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Fiscal Year 2018-2019

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BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	91,544,414	1,070,660	853,987	9,224,413	394,421
Total Appropriation (Expenditures)	87,621,701	1,168,042	3,947,453	7,900,000	800,000
Other Financing Uses--Transfers Out (G.L. 536)	4,115,703	XXXX	0	2,000,000	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-192,990	-97,382	-3,093,466	-675,587	-405,579
Beginning Total Fund Balance	6,872,699	601,045	3,353,710	826,086	1,572,985
Ending Total Fund Balance	6,679,709	503,663	260,244	150,499	1,167,406

**SECTION B: EXCESS LEVIES FOR 2019
COLLECTION**

Excess levies approved by voters for 2019 collection	11,405,613	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2019 collection after rollback	11,405,613	XXXX	0	9,271,660	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,797.10		5,701.00		5,874.10	
FTE Certificated Employees	411.214		394.255		402.996	
FTE Classified Employees	270.450		277.252		280.041	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	72,419,813		76,645,295		91,544,414	
Total Expenditures	72,322,969		76,519,993		87,621,701	
Total Beginning Fund Balance	8,107,339		7,764,353		6,872,699	
Total Ending Fund Balance	8,005,589		7,701,005		6,679,709	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	40,620,865	56.17	40,082,598	52.38	46,638,435	53.23
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,976,933	13.79	11,151,796	14.57	12,510,681	14.28
Vocational Instruction	2,478,495	3.43	2,952,041	3.86	3,147,490	3.59
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,919,037	4.04	2,507,599	3.28	2,726,205	3.11
Other Instructional Programs	124,456	0.17	2,106,905	2.75	2,266,373	2.59
Community Services	626,032	0.87	594,111	0.78	610,910	0.70
Support Services	15,577,150	21.54	17,124,943	22.38	19,721,607	22.51
Total - Program Groups	72,322,969	100.00	76,519,993	100.00	87,621,701	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	40,425,103	55.90	43,730,985	57.15	49,423,790	56.41
Teaching Support	9,496,789	13.13	8,977,165	11.73	11,855,471	13.53
Other Supportive Activities	12,623,998	17.46	13,783,104	18.01	15,903,159	18.15
Building Administration	4,369,468	6.04	4,448,407	5.81	4,360,049	4.98
Central Administration	5,407,611	7.48	5,580,332	7.29	6,079,232	6.94
Total - Activity Groups	72,322,969	100.00	76,519,993	100.00	87,621,701	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	30,737,321	42.50	31,561,399	41.25	34,608,201	39.50
Classified Salaries	13,601,782	18.81	13,865,285	18.12	15,126,458	17.26

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	16,366,231	22.63	17,640,796	23.05	19,864,937	22.67
Supplies, Instructional Resources and Noncapitalized Items	4,416,258	6.11	5,910,170	7.72	8,520,237	9.72
Purchased Services	6,953,573	9.61	7,344,724	9.60	9,032,665	10.31
Travel	194,879	0.27	102,619	0.13	104,203	0.12
Capital Outlay	52,925	0.07	95,000	0.12	365,000	0.42
Total - Objects	72,322,969	100.00	76,519,993	100.00	87,621,701	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	395.25	387.00	423.60
2. Grade 1	400.37	400.00	436.50
3. Grade 2	437.80	395.00	432.80
4. Grade 3	432.52	440.00	446.70
5. Grade 4	428.81	419.00	458.20
6. Grade 5	455.69	431.00	462.10
7. Grade 6	416.21	439.00	429.20
8. Grade 7	441.77	439.00	470.50
9. Grade 8	461.26	439.00	432.50
10. Grade 9	446.93	468.00	452.70
11. Grade 10	503.99	443.00	455.30
12. Grade 11 (excluding Running Start)	374.37	442.00	350.30
13. Grade 12 (excluding Running Start)	394.40	364.00	428.10
14. SUBTOTAL	5,589.37	5,506.00	5,678.50
15. Running Start	132.56	127.00	136.30
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	75.17	68.00	59.30
18. TOTAL K-12	5,797.10	5,701.00	5,874.10
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	411.214	394.255	402.996
2. General Fund FTE Classified Employees /4	270.450	277.252	280.041

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	17,254,195	17,731,069	14,354,187
2000 Local Nontax Support	1,987,200	1,860,571	2,019,547
3000 State, General Purpose	38,111,214	40,580,995	53,806,443
4000 State, Special Purpose	9,768,180	9,982,690	12,667,237
5000 Federal, General Purpose	1,283,538	1,118,759	1,232,000
6000 Federal, Special Purpose	4,001,530	5,371,211	5,465,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	5,823	0	0
9000 Other Financing Sources	8,133	0	2,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	72,419,813	76,645,295	91,544,414
EXPENDITURES			
00 Regular Instruction	40,620,865	40,082,598	46,638,435
10 Federal Stimulus	0	0	0
20 Special Education Instruction	9,976,933	11,151,796	12,510,681
30 Vocational Education Instruction	2,478,495	2,952,041	3,147,490
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,919,037	2,507,599	2,726,205
70 Other Instructional Programs	124,456	2,106,905	2,266,373
80 Community Services	626,032	594,111	610,910
90 Support Services	15,577,150	17,124,943	19,721,607
B. TOTAL EXPENDITURES	72,322,969	76,519,993	87,621,701
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	198,594	188,650	4,115,703
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-101,750	-63,348	-192,990
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	188,711	188,650	115,703
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	264,724	116,039	116,039
G.L.845 Restricted for Self-Insurance	45,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	480,000	600,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	720,000	412,425	723,304
G.L.890 Unassigned Fund Balance	2,880,979	2,718,132	0
G.L.891 Unassigned to Minimum Fund Balance Policy		3,729,107	5,917,653
F. TOTAL BEGINNING FUND BALANCE	8,107,339	7,764,353	6,872,699
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	188,711	188,650	115,637
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	581,793	116,039	116,039
G.L.845 Restricted for Self-Insurance	45,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	600,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	540,000	0	0
G.L.888 Assigned to Other Purposes	342,931	412,425	723,304
G.L.890 Unassigned Fund Balance	2,779,229	2,654,784	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,527,925	3,729,107	5,724,729
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,005,589	7,701,005	6,679,709

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	17,240,704	17,717,582	14,346,187
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	13,490	13,487	8,000
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	17,254,195	17,731,069	14,354,187
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	91,938	41,500	71,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	180	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	8,900	0	0
2186 Community School Tuition and Fees	75,642	76,500	64,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	73,253	55,000	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	54,884	53,500	55,000
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	201,801	200,000	255,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	732,014	710,850	940,947
2300 Investment Earnings	68,983	50,000	70,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	245,948	250,000	250,000
2600 Fines and Damages	13,731	9,900	9,400
2700 Rentals and Leases	133,610	213,321	174,200
2800 Insurance Recoveries	10,472	0	0
2900 Local Support Nontax, Unassigned	158,743	150,000	30,000
2910 E-Rate	117,101	50,000	100,000
2000 TOTAL LOCAL SUPPORT NONTAX	1,987,200	1,860,571	2,019,547
STATE, GENERAL PURPOSE			
3100 Apportionment	37,152,381	39,461,135	52,563,387

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	958,833	1,119,860	1,243,056
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	38,111,214	40,580,995	53,806,443
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	17,712	17,500	17,500
4121 Special Education	5,404,395	5,537,616	7,237,545
4122 Special Ed-Infants and Toddlers-State	277,899	202,748	544,435
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,009,504	1,163,337	1,378,161
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	319,494	217,707	202,707
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	257,735	292,527	368,102
4174 Highly Capable	60,498	133,967	178,707
4188 Childcare	0	0	0
4198 School Food Services	29,247	26,204	30,106
4199 Transportation--Operations	2,391,085	2,391,084	2,709,974
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	611	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,768,180	9,982,690	12,667,237
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	95,150	0	0
5300 Impact Aid, Maintenance and Operation	1,075,010	989,759	1,069,000
5329 Impact Aid, Special Education Funding	113,378	129,000	163,000

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,283,538	1,118,759	1,232,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	2,000,000	2,000,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,331,852	1,138,577	1,138,577
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	33,674	27,403	27,403
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	696,084	592,624	586,370
6152 School Improve, Fed Other Title Grants under ESEA, Fed	186,540	133,588	169,253
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	29,183	28,164	29,624
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	923,537	926,300	978,176
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	14,082	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	383,531	107,088	131,885
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	104,057	106,167	116,271
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	122,234	150,000	0
6310 Medicaid Administrative Match	0	0	150,000
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	1,527	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	175,229	161,300	137,441
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,001,530	5,371,211	5,465,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	5,823	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	5,823	0	0
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	8,133	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	2,000,000
9000 TOTAL OTHER FINANCING SOURCES	8,133	0	2,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	72,419,813	76,645,295	91,544,414

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	40,035,414	39,668,833	45,875,628
02 Alternative Learning Experience	585,451	413,765	762,807
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	40,620,865	40,082,598	46,638,435
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,081,484	9,461,239	10,390,889
22 Special Education, Infants and Toddlers, State	243,147	265,658	440,093
24 Special Education, Supplemental, Federal	1,260,024	1,168,423	1,518,387
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	392,278	256,476	161,312
20 TOTAL SPECIAL EDUCATION INSTRUCTION	9,976,933	11,151,796	12,510,681
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,896,276	2,314,892	2,381,898
34 Middle School Career and Technical Education, State	549,544	611,209	738,495
38 Vocational, Federal	32,675	25,940	27,097
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,478,495	2,952,041	3,147,490
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	653,416	564,117	516,537
52 Other Title Grants under ESEA-Federal	175,106	127,063	164,217
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	954,195	1,105,784	1,223,620
56 State Institutions, Centers and Homes, Delinquent	0	0	0

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	334,611	210,449	228,980
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	355,551	102,267	128,830
64 Limited English Proficiency, Federal	28,611	26,958	28,762
65 Transitional Bilingual, State	295,683	264,690	320,301
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	107,701	106,271	114,958
69 Compensatory, Other	14,163	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,919,037	2,507,599	2,726,205
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	606	0	90,440
74 Highly Capable	122,471	106,905	175,933
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,379	2,000,000	2,000,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	124,456	2,106,905	2,266,373
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	90,092	80,500	79,000
88 Child Care	0	0	0
89 Other Community Services	535,940	513,611	531,910
80 TOTAL COMMUNITY SERVICES	626,032	594,111	610,910
SUPPORT SERVICES			
97 District-wide Support	10,120,893	11,479,542	13,591,132
98 School Food Services	1,903,101	2,139,282	2,294,928
99 Pupil Transportation	3,553,156	3,506,119	3,835,547
90 TOTAL SUPPORT SERVICES	15,577,150	17,124,943	19,721,607
TOTAL PROGRAM EXPENDITURES	72,322,969	76,519,993	87,621,701

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	45,875,628	352,582		25,569,936	3,674,597	11,102,877	2,983,959	2,188,377	3,300	0
02 ALE	762,807	0		414,455	21,336	156,929	5,000	165,087	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	46,638,435	352,582		25,984,391	3,695,933	11,259,806	2,988,959	2,353,464	3,300	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	10,390,889	11,000		5,345,997	1,707,372	2,887,566	26,000	408,954	4,000	0
22 Sp Ed, I&T, St	440,093	0		25,253	4,011	10,829	0	400,000	0	0
24 Sp Ed, Sup, Fed	1,518,387	0		0	924,589	561,613	0	32,185	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	161,312	0		91,693	29,000	40,619	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	12,510,681	11,000		5,462,943	2,664,972	3,500,627	26,000	841,139	4,000	0
31 Voc, Basic, St	2,381,898	0		1,059,089	82,314	444,260	525,555	265,371	5,309	0
34 MidSchCar/Tec	738,495	0		406,608	11,213	152,712	90,000	77,962	0	0
38 Voc, Fed	27,097	0		19,714	0	7,383	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,147,490	0		1,485,411	93,527	604,355	615,555	343,333	5,309	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	516,537	100		234,098	109,122	154,773	10,516	5,670	2,258	0
52 Other Title Grants under ESEA -Federal	164,217	100	0	106,136	0	36,464	6,000	9,517	6,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,223,620	0		520,213	192,609	308,287	17,000	185,511	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	228,980	0		158,880	17,302	46,598	1,900	1,500	2,800	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	128,830	0		86,105	0	24,313	8,912	8,500	1,000	0
64 LEP, Fed	28,762	0		24,000	1,450	2,234	0	1,078	0	0
65 Tran Biling, St	320,301	700		83,773	110,595	102,273	18,945	4,015	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	114,958	0		0	72,576	42,382	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,726,205	900	0	1,213,205	503,654	717,324	63,273	215,791	12,058	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	90,440	0		72,000	0	17,440	1,000	0	0	0
74 Highly Capable	175,933	35,000		34,549	20,445	17,805	10,000	58,134	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	2,000,000	0		0	0	0	2,000,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,266,373	35,000		106,549	20,445	35,245	2,011,000	58,134	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	79,000	0		0	0	0	79,000	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	531,910	0	0	0	388,014	90,331	28,000	25,565	0	0
TOTAL COMMUNITY SERVICES	610,910	0	0	0	388,014	90,331	107,000	25,565	0	0
97 Distwide Suppt	13,591,132	22,000	-168,172	355,702	4,698,002	2,163,225	1,325,650	4,862,389	52,336	280,000
98 Schl Food Serv	2,294,928	500	0	0	732,127	388,691	904,800	176,110	7,700	85,000
99 Pupil Transp	3,835,547	0	-253,810	0	2,329,784	1,105,333	478,000	156,740	19,500	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	19,721,607	22,500	-421,982	355,702	7,759,913	3,657,249	2,708,450	5,195,239	79,536	365,000
OBJECT TOTALS	87,621,701	421,982	-421,982	34,608,201	15,126,458	19,864,937	8,520,237	9,032,665	104,203	365,000

North Kitsap School No. 400

PROGRAM 01 - Basic Education

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	900,366	0		461,355	176,622	235,889	16,700	8,500	1,300	0
22 Lrn Resrc	1,670,538	0		767,840	253,611	404,178	144,909	100,000	0	0
23 Princ Off	4,327,993	0		2,007,162	1,121,193	1,199,638	0	0	0	0
24 Guid/Coun	1,904,465	0		1,153,755	191,922	534,288	7,000	17,500	0	0
25 Pupil M/S	1,346,853	0		0	578,157	330,323	100,000	338,373	0	0
26 Health	249,152	150		5,500	18,673	12,206	1,100	211,523	0	0
27 Teaching	31,304,173	168,932		20,112,549	663,079	7,886,239	1,279,250	1,192,124	2,000	0
28 Extracur	2,067,095	183,500		811,775	671,340	332,630	40,000	27,850	0	0
29 Pmt to SD	0							0		
31 InstProDev	403,823	0		250,000	0	51,316	5,000	97,507	0	0
32 Inst Tech	126,951	0			0	86,951	40,000	0	0	0
33 Curriculum	1,420,000	0		0	0	0	1,350,000	70,000	0	0
34 Prof Lrng St	154,219	0		0		29,219	0	125,000	0	0
Total	45,875,628	352,582		25,569,936	3,674,597	11,102,877	2,983,959	2,188,377	3,300	0
FTE PROGRAM STAFF				301.773	62.033					

North Kitsap School No. 400

PROGRAM 02 - Alternative Learning Experience

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	103,392	0		78,188	0	25,204	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	32,056	0		0	21,336	10,720	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	627,359	0		336,267	0	121,005	5,000	165,087	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	762,807	0		414,455	21,336	156,929	5,000	165,087	0	0
FTE PROGRAM STAFF				5.000	0.385					

North Kitsap School No. 400

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	520,132	0		252,855	113,931	137,346	0	16,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	16,269	0		0	10,089	6,180	0	0	0	0
26 Health	3,248,068	0		2,211,761	32,532	791,775	2,000	210,000	0	0
27 Teaching	6,541,290	11,000		2,875,381	1,550,820	1,951,731	24,000	124,358	4,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	50,000							50,000		
31 InstProDev	15,130	0		6,000	0	534	0	8,596	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	10,390,889	11,000		5,345,997	1,707,372	2,887,566	26,000	408,954	4,000	0
FTE PROGRAM STAFF				63.050	37.957					

North Kitsap School No. 400

PROGRAM 22 - Special Education, Infants and Toddlers, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	21,397	0		11,500	4,011	5,886	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	418,696	0		13,753	0	4,943	0	400,000	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	440,093	0		25,253	4,011	10,829	0	400,000	0	0
FTE PROGRAM STAFF				0.250	0.075					

North Kitsap School No. 400

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	17,689	0		0	0	17,689	0	0	0	0
27 Teaching	1,500,698	0		0	924,589	543,924	0	32,185	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,518,387	0		0	924,589	561,613	0	32,185	0	0
FTE PROGRAM STAFF				0.000	21.061					

North Kitsap School No. 400

PROGRAM 29 - Special Education, Other, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	124,646	0		91,693	0	32,953	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	36,666	0		0	29,000	7,666	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	161,312	0		91,693	29,000	40,619	0	0	0	0
FTE PROGRAM STAFF				1.000	0.000					

North Kitsap School No. 400

PROGRAM 31 - Vocational, Basic, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	167,788	0		78,365	27,123	38,632	17,683	5,985	0	0
22 Lrn Resrc	42,166	0		0	23,024	19,142	0	0	0	0
24 Guid/Coun	19,326	0		13,781	0	5,545	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,139,094	0		966,943	23,435	376,149	507,872	259,386	5,309	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	13,524	0			8,732	4,792	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	2,381,898	0		1,059,089	82,314	444,260	525,555	265,371	5,309	0
FTE PROGRAM STAFF				13.060	1.585					

North Kitsap School No. 400

PROGRAM 34 - Middle School Career and Technical Education, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	27,405	0		13,068	6,781	7,556	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	21,433	0		15,498	0	5,935	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	682,815	0		378,042	0	136,811	90,000	77,962	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	6,842	0			4,432	2,410	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	738,495	0		406,608	11,213	152,712	90,000	77,962	0	0
FTE PROGRAM STAFF				4.500	0.230					

North Kitsap School No. 400

PROGRAM 38 - Vocational, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	27,097	0		19,714	0	7,383	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	27,097	0		19,714	0	7,383	0	0	0	0
FTE PROGRAM STAFF				0.240	0.000					

North Kitsap School No. 400

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	85,684	0		45,662	16,882	21,696	516	670	258	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	418,853	100		188,436	92,240	133,077	5,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	7,000	0		0	0	0	0	5,000	2,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	516,537	100		234,098	109,122	154,773	10,516	5,670	2,258	0
FTE PROGRAM STAFF				3.114	2.480					

North Kitsap School No. 400

PROGRAM 52 - Other Title Grants under ESEA-Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn		0	0	0	0	0	0	0	0	0
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
23 Princ Off		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev	164,217	100		106,136	0	36,464	6,000	9,517	6,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	164,217	100	0	106,136	0	36,464	6,000	9,517	6,000	0
FTE PROGRAM STAFF				1.000	0.000					

North Kitsap School No. 400

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	63,612	0		29,753	16,882	16,977	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,160,008	0		490,460	175,727	291,310	17,000	185,511	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,223,620	0		520,213	192,609	308,287	17,000	185,511	0	0
FTE PROGRAM STAFF				6.209	4.458					

North Kitsap School No. 400

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	222,780	0		158,880	17,302	46,598	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,200	0		0	0	0	1,900	1,500	2,800	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	228,980	0		158,880	17,302	46,598	1,900	1,500	2,800	0
FTE PROGRAM STAFF				0.000	0.384					

North Kitsap School No. 400

PROGRAM 62 - Math and Science, Professional Development, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	51,826	0		39,205	0	12,621	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	33,060	0		11,725	0	2,923	8,912	8,500	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	43,944	0		35,175	0	8,769	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	128,830	0		86,105	0	24,313	8,912	8,500	1,000	0
FTE PROGRAM STAFF				0.300	0.000					

North Kitsap School No. 400

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	28,762	0		24,000	1,450	2,234	0	1,078	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	28,762	0		24,000	1,450	2,234	0	1,078	0	0
FTE PROGRAM STAFF				0.000	0.000					

North Kitsap School No. 400

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	31,268	0		0	20,961	10,307	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	289,033	700		83,773	89,634	91,966	18,945	4,015	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	320,301	700		83,773	110,595	102,273	18,945	4,015	0	0
FTE PROGRAM STAFF				1.200	2.469					

North Kitsap School No. 400

PROGRAM 68 - Indian Education, Federal, ED

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	114,958	0		0	72,576	42,382	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	114,958	0		0	72,576	42,382	0	0	0	0
FTE PROGRAM STAFF				0.000	1.763					

North Kitsap School No. 400

PROGRAM 73 - Summer School

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	90,440	0		72,000	0	17,440	1,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	90,440	0		72,000	0	17,440	1,000	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

North Kitsap School No. 400

PROGRAM 74 - Highly Capable

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	72,799	0		34,549	20,445	17,805	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	103,134	35,000		0	0	0	10,000	58,134	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	175,933	35,000		34,549	20,445	17,805	10,000	58,134	0	0
FTE PROGRAM STAFF				0.300	0.408					

North Kitsap School No. 400

PROGRAM 79 - Instructional Programs, Other

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,000,000	0		0	0	0	2,000,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	2,000,000	0		0	0	0	2,000,000	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

North Kitsap School No. 400

PROGRAM 86 - Community Schools

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	79,000	0		0	0	0	79,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	79,000	0		0	0	0	79,000	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

North Kitsap School No. 400

PROGRAM 89 - Other Community Services

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
42 Food		0	0				0	0		
44 Operation		0	0		0	0	0	0	0	0
63 Oper Bldg	29,560	0			19,115	10,445	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	502,350	0	0	0	368,899	79,886	28,000	25,565	0	0
Total	531,910	0	0	0	388,014	90,331	28,000	25,565	0	0
FTE PROGRAM STAFF				0.000	2.500					

North Kitsap School No. 400

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	305,500	0			0	0	6,500	289,000	10,000	0
12 Supt Off	413,096	0		201,938	77,882	82,059	5,300	37,417	8,500	0
13 Busns Off	1,009,341	500		0	585,625	223,076	11,400	186,240	2,500	0
14 HR	884,660	1,000		153,764	370,272	186,948	16,500	140,176	16,000	0
15 Pblc Rltn	199,569	500		0	82,400	30,769	5,450	78,900	1,550	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	466,811	0		0	294,012	111,054	17,500	43,745	500	0
62 Grnd Mnt	742,335	7,000			344,346	149,789	86,000	10,000	5,200	140,000
63 Oper Bldg	2,421,874	0			1,501,432	733,142	145,000	2,000	300	40,000
64 Maintnce	1,832,321	13,000	0		608,209	258,631	232,000	619,381	1,100	100,000
65 Utilities	2,030,000	0	0		0	0	0	2,030,000	0	0
67 Bldg Secu	75,000	0			0	0	0	74,500	500	0
68 Insurance	763,136	0					0	763,136		0
72 Info Sys	2,395,534	0	0	0	772,343	351,111	755,000	510,894	6,186	0
73 Printing	51,955	0	-168,172	0	61,481	36,646	45,000	77,000	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	13,591,132	22,000	-168,172	355,702	4,698,002	2,163,225	1,325,650	4,862,389	52,336	280,000
FTE PROGRAM STAFF				2.000	80.401					

North Kitsap School No. 400

PROGRAM 98 - School Food Services

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	211,326	500		0	139,932	53,784	3,800	5,610	7,700	0
42 Food	871,000	0					811,000	60,000		
44 Operation	1,212,602	0			592,195	334,907	90,000	110,500	0	85,000
49 Transfers	0		0							
Total	2,294,928	500	0	0	732,127	388,691	904,800	176,110	7,700	85,000
FTE PROGRAM STAFF				0.000	17.220					

North Kitsap School No. 400

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	316,795	0		0	182,470	134,325	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	543,260	0		0	369,457	152,563	6,000	10,740	4,500	0
52 Operation	2,750,353	0			1,545,129	758,224	302,000	130,000	15,000	0
53 Maintnce	478,949	0			232,728	60,221	170,000	16,000	0	0
56 Insurance	0							0		
59 Transfers	-253,810		-253,810							
Total	3,835,547	0	-253,810	0	2,329,784	1,105,333	478,000	156,740	19,500	0
FTE PROGRAM STAFF				0.000	44.632					

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-21-130	OTHER DISTRICT ADMINISTRATOR	3.223	145,000	110,000	135,023.89	435,182
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,000
01-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,173
ACTIVITY CODE 21 TOTAL		3.223				461,355
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,000
01-22-410	LIBRARY MEDIA SPECIALIST	9.490	68,836	40,474	61,294.73	581,687
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	170,153
ACTIVITY CODE 22 TOTAL		9.490				767,840
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000
01-23-210	ELEMENTARY PRINCIPAL	6.000	125,258	109,001	118,484.33	710,906
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,000
01-23-212	ELEMENTARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	33,692
01-23-230	SECONDARY PRINCIPAL	4.000	139,599	130,468	135,033.50	540,134
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,000
01-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,829
01-23-240	SECONDARY VICE PRINCIPAL	5.400	123,595	108,905	117,035.19	631,990
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,605
01-23-242	SECONDARY VICE PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29,006
ACTIVITY CODE 23 TOTAL		15.400				2,007,162
01-24-420	COUNSELOR	14.600	68,836	44,272	59,374.73	866,871
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	286,884
ACTIVITY CODE 24 TOTAL		14.600				1,153,755
01-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,500
ACTIVITY CODE 26 TOTAL		0.000				5,500
01-27-001	SICK LEAVE	0.000	0	0	0.00	59,220
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	644,830
01-27-310	ELEMENTARY HOMEROOM TEACHER	145.349	68,836	37,013	58,104.92	8,445,492
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,299,438
01-27-320	SECONDARY TEACHER	85.351	68,836	38,437	60,139.32	5,132,951
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,257
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,684,402
01-27-330	OTHER TEACHER	7.700	68,836	50,672	66,287.01	510,410
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	44,769
01-27-400	OTHER SUPPORT PERSONNEL	2.000	68,836	68,836	68,836.00	137,672
01-27-610	ON LEAVE	1.200	65,910	17,858	41,884.17	50,261
01-27-340	ELEMENTARY SPECIALIST TEACHER	15.460	68,836	44,272	61,152.01	945,410
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	155,437
ACTIVITY CODE 27 TOTAL		257.060				20,112,549
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	53,800
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	35,180
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	509,167
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	53,141
01-28-510	EXTRACURRICULAR	2.000	68,836	46,805	57,820.50	115,641
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,515

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	31,331
ACTIVITY CODE 28 TOTAL		2.000				811,775
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	250,000
ACTIVITY CODE 31 TOTAL		0.000				250,000
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	125,000
ACTIVITY CODE 34 TOTAL		0.000				125,000
PROGRAM TOTAL		301.773				25,694,936

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
02-21-130	OTHER DISTRICT ADMINISTRATOR	0.600	125,000	123,595	123,830.00	74,298
02-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	500
02-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	568
02-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,822
ACTIVITY CODE 21 TOTAL		0.600				78,188
02-27-310	ELEMENTARY HOMEROOM TEACHER	0.250	68,836	68,836	68,836.00	17,209
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,766
02-27-320	SECONDARY TEACHER	4.150	68,836	45,714	66,607.47	276,421
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	33,871
ACTIVITY CODE 27 TOTAL		4.400				336,267
PROGRAM TOTAL		5.000				414,455

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.900	140,000	115,000	128,157.89	243,500
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400
21-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,955
ACTIVITY CODE 21 TOTAL		1.900				252,855
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000
21-26-430	OCCUPATIONAL THERAPIST	7.500	68,836	56,623	66,036.27	495,272
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	142,442
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	12.400	68,836	49,191	63,611.37	788,781
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227,622
21-26-460	PSYCHOLOGIST	5.650	68,836	55,780	64,828.50	366,281
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	118,373
21-26-480	PHYSICAL THERAPIST	1.000	49,697	49,697	49,697.00	49,697
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,293
ACTIVITY CODE 26 TOTAL		26.550				2,211,761
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	173,730
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	77,660
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	765
21-27-330	OTHER TEACHER	34.600	68,836	38,491	60,607.20	2,097,009
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	526,217
ACTIVITY CODE 27 TOTAL		34.600				2,875,381

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,000
ACTIVITY CODE 31 TOTAL		0.000				6,000
PROGRAM TOTAL		63.050				5,345,997

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
22-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	115,000	115,000	115,000.00	11,500
ACTIVITY CODE 21 TOTAL		0.100				11,500
22-26-460	PSYCHOLOGIST	0.150	68,836	68,836	68,833.33	10,325
22-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,428
ACTIVITY CODE 26 TOTAL		0.150				13,753
PROGRAM TOTAL		0.250				25,253

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
29-26-460	PSYCHOLOGIST	1.000	68,836	68,836	68,836.00	68,836
29-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,857
ACTIVITY CODE 26 TOTAL		1.000				91,693
PROGRAM TOTAL		1.000				91,693

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	125,000	125,000	125,000.00	62,500
31-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,841
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.100	123,595	123,595	123,600.00	12,360
31-21-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	100
31-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	564
ACTIVITY CODE 21 TOTAL		0.600				78,365
31-24-420	COUNSELOR	0.200	57,492	44,272	50,880.00	10,176
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,605
ACTIVITY CODE 24 TOTAL		0.200				13,781
31-27-001	SICK LEAVE	0.000	0	0	0.00	5,000
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	37,660
31-27-320	SECONDARY TEACHER	12.260	68,836	37,964	56,834.01	696,785
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	227,498
ACTIVITY CODE 27 TOTAL		12.260				966,943
PROGRAM TOTAL		13.060				1,059,089

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	125,000	125,000	125,000.00	12,500
34-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	568
ACTIVITY CODE 21 TOTAL		0.100				13,068
34-24-420	COUNSELOR	0.200	65,910	48,529	57,220.00	11,444
34-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,054
ACTIVITY CODE 24 TOTAL		0.200				15,498
34-27-320	SECONDARY TEACHER	4.200	68,836	61,924	67,684.05	284,273
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	93,769
ACTIVITY CODE 27 TOTAL		4.200				378,042
PROGRAM TOTAL		4.500				406,608

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
38-24-420	COUNSELOR	0.240	61,924	61,924	61,925.00	14,862
38-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,852
ACTIVITY CODE 24 TOTAL		0.240				19,714
PROGRAM TOTAL		0.240				19,714

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.314	140,014	140,000	139,837.58	43,909
51-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	720
51-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,033
ACTIVITY CODE 21 TOTAL		0.314				45,662
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.200	61,884	61,884	61,885.00	12,377
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,707
51-27-320	SECONDARY TEACHER	0.600	61,884	45,431	50,915.00	30,549
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,924
51-27-330	OTHER TEACHER	2.000	65,910	39,428	52,669.00	105,338
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	28,541
ACTIVITY CODE 27 TOTAL		2.800				188,436
PROGRAM TOTAL		3.114				234,098

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-31-400	OTHER SUPPORT PERSONNEL	1.000	68,836	68,836	68,836.00	68,836
52-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	37,300
ACTIVITY CODE 31 TOTAL		1.000				106,136
PROGRAM TOTAL		1.000				106,136

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.209	140,014	140,000	140,062.20	29,273
55-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	480
ACTIVITY CODE 21 TOTAL		0.209				29,753
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	37,682
55-27-330	OTHER TEACHER	6.000	68,836	51,010	64,267.33	385,604
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	67,174
ACTIVITY CODE 27 TOTAL		6.000				490,460
PROGRAM TOTAL		6.209				520,213

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	74,144
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	84,736
ACTIVITY CODE 27 TOTAL		0.000				158,880
PROGRAM TOTAL		0.000				158,880

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 62 - Math and Science, Professional Development, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
62-21-130	OTHER DISTRICT ADMINISTRATOR	0.300	125,000	125,000	125,000.00	37,500
62-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,705
ACTIVITY CODE 21 TOTAL		0.300				39,205
62-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	11,725
ACTIVITY CODE 27 TOTAL		0.000				11,725
62-31-002	SUBSTITUTE PAY	0.000	0	0	0.00	35,175
ACTIVITY CODE 31 TOTAL		0.000				35,175
PROGRAM TOTAL		0.300				86,105

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	24,000
ACTIVITY CODE 31 TOTAL		0.000				24,000
PROGRAM TOTAL		0.000				24,000

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,746
65-27-330	OTHER TEACHER	1.200	55,780	50,672	54,928.33	65,914
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	15,113
ACTIVITY CODE 27 TOTAL		1.200				83,773
PROGRAM TOTAL		1.200				83,773

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
73-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	72,000
ACTIVITY CODE 27 TOTAL		0.000				72,000
PROGRAM TOTAL		0.000				72,000

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
74-21-130	OTHER DISTRICT ADMINISTRATOR	0.300	110,000	110,000	110,000.00	33,000
74-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,549
ACTIVITY CODE 21 TOTAL		0.300				34,549
PROGRAM TOTAL		0.300				34,549

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 86 - Community Schools

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-110	SUPERINTENDENT	1.000	159,800	159,800	159,800.00	159,800
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,574
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,564
ACTIVITY CODE 12 TOTAL		1.000				201,938
97-14-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400
97-14-130	OTHER DISTRICT ADMINISTRATOR	1.000	145,000	145,000	145,000.00	145,000
97-14-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,364
ACTIVITY CODE 14 TOTAL		1.000				153,764
PROGRAM TOTAL		2.000				355,702

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-21-940	OFFICE/CLERICAL	3.458	7,194.60	26.67	21.74	24.55	176,622
ACTIVITY CODE 21 TOTAL		3.458					176,622
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,000
01-22-940	OFFICE/CLERICAL	5.067	10,537.03	24.45	20.68	22.27	234,611
ACTIVITY CODE 22 TOTAL		5.067					253,611
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,000
01-23-940	OFFICE/CLERICAL	22.112	45,989.91	26.74	19.53	24.07	1,107,193
ACTIVITY CODE 23 TOTAL		22.112					1,121,193
01-24-940	OFFICE/CLERICAL	3.798	7,898.00	24.61	21.84	24.30	191,922
ACTIVITY CODE 24 TOTAL		3.798					191,922
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,000
01-25-910	AIDES	8.286	17,239.29	24.45	14.53	20.38	351,347
01-25-940	OFFICE/CLERICAL	0.425	884.00	24.61	24.61	24.61	21,755
01-25-970	SERVICE WORKERS	3.918	8,148.00	23.92	21.81	23.45	191,055
ACTIVITY CODE 25 TOTAL		12.629					578,157
01-26-940	OFFICE/CLERICAL	0.411	855.00	21.84	21.84	21.84	18,673
ACTIVITY CODE 26 TOTAL		0.411					18,673
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,000
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	71,300
01-27-910	AIDES	13.216	27,486.15	26.01	18.01	21.31	585,779
ACTIVITY CODE 27 TOTAL		13.216					663,079
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	60,000
01-28-910	AIDES	0.062	128.00	30.41	30.41	30.41	3,893

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-28-940	OFFICE/CLERICAL	1.237	2,572.50	20.11	18.95	19.46	50,061
01-28-960	PROFESSIONAL	0.043	90.00	67.59	67.59	67.59	6,083
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	551,303
ACTIVITY CODE 28 TOTAL		1.342					671,340
PROGRAM TOTAL		62.033					3,674,597

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
02-23-940	OFFICE/CLERICAL	0.385	800.00	26.67	26.67	26.67	21,336
ACTIVITY CODE 23 TOTAL		0.385					21,336
PROGRAM TOTAL		0.385					21,336

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-21-940	OFFICE/CLERICAL	2.196	4,568.00	26.67	21.84	24.94	113,931
ACTIVITY CODE 21 TOTAL		2.196					113,931
21-25-910	AIDES	0.246	511.50	20.01	18.96	19.72	10,089
ACTIVITY CODE 25 TOTAL		0.246					10,089
21-26-960	PROFESSIONAL	0.633	1,316.00	24.72	24.72	24.72	32,532
ACTIVITY CODE 26 TOTAL		0.633					32,532
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	88,035
21-27-910	AIDES	34.882	72,514.27	21.70	18.26	20.17	1,462,785
ACTIVITY CODE 27 TOTAL		34.882					1,550,820
PROGRAM TOTAL		37.957					1,707,372

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
22-21-940	OFFICE/CLERICAL	0.075	156.00	25.71	25.71	25.71	4,011
ACTIVITY CODE 21 TOTAL		0.075					4,011
PROGRAM TOTAL		0.075					4,011

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
24-27-910	AIDES	21.061	43,788.34	21.70	18.96	21.11	924,589
ACTIVITY CODE 27 TOTAL		21.061					924,589
PROGRAM TOTAL		21.061					924,589

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
29-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	29,000
ACTIVITY CODE 31 TOTAL		0.000					29,000
PROGRAM TOTAL		0.000					29,000

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
31-21-940	OFFICE/CLERICAL	0.556	1,157.12	23.44	23.44	23.44	27,123
ACTIVITY CODE 21 TOTAL		0.556					27,123
31-22-980	TECHNICAL	0.380	790.40	29.13	29.13	29.13	23,024
ACTIVITY CODE 22 TOTAL		0.380					23,024
31-27-940	OFFICE/CLERICAL	0.467	972.00	24.11	24.11	24.11	23,435
ACTIVITY CODE 27 TOTAL		0.467					23,435
31-32-980	TECHNICAL	0.182	380.63	23.29	22.59	22.94	8,732
ACTIVITY CODE 32 TOTAL		0.182					8,732
PROGRAM TOTAL		1.585					82,314

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
34-21-940	OFFICE/CLERICAL	0.139	289.28	23.44	23.44	23.44	6,781
ACTIVITY CODE 21 TOTAL		0.139					6,781
34-32-980	TECHNICAL	0.091	190.31	23.29	23.29	23.29	4,432
ACTIVITY CODE 32 TOTAL		0.091					4,432
PROGRAM TOTAL		0.230					11,213

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-21-940	OFFICE/CLERICAL	0.304	633.00	26.67	26.67	26.67	16,882
ACTIVITY CODE 21 TOTAL		0.304					16,882
51-27-910	AIDES	2.176	4,529.10	21.70	18.01	20.37	92,240
ACTIVITY CODE 27 TOTAL		2.176					92,240
PROGRAM TOTAL		2.480					109,122

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-21-940	OFFICE/CLERICAL	0.304	633.00	26.67	26.67	26.67	16,882
ACTIVITY CODE 21 TOTAL		0.304					16,882
55-27-910	AIDES	4.154	8,642.80	21.70	18.01	20.33	175,727
ACTIVITY CODE 27 TOTAL		4.154					175,727
PROGRAM TOTAL		4.458					192,609

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
58-27-910	AIDES	0.384	797.33	21.70	21.70	21.70	17,302
ACTIVITY CODE 27 TOTAL		0.384					17,302
PROGRAM TOTAL		0.384					17,302

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 62 - Math and Science, Professional Development, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,450
ACTIVITY CODE 31 TOTAL		0.000					1,450
PROGRAM TOTAL		0.000					1,450

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-21-940	OFFICE/CLERICAL	0.407	847.00	26.67	24.11	24.75	20,961
ACTIVITY CODE 21 TOTAL		0.407					20,961
65-27-910	AIDES	2.062	4,287.00	21.70	18.50	20.91	89,634
ACTIVITY CODE 27 TOTAL		2.062					89,634
PROGRAM TOTAL		2.469					110,595

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
68-27-910	AIDES	1.763	3,666.00	21.25	18.66	19.80	72,576
ACTIVITY CODE 27 TOTAL		1.763					72,576
PROGRAM TOTAL		1.763					72,576

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
74-21-940	OFFICE/CLERICAL	0.408	848.00	24.11	24.11	24.11	20,445
ACTIVITY CODE 21 TOTAL		0.408					20,445
PROGRAM TOTAL		0.408					20,445

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 86 - Community Schools

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
89-63-970	SERVICE WORKERS	0.500	1,040.00	18.38	18.38	18.38	19,115
ACTIVITY CODE 63 TOTAL		0.500					19,115
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	257,377
89-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	26.81	26.81	26.81	111,522
ACTIVITY CODE 91 TOTAL		2.000					368,899
PROGRAM TOTAL		2.500					388,014

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,000
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	35.52	35.52	35.52	73,882
ACTIVITY CODE 12 TOTAL		1.000					77,882
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,000
97-13-940	OFFICE/CLERICAL	3.000	6,240.00	24.39	21.82	23.33	145,558
97-13-960	PROFESSIONAL	2.000	4,160.00	26.29	26.29	26.29	109,366
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400
97-13-990	DIRECTOR/SUPERVISOR	3.038	6,320.00	69.71	36.37	50.05	316,301
ACTIVITY CODE 13 TOTAL		8.038					585,625
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	16,000
97-14-910	AIDES	1.000	2,080.00	30.53	30.53	30.53	63,502
97-14-940	OFFICE/CLERICAL	2.812	5,848.00	32.43	24.11	30.03	175,606
97-14-960	PROFESSIONAL	1.000	2,080.00	52.88	52.88	52.88	110,000
97-14-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,164
ACTIVITY CODE 14 TOTAL		4.812					370,272
97-15-960	PROFESSIONAL	1.000	2,080.00	38.46	38.46	38.46	80,000
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400
ACTIVITY CODE 15 TOTAL		1.000					82,400
97-61-940	OFFICE/CLERICAL	1.750	3,640.00	24.45	23.44	23.87	86,897
97-61-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	57.40	42.18	49.79	207,115
ACTIVITY CODE 61 TOTAL		3.750					294,012
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,000

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-62-970	SERVICE WORKERS	6.000	12,480.00	26.72	21.96	24.39	304,346
ACTIVITY CODE 62 TOTAL		6.000					344,346
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	83,200
97-63-970	SERVICE WORKERS	32.612	67,832.00	23.63	17.88	20.85	1,414,631
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,601
ACTIVITY CODE 63 TOTAL		32.612					1,501,432
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	36,500
97-64-920	CRAFTS/TRADES	8.000	16,640.00	31.88	25.04	28.09	467,480
97-64-970	SERVICE WORKERS	2.000	4,160.00	26.91	23.20	25.06	104,229
ACTIVITY CODE 64 TOTAL		10.000					608,209
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	9,000
97-72-940	OFFICE/CLERICAL	1.658	3,448.00	26.68	26.68	26.68	91,993
97-72-960	PROFESSIONAL	1.000	2,080.00	51.98	51.98	51.98	108,125
97-72-980	TECHNICAL	8.004	16,651.16	41.99	22.59	29.96	498,910
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	30.92	30.92	30.92	64,315
ACTIVITY CODE 72 TOTAL		11.662					772,343
97-73-980	TECHNICAL	1.527	3,178.00	20.13	18.55	19.35	61,481
ACTIVITY CODE 73 TOTAL		1.527					61,481
PROGRAM TOTAL		80.401					4,698,002

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	45.84	45.84	45.84	95,344
98-41-940	OFFICE/CLERICAL	0.815	1,696.00	26.29	26.29	26.29	44,588
ACTIVITY CODE 41 TOTAL		1.815					139,932
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	32,102
98-44-970	SERVICE WORKERS	15.405	32,037.75	22.88	13.50	17.29	554,043
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	6,050
ACTIVITY CODE 44 TOTAL		15.405					592,195
PROGRAM TOTAL		17.220					732,127

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-25-910	AIDES	4.881	10,153.78	21.36	17.53	17.97	182,470
ACTIVITY CODE 25 TOTAL		4.881					182,470
99-51-940	OFFICE/CLERICAL	2.650	5,512.00	28.14	24.11	26.32	145,054
99-51-950	OPERATORS	0.815	1,696.00	27.33	27.33	27.33	46,352
99-51-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	45.84	39.76	42.80	178,051
ACTIVITY CODE 51 TOTAL		5.465					369,457
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000
99-52-950	OPERATORS	30.286	62,961.66	38.46	20.00	24.51	1,543,129
ACTIVITY CODE 52 TOTAL		30.286					1,545,129
99-53-920	CRAFTS/TRADES	4.000	8,320.00	28.82	26.89	27.59	229,528
99-53-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,200
ACTIVITY CODE 53 TOTAL		4.000					232,728
PROGRAM TOTAL		44.632					2,329,784

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	498,475	XXXXX	427,178	XXXXX	421,982	XXXXX
(1) Credit Transfers	-498,475	XXXXX	-427,178	XXXXX	-421,982	XXXXX
(2) Certificated Salaries	30,737,321	42.50	31,561,399	41.25	34,608,201	39.50
(3) Classified Salaries	13,601,782	18.81	13,865,285	18.12	15,126,458	17.26
(4) Employee Benefits and Payroll Taxes	16,366,231	22.63	17,640,796	23.05	19,864,937	22.67
(5) Supplies and Materials	4,416,258	6.11	5,910,170	7.72	8,520,237	9.72
(7) Purchased Services	6,953,573	9.61	7,344,724	9.60	9,032,665	10.31
(8) Travel	194,879	0.27	102,619	0.13	104,203	0.12
(9) Capital Outlay	52,925	0.07	95,000	0.12	365,000	0.42
TOTAL EXPENDITURES	72,322,969	100.00	76,519,993	100.00	87,621,701	100.00

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	38,672,183	53.47	42,061,641	54.97	47,306,695	53.99
28 Extracur	1,698,009	2.35	1,614,344	2.11	2,067,095	2.36
29 Pmt to SD	54,911	0.08	55,000	0.07	50,000	0.06
TOTAL TEACHING ACTIVITIES	40,425,103	55.90	43,730,985	57.15	49,423,790	56.41
TEACHING SUPPORT						
22 Lrn Resrc	1,391,950	1.92	1,478,284	1.93	1,712,704	1.95
24 Guid/Coun	1,899,863	2.63	1,870,284	2.44	1,972,321	2.25
25 Pupil M/S	1,079,371	1.49	1,136,754	1.49	1,679,917	1.92
26 Health	2,781,765	3.85	3,372,703	4.41	4,058,251	4.63
31 InstProDev	990,851	1.37	405,171	0.53	705,742	0.81
32 Inst Tech	394,741	0.55	413,846	0.54	147,317	0.17
33 Curriculum	243,147	0.34	300,123	0.39	1,425,000	1.63
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	154,219	0.18
TOTAL TEACHING SUPPORT	9,496,789	13.13	8,977,165	11.73	11,855,471	13.53
OTHER SUPPORT ACTIVITIES						
42 Food	699,879	0.97	896,000	1.17	871,000	0.99
44 Operation	1,030,551	1.42	1,051,360	1.37	1,212,602	1.38
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	2,611,824	3.61	2,607,415	3.41	2,750,353	3.14
53 Maintnce	513,624	0.71	471,050	0.62	478,949	0.55
56 Insurance	0	0.00	0	0.00	0	0.00
59 Transfers	-295,178	-0.41	-290,000	-0.38	-253,810	-0.29
62 Grnd Mnt	534,207	0.74	552,222	0.72	742,335	0.85
63 Oper Bldg	2,167,027	3.00	2,209,765	2.89	2,451,434	2.80
64 Maintnce	1,331,733	1.84	1,445,582	1.89	1,832,321	2.09
65 Utilities	1,795,130	2.48	1,986,000	2.60	2,030,000	2.32
67 Bldg Secu	75,966	0.11	69,000	0.09	75,000	0.09
68 Insurance	435,476	0.60	537,686	0.70	763,136	0.87
72 Info Sys	1,261,850	1.74	1,708,972	2.23	2,395,534	2.73
73 Printing	2,831	0.00	56,400	0.07	51,955	0.06
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	459,078	0.63	481,652	0.63	502,350	0.57
TOTAL OTHER SUPPORT ACTIVITIES	12,623,998	17.46	13,783,104	18.01	15,903,159	18.15
UNIT ADMINISTRATION						
23 Princ Off	4,369,468	6.04	4,448,407	5.81	4,360,049	4.98
TOTAL UNIT ADMINISTRATION	4,369,468	6.04	4,448,407	5.81	4,360,049	4.98
CENTRAL ADMINISTRATION						
11 Bd of Dir	253,747	0.35	320,500	0.42	305,500	0.35
12 Supt Off	436,481	0.60	394,901	0.52	413,096	0.47
13 Busns Off	732,657	1.01	862,382	1.13	1,009,341	1.15
14 HR	649,921	0.90	804,726	1.05	884,660	1.01
15 Pblc Rltn	92,550	0.13	152,485	0.20	199,569	0.23
21 Supv Inst	2,262,032	3.13	2,053,304	2.68	2,045,669	2.33
41 Supervisn	172,670	0.24	191,922	0.25	211,326	0.24
51 Supervisn	383,852	0.53	390,732	0.51	543,260	0.62
61 Supv Bldg	423,702	0.59	409,380	0.53	466,811	0.53
TOTAL CENTRAL ADMINISTRATION	5,407,611	7.48	5,580,332	7.29	6,079,232	6.94
TOTAL EXPENDITURES	72,322,969	100.00	76,519,993	100.00	87,621,701	100.00

North Kitsap School District No.400

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	17,950,000	0	17,950,000	45.00	8,077,500
Spring 2019	11,405,613	8,000	11,397,613	55.00	6,268,687
1100 TOTAL LOCAL TAXES:					14,346,187

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	6,595,209	1.213	8,000	100.00	8,000
1500 TIMBER EXCISE TAXES:					8,000

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

North Kitsap School District No.400

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

North Kitsap School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	322.520	80.03	80.165	28.63
28 Extracurricular	2.000	0.50	1.342	0.48
TOTAL TEACHING ACTIVITIES	324.520	80.53	81.507	29.11
TEACHING SUPPORT				
22 Learning Resources	9.490	2.35	5.447	1.95
24 Guidance and Counseling	15.240	3.78	3.798	1.36
25 Pupil Management and Safety	0.000	0.00	17.756	6.34
26 Health/Related Services	27.700	6.87	1.044	0.37
31 InstProDev	1.000	0.25	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.273	0.10
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	53.430	13.26	28.318	10.11
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	15.405	5.50
52 Operations	XXXXX	XXXXX	30.286	10.81
53 Maintenance	XXXXX	XXXXX	4.000	1.43
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	2.14
63 Operation of Buildings	XXXXX	XXXXX	33.112	11.82
64 Maintenance	XXXXX	XXXXX	10.000	3.57
72 Information Systems	0.000	0.00	11.662	4.16
73 Printing	0.000	0.00	1.527	0.55
91 Public Activities	XXXXX	XXXXX	2.000	0.71
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	113.992	40.71
UNIT ADMINISTRATION				
23 Principal's Office	15.400	3.82	22.497	8.03
TOTAL UNIT ADMINISTRATION	15.400	3.82	22.497	8.03
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.25	1.000	0.36
13 Business Office	0.000	0.00	8.038	2.87
14 Human Resources	1.000	0.25	4.812	1.72
15 Public Relations	0.000	0.00	1.000	0.36

North Kitsap School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
21 Supervision - Instruction	7.646	1.90	7.847	2.80
41 Supervision - Nutrition Services	0.000	0.00	1.815	0.65
51 Supervision - Transportation	0.000	0.00	5.465	1.95
61 Supervision - Building	0.000	0.00	3.750	1.34
TOTAL CENTRAL ADMINISTRATION	9.646	2.39	33.727	12.04
TOTAL FTE STAFF	402.996	100.00	280.041	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

North Kitsap School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	292,697	441,900	445,505
200 Athletics	200,251	191,375	290,990
300 Classes	5,899	15,250	16,550
400 Clubs	172,298	319,062	297,515
600 Private Moneys	17,983	20,600	20,100
A. TOTAL REVENUES	689,128	988,187	1,070,660
EXPENDITURES			
100 General Student Body	234,782	417,228	430,900
200 Athletics	248,832	259,002	374,680
300 Classes	6,657	17,550	12,775
400 Clubs	187,701	355,177	325,062
600 Private Moneys	20,221	24,319	24,625
B. TOTAL EXPENDITURES	698,193	1,073,276	1,168,042
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-9,065	-85,089	-97,382
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	523,637	364,338	601,045
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	523,637	364,338	601,045
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	514,572	279,249	503,663
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	514,572	279,249	503,663

North Kitsap School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

North Kitsap School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,074,597	5,040,319	723,284
2000 Local Nontax Support	24,968	25,000	15,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	188,711	188,650	115,703
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,288,276	5,253,969	853,987
EXPENDITURES			
Matured Bond Expenditures	7,866,234	5,027,715	3,825,830
Interest on Bonds	480,427	262,260	96,623
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	25,000	25,000
B. TOTAL EXPENDITURES	8,346,661	5,314,975	3,947,453
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	941,615	-61,006	-3,093,466
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,431,249	3,093,370	3,353,710
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,431,249	3,093,370	3,353,710
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,372,864	3,032,364	280,687
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

North Kitsap School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	-20,443
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,372,864	3,032,364	260,244

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	9,061,084	5,026,832	723,284
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	13,513	13,487	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,074,597	5,040,319	723,284
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	24,968	25,000	15,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	24,968	25,000	15,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	188,711	188,650	115,703
9000 TOTAL OTHER FINANCING SOURCES	188,711	188,650	115,703
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,288,276	5,253,969	853,987

North Kitsap School District No.400

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	1,607,298	0	1,607,298	45.00	723,284
Spring 2019	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					723,284

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

North Kitsap School District No.400
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
12-01-2015	24,345,000	3,720,000
TOTAL VOTED BONDS	24,345,000	3,720,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
06-16-2010	213,800	47,888
03-15-2011	762,778	256,717
TOTAL NONVOTED BONDS	976,578	304,605
TOTAL ALL BONDS	25,321,578	4,024,605 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

North Kitsap School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	5,099,413
2000 Local Nontax Support	265,265	0	125,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	9,883	0	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	275,148	0	9,224,413
EXPENDITURES			
10 Sites	0	50,000	1,000,000
20 Buildings	723,769	500,000	6,900,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	723,769	550,000	7,900,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	2,000,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-448,621	-550,000	-675,587
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	-2,500,000
G.L.863 Restricted from State Proceeds	0	0	0

North Kitsap School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	307,830	597,446	155,789
G.L.867 Restricted from Mitigation Fee Proceeds	742,071	0	458,393
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	15,859	0	2,711,904
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,065,760	597,446	826,086
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	-2,300,587
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	-415,939	97,446	180,789
G.L.867 Restricted from Mitigation Fee Proceeds	751,955	0	58,393
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	281,124	0	2,211,904
G.L.890 Unassigned Fund Balance	0	-50,000	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	617,139	47,446	150,499

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	0	0	5,099,413
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	5,099,413
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	292	0	0
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	264,973	0	125,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	265,265	0	125,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	9,883	0	4,000,000
9000 TOTAL OTHER FINANCING SOURCES	9,883	0	4,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	275,148	0	9,224,413

North Kitsap School District No.400

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	9,271,660	0	9,271,660	55.00	5,099,413
1100 TOTAL LOCAL TAXES:					5,099,413

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

North Kitsap School District No.400

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Captial Program Management	400,000	0	400,000	0	0	0	0	0	0
HVAC Upgrades	4,000,000	0	4,000,000	0	0	0	0	0	0
Portable replacement	500,000	0	500,000	0	0	0	0	0	0
Security Upgrades	2,000,000	0	2,000,000	0	0	0	0	0	0
Turf Replacement Straw/NKHS	1,000,000	1,000,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES	7,900,000	1,000,000	6,900,000	0	0	0	0	0	0

North Kitsap School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

North Kitsap School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	16,351	8,000	8,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	488,035	488,034	374,421
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	12,908	12,000	12,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	517,293	508,034	394,421
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	517,293	508,034	394,421

North Kitsap School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	591,634	800,000	800,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	591,634	800,000	800,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-74,340	-291,966	-405,579
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,851,730	1,882,462	1,572,985
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,851,730	1,882,462	1,572,985
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,777,390	1,590,496	1,167,406
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,777,390	1,590,496	1,167,406

North Kitsap School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

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REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.