

**Business and Operations - Budget (Unit B) 2009-10**

**Line Item Narratives**

<b>Line Item</b>	<b>Activity Description/2008- 09 Budget</b>	<b>Operating Adjustment (OA) Budget Change (BC)</b>	<b>2009 - 10 Budget</b>
<b>B-1</b>	<b><u>Business Services S &amp; B = \$1,070,746</u></b> Salary and benefits for Business Services (Business Office, Accounting, Payroll and Purchasing Departments). The major functions performed by Business Services are required, and state laws and regulations dictate timelines.	<b><u>(\$1,245) Decrease (BC)</u></b> Reduce administrator salaries.	<b><u>\$1,033,227</u></b>
<b>B-2</b>	<b><u>Business Services - Operating Costs = \$33,538</u></b> 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. Business Services does not carry funds forward from year to year.	<b><u>(\$1,677) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$31,861</u></b>
<b>B-3</b>	<b><u>Copy Center = \$0</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>MAINTENANCE, GROUNDS &amp; CUSTODIAL</b>			
<b>B-4</b>	<b><u>Bldg/Grounds Office S &amp; B = \$446,251</u></b> Salaries and benefits for Grounds, Custodial and Maintenance supervisors and secretarial support staff.	<b><u>(\$71,838) Decrease (BC)</u></b> Movement of 0.5 FTE Grounds Supervisor and 0.5 FTE Secretary to Capital Projects and decrease of administrator salaries.	<b><u>\$371,619</u></b>
<b>B-5</b>	<b><u>Bldg/Grounds Office - Operating Costs = \$10,950</u></b> Provides office materials, supplies and equipment to support Custodial, Grounds and Maintenance Offices.	<b><u>(\$548) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$10,403</u></b>
<b>B-6</b>	<b><u>Grounds Maintenance S &amp; B = \$431,380</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$419,597</u></b>
<b>B-7</b>	<b><u>Grounds Maintenance - Operating Costs = \$227,740</u></b> Provides equipment, supplies and materials - fertilizer, herbicides, grass seed, topsoil, gravel, irrigation pipe/fittings, fixtures, playground equipment replacement parts, mowers, trimmers, and trucks and trailers to maintain 270 acres of District grounds.	<b><u>(\$11,387) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$219,740</u></b>

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<b>B-8</b>	<b><u>Custodial Services S &amp; B = \$3,097,758</u></b> Salary and benefits for 54.25 FTE as follows: 1 head custodian and 1 general custodian per elementary school; 1 head and 3 general custodians per jr. high school; 1 head and 4 general custodians per high school; 2 FTE floating positions and 1.25 FTE for support sites and District pool.	<b><u>(\$61,250) Decrease (BC)</u></b> Reduction of 1.75 FTE in custodial services of support route.	<b><u>\$3,028,334</u></b>
<b>B-9</b>	<b><u>Custodial Services - Operating Costs = \$231,100</u></b> Provides consumable supplies - paper towels, toilet paper, hand soap; cleaning chemicals; sponges, rags and gloves; and equipment - brooms, mops, and vacuum buffers. Also includes funds for equipment repair, employee training, personal protection equipment, uniforms, and minor maintenance of vehicles.	<b><u>(\$11,555) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$219,545</u></b>
<b>B-10</b>	<b><u>Maintenance S&amp;B = \$1,153,595</u></b> Salaries and benefits for 17.25 FTE maintenance personnel who maintain building architectural, mechanical, and electrical systems.	<b><u>\$0</u></b>	<b><u>\$1,113,253</u></b>
<b>B-11</b>	<b><u>Maintenance Operating Costs = \$593,500</u></b> Provides supplies, equipment, materials and contracted services for architectural, mechanical and electrical items to maintain approximately 1,740,000 square feet of schools and support facilities.	<b><u>(\$29,675) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$531,092</u></b>
<b>B-12</b>	<b><u>Plant Security = \$14,000</u></b> Provides night monitoring of alarm systems.	<b><u>\$0</u></b>	<b><u>\$14,000</u></b>
<b>B-13</b>	<b><u>Laundry S &amp; B = \$42,928</u></b> Salary and benefits for one laundry worker with responsibilities to pick-up, clean, and deliver athletic uniforms and towels, PE towels, health room linens, and custodial cleaning rags and mops.	<b><u>\$0</u></b>	<b><u>\$50,551</u></b>
<b>B-14</b>	<b><u>Laundry Operating Costs = \$4,900</u></b> Provides detergents, chemicals, and a preventative maintenance contract for servicing laundry equipment.	<b><u>(\$245) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$4,655</u></b>
<b>TECHNOLOGY</b>			
<b>B-15</b>	<b><u>Instructional Technology Support S &amp; B = \$147,008</u></b> Salary and benefits for Coordinator of Instructional Technology, \$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 an \$500 stipend with .2 release time for 1 BTC at each secondary site. Stipend for Off-Campus BTC is \$500 and Special Services is \$1000.	<b><u>(\$22,799) Decrease (BC)</u></b> Reduction of BTC stipends, hours, and training.	<b><u>\$121,500</u></b>
<b>B-16</b>	<b><u>Instructional Technology Support - Operating Costs = \$58,770</u></b> Instructional technology hardware, software, and supplies.	<b><u>(\$31,201) Decrease (BC)</u></b> Reduced instructional hardware and software as well as LAN consumables.	<b><u>\$27,569</u></b>

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<b>B-17</b>	<b><u>Network Specialist Program S &amp; B = \$638,578</u></b> Salary and benefits for building and school Network Specialists.	<b><u>(\$52,250) Decrease (BC)</u></b> Reduction of 1.0FTE network specialist.	<b><u>\$575,633</u></b>
<b>B-18</b>	<b><u>Software Subscriptions &amp; Technology Equipment = \$388,233</u></b> Annual MS License Agreement, SchoolKit, and Library Resources. Also provides for IT staff development.	<b><u>\$30,000 Increase (OA)</u></b> <b><u>(\$21,000) Decrease (BC)</u></b> Reduction of printers and printer support. Operating adjustment for cost associated with School Messenger program.	<b><u>\$397,233</u></b>
<b>B-19</b>	<b><u>Technology Equipment = \$332,000</u></b> Life-cycle replacement of computers.	<b><u>(\$332,000) Decrease (BC)</u></b> Technology equipment replacement is eliminated from the General Fund budget.	<b><u>\$0</u></b>
<b>B-20</b>	<b><u>District Technology Support S &amp; B = \$1,557,682</u></b> Salary and benefits for Director, Technical Support Manager, Instructional Technology Coordinator, Department Secretary, 6 Enterprise Systems Engineers (ESE), 1 Database Administrator, 1 Coordinator of Student Information Systems, 1 Internet/Intranet Developer, 2 Application Support Specialists, 1 Data Application Support Specialist, 1 Telephone Specialist.	<b><u>(\$69,356) Decrease (BC)</u></b> Reduce Enterprise Systems Engineer by 1.0 FTE	<b><u>\$1,473,511</u></b>
<b>B-21</b>	<b><u>DIS &amp; Education Technology - Operating Costs = \$16,950</u></b> Department office supplies, Copy Center Support, Conferences, and equipment.	<b><u>(\$848) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$16,103</u></b>
<b>B-22</b>	<b><u>District Technology Support - Operating Costs = \$235,668</u></b> Mileage, training, overtime, technology reference material, external technology support, cabling additions/repair, software licenses, maintenance and support contracts, spare and replacement parts for all District computers, peripherals, LANs and WAN.	<b><u>(\$11,783) Decrease (BC)</u></b> Reduction of 5% in NERCS	<b><u>\$223,885</u></b>
<b>FIXED COSTS</b>			
<b>B-23</b>	<b><u>Legal Services = \$165,000</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$165,000</u></b>
<b>B-24</b>	<b><u>Audits = \$35,000</u></b> State law requires Districts be audited annually by the State Auditor and the District thereof pays the cost.	<b><u>\$0</u></b>	<b><u>\$35,000</u></b>

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<b>B-25</b>	<b><u>Elections = \$0</u></b> By law, Districts must pay their share of the cost for School Board and levy elections. The budget is reserved for this purpose only. An election is scheduled for 2009-10.	<b><u>\$50,000 Increase (OA)</u></b> Budget for levy election and Board member election.	<b><u>\$50,000</u></b>
<b>B-26</b>	<b><u>County Impact Fee Payment = \$7,000</u></b> 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 and is used to purchase portable classrooms. The County charges the District \$20 for each fee collected. The General Fund must pay this fee.	<b><u>\$0</u></b>	<b><u>\$7,000</u></b>
<b>B-27</b>	<b><u>District Postage = \$24,000</u></b> General account to pay for JW Administrative mailings and other miscellaneous charges not charged to specific budgets in the central office.	<b><u>\$0</u></b>	<b><u>\$24,000</u></b>
<b>B-28</b>	<b><u>Utilities = \$2,710,000</u></b> Budget for all District utilities (electricity, gas, phones, water, garbage, etc.).	<b><u>\$150,000 Increase (OA)</u></b> Adjusted to match increased cost of utilities	<b><u>\$2,860,000</u></b>
<b>B-29</b>	<b><u>Federal Impact Aid Expenses = \$35,000</u></b> 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. \$18,000 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.	<b><u>\$0</u></b>	<b><u>\$35,000</u></b>
<b>B-30</b>	<b><u>ESD Processing Contract = \$329,956</u></b> 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.	<b><u>\$10,766 Increase (OA)</u></b> Annual increase of fees for Data Processing Contract.	<b><u>\$340,722</u></b>
<b>CONTRACTUAL/NEGOTIATED OBLIGATIONS</b>			
<b>B-31</b>	<b><u>Class Size Overload = \$340,000</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$340,000</u></b>
<b>B-32</b>	<b><u>Open House Extra Hours = \$55,000</u></b> Each Certificated staff member is paid 2.5 hours at curriculum rate to participate in school open house per the CKEA bargaining agreement.	<b><u>(\$3,825) Decrease (OA)</u></b> Decrease due to lower enrollment.	<b><u>\$51,175</u></b>

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<b>B-33</b>	<b><u>Administrative Inservice = \$112,500</u></b> Provides \$1,500 per Administrator and \$750 per Admin Secretary for the purpose of professional development. This allocation includes monies to pay for professional membership and/or dues in appropriate professional organizations.	<b><u>(\$37,000) Decrease (BC)</u></b> Reduce professional development by 33%	<b><u>\$72,750</u></b>
<b>B-34</b>	<b><u>I-728 5-6 Class Size Reduction = \$1,127,095</u></b> Student Achievement funding used to reduce 5-6 class size by an average of 2 students per classroom.	<b><u>\$0</u></b>	<b><u>\$1,111,799</u></b>
<b>B-35</b>	<b><u>I-728 K-4 Class Size Reduction = \$1,126,423</u></b> Student Achievement funding used to reduce K-4 class size by an average of 1.5 students per classroom.	<b><u>\$0</u></b>	<b><u>\$1,186,869</u></b>
<b>B-36</b>	<b><u>I-728 Curriculum Verified Time = \$200,000</u></b> Certificated pay for an additional 6.5 hours of Curriculum verified time.	<b><u>\$0</u></b>	<b><u>\$223,034</u></b>
<b>B-37</b>	<b><u>Flex Plan Services = \$10,000</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$10,000</u></b>
<b>B-38</b>	<b><u>Tax Sheltered Annuity Services = \$0</u></b> Annual fee to third party administrator for program compliance and administrative services relating to the Districts 403(b) Tax Sheltered Annuity Plan.	<b><u>\$9,500 Increase (OA)</u></b> Implemented due to new IRS regulations for 403(b) Tax Sheltered Annuity programs.	<b><u>\$9,500</u></b>
<b>GRANT/REVENUE DRIVEN</b>			
<b>B-39</b>	<b><u>Running Start = \$627,814</u></b> 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.	<b><u>\$0</u></b>	<b><u>\$627,814</u></b>
<b>B-40</b>	<b><u>Medicaid Outreach Program = \$100,000</u></b> 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.	<b><u>\$75,000 Increase (OA)</u></b> Increase based upon revenue claims.	<b><u>\$175,000</u></b>
<b>B-41</b>	<b><u>Student Achievement Contingency = \$50,000</u></b> Contingency funds for emergency purposes.	<b><u>(\$50,000) Decrease (BC)</u></b> Student Achievement Funding eliminated for 2009-10.	<b><u>\$0</u></b>

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B-42	<b>Other Federal Grants = \$1,250,000</b> Expenditure capacity reserve for unbudgeted grants that may be received during the year. Revenue is also budgeted.	<b>(\$250,000) Decrease (BC)</b> Adjusted capacity account based upon projected unbudgeted items.	<u><b>\$1,000,000</b></u>
<b>OTHER</b>			
B-43	<b>Heavy Impact Equipment = \$30,000</b> Federal Heavy Impact Aid revenue used to cover critical furniture and equipment needs in schools and departments. Estimated cost of \$30,000 per year to replace old, heavy, cafeteria tables because of potential safety issues.	<u><b>\$0</b></u>	<u><b>\$30,000</b></u>
B-44	<b>Budget Carryover = \$947,526</b> 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 student achievement funds and the Learning Assistance Program.	<b>\$186,792 Increase (OA)</b> <b>(\$65,105) Decrease (BC)</b> Increase for I728 carryover and other building accounts. Decrease curriculum carryover for 2009-10.	<u><b>\$1,069,213</b></u>