



2014-15 General Fund Budget Line Item Detail



All Students Learning Well

CENTRAL KITSAP SCHOOL DISTRICT

Kitsap County
Silverdale, Washington

**Central Kitsap School District
2014-15 Budget Line Item Detail Summary**

Ref.	Activity Description	2011-12		2012-13		2013-14	2014-2015				
		Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B	Business & Operations	18,335,044	15,855,232	20,250,567	15,922,612	19,248,422	637,801	0	19,886,223	-439,597	19,446,626
	<i>Percentage of 2013-14 Unit Budget</i>	95.25%	82.37%	100.00%	3.31%	100%	3.31%	0.00%	103.31%	-2.28%	101.03%
C	Curriculum	8,093,044	7,534,974	7,937,128	7,599,609	8,827,597	-256,069	195,000	8,766,528	-2,090	8,764,438
	<i>Percentage of 2013-14 Unit Budget</i>	91.68%	85.36%	89.91%	86.09%	100%	-2.90%	2.21%	99.31%	-0.02%	99.28%
H	Human Resources	40,039,954	38,017,109	38,834,006	37,885,637	38,224,223	62,000	75,000	38,361,223	1,476,652	39,837,875
	<i>Percentage of 2013-14 Unit Budget</i>	104.75%	99.46%	101.60%	99.11%	100%	0.16%	0.20%	100.36%	3.86%	104.22%
O	Office of Teaching & Learning	35,742,717	37,321,986	36,022,824	37,539,322	37,980,878	-39,207	0	37,941,671	-88,184	37,853,487
	<i>Percentage of 2013-14 Unit Budget</i>	94.11%	98.27%	94.84%	98.84%	100%	-0.10%	0.00%	99.90%	-0.23%	99.66%
S	Superintendent	10,983,834	10,685,885	10,770,188	11,463,760	10,956,710	-76,094	32,000	10,912,616	23,652	10,936,268
	<i>Percentage of 2013-14 Unit Budget</i>	100.25%	97.53%	98.30%	104.63%	100.00%	-0.69%	0.29%	99.60%	0.22%	99.81%
	Total Before Transfers	113,671,067	109,415,185	113,814,713	110,410,940	115,237,830	328,431	302,000	115,868,261	970,433	116,838,694
	Debt Service Transfer	0	0	0	0	0	0	0	0	0	0
	Total	113,671,067	109,415,185	113,814,713	110,410,940	115,237,830	328,431	302,000	115,868,261	970,433	116,838,694
	<i>Percentage of 2013-14 Unit Budget</i>	98.64%	94.95%	98.77%	95.81%	100.00%	0.29%	0.26%	100.55%	0.84%	101.39%

2014-15 Budget - Line Item Detail
Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			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	879,368	882,773	894,905	813,395	882,013			882,013	7,275	889,288
B-2	Business Services - Operating Costs	9705 13 XXXX 083	31,861	33,095	31,861	31,159	38,161			38,161	0	38,161
B-3	Copy Center	9700/05 73 XXXX 073	0	93,556	0	22,262	0			0	0	0
Maintenance, Grounds & Custodial												
B-4	Bldg/Grounds Office - S & B	9700/01 61 XXXX 076	358,676	315,814	325,870	294,353	305,958			305,958	128,985	434,943
B-5	Bldg/Grounds Office - Operating Costs	9705 61 XXXX 076	10,403	13,583	10,403	7,798	10,403			10,403	0	10,403
B-6	Grounds Maintenance - S & B	9700 62 XXXX 076	431,630	449,220	442,895	460,372	449,407			449,407	(3,475)	445,932
B-7	Grounds Maintenance - Operating Costs	9705 62 XXXX 076	216,353	276,823	216,353	236,379	231,353			231,353	0	231,353
B-8	Custodial Services - S & B	9700 63 XXXX 0XX	3,040,529	2,788,246	3,075,735	2,949,748	3,070,212			3,070,212	(117,065)	2,953,147
B-9	Custodial Services - Operating Costs	9705 63 XXXX 076	219,545	228,068	219,545	273,707	219,545			219,545	0	219,545
B-10	Maintenance - S & B	9700 64 XXXX 076	978,002	1,074,996	997,762	1,152,908	1,104,450			1,104,450	(60,169)	1,044,281
B-11	Maintenance - Operating Costs	9705 64 XXXX 076	563,825	690,071	563,825	740,820	578,825			578,825	0	578,825
B-12	Plant Security	9700/05 67 XXXX 076	14,000	11,022	14,000	10,500	14,000			14,000	0	14,000
B-13	Laundry - S & B	9760 63 3/4XXX 076	51,485	30,015	51,203	41,335	75,277			75,277	(31,809)	43,468
B-14	Laundry - Operating Costs	9760 63 XXXX 076	4,655	6,748	4,655	11,199	4,655			4,655	0	4,655
Technology												
B-15	Instructional Technology Support - S & B	0109 27 2/4XXX 0XX8	138,814	129,744	135,047	118,694	122,015			122,015	5,580	127,595
B-16	Instructional Technology Operating Costs	0110 xx xxxx xxx	27,569	26,634	35,569	35,854	35,569			35,569	0	35,569
B-17	Network Specialist Program - S & B	0133 27 3/4XXX 0XX	595,029	524,419	469,332	414,114	399,069			399,069	(25,328)	373,741
B-18	Instructional Subscriptions, Staff Development	0134 XX XXXX OLL	357,915	10,662	94,738	74,516	94,738			94,738	0	94,738
B-19	Secondary Security Camera Infrastructure	9736 67 XXXX OLL	5,000	0	5,000	0	15,000			15,000	0	15,000
B-20	District Technology Support - S & B	9700 72 XXXX 060/084	1,477,266	1,506,625	1,509,714	1,452,602	1,511,910			1,511,910	(304,550)	1,207,360
B-21	DIS & Ed Tech Office Operating Costs	9705 72 5/7/9XXX 060	16,103	209,381	16,103	10,585	16,103			16,103	0	16,103
B-22	Technician Operating Costs	9738 72 XXXX 060	0	0	25,250	8,701	25,250			25,250	0	25,250
B-23	District Subscriptions & Licensing OC	9737 72 XXXX 060	198,885	0	270,362	215,378	270,362			270,362	0	270,362
B-24	District Technology Operating Costs	9733/39 72 XXXX 060	0	120,985	158,450	78,594	158,450			158,450	0	158,450
B-25	Technology WAN Contract - CPL Levy	9730 72 7000 060	306,250	353,977	318,750	313,175	0			0	0	0
B-26	Life Cycle Replacement Printers - CPL Levy	0131 32 XXXX 060	25,968	25,968	24,886	0	0			0	0	0
B-27	Classroom Technology - CPL Levy	0132 32 XXXX 060	379,140	303,766	264,984	150,768	169,269	66,541		235,810	0	235,810
Fixed Costs												
B-28	Legal Services	9705 11 7710 000	170,000	295,751	170,000	148,230	170,000			170,000	0	170,000
B-29	Audits	9705 11 7750 000	35,000	38,049	35,000	30,047	35,000			35,000	0	35,000
B-30	Elections/Strategic Planning	9705 11 7760 000	85,000	131,132	85,000	15,000	135,000			135,000	0	135,000
B-31	County Impact Fee Payment	9705 11 7790 000	5,000	3,080	5,000	2,360	5,000			5,000	0	5,000
B-32	District Postage	9705 12 5090 080	16,000	8,039	16,000	0	16,000			16,000	0	16,000
B-33	Utilities	9700/05 65 7XXX 000	2,800,000	2,614,741	2,883,000	2,436,496	2,808,000	30,000		2,838,000	0	2,838,000
B-34	Federal Impact Aid Expenses	9774 AA XXXX OLL	35,000	35,041	35,000	29,320	35,000			35,000	0	35,000

2014-15 Budget - Line Item Detail
Business & Operations Budget (Unit B)

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
B-35	ESD Processing Contract	9783 72 7000 000	322,080	320,750	322,080	314,341	322,080			322,080	0	322,080
Contractual/Negotiated Obligations												
B-36	Class Size Overload	0127 XX XXXX OXX	340,000	473,914	340,000	329,141	340,000			340,000	0	340,000
B-37	Open House/Split Class	0145/46 27 XXXX 0LL	51,175	46,903	51,845	45,074	57,845			57,845	2,077	59,922
B-38	Administrative Inservice	01/02/9717 XX XXXX OXX	75,175	38,358	82,725	53,511	78,965	7,910		86,875	0	86,875
B-39	Flex Plan Services	9705 14 7570 084	10,000	33,484	10,000	0	0			0	0	0
B-40	Tax Sheltered Annuity Services	9705 14 7580 084	2,860	-7,161	2,860	1,765	0			0	0	0
Grant/Revenue Driven												
B-41	Running Start	0101/0201 27 7850 OXX	813,591	579,956	813,591	748,002	813,591	336,409		1,150,000	0	1,150,000
B-42	Medicaid Outreach Program	0178/0278 XX XXXX OXX	475,000	244,530	475,000	262,641	475,000	(75,000)		400,000	0	400,000
B-43	Other Federal Grants	7901 27 2/5000 000	1,000,000	0	1,000,000	0	1,000,000	368,358		1,368,358	0	1,368,358
B-44	DODEA Federal Grant	795X XX XXXX XXX	550,000	613,730	950,000	699,767	655,213	(655,213)		0	0	0
B-45	DODEA STEM Federal Grant	796X XX XXXX XXX	0	382	994,200	464,202	1,342,021	(342,021)		1,000,000	0	1,000,000
B-46	Outside Agency Billings	8901/71/72/73/99 91 XXXX XX	0	270,895	167,321	423,803	332,531			332,531	(41,118)	291,413
Other												
B-47	Cafeteria Table Replacement	9797 63 5XXX OXX	0	7,466	0	0	0	30,000		30,000	0	30,000
B-48	Budget Carryover	0101 27 5XXX OXX	1,220,893	0	1,634,748	0	825,182	870,817		1,695,999	0	1,695,999
Discontinued Programs												
	Curriculum Verified Time (Formerly I-728)	0166/6601 27 XXXX OXX	0		0	0	0			0	0	0
	I-728 Grades 5-6 Class Size Reduction	1361/6661 27 XXXX OXX	0		0	0	0			0	0	0
	Grades K-4 Class Size Reduction	1364/6664/0160 27 XXXX OXX	0		0	0	0			0	0	0
Total			18,335,044	15,855,232	20,250,567	15,922,612	19,248,422	637,801	0	19,886,223	(439,597)	19,446,626
Percentage of 2013-14 Unit Budget			95.25%	82.37%	105.21%	82.72%	100.00%	3.31%	0.00%	103.31%	-2.28%	101.03%

S & B = Salary and Benefits

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-1	<u>Business Services S & B = \$882,013</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.	<u>\$0</u>	<u>\$889,288</u>
B-2	<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.	<u>\$0</u>	<u>\$38,161</u>
B-3	<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.	<u>\$0</u>	<u>\$0</u>
MAINTENANCE, GROUNDS & CUSTODIAL			
B-4	<u>Bldg/Grounds Office S & B = \$305,958</u> Salaries and benefits for Custodial and Grounds/Maintenance supervisors and secretarial support staff.	<u>\$0</u>	<u>\$434,943</u>
B-5	<u>Bldg/Grounds Office - Operating Costs = \$10,403</u> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices.	<u>\$0</u>	<u>\$10,403</u>
B-6	<u>Grounds Maintenance S & B = \$449,407</u> Provides salary and benefits for 7.0 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.	<u>\$0</u>	<u>\$445,932</u>
B-7	<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.	<u>\$0</u>	<u>\$231,353</u>

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-8	<u>Custodial Services S & B = \$3,070,212</u> Salary and benefits for 50.6 FTE as follows: 1 head custodian and 1 general custodian per elementary school; 1 head and 2 general custodians per jr. high school; 1 head and 4 general custodians per high school; 1.5 FTE floating positions at elementary schools and 1.1 FTE for support sites and District pool.	<u>\$0</u>	<u>\$2,953,147</u>
B-9	<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.	<u>\$0</u>	<u>\$219,545</u>
B-10	<u>Maintenance S&B = \$1,104,450</u> Salaries and benefits for 15.5 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems.	<u>\$0</u>	<u>\$1,044,281</u>
B-11	<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.	<u>\$0</u>	<u>\$578,825</u>
B-12	<u>Plant Security = \$14,000</u> Provides night monitoring of alarm systems.	<u>\$0</u>	<u>\$14,000</u>
B-13	<u>Laundry S & B = \$75,277</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.	<u>\$0</u>	<u>\$43,468</u>
B-14	<u>Laundry Operating Costs = \$4,655</u> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.	<u>\$0</u>	<u>\$4,655</u>
TECHNOLOGY			
B-15	<u>Instructional Technology Support S & B = \$122,015</u> \$2,000 stipends for 1 Building Technology Coordinator (BTC) at each of the district's 12 elementary with 3 release days or 12 hours at curriculum rate annually including Alt BTC, and a \$500 stipend with .2 release time for 1 BTC at each secondary site. Stipend for Off-Campus and Special Services BTC is \$1000.	<u>\$0</u>	<u>\$127,595</u>

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-16	<u>Instructional Technology Support - Operating Costs = \$35,569</u> Instructional technology hardware, software, and supplies.	<u>\$0</u>	<u>\$35,569</u>
B-17	<u>Network Specialist Program S & B = \$399,069</u> Salary and benefits for 6 building and school Network Specialists.	<u>\$0</u>	<u>\$373,741</u>
B-18	<u>Software Subscriptions & Technology Equipment = \$94,738</u> Annual subscriptions for instructional software, such as iSafe, Follett Destiny, EBSCO, Gaggle student email, Facts on File, Britannica, and Instructional Technology staff development.	<u>\$0</u>	<u>\$94,738</u>
B-19	<u>Secondary Security Camera Infrastructure = \$15,000</u> Provides funds for security systems replacement and maintenance.		<u>\$15,000</u>
B-20	<u>District Technology Support S & B = \$1,511,910</u> Salary and benefits for Director, Instructional Technology Coordinator, Department Secretary, 6 Enterprise Systems Engineers (ESE), 1 Database Administrator, 1 Coordinator of Student Information Systems, 1 Internet/Intranet Developer, 1 Data Application Support Specialist.	<u>\$0</u>	<u>\$1,207,360</u>
B-21	<u>DIS & Education Technology - Operating Costs = \$16,103</u> Department office supplies, Copy Center Support, Conferences, and equipment.	<u>\$0</u>	<u>\$16,103</u>
B-22	<u>Technician Operating Costs = \$25,250</u> Mileage, training, overtime, and technology reference material for DIS technicians.	<u>\$0</u>	<u>\$25,250</u>
B-23	<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>\$0</u>	<u>\$270,362</u>
B-24	<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>\$0</u>	<u>\$158,450</u>
B-25	<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>\$0</u>	<u>\$0</u>
B-26	<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>\$0</u>	<u>\$0</u>

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-27	<u>Classroom Technology - CPL Levy = \$169,269</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>\$66,541 Increase (OA)</u> Budget adjusted based upon Capital Projects Levy planned expenses.	<u>\$235,810</u>
FIXED COSTS			
B-28	<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>\$0</u>	<u>\$170,000</u>
B-29	<u>Audits = \$35,000</u> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.	<u>\$0</u>	<u>\$35,000</u>
B-30	<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>\$0</u>	<u>\$135,000</u>
B-31	<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>\$0</u>	<u>\$5,000</u>
B-32	<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>\$0</u>	<u>\$16,000</u>
B-33	<u>Utilities = \$2,808,000</u> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).	<u>\$30,000 Increase (OA)</u> Increased costs in utility budgets due to increased rates.	<u>\$2,838,000</u>
B-34	<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.	<u>\$0</u>	<u>\$35,000</u>

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-35	<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>\$0</u>	<u>\$322,080</u>
CONTRACTUAL/NEGOTIATED OBLIGATIONS			
B-36	<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>	<u>\$0</u>	<u>\$340,000</u>
B-37	<p><u>Open House Extra Hours = \$57,845</u> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.</p>	<u>\$0</u>	<u>\$59,922</u>
B-38	<p><u>Administrative Inservice = \$78,965</u> Provides \$1000 per Administrator and \$500 per Admin Secretaries for the purpose of professional development. In addition, up to \$750 is allocated to pay professional membership and/or dues in appropriate professional organizations for administrators and \$375 for Admin Secretaries.</p>	<u>\$7,910 Increase (OA)</u> Increase restores previous reductions taken.	<u>\$86,875</u>
B-39	<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>	<u>\$0</u>
B-40	<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>	<u>\$0</u>
GRANT/REVENUE DRIVEN			
B-41	<p><u>Running Start = \$813,591</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>	<u>\$336,409 Increase (OA)</u> Increase based upon estimated running start students - these expenditures are offset by state revenue.	<u>\$1,150,000</u>

Business and Operations - Budget (Unit B) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
B-42	<u>Medicaid Outreach Program = \$475,000</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.	<u>(\$75,000) Decrease (OA)</u> Decreased to match anticipated revenue.	<u>\$400,000</u>
B-43	<u>Other Federal Grants = \$1,000,000</u> Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.	<u>\$368,358 Increase (OA)</u> Adjusted to match anticipated grant funding.	<u>\$1,368,358</u>
B-44	<u>DODEA Federal Grant = \$655,213</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.	<u>(\$655,213) Decrease (OA)</u> Adjusted to match fourth year of grant funding.	<u>\$0</u>
B-45	<u>DODEA STEM Federal Grant = \$1,342,021</u> Federal grant designed to provide students with opportunities to be successful in the fields of Science, Technology, Engineering, and Mathematics.	<u>(\$342,021) Decrease (OA)</u> Adjusted to match third year of grant funding.	<u>\$1,000,000</u>
B-46	<u>Outside Agency Billings = \$332,531</u> Revenue dependent - billing of services to outside agencies such as OSPI, CKEA and CKESP.	<u>\$0</u>	<u>\$291,413</u>
OTHER			
B-47	<u>Cafeteria Table Replacement = \$0</u> Federal Heavy Impact Aid revenue used to cover critical furniture and equipment needs in schools and departments. Budget previously used to replace old, heavy, cafeteria tables because of potential safety issues.	<u>\$30,000 Increase (OA)</u> Restores funding previously reduced in 2011-12 budget.	<u>\$30,000</u>
B-48	<u>Budget Carryover = \$825,182</u> This budget allows for budget expenditure capacity to be reserved to provide for the allocation of budget carryover to the designated schools, libraries, and departments from their previous year's budget. Also, includes carryover for the Learning Assistance Program.	<u>\$870,817 Increase (OA)</u> Adjustment based on estimated amount of carryover funds.	<u>\$1,695,999</u>

2014-15 Budget - Line Item Detail
Curriculum Budget (Unit C)

Ref.	Activity Description	Account Number	2011-2012		2012-2013		2013-14	2014-15				
			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	597,883	424,112	486,986	512,989	455,440			455,440	4,626	460,066
C-2	Curriculum Office - Operating Costs	0105 21/27 XXXX 081	38,976	15,690	39,676	11,859	39,676			39,676	0	39,676
C-3	LSC Office - S & B	0100/01 22 XXXX 050	150,935	150,838	131,295	141,886	111,641			111,641	1,815	113,456
C-4	LSC Office - Operating Costs	0105 22 XXXX 050	12,492	7,275	12,492	10,012	12,492			12,492	0	12,492
C-5	Library - S & B	0100 22 2/3/4XXX 0XX	2,238,874	2,263,849	2,197,159	2,214,947	2,275,409			2,275,409	(21,502)	2,253,907
C-6	Library - Operating Costs	0105 22 XXXX 0XX	99,243	93,878	97,624	120,770	92,945			92,945	0	92,945
C-7	A-V Equipment Repair	0105 22 701/2X 000	8,250	5,648	8,250	555	8,250			8,250	0	8,250
C-8	Health Services - Hearing Screening	0100 26 2/4XXX 056	7,637	0	8,046	0	8,046	(8,046)		0	0	0
C-9	Health Services - Clerical Support	0100 26 3/4XXX 056	45,399	45,641	46,028	46,420	46,865			46,865	(48)	46,817
C-10	Health Services - Operating Costs	0105 26 XXXX 056	11,788	4,782	11,788	5,278	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			321,174	0	321,174
C-12	Staff Development	0115 27/31 XXXX 081 NN00	31,400	23,775	31,400	63,782	31,400			31,400	0	31,400
C-13	Instructional Materials	0116 27 5000 000	236,195	190,322	236,195	120,668	236,195		170,000	406,195	0	406,195
C-14	Elementary Science Kits	0118 XX XXXX 081/61	87,000	60,302	83,987	49,549	83,987			83,987	7,467	91,454
C-15	Research & Evaluation - S & B	0119 XX XXXX 081 XXXX	135,171	145,194	138,046	149,415	138,046			138,046	6,980	145,026
C-16	Research & Evaluation - Operating Costs	0119 27 XXXX XXX	81,695	64,029	81,695	51,089	81,695		25,000	106,695	0	106,695
C-17	Human Growth	0122 26/27 XXXX XXX	31,000	970	31,000	29,182	31,000			31,000	0	31,000
C-18	Media Center Contract	0150 27 XXXX 050	45,000	56,372	45,000	12,966	45,000			45,000	0	45,000
C-19	504 Accomodation	0154 XX XXXX 0XX	31,794	17,884	31,767	41,702	31,767			31,767	0	31,767
C-20	District Music - Operating Costs	0155 27 XXXX 0XX	60,900	66,906	60,900	59,961	60,900			60,900	0	60,900
C-21	Early Entrance Testing	0156 27 2/4/5XXX 081	2,000	2,434	2,000	1,737	2,000			2,000	0	2,000
C-22	Diversity	0164 XX XXXX 0XX	80,000	76,025	40,000	43,622	40,000			40,000	0	40,000
C-23	Eastside Mentoring	0168 27 XXXX 0XX	43,000	15,830	43,000	20,656	43,000			43,000	0	43,000
C-24	Intervention Support	0191 XX XXXX 0XX	390,000	350,978	390,000	258,484	390,000			390,000	0	390,000
Grant Programs												
C-25	Talented in Arts	0112 27 5000 000	5,000	5,304	5,000	6,145	5,000			5,000	0	5,000
C-26	Teen Mentor	0177 XX XXXX 0XX	12,739	7,532	11,000	159	11,000	(11,000)		0	0	0

**2014-15 Budget - Line Item Detail
Curriculum Budget (Unit C)**

Ref.	Activity Description	Account Number	2011-2012		2012-2013		2013-14	2014-15				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
C-27	Title I Part A - Disadvantaged	51XX XX XXXX 0LL	1,047,116	1,196,070	1,216,927	1,155,129	1,351,568	(288,087)		1,063,481	0	1,063,481
C-28	Title II Part A	52XX 27/31 XXXX 0LL	322,938	285,285	327,532	356,385	323,605	(12,480)		311,125	0	311,125
C-29	Learning Assistance Program (LAP)	55XX XX XXXX 0LL	1,052,259	860,872	1,026,304	1,016,319	1,741,849	6,149		1,747,998	0	1,747,998
C-30	Limited English Proficiency	64XX XX XXXX 0XX	39,173	50,395	54,397	42,338	40,000	(3,033)		36,967	0	36,967
C-31	Transitional Bilingual - District Support	6500 XX XXXX 0XX	60,000	49,747	60,000	60,000	60,000			60,000	0	60,000
C-32	Transitional Bilingual - State Revenue	6500 XX XXXX 000	217,627	208,550	202,082	195,391	218,727	28,552		247,279	0	247,279
C-33	Indian Education - Federal Grant	6800 XX XXXX 000	40,929	40,847	40,557	44,598	42,005	2,607		44,612	0	44,612
C-34	Summer School - Tuition Based	7300 27 XXXX 0LL	150,000	100,049	97,500	118,943	115,000			115,000	0	115,000
C-35	Gifted Program - District Support	7400 2X XXXX 0XX	105,000	55,891	65,000	65,000	65,000			65,000	0	65,000
C-36	Gifted Program - State Revenue	7400 2X XXXX 0XX	106,383	106,383	106,496	92,388	106,302	(731)		105,571	0	105,571
C-37	High School SAT Testing/Prep	8600/08 27 XXXX 03X	146,075	158,136	148,825	150,600	148,825			148,825	(1,428)	147,397
C-38	HSPE Retake	5807 XX XXXX 0XX	0	6005	0	7507	0	30,000		30,000	0	30,000
Discontinued Programs												
	Summer School (formerly I728)	0162 27 XXXX 0XX	0	0	0	0	0			0	0	0
	Title - Federal Stimulus	1191 XX XXXX 0XX	0	0	0	0	0			0	0	0
	Student Improvement	1200 XX XXXX 0XX	0	0	0	0	0			0	0	0
	Title X - McKinney Vento Homeless	1800 XX XXXX 0LL	0	0	0	0	0			0	0	0
	Title II, Part D - Technology Staff Development	5209 27 XXXX 0LL	0	0	0	0	0			0	0	0
	Mentor Support 00-10 "BEST"-State Grant	5814/04 27 XXXX 0LL	0	0	0	0	0			0	0	0
	Math Coaching Demo	5830 27 XXXX 0LL	0	0	0	0	0			0	0	0
	Emergency Immigrant (competitive)	6401 XX XXXX 0XX	0	0	0	0	0			0	0	0
	Math & Science Prof. Development Days	7500 XX XXXX 0LL	0	0	0	0	0			0	0	0
	PEP Grant	7962 XX XXXX 0XX	476,474	0	0	0	0			0	0	0
	Total		8,093,044	7,534,974	7,937,128	7,599,609	8,827,597	-256,069	195,000	8,766,528	(2,090)	8,764,438
	Percentage of 2013-14 Unit Budget		91.68%	85.36%	89.91%	86.09%	100.00%	-2.90%	2.21%	99.31%	-0.02%	99.28%
S & B = Salary and Benefits												

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-1	<p><u>Curriculum Office - S & B= \$455,440</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>	<u>\$0</u>	<u>\$460,066</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>\$0</u>	<u>\$39,676</u>
C-3	<p><u>LSC Office S & B = \$111,641</u> Salary and benefits for Library Services support staff which provides support to school library staff.</p>	<u>\$0</u>	<u>\$113,456</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>\$0</u>	<u>\$12,492</u>
C-5	<p><u>Library S & B = \$2,275,409</u> Includes salaries and benefits for 1 Librarian at each elementary, junior high 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>\$0</u>	<u>\$2,253,907</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/junior high, 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>\$0</u>	<u>\$92,945</u>

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-7	<u>A-V Equipment Repair = \$8,250</u> Includes District laminator repair & preventative maintenance.	<u>\$0</u>	<u>\$8,250</u>
C-8	<u>Health Services - Hearing Screening = \$8,046</u> Funds the services of a certified audiologist to perform the state mandated hearing screenings and follow-up.	<u>(\$8,046) Decrease (OA)</u> This is part of line item C-11	<u>\$0</u>
C-9	<u>Health Services - Clerical Support = \$46,865</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.	<u>\$0</u>	<u>\$46,817</u>
C-10	<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.	<u>\$0</u>	<u>\$11,788</u>
C-11	<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.	<u>\$0</u>	<u>\$321,174</u>
C-12	<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.	<u>\$0</u>	<u>\$31,400</u>
C-13	<u>Instructional Materials = \$236,195</u> Textbooks and supplemental materials, Instructional materials, and specific support for state learning standards implementation and alignment.	<u>\$170,000 Increase (BC)</u> Increase for future curriculum adoptions.	<u>\$406,195</u>
C-14	<u>Elementary Science Kits = \$83,987</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.	<u>\$0</u>	<u>\$91,454</u>

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-15	<u>Research & Evaluation S & B = \$138,046</u> Salary and benefits for staff. Staff consists of 0.5 FTE certificated and 1.6 FTE classified staff.	<u>\$0</u>	<u>\$145,026</u>
C-16	<u>Research & Evaluation - Operating Costs = \$81,695</u> Directs and coordinates District-wide testing and assessment, such as Smarter Balanced, HSPE, STAR Enterprise, KAT, WELPA, 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.	<u>\$25,000 Increase (BC)</u> Increase due to addition of STAR Enterprise.	<u>\$106,695</u>
C-17	<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.	<u>\$0</u>	<u>\$31,000</u>
C-18	<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.	<u>\$0</u>	<u>\$45,000</u>
C-19	<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.	<u>\$0</u>	<u>\$31,767</u>
C-20	<u>District Music - Operating Costs = \$60,900</u> Covers costs of instrument repair and supports District music festivals.	<u>\$0</u>	<u>\$60,900</u>
C-21	<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.	<u>\$0</u>	<u>\$2,000</u>
C-22	<u>Diversity = \$40,000</u> Supports the creation of a school community that promotes cultural awareness through staff training and curriculum development. This effort is focused on reducing and eliminating the achievement gap for our students. These resources fund 0.2 FTE District Diversity Specialist, a small stipend for eight Culturally Responsive Leaders.	<u>\$0</u>	<u>\$40,000</u>

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-23	<u>Eastside Mentoring = \$43,000</u> These funds support adult and teen mentors in schools.	<u>\$0</u>	<u>\$43,000</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>\$0</u>	<u>\$390,000</u>
GRANT PROGRAMS			
C-25	<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>\$0</u>	<u>\$5,000</u>
C-26	<u>Teen Mentor = \$11,000</u> This program is patterned after the Big Brother/Big Sister program and matches high school mentors and elementary school student mentors by gender as well as interests. Overall goal is to develop a program model that will reduce the risk of substance abuse among children and teens through encouraging pro-social opportunities, fostering active involvement of students, encouraging goal setting and mastery, and providing alcohol and drug-free alternative activities.	<u>(\$11,000) Decrease (OA)</u> This program was discontinued due to loss of county grant funds.	<u>\$0</u>
C-27	<u>Title I Part A - Disadvantaged = \$1,351,568</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-9. Strict federal audit guidelines are used to track the use of these funds. Title I funds are allocated to eligible elementary and junior high schools based on number of free and reduced lunches.	<u>(\$288,087) Decrease (OA)</u> Decreased to match grant funding.	<u>\$1,063,481</u>
C-28	<u>Title II, Part A = \$323,605</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>(\$12,480) Decrease (OA)</u> Decreased to match grant funding.	<u>\$311,125</u>

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-29	<p><u>Learning Assistance Program (LAP) = \$1,741,849</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, junior high, and high schools receive LAP funds based on academic needs.</p>	<p><u>\$6,149 Increase (OA)</u> Increased to match grant funding.</p>	<u>\$1,747,998</u>
C-30	<p><u>Limited English Proficiency = \$40,000</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>(\$3,033) Decrease (OA)</u> Decreased to match grant funding.</p>	<u>\$36,967</u>
C-31	<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. ESL 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>	<u>\$0</u>	<u>\$60,000</u>
C-32	<p><u>Transitional Bilingual - State Revenue = \$218,727</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 achieved above the 35th percentile in both Reading and Language Arts sections of a standardized test.</p>	<p><u>\$28,552 Increase (OA)</u> Increased to match grant funding.</p>	<u>\$247,279</u>
C-33	<p><u>Indian Education Grant = \$42,005</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. Students are eligible for these services by filling out a Title VII eligibility form.</p>	<p><u>\$2,607 Increase (OA)</u> Increased to match grant funding.</p>	<u>\$44,612</u>

Curriculum - Budget (Unit C) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
C-34	<u>Summer Academy - Tuition Based = \$115,000</u> Summer Academy (Self-Balancing program).	<u>\$0</u>	<u>\$115,000</u>
C-35	<u>Highly Capable Program - District Support = \$65,000</u> The District is committed to offering a variety of options to highly capable students as adopted by the School Board in the Spring of 1994. The funds are combined with State Revenue to support building mentors and building support services at each school; self-contained magnet gifted classes (grades 2-3 and 4-5-6 at Emerald Heights Elementary); a Magnet block class (7-8) currently housed at CKJH; limited transportation for all District sponsored programs; staff development for educators of gifted students; testing and identification of highly capable/gifted students; and gifted specialist position to support all program components. This budget also provides support for Advanced Placement classes and the Achieve	<u>\$0</u>	<u>\$65,000</u>
C-36	<u>Highly Capable Program - State Revenue = \$106,302</u> State funding for gifted programs.	<u>(\$731) Decrease (OA)</u> Decreased to match grant funding.	<u>\$105,571</u>
C-37	<u>High School SAT Testing/Prep = \$148,825</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.	<u>\$0</u>	<u>\$147,397</u>
C-38	<u>HSPE Retake = \$0</u> Money received to administer the summer HSPE Retakes.	<u>\$30,000 Increase (OA)</u> Increased to match state funding.	<u>\$30,000</u>

**2014-15 Budget - Line Item Detail
Human Resources Budget (Unit H)**

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			Budget	Actual	Budget	Actual	Budget	Operating Adjustments	Budget Changes	Base Line Budget	S&B Rollup	Budget
H-1	Teaching	01/1300 27 2XXX 0XX	29,400,589	27,901,845	28,562,444	27,937,154	27,991,546			27,991,546	1,398,736	29,390,282
H-2	Benefits On Teaching Salaries	01/1300 27 42XX 0XX	9,229,759	8,757,807	8,839,849	8,735,384	8,956,612			8,956,612	56,713	9,013,325
H-3	Mentor Support - District Support	0158 2X XXXX 000	10,000	3,010	10,000	17,059	10,000			10,000	0	10,000
H-4	Staffing Contingencies	0199 XX XXXX 0XX	87,048	111,015	87,048	24,741	87,048			87,048	0	87,048
H-5	Human Resources - S & B	9700/01/06 14 2/3/4XXX 084	711,257	747,336	730,512	666,792	588,764			588,764	21,054	609,818
H-6	Human Resources - Operating Costs	9705 14 XXXX 084	29,874	22,439	29,874	23,412	29,874			29,874	0	29,874
H-7	ESD Clock Hour Contract	9705 14 7660 084	5,950	5,031	5,950	4,994	5,950			5,950	0	5,950
H-8	Supported Employment	9724 63 XXX 0XX	12,607	14,623	5,727	14,650	24,693			24,693	149	24,842
H-9	Human Resources - Recruiting	9775 14 XXXX 084	5,000	4,601	5,000	9,177	5,000			5,000	0	5,000
H-10	L & I Return-to-Work Program	9776 14 XXXX 0XX	5,000	15,518	5,000	3,849	5,000			5,000	0	5,000
Contractual/Negotiated Obligations												
H-11	Training Incentive Program (TIP) - Contractual	0100 27 3310 000 4400	46,000	59,911	46,000	20,574	40,000	(10,000)		30,000	0	30,000
H-12	Itinerant Travel	0105 27 8850 000	7,000	7,259	7,000	7,755	7,000			7,000	0	7,000
H-13	Teacher Relocation	0103 27 XXXX 0XX	12,000	3,503	12,000	4,302	12,000			12,000	0	12,000
H-14	Staff Development - Contractual	0115 27 XXXX 0XX 0100	36,236	32,353	36,236	28,783	36,236			36,236	0	36,236
H-15	Shared Decision-Making	XX35-XX XXXX 0XX	141,097	36,826	139,513	51,694	80,000			80,000	0	80,000
H-16	Employee Assistance	9705 14 7780 084	10,000	600	10,000	660	10,000			10,000	0	10,000
H-17	Classified Longevity Stipend	PPSS XX 3700 0LL XXXX	20,000	25,936	15,000	0	15,000			15,000	0	15,000
H-18	Labor Negotiations	9772 14 XXXX 000	6,000	1,144	6,000	1,672	6,000			6,000	0	6,000
H-19	Mediation	9773 14 XXXX 084	3,500	0	3,500	1,055	3,500			3,500	0	3,500
H-20	National Board Release Time (was 0163)	0193 2X XXXX XXX	5,000	839	5,000	1,320	5,000			5,000	0	5,000
H-21	TPEP Support	01XX 2X 2/3/4XXXX 0XX	0	0	0	0	0		75,000	75,000	0	75,000
Grant/Revenue Driven												
H-22	National Board Certified	5863 27 XXXX 0XX	251,037	263,546	267,354	316,363	300,000	60,000		360,000	0	360,000
H-23	Employee Wellness Activities	8926 91 XXXX 056	5,000	1,966	5,000	3,308	5,000			5,000	0	5,000
H-24	Ed Leadership Intern Program	5875 27 2/4XXX 000	0	0	0	2,491	0	12,000		12,000	0	12,000
Discontinued Programs												
H-25	Regional Implementation Grant	5877 27 XXXX 000	0	0	0	8,447	0			0	0	0
Total			40,039,954	38,017,109	38,834,006	37,885,637	38,224,223	62,000	75,000	38,361,223	1,476,652	39,837,875
Percentage of 2013-14 Unit Budget			104.75%	99.46%	101.60%	99.11%	100.00%	0.16%	0.20%	100.36%	3.86%	104.22%
S & B = Salary and Benefits												

Human Resources - Budget (Unit H) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
H-1	<p><u>Teaching = \$27,991,546</u></p> <p>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>	<u>\$0</u>	<u>\$29,390,282</u>
H-2	<p><u>Benefits On Teaching Salaries = \$8,956,612</u></p> <p>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>\$0</u>	<u>\$9,013,325</u>
H-3	<p><u>Mentor Support - District Support = \$10,000</u></p> <p>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>\$0</u>	<u>\$10,000</u>
H-4	<p><u>Staffing Contingencies = \$87,048</u></p> <p>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>\$0</u>	<u>\$87,048</u>
H-5	<p><u>Human Resources - S & B = \$588,764</u></p> <p>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>\$0</u>	<u>\$609,818</u>
H-6	<p><u>Human Resources - Operating Costs = \$29,874</u></p> <p>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>\$0</u>	<u>\$29,874</u>
H-7	<p><u>ESD Clock Hour Contract = \$5,950</u></p> <p>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>\$0</u>	<u>\$5,950</u>

Human Resources - Budget (Unit H) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
H-8	<u>Supported Employment = \$24,693</u> Provides salary and benefits for a part-time custodian helper who is a graduate of the District's special education program.	<u>\$0</u>	<u>\$24,842</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>\$0</u>	<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>\$0</u>	<u>\$5,000</u>
Contractual/Negotiated Obligations			
H-11	<u>Training Incentive Program (TIP) - Contractual = \$40,000</u> Budget is for payment of qualified training hours received by classified staff. The program has been an effective incentive for employees to obtain additional education. This is a contractual obligation that is allocated at \$60 per FTE.	<u>(\$10,000) Decrease (OA)</u> Decrease due to new allocation of \$60 per FTE.	<u>\$30,000</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>\$0</u>	<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>\$0</u>	<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>\$0</u>	<u>\$36,236</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>\$0</u>	<u>\$80,000</u>

Human Resources - Budget (Unit H) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 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>\$0</u>	<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>\$0</u>	<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>\$0</u>	<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>\$0</u>	<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>\$0</u>	<u>\$5,000</u>
H-21	<u>TPEP Support = \$0</u> Provide additional resources to Administrators for the new Teacher/Principal Evaluation Project (TPEP).	<u>\$75,000 Increase (BC)</u> Budget to help meet new state requirements.	<u>\$75,000</u>
Grant/Revenue Driven			
H-22	<u>National Board Certified = \$300,000</u> Teachers who qualify for National Board Certification receive an annual salary bonus from the state.	<u>\$60,000 Increase (OA)</u> Increase to match revenue and number of qualifying certificated staff.	<u>\$360,000</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>\$0</u>	<u>\$5,000</u>
H-24	<u>Ed Leadership Intern Program = \$0</u> State grant that provides reimbursement for substitutes salary and benefits for employee to participate in a leadership internship with a mentor.	<u>\$12,000 Increase (OA)</u> Increase due to qualifying interns.	<u>\$12,000</u>

2014-15 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			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	367,757	358,722	375,577	375,643	390,409			390,409	(37,378)	353,031
O-2	Teaching & Learning Office - Operating Costs	0105 21 XXXX 091/2	9,760	7,788	9,760	5,311	9,760			9,760	0	9,760
O-3	ALE Schools - S & B and Operating Costs	02XX XX XXXX 0XX	749,984	2,227,598	713,686	2,023,725	2,043,239			2,043,239	(139,560)	1,903,679
O-4	Principals' Office - S & B	0100/01 23/28 2/3/4XXX 0XX	5,675,339	5,619,334	5,693,736	5,336,001	5,460,653			5,460,653	44,847	5,505,500
O-5	Counseling - S & B	0100 24 2/3/4XXX 0XX	2,005,913	2,010,460	2,000,226	2,036,074	2,042,531			2,042,531	65,250	2,107,781
O-6	Pupil Management - S & B	0100 25 3/4XXX 0XX	490,529	537,831	497,545	551,196	610,767			610,767	(82,874)	527,893
O-7	Teacher Assistants - S & B	0100 27 3/4000 0XX	198,984	181,479	201,881	200,587	289,925			289,925	5,136	295,061
O-8	Basic Ed Schools - Operating Costs	0105 XX XXXX 0XX	689,747	692,408	686,779	935,725	662,823	34,183		697,006	0	697,006
O-9	Classified Sick Leave Substitutes	0102 2X 3010 0LL	57,000	48,846	57,000	59,773	57,000			57,000	0	57,000
O-10	Secondary In-House Suspension	0113 2X XXXX 0LL	196,092	182,329	197,314	181,393	190,531			190,531	2,880	193,411
O-11	Graduation Facility Rental	0139 XX XXXX 000	18,000	35,096	18,000	23,302	18,000			18,000	0	18,000
O-12	Transition Support	0165 XX XXXX 0LL	41,000	11,768	41,000	10,611	41,000			41,000	0	41,000
O-13	Student At-Risk	0176 2X XXXX 0LL	138,200	94,410	131,200	103,442	131,200			131,200	0	131,200
O-14	All Day Kindergarten	01/1379 25/27 XXXX 000	644,226	643,405	655,095	621,882	722,206	634,790		1,356,996	0	1,356,996
Co-Curricular & Pool												
O-15	Pool - Basic - S & B	0100 27 XXXX 033	15,719	15,575	15,899	13,854	16,349			16,349	140	16,489
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	1,305,279	1,233,569	1,285,279	1,283,702	1,285,279			1,285,279	52,981	1,338,260
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	13,553	13,506	13,525	13,506			13,506	0	13,506
O-20	Supporting Students/Benchmarks	0192 27 5/7XXX 000	10,000	9,315	10,000	9,482	10,000			10,000	0	10,000
O-21	Community Pool - District Support - S & B	8983 91 XXXX 033	30,010	25,018	64,794	39,169	66,213	56,992		123,205	0	123,205
O-22	Community Pool - Revenue Dependent - S & B	8983 91 XXXX 033	108,074	108,047	100,166	100,166	100,213	(56,007)		44,206	(565)	43,641
O-23	Community Pool - Revenue Dependent - Operating Costs	8983 91 XXXX 033	6,359	6,359	6,359	8,923	6,359			6,359	0	6,359

2014-15 Budget - Line Item Detail

Office of Teaching & Learning Budget (Unit O)

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			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 0XX	11,332,737	11,332,737	11,564,921	11,564,921	10,558,051	332,997		10,891,048	0	10,891,048
O-25	Sp Ed - District Support	21XX XX XXXX 0XX	3,897,052	3,745,599	3,852,401	3,958,640	4,927,234	(1,274,399)		3,652,835	0	3,652,835
O-26	Sp Ed - Infants & Toddlers	22XX XX XXXX 0XX	0	0	0	0	0	754,954		754,954		754,954
O-27	Sp Ed - Federal Funding	24XX XX XXXX 0XX	2,563,381	2,535,939	2,307,250	2,336,161	2,284,174	(27,639)		2,256,535	0	2,256,535
O-28	Sp Ed - Federal Impact Aid	2900 27 XXXX 0XX	375,000	526,088	375,000	439,492	355,542	(5,542)		350,000	0	350,000
Career and Technical Education												
O-29	Career & Technical Education	31XX 2X XXXX 0LL	3,876,804	4,247,314	3,850,298	4,409,893	4,673,756	(384,294)		4,289,462	0	4,289,462
O-30	Middle School Tech Ed	34XX XX XXXX 0LL	419,090	387,117	761,807	422,729	421,057	(35,870)		385,187	0	385,187
O-31	Career & Technical Education - Federal	38XX XX XXXX 0LL	47,803	70,402	69,920	62,737	57,302	(4,121)		53,181	0	53,181
O-32	Career & Technical Education - State	58XX XX XXXX 0LL	0	8,973	0	25,158	43,251	4,749		48,000	0	48,000
O-33	West Sound Tech Center Cost Share	9713 64 7000 053	0	18,579	20,000	75,400	20,000	80,000		100,000	0	100,000
Grant/Revenue Driven												
O-34	Tuition Based Full Day Kindergarten	7993 27 XXXX 0LL	163,051	125,870	150,000	97,800	150,000	(150,000)		0	0	0
O-35	Extended Education - Operation Graduation	8682 27 XXXX 0XX	4,000	3,426	4,000	3,428	4,000			4,000	0	4,000
O-36	Stadium - Operating Costs	8938 28 XXXX 038	42,001	23,073	42,105	27,960	42,105			42,105	0	42,105
O-37	Ski School	8980 91 XXXX 0XX	100,000	59,933	100,000	11,359	100,000			100,000	0	100,000
O-38	Parking	8925 91 XXXX 0XX		28,457		0	25,161			26,123	959	27,082
Discontinued Programs												
	COE - Student Helpers	0104 XX 3/4XXX 0LL	0	0	0	0	0			0	0	0
	Starbased Atlantis - Heavy Impact Funding	0140 2X XXXX 0LL	0	0	0	0	0			0	0	0
	Targeted Assistance & Interventions	0163 27 XXXX 0XX	0	0	0	0	0			0	0	0
	IDEA -Federal Stimulus	14XX XX XXXX 0XX	0	0	0	0	0			0	0	0
	Washington Navigation 101	5820 XX XXXX 0LL	0	0	0	0	0			0	0	0
	Honor Choir (Revenue Dependent)	8655 XX XXXX 0LL	0	566	0	0	0			0	0	0
	Total		35,742,717	37,321,986	36,022,824	37,539,322	37,980,878	-39,207	0	37,941,671	(88,184)	37,853,487
	Percentage of 2013-14 Unit Budget		94.11%	98.27%	94.84%	98.84%	100.00%	-0.10%	0.00%	99.90%	-0.23%	99.66%

S & B = Salary and Benefits

Office of Teaching & Learning - Budget (Unit O) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
O-1	Teaching & Learning Office - S & B = \$390,409 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.	<u>\$0</u>	<u>\$353,031</u>
O-2	Teaching & Learning Office Operating Cost = \$9,760 Used for office supplies for the Directors' office.	<u>\$0</u>	<u>\$9,760</u>
O-3	ALE Schools S & B and Operating Costs = \$2,043,239 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, junior high, and high school.	<u>\$0</u>	<u>\$1,903,679</u>
O-4	Principals' Office - S & B = \$5,460,653 Provides salaries and benefits for all building level administrators and the accompanying office clerical support staff. Staffing allocations are as outlined in CK'S Budgeting Guidelines and depend on school grades served, size of school, and other factors.	<u>\$0</u>	<u>\$5,505,500</u>
O-5	Counseling - S & B = \$2,042,531 Provides salaries and benefits for counselors at the secondary level and classified support for these offices.	<u>\$0</u>	<u>\$2,107,781</u>
O-6	Pupil Management - S & B = \$610,767 Provides salaries and benefits for those classified staff who provide supervision for lunch and recess, and for secondary registrars and attendance secretaries.	<u>\$0</u>	<u>\$527,893</u>
O-7	Teacher Assistants - S & B = \$289,925 Elementary schools are allocated teacher assistant time depending on their projected enrollment and other factors. When situations arise where there is a need to increase assistant time, funding for this is drawn from Staffing Contingencies.	<u>\$0</u>	<u>\$295,061</u>

Office of Teaching & Learning - Budget (Unit O) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
O-8	<p><u>Schools - Operating Costs = \$662,823</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, junior high, and high school.</p>	<p><u>\$34,183 Increase (OA)</u> Increase based on projected enrollment increase.</p>	<u>\$697,006</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>\$0</u>	<u>\$57,000</u>
O-10	<p><u>Secondary In-House Suspension = \$190,531</u> Provides for a 6.5 hour/per day staff person at each of the 3 junior high schools, 1 secondary school and 2 high schools to monitor and supervise in-house suspension rooms.</p>	<u>\$0</u>	<u>\$193,411</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>\$0</u>	<u>\$18,000</u>
O-12	<p><u>Transition Support = \$41,000</u> These funds will be used to provide transition support services to schools for non-credit bearing requirements and other credit opportunities.</p>	<u>\$0</u>	<u>\$41,000</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 junior high, \$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>\$0</u>	<u>\$131,200</u>
O-14	<p><u>All Day Kindergarten = \$722,206</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>	<p><u>\$634,790 Increase (OA)</u> All Day Kindergarten will be provided at all sites.</p>	<u>\$1,356,996</u>

Office of Teaching & Learning - Budget (Unit O) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
CO-CURRICULAR & POOL			
O-15	<u>Pool - Basic S&B = \$16,349</u> Salary and benefits to support basic education and special education use of the pool.	<u>\$0</u>	<u>\$16,489</u>
O-16	<u>Pool - Basic Operating Costs = \$5,320</u> Provides student texts, office equipment, and pool safety materials and equipment.	<u>\$0</u>	<u>\$5,320</u>
O-17	<u>Co-Curricular Program = \$1,285,279</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>\$0</u>	<u>\$1,338,260</u>
O-18	<u>Co-Curricular Revenue Driven = \$145,000</u> This amount represents fees charged to athletes: \$50 per junior high sport per season, \$75 per high school sport per season.	<u>\$0</u>	<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>\$0</u>	<u>\$13,506</u>
O-20	<u>Supporting Students/Benchmarks = \$10,000</u> These funds are used for academic competitions.	<u>\$0</u>	<u>\$10,000</u>
O-21	<u>Community Pool - District Support S&B = \$66,213</u> District support used for salary and benefits relating to community use of the pool.	<u>\$56,992 Increase (OA)</u> Additional employee hired.	<u>\$123,205</u>
O-22	<u>Community Pool Revenue Dependent - S&B = \$100,213</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>(\$56,007) Decrease (OA)</u> Decreased to match anticipated revenue.	<u>\$43,641</u>
O-23	<u>Community Pool - Revenue Dependent Operating Costs = \$6,359</u> Refer to O-16	<u>\$0</u>	<u>\$6,359</u>
SPECIAL EDUCATION			
O-24	<u>Sp Ed - State Funding = \$10,558,051</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>\$332,997 Increase (OA)</u> Increase to match state revenue.	<u>\$10,891,048</u>

Office of Teaching & Learning - Budget (Unit O) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
O-25	<u>Sp Ed - District Support = \$4,927,234</u> Special education is specially designed instruction to meet the unique needs and abilities of students with disabilities. It must be provided at no cost to the student or parent.	<u>(\$1,274,399) Decrease (OA)</u> Moving to Line Item O-26	<u>\$3,652,835</u>
O-26	<u>Sp Ed - Infants and Toddlers = \$0</u> Beginning in 2013-14, the state separated funding for Birth - 3 and ages 3-21. Formally part of Line Item O-25.	<u>\$754,954 Increase (OA)</u> Previously part of Line Item O-25	<u>\$754,954</u>
O-27	<u>Sp Ed - Federal Funding = \$2,284,174</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>(\$27,639) Decrease (OA)</u> Decrease to match federal revenue.	<u>\$2,256,535</u>
O-28	<u>Sp Ed - Federal Impact Aid = \$355,542</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>(\$5,542) Decrease (OA)</u> Decrease to match federal revenue.	<u>\$350,000</u>
CAREER and TECHNICAL EDUCATION			
O-29	<u>Career & Technical Education = \$4,673,756</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.	<u>(\$384,294) Decrease (OA)</u> Decrease due to declining enrollment in program.	<u>\$4,289,462</u>
O-30	<u>Middle School Tech Ed = \$421,057</u> This budget is used for enhanced vocational funding for middle school career and technical education programs approved by OSPI.	<u>(\$35,870) Decrease (OA)</u> Decrease due to declining enrollment in program.	<u>\$385,187</u>

Office of Teaching & Learning - Budget (Unit O) 2014-15
Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
O-31	Career & Technical Education - Federal = \$57,302 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.	(\$4,121) Decrease (OA) Decrease to match federal revenue.	<u>\$53,181</u>
O-32	Career & Technical Education - State = \$43,251 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.	\$4,749 Increase (OA) Increase to match state revenue.	<u>\$48,000</u>
O-33	West Sound Tech Center Cost Share = \$20,000 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.	\$80,000 Increase (OA) Increase to cover actual cost of program.	<u>\$100,000</u>
GRANT/REVENUE DRIVEN			
O-34	Full Day Kindergarten = \$150,000 Tuition-based full day Kindergarten at participating elementary schools with eligible enrollment.	(\$150,000) Decrease (OA) All Day Kindergarten will be provided for free to all families. See Line Item O-14	<u>\$0</u>
O-35	Extended Education - Operation Graduation = \$4,000 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>\$0</u>	<u>\$4,000</u>
O-36	Stadium - Operating Costs = \$42,105 Provides casual help to supervise stadium events. Any surplus is applied to stadium equipment supplies.	<u>\$0</u>	<u>\$42,105</u>
O-37	Ski School = \$100,000 Recreational ski instruction, completely self-funded with participant fees.	<u>\$0</u>	<u>\$100,000</u>
O-38	Parking = \$26,123 Revenue dependent - students buying parking passes for school parking lots.	<u>\$0</u>	<u>\$27,082</u>

2014-15 Budget - Line Item Detail
Superintendent Budget (Unit S)

Ref.	Activity Description	Account Number	2011-12		2012-13		2013-14	2014-15				
			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	34,498	32,865	34,445	42,770	39,944			39,944	326	40,270
S-2	Records Center - Operating Costs	0105 25 XXXX 041	6,413	6,645	6,413	6,964	6,413			6,413	0	6,413
S-3	Campus Security	0167 25 XXXX 0LL	475,648	456,338	480,510	444,846	460,988			460,988	11,497	472,485
S-4	Community Use Custodians	8963 91 3/4XXX 000	74,402	64,923	72,000	72,331	72,000			72,000	0	72,000
S-5	Community Schools - District Support	8981 91 XXXX 090	0	0	27,524	0	27,524		32,000	59,524	0	59,524
S-6	Community Schools - Revenue Dependent	8981 91 XXXX 090	139,218	95,906	139,797	97,150	123,136	(30,626)		92,510	0	92,510
S-7	Senior Tax Exchange Program	8990 91 7000 090	15,000	10,316	15,000	10,159	15,000			15,000	0	15,000
S-8	Community Relations - S & B	9700/06 15 3/4XXX 079	171,620	127,822	135,724	123,239	135,047			135,047	1,276	136,323
S-9	Community Relations - Operating Costs	9705 15 XXXX 079	63,080	52,619	63,080	49,058	63,080			63,080	0	63,080
S-10	Superintendent's Office - S & B	9700/06 12 3/4XXX 082	337,644	341,998	335,714	378,544	384,430			384,430	4,086	388,516
S-11	Superintendent's Office - Operating Costs	9705 12 XXXX 080/082	31,402	35,653	31,402	32,266	31,402			31,402	0	31,402
S-12	Operations Office - S & B	9700/01/06 12 3/4XXX 089	167,780	180,795	178,370	206,491	176,588			176,588	4,792	181,380
S-13	Operations Office - Operating Costs	9705 12 XXXX 089	3,730	3,929	3,730	3,743	3,730			3,730	0	3,730
S-14	Warehouse - S & B	9700 74 3/4XXX 070	165,433	139,692	157,650	122,963	121,264			121,264	1,675	122,939
S-15	Warehouse - Operating Costs	9705/06 74 XXXX 070	15,003	6,472	15,003	7,918	15,003			15,003	0	15,003
Fixed Costs												
S-16	School Connection	9705 11 7700 000	9,000	0	9,000	0	9,000			9,000	0	9,000
S-17	Board Memberships	9705 11 7740 000	18,650	0	18,650	0	18,650			18,650	0	18,650
S-18	Board of Directors	9705 11 X000 000	45,000	89,693	45,000	67,539	45,000			45,000	0	45,000
S-19	Insurance	9705 68 7000 000	659,163	645,984	692,121	1,422,008	727,121	72,879		800,000	0	800,000
S-20	District Safety	9725 12 7000 000	2,000	0	2,000	177	2,000			2,000	0	2,000
S-21	Insurance Costs	9768 12 XXXX 089	5,000	19,991	5,000	9,462	5,000	95,000		100,000	0	100,000
Food Service and Transportation												
S-22	Food Service	98XX 4X XXXX 0XX	3,558,178	3,411,163	3,413,849	3,363,629	3,504,621	(118,653)		3,385,968	0	3,385,968
S-23	Transportation - Revenue Based	89/99XX 5X XXXX 0LL	3,139,108	3,116,217	3,217,550	3,217,550	3,382,474	529,490		3,911,964	0	3,911,964
S-24	Transportation - District Support	99XX 5X XXXX 0LL	1,846,865	1,846,865	1,670,656	1,784,952	1,587,295	(624,184)		963,111	0	963,111
	Total		10,983,834	10,685,885	10,770,188	11,463,760	10,956,710	-76,094	32,000	10,912,616	23,652	10,936,268
	Percentage of 2013-14 Unit Budget		100.25%	97.53%	98.30%	104.63%	100.00%	-0.69%	0.29%	99.60%	0.22%	99.81%
S & B = Salary and Benefits												

Superintendent - Budget (Unit S) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 Budget
S-1	<u>Records Center - S & B = \$39,944</u> Salary and benefits for 0.75 FTE classified staff to operate a centralized Student Records Center at Pinecrest Elementary.	<u>\$0</u>	<u>\$40,270</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>\$0</u>	<u>\$6,413</u>
S-3	<u>Campus Security = \$460,988</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 junior high; 1 staff member shared between alternative schools. Additionally, some funds are provided for equipment and supplies.	<u>\$0</u>	<u>\$472,485</u>
S-4	<u>Community Use Custodians = \$72,000</u> Accounts for custodial charges for community use activities.	<u>\$0</u>	<u>\$72,000</u>
S-5	<u>Community Schools - District Support = \$27,524</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>\$32,000 Increase (BC)</u> Increase to purchase Raptor program which conducts a national search to screen out registered sex offenders while managing custody issues, visitors, and volunteers.	<u>\$59,524</u>
S-6	<u>Community Schools - Revenue Dependent = \$123,136</u> Revenue obtained from fees collected for facility use from the community. This budget is in addition to line item S-5.	<u>(\$30,626) Decrease (OA)</u> Decrease to match estimated revenue.	<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>\$0</u>	<u>\$15,000</u>
S-8	<u>Community Relations - S & B = \$135,047</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>\$0</u>	<u>\$136,323</u>

Superintendent - Budget (Unit S) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 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>\$0</u>	<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>\$0</u>	<u>\$388,516</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>\$0</u>	<u>\$31,402</u>
S-12	Operations Office - S & B = \$176,588 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>\$0</u>	<u>\$181,380</u>
S-13	Operations Office - Operating Costs = \$3,730 Supplies, materials, travel, equipment, printing, contracts, and replacement costs for the Operations office.	<u>\$0</u>	<u>\$3,730</u>
S-14	Warehouse - S & B = \$121,264 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>\$0</u>	<u>\$122,939</u>
S-15	Warehouse - Operating Costs = \$15,003 Vehicle operation and maintenance, equipment and supplies for the warehouse/delivery operation.	<u>\$0</u>	<u>\$15,003</u>
FIXED COSTS			
S-16	School Connection = \$9,000 Funding to publish <i>School Connection</i> , the District's newspaper, which is delivered to all residences in the Central Kitsap area.	<u>\$0</u>	<u>\$9,000</u>

Superintendent - Budget (Unit S) 2014-15

Line Item Narratives

Line Item	Activity Description/2013- 14 Budget	Operating Adjustment (OA) Budget Change (BC)	2014 - 15 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>\$0</u>	<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>\$0</u>	<u>\$45,000</u>
S-19	<u>Insurance = \$727,121</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>\$72,879 Increase (OA)</u> Increase to cover insurance coverage costs.	<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.	<u>\$0</u>	<u>\$2,000</u>
S-21	<u>Insurance Costs = \$5,000</u> Costs associated with incidental insurance claims and deductibles.	<u>\$95,000 Increase (OA)</u> Increase to cover potential insurance claims and deductibles.	<u>\$100,000</u>
FOOD SERVICE AND TRANSPORTATION			
S-22	<u>Food Service = \$3,504,621</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>(\$118,653) Decrease (OA)</u> Decrease based on estimated expenditures.	<u>\$3,385,968</u>
S-23	<u>Transportation - Revenue Based = \$3,382,474</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>\$529,490 Increase (OA)</u> Increase based on additional state funding.	<u>\$3,911,964</u>
S-24	<u>Transportation - District Support = \$1,587,295</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>(\$624,184) Decrease (OA)</u> Decrease based on additional funding provided by state.	<u>\$963,111</u>

Annual Software / Support Control / Service Agreement Costs

These service agreements are sole-source proprietary agreements and are reviewed on a regular cycle. They are required to keep the District software and controls supported with technical support and parts. The cost listed below is the cost for the 2014-15 budget year (September 1, 2014 - August 31, 2015).

Item	Cost	Department	Review Cycle
Follett Destiny Textbook, Library, & Media Management	\$ 30,352	Curriculum	8 - 10 Years
Safari Montage (Streaming Video & In-house Broadcasting)	\$ 27,877	Curriculum	5 Years
Pearson (Inform)	\$ 15,364	Curriculum	3-5 Years
STAR Enterprise	\$ 106,009	Curriculum	
Menectix LLC (Achieve Report Card Services)	\$ 5,430	Curriculum	0-3 Years
SchoolMessenger (Parent Notification)	\$ 31,603	Comm Relations	5 Years
PowerSchool (Student Information, Gradebook)	\$ 60,363	DIS	8 - 10 Years
Emerson Network Power-Liebert (Maintenance Contract on WAN)	\$ 8,660	DIS	5-7 Years
Gaggle	\$ 17,240	DIS	
WSIPC Microsoft School Agreement	\$ 83,916	DIS	5-7 Years
MCS (Point of Sale, F & R Software)	\$ 8,165	Food Services	3 Years
Substitute Online System	\$ 4,887	Human Resources	5-7 Years
CCI Automated Technologies for Direct Digital Controls	\$ 50,683	Maintenance	5 - 7 Years
ATS Automation	\$ 19,548	Maintenance	5 - 7 Years
GoalView (Student IEP Program)	\$ 27,177	Spec Serv	8 - 10 Years
Phonak (Hard of Hearing)	\$ 5,690	Spec Serv	3-5 Years
ALEKS (Online Math Intervention Program)	\$ 19,022	Student Serv	5-7 Years
BoardDocs	\$ 10,435	Superintendent	8-10 Years