrease (OA)</u> Adjustment based on estimated amount of carryover funds.</p>	<p><u>\$1,684,194</u></p>

**2015-16 Budget - Line Item Detail
Curriculum Budget (Unit C)**

Ref.	Activity Description	Account Number	2012-2013		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-1	Curriculum Office - S & B	0100/01/06 21 XXXX 081	486,986	512,989	455,440	460,767	460,066	44,152		504,218	0	504,218
C-2	Curriculum Office - Operating Costs	0105 21/27 XXXX 081	39,676	11,859	39,676	18,596	39,676			39,676	0	39,676
C-3	LSC Office - S & B	0100/01 22 XXXX 050	131,295	141,886	111,641	115,181	113,456			113,456	160	113,616
C-4	LSC Office - Operating Costs	0105 22 XXXX 050	12,492	10,012	12,492	5,059	12,492			12,492	0	12,492
C-5	Library - S & B	0100 22 2/3/4XXX 0XX	2,197,159	2,214,947	2,275,409	2,176,377	2,253,907			2,253,907	240,542	2,494,449
C-6	Library - Operating Costs	0105 22 XXXX 0XX	97,624	120,770	92,945	96,145	92,945			92,945	0	92,945
C-7	A-V Equipment Repair	0105 22 701/2X 050	8,250	555	8,250	2,131	8,250			8,250	0	8,250
C-8	Health Services - Hearing Screening	0100 26 2/4XXX 056	8,046	0	8,046	0	0			0	0	0
C-9	Health Services - Clerical Support	0100 26 3/4XXX 056	46,028	46,420	46,865	49,602	46,817			46,817	4,030	50,847
C-10	Health Services - Operating Costs	0105 26 XXXX 056	11,788	5,278	11,788	4,581	11,788			11,788	0	11,788
C-11	Health Services - Nurses Contract	0105 26 756X 056	321,174	321,174	321,174	321,174	321,174	9,636		330,810	0	330,810
C-12	Staff Development	0115/81 27/31 XXXX 081 NN	31,400	63,782	31,400	159,982	201,400	198,600		400,000	100,000	500,000
C-13	Instructional Materials	0116 27 5000 000	236,195	120,668	236,195	921,536	406,195	301,400		707,595	(6,195)	701,400
C-14	Elementary Science Kits	0118 XX XXXX 081/61	83,987	49,549	83,987	47,869	91,454			91,454	0	91,454
C-15	Research & Evaluation - S & B	0119 XX XXXX 081 XXXX	138,046	149,415	138,046	170,505	145,026		75,000	220,026	0	220,026
C-16	Research & Evaluation - Operating Costs	0119 27 XXXX XXX	81,695	51,089	81,695	118,282	106,695		87,000	193,695	0	193,695
C-17	Human Growth	0122 26/27 XXXX XXX	31,000	29,182	31,000	29,325	31,000			31,000	0	31,000
C-18	Media Center Contract	0150 27 XXXX 050	45,000	12,966	45,000	36,120	45,000			45,000	0	45,000
C-19	504 Accomodation	0154 XX XXXX 0XX	31,767	41,702	31,767	151,738	31,767	43,233		75,000	0	75,000
C-20	District Music - Operating Costs	0155 27 XXXX 0XX	60,900	59,961	60,900	62,334	60,900			60,900	0	60,900
C-21	Early Entrance Testing	0156 27 2/4/5XXX 081	2,000	1,737	2,000	2,541	2,000	1,968		3,968	0	3,968
C-22	Achieve/Mentoring/Diversity	0164 XX XXXX 0XX	40,000	43,622	40,000	41,255	40,000	53,000		93,000	0	93,000
C-23	A/P Testing and PD	0168 27 XXXX 0XX	43,000	20,656	43,000	23,216	43,000	(14,213)		28,787	0	28,787
C-24	Intervention Support	0191 XX XXXX 0XX	390,000	258,484	390,000	339,480	390,000		125,000	515,000	0	515,000
C-25	PSAT Testing	0157 27 XXXX XXX	0	0	0	0	0		10,000			10,000
Grant Programs												
C-26	Talented in Arts	0112 27 5000 000	5,000	6,145	5,000	8,266	5,000			5,000	0	5,000

**2015-16 Budget - Line Item Detail
Curriculum Budget (Unit C)**

Ref.	Activity Description	Account Number	2012-2013		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-27	TPEP Support	0177 XX XXXX 0XX	11,000	159	11,000	38	0	75,000		75,000	0	75,000
C-28	Title I Part A - Struggling Learners	51XX XX XXXX 0LL	1,216,927	1,155,129	1,351,568	1,311,651	1,063,481	(10,201)		1,053,280	0	1,053,280
C-29	Title II Part A	52XX 27/31 XXXX 0LL	327,532	356,385	323,605	319,320	311,125	(5,039)		306,086	0	306,086
C-30	Learning Assistance Program (LAP)	55XX XX XXXX 0LL	1,026,304	1,016,319	1,741,849	1,707,176	1,747,998	197,983		1,945,981	0	1,945,981
C-31	Title III Limited English Proficiency	64XX XX XXXX 0XX	54,397	42,338	40,000	38,494	36,967	81		37,048	0	37,048
C-32	Transitional Bilingual - District Support	6500 XX XXXX 0XX	60,000	60,000	60,000	52,503	60,000	27,601		87,601	0	87,601
C-33	Transitional Bilingual - State Revenue	6500 XX XXXX 000	202,082	195,391	218,727	258,022	247,279	48,007		295,286	0	295,286
C-34	Title VII Indian Education - Federal Grant	6800 XX XXXX 000	40,557	44,598	42,005	40,526	44,612	(740)		43,872	0	43,872
C-35	Summer School - Tuition Based	7300 27 XXXX 0LL	97,500	118,943	115,000	81,968	115,000	(15,000)		100,000	0	100,000
C-36	Gifted Program - District Support	7400 2X XXXX 0XX	65,000	65,000	65,000	59,413	65,000	(35,000)		30,000	0	30,000
B-35	Gifted Program - State Revenue	7400 2X XXXX 0XX	106,496	92,388	106,302	106,803	105,571	7,050		112,621	0	112,621
C-38	High School SAT Testing/Prep	8600/08 27 XXXX 03X	148,825	150,600	148,825	143,697	147,397			147,397	2,603	150,000
C-39	Collection of Evidence (formerly HSPE Retake)	5807 XX XXXX 0XX	0	7507	0	388	30,000	(15,000)		30,000	(15,000)	15,000
	Total		7,937,128	7,599,609	8,827,597	9,482,062	8,934,438	912,518	297,000	10,148,956	326,140	10,485,096
	Percentage of 2014-15 Unit Budget		88.84%	85.06%	98.80%	106.13%	100.00%	10.21%	3.32%	113.59%	3.65%	117.36%

S & B = Salary and Benefits

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-1	<p><u>Curriculum Office - S & B= \$460,066</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>\$44,152 Increase (OA)</u> Instructional coach moved from Instructional Technology Item B-16.</p>	<u>\$504,218</u>
C-2	<p><u>Curriculum Office - Operating Costs = \$39,676</u> The base includes a minimum for supplies, materials, travel and capital outlay budgets for the offices. Included in this are purchase of office supplies, contractual agreements, some memberships and registrations, extra clerical hours during times of need, and repair/purchase of office equipment.</p>		<u>\$39,676</u>
C-3	<p><u>LSC Office S & B = \$113,456</u> Salary and benefits for Library Services support staff which provides support to school library staff.</p>		<u>\$113,616</u>
C-4	<p><u>LSC Office - Operating Costs = \$12,492</u> Provides technical support and services to district libraries, enabling library staff to devote their time to direct contact with students. These funds are used to manage the library software program and to purchase library cataloging and processing supplies. In addition, a small amount is set aside to cover printing and travel.</p>		<u>\$12,492</u>
C-5	<p><u>Library S & B = \$2,253,907</u> Includes salaries and benefits for 1 Librarian at each elementary, middle school and high school, and Library Clerk time at each school. Note: Processing of library materials is done centrally at the District's Library Services Center (LSC).</p>		<u>\$2,494,449</u>
C-6	<p><u>Library - Operating Costs = \$92,945</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>\$92,945</u>
C-7	<p><u>A-V Equipment Repair = \$8,250</u> Includes District laminator repair & preventative maintenance.</p>		<u>\$8,250</u>
C-8	<p><u>Health Services - Hearing Screening = \$0</u> Funds the services of a certified audiologist to perform the state mandated hearing screenings and follow-up.</p>		<u>\$0</u>

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-9	<p><u>Health Services - Clerical Support = \$46,817</u> Provides the necessary clerical support for the Health Services office to process student health records and the necessary related correspondence in this office. This staff person also assists with state mandated screenings.</p>		<u>\$50,847</u>
C-10	<p><u>Health Services Operating Costs = \$11,788</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-11	<p><u>Health Services - Nurses Contract = \$321,174</u> Provides for 5.4 FTE nurses to provide the necessary and required health screenings as well as day-to-day health care services. Establishes an approximate ratio of nurses to students of 1:2200. This level of service typically provides nurse coverage of 1 day/week to elementary schools and 1.5 days/week to secondary schools.</p>	<p><u>\$9,636 Increase (OA)</u> Increased for the 2015-16 school year in anticipation of a 3% increase for contracted nursing services</p>	<u>\$330,810</u>
C-12	<p><u>Staff Development = \$31,400</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 and during summer institute, Curriculum day, and District approved days. Supplemental contracts for adjunct staff who provide support for these days are also paid from this budget.</p>	<p><u>\$198,600 Increase (OA)</u> Increase for the 2015-16 school year restores previously lost funding, based on Professional Development Plan.</p>	<u>\$500,000</u>
C-13	<p><u>Instructional Materials = \$406,195</u> Textbooks and supplemental materials, Instructional materials, and specific support for state learning standards implementation and alignment.</p>	<p><u>\$301,400 Increase (OA)</u> Increase for the 2015-16 school year restores lost funding to support long-range plan.</p>	<u>\$701,400</u>
C-14	<p><u>Elementary Science Kits = \$91,454</u> Each K classroom uses two different FOSS kits, grades 1-2 use three different Foss kits per year and grades 3-6 use four different FOSS kits per year. Includes all instructional materials, restocking of consumable materials, and delivery to buildings. Includes salary and benefits for 1.0 class FTE.</p>		<u>\$91,454</u>
C-15	<p><u>Research & Evaluation S & B = \$145,026</u> Salary and benefits for staff. Staff consists of 0.75 FTE certificated and 2.2 FTE classified staff.</p>	<p><u>\$75,000 Increase (BC)</u> Portion of Intervention budget enhancement for salary/benefit costs. MSOC portion displayed in Budget Item C-24.</p>	<u>\$220,026</u>

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-16	<p><u>Research & Evaluation - Operating Costs = \$106,695</u> Directs and coordinates District-wide testing and assessment, such as Smarter Balanced, HSPE, STAR 360, ELPA, CogAT, EOC, COE, DIBELS, and Math Placement. This budget provides for printing costs, answer sheets, substitutes and testing support hours, District surveys, hardware/software maintenance, test supplies and materials, consulting support and travel.</p>	<p><u>\$87,000 Increase (BC)</u> Increased to fully fund STAR assessments for grades K-9.</p>	<u>\$193,695</u>
C-17	<p><u>Human Growth = \$31,000</u> Human Growth and Development is the human sexuality curriculum delivered District-wide by two HGD Specialists to grades 5 and 6. Also provides state-mandated HIV/AIDS instruction to secondary students.</p>		<u>\$31,000</u>
C-18	<p><u>Media Center Contract = \$45,000</u> Provides access to films, videos, kits and print materials for use as instructional materials in K-12 classrooms.</p>		<u>\$45,000</u>
C-19	<p><u>504 Accommodation = \$31,767</u> Expenses incurred to comply with Federal Law 504 that requires districts to accommodate students and staff with certain conditions.</p>	<p><u>\$43,233 Increase (OA)</u> Increase based on prior year actual expenditures</p>	<u>\$75,000</u>
C-20	<p><u>District Music - Operating Costs = \$60,900</u> Covers costs of instrument repair and supports District music festivals.</p>		<u>\$60,900</u>
C-21	<p><u>Early Entrance Testing = \$2,000</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.</p>	<p><u>\$1,968 Increase (OA)</u> Increase based on prior year actual expenditures</p>	<u>\$3,968</u>
C-22	<p><u>Achieve/Mentoring/Diversity = \$40,000</u> Funds support increased culturally responsive teaching practices through job embedded professional development. This effort is focused on reducing and eliminating the achievement gap. Mentoring supports adult and teen mentor programs in schools. Both programs support community outreach endeavors and recognition of volunteers. The high school Achieve program prepares identified students for career and college readiness. These resources fund 0.6 FTE and stipends for program staff.</p>	<p><u>\$53,000 Increase (OA)</u> New during the 2014-15 school year, this line item was expanded to include Achieve and Mentoring programs. This adjustment shows the change from the original 14-15 budget for Diversity only.</p>	<u>\$93,000</u>

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-23	<u>A/P Testing and PD = \$43,000</u> Supports the cost of Advance Placement preparation, testing and professional development.	<u>(\$14,213) Decrease (OA)</u> Decrease based on prior year actual expenditures. This item previously included funds now budgeted in Item C-22.	<u>\$28,787</u>
C-24	<u>Intervention Support = \$390,000</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>\$125,000 Increase (BC)</u> MSOC portion of Intervention budget enhancement. Salary/Ben Costs in Budget Item C-15.	<u>\$515,000</u>
C-25	<u>PSAT Testing = \$0</u> Provides funding for PSAT testing for all 10th grade students.	<u>\$10,000 Increase (BC)</u> New for 2015-16 to provide PSAT testing for all 10th grade students.	<u>\$10,000</u>
GRANT PROGRAMS			
C-26	<u>Talented in Arts = \$5,000</u> This is an after-school, visual arts program for 4th, 5th, and 6th grade students. This opportunity is only offered based on student registrations and is a completely self-supporting class. Revenue from registrations covers the cost of the teacher and supplies.		<u>\$5,000</u>
C-27	<u>TPEP Support = \$0</u> This program was new, beginning in 2014-15 after budget adoption, and provides building level support for staff and administrators during transition to the state's new evaluation system.	<u>\$75,000 Increase (OA)</u> Continues the TPEP building level support for the 2015-16 school year.	<u>\$75,000</u>
C-28	<u>Title I Part A - Struggling Learners = \$1,063,481</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>(\$10,201) Decrease (OA)</u> Adjusted to match anticipated grant funding.	<u>\$1,053,280</u>
C-29	<u>Title II, Part A = \$311,125</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>(\$5,039) Decrease (OA)</u> Adjusted to match anticipated grant funding.	<u>\$306,086</u>

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-30	<p><u>Learning Assistance Program (LAP) = \$1,747,998</u> LAP is the state funded program linked to the Title I program. All revenues are specifically used to support this program and cannot be used in any other program. Elementary schools receive LAP funds based on academic needs, with a focus on K-4 Reading.</p>	<p><u>\$197,983 Increase (OA)</u> Adjusted to match anticipated state program funding.</p>	<u>\$1,945,981</u>
C-31	<p><u>Title III, Limited English Proficiency = \$36,967</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, and for a summer program for these same students.</p>	<p><u>\$81 Increase (OA)</u> Adjusted to match anticipated grant funding.</p>	<u>\$37,048</u>
C-32	<p><u>Transitional Bilingual - District Support = \$60,000</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.</p>	<p><u>\$27,601 Increase (OA)</u> Increased to provide paraeducator time required per regulation.</p>	<u>\$87,601</u>
C-33	<p><u>Transitional Bilingual - State Revenue = \$247,279</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 state LEP test.</p>	<p><u>\$48,007 Increase (OA)</u> Adjusted to match anticipated state program funding.</p>	<u>\$295,286</u>
C-34	<p><u>Title VII Indian Education Grant = \$44,612</u> Through a U.S. Department of Education, Office of Indian Education Title VII 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. Native American students are eligible for these services by completing a Title VII eligibility form.</p>	<p><u>\$740 Decrease (OA)</u> Adjusted to match anticipated grant funding.</p>	<u>\$43,872</u>
C-35	<p><u>Summer Academy - Tuition Based = \$115,000</u> Summer Academy (Self-Balancing program).</p>	<p><u>(\$15,000) Decrease (OA)</u> Decrease based on estimated enrollment.</p>	<u>\$100,000</u>

Curriculum - Budget (Unit C) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
C-36	<p><u>Highly Capable Program - District Support = \$65,000</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 mentors and building support services at each school; self-contained magnet highly capable classes (grades 2-3 and 4-5-6 at Emerald Heights Elementary); a Magnet block class (7-8) currently housed at CKMS; limited transportation for all District sponsored programs; 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.</p>	<p><u>(\$35,000) Decrease (OA)</u> Decrease due to funding shift to Item C-22 during the 2014-15 fiscal year.</p>	<u>\$30,000</u>
C-37	<p><u>Highly Capable Program - State Revenue = \$105,571</u> State funding for highly capable programs.</p>	<p><u>\$7,050 Increase (OA)</u> Adjusted to match anticipated state program funding.</p>	<u>\$112,621</u>
C-38	<p><u>High School SAT Testing/Prep = \$147,397</u> Certificated staff time and material costs to provide SAT assistance outside of the normal school day. Students pay a fee for this course and it pays for the teacher's additional time and any materials associated with the course.</p>		<u>\$150,000</u>
C-39	<p><u>State Testing Support = \$30,000</u> Money received from OSPI to administer the Collection of Evidence.</p>	<p><u>(\$15,000) Decrease (OA)</u> Decrease for the 2015-16 school year based on reduction of submissions.</p>	<u>\$15,000</u>

**2015-16 Budget - Line Item Detail
Human Resources Budget (Unit H)**

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
H-1	Teaching	01/1300 27 2XXX 0XX	28,562,444	27,937,154	27,991,546	27,524,571	29,390,282	750,000		30,140,282	1,819,931	31,960,213
H-2	Benefits On Teaching Salaries	01/1300 27 42XX 0XX	8,839,849	8,735,384	8,956,612	9,409,501	9,013,325		0	9,013,325	355,445	9,368,770
H-3	Mentor Support - District Support	0158 2X XXXX 000	10,000	17,059	10,000	15,795	10,000			10,000	0	10,000
H-4	Staffing Contingencies	0199 XX XXXX 0XX	87,048	24,741	87,048	38,801	87,048			87,048	0	87,048
H-5	Human Resources - S & B	9700/01/06 14 2/3/4XXX 084	730,512	666,792	588,764	655,163	609,818			609,818	64,614	674,432
H-6	Human Resources - Operating Costs	9705 14 XXXX 084	29,874	23,412	29,874	20,145	29,874			29,874	0	29,874
H-7	ESD Clock Hour Contract	9705 14 7660 084	5,950	4,994	5,950	4,997	5,950			5,950	472,931	478,881
H-8	Supported Employment	9724 63 XXX 0XX	5,727	14,650	24,693	15,380	24,842			24,842	937	25,779
H-9	Human Resources - Recruiting	9775 14 XXXX 084	5,000	9,177	5,000	8,236	5,000			5,000	0	5,000
H-10	L & I Return-to-Work Program	9776 14 XXXX 0XX	5,000	3,849	5,000	2,029	5,000			5,000	0	5,000
Contractual/Negotiated Obligations												
H-11	Training Incentive Program (TIP) - Contractual	0100 27 3310 000 4400	46,000	20,574	40,000	15,293	30,000	10,000		40,000	0	40,000
H-12	Itinerant Travel	0105 27 8850 000	7,000	7,755	7,000	7,361	7,000			7,000	0	7,000
H-13	Teacher Relocation	0103 27 XXXX 0XX	12,000	4,302	12,000	26,340	12,000			12,000	0	12,000
H-14	Staff Development - Contractual	0115 27 XXXX 0XX 0100	36,236	28,783	36,236	27,529	36,236	7,418		43,654	0	43,654
H-15	Shared Decision-Making	XX35-XX XXXX 0XX	139,513	51,694	80,000	76,567	80,000	3,846		83,846	0	83,846
H-16	Employee Assistance	9705 14 7780 084	10,000	660	10,000	75	10,000			10,000	0	10,000
H-17	Classified Longevity Stipend	PPSS XX 3700 0LL XXXX	15,000	0	15,000	87,452	15,000			15,000	0	15,000
H-18	Labor Negotiations	9772 14 XXXX 000	6,000	1,672	6,000	3,214	6,000			6,000	0	6,000
H-19	Mediation	9773 14 XXXX 084	3,500	1,055	3,500	200	3,500			3,500	0	3,500
H-20	National Board Release Time (was 0163)	0193 2X XXXX XXX	5,000	1,320	5,000	3,732	5,000			5,000	0	5,000
H-21	TPEP Support	0177 2X 2/3/4XXXX 0XX	0	0	0	0	75,000			75,000	0	75,000
Grant/Revenue Driven												
H-22	National Board Certified	5863 27 XXXX 0XX	267,354	316,363	300,000	360,758	360,000			360,000	44,407	404,407
H-23	Employee Wellness Activities	8926 91 XXXX 056	5,000	3,308	5,000	0	5,000			5,000	0	5,000
H-24	Ed Leadership Intern Program	5875 27 2/4XXX 000	0	2,491	0	3,791	12,000	(7,720)		4,280	0	4,280
H-25	Regional Implementation Grant	5877 27 XXXX 000	0	8,447	0	100,166	0	53,313		53,313	0	53,313
	Total		38,834,006	37,885,637	38,224,223	38,407,097	39,837,875	816,857	0	40,654,732	2,758,265	43,412,997
	Percentage of 2014-15 Unit Budget		97.48%	95.10%	95.95%	96.41%	100.00%	2.05%	0.00%	102.05%	6.92%	108.97%

S & B = Salary and Benefits

Human Resources - Budget (Unit H) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
H-1	<p><u>Teaching = \$29,390,282</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>\$750,000 Increase (OA)</u> Additional staffing for reductions in Class Size based on state funded class size levels and prototypical funding model.</p>	<u>\$31,960,213</u>
H-2	<p><u>Benefits On Teaching Salaries = \$9,013,325</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>		<u>\$9,368,770</u>
H-3	<p><u>Mentor Support - District Support = \$10,000</u> Support new certificated employees who are not eligible for state funding with a stipend (\$480 to attend beginners classes) and professional leave (\$220 each).</p>		<u>\$10,000</u>
H-4	<p><u>Staffing Contingencies = \$87,048</u> The District attempts to maintain the class size ratios in the CKEA Collective Bargaining Agreement. The exceptions are for English writing classes that are 25 students to 1 teacher and block classes that are 27 students to 1 teacher. Contingency staffing funds are used to hire part-time teachers or assistants or to offer additional instructional materials to those classes in which the class size is affected by a fluctuating enrollment.</p>		<u>\$87,048</u>
H-5	<p><u>Human Resources - S & B = \$609,818</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>\$674,432</u>
H-6	<p><u>Human Resources - Operating Costs = \$29,874</u> Printing of contracts, handbooks, forms and memoranda, purchase of office supplies and equipment, contractual services, copier maintenance, and professional memberships for office staff.</p>		<u>\$29,874</u>
H-7	<p><u>ESD Clock Hour Contract = \$5,950</u> Contract with OESD to maintain clock-hour transcripts for all certificated teaching staff at a cost of \$7.00 per FTE. Clock-hours are documented for employee salary schedule placement, and the CKEA contract requires this documentation.</p>		<u>\$478,881</u>

Human Resources - Budget (Unit H) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
H-8	<u>Supported Employment = \$24,842</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program.		<u>\$25,779</u>
H-9	<u>Human Resources - Recruiting = \$5,000</u> Provides funds for recruitment advertising, interview team costs and attendance at career fairs, as needed. This allows the District to identify, interview and hire first-rate candidates.		<u>\$5,000</u>
H-10	<u>L & I Return-to-Work Program = \$5,000</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>
Contractual/Negotiated Obligations			
H-11	<u>Training Incentive Program (TIP) - Contractual = \$30,000</u> Budget is for payment of qualified training hours received by classified staff. The program has been an effective incentive for employees to obtain additional education. This is a contractual obligation that is allocated at \$60 per FTE.	<u>\$10,000 Increase (OA)</u> Increase for the 2015-16 school year per contractual obligation.	<u>\$40,000</u>
H-12	<u>Itinerant Travel = \$7,000</u> Mileage reimbursement to staff members who use their own car to travel between work sites. Occasionally it is more cost effective to have one employee travel between various schools rather than to hire additional staff.		<u>\$7,000</u>
H-13	<u>Teacher Relocation = \$12,000</u> CKEA/CKSD agreement language provides for paid time, at various levels, for the purpose of moving supplies and materials and setting up classrooms.		<u>\$12,000</u>
H-14	<u>Staff Development - Contractual = \$36,236</u> Provides for the required, agreed upon contractual staff development, allocated according to the agreement in the contract based on October 1 certificated FTE.	<u>\$7,418 Increase (OA)</u> Increase for the 2015-16 school year based upon staffing levels.	<u>\$43,654</u>
H-15	<u>Shared Decision-Making = \$80,000</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>\$3,846 Increase (OA)</u> Increase for the 2015-16 school year based upon staffing levels.	<u>\$83,846</u>

Human Resources - Budget (Unit H) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
H-16	<u>Employee Assistance = \$10,000</u> Contract with an assessment and consulting service to provide support services for all employees and dependents. This includes a 24-hour hotline for employees and dependents, and initial consultation and referral, and provides a free assessment and low-cost counseling for job-related, emotional and substance abuse problems.		<u>\$10,000</u>
H-17	<u>Classified Longevity Stipend = \$15,000</u> CKESP/CKSD agreement language to pay a stipend to classified employees with 12 years of District employment and every year thereafter.		<u>\$15,000</u>
H-18	<u>Labor Negotiations = \$6,000</u> Provides for release time, copying, consultant fees, meals, and facilities rental for the negotiation process with three associations representing virtually all the District's employees.		<u>\$6,000</u>
H-19	<u>Mediation = \$3,500</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-20	<u>National Board Release Time (was 0163) = \$5,000</u> Teachers who pursue National Board Certification are granted two release days to work on their National Board submission package. This budget covers the cost of salary and benefits for any associated substitutes.		<u>\$5,000</u>
H-21	<u>TPEP Support = \$75,000</u> Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP).		<u>\$75,000</u>
Grant/Revenue Driven			
H-22	<u>National Board Certified = \$360,000</u> Teachers who qualify for National Board Certification receive an annual salary bonus from the state.		<u>\$404,407</u>
H-23	<u>Employee Wellness Activities = \$5,000</u> This budget provides health seminars and activities to promote employee wellness within the District.		<u>\$5,000</u>
H-24	<u>Ed Leadership Intern Program = \$12,000</u> State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor.	<u>(\$7,720) Decrease (OA)</u> Decrease for the 2015-16 school year based on decrease in grant revenues.	<u>\$4,280</u>
H-25	<u>TPEP Teacher Training Grant = \$0</u> State grant that provides reimbursement for training for teachers new to the revised evaluation system and the district's instructional framework.	<u>\$53,313 Increase (OA)</u> Increase for the 2015-16 school year based on anticipated grant funding.	<u>\$53,313</u>

2015-16 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
O-1	Teaching & Learning Office - S & B	0100/01/06 21 XXXX 091/2	375,577	375,643	390,409	428,381	353,031			353,031	71,566	424,597
O-2	Teaching & Learning Office - Operating Costs	0105 21 XXXX 091/2	9,760	5,311	9,760	9,310	9,760			9,760	0	9,760
O-3	ALE Schools - S & B and Operating Costs	02XX XX XXXX 0XX	713,686	2,023,725	2,043,239	2,192,950	1,903,679			1,903,679	400,263	2,303,942
O-4	Principals' Office - S & B	0100/01 23/28 2/3/4XXX 0XX	5,693,736	5,336,001	5,460,653	5,459,644	5,505,500			5,505,500	462,289	5,967,789
O-5	Counseling - S & B	0100 24 2/3/4XXX 0XX	2,000,226	2,036,074	2,042,531	2,014,152	2,107,781			2,107,781	(28,884)	2,078,897
O-6	Pupil Management - S & B	0100 25 3/4XXX 0XX	497,545	551,196	610,767	545,108	527,893			527,893	40,797	568,690
O-7	Teacher Assistants - S & B	0100 27 3/4000 0XX	201,881	200,587	289,925	270,306	295,061			295,061	178,534	473,595
O-8	Basic Ed Schools - Operating Costs	0105 XX XXXX 0XX	686,779	935,725	662,823	973,969	697,006	80,676		777,682	0	777,682
O-9	Classified Sick Leave Substitutes	0102 2X 3010 0LL	57,000	59,773	57,000	43,637	57,000			57,000	1	57,001
O-10	Secondary In-House Suspension	0113 2X XXXX 0LL	197,314	181,393	190,531	195,165	193,411			193,411	8,309	201,720
O-11	Graduation Facility Rental	0139 XX XXXX 000	18,000	23,302	18,000	25,109	18,000			18,000	0	18,000
O-12	Transitions - Grade Configuration	0165 XX XXXX 0LL	41,000	10,611	41,000	11,072	41,000			41,000	4,978	45,978
O-13	Student At-Risk	0176 2X XXXX 0LL	131,200	103,442	131,200	121,082	131,200			131,200	22,174	153,374
O-14	All Day Kindergarten	01/1379 25/27 XXXX 000	655,095	621,882	722,206	862,908	1,356,996			1,356,996	127,946	1,484,942
Co-Curricular & Pool												
O-15	Pool - Basic - S & B	0100 27 XXXX 033	15,899	13,854	16,349	35,898	16,489			16,489	6,953	23,442
O-16	Pool - Basic - Operating Costs	0105 27 XXXX 033	5,320	0	5,320	0	5,320			5,320	0	5,320
O-17	Co-Curricular Program	0128/55 28 XXXX 0XX	1,285,279	1,283,702	1,285,279	1,394,897	1,338,260	100,000	400,000	1,838,260	0	1,838,260
O-18	Co-Curricular Revenue Driven	0128/55 28 XXXX 0XX	145,000	145,000	145,000	145,000	145,000			145,000	0	145,000
O-19	Stadium Manager Stipend	0138 28 XXXX 038	13,506	13,525	13,506	13,476	13,506			13,506	0	13,506
O-20	Supporting Students/Benchmarks	0192 27 5/7XXX 000	10,000	9,482	10,000	7,603	10,000			10,000	0	10,000
O-21	Community Pool - District Support - S & B	8983 91 XXXX 033	64,794	39,169	66,213	128,323	123,205			123,205	9,295	132,500
O-22	Community Pool - Revenue Dependent - S & B	8983 91 XXXX 033	100,166	100,166	100,213	119,559	43,641			43,641	0	43,641
O-23	Community Pool - Revenue Dependent - Operating Costs	8983 91 XXXX 033	6,359	8,923	6,359	8,764	6,359			6,359	0	6,359

2015-16 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
Special Education												
O-24	Sp Ed - State Funding	2100 27 XXXX OXX	11,564,921	11,564,921	10,558,051	11,525,814	10,891,048			10,891,048	1,540,900	12,431,948
O-25	Sp Ed - District Support	21XX XX XXXX OXX	3,852,401	3,958,640	4,927,234	3,217,469	3,652,835			3,652,835	709,445	4,362,280
O-26	Sp Ed - Infants & Toddlers	22XX XX XXXX OXX	0	0	0	619,750	754,954	53,313		808,267	74,695	882,962
O-27	Sp Ed - Federal Funding	24XX XX XXXX OXX	2,307,250	2,336,161	2,284,174	2,214,655	2,256,535			2,256,535	5,576	2,262,111
O-28	Sp Ed - Federal Impact Aid	2900 27 XXXX OXX	375,000	439,492	355,542	388,063	350,000			350,000	0	350,000
O-29	Sp Ed - DODEA Grant	79XX XX XXXX OXX	0	0	0	0	0	335,600		335,600	0	335,600
Career and Technical Education												
O-30	Career & Technical Education	31XX 2X XXXX OLL	3,850,298	4,409,893	4,673,756	4,470,791	4,289,462			4,289,462	76,846	4,366,308
O-31	Middle School Tech Ed	34XX XX XXXX OLL	761,807	422,729	421,057	475,310	385,187			385,187	168,866	554,053
O-32	Career & Technical Education - Federal	38XX XX XXXX OLL	69,920	62,737	57,302	65,860	53,181			53,181	441	53,622
O-33	Career & Technical Education - State	58XX XX XXXX OLL	0	25,158	43,251	9,404	48,000			48,000	0	48,000
O-34	West Sound Tech Center Cost Share	9713 64 7000 053	20,000	75,400	20,000	0	100,000			100,000	0	100,000
B-35												
O-35	Tuition Based Full Day Kindergarten	7993 27 XXXX OLL	150,000	97,800	150,000	96,780	0			0	0	0
O-36	Extended Education - Operation Graduation	8682 27 XXXX OXX	4,000	3,428	4,000	5,053	4,000			4,000	0	4,000
O-37	Stadium - Operating Costs	8938 28 XXXX 038	42,105	27,960	42,105	33,358	42,105			42,105	1	42,106
O-38	Ski School	8980 91 XXXX OXX	100,000	11,359	100,000	0	100,000	(32,025)		67,975	0	67,975
O-39	Parking	8925 91 XXXX OXX	0	25,161	26,123	26,511	27,082			27,082	0	27,082
	Total		36,022,824	37,539,322	37,980,878	38,155,132	37,853,487	537,564	400,000	38,791,051	3,880,991	42,672,042
	Percentage of 2014-15 Unit Budget		95.16%	99.17%	100.34%	100.80%	100.00%	1.42%	1.06%	102.48%	10.25%	112.73%
S & B = Salary and Benefits												

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
O-1	<p><u>Teaching & Learning Office - S & B = \$353,031</u> Provides salary and benefits for the Director of Elementary Education and Director of Secondary Education to provide direct supervision of the building administrators and schools. Also provides an Administrative Secretary's salary and benefits.</p>		<u>\$424,597</u>
O-2	<p><u>Teaching & Learning Office Operating Cost = \$9,760</u> Used for office supplies for the Directors' office.</p>		<u>\$9,760</u>
O-3	<p><u>ALE Schools S & B and Operating Costs = \$1,903,679</u> Provides salaries and benefits for all staff working in our Alternative Learning Experience Schools which include Alt West, Alt East, New Frontiers, CK On-line Academy, and Off-Campus. Provides for all supplies, instructional materials, District copy center charges, contractual services, and capital outlay at each of the ALE 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.</p>		<u>\$2,303,942</u>
O-4	<p><u>Principals' Office - S & B = \$5,505,500</u> Provides salaries and benefits for all building level administrators and the accompanying office clerical support staff. Staffing allocations are as outlined in CK'S Budgeting Guidelines and depend on school grades served, size of school, and other factors.</p>		<u>\$5,967,789</u>
O-5	<p><u>Counseling - S & B = \$2,107,781</u> Provides salaries and benefits for counselors at the secondary level and classified support for these offices.</p>		<u>\$2,078,897</u>
O-6	<p><u>Pupil Management - S & B = \$527,893</u> Provides salaries and benefits for those classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries.</p>		<u>\$568,690</u>
O-7	<p><u>Teacher Assistants - S & B = \$295,061</u> Elementary schools are allocated teacher assistant time depending on their projected enrollment and other factors. When situations arise where there is a need to increase assistant time, funding for this is drawn from Staffing Contingencies.</p>		<u>\$473,595</u>

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
O-8	<p><u>Schools - Operating Costs = \$697,006</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.</p>	<p><u>\$80,676 Increase (OA)</u> Net Increase for 2015-16 school year. This includes the \$23,000 technology moved to Building budgets, Reductions based on enrollment projections, and added funding for middle school expenses (one-time only)</p>	<u>\$777,682</u>
O-9	<p><u>Classified Sick Leave Substitutes = \$57,000</u> Provides for substitutes within budget to cover absences of office managers, support secretaries, playground assistants, and library clerks. Substitutes for other employees are paid from department and program budgets (CKESP Article VIII, Sec. 12.1).</p>		<u>\$57,001</u>
O-10	<p><u>Secondary In-House Suspension = \$193,411</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-house suspension rooms.</p>		<u>\$201,720</u>
O-11	<p><u>Graduation Facility Rental = \$18,000</u> Pays to rent a facility and employee and security costs for the high school graduation ceremonies.</p>		<u>\$18,000</u>
O-12	<p><u>Transitions - Grade Configuration = \$41,000</u> These funds will be used to support students moving from elementary to middle school and high school models, as well as state mandated student learning plans.</p>		<u>\$45,978</u>
O-13	<p><u>Student At-Risk = \$131,200</u> Additional support at each of the schools to fund program and/or staff to assist students who may be at risk of school failure. Provides an allocation of about \$5,800 for each elementary, \$11,000 for each middle school, \$9,700 for each high school, \$1,500 for New Frontiers JH, and \$2,500 for each Alternative HS. These resources are presently being used to support a variety of programs designed to increase student academic achievement.</p>		<u>\$153,374</u>
O-14	<p><u>All Day Kindergarten = \$1,356,996</u> All Day Kindergarten is structured as a daily program (M-F) during regular school hours. This program is based on CKSD's kindergarten curriculum which provides the foundation for students to meet the District and State Learning goals.</p>		<u>\$1,484,942</u>

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
CO-CURRICULAR & POOL			
O-15	<u>Pool - Basic S&B = \$16,489</u> Salary and benefits to support basic education and special education use of the pool.		<u>\$23,442</u>
O-16	<u>Pool - Basic Operating Costs = \$5,320</u> Provides student texts, office equipment, and pool safety materials and equipment.		<u>\$5,320</u>
O-17	<u>Co-Curricular Program = \$1,338,260</u> Provides for Coaches/Advisors stipends, supplies, equipment, training, and travel expenses. This includes a variety of after-school activities for all K-12 students. The opportunities include both academic and athletic activities for all 6 secondary and 12 elementary schools.	<u>\$100,000 Increase (OA)</u> <u>\$400,000 Increase (BC)</u> Increase for 2015-16 includes MS Fastpitch and enhancements for Co-Curricular programs, including music and athletics.	<u>\$1,838,260</u>
O-18	<u>Co-Curricular Revenue Driven = \$145,000</u> This amount represents fees charged to athletes: \$50 per middle school sport per season, \$75 per high school sport per season.		<u>\$145,000</u>
O-19	<u>Stadium Manager Stipend = \$13,506</u> The Stadium Manager coordinates District and community use of the stadium, and monitors and schedules short and long-range maintenance. Arranges necessary workforce to support events and activities.		<u>\$13,506</u>
O-20	<u>Supporting Students/Benchmarks = \$10,000</u> These funds are used for academic competitions.		<u>\$10,000</u>
O-21	<u>Community Pool - District Support S&B = \$123,205</u> District support used for salary and benefits relating to community use of the pool.		<u>\$132,500</u>
O-22	<u>Community Pool Revenue Dependent - S&B = \$43,641</u> The Olympic Aquatic Center is scheduled for community activities such as lap swim, lessons, rentals, and various classes from water aerobics to scuba diving.		<u>\$43,641</u>
O-23	<u>Community Pool - Revenue Dependent Operating Costs = \$6,359</u> Refer to O-16		<u>\$6,359</u>
SPECIAL EDUCATION			
O-24	<u>Sp Ed - State Funding = \$10,891,048</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>\$12,431,948</u>

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
O-25	<u>Sp Ed - District Support = \$3,652,835</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>\$4,362,280</u>
O-26	<u>Sp Ed - Infants and Toddlers = \$754,954</u> Beginning in 2013-14, the state separated funding for Birth - 3 and ages 3-21. Formally part of Line Item O-25.	<u>\$53,313 Increase (OA)</u> Adjusted to match anticipated state funding.	<u>\$882,962</u>
O-27	<u>Sp Ed - Federal Funding = \$2,256,535</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>\$2,262,111</u>
O-28	<u>Sp Ed - Federal Impact Aid = \$350,000</u> The District receives Federal funds based on students of parents who either work or live on federal property. These funds are to compensate for the loss of local taxes the District would receive on federal property that is exempt from taxes. Disabled students in this category generate additional amounts that are intended to help defray additional special education costs of serving this population.		<u>\$350,000</u>
O-29	<u>Sp Ed - DoDEA Grant = \$0</u> Federal grant designed to improve student achievement in English Language Arts and Mathematics for military students in grades K-9 with disabilities.	<u>\$335,600 Increase (OA)</u> Adjusted to match anticipated grant funding.	<u>\$335,600</u>

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
CAREER and TECHNICAL EDUCATION			
O-30	<p><u>Career & Technical Education = \$4,289,462</u> This program is funded as a breakout of the Basic Education state funds. It provides students with the applied technological and life skills, positive work attitudes, work ethics, and leadership for successful entrance into the modern workforce or advanced training. Courses are provided at secondary schools in such classes as Business & Marketing Education, Family & Consumer Sciences Education, Science, Technology, Engineering & Mathematics (STEM), Health Science and Skilled & Technical. Students are also provided career counseling as well as assistance in completing the High School & Beyond graduation component. All formula driven funds are budgeted to this program, except the state allowed 15% indirect costs.</p>		<u>\$4,366,308</u>
O-31	<p><u>Middle School Tech Ed = \$385,187</u> This budget is used for enhanced vocational funding for middle school career and technical education programs approved by OSPI.</p>		<u>\$554,053</u>
O-32	<p><u>Career & Technical Education - Federal = \$53,181</u> This budget is established for federal grants received that enhance the vocational education program. Funds are spent according to the grant award and cannot be used for any other program.</p>		<u>\$53,622</u>
O-33	<p><u>Career & Technical Education - State = \$48,000</u> This budget is established for state grants received that enhance the vocational education program. Funds are spent according to the grant award and cannot be used for any other program.</p>		<u>\$48,000</u>
O-34	<p><u>West Sound Tech Center Cost Share = \$100,000</u> CKSD participates in the West Sound Tech Center co-operative. This budget is to help cover CKSD's share of maintenance costs of the facility.</p>		<u>\$100,000</u>

Office of Teaching & Learning - Budget (Unit O) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
GRANT/REVENUE DRIVEN			
O-35	<u>Full Day Kindergarten = \$0</u> Tuition-based full day Kindergarten at participating elementary schools with eligible enrollment.		<u>\$0</u>
O-36	<u>Extended Education - Operation Graduation = \$4,000</u> This program offers 70-90 hour classes in required subject areas for students who have failed classes needed for graduation. The program is self-supporting from per-class tuition charged to students.		<u>\$4,000</u>
O-37	<u>Stadium - Operating Costs = \$42,105</u> Provides casual help to supervise stadium events. Any surplus is applied to stadium equipment supplies.		<u>\$42,106</u>
O-38	<u>Ski School = \$100,000</u> Recreational ski instruction, completely self-funded with participant fees.	<u>(\$32,025) Decrease (OA)</u> Decrease for the 2015-16 school year based on prior year expenditures.	<u>\$67,975</u>
O-39	<u>Parking = \$27,082</u> Revenue dependent - students buying parking passes for school parking lots.		<u>\$27,082</u>

2015-16 Budget - Line Item Detail

Superintendent Budget (Unit S)

Ref.	Activity Description	Account Number	2012-13		2013-14		2014-15	2015-16				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
S-1	Records Center - S & B	0100/05 25 3/4XXX 041	34,445	42,770	39,944	42,509	40,270			40,270	5,201	45,471
S-2	Records Center - Operating Costs	0105 25 XXXX 041	6,413	6,964	6,413	4,668	6,413	600		7,013	0	7,013
S-3	Campus Security	0167 25 XXXX 0LL	480,510	444,846	460,988	469,550	472,485			472,485	26,078	498,563
S-4	Community Use Custodians	8963 91 3/4XXX 000	72,000	72,331	72,000	65,960	72,000			72,000	0	72,000
S-5	Community Schools - District Support	8981 91 XXXX 090	27,524	0	27,524	37,619	59,524			59,524	32,501	92,025
S-6	Community Schools - Revenue Dependent	8981 91 XXXX 090	139,797	97,150	123,136	55,833	92,510			92,510	0	92,510
S-7	Senior Tax Exchange Program	8990 91 7000 090	15,000	10,159	15,000	9,510	15,000			15,000	0	15,000
S-8	Community Relations - S & B	9700/06 15 3/4XXX 079	135,724	123,239	135,047	131,240	136,323			136,323	13,795	150,118
S-9	Community Relations - Operating Costs	9705 15 XXXX 079	63,080	49,058	63,080	64,875	63,080			63,080	0	63,080
S-10	Superintendent's Office - S & B	9700/06 12 3/4XXX 082	335,714	378,544	384,430	389,118	388,516			388,516	18,373	406,889
S-11	Superintendent's Office - Operating Costs	9705 12 XXXX 080/082	31,402	32,266	31,402	31,192	31,402	13,930		45,332	0	45,332
S-12	Operations Office - S & B	9700/01/06 12 3/4XXX 089	178,370	206,491	176,588	189,250	181,380			181,380	20,028	201,408
S-13	Operations Office - Operating Costs	9705 12 XXXX 089	3,730	3,743	3,730	5,978	3,730	200		3,930	0	3,930
S-14	Warehouse - S & B	9700 74 3/4XXX 070	157,650	122,963	121,264	130,523	122,939			122,939	7,609	130,548
S-15	Warehouse - Operating Costs	9705/06 74 XXXX 070	15,003	7,918	15,003	6,518	15,003			15,003	0	15,003
Fixed Costs												
S-16	School Connection	9705 11 7700 000	9,000	0	9,000	9,000	9,000			9,000	0	9,000
S-17	Board Memberships	9705 11 7740 000	18,650	0	18,650	0	18,650			18,650	0	18,650
S-18	Board of Directors	9705 11 X000 000	45,000	67,539	45,000	86,892	45,000			45,000	0	45,000
S-19	Insurance	9705 68 7000 000	692,121	1,422,008	727,121	819,655	800,000			800,000	0	800,000
S-20	District Safety	9725 12 7000 000	2,000	177	2,000	0	2,000	12,000		14,000	0	14,000
S-21	Insurance Costs	0177 2X 2/3/4XXXX 0XX	5,000	9,462	5,000	2,868	100,000	(25,000)		75,000	0	75,000
Food Service and Transportation												
S-22	Food Service	98XX 4X XXXX 0XX	3,413,849	3,363,629	3,504,621	3,420,838	3,385,968			3,385,968	(143,584)	3,242,384
S-23	Transportation - Revenue Based	89/99XX 5X XXXX 0LL	3,217,550	3,217,550	3,382,474	3,432,466	3,911,964	(187,708)		3,724,256	0	3,724,256
S-24	Transportation - District Support	99XX 5X XXXX 0LL	1,670,656	1,784,952	1,587,295	1,527,060	963,111	187,708		1,150,819	277,522	1,428,341
Total			10,770,188	11,463,760	10,956,710	10,933,122	10,936,268	1,730	0	10,937,998	257,523	11,195,521
Percentage of 2014-15 Unit Budget			65.79%	70.03%	66.93%	99.97%	100.00%	0.02%	0.00%	100.02%	2.35%	102.37%
S & B = Salary and Benefits												

Superintendent - Budget (Unit S) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
S-1	<u>Records Center - S & B = \$40,270</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary.		<u>\$45,471</u>
S-2	<u>Records Center - Operating Costs = \$6,413</u> Supplies, materials, travel, equipment, printing, contracts, and microfilming for the Student Records Center. Student Records receives, inventories, and indexes records, and maintains or disposes of them per state and federal regulations.	<u>\$600 Increase (OA)</u> Increase based on prior year actual expenditures	<u>\$7,013</u>
S-3	<u>Campus Security = \$472,485</u> Funds the salaries, benefits, supplies and training for non-uniformed 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>\$498,563</u>
S-4	<u>Community Use Custodians = \$72,000</u> Accounts for custodial charges for community use activities.		<u>\$72,000</u>
S-5	<u>Community Schools - District Support = \$59,524</u> District funds used to support the Community Schools program. Salary, benefits and operating costs. This budget supports costs for screening volunteers through WSP; 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>\$92,025</u>
S-6	<u>Community Schools - Revenue Dependent = \$92,510</u> Revenue obtained from fees collected for facility use from the community. This budget is in addition to line item S-5.		<u>\$92,510</u>
S-7	<u>Senior Tax Exchange Program = \$15,000</u> Reimburses eligible senior citizens for the local school portion of their property taxes in exchange for assisting CK students/staff.		<u>\$15,000</u>
S-8	<u>Community Relations - S & B = \$136,323</u> Salary and benefits for the Community Relations Office. This staff is responsible for the District's internal and external publications, press and media relations, military and community partnerships and support to the Linder Foundation.		<u>\$150,118</u>

Superintendent - Budget (Unit S) 2015-16

Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
S-9	Community Relations - Operating Costs = \$63,080 Provides for costs of copies, paper and related costs in providing the community with District communications.		<u>\$63,080</u>
S-10	Supertintendent's Office - S & B = \$384,430 Salary and benefits for the Superintendent's Office including the Superintendent and support staff.		<u>\$406,889</u>
S-11	Superintendent's Office - Operating Costs = \$31,402 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>\$13,930 Increase (OA)</u> Increase based on prior year actual expenditures	<u>\$45,332</u>
S-12	Operations Office - S & B = \$181,380 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. 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>\$201,408</u>
S-13	Operations Office - Operating Costs = \$3,730 Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office.	<u>\$200 Increase (OA)</u> Increase based on prior year actual expenditures	<u>\$3,930</u>
S-14	Warehouse - S & B = \$122,939 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, manage, store, and dispose of surplus equipment and materials.		<u>\$130,548</u>
S-15	Warehouse - Operating Costs = \$15,003 Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation.		<u>\$15,003</u>
FIXED COSTS			
S-16	School Connection = \$9,000 Funding to publish School Connection , the District's newspaper, which is delivered to all residences in the Central Kitsap area.		<u>\$9,000</u>

Superintendent - Budget (Unit S) 2015-16
Line Item Narratives

Line Item	Activity Description/2014- 15 Budget	Operating Adjustment (OA) Budget Change (BC)	2015 - 16 Budget
S-17	<u>Board Memberships = \$18,650</u> Required memberships for the Board of Directors to such organizations as the American Association of School Administrators, National Affiliate Program, Washington State School Directors Associations (WSSDA, required by RCW 28A.435) and other memberships affiliated with School Board functions and responsibilities.		<u>\$18,650</u>
S-18	<u>Board of Directors = \$45,000</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>\$45,000</u>
S-19	<u>Insurance = \$800,000</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>\$800,000</u>
S-20	<u>District Safety = \$2,000</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>\$12,00 Increase (OA)</u> Increase to cover the Safety Co-op expense with OESD.	<u>\$14,000</u>
S-21	<u>Insurance Costs = \$100,000</u> Costs associated with incidental insurance claims and deductibles.	<u>(\$25,000) Decrease (OA)</u> Decrease based on prior year actual expenditures.	<u>\$75,000</u>
FOOD SERVICE AND TRANSPORTATION			
S-22	<u>Food Service = \$3,385,968</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>\$3,242,384</u>
S-23	<u>Transportation - Revenue Based = \$3,911,964</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>(\$187,708) Decrease (OA)</u> Decrease for the 2015-16 school year based on transportation funding for the year.	<u>\$3,724,256</u>
S-24	<u>Transportation - District Support = \$963,111</u> By court order the state should fully-fund student transportation. With the increase in state funding and new allocation model, CKSD is approximately 80.24% funded.	<u>\$187,708 Increase (OA)</u> Increased to represent portion of transportation costs not paid by state allocation.	<u>\$1,428,341</u>