



2022-23 Adopted Budget

Revised 12/13/2022

Christy Perry | Superintendent



District 24J

2450 Lancaster Drive NE • Salem, Oregon 97305

Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.

Learn more about Salem-Keizer Public Schools at salemkeizer.org

RESOLUTION NO. 202223-4
RESOLUTION AUTHORIZING BUDGETARY TRANSFERS OF APPROPRIATIONS
FOR FISCAL YEAR 2022-23

RECITAL:

Oregon Revised Statute (ORS) 294.463 allows for transfers of existing appropriations within a fund (intra-fund transfers) authorized by ordinance or resolution of the governing body of a municipal corporation. In addition, transfers of general operating contingency appropriations of up to 15% of total fund appropriations may be made when authorized by ordinance or resolution.

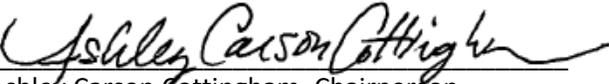
The expenditures in Instruction and Support have been increased to reflect the compensation modifications that occurred in August. In addition, Enterprise and Community Services expenditures increased due to the elimination of federal nutrition waivers that were available in recent years. The sum of these items generates a contingency transfer of \$8.7 million in the General Fund.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby authorizes the budgetary transfers of appropriations for the General Fund as follows:

SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
General Fund							
Resource	Original	Change	Revised	Requirement	Original	Change	Revised
				Instruction	346,116,053	3,991,552	350,107,605
				Support	224,829,153	4,379,929	229,209,082
				Enterprise and Community Services	102,000	298,000	400,000
				Contingency	27,915,640	(8,669,481)	19,246,159
Revised Total Fund Requirements			620,587,223	Revised Total Fund Requirements			620,587,223

This resolution shall take effect immediately upon passage.

The above resolution statement was approved and declared adopted on this 13th day of December 2022.


 Ashley Carson Cottingham, Chairperson
 Salem-Keizer Public School Board of Directors



Salem-Keizer Public Schools 24J/32 Adopted Budget 2022-23 Revised 12-13-2022

Table of Contents

Introduction.....	5
<i>Budget Committee.....</i>	<i>5</i>
<i>Superintendent’s Budget Message.....</i>	<i>6</i>
<i>Profile of the District.....</i>	<i>16</i>
<i>Organizational Chart.....</i>	<i>18</i>
<i>Strategic Plan.....</i>	<i>19</i>
<i>Student Enrollment and Average Daily Membership.....</i>	<i>20</i>
<i>Staffing.....</i>	<i>21</i>
<i>Budget Policies, Procedures, and Regulations.....</i>	<i>22</i>
<i>Budget Calendar.....</i>	<i>24</i>
<i>Budget Assumptions.....</i>	<i>25</i>
<i>Discussion of General Fund Revenues.....</i>	<i>26</i>
<i>Budgeted Revenues – All Funds.....</i>	<i>28</i>
<i>Fund Descriptions.....</i>	<i>29</i>
<i>Classification of Revenues and Expenditures.....</i>	<i>31</i>
<i>Classification of Objects.....</i>	<i>32</i>
Fund Summaries.....	33
<i>All District Budgeted Funds.....</i>	<i>33</i>
<i>General Fund – 101.....</i>	<i>34</i>
<i>Fee Based Programs Fund – 214.....</i>	<i>35</i>
<i>Food Services Fund – 220.....</i>	<i>36</i>
<i>Asset Replacement Fund – 222.....</i>	<i>37</i>
<i>Energy Efficiency Fund – 230.....</i>	<i>38</i>
<i>Grants Fund – 240.....</i>	<i>39</i>
<i>PERS Pension Debt Service Fund – 307.....</i>	<i>40</i>
<i>GO Debt Service Fund – 308.....</i>	<i>41</i>



Special Capital Projects Fund – 418.....	42
Preventative and Deferred Maintenance Fund – 419.....	43
2018 Bond Capital Projects Fund – 421.....	44
Charter Schools Services Fund – 604.....	45
Auxiliary Services Fund – 605.....	46
Risk Management Fund – 624.....	47
External Customers Fund – 550 – Closed.....	48
General Fund (100).....	49
Resources Detail – General Fund.....	50
Requirements Detail – General Fund.....	53
Requirements Summary by Function – General Fund.....	96
Requirements by Object Code – General Fund.....	97
Summary of FTE and Wages – General Fund.....	100
FTE Comparison by Program within Function – General Fund.....	101
Explanation of FTE Changes – General Fund.....	106
Special Revenue Funds (200).....	109
Fee Based Programs Fund – 214.....	110
Food Services Fund – 220.....	123
Asset Replacement Fund – 222.....	127
Energy Efficiency Fund – 230.....	130
Grants Fund – 240.....	131
Grant Descriptions.....	162
Debt Service Funds (300).....	167
PERS Pension Debt Service Fund – 307.....	168
Schedule of Annual Interest and Principal Payments – PERS Pension Debt Service Fund.....	170
GO Debt Service Fund – 308.....	171
Schedule of Annual Interest and Principal Payments – GO Debt Service Fund.....	173
Capital Projects Funds (400).....	175
Special Capital Projects Fund – 418.....	176



Preventative and Deferred Maintenance Fund – 419	178
2018 Bond Capital Projects Fund – 421	180
Internal Service Funds (600).....	183
Charter Schools Services Fund – 604.....	184
Auxiliary Services Fund – 605.....	186
Risk Management Fund – 624.....	188
Personnel Statistics	193
Licensed Salary Schedule.....	193
Licensed Differentials and Intramurals.....	194
Classified Salary Schedule.....	199
Classified Job Titles and Salary Ranges.....	200
Confidential Salary Schedule.....	202
Professional/Technical Salary Schedule.....	203
Supervisory Salary Schedule.....	204
Appendices	205
Budget Committee Meeting Notice.....	205
Notice of Budget Hearing Affidavit – Form ED-1.....	206
Resolution to Adopt, Appropriate, Impose and Categorize.....	207
Notice of Property Tax – Form ED-50 – Filed with Marion and Polk Counties.....	209
Social-Emotional & Behavioral Health Supports.....	210
Funding Sources.....	212
External Customers Fund – 550 – Closed.....	213
Glossary.....	214
List of Acronyms.....	220





Introduction

Budget Committee

The Budget Committee is a 14-member group consisting of the Salem-Keizer School Board and seven appointed community volunteer members. Budget Committee appointees serve three-year terms unless they are replacing a member who resigned before serving out their full term. In that case, the new appointee serves the remainder of the term of the member replaced. Members may apply for additional service.

The committee receives the budget message and document, provides opportunity for public comments or questions, and approves the budget.

Community Members	Term Expiration	Board Members	Term Expiration
Jaqualine Bechtel	June 30, 2022	Oswaldo F. Avila	June 30, 2025
Barbara Ghio	June 30, 2023	Danielle Bethell	June 30, 2023
Lisa Harnisch	June 30, 2023	Satya Chandragiri	June 30, 2023
Levi Herrera-Lopez	June 30, 2022	Ashley Carson Cottingham	June 30, 2025
Nancy MacMorris-Adix	June 30, 2024	Marty Heyen	June 30, 2023
Oni Marchbanks	June 30, 2023	Karina Guzmán Ortiz	June 30, 2025
Lara Million	June 30, 2024	María Hinojos Pressey	June 30, 2025

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Student Advisor is Grace Caldwell

The student advisor will be appointed by SKPS board directors annually and serve as a non-voting member. The student must have one year of experience on the district-led student equity committee/student advisory committee.

Superintendent’s Budget Message

Our Vision: All students graduate and are prepared for a successful life.



May 3, 2022

Dear SKPS Community, Parents, Students and Staff,

School year 2021-22 has been another challenging year for our students and staff, but this year we also saw such hope and promise in our students. We were thrilled to see the smiles of our students and adults in classrooms and work environments as the state lifted the statewide mask mandate and we shifted to optional use of face coverings.

The statewide response to the pandemic began in the spring of 2020, and students spent most of the 2020-21 school year in remote learning. Throughout the pandemic, many students and their families experienced the stress of economic hardship, the death or illness of loved ones, and the challenge of learning in a fully virtual space. Our students carried these stresses during remote learning and into our classrooms in September 2021. We knew very quickly we would need to address social-emotional health before accelerated learning could occur.

Throughout the pandemic, Salem-Keizer Public Schools strategically supported the mental and behavioral well-being of students, fostered a sense of belonging and the ongoing commitment to safe and welcoming schools, and began to address the effects of unfinished learning.

SKPS experienced a slight decline in enrollment beginning in 2018-19 with a decrease in incoming kindergarten students. Consistent with other districts across the state, SKPS enrollment declined during the pandemic by approximately 2,000 students from 2019-20. Primary reasons for the decline in enrollment include lower numbers of incoming kindergarten students, family decisions to homeschool, enrollment in an online charter school, and family moves outside district boundaries. The per-pupil allocation increased because of the statewide enrollment decline. To maintain stable funding, SKPS will need to regain students at a rate consistent with other districts across the state. Currently, enrollment is approximately 39,500 students.

	Actual Annual Average Enrollment					Projected Enrollment	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	19,886	19,797	19,474	18,915	17,271	17,083	16,784
Middle	9,541	9,759	9,907	10,246	9,809	9,514	9,121
High	11,922	11,889	11,869	12,041	12,467	12,670	12,943
Other	289	310	348	368	417	273	273
TOTAL	41,638	41,755	41,598	41,570	39,964	39,540	39,121

In an effort to offer families options, EDGE (Enhanced Digital Guided Education), the district's fully online K-12 program launched in 2020-21, was continued during 2021-22. Based on the popularity of this program, SKPS plans to continue to offer an online option to all students in grades K-12. EDGE continues to be funded in this proposed budget and includes contractual obligations.

As part of the declining enrollment at the elementary level and increase at the high school level, **12.0 full-time equivalent (FTE) have been realigned from elementary to high school licensed educator FTE.**

As we begin to emerge from the pandemic, it is important to be future focused and provide further implementation of our strategies to improve outcomes for all students. The proposed budget is built on the following focus areas:

1. Services to students learning English and increased bilingualism
2. Social-emotional supports and safety systems
3. Access to rigorous instruction
4. Investment in infrastructure
5. Braided funds to support strategic, equity-based investments and outcomes

Strategic Investments

Strategic investments are funded by braiding multiple funding sources. In addition to the general fund, SKPS has multiple large grants that are braided with the general fund to improve equitable outcomes for all students. These funds include both federal and state restricted grants: federal Title Program funding, Individuals with Disabilities Education Act (IDEA), Student Investment Account (SIA), High School Success (HSS), Early Learning grants, and Elementary and Secondary School Emergency Relief (ESSER). These large grants are primarily budgeted outside the general fund and include restrictions that require monies to be spent only for the specific purpose.



Students Learning English (English Learner)

Salem-Keizer Public Schools places a high value on multilingualism and has a deep commitment to acquisition of English regardless of whether a student begins as an SKPS kindergarten student or arrives as a refugee to our country as a newcomer high school student. With a focus on evidence-based instructional strategies and additional staff in schools with the highest number of students who are currently English learners, the district continues to invest in two key strategies: dual language programming and secondary English Language Development (ELD) redesign.

The district plans to increase its focus on dual language programming at all levels. Internal data show that students who are English learners and attain English proficiency before high school graduate at greater rates than their English-only peers. Most of the students in this category began their SKPS career in one of our many elementary biliteracy programs. In other words, supporting the attainment of literacy in a student's first language and in English generally yields better academic outcomes than an English-only instructional focus. Dual language programming is a high-leverage academic and equity strategy and will be a focus of SIA funding for the district into the foreseeable future.

To support the expansion of dual language programming, SKPS is braiding funds through the SIA and general fund. SIA funds are used for consultation, professional development, two program associates, and for the multilingual coordinator, and this funding extends into 2022-23. To support this expansion, the proposed general fund budget adds an additional **1.0 FTE dual language program associate** for a total of **3.0 FTE program associates**. In addition, **10.0 FTE licensed teachers** at the elementary level will transition from transitional biliteracy teachers to dual language teachers, and five dual language courses are planned at the secondary level with existing FTE in the high school budget. This transition begins an expansion of our existing dual language program, from three to seven schools at the elementary level, from two to four schools at the middle school level, and the addition of one high school.

Salem-Keizer Public Schools is in the second year of implementation of secondary ELD redesign, which is also one of the district's SIA strategies. This strategy supports students who have not exited English language services by middle school and complements the expansion of dual language programming. Built on evidence-based co-teaching models, the secondary ELD redesign through SIA funds **9.5 FTE English language development teachers, 6.0 FTE Newcomer Center teachers, 2.0 FTE instructional support licensed staff, and 7.0 FTE bilingual instructional assistants**. These additional staff provide an intensive focus on tiered and context-rich instruction strategies that support English learners in both their language development and content learning. Investments in professional learning are embedded within the braided general and SIA funding model that supports this strategy.

English learners continue to comprise a significant number of SKPS students, with more than 7,200 students enrolled during 2021-22 in grades K-12. During 2021-22, SKPS welcomed more than 1,700 students newly arrived in the United States, which is approximately 500 more than the previous school year. Slightly less than half of these students arrived from countries on the African and Asian continents, including 76 students who are Afghan refugees. The number of students who are recent arrivers is expected to increase in 2022-23. SKPS is adding **5.0 FTE licensed teachers** to serve English learners at the secondary level.

Safe and Welcoming Schools

Students in SKPS represent the diversity of the world in language, culture, race, ethnicity, gender and sexuality. **We celebrate, honor, and value this diversity.** We also recognize that many of our students regularly experience microaggressions, racism, discrimination, and oppression and we strive to eliminate these conditions in our learning environments.



Care, connection, and community are the heart of a healthy education system and critical for inclusive environments that empower students and staff to thrive. In addition, each is essential for promoting student and staff health, safety and well-being, and for creating welcoming schools where students can learn.

To create safe and welcoming school environments, SKPS routinely analyzes and responds to student data. Social-emotional and behavioral health, discipline, and other data inform decisions about opportunities for improvement within our system. For example, district discipline data show that within the district, students of color are disproportionately disciplined more often than their white peers. In response to these data, leaders and school teams from across the district are examining their discipline practices. During school year 2021-22, the district contracted for professional development on restorative practices. Professional development on restorative practices will continue to be funded through the SIA. Restorative practices encompass both accountability for a student's behavior and structures that facilitate relationship repair and restoration. Restorative practices, when fully and well implemented, lead to a greater sense of safety and connection within school environments.

With the use of braided general, SIA and ESSER funds, restorative practices will be expanded to additional schools in 2022-23. As part of the proposed general fund budget, **2.0 FTE instructional mentors** are added to support middle school level implementation. These budget items only reflect very narrow positions. The effective implementation of strong school discipline and restorative practices relies on each and every adult in our school system.

Safe and welcoming schools also encompass secure campuses and systems. SKPS has nationally recognized preventative systems; however, it is having specialized staff who form relationships with and prioritize the physical safety of students that determines the effectiveness of these systems. An analysis of our safety systems led the district to add **9.0 FTE campus safety associates (CSAs)** and **1.0 FTE security field coordinator** during 2021-22, with a plan to add **2.0 FTE CSAs** during 2022-23. These positions are included in the proposed budget and provide an essential foundation of service across all middle and high schools.

Campus safety associates are provided training in de-escalation, relationship building, restorative practices, Mandt training and safe and secure school campuses. They are part of our safety and risk team, which also leads our preventative school intervention systems.

Social-Emotional and Behavioral Supports

Social-emotional and behavioral health are integral to the education and development of students of all ages. When students exercise skills such as self-awareness, self-management, social awareness, relationship skills, and responsible decision-making, they are better able to attend to learning, develop healthy identities, feel and show empathy for others, and make responsible decisions.



The achievement of equitable outcomes is central to the SKPS Strategic Plan. Explicitly teaching social-emotional and behavioral health skills, also known as social-emotional learning, advances equity and academic success. Through partnership between schools and families, rigorous and authentic instruction, and ongoing evaluation and feedback, students are empowered to contribute to their own education and constructive learning environments.

To ensure that all students master grade-level academic standards and attain the behavioral and social-emotional skills needed to thrive, the district invests more than **\$38 million annually in systems and staff to support social-emotional and behavioral health of students**. Through the braiding of general and SIA funds, and since 2016, the district has increased social-emotional and behavioral health spending by **more than \$20 million** and added **more than 100 staff** who provide direct support to students, teachers, and education support personnel who work with students. These roles include school counselors, social workers, school psychologists, instructional support assistants (behavior cadre), and behavior specialists (see Appendices for a detailed overview).



The complex impact of the pandemic reinforced the district's commitment to the social-emotional and behavioral needs of students. Based on 2021-22 data, including student sense of belonging measurements, SKPS plans to realign **21.0 FTE licensed instructional staff** from teacher to behavior specialists at every elementary school, add **2.0 FTE school counselors**, add **1.0 FTE school psychologist**, add **7.5 FTE instructional support assistants** at the middle school level to support student behavioral needs, and realign **\$400,000 for student mental health supports at North Salem and McKay high schools**.

Athletics, Activities and Academic Extensions (Extracurricular)

A critical part of student engagement is connectedness to the larger school community. Students who are connected to their school community generally perform better academically and demonstrate more pro-social behaviors. Connectedness may be in the form of clubs, athletics, performance arts, after-school academic and mentor support, or pathways toward college and career aspirations. All students deserve access to athletics, activities, and academic extensions that match their interests.

School leaders work hard to provide multiple connection points for students, and across all high schools approximately ninety percent of students participate in one or more high-interest activities that lead to feelings of connectedness. Analysis of social-emotional and behavioral health and discipline data show that additional opportunities for students to connect with high-interest activities, especially at the middle school level, is a clear need. It is crucial we provide more connectedness at the middle school level, an age group for which connectedness is as critical but lacks broad high-interest options.



The budget supports engagement for students in the general fund, SIA and ESSER. There is a clear need for coordination of these opportunities given that areas in our community lack the same opportunity in programming for youth. To address this need, SKPS plans to add **1.0 FTE athletics and activities coordinator** to support the development of middle school level activities that both meet the unique needs of middle school students and provide students an onramp to similar activities at the high school level, with a focus on expanding opportunity in the North Salem and McKay feeder areas.

Access to Rigorous Instruction and High-Quality Instructional Materials

All students deserve access to rigorous grade-level content instruction and the use of high-quality instructional materials. Rigorous instruction includes strategies and student demonstrations of skill and knowledge that facilitate deep conceptual understanding of state content standards. The district utilizes high-quality instructional materials to support rigorous instruction.

Rigorous instruction is achieved through many means, including specialized programming that provides access to all interested students. SKPS offers dual language, embedded honors courses, Career and Technical Education (CTE) pathways, Advancement Via Individual Determination (AVID), and International Baccalaureate (IB) Programmes.

South Salem High School has offered an IB Programme for many years, and most recently SKPS expanded the IB Programme to North Salem High School. The IB Programme requires well-rounded and internationally focused education, including language acquisition, the arts and design, in addition to core content areas. Successful IB Programmes also offer the IB Middle Years Programme (MYP), which is designed for students in grades 6 through 10 and aligns instruction across a feeder area.

During 2022-23, SKPS plans to expand IB-MYP at both North Salem and South Salem high schools and to select middle schools in these feeder systems. Expansion will include both **professional learning for staff and associated rigorous curricular materials for an additional \$250,000.**

One of the best ways to support learning is to use a common curriculum for all students across the system – this is one of the district’s goals. It means that both within and between schools, students experience a common learning path using common resources. To achieve this goal, teachers need time to collaborate, they need access to common resources, and resources need to be refreshed when standards are updated by the Oregon Department of Education. Over the past several years, there has been an increase in high-quality, open educational resources (OERs) – that is, curricula that are available at no cost to districts, schools, and educators. Many of our educators utilize these resources in their instruction. To date, however, the improvement in OERs has not reached the levels needed to replace traditional textbooks aligned to Oregon standards.

To meet the need to provide common resources and refresh existing curricula, SKPS is transferring **\$10 million from the general fund to the asset replacement fund**. Moving these monies to the asset replacement fund allows the district to roll unused monies forward in their entirety to future years and signals a commitment to high-quality curricula by ensuring the funds are not reappropriated for other uses.

Students with Disabilities and Access to Instruction

As a focal group, students with disabilities include some of the most vulnerable students in our school system, and many students with disabilities face barriers to their education that we must actively address. This proposed budget provides for additional staffing needed in the 2021-22 school year plus additions for the 2022-23 school year.

For students who are medically fragile, the services of a licensed practical nurse (LPN) are necessary so that students may access their education in a general education setting. The return to in-person instruction at the start of 2021-22 while still in the midst of a pandemic highlighted this need because of staffing shortages. This prompted the district to add **6.0 FTE LPN education assistants** to support those students who cannot access their education without nursing services. The development of a district-specific cadre of nurses to support students who are medically fragile will allow the district to provide a more consistent educational experience for these students.

Similarly, students who are deaf or hard-of-hearing require additional support to access their learning, and this support is often in the form of trained American Sign Language (ASL) interpreters. The addition of **2.5 FTE sign language specialists** allows the district to meet the needs of students in their resident school, rather than requiring them to attend a school with specialized programs outside their neighborhood boundaries.



Many students who are on the autism spectrum, or students with other developmental disabilities, are able to fully participate in and access their education in a general education setting. Some students, however, need highly specialized education plans that require the expertise of a Board Certified Behavior Analyst (BCBA). Registered behavior technicians support the plans developed by a BCBA and collect data necessary to inform adjustments as growth is monitored. In 2021-22, the district began the hiring process for **1.0 FTE BCBA** and **2.0 FTE registered behavior technicians** to provide this level of support so that students with autism may access their education in a general education setting to the greatest extent possible.

Operational Investments

Human Resources

Attracting and maintaining a diverse and high-quality workforce is central to achieving the district’s mission. Salem-Keizer Public Schools has historically maintained very low employee attrition rates and has been making steady progress hiring more diverse candidates. However, the pandemic fueled higher resignation rates and exacerbated emerging employee shortages, and universities nationwide are experiencing on average a five to fifteen percent decline in enrollment in their teacher preparation programs. The district will continue to seek highly skilled employees and work on diversification of the workforce so staff demographics mirror student demographics.

The employee shortage is both a local and nationwide challenge. There are not enough licensed and non-licensed qualified applicants for many district jobs. To combat this, SKPS has successfully designed and expanded several educator pathway programs. These programs provide economic, logistical, and social support for existing students and employees to gain the necessary credentials and skills to fill classified, teaching, and administrative positions in the district. SKPS is a national leader in this “grow-your-own” educator pathway work and will be refining and expanding these programs in addition to using traditional recruitment strategies. As in previous budgets, the proposed budget continues this investment.

To stay competitive in attracting and hiring high-performing employees, SKPS added **2.0 FTE recruiters** during 2021-22, and these are included in the proposed budget. They focus on supporting the hiring process to make it happen faster and with greater volume without sacrificing the selection of quality employees. The district has also invested in advanced recruiting software and expanded advertising of employment opportunities.

The pandemic created many challenges, including supports for staffing systems and processes. SKPS added **1.0 FTE staffing coordinator** to support this increased need. The district also added **1.0 FTE employee relations specialist** and **1.0 administrative secretary** to support the continued partnership with our associations because of the many operational changes and our joint goal of creating safe working environments during the pandemic.

To incentivize employee retention and honor the work and commitment of current employees, ESSER funds were used to pay employees a **recognition and retention bonus of \$2,250**. The first installment of \$1,250 was paid in March of 2022, and the second installment of \$1,000 will be paid at the end of October 2022. SKPS continues to find ways to support the wellness of employees and is making a number of investments in employee wellness. In addition, we are working closely with our benefits provider to increase timely access to the employee assistance program.



Equity-Based Asset Replacement Plan

An equity-based asset replacement plan helps ensure all students have access to high-quality equipment from furniture and playground structures to musical instruments. Many times, these are supported by community investments. This practice has resulted in discrepancies in the quality of this equipment within our schools. An annual **\$2 million dollar transfer to this equity-based asset replacement fund** will ensure these district assets are maintained and/or replaced to provide equitable access to high-quality equipment for all students.



The American Rescue Plan, signed into law in March 2021 provided federal funding to replace all the 40,000 student Chromebooks that sustained distance learning during the pandemic. These devices have an expected lifespan of four to five years, so the district will set aside **\$2 million dollars annually into the technology asset replacement fund** to replace these devices in the future.

Facilities

The district is in its fourth year of construction, fulfilling the 2018 bond promises. The additional classrooms, science rooms, and CTE, library and cafeteria spaces added significantly more square footage requiring cleaning and maintenance. During 2021-22, the district added **11.0 FTE custodians** to provide additional service to schools, and this budget further adds **1.0 FTE field coordinator, 5.0 FTE custodians and 2.0 FTE maintenance workers** to manage the upkeep on these new spaces.

Transportation

In the fall of 2022, SKPS will open the new transportation facility on Gaffin Road. This budget implements the final phase of the 2020 transportation package, including an additional **21.0 FTE staff (dispatchers, trainers, routers, mechanics, operations manager, and support staff)**. The remaining transportation facility expenditures and bus purchases are included in this budget, including **\$14 million in the general fund beginning fund balance committed for the transportation facility**. Transportation expenses are reimbursed at seventy percent through the transportation grant, so this budget reflects an increase in the transportation revenue to offset these additional expenditures.

Leadership

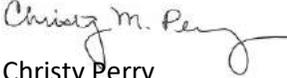
Leadership is critical in strategic investments, instructional outcomes, safety and inclusivity of the school community. Research shows a high correlation between effective instructional leadership and student outcomes. The 2022-23 proposed budget prioritizes the reinvestment of assistant principals to account for **4.0 FTE realignment for the EDGE program and to provide a foundation of leadership at each school site**. It also prioritizes additional **3.0 FTE assistant principals** to assist in leading the changing needs of our schools.

Summary

The 2022-23 proposed budget is **\$1.4 billion for all funds**, including **\$621 million in the general fund**. The general fund has a 4.6% contingency, which is below the financial policy of five to seven percent. Trend analysis and continued staffing shortages predict this budget, once implemented, will meet the financial goals of the district. Important to note is the proposed budget includes federal funding for ESSER, and many positions are funded through this federal grant. The grant expires in September 2024, and strategic financial planning will be needed to address the future funding challenges.

I remain fully committed to our students, their families, our staff and community. The 2022-23 proposed budget supports the work of our district on behalf of our students. There will always be challenges in front of us, but I am confident in our exceptional staff who support our students each and every day. I continue to believe in the hope and promise of our students, our families and our community, and I am proud to lead Salem-Keizer Public Schools.

Respectfully,


Christy Perry
Superintendent





Profile of the District

Salem-Keizer Public School (SKPS) District 24J, the second largest district in Oregon, is one of 19 public school districts located in Marion and Polk counties, Oregon. SKPS provides public education for approximately 40,000 students from preschool through grade 12, as well as community transition programs for students ages 18-21. SKPS was established in January of 1855 by then-county superintendent William P. Pugh, and it consisted of a log cabin school at the southwest corner of Marion and Commercial streets.

Nearly 84 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 96 different languages. Five percent of the district's students are enrolled in the talented and gifted program, and 17 percent of students receive special education services. At the high school level, roughly 18 percent of our students participated in athletics, and 17 percent were enrolled in music. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

In SKPS, there are 42 elementary schools, 11 middle schools, six comprehensive high schools, one alternative high school, one early college high school, a Career Technical Education Center (CTEC), preschool programs, four district-sponsored charter schools and one state-sponsored charter school. The district-sponsored charter schools are funded by a portion of the State School Fund distributed to the district as regulated per the provisions of Oregon Revised Statutes (ORS) 338. SKPS has no equity interest in any of the charter schools, and all are considered legally separate organizations.

Enhanced Digital and Guided Education (EDGE) is a robust online learning program for students in grades K-12 that is deeply connected to their schools and powered by Salem-Keizer Public Schools. Utilizing a new enhanced learning experience for students and families, EDGE students are connected to high quality, rigorous and well-rounded learning opportunities, including instructional supports, English language development support and more.

Just over 10,000 SKPS students are enrolled in career and technical education (CTE) courses. SKPS has CTE programs across all six comprehensive high schools, Roberts High School and Career Technical Education Center (CTEC). There are also 11 middle schools with career center labs. We have 50 state-approved CTE programs and 4 start-up programs. Sixteen of our programs offer industry certification with 22 offering dual credits. Graduation rates are over 99% for SKPS students enrolled as "CTE program concentrators". The district operates CTEC as a public-private partnership that serves juniors and seniors from all district high schools. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/cte/>.

The class of 2021 earned more than \$34 million in scholarships. The graduation rate is 80.91%.

Two private universities and a community college are located in Salem. Willamette University and Corban University are private liberal arts colleges that offer bachelor and graduate degree programs and are strong partners with SKPS. Chemeketa Community College is one of the largest public community colleges in Oregon and offers a full array of associate degrees and technical programs. Chemeketa Community College plays a vital role in our community by providing college credit to our students while in high school and pathways to college for our students in CTE programs. Chemeketa also provides a pathway to licensure for our early childhood educators and bilingual scholar programs. Along with Corban University, Western Oregon University, though located outside of SKPS boundaries, is a strong partner with SKPS, especially in teacher preparation, bilingual scholars program, and allowing access for students to earn credit in high school through Willamette Promise programs.

Located just south of the Portland metropolitan area in the center of the Willamette Valley, SKPS serves the state capital, Salem, and the City of Keizer, which are the second and 14th largest cities, respectively. Marion County is Oregon's largest producer of agriculture, and Polk County has the second largest viticulture region in the state. Major employers in the area in addition to SKPS include the State of Oregon, federal agencies, Salem Health, Marion County, Chemeketa Community College and City of Salem.

Leadership Organizational Chart

Executive Administration – Salem-Keizer Public Schools | Oregon District 24J

Board of Directors

Oswaldo F. Avila, Zone 1 | Marty Heyen, Zone 2 | Ashley Carson Cottingham, Zone 3
 Satya Chandragiri, Zone 4 | Karina Guzmán Ortiz, Zone 5 | Danielle Bethell, Zone 6 | María Hinojos Pressey, Zone 7



Christy Perry
 Superintendent



Sylvia McDaniel
 Director of Community
 Relations & Communications



Robert Silva
 Chief Operations
 Officer



Olga Cobb
 Assistant
 Superintendent



Iton Udosenata
 Assistant
 Superintendent



John Beight
 Executive Director
 Human Resources



Suzanne West
 Director of
 Strategic Initiatives

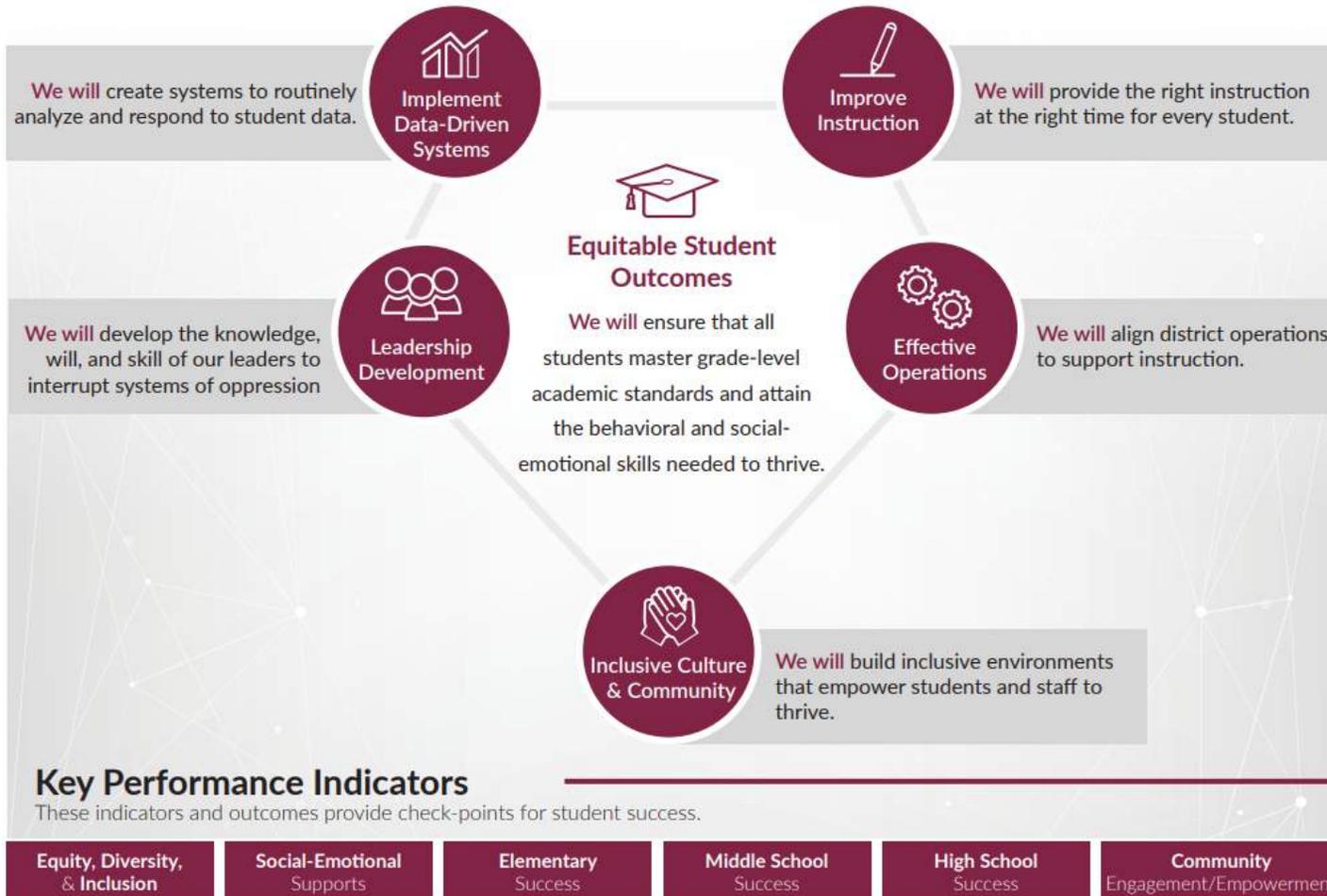
Strategic Plan

The strategic plan is in a multi-year format to provide focus and clarity on the long-term priorities of the district. This plan will be used throughout the year to guide decision making and monitor the growth of our students. The plan is divided into five goals: improve instruction, effective operations, inclusive culture and community, leadership development and implement data-driven systems. These five goals will drive leadership initiatives, professional development opportunities, staffing and resourcing decisions.



2021-22 Salem-Keizer Public Schools: Strategic Plan

Our Vision: All students graduate and are prepared for a successful life.



Student Enrollment and Average Daily Membership

The number of students the district serves is reported based on Average Daily Membership (ADM). The Average Daily Membership Weighted (ADMw) is the ADM increased by a variety of weighted factors. Examples of weighted factors include students on Individual Education Plans (IEPs), students in poverty, students in English as a Second Language (ESL) programs. SKPS receives funding from the state of Oregon based on the Extended ADMw per ORS 327. The Extended ADMw is the greater of the current or prior year's ADMw.

Projecting student enrollment and ADM is a fundamental activity for budgeting and allocating staff on an annual basis. For planning purposes, the district engaged Portland State University's Population Research Center and a private firm, FLO Analytics, to analyze and forecast student enrollment over the next 20 years. This forecasting will continue to assist the district in monitoring enrollment growth for the budget and staffing process in future years.

All forecasting models, including the district's, predict a growing student population over the long term. However, the district has experienced a decline in student enrollment and ADM recently and has modified the projections to match the most current student enrollment. The following table provides actual and projected average enrollment, ADM, ADMw, and Extended ADMw for SKPS:

Year	Average Enrollment	ADM	ADMw	Extended ADMw
2018-19	41,598	41,255	52,340	52,629
2019-20	41,570	41,085	52,120	52,340
2020-21	39,964	39,010	49,641	52,120
2021-22	39,540*	38,705*	49,957*	49,957*
2022-23	39,121*	38,210*	48,678*	49,957*

* Projected

Staffing

The budget process is the first step in allocating resources for the upcoming school year. Next, budgeted resources, such as full-time equivalent (FTE) allocated for instructional staff, are allocated to schools based upon projected enrollment and program needs. These are represented in the FTE amounts outlined in this document in function 1111-Elementary Instruction object 111, function 1121-Middle School Instruction object 111, and function 1131-High School Instruction object 111. We have allocated these resources out to schools using the following ratios:

Projected Educator (FTE) to Student Ratios

Level		Title Schools	Non-Title Schools
Elementary	Grades K-2	1.00 FTE: 25 students	1.00 FTE: 27 students
	Grades 3-5	1.00 FTE: 27 students	1.00 FTE: 29 students
Middle		1.00 FTE: 26.50 students	1.00 FTE: 27.25 students
High		1.00 FTE: 26.75 students	1.00 FTE: 27.25 students

Actual class sizes are based on a variety of factors in a school such as literacy squared and dual language programs, split classrooms, elective offerings, building classroom capacity limitations, and master schedules at middle and high schools.

Budget Policies, Procedures, and Regulations

Salem-Keizer School District 24J/32 is a municipal corporation and must prepare and adopt a budget based on ORS Chapter 294. The budget must be completed by June 30, the day before the start of the fiscal year or biennial budget period to which it relates. The Oregon Legislature identified the purposes of local budget law in the Statute. It is designed to:

- Establish standard procedures for preparing, presenting and administering the budgets of Oregon’s local governments,
- Encourage citizen involvement in the preparation of the budget before its final adoption,
- Provide a method of estimating revenues, expenditures and proposed taxes, and
- Institute a method for control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of public funds.

Many of the requirements in the law are designed to encourage citizen involvement. An overarching theme in the law is that public policy decisions are to be made openly in a public meeting. Citizens have the right to attend and to know what local government intends to do before it happens. The law requires that all local governments use uniform formats prescribed by the Department of Revenue in the preparation of a budget.

The following are the primary steps for budget preparation by local governments:

1. The governmental entity prepares a proposed budget.
2. Notice of the budget committee meeting is published.
3. The budget document is made available at or before the budget committee meeting at which the budget is presented.
4. The budget committee conducts at least one public meeting for receiving the budget message and review of the budget document as well as providing opportunity for public questions or comments.
5. The budget committee approves the budget.
6. Notice of the public hearing and a summary of the approved budget are published.
7. The governing body conducts a public hearing on the approved budget.
8. The governing body, after public comment and deliberations, adopts the budget and enacts resolutions or ordinances accordingly by June 30.
9. The governing body certifies the district’s tax, if any, to the county assessor by July 15.

The budget represents the financial plan for the district. It contains estimates of revenues and expenditures needed to support SKPS’ program offerings for a single fiscal year. The budget does change throughout the year as revenue amounts fluctuate and funds are transferred between various accounts to meet the needs of district instructional programs and services. Transfers are made in accordance with policy relating to appropriations and to ensure compliance with Local Budget Law (ORS 294.305 through ORS 294.565).

The School Board can make any changes, if deemed necessary, to the approved budget before July 1.

- They can increase expenditures of any fund up to 10 percent or \$5,000, whichever is greater.
- Increases greater than this can be made only after the amended budget is republished and a second hearing is held before July 1.
- The governing body can reduce expenditures without republishing the budget.
- They can increase the amount or rate of taxes to be imposed above what the Budget Committee approved after the amended budget is republished and a second hearing is held. They cannot increase taxes above legal limits.
- They can reduce the tax rate or amount approved by the budget committee without republishing the budget.
- They can adjust resources in each fund if additional resources are available after approval by the Budget Committee.

Republication means that the budget, as amended with changes the governing body wants to make, is published in the same manner as the approved budget was originally published. The budget must be amended to reflect changes and a notice and summary must be published in the newspaper again.

Another public hearing must be held to deliberate on the budget approved by the Budget Committee and to consider any additional public comments. The budget does not have to be adopted at the public hearing if the School Board wants to wait until closer to the end of the fiscal year. However, the required resolutions must be adopted at public meeting of the School Board by June 30.

After the budget is adopted, changes can be made during the fiscal year that modify the adopted budget. The legal definition and process for enacting a supplemental budget can be found in Oregon Administrative Rules (OAR) 150-294.0550. A supplemental budget may be prepared when:

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in financial planning or requires prompt action.
- Money that was not anticipated when the adopted budget was prepared is made available by another unit or federal, state, or local government.
- A request for services or facilities is received, the cost of which will be paid for by a private individual, corporation, or another government unit and was not known at the time the adopted budget was prepared.
- Property taxes are received in an amount greater than the amount estimated at the time the budget was adopted and the differences in resources will significantly affect the level of service your local government can provide.
- When the estimated expenditures in the supplemental budget are 10 percent or less than the expenditures of the annual or biennial budget fund being adjusted, the governing body may adopt the supplemental budget at one of its regular meetings. Fund expenditures do not include unappropriated ending fund balance, inter-fund transfers or contingency amounts.

The district's budget is prepared utilizing the governmental fund financial reporting method: the modified accrual basis of accounting. Expenditures cannot legally exceed appropriations.

Budget Calendar

January	Start budget projection
	Start General Fund budget preparation
February	Balancing and preparation of non-General Funds
	Continued General Fund budget preparation
March	Financial Services enters required fund transfers and balances each fund
April	Print notice of Budget Committee meeting and post on website
	Initial budget draft is compiled and distributed to Executive team for review
	Make final changes to budget document
	Prepare the proposed budget for Budget Committee review

May	Budget Committee meets for elections
	Superintendent presents budget message to Budget Committee
	Budget Committee meets to review proposed budget and hear public comment
	Changes are made, if necessary
June	Publish budget hearing notice and summary of approved budget
	School Board holds hearing regarding adoption of the budget
	School Board discusses any changes made by Budget Committee and proposes new changes
	School Board adopts budget, makes applicable appropriations and declares tax levies
July	Adopted budget takes effect
	Staff submits tax forms to Polk and Marion County Assessors
	Staff submits budget document to ODE and County Clerks
	Staff submits budget detail electronically to ODE (due in August)

Budget Assumptions

The following assumptions were used in the development of this budget.

- State School Fund revenue of \$9.3 billion
- Extended Average Daily Membership Weighted (ADMw) of 49,957 students used in State School Fund revenue calculation
- Property tax revenue is expected to increase 3.50 percent over current year collections
- General Fund beginning fund balance of \$109 million, including \$14 million restricted for transportation facility
- Salary and medical insurance calculations based on collective bargaining agreements and estimates
- Exact PERS rates were used for filled positions, OPSRP rates were used for vacancies. Wages that are subject to PERS all require one of these rates
 - Tier 1 and 2 16.29 percent + Pickup 6.00 percent + Debt 9.50 percent = Total PERS rate 31.79 percent
 - OPSRP 13.18 percent + Pickup 6.00 percent + Debt 9.50 percent = Total PERS rate 28.68 percent
- Workers' Compensation rates are the same as prior year
 - Non-Labor 1.20 percent
 - Driver 12.45 percent
 - Labor 15.06 percent
- Materials and Services increased for growth
 - Elementary 3.00 percent
 - Secondary 2.00 percent
 - Departments 2.00 percent
- Cost allocations based on annual average enrollment of 39,121 students
- Oregon Paid Family Medical Leave Insurance (PFMLI) estimated district contribution costs effective January 2023

Discussion of General Fund Revenues

Salem-Keizer Public Schools estimates the amount of revenue that it will receive for the upcoming fiscal year budget. The total amount of revenue drives the budget. The primary sources of revenue for general operations for school districts are the State School Fund (SSF) and local property tax revenues. SSF funding is generated by state income taxes. The total allocation is approved by the Oregon Legislative Assembly on a biennial basis. Available state and local resources are major factors in recommending SSF funding to the Governor. Local revenue sources considered as part of state aid are property taxes and “in-lieu” of property taxes. These include Federal Forest Fees, the Common School Fund, State Managed Timber Funds, and miscellaneous revenue adjustments.

Prior to the 1990s, SKPS general operations were primarily funded by local revenue in the form of property taxes. In 1990, Oregon voters passed Measure 5, which restricted government tax rates on any property to \$10 per \$1,000 of Real Market Value and at the same time restricted the education tax rates to \$5 per \$1,000 of Real Market Value. Measures 47 and 50 passed by Oregon voters in 1996 and 1997 established a fixed permanent tax rate for taxing districts including school districts. Measure 50 also set a property’s maximum assessed value at 90 percent of a property’s 1995-96 real market value. In subsequent tax years, the assessed value is limited to three percent annual growth until it reaches real market value. Additionally, in 1991 the Legislature created a new measure of financial equity for school districts – the K-12 school equalization formula. Under this formula, the amount available for distribution is state aid and local revenues. The base funding per student is the same for all districts and is determined by the amount of money available for distribution. Each district’s share of total state and local funding depends solely on the base funding and the cost factors. If local revenues are high, state aid is low to compensate. If local revenues are low, state aid is high. The formula converts local revenues into statewide resources. It does not matter what a district receives in property taxes or other local revenue.

The **General Purpose Grant** is determined by a distribution formula that incorporates a system of weights connected to the student count. The student count begins with Average Daily Membership (ADM). The ADM count is then adjusted to reflect the differences in the cost of educating students requiring more extensive educational services, such as English as a second language, special education, pregnant and parenting, impoverished, and other specified categories. This total count is termed the Average Daily Membership Weighted (ADMw). The total ADMw is multiplied by a statewide target grant of \$4,500. In addition to a state-derived funding ratio, a factor of \$25 per year per student is added to (or subtracted from) this calculation to arrive at the State General Purpose Grant. The factor is determined by a district’s average teacher experience.

The **Transportation Grant** is 70 percent of approved transportation costs. Approved costs are those attributable to transporting students between home and school (if more than one mile from elementary school or 1.5 miles from secondary school), between schools, on field trips and for other special cases.

The **High Cost Disabilities Grant** is distributed from a limited, statewide shared pool to reimburse school districts for expenditures providing approved services to students with disabilities which exceed \$30,000 per student.

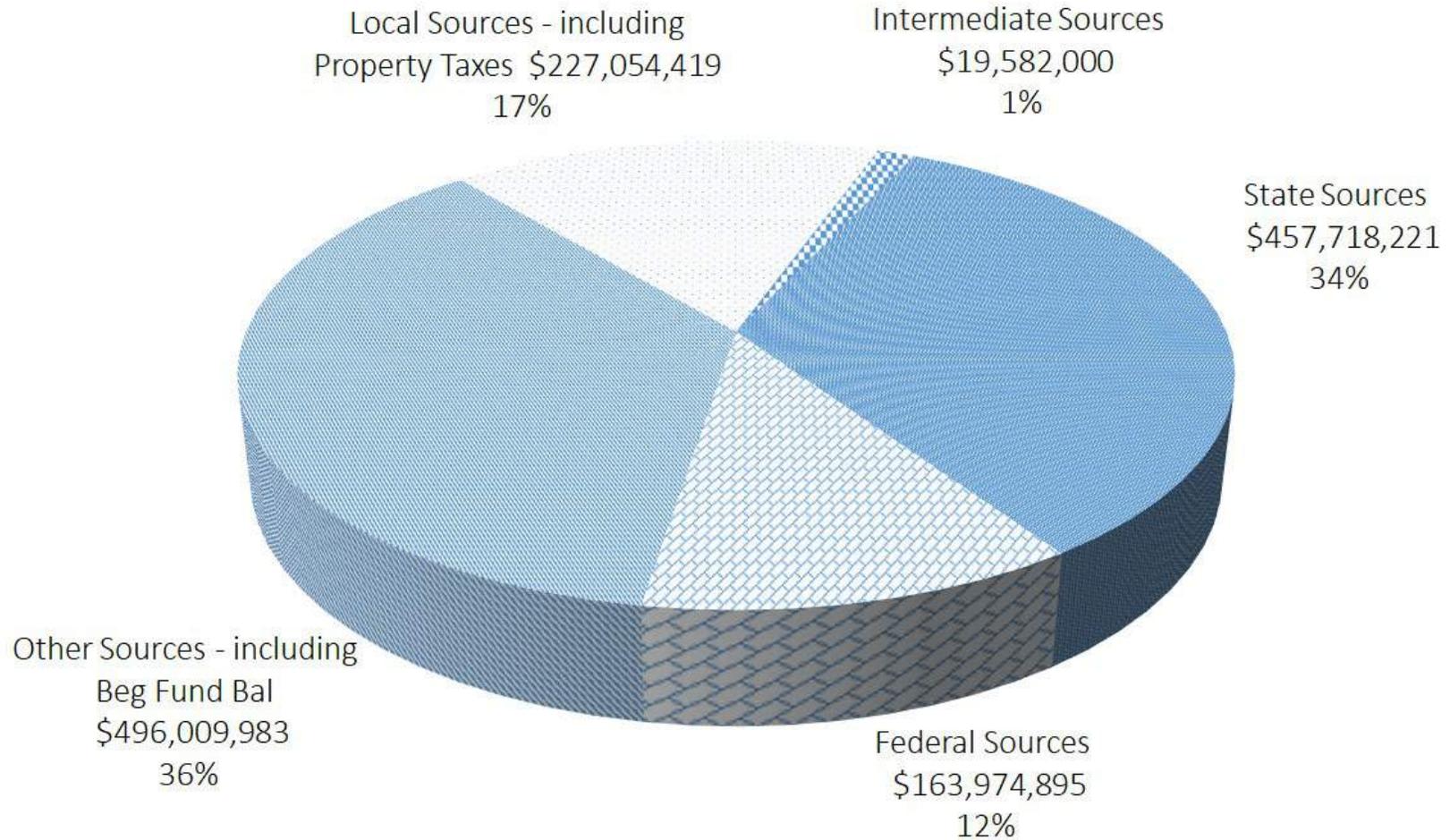
The **Facility Grant** is distributed from a limited, shared pool on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on the total construction costs of a new school building excluding land but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students. The district has also been awarded a matching grant of \$8 million from the Oregon School Capital Improvement Matching Grants upon the passage of general obligation bonds.

In addition to SSF and local state aid revenues, Oregon school districts receive federal funding for a variety of purposes. Such funding is generally restricted to specific purposes. SKPS may also receive revenue from voter-approved bond sales for capital improvements and property tax operating levies, or construction excise taxes approved by the School Board. Other local revenue not considered state aid would include but is not limited to; specific fees charged to students, services or charges for facility use. The district receives additional assistance from the State for the portion of funds that would have been allocated to its Service District, the Willamette Education Service District (WESD). The district withdrew from the Service District in fiscal year 2011-12 as allowed by Oregon Senate Bill 250.

Property taxes in the district are budgeted for 2022-23 at 3.50 percent over estimated receipts for 2021-22. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

Budgeted Revenues – All Funds

\$ 1,364,339,518



Fund Descriptions

General Fund 101 (Governmental Fund)

The General Fund is SKPS' primary operating fund. The majority of revenue comes from state funding distributed through the State School Fund (SSF) by the Oregon Department of Education (ODE). Financial transactions are recorded in this fund that relate to all activities for which specific types of funds are not required.

Special Revenue Funds (Governmental Funds)

These funds are for dedicated sources of revenue such as grants and fee related funds. These funds are considered either restricted, committed, or assigned.

- **Fee Based Programs Fund 214:** This fund represents programs that are self-supporting in nature. Programs in the fund include, but are not limited to, elementary after-school childcare and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, and AVID college visitation support. Upon implementation of GASB Statement No. 84 in fiscal year 2021 and for restated fiscal year 2020, scholarship and memorial funds are now accounted for in this fund.
- **Food Services Fund 220:** This fund accounts for all transactions associated with food services, including breakfasts, lunches, and after-school programs.
- **Asset Replacement Fund 222:** This fund provides for the purchase of student transportation equipment, replacement of district infrastructure such as buses, support vehicles, equipment, technology, instructional materials, and other specified activities.
- **Energy Efficiency Fund 230:** This fund reflects the activities of the state energy efficiency program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption.
- **Grants Fund 240:** This fund accounts for grants received from state and federal agencies for the purpose of expanding educational offerings and opportunities.

Debt Service Funds (Governmental Funds)

These funds are dedicated to the debt service and are categorized both as restricted and assigned for future use.

- **PERS Pension Debt Service Fund 307:** The major source of revenue is charges to other funds based on payroll. A sufficient ending balance will be retained within the fund in order to provide a reserve for variances in the annual debt service payment, a buffer against any increase in PERS costs, differences between the estimated versus actual data used in the sale of the bonds, and for potential legal settlement issues that could result from existing and future challenges to PERS. Revenue for the PERS Pension Debt Service Fund is accumulated from charges to SKPS payroll to fund the debt obligations due on these bonds.
- **GO Debt Service Fund 308:** This fund accounts for the payment of principal and interest on long-term general obligation bonds. The major source of revenue is property taxes.

Capital Projects Funds (Governmental Funds)

These funds are dedicated to acquisition, construction, and improvements of real property (generally buildings and their components and land).

- **Special Capital Projects Fund 418:** The Special Capital Projects Fund was created in 2014-15 to account for specific multi-year facilities projects. Funding for these projects will be from capital asset sales or other approved funding sources.
- **Preventative and Deferred Maintenance Fund 419:** This fund accounts for resources set aside by SKPS for preventative and deferred maintenance.
- **2018 Bond Capital Projects Fund 421:** The 2018 Bond Capital Projects Fund is restricted for use on capital projects funded by 2018 voter-approved bond issues.

Internal Service Funds (Proprietary Funds)

Internal Service Funds are utilized for charges to other funds of the district. This funding is unrestricted.

- **Charter Schools Services Fund 604:** This fund was established to account for the cost of district charter schools, including the cost of services provided directly to those charter schools.
- **Auxiliary Services Fund 605:** This fund represents the combination of the internal services provided by the printing department, known as Reprographics, and Central Stores. Each of these operations sells services both inside and outside of the district. This fund accounts for the internal portion of these activities.
- **Risk Management Fund 624:** The Risk Management Fund was established to fund the payment of certain insurance premiums, unemployment claims, worker compensation claims, claims for those risks that SKPS is self-insuring, and the operations of the Risk Management Department.

Trust Funds (Fiduciary Funds)

- **Small Memorial Trust Fund 711:** This fund was created in 2015-16 to account for activity related to small memorial funds and scholarships held in trust by the district to be utilized for various purposes as established by the donors. The resources were received from a variety of donations and other sources. Upon implementation of GASB Statement No. 84 in fiscal year 2021 and for restated fiscal year 2020, scholarship and memorial funds are now accounted for in the Fee Based Programs Fund.

Classification of Revenues and Expenditures

Salem-Keizer Public Schools utilizes the accounting structure established by the Oregon Department of Education.

In the budget, SKPS is required by state law to show revenues by the following sources (some examples are given for each):	
1000	Local Sources - Property taxes, tuition, investment earnings, extracurricular activities
2000	Intermediate Sources - County School Fund, Education Service District, in lieu of taxes
3000	State Sources - State School Fund (SSF), Common School Fund, other Unrestricted Grants in Aid
4000	Federal Sources - Unrestricted federal revenue direct from the federal government or through the state
5000	Other Sources - Long-term debt financing sources, interfund transfers, beginning fund balance

In the budget, SKPS is required by state law to show expenditures by the following functions within which are sub functions:	
1000	Instruction - as related to instruction: K-12, special education, talented and gifted, federal Title programs, alternative programs
2000	Support Services - as related to support of instruction: Support services students, instructional staff, administration
3000	Enterprise and Community Services - Food services, community recreation services
4000	Facilities Acquisition and Construction - Service area direction, site acquisition, building acquisition, other construction services
5000	Other Uses - Debt service, fund transfers
6000	Contingency - Operating contingency
7000	Unappropriated Ending Fund Balance - reserve, unreserved fund balance

For more information regarding SKPS accounting, the “Program Budgeting and Accounting Manual” may be referenced on the Oregon Department of Education website.

Classification of Objects

Salem-Keizer Public Schools utilizes the accounting structure established by the Oregon Department of Education.

SKPS' budget breaks out expenses by object as instructed by the Oregon Department of Education. The objects are as follows:	
100	Salaries - Regular Salaries, non-permanent salaries and additional salaries, additional earnings, overtime
200	Associated Payroll Costs - Public Employees Retirement System (PERS), Social Security administration, other required payroll costs, contractual employee benefits and post-retirement health benefits
300	Purchased Services - Instructional, professional and technical services, property services, student transportation services, travel, communication, Charter school payments, tuition to other districts, non-instructional professional and technical services and other general professional and technological services
400	Supplies and Materials - Consumable supplies and materials, textbooks, library books, periodicals, food, non-consumable items, computer software and hardware
500	Capital Outlay - Land acquisition, building acquisition, improvements other than buildings, depreciable equipment, depreciable technology, depreciable bus garage, bus and capital bus improvements, and other capital outlay
600	Other Objects - Redemption of principal, interest, dues and fees, insurance, and judgements
700	Transfers - Fund modifications, transits, and other transfers
800	Other Uses of Funds - Reserves for future

For more information regarding SKPS accounting, the “Program Budgeting and Accounting Manual” may be referenced on the Oregon Department of Education website.

Fund Summaries

All District Budgeted Funds

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 202,900,491	\$ 194,547,559	\$ 222,435,809	\$ 227,054,419
2000 Intermediate Sources	19,320,846	18,650,381	19,812,000	19,582,000
3000 State Sources	377,940,741	425,004,136	437,967,408	457,718,221
4000 Federal Sources	39,447,382	57,718,489	214,174,895	163,974,895
5000 Other Sources	560,437,814	774,227,630	617,677,141	496,009,983
TOTAL RESOURCES	\$ 1,200,047,274	\$ 1,470,148,195	\$ 1,512,067,253	\$ 1,364,339,518
REQUIREMENTS				
1000 Instruction	\$ 331,426,528	\$ 344,657,967	\$ 471,550,241	\$ 479,744,399
2000 Support Services	187,820,804	205,551,563	415,182,810	387,036,604
3000 Enterprise and Community Services	17,724,086	11,794,094	41,608,630	42,557,504
4000 Facilities Acquisition and Construction	156,966,343	201,026,049	442,814,682	283,589,375
5000 Other Uses	87,514,279	88,767,956	93,784,769	119,552,568
6000 Contingency	-	-	19,795,944	19,246,159
7000 Unappropriated Ending Fund Balance	418,595,234	618,350,566	27,330,177	32,612,909
TOTAL REQUIREMENTS	\$ 1,200,047,274	\$ 1,470,148,195	\$ 1,512,067,253	\$ 1,364,339,518
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 277,823,204	\$ 289,843,294	\$ 345,700,510	\$ 369,337,559
200 Associated Payroll Costs	185,104,510	192,233,301	221,317,333	231,330,251
300 Purchased Services	49,927,352	44,112,478	93,702,905	81,214,779
400 Supplies and Materials	19,794,712	31,069,393	171,566,270	154,575,101
500 Capital Outlay	155,574,182	196,971,348	505,615,405	322,421,674
600 Other Objects	91,619,759	91,608,192	121,338,704	131,961,083
700 Transfers	1,608,321	5,959,623	5,700,005	21,640,003
800 Other Uses of Funds	418,595,234	618,350,566	47,126,121	51,859,068
TOTAL REQUIREMENTS	\$ 1,200,047,274	\$ 1,470,148,195	\$ 1,512,067,253	\$ 1,364,339,518

General Fund – 101

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 91,361,223	\$ 92,775,470	\$ 94,798,000	\$ 99,054,000
2000 Intermediate Sources	18,031,117	17,985,620	17,900,000	17,670,000
3000 State Sources	362,678,964	379,074,215	372,672,408	394,623,221
4000 Federal Sources	138,782	6,682	21,140,000	140,000
5000 Other Sources	58,918,169	100,097,169	102,410,003	109,100,002
TOTAL RESOURCES	\$ 531,128,255	\$ 589,939,156	\$ 608,920,411	\$ 620,587,223
REQUIREMENTS				
1000 Instruction	\$ 301,502,596	\$ 307,215,450	\$ 356,007,259	\$ 350,107,605
2000 Support Services	161,537,521	156,484,746	229,475,806	229,209,082
3000 Enterprise and Community Services	202,821	-	100,000	400,000
4000 Facilities Acquisition and Construction	128,300	142,821	234,681	239,375
5000 Other Uses	2,020,251	4,899,591	3,306,721	21,385,002
6000 Contingency	-	-	19,795,944	19,246,159
7000 Unappropriated Ending Fund Balance	65,736,766	121,196,548	-	-
TOTAL REQUIREMENTS	\$ 531,128,255	\$ 589,939,156	\$ 608,920,411	\$ 620,587,223
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 253,607,134	\$ 255,003,460	\$ 292,269,410	\$ 315,428,063
200 Associated Payroll Costs	169,920,629	168,703,732	189,125,854	198,940,255
300 Purchased Services	26,711,116	23,484,927	32,272,434	32,682,525
400 Supplies and Materials	9,931,385	13,768,020	37,509,015	17,926,947
500 Capital Outlay	2,381,675	2,099,243	34,173,229	14,496,694
600 Other Objects	1,269,550	1,083,226	754,524	2,526,579
700 Transfers	1,570,000	4,600,000	3,020,001	19,340,001
800 Other Uses of Funds	65,736,766	121,196,548	19,795,944	19,246,159
TOTAL REQUIREMENTS	\$ 531,128,255	\$ 589,939,156	\$ 608,920,411	\$ 620,587,223

Refer to General Fund on page 49 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 5,067,173	\$ 2,404,210	\$ 8,174,758	\$ 8,124,075
5000 Other Sources	5,850,492	5,690,567	5,750,000	6,400,000
TOTAL RESOURCES	\$ 10,917,665	\$ 8,094,777	\$ 13,924,758	\$ 14,524,075
REQUIREMENTS				
1000 Instruction	\$ 4,579,920	\$ 1,188,136	\$ 10,334,840	\$ 11,028,652
2000 Support Services	625,548	556,222	3,239,011	2,900,423
3000 Enterprise and Community Services	21,630	34,621	350,907	595,000
7000 Unappropriated Ending Fund Balance	5,690,567	6,315,798	-	-
TOTAL REQUIREMENTS	\$ 10,917,665	\$ 8,094,777	\$ 13,924,758	\$ 14,524,075
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,093,536	\$ 547,992	\$ 1,181,657	\$ 1,243,678
200 Associated Payroll Costs	566,247	333,641	556,546	563,634
300 Purchased Services	720,922	118,825	1,807,125	2,343,267
400 Supplies and Materials	2,323,407	602,856	9,444,629	9,419,999
500 Capital Outlay	192,941	49,306	547,481	558,431
600 Other Objects	330,045	126,359	387,320	395,066
800 Other Uses of Funds	5,690,567	6,315,798	-	-
TOTAL REQUIREMENTS	\$ 10,917,665	\$ 8,094,777	\$ 13,924,758	\$ 14,524,075

Refer to Fee Based Programs Fund on page 110 for further detail.

Fee Based Programs Fund now includes scholarships and memorial funds due to restatement of prior years for GASB Statement No. 84 presentation.

Food Services Fund – 220

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 1,537,548	\$ 175,849	\$ 1,500,000	\$ 1,200,000
3000 State Sources	316,335	357,596	2,700,000	1,700,000
4000 Federal Sources	14,643,900	11,863,645	15,400,000	15,000,000
5000 Other Sources	3,554,430	4,510,374	4,700,000	6,700,000
TOTAL RESOURCES	\$ 20,052,213	\$ 16,907,464	\$ 24,300,000	\$ 24,600,000
REQUIREMENTS				
2000 Support Services	\$ 436,310	\$ 405,082	\$ 743,277	\$ 638,496
3000 Enterprise and Community Services	15,105,529	8,698,731	23,556,723	23,961,504
7000 Unappropriated Ending Fund Balance	4,510,374	7,803,651	-	-
TOTAL REQUIREMENTS	\$ 20,052,213	\$ 16,907,464	\$ 24,300,000	\$ 24,600,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 214,185	\$ 226,652	\$ 314,701	\$ 462,219
200 Associated Payroll Costs	174,382	180,292	207,852	317,552
300 Purchased Services	11,958,666	6,683,164	16,420,000	16,100,000
400 Supplies and Materials	1,862,473	1,500,051	5,457,347	5,970,229
500 Capital Outlay	742,045	212,520	1,260,000	1,050,000
600 Other Objects	590,088	301,134	640,100	700,000
800 Other Uses of Funds	4,510,374	7,803,651	-	-
TOTAL REQUIREMENTS	\$ 20,052,213	\$ 16,907,464	\$ 24,300,000	\$ 24,600,000

Refer to Food Services Fund on page 123 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 162,871	\$ (84,316)	\$ 200,000	\$ 200,000
3000 State Sources	1,157,622	4,086,845	3,400,000	2,200,000
5000 Other Sources	5,048,548	34,363,274	30,787,135	51,699,980
TOTAL RESOURCES	\$ 6,369,041	\$ 38,365,803	\$ 34,387,135	\$ 54,099,980
REQUIREMENTS				
1000 Instruction	\$ 1,453,700	\$ -	\$ 200,000	\$ 11,000,000
2000 Support Services	239,951	1,358,669	30,977,464	34,800,308
5000 Other Uses	709,670	709,670	3,209,671	8,299,672
7000 Unappropriated Ending Fund Balance	3,965,720	36,297,464	-	-
TOTAL REQUIREMENTS	\$ 6,369,041	\$ 38,365,803	\$ 34,387,135	\$ 54,099,980
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 217,000	\$ -	\$ 171,100	\$ 1,355,245
400 Supplies and Materials	1,476,651	-	1,316,000	11,421,700
500 Capital Outlay	-	1,136,368	29,690,364	33,023,363
600 Other Objects	709,670	931,971	3,209,670	8,299,672
700 Transfers	-	-	1	-
800 Other Uses of Funds	3,965,720	36,297,464	-	-
TOTAL REQUIREMENTS	\$ 6,369,041	\$ 38,365,803	\$ 34,387,135	\$ 54,099,980

Refer to Asset Replacement Fund on page 127 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 697,962	\$ 757,500	\$ 780,000	\$ 900,000
5000 Other Sources	469,654	1,167,616	1,900,001	1,400,000
TOTAL RESOURCES	\$ 1,167,616	\$ 1,925,116	\$ 2,680,001	\$ 2,300,000
REQUIREMENTS				
5000 Other Uses	\$ -	\$ 1,359,623	\$ 2,680,001	\$ 2,300,000
7000 Unappropriated Ending Fund Balance	1,167,616	565,493	-	-
TOTAL REQUIREMENTS	\$ 1,167,616	\$ 1,925,116	\$ 2,680,001	\$ 2,300,000
OBJECT CATEGORY REQUIREMENTS				
700 Transfers	\$ -	\$ 1,359,623	\$ 2,680,001	\$ 2,300,000
800 Other Uses of Funds	1,167,616	565,493	-	-
TOTAL REQUIREMENTS	\$ 1,167,616	\$ 1,925,116	\$ 2,680,001	\$ 2,300,000

Refer to Energy Efficiency Fund on page 130 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
2000 Intermediate Sources	\$ 1,289,729	\$ 664,761	\$ 1,912,000	\$ 1,912,000
3000 State Sources	13,780,268	38,415,826	59,175,000	59,175,000
4000 Federal Sources	24,664,700	45,848,162	177,634,895	148,834,895
TOTAL RESOURCES	\$ 39,734,697	\$ 84,928,749	\$ 238,721,895	\$ 209,921,895
REQUIREMENTS				
1000 Instruction	\$ 19,353,458	\$ 31,217,473	\$ 97,608,142	\$ 97,608,142
2000 Support Services	15,100,057	37,671,981	107,012,753	78,212,753
3000 Enterprise and Community Services	2,394,106	3,060,742	17,601,000	17,601,000
4000 Facilities Acquisition and Construction	2,887,076	12,978,553	16,500,000	16,500,000
TOTAL REQUIREMENTS	\$ 39,734,697	\$ 84,928,749	\$ 238,721,895	\$ 209,921,895
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 18,965,753	\$ 30,324,931	\$ 46,888,080	\$ 46,888,080
200 Associated Payroll Costs	11,788,590	20,517,997	28,317,530	28,317,530
300 Purchased Services	2,044,316	3,735,347	29,727,479	8,727,479
400 Supplies and Materials	2,032,870	13,529,380	113,535,806	105,735,806
500 Capital Outlay	3,238,532	13,985,782	16,717,000	16,717,000
600 Other Objects	1,664,636	2,835,312	3,536,000	3,536,000
TOTAL REQUIREMENTS	\$ 39,734,697	\$ 84,928,749	\$ 238,721,895	\$ 209,921,895

Refer to Grants Fund on page 131 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 24,593,667	\$ 25,581,011	\$ 28,700,000	\$ 29,900,000
3000 State Sources	-	2,250,000	-	-
5000 Other Sources	24,311,077	24,913,407	24,800,001	30,000,001
TOTAL RESOURCES	\$ 48,904,744	\$ 52,744,418	\$ 53,500,001	\$ 59,900,001
REQUIREMENTS				
5000 Other Uses	\$ 23,991,337	\$ 25,198,582	\$ 26,169,824	\$ 27,287,092
7000 Unappropriated Ending Fund Balance	24,913,407	27,545,836	27,330,177	32,612,909
TOTAL REQUIREMENTS	\$ 48,904,744	\$ 52,744,418	\$ 53,500,001	\$ 59,900,001
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 23,991,337	\$ 25,198,582	\$ 26,169,823	\$ 27,287,091
700 Transfers	-	-	1	1
800 Other Uses of Funds	24,913,407	27,545,836	27,330,177	32,612,909
TOTAL REQUIREMENTS	\$ 48,904,744	\$ 52,744,418	\$ 53,500,001	\$ 59,900,001

Refer to PERS Pension Debt Service Fund on page 168 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 51,083,513	\$ 55,306,422	\$ 56,218,551	\$ 59,480,801
5000 Other Sources	13,241,773	3,570,586	2,200,000	800,000
TOTAL RESOURCES	\$ 64,325,286	\$ 58,877,008	\$ 58,418,551	\$ 60,280,801
REQUIREMENTS				
5000 Other Uses	\$ 60,754,700	\$ 56,600,490	\$ 58,418,551	\$ 60,280,801
7000 Unappropriated Ending Fund Balance	3,570,586	2,276,518	-	-
TOTAL REQUIREMENTS	\$ 64,325,286	\$ 58,877,008	\$ 58,418,551	\$ 60,280,801
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 60,754,700	\$ 56,600,490	\$ 58,418,551	\$ 60,280,801
800 Other Uses of Funds	3,570,586	2,276,518	-	-
TOTAL REQUIREMENTS	\$ 64,325,286	\$ 58,877,008	\$ 58,418,551	\$ 60,280,801

Refer to GO Debt Service Fund on page 171 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 87,428	\$ 35,732	\$ 1,000,000	\$ 3,000,000
3000 State Sources	-	819,654	-	-
5000 Other Sources	2,850,871	4,177,665	5,380,000	8,800,000
TOTAL RESOURCES	\$ 2,938,299	\$ 5,033,051	\$ 6,380,000	\$ 11,800,000
REQUIREMENTS				
2000 Support Services	\$ -	\$ 13,290	\$ 500,000	\$ 2,000,000
4000 Facilities Acquisition and Construction	120,257	84,636	5,880,000	9,800,000
7000 Unappropriated Ending Fund Balance	2,818,042	4,935,125	-	-
TOTAL REQUIREMENTS	\$ 2,938,299	\$ 5,033,051	\$ 6,380,000	\$ 11,800,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 150	\$ 20,217	\$ 1,380,000	\$ 4,000,000
400 Supplies and Materials	820	8,790	-	-
500 Capital Outlay	119,287	68,919	5,000,000	7,800,000
800 Other Uses of Funds	2,818,042	4,935,125	-	-
TOTAL REQUIREMENTS	\$ 2,938,299	\$ 5,033,051	\$ 6,380,000	\$ 11,800,000

Refer to Special Capital Projects Fund on page 176 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 89,277	\$ 31,459	\$ -	\$ -
5000 Other Sources	3,987,986	4,312,058	5,900,000	6,250,000
TOTAL RESOURCES	\$ 4,077,263	\$ 4,343,517	\$ 5,900,000	\$ 6,250,000
REQUIREMENTS				
2000 Support Services	\$ -	\$ -	\$ 700,000	\$ 1,200,000
4000 Facilities Acquisition and Construction	1,265,205	1,100,866	5,200,000	5,050,000
7000 Unappropriated Ending Fund Balance	2,812,058	3,242,651	-	-
TOTAL REQUIREMENTS	\$ 4,077,263	\$ 4,343,517	\$ 5,900,000	\$ 6,250,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 66,241	\$ 92,833	\$ 700,000	\$ 1,200,000
500 Capital Outlay	1,198,964	1,008,033	5,200,000	5,050,000
800 Other Uses of Funds	2,812,058	3,242,651	-	-
TOTAL REQUIREMENTS	\$ 4,077,263	\$ 4,343,517	\$ 5,900,000	\$ 6,250,000

Refer to Preventative and Deferred Maintenance Fund on page 178 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 10,901,007	\$ 1,526,190	\$ 10,000,000	\$ 2,000,000
5000 Other Sources	424,488,170	570,838,488	410,000,001	250,000,000
TOTAL RESOURCES	\$ 435,389,177	\$ 572,364,678	\$ 420,000,001	\$ 252,000,000
REQUIREMENTS				
2000 Support Services	\$ -	\$ -	\$ 5,000,000	\$ -
4000 Facilities Acquisition and Construction	152,565,505	186,719,173	415,000,001	252,000,000
7000 Unappropriated Ending Fund Balance	282,823,672	385,645,505	-	-
TOTAL REQUIREMENTS	\$ 435,389,177	\$ 572,364,678	\$ 420,000,001	\$ 252,000,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 739,551	\$ 847,300	\$ 1,503,620	\$ 1,532,422
200 Associated Payroll Costs	437,359	489,820	865,261	851,415
300 Purchased Services	4,059,178	5,538,262	4,800,000	5,513,000
400 Supplies and Materials	32,602	22,753	-	35,000
500 Capital Outlay	147,296,815	178,411,177	411,081,120	242,668,163
600 Other Objects	-	1,409,861	1,750,000	1,400,000
800 Other Uses of Funds	282,823,672	385,645,505	-	-
TOTAL REQUIREMENTS	\$ 435,389,177	\$ 572,364,678	\$ 420,000,001	\$ 252,000,000

Refer to 2018 Bond Capital Projects Fund on page 180 for further detail.

Charter Schools Services Fund – 604

Fund Summary

FUND 604

BY FUNCTION

RESOURCES

	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
1000 Local Sources	\$ 4,529,302	\$ 5,036,908	\$ 6,030,000	\$ 8,720,000
3000 State Sources	7,552	-	20,000	20,000
5000 Other Sources	-	-	1,350,000	1,260,000
TOTAL RESOURCES	\$ 4,536,854	\$ 5,036,908	\$ 7,400,000	\$ 10,000,000

REQUIREMENTS

1000 Instruction	\$ 4,536,854	\$ 5,036,908	\$ 7,400,000	\$ 10,000,000
TOTAL REQUIREMENTS	\$ 4,536,854	\$ 5,036,908	\$ 7,400,000	\$ 10,000,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 1,530,793	\$ 1,517,803	\$ 1,538,245	\$ 1,605,898
200 Associated Payroll Costs	970,197	976,348	970,248	988,888
300 Purchased Services	2,010,133	2,504,812	3,231,000	6,035,620
400 Supplies and Materials	16,482	14,842	1,660,507	1,369,594
600 Other Objects	9,249	23,103	-	-
TOTAL REQUIREMENTS	\$ 4,536,854	\$ 5,036,908	\$ 7,400,000	\$ 10,000,000

Refer to Charter Schools Services Fund on page 184 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 4,382,094	\$ 2,938,002	\$ 5,250,000	\$ 4,600,043
5000 Other Sources	3,020,203	2,978,662	2,400,000	2,400,000
TOTAL RESOURCES	\$ 7,402,297	\$ 5,916,664	\$ 7,650,000	\$ 7,000,043
REQUIREMENTS				
2000 Support Services	\$ 4,423,635	\$ 3,618,893	\$ 7,650,000	\$ 7,000,043
7000 Unappropriated Ending Fund Balance	2,978,662	2,297,771	-	-
TOTAL REQUIREMENTS	\$ 7,402,297	\$ 5,916,664	\$ 7,650,000	\$ 7,000,043
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 915,675	\$ 840,926	\$ 1,292,562	\$ 1,406,319
200 Associated Payroll Costs	645,444	597,696	886,320	940,296
300 Purchased Services	861,695	679,687	1,051,481	1,072,511
400 Supplies and Materials	1,602,613	1,500,239	2,501,703	2,551,737
500 Capital Outlay	397,758	-	1,908,934	1,020,000
600 Other Objects	450	345	9,000	9,180
800 Other Uses of Funds	2,978,662	2,297,771	-	-
TOTAL REQUIREMENTS	\$ 7,402,297	\$ 5,916,664	\$ 7,650,000	\$ 7,000,043

Refer to Auxiliary Services Fund on page 186 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
1000 Local Sources	\$ 8,407,426	\$ 8,063,122	\$ 9,784,500	\$ 9,875,500
5000 Other Sources	14,658,120	17,607,764	20,100,000	21,200,000
TOTAL RESOURCES	\$ 23,065,546	\$ 25,670,886	\$ 29,884,500	\$ 31,075,500
REQUIREMENTS				
2000 Support Services	\$ 5,457,782	\$ 5,442,680	\$ 29,884,499	\$ 31,075,499
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	17,607,764	20,228,206	-	-
TOTAL REQUIREMENTS	\$ 23,065,546	\$ 25,670,886	\$ 29,884,500	\$ 31,075,500
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 756,577	\$ 534,230	\$ 712,235	\$ 770,880
200 Associated Payroll Costs	601,662	433,775	387,722	410,681
300 Purchased Services	1,277,935	1,254,404	2,142,286	2,185,132
400 Supplies and Materials	515,409	122,462	141,263	144,089
500 Capital Outlay	6,165	-	37,277	38,023
600 Other Objects	2,300,034	3,097,809	26,463,716	27,526,694
700 Transfers	-	-	1	1
800 Other Uses of Funds	17,607,764	20,228,206	-	-
TOTAL REQUIREMENTS	\$ 23,065,546	\$ 25,670,886	\$ 29,884,500	\$ 31,075,500

Refer to Risk Management Fund on page 188 for further detail.

External Customers Fund – 550 – Closed

Fund Summary

BY FUNCTION	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
RESOURCES				
5000 Other Sources	\$ 38,321	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 38,321	\$ -	\$ -	\$ -
REQUIREMENTS				
5000 Other Uses	\$ 38,321	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 38,321	\$ -	\$ -	\$ -
OBJECT CATEGORY REQUIREMENTS				
700 Transfers	\$ 38,321	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 38,321	\$ -	\$ -	\$ -

Refer to External Customers Fund on page 213 for further detail.

This fund was closed by board resolution on June 23, 2020.

General Fund (100)

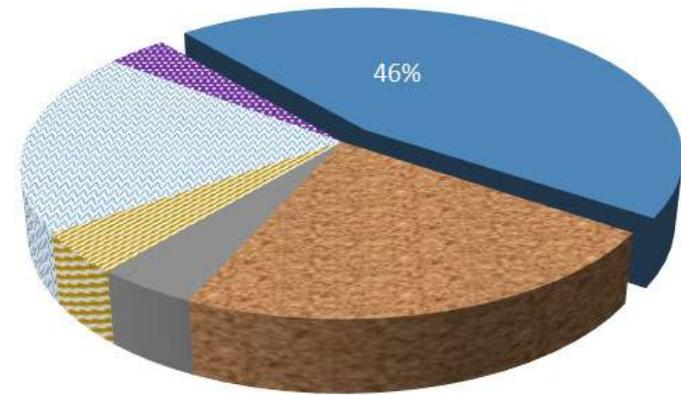
Introduction – General Fund – 101

Unassigned Fund*

The General Fund is the district’s main operating budget. The graph on this page shows the size of the General Fund in relation to the entire district budget. The General Fund is an unrestricted fund.

Revenue: The majority of the revenue in the General Fund comes from the State School Fund and property taxes.

Expenditures: The General Fund is the main operating fund for the district. It pays for instruction of students and general school operations.



General Fund: Percent of Total District Budget

*Unassigned Fund: The General Fund is comprised of amounts that are available for any purpose under the function classification as approved by the School Board.

Resources Detail – General Fund

Account Code and Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
1000 - Revenue from Local Sources						
1100 - Taxes						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
1110 - Ad Valorem Taxes Levied by the District						
Taxes to be Imposed			\$ 93,968,255	\$ 99,153,440	\$ 99,153,440	\$ 99,153,440
Less: Discounts (2%) & Uncollectible (3.5%)			(5,168,255)	(5,453,440)	(5,453,440)	(5,453,440)
1111 Current Year's Taxes (Net)	\$ 83,106,821	\$ 86,914,165	\$ 88,800,000	\$ 93,700,000	\$ 93,700,000	\$ 93,700,000
1112 Prior Year's Taxes	1,709,708	1,450,660	1,700,000	1,300,000	1,300,000	1,300,000
1114 Other Revenue in Lieu of Taxes	329,668	358,622	-	-	-	-
Total Ad Valorem Taxes	\$ 85,146,197	\$ 88,723,447	\$ 90,500,000	\$ 95,000,000	\$ 95,000,000	\$ 95,000,000
1300 - Tuition						
1312 Tuition from Others	\$ 13,064	\$ 9,185	\$ -	\$ -	\$ -	\$ -
Total Tuition	\$ 13,064	\$ 9,185	\$ -	\$ -	\$ -	\$ -
1400 - Transportation Fees						
1412 Transportation Fees for Foster Children	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ -
Total Transportation Fees	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ -
1500 - Earnings on Investments						
1500 Earnings on Investments	\$ 2,977,005	\$ 372,328	\$ 1,220,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Earnings on Investments	\$ 2,977,005	\$ 372,328	\$ 1,220,000	\$ 200,000	\$ 200,000	\$ 200,000
1900 - Other Revenue From Local Sources						
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.						
1910 Rentals	\$ 403,226	\$ 222,364	\$ 350,000	\$ 270,000	\$ 270,000	\$ 270,000
1920 Contributions & Donations from Private Sources	4,479	4,487	-	-	-	-
1943 Services Provided Other Charter Schools	103,077	82,350	165,000	90,000	90,000	90,000
1960 Recovery of Prior Years' Expenditure	119,947	70,133	33,000	50,000	50,000	50,000
1980 Fees Charged to Grants	1,597,246	2,727,366	1,600,000	2,454,000	2,454,000	2,454,000
1990 Miscellaneous	996,982	563,583	930,000	990,000	990,000	990,000
Total Other Revenue From Local Sources	\$ 3,224,957	\$ 3,670,283	\$ 3,078,000	\$ 3,854,000	\$ 3,854,000	\$ 3,854,000
Total Revenue from Local Sources	\$ 91,361,223	\$ 92,775,470	\$ 94,798,000	\$ 99,054,000	\$ 99,054,000	\$ 99,054,000

Resources Detail – General Fund Continued

Account Code and Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
2000 - Revenue from Intermediate Sources						
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.						
2100 - Unrestricted Revenue						
2101 County School Funds	\$ 1,003,438	\$ 310,221	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000
2102 General ESD Funds	17,027,679	17,480,118	17,300,000	17,300,000	17,300,000	17,300,000
2199 Other Intermediate Sources	-	195,281	-	70,000	70,000	70,000
Total Unrestricted Revenue	\$ 18,031,117	\$ 17,985,620	\$ 17,900,000	\$ 17,670,000	\$ 17,670,000	\$ 17,670,000
Total Revenue from Intermediate Sources	\$ 18,031,117	\$ 17,985,620	\$ 17,900,000	\$ 17,670,000	\$ 17,670,000	\$ 17,670,000
3000 - Revenue from State Sources						
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).						
3100 - Unrestricted Grants-In-Aid						
State School Fund Grant (w/o Transportation)	\$ 342,379,145	\$ 348,675,996	\$ 351,106,994	\$ 368,800,211	\$ 368,800,211	\$ 368,800,211
State School Fund-Transportation Reimbursement	13,802,229	15,240,359	13,370,000	17,423,010	17,423,010	17,423,010
State School Fund Grant-Prior Year Adjustment	234,535	6,684,917	-	-	-	-
3101 State School Fund Revenue	\$ 356,415,909	\$ 370,601,272	\$ 364,476,994	\$ 386,223,221	\$ 386,223,221	\$ 386,223,221
3103 Common School Fund	4,044,246	4,346,180	4,265,414	4,600,000	4,600,000	4,600,000
3199 High Cost Disabilities	2,218,809	4,126,763	2,500,000	3,800,000	3,800,000	3,800,000
Total Unrestricted Grants-In-Aid	\$ 362,678,964	\$ 379,074,215	\$ 371,242,408	\$ 394,623,221	\$ 394,623,221	\$ 394,623,221
3200 - Restricted Grants-In-Aid						
Revenues received as grants by the District from state funds which must be used for a categorical or specific purpose.						
3222 State School Fund-Transportation Equipment	\$ -	\$ -	\$ 1,430,000	\$ -	\$ -	\$ -
Total Restricted Grants-In-Aid	\$ -	\$ -	\$ 1,430,000	\$ -	\$ -	\$ -
Total Revenue from State Sources	\$ 362,678,964	\$ 379,074,215	\$ 372,672,408	\$ 394,623,221	\$ 394,623,221	\$ 394,623,221
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue from the Federal Government through the State						
4201 Transportation Fees for Foster Children	\$ 138,409	\$ 6,342	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Total Unrestricted Revenue from the Federal Government through the State	\$ 138,409	\$ 6,342	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

Resources Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Budget	Proposed	Approved	Adopted
4300 - Restricted Revenue from the Federal Government						
4300 Restricted Revenue Federal Source	\$ -	\$ -	\$ 21,000,000	\$ -	\$ -	\$ -
Total Restricted Revenue from the Federal Government	\$ -	\$ -	\$ 21,000,000	\$ -	\$ -	\$ -
4800 - Revenue in Lieu of Taxes						
4801 Federal Forest Fees	\$ 373	\$ 340	\$ -	\$ -	\$ -	\$ -
Total Revenue in Lieu of Taxes	\$ 373	\$ 340	\$ -	\$ -	\$ -	\$ -
Total Revenue from Federal Sources	\$ 138,782	\$ 6,682	\$ 21,140,000	\$ 140,000	\$ 140,000	\$ 140,000
5000 - Other Sources						
5100 - Long Term Debt Financing Sources						
5110 Bond Proceeds	\$ -	\$ 34,225,386	\$ -	\$ -	\$ -	\$ -
Total Long Term Debt Financing Sources	\$ -	\$ 34,225,386	\$ -	\$ -	\$ -	\$ -
5200 - Interfund Transfers						
5200 Transfer from Enterprise Fund	\$ 38,321	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfer from PERS Pension Debt Service Fund	-	-	1	1	1	1
5200 Transfer from Risk Management Fund	-	-	1	1	1	1
5200 Transfer from Asset Replacement Fund	-	-	1	-	-	-
Total Interfund Transfers	\$ 38,321	\$ -	\$ 3	\$ 2	\$ 2	\$ 2
Total Other Sources	\$ 38,321	\$ 34,225,386	\$ 3	\$ 2	\$ 2	\$ 2
5300 - Sale of or Compensation Loss of Fixed Assets						
5300 Sale of or Compensation Loss of Fixed Assets	\$ 32,195	\$ 135,018	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Sale of or Compensation Loss of Fixed Assets	\$ 32,195	\$ 135,018	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000
5400 - Beginning Fund Balance						
5400 Beginning Fund Balance	\$ 58,847,653	\$ 65,736,765	\$ 70,000,000	\$ 95,000,000	\$ 95,000,000	\$ 95,000,000
5400 Beginning Fund Balance - Transportation FFCO	-	-	32,400,000	14,000,000	14,000,000	14,000,000
Total Beginning Fund Balance	\$ 58,847,653	\$ 65,736,765	\$ 102,400,000	\$ 109,000,000	\$ 109,000,000	\$ 109,000,000
Total Other Sources	\$ 58,918,169	\$ 100,097,169	\$ 102,410,003	\$ 109,100,002	\$ 109,100,002	\$ 109,100,002
TOTAL GENERAL FUND RESOURCES	\$ 531,128,255	\$ 589,939,156	\$ 608,920,411	\$ 620,587,223	\$ 620,587,223	\$ 620,587,223

Requirements Detail – General Fund

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
REQUIREMENTS									
1000 - Instruction									
1111 - Elementary Instruction, Primary (K-5)									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 53,288,983	\$ 55,018,789	863.10	\$ 58,981,156	\$ 59,217,790	\$ 59,737,580	\$ 60,626,150	856.10	
112 Regular Classified	6,681,050	6,784,594	238.66	8,009,983	8,763,574	8,763,574	8,260,577	238.65	
113 Supervisory Licensed	5,000	4,000		-	-	-	-		
121 Licensed Substitutes	1,112,565	464,941		1,858,669	1,914,430	1,914,430	1,914,430		
122 Classified Substitutes	124,703	28,000		199,041	205,013	205,013	205,013		
123 Temporary Licensed	2,007	-		1,539	1,585	1,585	1,585		
124 Temporary Classified	6,964	1,357		1,080	1,113	1,113	1,113		
130 Licensed Staff Differentials	493,549	515,606		504,715	522,751	522,751	527,881		
130 Licensed Additional Earnings	132,009	134,637		66,350	68,343	68,343	68,343		
130 Classified Additional Earnings	31,577	41,156		24,193	24,919	24,919	24,919		
Total Salaries and Wages	\$ 61,878,407	\$ 62,993,080	1,101.76	\$ 69,646,726	\$ 70,719,518	\$ 71,239,308	\$ 71,630,011	1,094.75	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 18,933,101	\$ 19,493,175		\$ 20,464,148	\$ 20,663,416	\$ 20,812,496	\$ 20,932,938		
220 Social Security Contribution	4,549,093	4,651,862		5,158,717	5,255,954	5,295,724	5,325,838		
230 Other Required Payroll Costs	1,179,055	1,134,853		1,197,799	1,504,426	1,512,916	1,517,119		
240 Employee Insur & Other Contract Benefits	15,669,695	15,436,948		17,293,532	16,450,816	16,618,446	16,601,301		
Total Associated Payroll Costs	\$ 40,330,944	\$ 40,716,838	-	\$ 44,114,196	\$ 43,874,612	\$ 44,239,582	\$ 44,377,196	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 3,916	\$ 6,640		\$ 13,098	\$ 13,452	\$ 13,452	\$ 13,452		
320 Property Services	8,218	367		297	303	303	303		
340 Travel	4,303	1,112		35,830	36,547	36,547	36,547		
350 Communication	996,447	228,757		600,527	618,359	618,359	618,359		
390 Other Gen Prof & Tech Svcs	419	-		3,578	3,650	3,650	3,650		
Total Purchased Services	\$ 1,013,303	\$ 236,876	-	\$ 653,330	\$ 672,311	\$ 672,311	\$ 672,311	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 607,957	\$ 792,936		\$ 1,317,390	\$ 1,257,115	\$ 1,257,115	\$ 1,257,115		
420 Textbooks	47,778	245,216		315,062	322,195	322,195	322,195		
460 Non-Consumable Items	59,327	97,183		101,612	104,572	104,572	104,572		
470 Computer Software	43,734	16,532		10,515	10,823	10,823	10,823		
480 Computer Hardware	22,251	13,750		5,952,000	53,412	53,412	53,412		
Total Supplies and Materials	\$ 781,047	\$ 1,165,617	-	\$ 7,696,579	\$ 1,748,117	\$ 1,748,117	\$ 1,748,117	-	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 1,529	\$ 369		\$ 220	\$ 226	\$ 226	\$ 226	
Total Other	\$ 1,529	\$ 369	-	\$ 220	\$ 226	\$ 226	\$ 226	-
Total Elementary Instruction, Primary (K-5)	\$ 104,005,230	\$ 105,112,780	1,101.76	\$ 122,111,051	\$ 117,014,784	\$ 117,899,544	\$ 118,427,861	1,094.75
1121 - Middle School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 22,470,875	\$ 23,844,856	360.25	\$ 24,412,124	\$ 24,843,379	\$ 24,843,379	\$ 25,213,947	362.25
112 Regular Classified	799,207	796,659	32.89	1,043,620	1,468,846	1,468,846	1,402,628	40.40
121 Licensed Substitutes	524,004	235,134		770,933	794,061	794,061	794,061	
122 Classified Substitutes	21,474	1,278		22,433	23,107	23,107	23,107	
124 Temporary Classified	144,041	160,594		174,203	199,699	199,699	199,699	
130 Licensed Staff Differentials	100,094	72,271		112,543	258,231	258,231	258,326	
130 Licensed Additional Earnings	53,882	86,413		154,129	164,424	164,424	164,424	
130 Classified Additional Earnings	15,314	13,034		14,255	14,684	14,684	14,684	
Total Salaries and Wages	\$ 24,128,891	\$ 25,210,239	393.14	\$ 26,704,240	\$ 27,766,431	\$ 27,766,431	\$ 28,070,876	402.65
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7,436,982	\$ 7,854,093		\$ 7,826,801	\$ 8,063,920	\$ 8,063,920	\$ 8,155,619	
220 Social Security Contribution	1,788,434	1,876,765		1,987,075	2,073,932	2,073,932	2,097,249	
230 Other Required Payroll Costs	408,050	423,510		434,244	450,756	450,756	455,638	
240 Employee Insur & Other Contract Benefits	5,603,512	5,681,237		5,884,896	6,218,348	6,218,348	6,216,621	
Total Associated Payroll Costs	\$ 15,236,978	\$ 15,835,605	-	\$ 16,133,016	\$ 16,806,956	\$ 16,806,956	\$ 16,925,127	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 29,989	\$ 14,430		\$ 15,111	\$ 17,412	\$ 17,412	\$ 17,412	
320 Property Services	47,372	30,375		47,979	48,939	48,939	48,939	
330 Student Transportation Services	18,045	3,332		50,960	24,128	24,128	24,128	
340 Travel	2,717	6,950		-	-	-	-	
350 Communication	441,267	88,812		336,004	342,731	342,731	342,731	
390 Other Gen Prof & Tech Svcs	256	480		11,833	12,070	12,070	12,070	
Total Purchased Services	\$ 539,646	\$ 144,379	-	\$ 461,887	\$ 445,280	\$ 445,280	\$ 445,280	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 387,933	\$ 435,607		\$ 890,700	\$ 816,215	\$ 816,215	\$ 816,215	
420 Textbooks	29,497	33,607		72,142	73,585	73,585	73,585	
460 Non-Consumable Items	56,697	72,230		115,936	118,253	118,253	118,253	
470 Computer Software	48,944	180,049		160,481	131,686	131,686	131,686	
480 Computer Hardware	17,246	11,565		6,277,330	78,878	78,878	78,878	
Total Supplies and Materials	\$ 540,317	\$ 733,058	-	\$ 7,516,589	\$ 1,218,617	\$ 1,218,617	\$ 1,218,617	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
Capital Outlay								
520 Building Acquisition	\$ -	\$ 16,000		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 16,000	-	\$ -	\$ -	\$ -	\$ -	-
Other								
640 Dues And Fees	\$ 57,496	\$ 54,344		\$ 54,263	\$ 58,296	\$ 58,296	\$ 58,296	
670 Licenses & Permits	1,216	389		-	-	-	-	
Total Other	\$ 58,712	\$ 54,733	-	\$ 54,263	\$ 58,296	\$ 58,296	\$ 58,296	-
Total Middle School Programs	\$ 40,504,544	\$ 41,994,014	393.14	\$ 50,869,995	\$ 46,295,580	\$ 46,295,580	\$ 46,718,196	402.65
1122 - Middle School Extracurricular								
Salaries and Wages								
113 Supervisory Licensed	\$ -	\$ -	-	\$ -	\$ 112,743	\$ 112,743	\$ 117,290	0.75
121 Licensed Substitutes	282	-		-	-	-	-	
122 Classified Substitutes	-	13		-	-	-	-	
123 Temporary Licensed	3,120	-		-	-	-	-	
124 Temporary Classified	1,400	1,943		-	-	-	-	
130 Licensed Staff Differentials	546,825	587,281		580,014	597,415	597,415	597,415	
130 Licensed Additional Earnings	1,031	6,975		4,226	22,078	22,078	22,078	
130 Classified Additional Earnings	2,259	905		-	-	-	-	
Total Salaries and Wages	\$ 554,917	\$ 597,117	-	\$ 584,240	\$ 732,236	\$ 732,236	\$ 736,783	0.75
Associated Payroll Costs								
210 Public Employees Retirement System	\$ 159,434	\$ 179,763		\$ 185,740	\$ 229,287	\$ 229,287	\$ 230,591	
220 Social Security Contribution	42,353	45,666		44,702	56,022	56,022	56,370	
230 Other Required Payroll Costs	11,514	10,520		9,423	11,814	11,814	11,888	
240 Employee Insur & Other Contract Benefits	-	-		-	12,576	12,576	12,576	
Total Associated Payroll Costs	\$ 213,301	\$ 235,949	-	\$ 239,865	\$ 309,699	\$ 309,699	\$ 311,425	-
Purchased Services								
310 Instructional, Profess & Tech Svcs	\$ 13,270	\$ 7,857		\$ 45,287	\$ 46,200	\$ 46,200	\$ 46,200	
320 Property Services	4,821	15,124		1,513	1,543	1,543	1,543	
330 Student Transportation Services	274,369	20,793		394,006	451,887	451,887	451,887	
350 Communication	63	48		-	-	-	-	
380 Non-Instructional Professional & Technical Svcs.	37,662	-		-	-	-	-	
Total Purchased Services	\$ 330,185	\$ 43,822	-	\$ 440,806	\$ 499,630	\$ 499,630	\$ 499,630	-
Supplies and Materials								
410 Consumable Supplies & Materials	\$ 27,525	\$ 82,388		\$ 24,832	\$ 25,329	\$ 25,329	\$ 25,329	
460 Non-Consumable Items	3,707	18,078		-	-	-	-	
470 Computer Software	10,473	11,587		-	-	-	-	
Total Supplies and Materials	\$ 41,705	\$ 112,053	-	\$ 24,832	\$ 25,329	\$ 25,329	\$ 25,329	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Other</u>									
640 Dues And Fees	\$ 1,074	\$ 2,564		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ 1,074	\$ 2,564	-	\$ -	\$ -	\$ -	\$ -	-	-
Total Middle School Extracurricular	\$ 1,141,182	\$ 991,505	-	\$ 1,289,743	\$ 1,566,894	\$ 1,566,894	\$ 1,573,167	0.75	
1131 - High School Instruction									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 29,699,434	\$ 31,883,865	479.37	\$ 34,086,310	\$ 35,532,017	\$ 35,532,017	\$ 36,059,394	499.37	
112 Regular Classified	703,091	713,610	23.91	820,394	906,274	906,274	864,439	23.91	
113 Supervisory Licensed	29,095	41,603		-	-	-	-		
121 Licensed Substitutes	539,861	215,079		913,115	940,509	940,509	940,509		
122 Classified Substitutes	1,558	344		24,916	25,663	25,663	25,663		
123 Temporary Licensed	280	7,564		1,759	1,812	1,812	1,812		
124 Temporary Classified	152,645	69,404		190,783	243,192	243,192	243,192		
130 Licensed Staff Differentials	337,897	324,670		414,376	569,757	569,757	569,814		
130 Licensed Additional Earnings	152,037	114,344		98,691	101,651	101,651	101,651		
130 Classified Additional Earnings	5,623	18,420		17,307	17,827	17,827	17,827		
Total Salaries and Wages	\$ 31,621,521	\$ 33,388,903	503.28	\$ 36,567,651	\$ 38,338,702	\$ 38,338,702	\$ 38,824,301	523.28	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 9,947,194	\$ 10,536,064		\$ 10,851,729	\$ 11,250,320	\$ 11,250,320	\$ 11,395,654		
220 Social Security Contribution	2,339,187	2,481,276		2,723,975	2,860,575	2,860,575	2,897,767		
230 Other Required Payroll Costs	517,912	546,432		593,778	622,393	622,393	630,245		
240 Employee Insur & Other Contract Benefits	6,785,860	7,068,821		7,640,295	8,063,844	8,063,844	8,062,962		
Total Associated Payroll Costs	\$ 19,590,153	\$ 20,632,593	-	\$ 21,809,777	\$ 22,797,132	\$ 22,797,132	\$ 22,986,628	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 230,220	\$ 207,764		\$ 180,886	\$ 184,503	\$ 184,503	\$ 184,503		
320 Property Services	33,116	16,844		54,344	55,433	55,433	55,433		
330 Student Transportation Services	33,249	330		30,284	27,916	27,916	27,916		
340 Travel	9,715	4,564		3,940	4,019	4,019	4,019		
350 Communication	331,887	138,026		420,009	428,410	428,410	428,410		
371 Tuition Pymts-Districts Within	646	-		-	-	-	-		
380 Non-Instructional Professional & Technical Svcs.	-	4,750		-	-	-	-		
390 Other Gen Prof & Tech Svcs	6,499	554		-	-	-	-		
Total Purchased Services	\$ 645,332	\$ 372,832	-	\$ 689,463	\$ 700,281	\$ 700,281	\$ 700,281	-	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 564,625	\$ 509,034		\$ 1,635,929	\$ 1,592,977	\$ 1,592,977	\$ 1,592,977	
420 Textbooks	132,330	94,569		208,519	212,691	212,691	212,691	
440 Periodicals	25	25		-	-	-	-	
460 Non-Consumable Items	320,625	255,709		373,843	381,321	381,321	381,321	
470 Computer Software	87,762	170,097		55,392	56,500	56,500	56,500	
480 Computer Hardware	33,451	10,910		8,957,785	58,941	58,941	58,941	
Total Supplies and Materials	\$ 1,138,818	\$ 1,040,344	-	\$ 11,231,468	\$ 2,302,430	\$ 2,302,430	\$ 2,302,430	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ -	\$ 18,331		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	30,341		-	-	-	-	
Total Capital Outlay	\$ -	\$ 48,672	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 57,799	\$ 70,041		\$ 46,117	\$ 48,491	\$ 48,491	\$ 48,491	
Total Other	\$ 57,799	\$ 70,041	-	\$ 46,117	\$ 48,491	\$ 48,491	\$ 48,491	-
Total High School Programs	\$ 53,053,623	\$ 55,553,385	503.28	\$ 70,344,476	\$ 64,187,036	\$ 64,187,036	\$ 64,862,131	523.28
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 624,921	\$ 584,609	6.00	\$ 697,076	\$ 733,630	\$ 733,630	\$ 797,078	6.25
121 Licensed Substitutes	18,373	2,354		33,639	34,647	34,647	34,647	
122 Classified Substitutes	47	41		-	-	-	-	
124 Temporary Classified	4,891	14,706		-	-	-	-	
130 Licensed Staff Differentials	1,635,742	1,587,183		2,364,291	2,516,049	2,516,049	2,516,049	
130 Licensed Additional Earnings	7,683	9,704		25,113	25,866	25,866	25,866	
130 Classified Additional Earnings	9,479	23,006		18,208	18,754	18,754	18,754	
Total Salaries and Wages	\$ 2,301,136	\$ 2,221,603	6.00	\$ 3,138,327	\$ 3,328,946	\$ 3,328,946	\$ 3,392,394	6.25
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 615,586	\$ 602,513		\$ 984,824	\$ 1,040,957	\$ 1,040,957	\$ 1,059,715	
220 Social Security Contribution	175,294	169,484		239,738	253,754	253,754	258,605	
230 Other Required Payroll Costs	40,401	38,744		50,684	53,761	53,761	54,775	
240 Employee Insur & Other Contract Benefits	87,346	74,132		89,250	95,947	95,947	95,947	
Total Associated Payroll Costs	\$ 918,627	\$ 884,873	-	\$ 1,364,496	\$ 1,444,419	\$ 1,444,419	\$ 1,469,042	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 305,699	\$ 190,280		\$ 388,186	\$ 395,948	\$ 395,948	\$ 395,948	
320 Property Services	59,637	55,172		55,038	56,139	56,139	56,139	
330 Student Transportation Services	333,898	157,159		670,527	683,937	683,937	683,937	
340 Travel	8,185	290		3,074	3,135	3,135	3,135	
350 Communication	9,866	5,355		5,716	5,830	5,830	5,830	
380 Non-Instructional Professional & Technical Svcs.	6,214	-		-	-	-	-	
390 Other Gen Prof & Tech Svcs	5,164	5,273		11,789	12,023	12,023	12,023	
Total Purchased Services	\$ 728,663	\$ 413,529	-	\$ 1,134,330	\$ 1,157,012	\$ 1,157,012	\$ 1,157,012	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 30,582	\$ 158,920		\$ 23,014	\$ 23,474	\$ 23,474	\$ 23,474	
460 Non-Consumable Items	20,640	23,330		-	-	-	-	
470 Computer Software	9,400	6,000		1,734	1,769	1,769	1,769	
480 Computer Hardware	109	2,250		-	-	-	-	
Total Supplies and Materials	\$ 60,731	\$ 190,500	-	\$ 24,748	\$ 25,243	\$ 25,243	\$ 25,243	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 6,995	\$ 11,284		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 6,995	\$ 11,284	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 46,118	\$ 56,601		\$ 13,994	\$ 14,274	\$ 14,274	\$ 14,274	
Total Other	\$ 46,118	\$ 56,601	-	\$ 13,994	\$ 14,274	\$ 14,274	\$ 14,274	-
Total High School Extracurricular	\$ 4,062,270	\$ 3,778,390	6.00	\$ 5,675,895	\$ 5,969,894	\$ 5,969,894	\$ 6,057,965	6.25
1140 - Pre-Kindergarten Programs								
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 125		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 125	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ 12,558		\$ 50,100	\$ 51,102	\$ 51,102	\$ 51,102	
Total Supplies and Materials	\$ -	\$ 12,558	-	\$ 50,100	\$ 51,102	\$ 51,102	\$ 51,102	-
Total Pre-Kindergarten Programs	\$ -	\$ 12,683	-	\$ 50,100	\$ 51,102	\$ 51,102	\$ 51,102	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1210 - Programs for the Talented and Gifted									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 74,382	\$ 77,817	1.00	\$ 80,122	\$ 82,496	\$ 82,496	\$ 83,718	1.00	
112 Regular Classified	30,379	32,960	1.00	37,141	34,467	34,467	34,467	1.00	
123 Temporary Licensed	48,009	4,602		107,237	110,454	110,454	110,454		
124 Temporary Classified	282	-		-	-	-	-		
130 Licensed Staff Differentials	79,494	83,591		96,449	99,341	99,341	99,341		
130 Licensed Additional Earnings	14,306	8,478		51,726	53,277	53,277	53,355		
Total Salaries and Wages	\$ 246,852	\$ 207,448	2.00	\$ 372,675	\$ 380,035	\$ 380,035	\$ 381,335	2.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 69,585	\$ 63,928		\$ 80,103	\$ 81,480	\$ 81,480	\$ 81,854		
220 Social Security Contribution	18,231	15,366		28,016	28,772	28,772	28,872		
230 Other Required Payroll Costs	4,009	3,360		6,013	6,140	6,140	6,158		
240 Employee Insur & Other Contract Benefits	31,485	32,390		33,086	33,636	33,636	33,636		
Total Associated Payroll Costs	\$ 123,310	\$ 115,044	-	\$ 147,218	\$ 150,028	\$ 150,028	\$ 150,520	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 3,400	\$ -		\$ 3,573	\$ 3,644	\$ 3,644	\$ 3,644		
330 Student Transportation Services	24	-		-	-	-	-		
350 Communication	221	521		-	-	-	-		
Total Purchased Services	\$ 3,645	\$ 521	-	\$ 3,573	\$ 3,644	\$ 3,644	\$ 3,644	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 7,154	\$ 602		\$ 31,855	\$ 96,317	\$ 96,317	\$ 96,317		
420 Textbooks	-	-		426	435	435	435		
470 Computer Software	-	-		638	651	651	651		
Total Supplies and Materials	\$ 7,154	\$ 602	-	\$ 32,919	\$ 97,403	\$ 97,403	\$ 97,403	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ -		\$ 589	\$ 601	\$ 601	\$ 601		
Total Other	\$ -	\$ -	-	\$ 589	\$ 601	\$ 601	\$ 601	-	
Total Programs For Talented & Gifted	\$ 380,961	\$ 323,615	2.00	\$ 556,974	\$ 631,711	\$ 631,711	\$ 633,503	2.00	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1220 - Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,803,113	\$ 6,910,651	111.10	\$ 7,396,765	\$ 7,812,831	\$ 7,812,831	\$ 7,929,440	109.10
111 Tutors	-	-		4,817	4,962	4,962	4,962	
112 Regular Classified	16,294,257	15,998,784	442.53	18,673,637	19,094,404	19,094,404	19,848,150	444.31
121 Licensed Substitutes	173,944	63,939		275,258	283,515	283,515	283,515	
122 Classified Substitutes	294,977	29,817		426,509	439,304	439,304	439,304	
123 Temporary Licensed	-	18,157		-	-	-	-	
124 Temporary Classified	1,943	551		3,014	3,104	3,104	3,104	
130 Licensed Staff Differentials	377,566	450,397		460,457	456,349	456,349	463,183	
130 Licensed Additional Earnings	58,205	74,061		109,366	103,635	103,635	103,635	
130 Classified Additional Earnings	65,701	14,820		97,808	100,742	100,742	100,742	
Total Salaries and Wages	\$ 24,069,706	\$ 23,561,177	553.63	\$ 27,447,631	\$ 28,298,846	\$ 28,298,846	\$ 29,176,035	553.41
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7,131,221	\$ 7,188,551		\$ 8,040,488	\$ 8,149,338	\$ 8,149,338	\$ 8,402,046	
220 Social Security Contribution	1,757,364	1,729,131		2,023,829	2,101,078	2,101,078	2,168,225	
230 Other Required Payroll Costs	600,391	468,406		447,017	456,005	456,005	469,979	
240 Employee Insur & Other Contract Benefits	8,922,327	8,623,737		9,524,851	9,553,833	9,553,833	9,553,832	
Total Associated Payroll Costs	\$ 18,411,303	\$ 18,009,825	-	\$ 20,036,185	\$ 20,260,254	\$ 20,260,254	\$ 20,594,082	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 79,903	\$ 139,570		\$ 10,595	\$ 10,808	\$ 10,808	\$ 10,808	
320 Property Services	-	-		2,455	2,504	2,504	2,504	
330 Student Transportation Services	18,612	42		25,500	26,010	26,010	26,010	
340 Travel	21,298	4,590		48,230	53,194	53,194	53,194	
350 Communication	17,269	14,894		30,666	31,279	31,279	31,279	
371 Tuition Pymts-Districts Within	-	-		49,134	50,117	50,117	50,117	
390 Other Gen Prof & Tech Svcs	564	1,417		2,556	2,607	2,607	2,607	
Total Purchased Services	\$ 137,646	\$ 160,513	-	\$ 169,136	\$ 176,519	\$ 176,519	\$ 176,519	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 64,946	\$ 64,834		\$ 112,907	\$ 115,164	\$ 115,164	\$ 115,164	
420 Textbooks	168	358		-	-	-	-	
440 Periodicals	315	-		-	-	-	-	
460 Non-Consumable Items	24,603	36,220		2,040	2,081	2,081	2,081	
470 Computer Software	1,343	1,745		656	670	670	670	
480 Computer Hardware	250	39		-	-	-	-	
Total Supplies and Materials	\$ 91,625	\$ 103,196	-	\$ 115,603	\$ 117,915	\$ 117,915	\$ 117,915	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 70		\$ -	\$ -	\$ -	\$ -	
670 Licenses & Permits	421	-		-	-	-	-	
Total Other	\$ 421	\$ 70	-	\$ -	\$ -	\$ -	\$ -	-
Total Restrictive Programs for Students with Disabilities	\$ 42,710,701	\$ 41,834,781	553.63	\$ 47,768,555	\$ 48,853,534	\$ 48,853,534	\$ 50,064,551	553.41
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 8,533,697	\$ 9,146,691	143.70	\$ 9,626,447	\$ 10,529,336	\$ 10,529,336	\$ 10,686,580	146.70
112 Regular Classified	6,933,806	7,288,541	148.93	5,471,205	5,686,670	5,686,670	5,915,764	151.66
121 Licensed Substitutes	164,887	36,282		318,506	328,061	328,061	328,061	
122 Classified Substitutes	115,024	41,605		172,723	177,905	177,905	177,905	
123 Temporary Licensed	28,819	-		-	-	-	-	
124 Temporary Classified	16	-		-	-	-	-	
130 Licensed Staff Differentials	488,386	550,548		574,110	617,247	617,247	626,485	
130 Licensed Additional Earnings	19,078	44,532		26,504	40,348	40,348	40,348	
130 Classified Additional Earnings	1,747	597		9,487	9,772	9,772	9,772	
Total Salaries and Wages	\$ 16,285,460	\$ 17,108,796	292.63	\$ 16,198,982	\$ 17,389,339	\$ 17,389,339	\$ 17,784,915	298.36
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,898,966	\$ 5,275,352		\$ 4,732,014	\$ 5,030,949	\$ 5,030,949	\$ 5,146,208	
220 Social Security Contribution	1,194,245	1,261,919		1,194,537	1,291,384	1,291,384	1,321,634	
230 Other Required Payroll Costs	381,880	345,154		269,442	282,134	282,134	288,474	
240 Employee Insur & Other Contract Benefits	4,993,355	5,275,974		4,402,334	4,438,592	4,438,592	4,439,540	
Total Associated Payroll Costs	\$ 11,468,446	\$ 12,158,399	-	\$ 10,598,327	\$ 11,043,059	\$ 11,043,059	\$ 11,195,856	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 201,177	\$ 184,794		\$ 276,915	\$ 282,454	\$ 282,454	\$ 282,454	
320 Property Services	900	565		3,635	3,707	3,707	3,707	
340 Travel	11,531	1,120		15,622	15,934	15,934	15,934	
350 Communication	49,560	22,660		127,377	129,925	129,925	129,925	
380 Non-Instructional Professional & Technical Svcs.	55,234	81,817		-	-	-	-	
390 Other Gen Prof & Tech Svcs	83	-		1,538	1,569	1,569	1,569	
Total Purchased Services	\$ 318,485	\$ 290,956	-	\$ 425,087	\$ 433,589	\$ 433,589	\$ 433,589	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 68,892	\$ 49,129		\$ 549,984	\$ 560,985	\$ 560,985	\$ 560,985	
420 Textbooks	1,370	433		194	198	198	198	
460 Non-Consumable Items	1,017	534		1,224	1,248	1,248	1,248	
470 Computer Software	6,290	2,978		1,476	1,506	1,506	1,506	
480 Computer Hardware	14,257	11,958		-	-	-	-	
Total Supplies and Materials	\$ 91,826	\$ 65,032	-	\$ 552,878	\$ 563,937	\$ 563,937	\$ 563,937	-
Total Less Restrictive Programs for Students with Disabilities	\$ 28,164,217	\$ 29,623,183	292.63	\$ 27,775,274	\$ 29,429,924	\$ 29,429,924	\$ 29,978,297	298.36
1260 - Treatment and Habilitation Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 111,073	\$ 288,861	1.50	\$ 126,762	\$ 130,831	\$ 130,831	\$ 132,778	1.50
130 Licensed Additional Earnings	-	607		-	-	-	-	
Total Salaries and Wages	\$ 111,073	\$ 289,468	1.50	\$ 126,762	\$ 130,831	\$ 130,831	\$ 132,778	1.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 39,964	\$ 115,478		\$ 37,705	\$ 37,523	\$ 37,523	\$ 38,082	
220 Social Security Contribution	7,488	23,913		8,155	9,191	9,191	9,340	
230 Other Required Payroll Costs	1,804	5,542		2,056	2,118	2,118	2,151	
240 Employee Insur & Other Contract Benefits	10,540	69,155		24,776	25,156	25,156	25,156	
Total Associated Payroll Costs	\$ 59,796	\$ 214,088	-	\$ 72,692	\$ 73,988	\$ 73,988	\$ 74,729	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 5,245	\$ 5,350	\$ 5,350	\$ 5,350	
340 Travel	3,728	554		6,669	6,802	6,802	6,802	
350 Communication	29	13		502	512	512	512	
Total Purchased Services	\$ 3,757	\$ 567	-	\$ 12,416	\$ 12,664	\$ 12,664	\$ 12,664	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 11,965	\$ 8,868		\$ 27,662	\$ 28,215	\$ 28,215	\$ 28,215	
470 Computer Software	9,970	14,420		-	-	-	-	
Total Supplies and Materials	\$ 21,935	\$ 23,288	-	\$ 27,662	\$ 28,215	\$ 28,215	\$ 28,215	-
Total Treatment and Habilitation Programs	\$ 196,561	\$ 527,411	1.50	\$ 239,532	\$ 245,698	\$ 245,698	\$ 248,386	1.50

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1280 - Alternative Education									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 2,628,324	\$ 2,721,527	41.17	\$ 3,048,818	\$ 3,202,573	\$ 3,202,573	\$ 3,250,164	41.17	
112 Regular Classified	777,942	507,936	17.44	601,762	619,633	619,633	647,678	17.44	
121 Licensed Substitutes	35,041	10,204		88,323	90,973	90,973	90,973		
122 Classified Substitutes	7,691	184		33,269	34,267	34,267	34,267		
124 Temporary Classified	2,647	-		18,683	19,243	19,243	19,243		
130 Licensed Staff Differentials	19,200	20,969		-	-	-	-		
130 Licensed Additional Earnings	42,352	9,281		76,132	77,807	77,807	77,807		
130 Classified Additional Earnings	25,278	1,646		22,781	23,465	23,465	23,465		
Total Salaries and Wages	\$ 3,538,475	\$ 3,271,747	58.61	\$ 3,889,768	\$ 4,067,961	\$ 4,067,961	\$ 4,143,597	58.61	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,154,885	\$ 1,076,061		\$ 1,181,976	\$ 1,204,732	\$ 1,204,732	\$ 1,227,291		
220 Social Security Contribution	259,288	241,983		288,695	302,005	302,005	307,786		
230 Other Required Payroll Costs	57,300	53,234		63,038	65,870	65,870	67,087		
240 Employee Insur & Other Contract Benefits	851,859	764,286		903,472	872,309	872,309	872,481		
Total Associated Payroll Costs	\$ 2,323,332	\$ 2,135,564	-	\$ 2,437,181	\$ 2,444,916	\$ 2,444,916	\$ 2,474,645	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 4,982	\$ 14,828		\$ 219,358	\$ 223,744	\$ 223,744	\$ 223,744		
320 Property Services	701	878		-	-	-	-		
330 Student Transportation Services	1,169	-		1,234	2,025	2,025	2,025		
340 Travel	892	594		1,244	1,269	1,269	1,269		
350 Communication	21,167	16,286		28,722	29,298	29,298	29,298		
360 Charter School Payments	5,730,658	5,937,671		6,285,360	7,400,000	7,400,000	7,400,000		
371 Tuition Pymts-Districts Within	642,746	688,534		714,254	728,539	728,539	728,539		
390 Other Gen Prof & Tech Svcs	1,900	3,896		-	-	-	-		
Total Purchased Services	\$ 6,404,215	\$ 6,662,687	-	\$ 7,250,172	\$ 8,384,875	\$ 8,384,875	\$ 8,384,875	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 45,591	\$ 34,798		\$ 73,798	\$ 75,273	\$ 75,273	\$ 75,273		
420 Textbooks	24,583	34,036		49,583	50,574	50,574	50,574		
430 Library Books	-	94		-	-	-	-		
460 Non-Consumable Items	2,403	714		7,995	8,155	8,155	8,155		
470 Computer Software	14,494	3,857		1,804	1,840	1,840	1,840		
480 Computer Hardware	1,676	1,155		5,203	5,307	5,307	5,307		
Total Supplies and Materials	\$ 88,747	\$ 74,654	-	\$ 138,383	\$ 141,149	\$ 141,149	\$ 141,149	-	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 9,306	\$ 10,511		\$ 34,140	\$ 34,823	\$ 34,823	\$ 34,823	
670 Licenses & Permits	3,660	1,999		10,799	11,015	11,015	11,015	
Total Other	\$ 12,966	\$ 12,510	-	\$ 44,939	\$ 45,838	\$ 45,838	\$ 45,838	-
Total Alternative Education	\$ 12,367,735	\$ 12,157,162	58.61	\$ 13,760,443	\$ 15,084,739	\$ 15,084,739	\$ 15,190,104	58.61
1291 - English Language Learner								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 4,321,875	\$ 4,691,092	49.24	\$ 3,419,422	\$ 3,583,161	\$ 3,583,161	\$ 3,636,643	54.24
112 Regular Classified	3,423,265	3,600,997	114.49	4,066,889	4,142,953	4,142,953	4,340,074	114.49
121 Licensed Substitutes	40,557	13,022		69,215	71,292	71,292	71,292	
122 Classified Substitutes	70,909	21,385		126,655	130,455	130,455	130,455	
130 Licensed Staff Differentials	117,822	164,567		6,125	5,269	5,269	5,337	
130 Licensed Additional Earnings	1,708	6,667		9,753	10,046	10,046	10,046	
130 Classified Additional Earnings	1,798	2,629		2,219	2,286	2,286	2,286	
Total Salaries and Wages	\$ 7,977,934	\$ 8,500,359	163.73	\$ 7,700,278	\$ 7,945,462	\$ 7,945,462	\$ 8,196,133	168.73
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,530,739	\$ 2,699,795		\$ 2,262,702	\$ 2,300,705	\$ 2,300,705	\$ 2,374,332	
220 Social Security Contribution	591,593	633,327		571,839	593,557	593,557	612,675	
230 Other Required Payroll Costs	187,396	174,021		147,963	132,293	132,293	136,532	
240 Employee Insur & Other Contract Benefits	2,188,757	2,243,938		2,552,227	2,624,914	2,624,914	2,635,409	
Total Associated Payroll Costs	\$ 5,498,485	\$ 5,751,081	-	\$ 5,534,731	\$ 5,651,469	\$ 5,651,469	\$ 5,758,948	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 5,500	\$ -		\$ 6,132	\$ 6,254	\$ 6,254	\$ 6,254	
320 Property Services	550	-		-	-	-	-	
330 Student Transportation Services	-	-		10,489	10,699	10,699	10,699	
340 Travel	600	2,919		1,022	1,042	1,042	1,042	
350 Communication	3,967	2,123		15,890	16,209	16,209	16,209	
390 Other Gen Prof & Tech Svcs	-	-		4,912	5,010	5,010	5,010	
Total Purchased Services	\$ 10,617	\$ 5,042	-	\$ 38,445	\$ 39,214	\$ 39,214	\$ 39,214	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 15,236	\$ 11,781		\$ 196,165	\$ 200,089	\$ 200,089	\$ 200,089	
420 Textbooks	23,131	13,986		9,435	9,624	9,624	9,624	
460 Non-Consumable Items	3,532	9,019		5,245	5,350	5,350	5,350	
470 Computer Software	9,083	28,530		-	-	-	-	
480 Computer Hardware	2,614	-		52	53	53	53	
Total Supplies and Materials	\$ 53,596	\$ 63,316	-	\$ 210,897	\$ 215,116	\$ 215,116	\$ 215,116	-
Total English Language Learner	\$ 13,540,632	\$ 14,319,798	163.73	\$ 13,484,351	\$ 13,851,261	\$ 13,851,261	\$ 14,209,411	168.73

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1292 - Teen Parent Programs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 326,531	\$ 351,359	4.83	\$ 369,712	\$ 354,225	\$ 354,225	\$ 359,519	4.83	
112 Regular Classified	138,555	133,833	4.81	172,956	167,982	167,982	192,964	4.81	
121 Licensed Substitutes	4,333	8,019		9,704	9,995	9,995	9,995		
122 Classified Substitutes	1,002	-		-	-	-	-		
124 Temporary Classified	91,668	18,598		252,532	260,108	260,108	260,108		
130 Licensed Additional Earnings	136	4,081		2,481	2,555	2,555	2,555		
130 Classified Additional Earnings	3,710	769		-	-	-	-		
Total Salaries and Wages	\$ 565,935	\$ 516,659	9.64	\$ 807,385	\$ 794,865	\$ 794,865	\$ 825,141	9.64	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 166,706	\$ 152,223		\$ 161,692	\$ 146,719	\$ 146,719	\$ 155,055		
220 Social Security Contribution	41,880	37,997		60,320	59,919	59,919	62,235		
230 Other Required Payroll Costs	9,648	8,369		13,071	12,850	12,850	13,332		
240 Employee Insur & Other Contract Benefits	145,094	139,391		157,040	140,654	140,654	140,654		
Total Associated Payroll Costs	\$ 363,328	\$ 337,980	-	\$ 392,123	\$ 360,142	\$ 360,142	\$ 371,276	-	
<u>Purchased Services</u>									
330 Student Transportation Services	\$ 168	\$ -		\$ -	\$ -	\$ -	\$ -		
340 Travel	380	938		-	-	-	-		
350 Communication	1,589	1,559		2,446	2,495	2,495	2,495		
390 Other Gen Prof & Tech Svcs	3,225	141		-	-	-	-		
Total Purchased Services	\$ 5,362	\$ 2,638	-	\$ 2,446	\$ 2,495	\$ 2,495	\$ 2,495	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 5,290	\$ 7,302		\$ 16,780	\$ 17,116	\$ 17,116	\$ 17,116		
420 Textbooks	235	102		-	-	-	-		
460 Non-Consumable Items	27	-		3,210	3,274	3,274	3,274		
470 Computer Software	-	2,651		452	461	461	461		
Total Supplies and Materials	\$ 5,552	\$ 10,055	-	\$ 20,442	\$ 20,851	\$ 20,851	\$ 20,851	-	
<u>Other</u>									
640 Dues And Fees	\$ 290	\$ -		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ 290	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	
Total Teen Parent Programs	\$ 940,467	\$ 867,332	9.64	\$ 1,222,396	\$ 1,178,353	\$ 1,178,353	\$ 1,219,763	9.64	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1294 - Youth Corrections Education									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 30,246	\$ 33,887	0.94	\$ 34,589	\$ 35,627	\$ 35,627	\$ 37,318	0.94	
122 Classified Substitutes	670	162		2,314	2,383	2,383	2,383		
Total Salaries and Wages	\$ 30,916	\$ 34,049	0.94	\$ 36,903	\$ 38,010	\$ 38,010	\$ 39,701	0.94	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 10,948	\$ 12,219		\$ 11,594	\$ 11,943	\$ 11,943	\$ 12,481		
220 Social Security Contribution	1,899	2,136		2,356	2,443	2,443	2,572		
230 Other Required Payroll Costs	499	549		592	610	610	637		
240 Employee Insur & Other Contract Benefits	15,793	16,213		16,573	16,873	16,873	16,873		
Total Associated Payroll Costs	\$ 29,139	\$ 31,117	0.94	\$ 31,115	\$ 31,869	\$ 31,869	\$ 32,563	0.94	
Total Youth Correction Education	\$ 60,055	\$ 65,166	0.94	\$ 68,018	\$ 69,879	\$ 69,879	\$ 72,264	0.94	
1299 - Other Programs									
<u>Salaries and Wages</u>									
122 Classified Substitutes	\$ -	\$ -		\$ 1,441	\$ 1,484	\$ 1,484	\$ 1,484		
123 Temporary Licensed	16,390	-		20,870	21,496	21,496	21,496		
124 Temporary Classified	3,181	306		-	-	-	-		
130 Classified Additional Earnings	151	-		2,883	2,969	2,969	2,969		
Total Salaries and Wages	\$ 19,722	\$ 306	-	\$ 25,194	\$ 25,949	\$ 25,949	\$ 25,949	-	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 2,304	\$ -		\$ 1,291	\$ 1,330	\$ 1,330	\$ 1,330		
220 Social Security Contribution	1,507	23		1,930	1,990	1,990	1,990		
230 Other Required Payroll Costs	308	4		410	420	420	420		
Total Associated Payroll Costs	\$ 4,119	\$ 27	-	\$ 3,631	\$ 3,740	\$ 3,740	\$ 3,740	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 8,150	\$ -		\$ 30,078	\$ 30,680	\$ 30,680	\$ 30,680		
340 Travel	401	841		1,071	1,092	1,092	1,092		
350 Communication	14,625	1,792		22,552	23,004	23,004	23,004		
390 Other Gen Prof & Tech Svcs	42	213		-	-	-	-		
Total Purchased Services	\$ 23,218	\$ 2,846	-	\$ 53,701	\$ 54,776	\$ 54,776	\$ 54,776	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 1,173	\$ 57		\$ 10,109	\$ 10,312	\$ 10,312	\$ 10,312		
Total Supplies and Materials	\$ 1,173	\$ 57	-	\$ 10,109	\$ 10,312	\$ 10,312	\$ 10,312	-	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 6,275	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 6,275	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Programs	\$ 54,507	\$ 3,236	-	\$ 92,635	\$ 94,777	\$ 94,777	\$ 94,777	-
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	1.50	\$ 83,526	\$ -	\$ -	\$ -	-
123 Temporary Licensed	4,172	-		-	-	-	-	-
124 Temporary Classified	693	1,918		-	-	-	-	-
130 Licensed Additional Earnings	146,935	27,673		220,294	304,867	304,867	304,867	
130 Classified Additional Earnings	36,758	3,475		104,426	107,555	107,555	107,555	
Total Salaries and Wages	\$ 188,558	\$ 33,066	1.50	\$ 408,246	\$ 412,422	\$ 412,422	\$ 412,422	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 58,847	\$ 10,411		\$ 129,824	\$ 131,145	\$ 131,145	\$ 131,145	
220 Social Security Contribution	14,425	2,530		31,252	31,576	31,576	31,576	
230 Other Required Payroll Costs	3,255	540		6,640	6,694	6,694	6,694	
Total Associated Payroll Costs	\$ 76,527	\$ 13,481	-	\$ 167,716	\$ 169,415	\$ 169,415	\$ 169,415	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 1,990	\$ 1,000		\$ 49,168	\$ 50,151	\$ 50,151	\$ 50,151	
330 Student Transportation Services	48,763	-		29,821	30,417	30,417	30,417	
340 Travel	96	149		-	-	-	-	
350 Communication	6	363		13,594	13,866	13,866	13,866	
380 Non-Instructional Professional & Technical Svcs.	798	-		-	-	-	-	
Total Purchased Services	\$ 51,653	\$ 1,512	-	\$ 92,583	\$ 94,434	\$ 94,434	\$ 94,434	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 3,062	\$ 2,950		\$ 8,473	\$ 8,640	\$ 8,640	\$ 8,640	
460 Non-Consumable Items	111	-		20,803	21,216	21,216	21,216	
Total Supplies and Materials	\$ 3,173	\$ 2,950	-	\$ 29,276	\$ 29,856	\$ 29,856	\$ 29,856	-
Total Summer School Programs	\$ 319,911	\$ 51,009	1.50	\$ 697,821	\$ 706,127	\$ 706,127	\$ 706,127	-
Total Instruction	\$ 301,502,596	\$ 307,215,450	3,088.36	\$ 356,007,259	\$ 345,231,293	\$ 346,116,053	\$ 350,107,605	3,120.87

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ -		\$ 2,011	\$ 2,071	\$ 2,071	\$ 2,071	
130 Licensed Staff Differentials	-	-		202,744	208,826	208,826	208,826	
130 Licensed Additional Earnings	-	-		20,000	20,600	20,600	20,600	
Total Salaries and Wages	\$ -	\$ -	-	\$ 224,755	\$ 231,497	\$ 231,497	\$ 231,497	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 71,330	\$ 73,472	\$ 73,472	\$ 73,472	
220 Social Security Contribution	-	-		17,196	17,712	17,712	17,712	
230 Other Required Payroll Costs	-	-		3,628	3,732	3,732	3,732	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 92,154	\$ 94,916	\$ 94,916	\$ 94,916	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 119,169	\$ 102,000		\$ 122,400	\$ 124,848	\$ 124,848	\$ 124,848	
Total Purchased Services	\$ 119,169	\$ 102,000	-	\$ 122,400	\$ 124,848	\$ 124,848	\$ 124,848	-
Total Attendance & Social Work Svcs	\$ 119,169	\$ 102,000	-	\$ 439,309	\$ 451,261	\$ 451,261	\$ 451,261	-
2113 - Social Work Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 552,948	\$ 578,559	7.75	\$ 599,134	\$ 624,470	\$ 624,470	\$ 633,735	7.75
112 Regular Classified	437,903	746,265	18.00	782,342	846,532	846,532	881,420	19.00
124 Temporary Classified	-	1,016		-	-	-	-	
130 Licensed Staff Differentials	9,994	10,288		10,482	10,797	10,797	10,958	
130 Licensed Additional Earnings	2,212	2,157		4,501	4,671	4,671	4,671	
130 Classified Additional Earnings	540	836		-	-	-	-	
Total Salaries and Wages	\$ 1,003,597	\$ 1,339,121	25.75	\$ 1,396,459	\$ 1,486,470	\$ 1,486,470	\$ 1,530,784	26.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 326,922	\$ 417,688		\$ 411,875	\$ 436,145	\$ 436,145	\$ 449,371	
220 Social Security Contribution	73,055	98,393		102,630	110,791	110,791	114,187	
230 Other Required Payroll Costs	20,560	23,400		22,456	23,888	23,888	24,586	
240 Employee Insur & Other Contract Benefits	270,295	362,780		377,450	369,973	369,973	369,973	
Total Associated Payroll Costs	\$ 690,832	\$ 902,261	-	\$ 914,411	\$ 940,797	\$ 940,797	\$ 958,117	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 6,752	\$ -		\$ 10,200	\$ 10,404	\$ 10,404	\$ 10,404	
340 Travel	6,017	1,050		13,429	13,698	13,698	13,698	
350 Communication	4,806	3,684		6,400	6,527	6,527	6,527	
380 Non-Instructional Professional & Technical Svcs.	4,000	4,000		4,311	94,398	94,398	94,398	
390 Other Gen Prof & Tech Svcs	-	1,371		-	-	-	-	
Total Purchased Services	\$ 21,575	\$ 10,105	-	\$ 34,340	\$ 125,027	\$ 125,027	\$ 125,027	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,530	\$ 314		\$ 3,983	\$ 203,764	\$ 203,764	\$ 203,764	
420 Textbooks	-	-		-	30,000	30,000	30,000	
460 Non-Consumable Items	-	1,927		534	545	545	545	
470 Computer Software	464	-		-	-	-	-	
480 Computer Hardware	-	74		645	658	658	658	
Total Supplies and Materials	\$ 1,994	\$ 2,315	-	\$ 5,162	\$ 234,967	\$ 234,967	\$ 234,967	-
<u>Other</u>								
640 Dues And Fees	\$ 553	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 553	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Social Work Services	\$ 1,718,551	\$ 2,253,802	25.75	\$ 2,350,372	\$ 2,787,261	\$ 2,787,261	\$ 2,848,895	26.75
2115 - Student Safety								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 1,246,861	\$ 1,200,304	55.50	\$ 1,620,310	\$ 2,129,896	\$ 2,129,896	\$ 2,234,922	66.50
114 Supervisory Classified	-	-	1.00	94,600	101,336	101,336	113,288	1.00
122 Classified Substitutes	6,045	9,373		5,582	5,749	5,749	5,749	
130 Classified Additional Earnings	37,573	33,288		32,899	33,887	33,887	33,887	
Total Salaries and Wages	\$ 1,290,479	\$ 1,242,965	56.50	\$ 1,753,391	\$ 2,270,868	\$ 2,270,868	\$ 2,387,846	67.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 289,531	\$ 305,263		\$ 476,673	\$ 605,619	\$ 605,619	\$ 637,592	
220 Social Security Contribution	95,274	91,320		129,738	169,250	169,250	178,018	
230 Other Required Payroll Costs	68,701	61,520		97,411	97,253	97,253	102,133	
240 Employee Insur & Other Contract Benefits	428,593	409,175		553,485	614,209	614,209	617,237	
Total Associated Payroll Costs	\$ 882,099	\$ 867,278	-	\$ 1,257,307	\$ 1,486,331	\$ 1,486,331	\$ 1,534,980	-
<u>Purchased Services</u>								
350 Communication	\$ 50	\$ -		\$ -	\$ -	\$ -	\$ -	
380 Non-Instructional Professional & Technical Svcs.	1,019,264	-		1,060,402	92,244	92,244	92,244	
Total Purchased Services	\$ 1,019,314	\$ -	-	\$ 1,060,402	\$ 92,244	\$ 92,244	\$ 92,244	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 3,548	\$ 224		\$ 16,536	\$ 16,867	\$ 16,867	\$ 16,867		
460 Non-Consumable Items	-	66		-	-	-	-		
Total Supplies and Materials	\$ 3,548	\$ 290	-	\$ 16,536	\$ 16,867	\$ 16,867	\$ 16,867	\$ 16,867	-
<u>Capital Outlay</u>									
530 Grounds Improvements	\$ 5,590	\$ -		\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay	\$ 5,590	\$ -	-	\$ -	-				
Total Student Safety	\$ 3,201,030	\$ 2,110,533	56.50	\$ 4,087,636	\$ 3,866,310	\$ 3,866,310	\$ 4,031,937	\$ 4,031,937	67.50
2120 - Guidance Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 6,587,474	\$ 7,074,840	108.85	\$ 7,590,049	\$ 8,009,652	\$ 8,009,652	\$ 8,129,057		110.85
112 Regular Classified	-	130,721	3.50	137,748	140,563	140,563	146,639		3.50
121 Licensed Substitutes	1,503	-		2,642	2,721	2,721	2,721		
123 Temporary Licensed	2,171	-		-	-	-	-		
130 Licensed Staff Differentials	47,186	51,353		6,321	5,219	5,219	5,297		
130 Licensed Additional Earnings	24,794	20,731		88,687	85,336	85,336	85,336		
130 Classified Additional Earnings	-	250		-	-	-	-		
Total Salaries and Wages	\$ 6,663,128	\$ 7,277,895	112.35	\$ 7,825,447	\$ 8,243,491	\$ 8,243,491	\$ 8,369,050	\$ 8,369,050	114.35
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 2,065,442	\$ 2,292,789		\$ 2,313,836	\$ 2,430,283	\$ 2,430,283	\$ 2,467,231		
220 Social Security Contribution	489,257	535,051		579,156	611,518	611,518	621,126		
230 Other Required Payroll Costs	108,558	118,270		127,125	133,833	133,833	135,816		
240 Employee Insur & Other Contract Benefits	1,548,305	1,644,361		1,700,799	1,763,389	1,763,389	1,763,389		
Total Associated Payroll Costs	\$ 4,211,562	\$ 4,590,471	-	\$ 4,720,916	\$ 4,939,023	\$ 4,939,023	\$ 4,987,562	\$ 4,987,562	-
<u>Purchased Services</u>									
340 Travel	\$ 936	\$ -		\$ 2,964	\$ 3,023	\$ 3,023	\$ 3,023		
350 Communication	2,847	1,792		5,078	5,179	5,179	5,179		
380 Non-Instructional Professional & Technical Svcs.	-	-		532	543	543	543		
Total Purchased Services	\$ 3,783	\$ 1,792	-	\$ 8,574	\$ 8,745	\$ 8,745	\$ 8,745	\$ 8,745	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 1,832	\$ 2,715		\$ 4,276	\$ 4,361	\$ 4,361	\$ 4,361		
Total Supplies and Materials	\$ 1,832	\$ 2,715	-	\$ 4,276	\$ 4,361	\$ 4,361	\$ 4,361	\$ 4,361	-
<u>Other</u>									
640 Dues And Fees	\$ 129	\$ 128		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ 129	\$ 128	-	\$ -	-				
Total Guidance Services	\$ 10,880,434	\$ 11,873,001	112.35	\$ 12,559,213	\$ 13,195,620	\$ 13,195,620	\$ 13,369,718	\$ 13,369,718	114.35

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2130 - Health Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 1,147,458	\$ 1,150,947	18.88	\$ 1,311,829	\$ 1,344,552	\$ 1,344,552	\$ 1,364,688	18.88	
112 Regular Classified	491,052	426,748	19.75	563,708	871,146	871,146	883,026	25.75	
122 Classified Substitutes	1,163	124	-	-	-	-	-	-	
123 Temporary Licensed	-	6,114	-	-	-	-	-	-	
130 Licensed Staff Differentials	74,856	75,480	-	81,759	82,935	82,935	84,179	-	
130 Licensed Additional Earnings	21,069	2,053	-	31,856	32,986	32,986	32,986	-	
Total Salaries and Wages	\$ 1,735,598	\$ 1,661,466	38.63	\$ 1,989,152	\$ 2,331,619	\$ 2,331,619	\$ 2,364,879	44.63	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 500,375	\$ 502,315	-	\$ 583,989	\$ 668,028	\$ 668,028	\$ 677,683	-	
220 Social Security Contribution	125,950	121,547	-	144,253	172,791	172,791	175,332	-	
230 Other Required Payroll Costs	35,953	32,105	-	35,503	37,645	37,645	38,187	-	
240 Employee Insur & Other Contract Benefits	468,407	383,673	-	494,941	573,256	573,256	574,712	-	
Total Associated Payroll Costs	\$ 1,130,685	\$ 1,039,640	-	\$ 1,258,686	\$ 1,451,720	\$ 1,451,720	\$ 1,465,914	-	
<u>Purchased Services</u>									
340 Travel	\$ 11,388	\$ 3,339	-	\$ 12,567	\$ 13,818	\$ 13,818	\$ 13,818	-	
350 Communication	1,883	370	-	8,509	8,680	8,680	8,680	-	
380 Non-Instructional Professional & Technical Svcs.	129,846	24,993	-	64,527	65,818	65,818	65,818	-	
390 Other Gen Prof & Tech Svcs	1,078	760	-	-	-	-	-	-	
Total Purchased Services	\$ 144,195	\$ 29,462	-	\$ 85,603	\$ 88,316	\$ 88,316	\$ 88,316	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 1,123	\$ 3,255	-	\$ 7,254	\$ 7,399	\$ 7,399	\$ 7,399	-	
440 Periodicals	-	-	-	259	264	264	264	-	
460 Non-Consumable Items	-	14,596	-	-	-	-	-	-	
Total Supplies and Materials	\$ 1,123	\$ 17,851	-	\$ 7,513	\$ 7,663	\$ 7,663	\$ 7,663	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ -	-	\$ 681	\$ 695	\$ 695	\$ 695	-	
Total Other	\$ -	\$ -	-	\$ 681	\$ 695	\$ 695	\$ 695	-	
Total Health Services	\$ 3,011,601	\$ 2,748,419	38.63	\$ 3,341,635	\$ 3,880,013	\$ 3,880,013	\$ 3,927,467	44.63	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		Proposed	2022-23		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 893,244	\$ 1,001,498	10.00	\$ 1,002,626	\$ 1,155,508	\$ 1,155,508	\$ 1,172,763	11.00
123 Temporary Licensed	4,770	-		-	-	-	-	
130 Licensed Additional Earnings	5,777	2,427		5,509	5,674	5,674	5,674	
Total Salaries and Wages	\$ 903,791	\$ 1,003,925	10.00	\$ 1,008,135	\$ 1,161,182	\$ 1,161,182	\$ 1,178,437	11.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 286,284	\$ 324,546		\$ 296,373	\$ 344,078	\$ 344,078	\$ 349,186	
220 Social Security Contribution	68,793	77,131		75,649	87,107	87,107	88,428	
230 Other Required Payroll Costs	14,639	16,393		16,312	18,780	18,780	19,059	
240 Employee Insur & Other Contract Benefits	139,346	151,522		146,421	165,281	165,281	165,281	
Total Associated Payroll Costs	\$ 509,062	\$ 569,592	-	\$ 534,755	\$ 615,246	\$ 615,246	\$ 621,954	-
<u>Purchased Services</u>								
340 Travel	\$ 5,675	\$ 400		\$ 7,742	\$ 7,897	\$ 7,897	\$ 7,897	
350 Communication	2,088	1,994		2,548	2,599	2,599	2,599	
Total Purchased Services	\$ 7,763	\$ 2,394	-	\$ 10,290	\$ 10,496	\$ 10,496	\$ 10,496	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 8,950	\$ 8,867		\$ 12,120	\$ 12,362	\$ 12,362	\$ 12,362	
470 Computer Software	60	127		67	68	68	68	
Total Supplies and Materials	\$ 9,010	\$ 8,994	-	\$ 12,187	\$ 12,430	\$ 12,430	\$ 12,430	-
Total Psychological Services	\$ 1,429,626	\$ 1,584,905	10.00	\$ 1,565,367	\$ 1,799,354	\$ 1,799,354	\$ 1,823,317	11.00
2150 - Speech Pathology & Audiology Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,914,302	\$ 3,091,698	59.23	\$ 4,567,525	\$ 4,661,786	\$ 4,661,786	\$ 4,731,322	59.23
112 Regular Classified	51,937	179,037	2.65	105,648	108,274	108,274	113,062	2.66
130 Licensed Staff Differentials	160,485	171,266		242,351	249,705	249,705	253,444	
130 Licensed Additional Earnings	447	2,570		20,114	20,892	20,892	20,892	
Total Salaries and Wages	\$ 3,127,171	\$ 3,444,571	61.88	\$ 4,935,638	\$ 5,040,657	\$ 5,040,657	\$ 5,118,720	61.89
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 992,389	\$ 1,144,728		\$ 1,508,396	\$ 1,470,390	\$ 1,470,390	\$ 1,493,152	
220 Social Security Contribution	231,459	259,000		368,507	375,824	375,824	381,799	
230 Other Required Payroll Costs	51,129	56,856		80,044	81,727	81,727	82,973	
240 Employee Insur & Other Contract Benefits	606,892	729,695		944,582	997,155	997,155	997,155	
Total Associated Payroll Costs	\$ 1,881,869	\$ 2,190,279	-	\$ 2,901,529	\$ 2,925,096	\$ 2,925,096	\$ 2,955,079	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 3,335	\$ 1,910		\$ 513	\$ 523	\$ 523	\$ 523	
340 Travel	6,286	783		13,837	14,114	14,114	14,114	
350 Communication	1,096	394		1,066	1,088	1,088	1,088	
380 Non-Instructional Professional & Technical Svcs.	855,208	936,985		115,220	117,524	117,524	117,524	
Total Purchased Services	\$ 865,925	\$ 940,072	-	\$ 130,636	\$ 133,249	\$ 133,249	\$ 133,249	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 14,060	\$ 31,715		\$ 61,719	\$ 62,953	\$ 62,953	\$ 62,953	
460 Non-Consumable Items	3,330	10,920		-	-	-	-	
470 Computer Software	300	12,420		583	595	595	595	
480 Computer Hardware	762	-		-	-	-	-	
Total Supplies and Materials	\$ 18,452	\$ 55,055	-	\$ 62,302	\$ 63,548	\$ 63,548	\$ 63,548	-
Total Speech Pathology & Audiology Services	\$ 5,893,417	\$ 6,629,977	61.88	\$ 8,030,105	\$ 8,162,550	\$ 8,162,550	\$ 8,270,596	61.89
2160 - Other Student Treatment Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 680,905	\$ 801,147	12.55	\$ 964,196	\$ 1,013,873	\$ 1,013,873	\$ 1,029,009	12.55
112 Regular Classified	157,343	160,284	3.66	163,702	173,907	173,907	182,209	3.66
123 Temporary Licensed	7,439	-		6,757	6,960	6,960	6,960	
130 Licensed Staff Differentials	32,207	41,645		49,613	51,119	51,119	51,885	
130 Licensed Additional Earnings	4,027	597		1,181	1,216	1,216	1,216	
130 Classified Additional Earnings	672	535		780	804	804	804	
Total Salaries and Wages	\$ 882,593	\$ 1,004,208	16.21	\$ 1,186,229	\$ 1,247,879	\$ 1,247,879	\$ 1,272,083	16.21
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 265,252	\$ 305,668		\$ 346,006	\$ 363,425	\$ 363,425	\$ 370,579	
220 Social Security Contribution	65,422	72,861		87,576	92,436	92,436	94,284	
230 Other Required Payroll Costs	14,335	16,217		19,202	20,187	20,187	20,571	
240 Employee Insur & Other Contract Benefits	196,009	232,453		263,847	273,089	273,089	273,089	
Total Associated Payroll Costs	\$ 541,018	\$ 627,199	-	\$ 716,631	\$ 749,137	\$ 749,137	\$ 758,523	-
<u>Purchased Services</u>								
320 Property Services	\$ 4,431	\$ 68		\$ 303	\$ 309	\$ 309	\$ 309	
340 Travel	10,340	1,575		16,856	17,193	17,193	17,193	
350 Communication	664	61		1,507	1,538	1,538	1,538	
380 Non-Instructional Professional & Technical Svcs.	439,613	329,233		989	1,009	1,009	1,009	
390 Other Gen Prof & Tech Svcs	-	-		569	580	580	580	
Total Purchased Services	\$ 455,048	\$ 330,937	-	\$ 20,224	\$ 20,629	\$ 20,629	\$ 20,629	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		Proposed	2022-23		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 19,206	\$ 15,496		\$ 16,525	\$ 16,856	\$ 16,856	\$ 16,856	
460 Non-Consumable Items	55,306	30,129		-	-	-	-	
470 Computer Software	-	-		66	67	67	67	
Total Supplies and Materials	\$ 74,512	\$ 45,625	-	\$ 16,591	\$ 16,923	\$ 16,923	\$ 16,923	-
Total Other Student Treatment Services	\$ 1,953,171	\$ 2,007,969	16.21	\$ 1,939,675	\$ 2,034,568	\$ 2,034,568	\$ 2,068,158	16.21
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -		\$ -	\$ 81,496	\$ 81,496	\$ 82,718	1.00
112 Regular Classified	343,628	622,059	7.19	352,332	388,792	388,792	394,087	7.19
113 Supervisory Licensed	563,528	703,501	5.00	567,491	603,067	603,067	646,805	5.00
117 Unused Leave	10,397	-		-	-	-	-	
121 Licensed Substitutes	376	-		3,214	3,310	3,310	3,310	
122 Classified Substitutes	37	-		6,919	7,126	7,126	7,126	
123 Temporary Licensed	52,458	65,213		-	-	-	-	
124 Temporary Classified	429	-		-	-	-	-	
130 Licensed Staff Differentials	-	-		-	9,292	9,292	9,431	
130 Licensed Additional Earnings	-	106		431	6,811	6,811	6,811	
130 Classified Additional Earnings	263	305		12,511	12,887	12,887	12,887	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,600	
Total Salaries and Wages	\$ 974,116	\$ 1,394,184	12.19	\$ 945,898	\$ 1,115,781	\$ 1,115,781	\$ 1,166,775	13.19
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 314,126	\$ 452,561		\$ 279,961	\$ 329,133	\$ 329,133	\$ 344,422	
220 Social Security Contribution	72,834	101,591		70,124	82,987	82,987	86,448	
230 Other Required Payroll Costs	21,076	25,600		15,384	18,125	18,125	18,937	
240 Employee Insur & Other Contract Benefits	175,243	280,622		186,346	201,638	201,638	201,638	
Total Associated Payroll Costs	\$ 583,279	\$ 860,374	-	\$ 551,815	\$ 631,883	\$ 631,883	\$ 651,445	-
<u>Purchased Services</u>								
320 Property Services	\$ 790	\$ 1,223		\$ 2,683	\$ 2,737	\$ 2,737	\$ 2,737	
340 Travel	8,622	7,727		24,910	25,707	25,707	25,707	
350 Communication	8,066	8,399		25,289	25,793	25,793	25,793	
380 Non-Instructional Professional & Technical Svcs.	28,931	-		395	403	403	403	
390 Other Gen Prof & Tech Svcs	75	585		513	523	523	523	
Total Purchased Services	\$ 46,484	\$ 17,934	-	\$ 53,790	\$ 55,163	\$ 55,163	\$ 55,163	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 65,746	\$ 21,586		\$ 28,558	\$ 29,129	\$ 29,129	\$ 29,129	
440 Periodicals	220	-		2,879	2,937	2,937	2,937	
460 Non-Consumable Items	2,784	2,301		27,234	29,278	29,278	29,278	
470 Computer Software	15,753	8,704		1,643	1,676	1,676	1,676	
480 Computer Hardware	56,305	13,562		22,320	22,766	22,766	22,766	
Total Supplies and Materials	\$ 140,808	\$ 46,153	-	\$ 82,634	\$ 85,786	\$ 85,786	\$ 85,786	-
Total Service Direction, Student Support Services	\$ 1,744,687	\$ 2,318,645	12.19	\$ 1,634,137	\$ 1,888,613	\$ 1,888,613	\$ 1,959,169	13.19
2210 - Improvement of Instruction Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,170,189	\$ 1,184,199	16.90	\$ 1,371,852	\$ 1,764,239	\$ 1,764,239	\$ 1,790,258	20.90
112 Regular Classified	167,895	280,955	7.25	401,182	441,695	441,695	463,518	7.25
113 Supervisory Licensed	576,954	645,287	5.00	676,025	704,635	704,635	752,607	5.00
121 Licensed Substitutes	50,667	5,088		29,394	30,276	30,276	30,276	
122 Classified Substitutes	472	-		1,690	1,741	1,741	1,741	
124 Temporary Classified	6,843	560		1,136	1,170	1,170	1,170	
130 Licensed Staff Differentials	76,704	73,202		80,500	109,525	109,525	111,070	
130 Licensed Additional Earnings	139,168	64,430		498,838	523,414	523,414	523,414	
130 Classified Additional Earnings	7,314	1,674		17,044	17,555	17,555	17,555	
130 Car Allowance	5,704	9,000		9,000	9,000	9,000	10,800	
Total Salaries and Wages	\$ 2,201,910	\$ 2,264,395	29.15	\$ 3,086,661	\$ 3,603,250	\$ 3,603,250	\$ 3,702,409	33.15
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 679,968	\$ 733,792		\$ 930,268	\$ 1,072,693	\$ 1,072,693	\$ 1,102,509	
220 Social Security Contribution	162,951	169,682		227,634	266,647	266,647	272,262	
230 Other Required Payroll Costs	36,116	36,906		49,399	57,719	57,719	59,303	
240 Employee Insur & Other Contract Benefits	333,538	351,803		415,121	471,940	471,940	471,940	
Total Associated Payroll Costs	\$ 1,212,573	\$ 1,292,183	-	\$ 1,622,422	\$ 1,868,999	\$ 1,868,999	\$ 1,906,014	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 50,184	\$ 117,950		\$ -	\$ -	\$ -	\$ -	
320 Property Services	8,303	-		1,513	1,543	1,543	1,543	
330 Student Transportation Services	705	-		-	-	-	-	
340 Travel	31,131	3,324		30,190	30,794	30,794	30,794	
350 Communication	50,273	6,191		40,952	41,771	41,771	41,771	
380 Non-Instructional Professional & Technical Svcs.	1,435	474		77,101	78,644	78,644	78,644	
390 Other Gen Prof & Tech Svcs	1,301	933		570	582	582	582	
Total Purchased Services	\$ 143,332	\$ 128,872	-	\$ 150,326	\$ 153,334	\$ 153,334	\$ 153,334	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
Supplies and Materials									
410 Consumable Supplies & Materials	\$ 73,922	\$ 46,629		\$ 471,484	\$ 480,913	\$ 480,913	\$ 480,913		
420 Textbooks	8,715	10,970		9,151	9,334	9,334	9,334		
440 Periodicals	296	1,910		510	520	520	520		
460 Non-Consumable Items	163,910	122,696		39,637	40,430	40,430	40,430		
470 Computer Software	80	82,729		7,980	8,140	8,140	8,140		
480 Computer Hardware	6,118	1,595		10,547	10,757	10,757	10,757		
Total Supplies and Materials	\$ 253,041	\$ 266,529	-	\$ 539,309	\$ 550,094	\$ 550,094	\$ 550,094	-	-
Capital Outlay									
540 Depreciable Equipment	\$ -	\$ -		\$ 18,168	\$ 18,531	\$ 18,531	\$ 18,531		
Total Capital Outlay	\$ -	\$ -	-	\$ 18,168	\$ 18,531	\$ 18,531	\$ 18,531	-	-
Other									
640 Dues And Fees	\$ 6,873	\$ 732		\$ 5,779	\$ 5,894	\$ 5,894	\$ 5,894		
Total Other	\$ 6,873	\$ 732	-	\$ 5,779	\$ 5,894	\$ 5,894	\$ 5,894	-	-
Total Other Improvement of Instruction Services	\$ 3,817,729	\$ 3,952,711	29.15	\$ 5,422,665	\$ 6,200,102	\$ 6,200,102	\$ 6,336,276	33.15	-
2220 - Educational Media Services									
Salaries and Wages									
111 Regular Licensed	\$ 620,587	\$ 643,431	8.00	\$ 665,976	\$ 742,102	\$ 742,102	\$ 753,076	9.00	
112 Regular Classified	1,983,098	2,044,166	66.00	2,291,837	2,563,220	2,563,220	2,572,944	66.00	
121 Licensed Substitutes	7,666	1,445		19,281	19,860	19,860	19,860		
122 Classified Substitutes	25,729	5,886		62,311	64,180	64,180	64,180		
124 Temporary Classified	-	48		10,372	10,683	10,683	10,683		
130 Licensed Staff Differentials	21,257	22,266		17,472	17,994	17,994	18,261		
130 Licensed Additional Earnings	6,362	6,673		23,517	39,490	39,490	39,490		
130 Classified Additional Earnings	1,163	38		4,535	4,671	4,671	4,671		
Total Salaries and Wages	\$ 2,665,862	\$ 2,723,953	74.00	\$ 3,095,301	\$ 3,462,200	\$ 3,462,200	\$ 3,483,165	75.00	-
Associated Payroll Costs									
210 Public Employees Retirement System	\$ 818,626	\$ 860,320		\$ 911,090	\$ 1,003,395	\$ 1,003,395	\$ 1,009,707		
220 Social Security Contribution	193,361	198,315		225,742	254,431	254,431	256,031		
230 Other Required Payroll Costs	56,301	50,386		51,697	60,382	60,382	60,717		
240 Employee Insur & Other Contract Benefits	978,175	979,094		1,100,795	1,103,657	1,103,657	1,105,035		
Total Associated Payroll Costs	\$ 2,046,463	\$ 2,088,115	-	\$ 2,289,324	\$ 2,421,865	\$ 2,421,865	\$ 2,431,490	-	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 51,965	\$ 54,950	\$ -	\$ -	\$ -	\$ -	\$ -	-
320 Property Services	798	-		500	510	510	510	510
340 Travel	2,756	-		13,664	13,937	13,937	13,937	13,937
350 Communication	586	46		4,912	5,011	5,011	5,011	5,011
380 Non-Instructional Professional & Technical Svcs.	35,405	37,122		152,516	155,566	155,566	155,566	155,566
390 Other Gen Prof & Tech Svcs	528	214		2,519	2,569	2,569	2,569	2,569
Total Purchased Services	\$ 92,038	\$ 92,332	-	\$ 174,111	\$ 177,593	\$ 177,593	\$ 177,593	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 19,401	\$ 24,769	\$ -	\$ 41,599	\$ 42,433	\$ 42,433	\$ 42,433	-
430 Library Books	220,462	289,852		273,291	278,758	278,758	278,758	278,758
440 Periodicals	733	1,456		9,558	9,748	9,748	9,748	9,748
460 Non-Consumable Items	-	1,639		5,930	6,049	6,049	6,049	6,049
470 Computer Software	88,932	89,530		45,385	46,293	46,293	46,293	46,293
480 Computer Hardware	1,095	786		18,829	19,207	19,207	19,207	19,207
Total Supplies and Materials	\$ 330,623	\$ 408,032	-	\$ 394,592	\$ 402,488	\$ 402,488	\$ 402,488	-
<u>Other</u>								
640 Dues And Fees	\$ 1,407	\$ 888	\$ -	\$ 297	\$ 303	\$ 303	\$ 303	-
Total Other	\$ 1,407	\$ 888	-	\$ 297	\$ 303	\$ 303	\$ 303	-
Total Educational Media Services	\$ 5,136,393	\$ 5,313,320	74.00	\$ 5,953,625	\$ 6,464,449	\$ 6,464,449	\$ 6,495,039	75.00
2230 - Assessment & Testing								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 223,799	\$ 249,310	3.00	\$ 257,699	\$ 265,340	\$ 265,340	\$ 269,242	3.00
112 Regular Classified	89,723	78,859	2.00	99,105	109,161	109,161	114,174	2.00
124 Temporary Classified	-	3,956		-	-	-	-	
130 Licensed Staff Differentials	13,035	14,760		15,204	15,657	15,657	15,891	
130 Licensed Additional Earnings	4,957	6,462		30,946	31,876	31,876	31,876	
130 Classified Additional Earnings	245	-		-	-	-	-	
Total Salaries and Wages	\$ 331,759	\$ 353,347	5.00	\$ 402,954	\$ 422,034	\$ 422,034	\$ 431,183	5.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 110,673	\$ 112,198	\$ -	\$ 120,528	\$ 124,408	\$ 124,408	\$ 127,071	-
220 Social Security Contribution	24,254	25,876		29,592	31,534	31,534	32,234	
230 Other Required Payroll Costs	5,406	5,745		6,552	6,857	6,857	7,003	
240 Employee Insur & Other Contract Benefits	65,475	57,900		69,014	69,982	69,982	69,982	
Total Associated Payroll Costs	\$ 205,808	\$ 201,719	-	\$ 225,686	\$ 232,781	\$ 232,781	\$ 236,290	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
Purchased Services									
310 Instructional, Profess & Tech Svcs	\$ 5,794	\$ 169,517		\$ -	\$ -	\$ -	\$ -		
320 Property Services	-	-		336	343	343	343		343
340 Travel	325	-		1,973	2,012	2,012	2,012		2,012
350 Communication	14,416	9,297		22,008	22,448	22,448	22,448		22,448
380 Non-Instructional Professional & Technical Svcs.	5,634	1,959		11,909	12,147	12,147	12,147		12,147
Total Purchased Services	\$ 26,169	\$ 180,773	-	\$ 36,226	\$ 36,950	\$ 36,950	\$ 36,950	-	-
Supplies and Materials									
410 Consumable Supplies & Materials	\$ 1,326	\$ 639		\$ 6,148	\$ 6,271	\$ 6,271	\$ 6,271		6,271
460 Non-Consumable Items	-	-		462	471	471	471		471
470 Computer Software	158,753	73,501		258,385	263,553	263,553	263,553		263,553
Total Supplies and Materials	\$ 160,079	\$ 74,140	-	\$ 264,995	\$ 270,295	\$ 270,295	\$ 270,295	-	-
Total Assessment & Testing	\$ 723,815	\$ 809,979	5.00	\$ 929,861	\$ 962,060	\$ 962,060	\$ 974,718	5.00	5.00
2240 - Instructional Staff Development									
Salaries and Wages									
111 Regular Licensed	\$ 3,034,520	\$ 3,465,990	42.00	\$ 3,311,263	\$ 3,494,728	\$ 3,494,728	\$ 3,546,723	43.50	43.50
112 Regular Classified	423,658	367,719	8.25	409,698	416,703	416,703	436,729	8.25	8.25
113 Supervisory Licensed	-	29,037		-	-	-	-		-
115 Sabbaticals	-	-		575,938	575,438	575,438	575,438		575,438
121 Licensed Substitutes	100,346	495		109,597	142,505	142,505	142,505		142,505
122 Classified Substitutes	705	-		1,511	1,557	1,557	1,557		1,557
123 Temporary Licensed	73	411		6,571	6,768	6,768	6,768		6,768
124 Temporary Classified	178	-		-	-	-	-		-
130 Licensed Staff Differentials	29,253	37,483		35,477	36,534	36,534	37,080		37,080
130 Licensed Additional Earnings	130,964	196,056		342,247	356,638	356,638	356,638		356,638
130 Classified Additional Earnings	7,195	5,564		5,192	5,347	5,347	5,347		5,347
Total Salaries and Wages	\$ 3,726,892	\$ 4,102,755	50.25	\$ 4,797,494	\$ 5,036,218	\$ 5,036,218	\$ 5,108,785	51.75	51.75
Associated Payroll Costs									
210 Public Employees Retirement System	\$ 1,183,337	\$ 1,320,514		\$ 1,447,576	\$ 1,493,270	\$ 1,493,270	\$ 1,514,556		1,514,556
220 Social Security Contribution	273,830	302,731		356,521	374,921	374,921	380,465		380,465
230 Other Required Payroll Costs	67,447	68,851		77,498	81,296	81,296	82,457		82,457
240 Employee Insur & Other Contract Benefits	728,654	811,309		935,904	978,165	978,165	978,165		978,165
Total Associated Payroll Costs	\$ 2,253,268	\$ 2,503,405	-	\$ 2,817,499	\$ 2,927,652	\$ 2,927,652	\$ 2,955,643	-	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 131,821	\$ 74,130		\$ 56,899	\$ 58,037	\$ 58,037	\$ 58,037	
320 Property Services	14,375	-		28,336	28,904	28,904	28,904	
340 Travel	281,479	171,752		396,656	613,720	613,720	613,720	
350 Communication	5,749	1,409		69,756	71,161	71,161	71,161	
380 Non-Instructional Professional & Technical Svcs.	22,505	6,539		68,297	69,667	69,667	69,667	
390 Other Gen Prof & Tech Svcs	1,553	33,008		58,819	59,995	59,995	59,995	
Total Purchased Services	\$ 457,482	\$ 286,838	-	\$ 678,763	\$ 901,484	\$ 901,484	\$ 901,484	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 54,448	\$ 34,393		\$ 61,751	\$ 63,051	\$ 63,051	\$ 63,051	
420 Textbooks	2,621	-		361	368	368	368	
440 Periodicals	40	565		1,407	1,436	1,436	1,436	
460 Non-Consumable Items	424	6,877		8,475	8,645	8,645	8,645	
470 Computer Software	128	30,079		8,632	8,806	8,806	8,806	
480 Computer Hardware	5,289	-		-	-	-	-	
Total Supplies and Materials	\$ 62,950	\$ 71,914	-	\$ 80,626	\$ 82,306	\$ 82,306	\$ 82,306	-
<u>Other</u>								
640 Dues And Fees	\$ 21,405	\$ 9,758		\$ 13,192	\$ 13,456	\$ 13,456	\$ 13,456	
Total Other	\$ 21,405	\$ 9,758	-	\$ 13,192	\$ 13,456	\$ 13,456	\$ 13,456	-
Total Instructional Staff Development	\$ 6,521,997	\$ 6,974,670	50.25	\$ 8,387,574	\$ 8,961,116	\$ 8,961,116	\$ 9,061,674	51.75
2310 - Board of Education Services								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 2,084	\$ 9,701		\$ 987	\$ 1,017	\$ 1,017	\$ 1,017	
Total Salaries and Wages	\$ 2,084	\$ 9,701	-	\$ 987	\$ 1,017	\$ 1,017	\$ 1,017	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 660	\$ 3,158		\$ 315	\$ 324	\$ 324	\$ 324	
220 Social Security Contribution	159	742		77	78	78	78	
230 Other Required Payroll Costs	34	160		17	17	17	17	
Total Associated Payroll Costs	\$ 853	\$ 4,060	-	\$ 409	\$ 419	\$ 419	\$ 419	-
<u>Purchased Services</u>								
340 Travel	\$ 3,364	\$ -		\$ 15,486	\$ 15,795	\$ 15,795	\$ 15,795	
350 Communication	135	131		6,868	7,006	7,006	7,006	
380 Non-Instructional Professional & Technical Svcs.	442,158	610,743		528,001	613,561	613,561	613,561	
Total Purchased Services	\$ 445,657	\$ 610,874	-	\$ 550,355	\$ 636,362	\$ 636,362	\$ 636,362	-

Requirements Detail – General Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 1,014	\$ 83	\$	4,494	\$ 4,584	\$ 4,584	\$ 4,584	
460	Non-Consumable Items	150	419		-	-	-	-	
470	Computer Software	175	-		-	-	-	-	
Total Supplies and Materials		\$ 1,339	\$ 502	-	\$ 4,494	\$ 4,584	\$ 4,584	\$ 4,584	-
<u>Other</u>									
640	Dues And Fees	\$ 23,536	\$ 22,689	\$	35,626	\$ 36,339	\$ 36,339	\$ 36,339	
Total Other		\$ 23,536	\$ 22,689	-	\$ 35,626	\$ 36,339	\$ 36,339	\$ 36,339	-
Total Board Of Education Services		\$ 473,469	\$ 647,826	-	\$ 591,871	\$ 678,721	\$ 678,721	\$ 678,721	-
2320 - Executive Administration Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 181,021	\$ 190,746	3.00	\$ 208,779	\$ 278,058	\$ 278,058	\$ 291,976	4.00
113	Supervisory Licensed	714,496	753,841	4.00	773,644	809,296	809,296	896,737	4.00
114	Supervisory Classified	146,591	149,147	1.00	157,220	155,706	155,706	191,084	1.00
117	Unused Leave	8,864	16,094		-	-	-	-	
121	Licensed Substitutes	1,033	-		-	-	-	-	
122	Classified Substitutes	-	-		2,571	2,648	2,648	2,648	
130	Licensed Additional Earnings	-	-		9,386	9,668	9,668	9,668	
130	Classified Additional Earnings	-	41		-	-	-	-	
130	Car Allowance	14,627	15,000		15,000	15,000	15,000	17,400	
Total Salaries and Wages		\$ 1,066,632	\$ 1,124,869	8.00	\$ 1,166,600	\$ 1,270,376	\$ 1,270,376	\$ 1,409,513	9.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 365,957	\$ 361,558	\$	342,904	\$ 366,909	\$ 366,909	\$ 408,170	
220	Social Security Contribution	68,247	72,583		73,120	80,064	80,064	83,115	
230	Other Required Payroll Costs	17,269	18,195		19,417	21,098	21,098	23,322	
240	Employee Insur & Other Contract Benefits	156,593	171,915		172,439	190,190	190,190	190,190	
Total Associated Payroll Costs		\$ 608,066	\$ 624,251	-	\$ 607,880	\$ 658,261	\$ 658,261	\$ 704,797	-
<u>Purchased Services</u>									
320	Property Services	\$ 880	\$ 495	\$	1,168	\$ 1,191	\$ 1,191	\$ 1,191	
340	Travel	4,419	5,985		31,475	32,105	32,105	32,105	
350	Communication	4,277	4,281		10,399	10,607	10,607	10,607	
380	Non-Instructional Professional & Technical Svcs.	1,238	15,400		18,100	18,462	18,462	18,462	
390	Other Gen Prof & Tech Svcs	153	-		147	150	150	150	
Total Purchased Services		\$ 10,967	\$ 26,161	-	\$ 61,289	\$ 62,515	\$ 62,515	\$ 62,515	-

Requirements Detail – General Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 8,048	\$ 1,819		\$ 13,061	\$ 13,322	\$ 13,322	\$ 13,322	
440	Periodicals	-	350		-	-	-	-	
460	Non-Consumable Items	941	973		3,745	3,820	3,820	3,820	
Total Supplies and Materials		\$ 8,989	\$ 3,142	-	\$ 16,806	\$ 17,142	\$ 17,142	\$ 17,142	-
<u>Other</u>									
640	Dues And Fees	\$ 7,917	\$ 9,705		\$ 9,228	\$ 9,413	\$ 9,413	\$ 9,413	
Total Other		\$ 7,917	\$ 9,705	-	\$ 9,228	\$ 9,413	\$ 9,413	\$ 9,413	-
Total Executive Administration Services		\$ 1,702,571	\$ 1,788,128	8.00	\$ 1,861,803	\$ 2,017,707	\$ 2,017,707	\$ 2,203,380	9.00
2410 - Office of the Principal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 8,416,721	\$ 8,879,174	244.29	\$ 10,061,239	\$ 10,781,324	\$ 10,781,324	\$ 10,706,214	244.29
113	Supervisory Licensed	10,630,796	11,512,128	103.21	12,326,215	13,484,437	13,484,437	14,445,800	110.21
121	Licensed Substitutes	12,607	1,154		2,768	2,851	2,851	2,851	
122	Classified Substitutes	79,208	34,048		208,173	214,419	214,419	214,419	
123	Temporary Licensed	35,955	38,408		8,995	9,265	9,265	9,265	
124	Temporary Classified	10,930	4,102		11,511	11,856	11,856	11,856	
130	Licensed Additional Earnings	53,601	124,671		162,205	167,072	167,072	167,072	
130	Classified Additional Earnings	85,650	100,904		94,829	97,676	97,676	97,676	
Total Salaries and Wages		\$ 19,325,468	\$ 20,694,589	347.50	\$ 22,875,935	\$ 24,768,900	\$ 24,768,900	\$ 25,655,153	354.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,165,500	\$ 6,642,569		\$ 6,850,697	\$ 7,247,486	\$ 7,247,486	\$ 7,515,369	
220	Social Security Contribution	1,422,400	1,530,107		1,696,509	1,844,150	1,844,150	1,909,719	
230	Other Required Payroll Costs	359,495	359,014		376,425	703,475	703,475	717,359	
240	Employee Insur & Other Contract Benefits	4,608,782	4,729,834		5,701,008	5,555,843	5,555,843	5,551,971	
Total Associated Payroll Costs		\$ 12,556,177	\$ 13,261,524	-	\$ 14,624,639	\$ 15,350,954	\$ 15,350,954	\$ 15,694,418	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 2,406	\$ 2,806		\$ 199	\$ 205	\$ 205	\$ 205	
320	Property Services	25,837	24,318		57,825	59,214	59,214	59,214	
340	Travel	31,330	15,538		64,934	66,507	66,507	66,507	
350	Communication	307,370	254,929		418,696	428,226	428,226	428,226	
380	Non-Instructional Professional & Technical Svcs.	104,703	103,884		103,717	105,894	105,894	105,894	
390	Other Gen Prof & Tech Svcs	34,408	38,786		11,074	11,365	11,365	11,365	
Total Purchased Services		\$ 506,054	\$ 440,261	-	\$ 656,445	\$ 671,411	\$ 671,411	\$ 671,411	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
Supplies and Materials								
410 Consumable Supplies & Materials	\$ 274,927	\$ 252,172		\$ 907,363	\$ 781,710	\$ 781,710	\$ 781,710	
440 Periodicals	1,519	520		905	928	928	928	
460 Non-Consumable Items	67,646	111,248		101,840	104,187	104,187	104,187	
470 Computer Software	13,280	15,735		23,345	23,848	23,848	23,848	
480 Computer Hardware	28,462	14,964		23,880	24,476	24,476	24,476	
Total Supplies and Materials	\$ 385,834	\$ 394,639	-	\$ 1,057,333	\$ 935,149	\$ 935,149	\$ 935,149	-
Capital Outlay								
520 Building Acquisition	\$ 5,525	\$ 13,547		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	-	6,150		-	-	-	-	
540 Depreciable Equipment	55,014	2,437		-	-	-	-	
Total Capital Outlay	\$ 60,539	\$ 22,134	-	\$ -	\$ -	\$ -	\$ -	-
Other								
640 Dues And Fees	\$ 20,472	\$ 17,270		\$ 15,018	\$ 15,332	\$ 15,332	\$ 15,332	
670 Licenses & Permits	192	238		-	-	-	-	
Total Other	\$ 20,664	\$ 17,508	-	\$ 15,018	\$ 15,332	\$ 15,332	\$ 15,332	-
Total Office of the Principal Services	\$ 32,854,736	\$ 34,830,655	347.50	\$ 39,229,370	\$ 41,741,746	\$ 41,741,746	\$ 42,971,463	354.50
2490 - Other Support Services - School Administration								
Salaries and Wages								
111 Regular Licensed	\$ 75,393	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	351,856	371,488	7.55	397,785	475,620	475,620	490,325	8.55
113 Supervisory Licensed	998,789	1,024,639	7.50	1,062,406	1,107,802	1,107,802	1,204,932	7.45
122 Classified Substitutes	2,530	-		3,447	3,550	3,550	3,550	
124 Temporary Classified	4,685	51		-	-	-	-	
130 Licensed Staff Differentials	4,004	5,207		-	-	-	-	
130 Licensed Additional Earnings	10,109	13,159		2,247	2,314	2,314	2,314	
130 Classified Additional Earnings	4,002	965		11,256	11,594	11,594	11,594	
130 Car Allowance	18,000	18,000		18,000	18,000	18,000	21,600	
Total Salaries and Wages	\$ 1,469,368	\$ 1,433,509	15.05	\$ 1,495,141	\$ 1,618,880	\$ 1,618,880	\$ 1,734,315	16.00
Associated Payroll Costs								
210 Public Employees Retirement System	\$ 498,536	\$ 492,309		\$ 466,438	\$ 465,047	\$ 465,047	\$ 499,045	
220 Social Security Contribution	107,638	105,612		110,069	119,159	119,159	122,374	
230 Other Required Payroll Costs	24,081	23,283		24,283	26,270	26,270	28,118	
240 Employee Insur & Other Contract Benefits	231,357	222,872		237,380	231,164	231,164	231,164	
Total Associated Payroll Costs	\$ 861,612	\$ 844,076	-	\$ 838,170	\$ 841,640	\$ 841,640	\$ 880,701	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 3,096	\$ 778		\$ 11,068	\$ 11,289	\$ 11,289	\$ 11,289	
330 Student Transportation Services	183	-		-	-	-	-	
340 Travel	9,610	2,474		32,137	32,779	32,779	32,779	
350 Communication	65,614	25,506		96,691	98,624	98,624	98,624	
380 Non-Instructional Professional & Technical Svcs.	85	-		524	534	534	534	
390 Other Gen Prof & Tech Svcs	573	172		2,500	2,550	2,550	2,550	
Total Purchased Services	\$ 79,161	\$ 28,930	-	\$ 142,920	\$ 145,776	\$ 145,776	\$ 145,776	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 23,889	\$ 8,387		\$ 92,724	\$ 67,219	\$ 67,219	\$ 67,219	
440 Periodicals	430	-		372	379	379	379	
460 Non-Consumable Items	7,553	5,094		8,472	8,641	8,641	8,641	
470 Computer Software	128	-		2,826	2,882	2,882	2,882	
480 Computer Hardware	5,468	-		10,209	10,413	10,413	10,413	
Total Supplies and Materials	\$ 37,468	\$ 13,481	-	\$ 114,603	\$ 89,534	\$ 89,534	\$ 89,534	-
<u>Other</u>								
640 Dues And Fees	\$ 2,904	\$ 3,130		\$ 6,641	\$ 6,774	\$ 6,774	\$ 6,774	
Total Other	\$ 2,904	\$ 3,130	-	\$ 6,641	\$ 6,774	\$ 6,774	\$ 6,774	-
Total Other Support Services - School Administration	\$ 2,450,513	\$ 2,323,126	15.05	\$ 2,597,475	\$ 2,702,604	\$ 2,702,604	\$ 2,857,100	16.00
2510 - Direction of Business Support Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -		\$ -	\$ 261,462	\$ 261,462	\$ 274,535	3.00
114 Supervisory Classified	-	-		-	126,877	126,877	135,092	1.00
Total Salaries and Wages	\$ -	\$ -	-	\$ -	\$ 388,339	\$ 388,339	\$ 409,627	4.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 111,382	\$ 111,382	\$ 117,487	
220 Social Security Contribution	-	-		-	28,767	28,767	30,391	
230 Other Required Payroll Costs	-	-		-	6,307	6,307	6,649	
240 Employee Insur & Other Contract Benefits	-	-		-	63,090	63,090	63,090	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ -	\$ 209,546	\$ 209,546	\$ 217,617	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
Total Supplies and Materials	\$ -	\$ -	-	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	-
Total Direction of Business Support Services	\$ -	\$ -	-	\$ -	\$ 697,885	\$ 697,885	\$ 727,244	4.00

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 1,203,908	\$ 1,302,769	22.70	\$ 1,444,292	\$ 1,441,699	\$ 1,441,699	\$ 1,508,345	22.70	
114 Supervisory Classified	287,796	328,193	3.00	351,335	366,090	366,090	387,494	3.00	
130 Licensed Additional Earnings	5,878	8,255		-	-	-	-		
130 Classified Additional Earnings	5,312	4,768		33,697	34,708	34,708	34,708		
Total Salaries and Wages	\$ 1,502,894	\$ 1,643,985	25.70	\$ 1,829,324	\$ 1,842,497	\$ 1,842,497	\$ 1,930,547	25.70	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 460,157	\$ 518,280		\$ 541,327	\$ 525,774	\$ 525,774	\$ 550,891		
220 Social Security Contribution	109,756	121,328		135,214	137,349	137,349	143,532		
230 Other Required Payroll Costs	(1,651)	29,686		29,888	30,093	30,093	31,505		
240 Employee Insur & Other Contract Benefits	333,998	357,306		397,245	377,500	377,500	377,500		
Total Associated Payroll Costs	\$ 902,260	\$ 1,026,600	-	\$ 1,103,674	\$ 1,070,716	\$ 1,070,716	\$ 1,103,428	-	
<u>Purchased Services</u>									
320 Property Services	\$ 600	\$ 964		\$ 3,070	\$ 3,132	\$ 3,132	\$ 3,132		
340 Travel	5,802	6,870		14,915	15,213	15,213	15,213		
350 Communication	25,609	26,231		43,604	44,476	44,476	44,476		
380 Non-Instructional Professional & Technical Svcs.	57,503	50,190		92,212	94,056	94,056	94,056		
390 Other Gen Prof & Tech Svcs	36,691	38,020		9,347	9,534	9,534	9,534		
Total Purchased Services	\$ 126,205	\$ 122,275	-	\$ 163,148	\$ 166,411	\$ 166,411	\$ 166,411	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 17,009	\$ 23,435		\$ 7,326	\$ 7,473	\$ 7,473	\$ 7,473		
440 Periodicals	-	244		-	-	-	-		
460 Non-Consumable Items	1,707	-		1,804	1,840	1,840	1,840		
470 Computer Software	300	-		63,595	64,867	64,867	64,867		
480 Computer Hardware	-	4,828		-	-	-	-		
Total Supplies and Materials	\$ 19,016	\$ 28,507	-	\$ 72,725	\$ 74,180	\$ 74,180	\$ 74,180	-	
<u>Other</u>									
640 Dues And Fees	\$ 8,488	\$ 7,156		\$ 36,065	\$ 36,786	\$ 36,786	\$ 36,786		
Total Other	\$ 8,488	\$ 7,156	-	\$ 36,065	\$ 36,786	\$ 36,786	\$ 36,786	-	
Total Fiscal Services	\$ 2,558,863	\$ 2,828,523	25.70	\$ 3,204,936	\$ 3,190,590	\$ 3,190,590	\$ 3,311,352	25.70	

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23			
	Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
2540 - Operation and Maintenance of Plant Services										
<u>Salaries and Wages</u>										
112 Regular Classified	\$ 9,847,991	\$	2,914,899		260.50	\$ 12,199,344	\$ 14,467,453	\$ 14,467,453	\$ 14,439,482	280.50
114 Supervisory Classified	626,901		681,251		6.00	727,016	749,025	749,025	803,209	6.00
117 Unused Leave	1,686		8,511		-	-	-	-	-	-
122 Classified Substitutes	426,168		570		-	460,848	474,673	474,673	474,673	-
124 Temporary Classified	551,404		428,806		-	496,206	511,092	511,092	511,092	-
130 Licensed Additional Earnings	7,621		4,328		-	-	-	-	-	-
130 Classified Additional Earnings	55,381		34,486		-	229,859	236,754	236,754	236,754	-
Total Salaries and Wages	\$ 11,517,152	\$	4,072,851		266.50	\$ 14,113,273	\$ 16,438,997	\$ 16,438,997	\$ 16,465,210	286.50
<u>Associated Payroll Costs</u>										
210 Public Employees Retirement System	\$ 3,482,540	\$	1,215,529		-	\$ 4,042,392	\$ 4,604,274	\$ 4,604,274	\$ 4,614,194	-
220 Social Security Contribution	847,124		300,048		-	1,049,077	1,229,990	1,229,990	1,231,619	-
230 Other Required Payroll Costs	1,581,064		454,047		-	1,775,997	2,114,072	2,114,072	2,103,790	-
240 Employee Insur & Other Contract Benefits	3,440,996		893,936		-	4,108,326	4,192,792	4,192,792	4,192,792	-
Total Associated Payroll Costs	\$ 9,351,724	\$	2,863,560		-	\$ 10,975,792	\$ 12,141,128	\$ 12,141,128	\$ 12,142,395	-
<u>Purchased Services</u>										
320 Property Services	\$ 7,352,496	\$	7,738,560		-	\$ 9,622,514	\$ 9,313,893	\$ 9,313,893	\$ 9,313,893	-
340 Travel	16,042		6,471		-	23,625	24,097	24,097	24,097	-
350 Communication	93,491		89,908		-	54,868	55,964	55,964	55,964	-
380 Non-Instructional Professional & Technical Svcs.	1,135,732		1,001,566		-	1,821,411	1,755,839	1,755,839	1,755,839	-
390 Other Gen Prof & Tech Svcs	37,897		71,954		-	857,031	874,172	874,172	874,172	-
Total Purchased Services	\$ 8,635,658	\$	8,908,459		-	\$ 12,379,449	\$ 12,023,965	\$ 12,023,965	\$ 12,023,965	-
<u>Supplies and Materials</u>										
410 Consumable Supplies & Materials	\$ 1,420,921	\$	2,305,711		-	\$ 1,302,931	\$ 1,328,990	\$ 1,328,990	\$ 1,328,990	-
440 Periodicals	-		384		-	-	-	-	-	-
460 Non-Consumable Items	186,065		100,318		-	188,585	192,357	192,357	192,357	-
470 Computer Software	100,422		90,467		-	77,833	79,390	79,390	79,390	-
480 Computer Hardware	4,578		9,937		-	-	-	-	-	-
Total Supplies and Materials	\$ 1,711,986	\$	2,506,817		-	\$ 1,569,349	\$ 1,600,737	\$ 1,600,737	\$ 1,600,737	-
<u>Capital Outlay</u>										
520 Building Acquisition	\$ 535	\$	-		-	\$ -	\$ -	\$ -	\$ -	-
530 Grounds Improvements	-		6,883		-	-	-	-	-	-
540 Depreciable Equipment	47,510		74,833		-	-	-	-	-	-
550 Depreciable Technology	-		8,238		-	-	-	-	-	-
Total Capital Outlay	\$ 48,045	\$	89,954		-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Other</u>									
640 Dues And Fees	\$ 45,847	\$ 54,393		\$ 19,067	\$ 19,449	\$ 19,449	\$ 19,449		
670 Licenses & Permits	23,468	9,023		50,627	51,640	51,640	51,640		
Total Other	\$ 69,315	\$ 63,416	-	\$ 69,694	\$ 71,089	\$ 71,089	\$ 71,089	\$ 71,089	-
Total Other Operation & Maint Svcs	\$ 31,333,880	\$ 18,505,057	266.50	\$ 39,107,557	\$ 42,275,916	\$ 42,275,916	\$ 42,303,396	\$ 42,303,396	286.50
2550 - Student Transportation Services									
<u>Salaries and Wages</u>									
112 Regular Classified*	\$ 9,340,568	\$ 10,293,196	304.89	\$ 13,545,969	\$ 15,059,489	\$ 15,059,489	\$ 15,667,563		326.89
112 Salary Credits*	(1,128,367)	(1,529,206)		(2,342,504)	(2,342,504)	(2,342,504)	(2,342,504)		
114 Supervisory Classified	301,621	285,735	3.00	306,885	459,313	459,313	470,519		4.00
122 Classified Substitutes	118,067	56,226		432,685	445,665	445,665	445,665		
124 Temporary Classified	187,411	208,927		28,996	29,866	29,866	29,866		
130 Classified Additional Earnings	922,778	792,270		611,571	629,919	629,919	629,919		
Total Salaries and Wages	\$ 9,742,078	\$ 10,107,148	307.89	\$ 12,583,602	\$ 14,281,748	\$ 14,281,748	\$ 14,901,028	\$ 14,901,028	330.89
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 2,861,847	\$ 3,109,743		\$ 3,850,480	\$ 4,230,402	\$ 4,230,402	\$ 4,408,557		
220 Social Security Contribution	725,525	766,445		969,474	1,099,567	1,099,567	1,146,945		
230 Other Required Payroll Costs	1,178,758	1,152,244		1,332,507	1,443,549	1,443,549	1,512,941		
240 Employee Insur & Other Contract Benefits	3,645,233	3,821,249		4,744,331	5,219,995	5,219,995	5,219,995		
Total Associated Payroll Costs	\$ 8,411,363	\$ 8,849,681	-	\$ 10,896,792	\$ 11,993,513	\$ 11,993,513	\$ 12,288,438	\$ 12,288,438	-
<u>Purchased Services</u>									
320 Property Services	\$ 178,058	\$ 182,862		\$ 185,151	\$ 125,055	\$ 125,055	\$ 125,055		
330 Student Transportation Services	42,827	24,220		170,082	173,483	173,483	173,483		
340 Travel	15,811	910		20,612	21,024	21,024	21,024		
350 Communication	59,298	46,288		34,402	35,090	35,090	35,090		
380 Non-Instructional Professional & Technical Svcs.	101,344	238,803		329,918	336,516	336,516	336,516		
390 Other Gen Prof & Tech Svcs	151,669	6,297		-	-	-	-		
Total Purchased Services	\$ 549,007	\$ 499,380	-	\$ 740,165	\$ 691,168	\$ 691,168	\$ 691,168	\$ 691,168	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials*	\$ 3,400,638	2,203,907		\$ 4,290,921	\$ 4,676,739	\$ 4,676,739	\$ 4,676,739		
410 Transportation Allocation Credit*	(2,233,427)	(1,439,588)		(2,840,399)	(2,897,207)	(2,897,207)	(2,897,207)		
440 Periodicals	109,289	50,167		829	846	846	846		
460 Non-Consumable Items	55,379	17,946		9,313	309,499	309,499	309,499		
470 Computer Software	35,466	54,575		177,197	180,741	180,741	180,741		
480 Computer Hardware	3,742	570		5,690	5,804	5,804	5,804		
Total Supplies and Materials	\$ 1,371,087	\$ 887,577	-	\$ 1,643,551	\$ 2,276,422	\$ 2,276,422	\$ 2,276,422	\$ 2,276,422	-

* The budget has been split out to show Transportation credits, which are charges to other budgets for services.

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 2,169,850	\$ -		\$ 36,046	\$ 356,767	\$ 356,767	\$ 356,767	
562 Depreciable Transportation	-	1,788,900		34,000,000	14,000,000	14,000,000	14,000,000	
Total Capital Outlay	\$ 2,169,850	\$ 1,788,900	-	\$ 34,036,046	\$ 14,356,767	\$ 14,356,767	\$ 14,356,767	-
<u>Other</u>								
640 Dues And Fees	\$ 4,291	\$ 241,212		\$ 10,041	\$ 10,242	\$ 10,242	\$ 10,242	
650 Insurance	251,744	170,396		90,094	91,896	91,896	91,896	
670 Licenses & Permits	10,932	10,740		318	324	324	324	
Total Other	\$ 266,967	\$ 422,348	-	\$ 100,453	\$ 102,462	\$ 102,462	\$ 102,462	-
Total Student Transportation Services	\$ 22,510,352	\$ 22,555,034	307.89	\$ 60,000,609	\$ 43,702,080	\$ 43,702,080	\$ 44,616,285	330.89
2570 - Internal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 713,148	\$ 875,380	10.00	\$ 1,127,424	\$ 1,197,065	\$ 1,197,065	\$ 1,225,898	11.00
114 Supervisory Classified	98,065	91,847	1.00	98,384	105,390	105,390	113,288	1.00
122 Classified Substitutes	1,545	-		4,080	4,202	4,202	4,202	
124 Temporary Classified	11,189	10,470		18,560	19,117	19,117	19,117	
130 Classified Additional Earnings	24,225	29,860		30,215	31,121	31,121	31,121	
Total Salaries and Wages	\$ 848,172	\$ 1,007,557	11.00	\$ 1,278,663	\$ 1,356,895	\$ 1,356,895	\$ 1,393,626	12.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 173,986	\$ 182,450		\$ 191,813	\$ 213,516	\$ 213,516	\$ 224,226	
220 Social Security Contribution	41,976	44,119		49,514	55,704	55,704	58,512	
230 Other Required Payroll Costs	21,982	23,621		21,875	23,980	23,980	25,129	
240 Employee Insur & Other Contract Benefits	154,779	172,159		166,637	190,399	190,399	190,399	
Total Associated Payroll Costs	\$ 392,723	\$ 422,349	-	\$ 429,839	\$ 483,599	\$ 483,599	\$ 498,266	-
<u>Purchased Services</u>								
320 Property Services	\$ 1,551	\$ 1,508		\$ 7,299	\$ 7,444	\$ 7,444	\$ 7,444	
340 Travel	50	595		8,736	8,911	8,911	8,911	
350 Communication	15,923	11,947		26,495	27,026	27,026	27,026	
380 Non-Instructional Professional & Technical Svcs.	500	-		2,241	2,286	2,286	2,286	
390 Other Gen Prof & Tech Svcs	492	1,655		495	505	505	505	
Total Purchased Services	\$ 18,516	\$ 15,705	-	\$ 45,266	\$ 46,172	\$ 46,172	\$ 46,172	-

Requirements Detail – General Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials*	\$ 13,366	\$ (3,504)		\$ (33,007)	\$ (29,953)	\$ (29,953)	\$ (29,953)	
460	Non-Consumable Items	1,709	2,836		2,198	2,242	2,242	2,242	
470	Computer Software	13,650	14,028		40,729	41,544	41,544	41,544	
480	Computer Hardware	-	744		7,305	7,451	7,451	7,451	
	Total Supplies and Materials	\$ 28,725	\$ 14,104	-	\$ 17,225	\$ 21,284	\$ 21,284	\$ 21,284	-
<u>Other</u>									
640	Dues And Fees	\$ 3,799	\$ 1,203		\$ 6,618	\$ 6,750	\$ 6,750	\$ 6,750	
670	Licenses & Permits	-	985		1,337	1,364	1,364	1,364	
	Total Other	\$ 3,799	\$ 2,188	-	\$ 7,955	\$ 8,114	\$ 8,114	\$ 8,114	-
	Total Internal Services	\$ 1,291,935	\$ 1,461,903	11.00	\$ 1,778,948	\$ 1,916,064	\$ 1,916,064	\$ 1,967,462	12.00
* This reflects allocation credits which are charged to other budgets for services.									
2630 - Information Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 249,417	\$ 235,870	6.00	\$ 368,405	\$ 394,153	\$ 394,153	\$ 411,568	6.00
114	Supervisory Classified	139,643	188,241	2.00	251,076	258,608	258,608	277,493	2.00
117	Unused Leave	-	7,752		-	-	-	-	
121	Licensed Substitutes	188	-		-	-	-	-	
130	Classified Additional Earnings	-	197		7,028	27,239	27,239	27,239	
130	Car Allowance	3,000	2,835		3,000	3,000	3,000	3,600	
	Total Salaries and Wages	\$ 392,248	\$ 434,895	8.00	\$ 629,509	\$ 683,000	\$ 683,000	\$ 719,900	8.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 118,514	\$ 114,476		\$ 190,033	\$ 201,633	\$ 201,633	\$ 212,547	
220	Social Security Contribution	28,842	32,226		46,895	50,783	50,783	52,948	
230	Other Required Payroll Costs	6,405	7,089		10,264	11,124	11,124	11,718	
240	Employee Insur & Other Contract Benefits	84,055	94,403		134,253	139,252	139,252	139,252	
	Total Associated Payroll Costs	\$ 237,816	\$ 248,194	-	\$ 381,445	\$ 402,792	\$ 402,792	\$ 416,465	-
<u>Purchased Services</u>									
320	Property Services	\$ 33	\$ -		\$ 313	\$ 319	\$ 319	\$ 319	
340	Travel	11,002	206		3,840	3,917	3,917	3,917	
350	Communication	15,252	114,688		26,477	37,007	37,007	37,007	
380	Non-Instructional Professional & Technical Svcs.	1,305	31,755		27,948	48,507	48,507	48,507	
390	Other Gen Prof & Tech Svcs	299	164		-	-	-	-	
	Total Purchased Services	\$ 27,891	\$ 146,813	-	\$ 58,578	\$ 89,750	\$ 89,750	\$ 89,750	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 8,079	\$ 1,220		\$ 3,955	\$ 4,034	\$ 4,034	\$ 4,034	
440 Periodicals	1,143	237		928	947	947	947	
460 Non-Consumable Items	8,699	-		3,110	9,172	9,172	9,172	
470 Computer Software	4,499	29,817		4,162	14,245	14,245	14,245	
480 Computer Hardware	5,467	9,264		1,011	1,031	1,031	1,031	
Total Supplies and Materials	\$ 27,887	\$ 40,538	-	\$ 13,166	\$ 29,429	\$ 29,429	\$ 29,429	-
<u>Other</u>								
640 Dues And Fees	\$ 2,475	\$ 3,249		\$ 1,100	\$ 1,122	\$ 1,122	\$ 1,122	
Total Other	\$ 2,475	\$ 3,249	-	\$ 1,100	\$ 1,122	\$ 1,122	\$ 1,122	-
Total Information Services	\$ 688,317	\$ 873,689	8.00	\$ 1,083,798	\$ 1,206,093	\$ 1,206,093	\$ 1,256,666	8.00
2640 - Staff Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 123,212	\$ 56,383	2.00	\$ 138,285	\$ 146,018	\$ 146,018	\$ 148,208	2.00
112 Regular Classified	1,559,576	1,668,091	30.00	1,788,924	2,213,903	2,213,903	2,323,742	35.00
113 Supervisory Licensed	405,038	352,910	3.50	452,997	459,035	459,035	479,305	3.50
114 Supervisory Classified	245,582	231,112	2.00	248,853	261,966	261,966	268,191	2.00
121 Licensed Substitutes	205,703	121,239		-	-	-	-	
122 Classified Substitutes	57,853	20,787		5,606	5,774	5,774	5,774	
123 Temporary Licensed	49,808	62,241		-	-	-	-	
124 Temporary Classified	13,501	14,325		77,945	80,283	80,283	80,283	
130 Licensed Staff Differentials	9,019	4,993		5,068	5,219	5,219	5,297	
130 Licensed Additional Earnings	984	9,918		6,685	7,165	7,165	7,165	
130 New Teacher Orientation	37,679	3,253		26,702	27,503	27,503	27,503	
130 Classified Additional Earnings	1,928	2,805		28,514	29,369	29,369	29,369	
Total Salaries and Wages	\$ 2,709,883	\$ 2,548,057	37.50	\$ 2,779,579	\$ 3,236,235	\$ 3,236,235	\$ 3,374,837	42.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 824,164	\$ 696,912		\$ 811,295	\$ 926,379	\$ 926,379	\$ 966,931	
220 Social Security Contribution	200,725	187,596		207,194	241,670	241,670	252,036	
230 Other Required Payroll Costs	45,930	42,550		45,382	52,814	52,814	55,023	
240 Employee Insur & Other Contract Benefits	537,702	531,821		582,758	668,687	668,687	668,687	
Total Associated Payroll Costs	\$ 1,608,521	\$ 1,458,879	-	\$ 1,646,629	\$ 1,889,550	\$ 1,889,550	\$ 1,942,677	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 9,355	\$ 95		\$ 12,759	\$ 13,014	\$ 13,014	\$ 13,014	
330 Student Transportation Services	678	-		-	-	-	-	
340 Travel	42,922	6,384		46,056	46,977	46,977	46,977	
350 Communication	42,690	44,323		65,150	66,453	66,453	66,453	
380 Non-Instructional Professional & Technical Svcs.	257,615	231,497		409,671	417,864	417,864	417,864	
390 Other Gen Prof & Tech Svcs	1,099	131		9,503	9,693	9,693	9,693	
Total Purchased Services	\$ 354,359	\$ 282,430	-	\$ 543,139	\$ 554,001	\$ 554,001	\$ 554,001	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 16,637	\$ 7,073		\$ 36,201	\$ 36,925	\$ 36,925	\$ 36,925	
440 Periodicals	-	150		711	725	725	725	
460 Non-Consumable Items	7,871	2,024		6,700	6,834	6,834	6,834	
470 Computer Software	19,899	18,492		1,741	231,776	231,776	231,776	
480 Computer Hardware	1,613	1,891		3,314	3,380	3,380	3,380	
Total Supplies and Materials	\$ 46,020	\$ 29,630	-	\$ 48,667	\$ 279,640	\$ 279,640	\$ 279,640	-
<u>Other</u>								
640 Dues And Fees	\$ 5,569	\$ 7,454		\$ 4,913	\$ 5,012	\$ 5,012	\$ 5,012	
670 Licenses & Permits	-	-		1,040	1,061	1,061	1,061	
Total Other	\$ 5,569	\$ 7,454	-	\$ 5,953	\$ 6,073	\$ 6,073	\$ 6,073	-
Total Staff Services	\$ 4,724,352	\$ 4,326,450	37.50	\$ 5,023,967	\$ 5,965,499	\$ 5,965,499	\$ 6,157,228	42.50
2660 - Technology Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 4,370,842	\$ 4,596,835	73.41	\$ 5,319,386	\$ 5,364,914	\$ 5,364,914	\$ 5,627,087	71.91
114 Supervisory Classified	713,689	687,978	7.00	841,811	759,809	759,809	796,218	6.00
122 Classified Substitutes	-	-		26,907	27,714	27,714	27,714	
124 Temporary Classified	55,019	9,825		-	-	-	-	
130 Classified Additional Earnings	3,405	2,604		-	-	-	-	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,600	
Total Salaries and Wages	\$ 5,145,955	\$ 5,300,242	80.41	\$ 6,191,104	\$ 6,155,437	\$ 6,155,437	\$ 6,454,619	77.91
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,630,571	\$ 1,677,211		\$ 1,838,972	\$ 1,792,978	\$ 1,792,978	\$ 1,880,165	
220 Social Security Contribution	378,900	391,498		459,548	457,076	457,076	479,788	
230 Other Required Payroll Costs	89,805	89,817		100,857	100,230	100,230	105,003	
240 Employee Insur & Other Contract Benefits	1,061,271	1,094,332		1,240,272	1,187,682	1,187,682	1,187,682	
Total Associated Payroll Costs	\$ 3,160,547	\$ 3,252,858	-	\$ 3,639,649	\$ 3,537,966	\$ 3,537,966	\$ 3,652,638	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 1,071,719	\$ 1,080,469		\$ 137,649	\$ 140,402	\$ 140,402	\$ 140,402	
340 Travel	71,736	20,515		25,846	26,363	26,363	26,363	
350 Communication	376,947	401,491		1,787,138	1,822,880	1,822,880	1,822,880	
380 Non-Instructional Professional & Technical Svcs.	384,560	77,278		486,944	496,683	496,683	496,683	
390 Other Gen Prof & Tech Svcs	1,381	1,893		-	-	-	-	
Total Purchased Services	\$ 1,906,343	\$ 1,581,646	-	\$ 2,437,577	\$ 2,486,328	\$ 2,486,328	\$ 2,486,328	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 470,917	\$ 153,852		\$ 136,758	\$ 139,493	\$ 139,493	\$ 139,493	
440 Periodicals	44,428	62,166		-	-	-	-	
460 Non-Consumable Items	2,620	30,635		11,189	11,413	11,413	11,413	
470 Computer Software	1,601,395	2,032,979		2,566,828	2,618,165	2,618,165	2,618,165	
480 Computer Hardware	139,696	2,964,308		953,331	972,398	972,398	972,398	
Total Supplies and Materials	\$ 2,259,056	\$ 5,243,940	-	\$ 3,668,106	\$ 3,741,469	\$ 3,741,469	\$ 3,741,469	-
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ -	\$ -		\$ 14,928	\$ 15,227	\$ 15,227	\$ 15,227	
Total Capital Outlay	\$ -	\$ -	-	\$ 14,928	\$ 15,227	\$ 15,227	\$ 15,227	-
<u>Other</u>								
640 Dues And Fees	\$ 22,530	\$ 16,398		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 22,530	\$ 16,398	-	\$ -	\$ -	\$ -	\$ -	-
Total Technology Services	\$ 12,494,431	\$ 15,395,084	80.41	\$ 15,951,364	\$ 15,936,427	\$ 15,936,427	\$ 16,350,281	77.91
2680 - Interpretation and Translation Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 596,442	\$ 655,826	12.75	\$ 698,171	\$ 727,695	\$ 727,695	\$ 760,687	12.75
124 Temporary Classified	386	-		-	-	-	-	
130 Classified Additional Earnings	5,664	1,380		-	-	-	-	
Total Salaries and Wages	\$ 602,492	\$ 657,206	12.75	\$ 698,171	\$ 727,695	\$ 727,695	\$ 760,687	12.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 191,914	\$ 208,943		\$ 205,327	\$ 213,980	\$ 213,980	\$ 223,675	
220 Social Security Contribution	44,212	48,478		51,628	54,207	54,207	56,728	
230 Other Required Payroll Costs	9,927	10,806		11,461	11,930	11,930	12,457	
240 Employee Insur & Other Contract Benefits	186,059	208,745		213,997	217,763	217,763	217,763	
Total Associated Payroll Costs	\$ 432,112	\$ 476,972	-	\$ 482,413	\$ 497,880	\$ 497,880	\$ 510,623	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ 3,672	\$ 22		\$ 6,143	\$ 6,266	\$ 6,266	\$ 6,266	
350 Communication	162,762	86,461		4,306	4,392	4,392	4,392	
380 Non-Instructional Professional & Technical Svcs.	1,844	1,824		-	-	-	-	
390 Other Gen Prof & Tech Svcs	61	104		-	-	-	-	
Total Purchased Services	\$ 168,339	\$ 88,411	-	\$ 10,449	\$ 10,658	\$ 10,658	\$ 10,658	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 5,279	\$ 2,032		\$ 13,782	\$ 14,057	\$ 14,057	\$ 14,057	
460 Non-Consumable Items	167	-		-	-	-	-	
470 Computer Software	36,097	6,186		-	-	-	-	
Total Supplies and Materials	\$ 41,543	\$ 8,218	-	\$ 13,782	\$ 14,057	\$ 14,057	\$ 14,057	-
Total Interpretation and Translation Services	\$ 1,244,486	\$ 1,230,807	12.75	\$ 1,204,815	\$ 1,250,290	\$ 1,250,290	\$ 1,296,025	12.75
2690 - Other Support Services - Central								
<u>Associated Payroll Costs</u>								
240 Employee Insur & Other Contract Benefits	\$ 493,248	\$ 467,873		\$ 399,200	\$ 399,200	\$ 399,200	\$ 399,200	
Total Associated Payroll Costs	\$ 493,248	\$ 467,873	-	\$ 399,200	\$ 399,200	\$ 399,200	\$ 399,200	-
<u>Purchased Services</u>								
340 Travel	\$ 14,815	\$ -		\$ -	\$ -	\$ -	\$ -	
374 Other Tuition	211,515	250,736		360,000	360,000	360,000	360,000	
Total Purchased Services	\$ 226,330	\$ 250,736	-	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	-
Total Other Support Services - Central	\$ 719,578	\$ 718,609	-	\$ 759,200	\$ 759,200	\$ 759,200	\$ 759,200	-
2700 - Supplemental Retirement Program								
<u>Salaries and Wages</u>								
116 Early Retirement	\$ 238,042	\$ 222,049		\$ 325,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Salaries and Wages	\$ 238,042	\$ 222,049	-	\$ 325,000	\$ 100,000	\$ 100,000	\$ 100,000	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 79,237	\$ 77,842		\$ 83,819	\$ 25,791	\$ 25,791	\$ 25,791	
220 Social Security Contribution	17,510	16,571		24,864	7,651	7,651	7,651	
230 Other Required Payroll Costs	3,629	3,462		5,236	1,612	1,612	1,612	
Total Associated Payroll Costs	\$ 100,376	\$ 97,875	-	\$ 113,919	\$ 35,054	\$ 35,054	\$ 35,054	-
Total Supplemental Retirement Program	\$ 338,418	\$ 319,924	-	\$ 438,919	\$ 135,054	\$ 135,054	\$ 135,054	-
Total Support Services	\$ 161,537,521	\$ 156,484,746	1,612.21	\$ 229,475,806	\$ 224,829,153	\$ 224,829,153	\$ 229,209,082	1,700.17

Requirements Detail – General Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
3000 - Enterprise and Community Services									
3100 - Food Services									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
460	Non-Consumable Items	-	-	-	-	102,000	102,000	400,000	-
	Total Supplies and Materials	\$ 60	\$ -	-	\$ -	\$ 102,000	\$ 102,000	\$ 400,000	-
<u>Other</u>									
630	Bad Debt Write-Off	\$ 175,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other	\$ 175,859	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Food Services	\$ 175,919	\$ -	-	\$ -	\$ 102,000	\$ 102,000	\$ 400,000	-
3500 - Custody and Care of Children Services									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 6,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
122	Classified Substitutes	6,152	-	-	-	-	-	-	-
130	Licensed Additional Earnings	6,074	-	-	-	-	-	-	-
	Total Salaries and Wages	\$ 18,244	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	1,396	-	-	-	-	-	-	-
230	Other Required Payroll Costs	584	-	-	-	-	-	-	-
	Total Associated Payroll Costs	\$ 6,916	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 1,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
460	Non-Consumable Items	-	-	-	100,000	-	-	-	-
	Total Supplies and Materials	\$ 1,742	\$ -	-	\$ 100,000	\$ -	\$ -	\$ -	-
	Total Custody And Care Of Children	\$ 26,902	\$ -	-	\$ 100,000	\$ -	\$ -	\$ -	-
	Total Enterprise and Community Services	\$ 202,821	\$ -	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 400,000	-
4000 - Facilities Acquisition and Construction									
4110 - Service Area Direction									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 4,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Supplies and Materials	\$ 4,375	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Direction: Facilities	\$ 4,375	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
4120 - Site Acquisition & Development Services								
<u>Purchased Services</u>								
320 Property Services	\$ 14,197	\$ 3,008	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services	\$ 14,197	\$ 3,008	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ 2,952	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
540 Depreciable Equipment	-	3,150	-	-	-	-	-	-
Total Capital Outlay	\$ 2,952	\$ 42,150	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition & Development	\$ 17,149	\$ 45,158	-	\$ -	\$ -	\$ -	\$ -	-
4150 - Building Acq Constr & Imprv Services								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages	\$ 23	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	2	-	-	-	-	-	-	-
Total Associated Payroll Costs	\$ 9	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
350 Communication	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
380 Non-Instructional Professional & Technical Svcs.	752	1,050	130,594	133,206	133,206	133,206	133,206	-
390 Other Gen Prof & Tech Svcs	23,307	16,432	-	-	-	-	-	-
Total Purchased Services	\$ 24,428	\$ 17,482	-	\$ 130,594	\$ 133,206	\$ 133,206	\$ 133,206	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Non-Consumable Items	887	-	-	-	-	-	-	-
Total Supplies and Materials	\$ 887	\$ 32	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 56,751	\$ 78,299	\$ 104,087	\$ 106,169	\$ 106,169	\$ 106,169	\$ 106,169	-
540 Depreciable Equipment	24,678	1,850	-	-	-	-	-	-
Total Capital Outlay	\$ 81,429	\$ 80,149	-	\$ 104,087	\$ 106,169	\$ 106,169	\$ 106,169	-
Total Building Acq Constr & Imprv Services	\$ 106,776	\$ 97,663	-	\$ 234,681	\$ 239,375	\$ 239,375	\$ 239,375	-
Total Facilities Acquisition and Construction	\$ 128,300	\$ 142,821	-	\$ 234,681	\$ 239,375	\$ 239,375	\$ 239,375	-

Requirements Detail – General Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		Proposed	2022-23		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
5000 - Other Uses								
5100 - Debt Service								
<u>Other</u>								
610 Principal	\$ 411,893	\$ 280,000		\$ 280,000	\$ 2,021,340	\$ 2,021,340	\$ 2,021,340	
620 Interest	38,358	19,591		6,720	23,661	23,661	23,661	
Total Other	\$ 450,251	\$ 299,591	-	\$ 286,720	\$ 2,045,001	\$ 2,045,001	\$ 2,045,001	-
Total Debt Service	\$ 450,251	\$ 299,591	-	\$ 286,720	\$ 2,045,001	\$ 2,045,001	\$ 2,045,001	-
5200 - Transfers of Funds								
<u>Transfers</u>								
710 Fund Modifications								
Transfer to Asset Replacement Fund	\$ 320,000	\$ 3,100,000		\$ 820,000	\$ 17,390,000	\$ 17,390,000	\$ 17,390,000	
Transfer to Food Services Fund	-	-		200,000	200,000	200,000	200,000	
Transfer to PERS Pension Debt Service Fund	-	-		1	1	1	1	
Transfer to Preventative & Deferred Maint. Fund	1,250,000	1,500,000		2,000,000	1,750,000	1,750,000	1,750,000	
Total Transfers	\$ 1,570,000	\$ 4,600,000	-	\$ 3,020,001	\$ 19,340,001	\$ 19,340,001	\$ 19,340,001	-
Total Transfer Of Funds	\$ 1,570,000	\$ 4,600,000	-	\$ 3,020,001	\$ 19,340,001	\$ 19,340,001	\$ 19,340,001	-
Total Other Uses	\$ 2,020,251	\$ 4,899,591	-	\$ 3,306,721	\$ 21,385,002	\$ 21,385,002	\$ 21,385,002	-
6000 - Contingency								
6000 - Operating Contingency								
<u>Other Uses of Funds</u>								
810 Operating Contingency	\$ -	\$ -		\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	
Total Other Uses	\$ -	\$ -	-	\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	-
Total Operating Contingency	\$ -	\$ -	-	\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	-
Total Contingency	\$ -	\$ -	-	\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	-
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 275,413	\$ 355,937		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	65,461,353	120,840,611		-	-	-	-	
Total Unappropriated Ending Fund Balance	\$ 65,736,766	\$ 121,196,548	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL GENERAL FUND REQUIREMENTS	\$ 531,128,255	\$ 589,939,156	4,700.57	\$ 608,920,411	\$ 620,587,223	\$ 620,587,223	\$ 620,587,223	4,821.04

Requirements Summary by Function – General Fund

Function and Description	2021-22		2022-23			
	FTE	Budget	Proposed	Approved	Adopted	FTE
1000 INSTRUCTION						
1110 Elementary Programs	1,101.76	\$ 122,111,051	\$ 117,014,784	\$ 117,899,544	\$ 118,427,861	1,094.75
1120 Middle School Programs	393.14	52,159,738	47,862,474	47,862,474	48,291,363	403.40
1130 High School Programs	509.28	76,020,371	70,156,930	70,156,930	70,920,096	529.53
1140 Pre-Kindergarten Programs	-	50,100	51,102	51,102	51,102	-
1200 Special Programs	1,082.68	104,968,178	109,439,876	109,439,876	111,711,056	1,093.19
1400 Summer School Programs	1.50	697,821	706,127	706,127	706,127	-
TOTAL INSTRUCTION	3,088.36	\$ 356,007,259	\$ 345,231,293	\$ 346,116,053	\$ 350,107,605	3,120.87
2000 SUPPORT SERVICES						
2100 Students	333.51	\$ 35,947,449	\$ 38,065,550	\$ 38,065,550	\$ 38,750,518	355.52
2200 Instructional Staff	158.40	20,693,725	22,587,727	22,587,727	22,867,707	164.90
2300 General Administration	8.00	2,453,674	2,696,428	2,696,428	2,882,101	9.00
2400 School Administration	362.55	41,826,845	44,444,350	44,444,350	45,828,563	370.50
2500 Business	611.09	104,092,050	91,782,535	91,782,535	92,925,739	659.09
2600 Central Activities	138.66	24,023,144	25,117,509	25,117,509	25,819,400	141.16
2700 Supplemental Retirement Program	-	438,919	135,054	135,054	135,054	-
TOTAL SUPPORT SERVICES	1,612.21	\$ 229,475,806	\$ 224,829,153	\$ 224,829,153	\$ 229,209,082	1,700.17
3000 ENTERPRISE AND COMMUNITY SERVICES						
3500 Custody and Care of Children Services	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 400,000	-
TOTAL ENTERPRISE AND COMMUNITY SERVICES	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 400,000	-
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4150 Building Acquisition, Construct & Improvement Svcs	-	\$ 234,681	\$ 239,375	\$ 239,375	\$ 239,375	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 234,681	\$ 239,375	\$ 239,375	\$ 239,375	-
5000 OTHER USES						
5100 Debt Service	-	\$ 286,720	\$ 2,045,001	\$ 2,045,001	\$ 2,045,001	-
5200 Transfers of Funds	-	3,020,001	19,340,001	19,340,001	19,340,001	-
TOTAL OTHER USES	-	\$ 3,306,721	\$ 21,385,002	\$ 21,385,002	\$ 21,385,002	-
6000 CONTINGENCIES						
6100 Operating Contingency	-	\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	-
TOTAL CONTINGENCY	-	\$ 19,795,944	\$ 28,800,400	\$ 27,915,640	\$ 19,246,159	-
TOTAL GENERAL FUND REQUIREMENTS	4,700.57	\$ 608,920,411	\$ 620,587,223	\$ 620,587,223	\$ 620,587,223	4,821.04

Requirements by Object Code – General Fund

Object	Object Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
Salaries and Wages					
111	Regular Licensed	\$ 146,282,316	\$ 154,233,511	\$ 163,411,598	\$ 171,629,132
111	Tutors	-	-	4,817	4,962
112	Regular Classified	76,761,454	72,566,084	90,483,470	101,121,093
113	Supervisory Licensed	14,548,616	15,651,555	16,663,091	19,340,554
114	Supervisory Classified	2,559,913	2,643,504	3,077,180	3,555,876
115	Sabbaticals	-	-	575,938	575,438
116	Early Retirement	238,042	222,049	325,000	100,000
117	Unused Leave	20,948	32,357	-	-
121	Licensed Substitutes	2,999,953	1,178,395	4,506,269	4,671,077
122	Classified Substitutes	1,363,730	249,844	2,229,060	2,298,579
123	Temporary Licensed	255,473	202,711	46,491	158,340
124	Temporary Classified	1,252,346	951,462	1,287,592	1,390,526
130	Licensed Staff Differentials	4,674,576	4,865,028	5,860,071	6,475,450
130	Licensed Additional Earnings	1,091,087	995,297	2,119,817	2,318,301
130	Classified Additional Earnings	1,364,790	1,142,926	1,434,484	1,497,521
130	Classified Staff Differentials	146,559	17,903	193,532	230,614
130	Car Allowance	47,331	50,834	51,000	60,600
Total Salaries and Wages		\$ 253,607,134	\$ 255,003,460	\$ 292,269,410	\$ 315,428,063
Associated Payroll Costs					
210	Public Employees Retirement System	\$ 77,847,912	\$ 79,332,985	\$ 86,066,344	\$ 91,608,244
220	Social Security Contribution	18,653,137	18,844,230	21,652,637	23,456,496
230	Other	7,240,953	5,939,461	7,597,990	8,951,246
240	Employee Insurance	65,650,379	64,084,179	73,374,683	74,490,069
240	Professional Devel & Other Contractual Benefits	528,248	502,873	434,200	434,200
Total Associated Payroll Costs		\$ 169,920,629	\$ 168,703,728	\$ 189,125,854	\$ 198,940,255

Requirements by Object Code – General Fund Continued

Object	Object Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
<u>Purchased Services</u>					
310	Instructional, Profess, & Tech Svcs	\$ 1,249,534	\$ 1,288,513	\$ 1,423,130	\$ 1,453,690
320	Property Services	8,845,172	9,155,584	10,238,261	9,878,390
330	Student Transportation Services	779,441	205,875	1,393,103	1,440,906
340	Travel	659,377	280,539	945,295	1,178,901
350	Communication	3,150,225	1,661,153	4,367,124	4,471,464
360	Charter School Payments	5,730,658	5,937,671	6,285,360	7,400,000
370	Tuition	854,908	939,270	1,123,388	1,138,656
380	Non-Instructional Professional & Technical Svcs.	5,131,086	3,791,863	5,507,480	4,711,371
390	Other General Profess & Tech Svcs	310,716	224,452	989,293	1,009,147
Total Purchased Services		\$ 26,711,117	\$ 23,484,920	\$ 32,272,434	\$ 32,682,525
<u>Supplies and Materials</u>					
410	Consumable Supplies & Materials	\$ 5,540,492	\$ 5,879,005	\$ 9,637,761	\$ 10,072,068
420	Textbooks	270,428	433,278	664,873	709,004
430	Library Books	220,462	289,946	273,291	278,758
440	Periodicals	158,438	118,173	18,358	18,730
460	Non-consumable Items	1,059,839	975,662	1,151,136	1,780,893
470	Computer Software	2,331,275	2,997,812	3,514,145	3,792,562
480	Computer Hardware	350,451	3,074,149	22,249,451	1,274,932
Total Supplies and Materials		\$ 9,931,385	\$ 13,768,025	\$ 37,509,015	\$ 17,926,947
<u>Capital Outlay</u>					
520	Buildings Acquisition and Improvement	\$ 69,084	\$ 126,176	\$ 104,087	\$ 106,169
530	Improvements Other Than Buildings	8,542	52,033	-	-
540	Depreciable Equipment	2,304,049	123,895	54,214	375,298
550	Depreciable Technology	-	8,238	14,928	15,227
560	Depreciable Transportation	-	1,788,900	34,000,000	14,000,000
Total Capital Outlay		\$ 2,381,675	\$ 2,099,242	\$ 34,173,229	\$ 14,496,694

Requirements by Object Code – General Fund Continued

Object	Object Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
<u>Other</u>					
610	Principal	\$ 411,890	\$ 280,000	\$ 280,000	\$ 2,021,340
620	Interest	38,359	19,591	6,720	23,661
630	Bad Debt Write-Off	175,859	-	-	-
640	Dues and Fees	351,807	589,872	313,589	324,278
650	Insurance and Judgments	251,744	170,397	90,094	91,896
670	Taxes, Licenses and Assessments	39,890	23,373	64,121	65,404
Total Other		\$ 1,269,549	\$ 1,083,233	\$ 754,524	\$ 2,526,579
<u>Transfers</u>					
710	Transfer to Asset Replacement Fund	\$ 320,000	\$ 3,100,000	\$ 820,000	17,390,000
710	Transfer to Food Services Fund	-	-	200,000	200,000
710	Transfer to PERS Pension Debt Service Fund	-	-	1	1
710	Transfer to Preventative & Deferred Maint. Fund	1,250,000	1,500,000	2,000,000	1,750,000
Total Transfers		\$ 1,570,000	\$ 4,600,000	\$ 3,020,001	\$ 19,340,001
<u>Other Uses of Funds</u>					
810	Operating Contingency	\$ -	\$ -	\$ 19,795,944	\$ 19,246,159
Total Other Uses of Funds		\$ -	\$ -	\$ 19,795,944	\$ 19,246,159
<u>Unappropriated Ending Fund Balance</u>					
761	Reserved for Inventories	\$ 275,413	\$ 355,937	\$ -	\$ -
770	Unreserved Fund Balance	65,461,353	120,840,611	-	-
Total Unappropriated Ending Fund Balance		\$ 65,736,766	\$ 121,196,548	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 531,128,255	\$ 589,939,156	\$ 608,920,411	\$ 620,587,223

Summary of FTE and Wages – General Fund

Object	Object Description	2021-22 FTE	FTE Increases	FTE Decreases	FTE Net Change	2022-23 FTE	2022-23 Budgeted Wages
LICENSED STAFF							
111	Regular Licensed	2,345.92	52.50	(22.50)	30.00	2,375.92	\$ 171,629,132
111	Tutors						4,962
113	Supervisory Licensed	134.21	8.10	(0.15)	7.95	142.16	19,340,554
115	Sabbaticals						575,438
116	Early Retirement						100,000
121	Licensed Substitutes						4,671,077
123	Temporary Licensed						158,340
130	Licensed Staff Differentials						6,475,450
130	Licensed Additional Earnings						2,318,301
TOTAL LICENSED STAFF		2,480.13	60.60	(22.65)	37.95	2,518.08	\$ 205,273,254
CLASSIFIED STAFF							
112	Regular Classified	2,144.44	80.75	(5.23)	75.52	2,219.96	\$ 96,464,511
112	Professional and Technical	50.00	9.00	(3.00)	6.00	56.00	4,656,582
114	Supervisory Classified	26.00	3.00	(2.00)	1.00	27.00	3,555,876
122	Classified Substitutes						2,298,579
124	Temporary Classified						1,390,526
130	Classified Additional Earnings						1,497,521
130	Classified Staff Differentials						230,614
130	Car Allowance						60,600
TOTAL CLASSIFIED STAFF		2,220.44	92.75	(10.23)	82.52	2,302.96	\$ 110,154,809
TOTAL GENERAL FUND FTE AND WAGES		4,700.57	153.35	(32.88)	120.47	4,821.04	\$ 315,428,063

FTE Comparison by Program within Function – General Fund

State Func #	Function/Program Description	Object	Budgeted 2021-22	FTE Change	Budgeted 2022-23	Comments
1111	<u>Elementary Instruction, Primary (K-5)</u>					
	Regular Licensed	111	838.10	(2.00)	836.10	Realignment of 12.00 FTE to func 1131; Addition of 10.00 FTE Teachers
	Regular Classified	112	229.29	(0.01)	229.28	Technical Adj of 0.01 FTE due to rounding
	K-12 Instructional Reserve - Licensed	111	25.00	(5.00)	20.00	Realignment of 5.00 FTE to func 1131
	K-12 Instructional Reserve - Classified	112	9.37	-	9.37	
	Total Elementary Instruction, Primary (K-5)		1,101.76	(7.01)	1,094.75	
1121	<u>Middle School Instruction</u>					
	Regular Licensed	111	360.25	2.00	362.25	Technical Adj of 2.00 FTE for EDGE MS
	Regular Classified	112	32.89	7.51	40.40	Addition of 7.50 FTE for Instructional Support Assistants; Technical Adj of 0.01 FTE due to rounding
	Total Middle School Instruction		393.14	9.51	402.65	
1122	<u>Middle/Junior High School Extracurricular</u>					
	Supervisory Licensed	113	-	0.75	0.75	Addition of 0.75 FTE for Secondary Athletics and Activities Coordinator
	Total Middle/Junior High School Extracurricular		-	0.75	0.75	
1131	<u>High School Instruction</u>					
	Regular Licensed	111	475.37	20.00	495.37	See explanation of FTE changes - General Fund, multiple changes
	Regular Licensed - JROTC	111	4.00	-	4.00	
	Regular Classified	112	23.91	-	23.91	
	Total High School Instruction		503.28	20.00	523.28	
1132	<u>High School Extracurricular</u>					
	Supervisory Licensed	113	6.00	0.25	6.25	Addition of 0.25 FTE for Secondary Athletics and Activities Coordinator
	Total High School Extracurricular		6.00	0.25	6.25	
1210	<u>Programs for the Talented and Gifted</u>					
	Regular Licensed	111	1.00	-	1.00	
	Regular Classified	112	1.00	-	1.00	
	Total Programs for Talented and Gifted		2.00	-	2.00	
1220	<u>Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	111.10	(2.00)	109.10	Realignment of 3.00 FTE to func 1250; Technical Adj of 1.00 FTE for Board Certified Behavior Analyst
	Regular Classified	112	442.53	1.78	444.31	See explanation of FTE changes - General Fund, multiple changes
	Total Restrictive Programs for Students with Disabilities		553.63	(0.22)	553.41	
1250	<u>Less Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	143.70	3.00	146.70	Realignment of 3.00 FTE from func 1220
	Regular Classified	112	148.93	2.73	151.66	Realignment of 2.72 FTE from func 1220; Technical Adj of 0.01 FTE due to rounding
	Total Less Restrictive Programs for Students with Disabilities		292.63	5.73	298.36	
1260	<u>Treatment and Habilitation Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	Total Treatment and Habilitation Programs		1.50	-	1.50	

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2021-22	FTE Change	Budgeted 2022-23	Comments
1280	<u>Alternative Education</u>					
	Regular Licensed	111	41.17	-	41.17	
	Regular Classified	112	17.44	-	17.44	
	Total Alternative Education		58.61	-	58.61	
1291	<u>English Language Learner</u>					
	Regular Licensed	111	49.24	5.00	54.24	Addition of 5.00 FTE for High Schools
	Regular Classified	112	114.49	-	114.49	
	Total English Language Learner		163.73	5.00	168.73	
1292	<u>Teen Parent Programs</u>					
	Regular Licensed	111	4.83	-	4.83	
	Regular Classified	112	4.81	-	4.81	
	Total Teen Parent Programs		9.64	-	9.64	
1294	<u>Youth Corrections Education</u>					
	Regular Classified	112	0.94	-	0.94	
	Total Youth Corrections Education		0.94	-	0.94	
1400	<u>Summer School Programs</u>					
	Regular Licensed	111	1.50	(1.50)	-	Conversion of 1.50 FTE to additional earnings
	Total Summer School Programs		1.50	(1.50)	-	
2113	<u>Social Work Services</u>					
	Regular Licensed	111	7.75	-	7.75	
	Regular Classified	112	18.00	1.00	19.00	Technical Adj of 1.00 FTE for Behavior Intervention Trainer
	Social Work Services		25.75	1.00	26.75	
2115	<u>Student Safety</u>					
	Regular Classified*	112	55.50	11.00	66.50	Technical Adj of 9.00 FTE for Campus Safety Associates; Addition of 2.00 FTE for Campus Safety Associates
	Supervisory Classified	114	1.00	-	1.00	
	Student Safety		56.50	11.00	67.50	
2120	<u>Guidance Services</u>					
	Regular Licensed	111	108.85	2.00	110.85	Addition of 2.00 FTE for School Counselors
	Regular Classified	112	3.50	-	3.50	
	Total Guidance Services		112.35	2.00	114.35	

***2115 Student Safety Regular Classified 66.50 FTE:**

21.50 FTE Crossing Guards

45.00 FTE Campus Safety Associates

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2021-22	FTE Change	Budgeted 2022-23	Comments
2130	<u>Health Services</u>					
	Regular Licensed	111	18.88	-	18.88	
	Regular Classified	112	19.75	6.00	25.75	Technical Adj of 6.00 FTE for Licensed Practical Nurse (LPN) Education Assistants
	Total Health Services		38.63	6.00	44.63	
2140	<u>Psychological Services</u>					
	Regular Licensed	111	10.00	1.00	11.00	Addition of 1.00 FTE for School Psychologist
	Total Psychological Services		10.00	1.00	11.00	
2150	<u>Speech Pathology & Audiology Services</u>					
	Regular Licensed	111	59.23	-	59.23	
	Regular Classified	112	2.65	0.01	2.66	Technical Adj of 0.01 FTE due to rounding
	Total Speech Pathology & Audiology Services		61.88	0.01	61.89	
2160	<u>Other Student Treatment Services</u>					
	Regular Licensed	111	12.55	-	12.55	
	Regular Classified	112	3.66	-	3.66	
	Total Other Student Treatment Services		16.21	-	16.21	
2190	<u>Service Direction, Student Support Services</u>					
	Regular Licensed	111	-	1.00	1.00	Addition of 1.00 FTE for Related Services Program Associate
	Regular Classified	112	7.19	-	7.19	
	Supervisory Licensed	113	5.00	-	5.00	
	Total Service Direction, Student Support Services		12.19	1.00	13.19	
2210	<u>Improvement of Instruction Services</u>					
	Regular Licensed	111	16.90	4.00	20.90	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	7.25	-	7.25	
	Supervisory Licensed	113	5.00	-	5.00	
	Total Improvement of Instruction Services		29.15	4.00	33.15	
2220	<u>Educational Media Services</u>					
	Regular Licensed	111	8.00	1.00	9.00	Addition of 1.00 FTE for Library Media Teacher
	Regular Classified	112	66.00	-	66.00	
	Total Educational Media Services		74.00	1.00	75.00	
2230	<u>Assessment & Testing</u>					
	Regular Licensed	111	3.00	-	3.00	
	Regular Classified	112	2.00	-	2.00	
	Total Assessment & Testing		5.00	-	5.00	

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2021-22	FTE Change	Budgeted 2022-23	Comments
2240	<u>Instructional Staff Development</u>					
	Regular Licensed	111	42.00	1.50	43.50	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	8.25	-	8.25	
	Total Instructional Staff Development		50.25	1.50	51.75	
2320	<u>Executive Administration Services</u>					
	Regular Classified	112	3.00	1.00	4.00	Technical Adj of 1.00 FTE for Executive Assistant 1
	Supervisory Licensed	113	4.00	-	4.00	
	Supervisory Classified	114	1.00	-	1.00	
	Total Executive Administration Services		8.00	1.00	9.00	
2410	<u>Office of the Principal Services</u>					
	Regular Classified	112	231.16	-	231.16	
	K-12 Support Reserve - Classified	112	13.13	-	13.13	
	Supervisory Licensed	113	100.21	7.00	107.21	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Reserve - Admin	113	3.00	-	3.00	
	Total Office of the Principal Services		347.50	7.00	354.50	
2490	<u>Other Support Services - School Administration</u>					
	Regular Classified	112	7.55	1.00	8.55	Technical Adj of 1.00 FTE for Administrative Assistant 2
	Supervisory Licensed	113	7.50	(0.05)	7.45	See explanation of FTE changes - General Fund, multiple changes
	Total Other Support Services - School Administration		15.05	0.95	16.00	
2510	<u>Direction of Business Support Services</u>					
	Regular Classified	112	-	3.00	3.00	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	-	1.00	1.00	Realignment of 1.00 FTE Director of Custodial & Property Services
	Direction of Business Support Services		-	4.00	4.00	
2520	<u>Fiscal Services</u>					
	Regular Classified	112	22.70	-	22.70	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	3.00	-	3.00	
	Total Fiscal Services		25.70	-	25.70	
2540	<u>Operation & Maintenance of Plant Services</u>					
	Regular Classified	112	260.50	20.00	280.50	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	6.00	-	6.00	See explanation of FTE changes - General Fund, multiple changes
	Total Operation & Maintenance of Plant Services		266.50	20.00	286.50	
2550	<u>Student Transportation Services</u>					
	Regular Classified	112	304.89	22.00	326.89	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	3.00	1.00	4.00	Addition of 1.00 FTE for Transportation Operations Manager
	Total Student Transportation Services		307.89	23.00	330.89	

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2021-22	FTE Change	Budgeted 2022-23	Comments
2570	<u>Internal Services</u>					
	Regular Classified	112	10.00	1.00	11.00	Technical Adj of 1.00 FTE for Delivery Clerk
	Supervisory Classified	114	1.00	-	1.00	
	Total Internal Services		11.00	1.00	12.00	
2630	<u>Information Services</u>					
	Regular Classified	112	6.00	-	6.00	
	Supervisory Classified	114	2.00	-	2.00	
	Total Information Services		8.00	-	8.00	
2640	<u>Staff Services</u>					
	Regular Licensed	111	2.00	-	2.00	
	Regular Classified	112	30.00	5.00	35.00	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Licensed	113	3.50	-	3.50	
	Supervisory Classified	114	2.00	-	2.00	
	Total Staff Services		37.50	5.00	42.50	
2660	<u>Technology Services</u>					
	Regular Classified	112	73.41	(1.50)	71.91	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	7.00	(1.00)	6.00	Technical Adj of 1.00 FTE for Cyber Sec & Data Privacy Coord to Mgr Const Svcs func 2540
	Total Technology Services		80.41	(2.50)	77.91	
2680	<u>Interpretation and Translation Services</u>					
	Regular Classified	112	12.75	-	12.75	
	Total Interpretation and Translation Services		12.75	-	12.75	
TOTAL FTE - GENERAL FUND			4,700.57	120.47	4,821.04	

Explanation of FTE Changes – General Fund

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Realignments - movement of existing positions between functions to better align with work performed						
Realignment of Elementary Instruction to High School Instruction	1111		(12.00)			(12.00)
Realignment of Elementary Instructional Reserve to High School Instruction	1111		(5.00)			(5.00)
Realignment of High School Instruction from Elementary Instruction	1131		12.00			12.00
Realignment of High School Instruction from Elementary Instructional Reserve	1131		5.00			5.00
Realignment of Special Programs to Less Restrictive Programs - Special Education	1220		(3.00)	(2.72)		(5.72)
Realignment of Special Programs from Restrictive Programs - Special Education	1250		3.00	2.72		5.72
Realignment of Improvement of Instruction from Instructional Staff Development	2210		1.00			1.00
Realignment of Instructional Staff Development to Improvement of Instruction	2240		(1.00)			(1.00)
Realignment of Business & Policy Analyst from Financial Services	2510				1.00	1.00
Realignment of Director of Custodial & Property Services from Operations and Maintenance of Plant Services	2510	1.00				1.00
Realignment of Business Solutions Analyst from Operations and Maintenance of Plant Services	2510				1.00	1.00
Realignment of Business Solutions Analyst from Technology Services	2510				1.00	1.00
Realignment of Business & Policy Analyst to Direction of Business Support Services	2520				(1.00)	(1.00)
Realignment of Director of Custodial & Property Services to Direction of Business Support Services	2540	(1.00)				(1.00)
Realignment of Business Solutions Analyst to Direction of Business Support Services	2540				(1.00)	(1.00)
Realignment of Business Solutions Analyst to Direction of Business Support Services	2660				(1.00)	(1.00)
Total Realignments		-	-	-	-	-

Explanation of FTE Changes – General Fund Continued

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Technical Adjustments - rounding adjustments, corrections from previous years, reclasses, conversions						
K-5 Instructional - Elementary	1111			(0.01)		(0.01)
Middle/Junior High School Instruction - EDGE Memorandum of Agreement	1121		2.00			2.00
Middle/Junior High School Instruction - General	1121			0.01		0.01
High School Instruction - EDGE Memorandum of Agreement	1131		3.00			3.00
Board Certified Behavior Analyst	1220		1.00			1.00
Registered Behavior Technicians	1220			2.00		2.00
Sign Language Specialists	1220			2.50		2.50
Less Restrictive Programs for Students with Disabilities	1250			0.01		0.01
Summer School Programs Regular Licensed to Additional Earnings	1400		(1.50)			(1.50)
Behavior Intervention Trainer	2113			1.00		1.00
Attendance and Social Work Services - Campus Safety Associates	2115			9.00		9.00
Licensed Practical Nurse (LPN) Education Assistants	2130			6.00		6.00
Speech Pathology & Audiology Services	2150			0.01		0.01
Improvement of Instruction - District Instructional Mentor	2210		1.00			1.00
Instructional Staff Development - Program Associate	2240		0.50			0.50
Executive Administration Services - Executive Assistant 1	2320			1.00		1.00
Office of the Principal Services - Middle School Assistant Principals	2410	2.00				2.00
Office of the Principal Services - High School Assistant Principals	2410	2.00				2.00
Other Support Services - Administrative Assistant 2	2490			1.00		1.00
Other Support Services - CTE Dual Summer Coordinator	2490	0.10				0.10
Other Support Services - Coordinator of Curriculum & Professional Development	2490	(0.15)				(0.15)
Operation and Maintenance of Plant Services - Custodian 1s	2540			11.00		11.00
Operation and Maintenance of Plant Services - Administrative Secretary	2540			1.00		1.00
Operation and Maintenance of Plant Services - Security Field Coordinator	2540				1.00	1.00
Operation and Maintenance of Plant Services - Manager of Construction Services	2540	1.00				1.00
Student Transportation Services - Lube Mechanics	2550			2.00		2.00
Internal Services - Delivery Clerk	2570			1.00		1.00
Staff Services - Administrative Secretary	2640			1.00		1.00
Staff Services - Employee Relations Specialist	2640			1.00		1.00
Staff Services - Recruiters	2640				2.00	2.00
Staff Services - Staffing Coordinator	2640				1.00	1.00
Technology Services - Administrative Secretary	2660			1.00		1.00
Technology Services - Microcomputer Support 1	2660			(1.50)		(1.50)
Technology Services - Microcomputer Support 2	2660			(1.00)		(1.00)
Technology Services - Technology Support Field Coordinator	2660				1.00	1.00
Technology Services - Cyber Security and Data Privacy Coordinator	2660	(1.00)				(1.00)
Total Technical Adjustments		3.95	6.00	38.02	5.00	52.97

Explanation of FTE Changes – General Fund Continued

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Additional Positions						
K-5 Instructional - Elementary Teachers	1111		10.00			10.00
Middle/Junior High School Instruction - Instructional Support Assistants	1121			7.50		7.50
Middle/Junior High School Extracurricular - Secondary Athletics and Activities Coordinator	1122	0.75				0.75
High School Extracurricular - Secondary Athletics and Activities Coordinator	1132	0.25				0.25
High School English Language Learners	1291		5.00			5.00
Attendance and Social Work Services - Campus Safety Associates	2115			2.00		2.00
Guidance Services - School Counselors	2120		2.00			2.00
Psychological Services - School Psychologist	2140		1.00			1.00
Student Support Services - Related Services Program Associate	2190		1.00			1.00
Improvement of Instruction Services - Middle School Dual Language Program Associate	2210		1.00			1.00
Improvement of Instruction Services - AVID Program Associate	2210		1.00			1.00
Educational Media Services - Library Media Teacher	2220		1.00			1.00
Instructional Staff Development - Instructional Mentors	2240		2.00			2.00
Office of the Principal Services - Elementary School Assistant Principal	2410	1.00				1.00
Office of the Principal Services - Middle School Assistant Principal	2410	1.50				1.50
Office of the Principal Services - High School Assistant Principal	2410	0.50				0.50
Fiscal Services - Payroll Administrative Secretary	2520			1.00		1.00
Operation and Maintenance of Plant Services - Custodian 1s	2540			5.00		5.00
Operation and Maintenance of Plant Services - Custodial Field Coordinator	2540				1.00	1.00
Operation and Maintenance of Plant Services - Maintenance Worker 2	2540			1.00		1.00
Operation and Maintenance of Plant Services - Maintenance Worker 3	2540			1.00		1.00
Transportation Services - Dispatchers	2550			4.00		4.00
Transportation Services - Routers	2550			3.00		3.00
Transportation Services - Driver Trainers	2550			3.00		3.00
Transportation Services - Buyer 2	2550			1.00		1.00
Transportation Services - Administrative Assistant 1	2550			1.00		1.00
Transportation Services - Senior Secretaries	2550			3.00		3.00
Transportation Services - Mechanics	2550			3.00		3.00
Transportation Services - Lead Mechanics	2550			2.00		2.00
Transportation Services - Transportation Operations Manager	2550	1.00				1.00
Total Additional Positions		5.00	24.00	37.50	1.00	67.50
Total FTE Changes		8.95	30.00	75.52	6.00	120.47

Special Revenue Funds (200)

Introduction - Special Revenue Funds

Restricted, Committed or Assigned Funds*

This section includes funds that are either for self-supporting programs, grant funds SKPS has received for specific projects, or fee-based programs. Revenue in these funds may only be used for targeted programs and services as specified by the source of the funds.

Fee Based Programs Fund (Committed*): This fund accounts for programs that are generally self-supporting in nature. Included are Associated Student Body (ASB) programs, after-school childcare programs, and pre-school programs. Revenue sources for this fund include fees, tuition, fundraising activities, scholarships, memorial funds, and donations. Fee Based Programs Fund now includes scholarships and memorial funds due to restatement of prior years for GASB Statement No. 84 presentation.

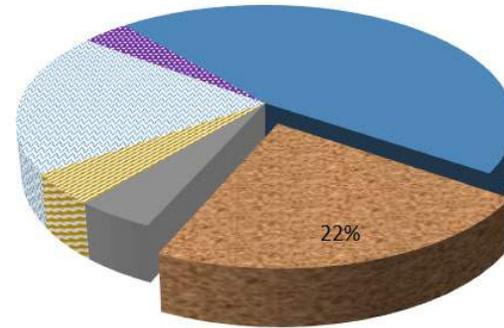
Food Services Fund (Committed*): SKPS currently contracts with Sodexo School Services for its operation of the Food Service Program that provides nutritionally balanced lunches and breakfasts to all students in Salem-Keizer. Students pay for meals and the district records the revenues along with the expenditures in this fund. In addition, Federal reimbursement dollars under the Free and Reduced Meal Program are recorded in this fund.

Asset Replacement Fund (Restricted or Assigned*): This fund receives the depreciation reimbursement from the state for district school buses and other specific revenue for asset replacement.

Energy Efficiency Fund (Restricted*): This fund reflects the activities of a state energy conservation program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption.

Grants Fund (Restricted*): Grants are funds received from state and federal agencies, non-profit groups and private foundations for the purpose of expanding education offerings and opportunities. Use of these funds is restricted by the source of the grant and cannot be used for other purposes.

*Restricted, Committed or Assigned Funds: The Special Revenue Funds may only be used as specified by law, by contract, by the school board or as stipulated by district policy. These funds cannot be used for general operations of the school district.



Special Revenue Funds: Percent of Total District Budget

Fee Based Programs Fund – 214

The Fee Based Programs Fund represents programs which are self-supporting in nature. Programs in the fund include but are not limited to; elementary after-school childcare and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, and small memorial and scholarship accounts. The revenue to support these programs and activities comes from user fees, small grants and donations, the Schools and Libraries Program of the Universal Service Fund (E-rate Program), student activity card sales, book sales, athletic participation fees, gate receipts and admissions charges, donations, student fundraising projects and interest earnings. The use of the resources in this fund is restricted by statute, administrative rule and policy. Fee Based Programs Fund now includes scholarships and memorial funds due to restatement of prior years for GASB Statement No. 84 presentation.

Fund Detail – Fee Based Programs Fund

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1311 Tuition from Patrons	\$ 433,868	\$ -		\$ 186,358	\$ -	\$ -	\$ -	
1312 Tuition-Other	25,798	21,574		200,000	100,000	100,000	100,000	
1710 ASB Card Sales	101,647	(235)		125,000	125,000	125,000	125,000	
1710 Gate Receipts	178,139	(60)		260,000	260,000	260,000	260,000	
1710 Admissions, Drama Productions	63,330	1,670		65,000	65,000	65,000	65,000	
1720 Student Annual/Yearbook Sales	201,735	82,011		275,000	275,000	275,000	275,000	
1720 School Stores	87,522	2,074		175,000	175,000	175,000	175,000	
1740 Athletic Participation Fees	390,588	(2,638)		550,000	550,000	550,000	550,000	
1750 Concessions/Vending Machines	-	-		1,400	-	-	-	
1760 Fundraising Activities	356,807	17,327		580,000	580,000	580,000	580,000	
1790 Extracurricular Miscellaneous	1,734,832	383,249		2,900,000	3,137,075	3,137,075	3,137,075	
1800 Child Care/Foster Care	5,765	-		7,000	7,000	7,000	7,000	
1910 Building Rental, Fines and Fees	51,347	6,111		20,000	20,000	20,000	20,000	
1920 Contributions and Donations	467,600	402,301		1,800,000	1,800,000	1,800,000	1,800,000	
1950 Textbook Sales	8,698	2,511		30,000	30,000	30,000	30,000	
1960 Recovery of Prior Years Expense	6,383	5,349		-	-	-	-	
1980 Fees Charged to Grants	(1,321)	(33)		-	-	-	-	
1990 Miscellaneous	954,435	1,482,999		1,000,000	1,000,000	1,000,000	1,000,000	
5400 Beginning Fund Balance	5,850,492	5,690,567		5,750,000	6,400,000	6,400,000	6,400,000	
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 10,917,665	\$ 8,094,777		\$ 13,924,758	\$ 14,524,075	\$ 14,524,075	\$ 14,524,075	

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS								
1000 - Instruction								
1113 - Elementary Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 188	\$ -	\$ 17,952	\$ 19,046	\$ 19,046	\$ 19,046	\$ 19,046	
122 Classified Substitutes	479	-	6,247	6,628	6,628	6,628	6,628	
124 Temporary Classified	-	-	3,775	4,006	4,006	4,006	4,006	
130 Licensed Additional Earnings	106	-	122,327	129,778	129,778	129,778	129,778	
130 Classified Additional Earnings	273	-	3,775	4,006	4,006	4,006	4,006	
Total Salaries and Wages	\$ 1,046	\$ -	\$ 154,076	\$ 163,464	\$ 163,464	\$ 163,464	\$ 163,464	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 194	\$ -	\$ 46,337	\$ 49,159	\$ 49,159	\$ 49,159	\$ 49,159	
220 Social Security Contribution	80	-	11,792	12,514	12,514	12,514	12,514	
230 Other Required Payroll Costs	22	-	2,495	2,645	2,645	2,645	2,645	
Total Associated Payroll Costs	\$ 296	\$ -	\$ 60,624	\$ 64,318	\$ 64,318	\$ 64,318	\$ 64,318	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 11,340	\$ 2,860	\$ 44,115	\$ 44,997	\$ 44,997	\$ 44,997	\$ 44,997	
320 Property Services	900	-	3,133	3,196	3,196	3,196	3,196	
330 Student Transportation Services	50,146	4,203	269,967	275,366	275,366	275,366	275,366	
340 Travel	28,064	55	-	-	-	-	-	
350 Communication	3,302	5,865	14,360	15,410	15,410	15,410	15,410	
390 Other General Profess & Tech Svcs	-	-	748	-	-	-	-	
Total Purchased Services	\$ 93,752	\$ 12,983	\$ 332,323	\$ 338,969	\$ 338,969	\$ 338,969	\$ 338,969	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 292,488	\$ 94,927	\$ 1,551,579	\$ 1,582,611	\$ 1,582,611	\$ 1,582,611	\$ 1,582,611	
420 Textbooks	9,659	164	29,869	30,466	30,466	30,466	30,466	
430 Library Books	3,478	1,391	-	-	-	-	-	
460 Non-consumable Items	40,813	9,196	109,137	111,320	111,320	111,320	111,320	
470 Computer Software	10,797	3,698	6,893	7,031	7,031	7,031	7,031	
480 Computer Hardware	7,498	399	36,762	37,497	37,497	37,497	37,497	
Total Supplies and Materials	\$ 364,733	\$ 109,775	\$ 1,734,240	\$ 1,768,925	\$ 1,768,925	\$ 1,768,925	\$ 1,768,925	-
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ 12,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	11,064	-	63,048	64,309	64,309	64,309	64,309	
Total Capital Outlay	\$ 24,011	\$ -	\$ 63,048	\$ 64,309	\$ 64,309	\$ 64,309	\$ 64,309	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>									
640	Dues And Fees	\$ 4,690	\$ 30		\$ 5,744	\$ 5,859	\$ 5,859	\$ 5,859	
	Total Other	\$ 4,690	\$ 30	-	\$ 5,744	\$ 5,859	\$ 5,859	\$ 5,859	-
	Total Elementary Extracurricular	\$ 488,528	\$ 122,788	-	\$ 2,350,055	\$ 2,405,844	\$ 2,405,844	\$ 2,405,844	-
1121 - Middle School Instruction									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,969	\$ -		\$ 10,913	\$ 11,131	\$ 11,131	\$ 11,131	
	Total Supplies and Materials	\$ 2,969	\$ -	-	\$ 10,913	\$ 11,131	\$ 11,131	\$ 11,131	-
	Total Middle School Instruction	\$ 2,969	\$ -	-	\$ 10,913	\$ 11,131	\$ 11,131	\$ 11,131	-
1122 - Middle School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 2,875	\$ -		\$ 8,776	\$ 9,311	\$ 9,311	\$ 9,311	
122	Classified Substitutes	-	-		624	662	662	662	
124	Temporary Classified	-	-		10,067	10,681	10,681	10,681	
130	Licensed Staff Differentials	38,763	5,339		36,972	39,224	39,224	39,224	
130	Licensed Additional Earnings	3,590	412		30,808	32,685	32,685	32,685	
130	Classified Additional Earnings	974	341		3,775	4,006	4,006	4,006	
	Total Salaries and Wages	\$ 46,202	\$ 6,092	-	\$ 91,022	\$ 96,569	\$ 96,569	\$ 96,569	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 9,754	\$ 1,853		\$ 25,178	\$ 26,710	\$ 26,710	\$ 26,710	
220	Social Security Contribution	3,633	466		6,967	7,394	7,394	7,394	
230	Other Required Payroll Costs	832	100		1,477	1,564	1,564	1,564	
	Total Associated Payroll Costs	\$ 14,219	\$ 2,419	-	\$ 33,622	\$ 35,668	\$ 35,668	\$ 35,668	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 25,616	\$ 603		\$ 39,060	\$ 39,841	\$ 39,841	\$ 39,841	
320	Property Services	4,238	3,701		11,488	11,718	11,718	11,718	
330	Student Transportation Services	35,002	-		183,807	187,483	187,483	187,483	
340	Travel	1,769	-		2,297	2,343	2,343	2,343	
350	Communication	19,437	176		40,208	541,012	541,012	541,012	
380	Non-Instructional Profess & Tech Svcs	1,200	-		-	-	-	-	
390	Other General Profess & Tech Svcs	6,193	-		574	585	585	585	
	Total Purchased Services	\$ 93,455	\$ 4,480	-	\$ 277,434	\$ 782,982	\$ 782,982	\$ 782,982	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 387,140	\$ 42,387		\$ 1,369,953	\$ 1,397,352	\$ 1,397,352	\$ 1,397,352	
420	Textbooks	2,492	599		13,786	14,062	14,062	14,062	
430	Library Books	-	258		-	-	-	-	
460	Non-consumable Items	12,423	-		45,951	46,870	46,870	46,870	
470	Computer Software	1,028	-		4,595	4,687	4,687	4,687	
480	Computer Hardware	139	-		17,232	17,577	17,577	17,577	
	Total Supplies and Materials	\$ 403,222	\$ 43,244	-	\$ 1,451,517	\$ 1,480,548	\$ 1,480,548	\$ 1,480,548	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ -	\$ 6,190		\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	-	-		15,762	16,077	16,077	16,077	
	Total Capital Outlay	\$ -	\$ 6,190	-	\$ 15,762	\$ 16,077	\$ 16,077	\$ 16,077	-
<u>Other</u>									
640	Dues And Fees	\$ 6,232	\$ 1,263		\$ 34,465	\$ 35,154	\$ 35,154	\$ 35,154	
	Total Other	\$ 6,232	\$ 1,263	-	\$ 34,465	\$ 35,154	\$ 35,154	\$ 35,154	-
	Total Middle School Extracurricular	\$ 563,330	\$ 63,688	-	\$ 1,903,822	\$ 2,446,998	\$ 2,446,998	\$ 2,446,998	-
1131 - High School Instruction									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -		\$ 10,913	\$ 6,000	\$ 6,000	\$ 6,000	
	Total Supplies and Materials	\$ -	\$ -	-	\$ 10,913	\$ 6,000	\$ 6,000	\$ 6,000	-
	Total High School Instruction	\$ -	\$ -	-	\$ 10,913	\$ 6,000	\$ 6,000	\$ 6,000	-
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 18,987	\$ 222		\$ 22,573	\$ 23,949	\$ 23,949	\$ 23,949	
122	Classified Substitutes	333	-		624	662	662	662	
124	Temporary Classified	101,122	20,325		201,324	213,585	213,585	213,585	
130	Licensed Additional Earnings	9,082	500		94,283	100,025	100,025	100,025	
130	Classified Additional Earnings	28,146	1,218		41,522	44,051	44,051	44,051	
	Total Salaries and Wages	\$ 157,670	\$ 22,265	-	\$ 360,326	\$ 382,272	\$ 382,272	\$ 382,272	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 40,942	\$ 4,707		\$ 49,161	\$ 52,155	\$ 52,155	\$ 52,155	
220	Social Security Contribution	11,892	1,703		27,571	29,251	29,251	29,251	
230	Other Required Payroll Costs	4,807	370		5,813	6,168	6,168	6,168	
240	Employee Insur & Other Contract Benefits	3,663	-		-	-	-	-	
	Total Associated Payroll Costs	\$ 61,304	\$ 6,780	-	\$ 82,545	\$ 87,574	\$ 87,574	\$ 87,574	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 90,340	\$ 13,776		\$ 287,201	\$ 292,945	\$ 292,945	\$ 292,945	
320	Property Services	45,339	9,193		57,440	58,589	58,589	58,589	
330	Student Transportation Services	87,290	1,728		488,240	498,005	498,005	498,005	
340	Travel	149,358	(4,523)		17,232	17,577	17,577	17,577	
350	Communication	52,798	42,028		206,784	210,920	210,920	210,920	
380	Non-Instructional Profess & Tech Svcs	200	3,086		-	-	-	-	
390	Other General Profess & Tech Svcs	4,147	5,367		574	585	585	585	
Total Purchased Services		\$ 429,472	\$ 70,655	-	\$ 1,057,471	\$ 1,078,621	\$ 1,078,621	\$ 1,078,621	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,317,123	\$ 302,443		\$ 3,246,039	\$ 3,310,960	\$ 3,310,960	\$ 3,310,960	
420	Textbooks	23,521	844		114,880	117,178	117,178	117,178	
430	Library Books	605	-		-	-	-	-	
460	Non-consumable Items	87,040	23,206		57,440	58,589	58,589	58,589	
470	Computer Software	8,659	2,591		17,232	17,577	17,577	17,577	
480	Computer Hardware	21,384	572		57,440	58,589	58,589	58,589	
Total Supplies and Materials		\$ 1,458,332	\$ 329,656	-	\$ 3,493,031	\$ 3,562,893	\$ 3,562,893	\$ 3,562,893	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 10,206	\$ 28,377		\$ -	\$ -	\$ -	\$ -	
530	Grounds Improvements	59,076	14,739		-	-	-	-	
540	Depreciable Equipment	99,648	-		42,032	42,873	42,873	42,873	
Total Capital Outlay		\$ 168,930	\$ 43,116	-	\$ 42,032	\$ 42,873	\$ 42,873	\$ 42,873	-
<u>Other</u>									
640	Dues And Fees	\$ 309,622	\$ 115,814		\$ 344,640	\$ 351,533	\$ 351,533	\$ 351,533	
670	Taxes, Licenses and Assessments	638	-		1,608	1,640	1,640	1,640	
Total Other		\$ 310,260	\$ 115,814	-	\$ 346,248	\$ 353,173	\$ 353,173	\$ 353,173	-
Total High School Extracurricular		\$ 2,585,968	\$ 588,286	-	\$ 5,381,653	\$ 5,507,406	\$ 5,507,406	\$ 5,507,406	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 12,061	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112	Regular Classified	364,466	85,884	3.25	115,351	108,966	108,966	108,966	3.25
113	Supervisory Licensed	97,401	68,151	0.75	67,205	65,919	65,919	65,919	0.75
122	Classified Substitutes	6,079	-	-	-	-	-	-	-
124	Temporary Classified	29,024	1,973	-	-	-	-	-	-
130	Licensed Additional Earnings	1,303	-	-	-	-	-	-	-
130	Classified Additional Earnings	9,060	6,209	-	1,123	1,192	1,192	1,192	-
Total Salaries and Wages		\$ 519,394	\$ 162,217	4.00	\$ 183,679	\$ 176,077	\$ 176,077	\$ 176,077	4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 153,224	\$ 48,561	-	\$ 55,119	\$ 49,690	\$ 49,690	\$ 49,690	-
220	Social Security Contribution	39,153	12,024	-	13,693	13,277	13,277	13,277	-
230	Other Required Payroll Costs	8,575	2,626	-	2,985	2,833	2,833	2,833	-
240	Employee Insur & Other Contract Benefits	76,381	38,912	-	53,975	37,167	37,167	37,167	-
Total Associated Payroll Costs		\$ 277,333	\$ 102,123	-	\$ 125,772	\$ 102,967	\$ 102,967	\$ 102,967	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 5,290	\$ -	-	\$ 19,243	\$ 19,628	\$ 19,628	\$ 19,628	-
330	Student Transportation Services	502	5,807	-	-	-	-	-	-
340	Travel	2,176	2,852	-	6,049	6,170	6,170	6,170	-
350	Communication	2,823	1,613	-	-	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	960	531	-	-	-	-	-	-
390	Other General Profess & Tech Svcs	234	85	-	-	-	-	-	-
Total Purchased Services		\$ 11,985	\$ 10,888	-	\$ 25,292	\$ 25,798	\$ 25,798	\$ 25,798	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 15,086	\$ 27,982	-	\$ 8,823	\$ 8,999	\$ 8,999	\$ 8,999	-
460	Non-consumable Items	265	16	-	-	-	-	-	-
470	Computer Software	1,787	149	-	-	-	-	-	-
Total Supplies and Materials		\$ 17,138	\$ 28,147	-	\$ 8,823	\$ 8,999	\$ 8,999	\$ 8,999	-
<u>Other</u>									
640	Dues And Fees	\$ 2,279	\$ 2,230	-	\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 2,279	\$ 2,230	-	\$ -	\$ -	\$ -	\$ -	-
Total Pre-Kindergarten Programs		\$ 828,129	\$ 305,605	4.00	\$ 343,566	\$ 313,841	\$ 313,841	\$ 313,841	4.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1210 - Programs for the Talented and Gifted									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 15,290		\$ 8,616	\$ 8,788	\$ 8,788	\$ 8,788	
	Total Supplies and Materials	\$ -	\$ 15,290	-	\$ 8,616	\$ 8,788	\$ 8,788	\$ 8,788	-
	Total Programs for the Talented and Gifted	\$ -	\$ 15,290	-	\$ 8,616	\$ 8,788	\$ 8,788	\$ 8,788	-
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 43,937	\$ 51,798	2.60	\$ 99,922	\$ 103,381	\$ 103,381	\$ 103,381	2.60
122	Classified Substitutes	574	-		1,349	1,432	1,432	1,432	
130	Classified Additional Earnings	28,444	5,836		-	-	-	-	
	Total Salaries and Wages	\$ 72,955	\$ 57,634	2.60	\$ 101,271	\$ 104,813	\$ 104,813	\$ 104,813	2.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 10,209	\$ 16,699		\$ 29,967	\$ 30,318	\$ 30,318	\$ 30,318	
220	Social Security Contribution	5,584	4,402		7,735	7,900	7,900	7,900	
230	Other Required Payroll Costs	2,001	2,453		1,651	1,703	1,703	1,703	
240	Employee Insur & Other Contract Benefits	6,842	8,511		32,454	36,342	36,342	36,342	
	Total Associated Payroll Costs	\$ 24,636	\$ 32,065	-	\$ 71,807	\$ 76,263	\$ 76,263	\$ 76,263	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 18,005	\$ 18,365	\$ 18,365	\$ 18,365	
340	Travel	553	60		-	-	-	-	
	Total Purchased Services	\$ 553	\$ 60	-	\$ 18,005	\$ 18,365	\$ 18,365	\$ 18,365	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,994	\$ 630		\$ 96,419	\$ 98,347	\$ 98,347	\$ 98,347	
460	Non-consumable Items	250	-		-	-	-	-	
	Total Supplies and Materials	\$ 2,244	\$ 630	-	\$ 96,419	\$ 98,347	\$ 98,347	\$ 98,347	-
	Total Restrictive Programs for Students with Disabilities	\$ 100,388	\$ 90,389	2.60	\$ 287,502	\$ 297,788	\$ 297,788	\$ 297,788	2.60
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Purchased Services</u>									
340	Travel	\$ 713	\$ 637		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 713	\$ 637	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,086	\$ -		\$ 27,800	\$ 28,356	\$ 28,356	\$ 28,356	
	Total Supplies and Materials	\$ 3,086	\$ -	-	\$ 27,800	\$ 28,356	\$ 28,356	\$ 28,356	-
	Total Less Restrictive Programs for Students with Disabilities	\$ 3,799	\$ 637	-	\$ 27,800	\$ 28,356	\$ 28,356	\$ 28,356	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1292 - Teen Parent Programs									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -		\$ 10,000	\$ 2,500	\$ 2,500	\$ 2,500	
	Total Supplies and Materials	\$ -	\$ -	-	\$ 10,000	\$ 2,500	\$ 2,500	\$ 2,500	-
	Total Teen Parent Programs	\$ -	\$ -	-	\$ 10,000	\$ 2,500	\$ 2,500	\$ 2,500	-
1299 - Other Programs									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 1,004	\$ -		\$ -	\$ -	\$ -	\$ -	
340	Travel	305	-		-	-	-	-	
	Total Purchased Services	\$ 1,309	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,500	\$ 1,453		\$ -	\$ -	\$ -	\$ -	
460	Non-consumable Items	3,000	-		-	-	-	-	
	Total Supplies and Materials	\$ 5,500	\$ 1,453	-	\$ -	\$ -	\$ -	\$ -	-
	Total Other Programs	\$ 6,809	\$ 1,453	6.60	\$ -	\$ -	\$ -	\$ -	6.60
	Total Instruction	\$ 4,579,920	\$ 1,188,136	6.60	\$ 10,334,840	\$ 11,028,652	\$ 11,028,652	\$ 11,028,652	6.60
2000 - Support Services									
2113 - Social Work Services									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 195	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 195	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 5,000		\$ 8,904	\$ 9,082	\$ 9,082	\$ 9,082	
	Total Supplies and Materials	\$ -	\$ 5,000	-	\$ 8,904	\$ 9,082	\$ 9,082	\$ 9,082	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 863	\$ 880	\$ 880	\$ 880	
	Total Other	\$ -	\$ -	-	\$ 863	\$ 880	\$ 880	\$ 880	-
	Total Social Work Services	\$ 195	\$ 5,000	-	\$ 9,767	\$ 9,962	\$ 9,962	\$ 9,962	-
2133 - Dental Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 1,427	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Salaries and Wages	\$ 1,427	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		Proposed	2022-23		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 129	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	109	-		-	-	-	-	
230 Other Required Payroll Costs	24	-		-	-	-	-	
Total Associated Payroll Costs	\$ 262	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
340 Travel	\$ 57	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	26	-		-	-	-	-	
Total Purchased Services	\$ 83	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 5,000	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
Total Dental Services	\$ 1,772	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 37,896	\$ 39,431	0.75	\$ 38,931	\$ 40,881	\$ 40,881	\$ 40,881	0.75
130 Licensed Additional Earnings	431	-		-	-	-	-	
130 Classified Additional Earnings	697	-		5,204	5,522	5,522	5,522	
Total Salaries and Wages	\$ 39,024	\$ 39,431	0.75	\$ 44,135	\$ 46,403	\$ 46,403	\$ 46,403	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 14,007	\$ 14,180		\$ 14,032	\$ 14,754	\$ 14,754	\$ 14,754	
220 Social Security Contribution	3,422	3,501		3,190	3,400	3,400	3,400	
230 Other Required Payroll Costs	603	610		704	733	733	733	
240 Employee Insur & Other Contract Benefits	15,793	16,213		16,213	16,873	16,873	16,873	
Total Associated Payroll Costs	\$ 33,825	\$ 34,504	-	\$ 34,139	\$ 35,760	\$ 35,760	\$ 35,760	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 440	\$ -		\$ 532,139	\$ 542,782	\$ 542,782	\$ 542,782	
470 Computer Software	-	440		-	-	-	-	
Total Supplies and Materials	\$ 440	\$ 440	-	\$ 532,139	\$ 542,782	\$ 542,782	\$ 542,782	-
Total Service Direction, Student Support Services	\$ 73,289	\$ 74,375	0.75	\$ 610,413	\$ 624,945	\$ 624,945	\$ 624,945	0.75

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2240 - Instructional Staff Development									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ 2,000	\$ 6,496		\$ -	\$ -	\$ -	\$ -	-
130	Classified Additional Earnings	943	-		-	-	-	-	-
Total Salaries and Wages		\$ 2,943	\$ 6,496	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 665	\$ 1,983		\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	225	497		-	-	-	-	-
230	Other Required Payroll Costs	48	104		-	-	-	-	-
Total Associated Payroll Costs		\$ 938	\$ 2,584	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
340	Travel	\$ 36,179	\$ -		\$ -	\$ -	\$ -	\$ -	-
390	Other General Profess & Tech Svcs	751	1,037		-	-	-	-	-
Total Purchased Services		\$ 36,930	\$ 1,037	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 14,171	\$ 14,707		\$ 68,574	\$ 69,945	\$ 69,945	\$ 69,945	-
460	Non-consumable Items	40,320	41,671		-	-	-	-	-
480	Computer Hardware	1,528	-		-	-	-	-	-
Total Supplies and Materials		\$ 56,019	\$ 56,378	-	\$ 68,574	\$ 69,945	\$ 69,945	\$ 69,945	-
Total Instructional Staff Development		\$ 96,830	\$ 66,495	-	\$ 68,574	\$ 69,945	\$ 69,945	\$ 69,945	-
2490 - Other Support Services - School Administration									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 350	\$ -		\$ -	\$ -	\$ -	\$ -	-
340	Travel	16,137	-		-	-	-	-	-
Total Purchased Services		\$ 16,487	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,778	\$ 60		\$ 14,312	\$ 14,598	\$ 14,598	\$ 14,598	-
Total Supplies and Materials		\$ 1,778	\$ 60	-	\$ 14,312	\$ 14,598	\$ 14,598	\$ 14,598	-
<u>Other</u>									
640	Dues And Fees	\$ 1,500	\$ 1,000		\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 1,500	\$ 1,000	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Support Services - School Administration		\$ 19,765	\$ 1,060	-	\$ 14,312	\$ 14,598	\$ 14,598	\$ 14,598	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2520 - Fiscal Services									
<u>Purchased Services</u>									
390	Other General Profess & Tech Svcs	\$ 15,884	\$ 796		\$ 15,000	\$ 15,300	\$ 15,300	\$ 15,300	
	Total Purchased Services	\$ 15,884	\$ 796	-	\$ 15,000	\$ 15,300	\$ 15,300	\$ 15,300	-
<u>Other</u>									
640	Dues And Fees	\$ 3,858	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 3,858	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Fiscal Services	\$ 19,742	\$ 796	-	\$ 15,000	\$ 15,300	\$ 15,300	\$ 15,300	-
2540 - Operation and Maintenance of Plant Services									
<u>Purchased Services</u>									
340	Travel	\$ 944	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 944	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 423	\$ -		\$ 100,000	\$ 102,000	\$ 102,000	\$ 102,000	
	Total Supplies and Materials	\$ 423	\$ -	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 102,000	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 19		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ -	\$ 19	-	\$ -	\$ -	\$ -	\$ -	-
	Total Operation and Maintenance of Plant Services	\$ 1,367	\$ 19	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 102,000	-
2620 - Planning and Development Services									
<u>Purchased Services</u>									
350	Communication	\$ -	\$ 21		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ -	\$ 21	-	\$ -	\$ -	\$ -	\$ -	-
	Total Planning and Development Services	\$ -	\$ 21	-	\$ -	\$ -	\$ -	\$ -	-
2649 - Other Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 177,319	\$ 176,357	2.00	\$ 186,357	\$ 197,561	\$ 197,561	\$ 197,561	2.00
112	Regular Classified	58,396	59,868	1.00	60,791	76,519	76,519	76,519	1.00
	Total Salaries and Wages	\$ 235,715	\$ 236,225	3.00	\$ 247,148	\$ 274,080	\$ 274,080	\$ 274,080	3.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 81,627	\$ 81,633		\$ 76,682	\$ 84,755	\$ 84,755	\$ 84,755	
220	Social Security Contribution	17,512	17,486		18,326	20,392	20,392	20,392	
230	Other Required Payroll Costs	3,831	3,837		4,014	4,446	4,446	4,446	
240	Employee Insur & Other Contract Benefits	46,652	49,081		49,015	51,491	51,491	51,491	
Total Associated Payroll Costs		\$ 149,622	\$ 152,037	-	\$ 148,037	\$ 161,084	\$ 161,084	\$ 161,084	-
Total Other Staff Services		\$ 385,337	\$ 388,262	3.00	\$ 395,185	\$ 435,164	\$ 435,164	\$ 435,164	3.00
2669 - Other Technology Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 8,200	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages		\$ 8,200	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,503	\$ -		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	627	-		-	-	-	-	
230	Other Required Payroll Costs	136	-		-	-	-	-	
240	Employee Insur & Other Contract Benefits	2	-		-	-	-	-	
Total Associated Payroll Costs		\$ 3,268	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
340	Travel	\$ 14,660	\$ 12,250		\$ 81,600	\$ 83,232	\$ 83,232	\$ 83,232	
Total Purchased Services		\$ 14,660	\$ 12,250	-	\$ 81,600	\$ 83,232	\$ 83,232	\$ 83,232	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 133	\$ -		\$ 897,461	\$ 931,984	\$ 931,984	\$ 931,984	
460	Non-consumable Items	-	-		3,060	3,121	3,121	3,121	
470	Computer Software	-	-		102,000	75,000	75,000	75,000	
480	Computer Hardware	-	1,941		510,000	100,000	100,000	100,000	
Total Supplies and Materials		\$ 133	\$ 1,941	-	\$ 1,512,521	\$ 1,110,105	\$ 1,110,105	\$ 1,110,105	-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ -	\$ -		\$ 426,639	\$ 435,172	\$ 435,172	\$ 435,172	
Total Capital Outlay		\$ -	\$ -	-	\$ 426,639	\$ 435,172	\$ 435,172	\$ 435,172	-
<u>Other</u>									
640	Dues And Fees	\$ 990	\$ 6,003		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 990	\$ 6,003	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Technology Services		\$ 27,251	\$ 20,194	-	\$ 2,020,760	\$ 1,628,509	\$ 1,628,509	\$ 1,628,509	-
Total Support Services		\$ 625,548	\$ 556,222	3.75	\$ 3,239,011	\$ 2,900,423	\$ 2,900,423	\$ 2,900,423	3.75

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
3000 - Enterprise and Community Services									
3300 - Community Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 8,960	\$ 17,632	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Salaries and Wages	\$ 8,960	\$ 17,632	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
220	Social Security Contribution	\$ 426	\$ 917	\$ -	\$ -	\$ -	\$ -	\$ -	-
230	Other Required Payroll Costs	118	212	-	-	-	-	-	-
	Total Associated Payroll Costs	\$ 544	\$ 1,129	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
370	Scholarships	\$ 4,500	\$ 5,018	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Purchased Services	\$ 4,500	\$ 5,018	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 7,390	\$ 10,842	\$ 350,907	\$ 595,000	\$ 595,000	\$ 595,000	\$ 595,000	-
	Total Supplies and Materials	\$ 7,390	\$ 10,842	-	\$ 350,907	\$ 595,000	\$ 595,000	\$ 595,000	-
<u>Other</u>									
640	Dues And Fees	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other	\$ 236	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Community Services	\$ 21,630	\$ 34,621	-	\$ 350,907	\$ 595,000	\$ 595,000	\$ 595,000	-
	Total Enterprise and Community Services	\$ 21,630	\$ 34,621	-	\$ 350,907	\$ 595,000	\$ 595,000	\$ 595,000	-
	Ending Fund Balance	\$ 5,690,567	\$ 6,315,798	-	\$ -	\$ -	\$ -	\$ -	-
	TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS	\$ 10,917,665	\$ 8,094,777	10.35	\$ 13,924,758	\$ 14,524,075	\$ 14,524,075	\$ 14,524,075	10.35

Food Services Fund – 220

The Food Services Fund’s mission is to provide nutritionally balanced meals to all of the students in the district. The district participates in the National School Lunch, Breakfast, and After-School Snack Programs, as well as the Child and Adult Care Food Program (CACFP). Under the Federal Free and Reduced Meal Program, those students whose family income meets certain federal guidelines may qualify to receive free or reduced priced meals. Currently, meals are prepared on-site in 21 secondary schools. The Salem-Keizer Food and Nutrition Center supports and transports food products for all district schools. SKPS contracts with Sodexo School Services for operation of the Food Service program.

The Food Service program operates under the philosophy that the program will be financially self-supporting. By combining marketing techniques, a desire to “please the customer” and a commitment to quality food and food presentation, the program is able to attract a large number of students and staff. This allows the program to reduce the impact of fixed costs while maximizing the use of all federal reimbursements and subsidies. This minimizes the chance of any additional subsidization from the General Fund.

The Food Service program continually strives to work within their budgetary constraints, provide quality meals and keep lunch and breakfast prices as low as possible for students.

Fund Detail – Food Services Fund

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1500 Earnings on Investments	\$ 120,376	\$ 50,801		\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	
1610 Daily Sales-Reimbursable	237,414	8,204		300,000	200,000	200,000	200,000	
1620 Daily Sales-Non-Reimbursable	875,389	6,046		900,000	800,000	800,000	800,000	
1630 Special Functions	105,122	3,250		200,000	125,000	125,000	125,000	
1920 Contributions and Donations	13,968	24,943		-	-	-	-	
1990 Miscellaneous	185,279	82,605		-	-	-	-	
3102 State School Fund-School Lunch Match	181,445	181,445		200,000	200,000	200,000	200,000	
3299 State School Breakfast Program	134,890	176,151		2,500,000	1,500,000	1,500,000	1,500,000	
4500 Federal School Lunch Program	13,189,580	10,625,248		14,000,000	13,500,000	13,500,000	13,500,000	
4900 Commodities Donated by USDA	1,454,320	1,238,397		1,400,000	1,500,000	1,500,000	1,500,000	
5200 Interfund Transfers	-	-		200,000	200,000	200,000	200,000	
5400 Beginning Fund Balance	3,554,430	4,510,374		4,500,000	6,500,000	6,500,000	6,500,000	
TOTAL FOOD SERVICES FUND RESOURCES	\$ 20,052,213	\$ 16,907,464		\$ 24,300,000	\$ 24,600,000	\$ 24,600,000	\$ 24,600,000	

Fund Detail – Food Services Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
REQUIREMENTS								
2000 - Support Services								
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 131,231	\$ 117,932	2.00	\$ 130,777	\$ 129,570	\$ 129,570	\$ 129,570	2.00
130 Classified Additional Earnings	-	-		-	5,814	5,814	5,814	
130 Classified Overtime	505	195		5,480	-	-	-	
Total Salaries and Wages	\$ 131,736	\$ 118,127	2.00	\$ 136,257	\$ 135,384	\$ 135,384	\$ 135,384	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 40,219	\$ 36,062		\$ 39,252	\$ 39,012	\$ 39,012	\$ 39,012	
220 Social Security Contribution	9,596	8,576		9,986	10,179	10,179	10,179	
230 Other Required Payroll Costs	20,428	18,311		20,356	20,175	20,175	20,175	
240 Employee Insur & Other Contract Benefits	40,630	36,264		32,426	33,746	33,746	33,746	
Total Associated Payroll Costs	\$ 110,873	\$ 99,213	-	\$ 102,020	\$ 103,112	\$ 103,112	\$ 103,112	-
<u>Purchased Services</u>								
320 Property Services	\$ 75,941	\$ 58,219		\$ 140,000	\$ 200,000	\$ 200,000	\$ 200,000	
380 Non-Instructional Profess & Tech Svcs	-	-		10,000	-	-	-	
390 Other General Profess & Tech Svcs	-	-		45,000	-	-	-	
Total Purchased Services	\$ 75,941	\$ 58,219	-	\$ 195,000	\$ 200,000	\$ 200,000	\$ 200,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 115,898	\$ 80,743		\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	
Total Supplies and Materials	\$ 115,898	\$ 80,743	-	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	-

Fund Detail – Food Services Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 48,780		\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000	
Total Capital Outlay	\$ -	\$ 48,780	-	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000	-
Total Operation and Maintenance of Plant Services	\$ 434,448	\$ 405,082	2.00	\$ 743,277	\$ 638,496	\$ 638,496	\$ 638,496	2.00
2680 - Interpretation and Translation Services								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 1,862	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 1,862	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Interpretation and Translation Services	\$ 1,862	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Support Services	\$ 436,310	\$ 405,082	2.00	\$ 743,277	\$ 638,496	\$ 638,496	\$ 638,496	2.00
3100 - Food Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 81,124	\$ 107,044	3.00	\$ 118,185	\$ 223,487	\$ 223,487	\$ 223,487	5.25
114 Supervisory Classified	-	-	0.50	47,759	90,087	90,087	90,087	1.00
122 Classified Substitutes	576	-		-	-	-	-	
124 Temporary Classified Staff	585	193		12,500	13,261	13,261	13,261	
130 Classified Additional Earnings	164	1,288		-	-	-	-	
Total Salaries and Wages	\$ 82,449	\$ 108,525	3.50	\$ 178,444	\$ 326,835	\$ 326,835	\$ 326,835	6.25
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 24,398	\$ 27,382		\$ 48,804	\$ 89,556	\$ 89,556	\$ 89,556	
220 Social Security Contribution	6,156	8,150		13,567	24,915	24,915	24,915	
230 Other Required Payroll Costs	1,370	1,790		2,922	5,354	5,354	5,354	
240 Employee Insur & Other Contract Benefits	31,585	43,757		40,539	94,615	94,615	94,615	
Total Associated Payroll Costs	\$ 63,509	\$ 81,079	-	\$ 105,832	\$ 214,440	\$ 214,440	\$ 214,440	-

Fund Detail – Food Services Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 2,786	\$ 8,860		\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	
340 Travel	1,075	-		5,000	20,000	20,000	20,000	
350 Communication	146,753	41,492		150,000	200,000	200,000	200,000	
380 Non-Instructional Profess & Tech Svcs	11,709,153	6,555,221		16,000,000	15,550,000	15,550,000	15,550,000	
390 Other General Profess & Tech Svcs	21,096	19,372		50,000	100,000	100,000	100,000	
Total Purchased Services	\$ 11,880,863	\$ 6,624,945	-	\$ 16,225,000	\$ 15,900,000	\$ 15,900,000	\$ 15,900,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,550,608	\$ 1,340,535		\$ 4,942,347	\$ 5,420,229	\$ 5,420,229	\$ 5,420,229	
460 Non-consumable Items	68,540	72,506		200,000	200,000	200,000	200,000	
470 Computer Software	6,630	-		10,000	-	-	-	
480 Computer Hardware	120,797	6,267		5,000	200,000	200,000	200,000	
Total Supplies and Materials	\$ 1,746,575	\$ 1,419,308	-	\$ 5,157,347	\$ 5,820,229	\$ 5,820,229	\$ 5,820,229	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 382,399	\$ 83,434		\$ 750,000	\$ 600,000	\$ 600,000	\$ 600,000	
540 Depreciable Equipment	359,646	80,306		500,000	400,000	400,000	400,000	
Total Capital Outlay	\$ 742,045	\$ 163,740	-	\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	-
<u>Other</u>								
640 Dues and Fees	\$ -	\$ 35,536		\$ 50,000	\$ 109,000	\$ 109,000	\$ 109,000	
670 Licenses & Permits	88	88		-	900	900	900	
690 Grant Indirect Charges	590,000	265,510		590,100	590,100	590,100	590,100	
Total Other	\$ 590,088	\$ 301,134	-	\$ 640,100	\$ 700,000	\$ 700,000	\$ 700,000	-
Total Food Services	\$ 15,105,529	\$ 8,698,731	3.50	\$ 23,556,723	\$ 23,961,504	\$ 23,961,504	\$ 23,961,504	6.25
Ending Fund Balance	\$ 4,510,374	\$ 7,803,651		\$ -	\$ -	\$ -	\$ -	
TOTAL FOOD SERVICES FUND REQUIREMENTS	\$ 20,052,213	\$ 16,907,464	5.50	\$ 24,300,000	\$ 24,600,000	\$ 24,600,000	\$ 24,600,000	8.25

Asset Replacement Fund – 222

The Asset Replacement Fund provides for the purchase of student transportation equipment, replacement of district infrastructure such as buses, support vehicles, equipment, technology, instructional materials, and other specified activities. Sources of income are generally comprised of transportation depreciation reimbursements from the State of Oregon, Facilities Grant revenue, equipment use fees, district set-asides from the May adjustments process and other revenue as identified. The use of some of the resources in this fund is restricted by statute, administrative rule and policy. There are no FTE in this fund.

Fund Detail – Asset Replacement Fund

Account Code and Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
1500 Earnings on Investments	\$ 133,593	\$ (137,408)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
1910 Rentals	29,084	890	-	-	-	-
1990 Miscellaneous	194	52,202	-	-	-	-
3101 State School Fund Revenue	-	2,750,000	-	-	-	-
3222 State School Fund Transportation Equipment	1,157,622	1,336,845	2,200,000	2,200,000	2,200,000	2,200,000
3299 Facility Grant	-	-	1,200,000	-	-	-
5100 Bond Proceeds	-	26,167,554	-	-	-	-
5200 Interfund Transfers - Curriculum	-	-	-	10,000,000	10,000,000	10,000,000
5200 Interfund Transfers - Transportation	320,000	3,100,000	320,000	2,890,000	2,890,000	2,890,000
5200 Interfund Transfers - Equipment/Furniture	-	-	-	2,000,000	2,000,000	2,000,000
5200 Interfund Transfers - Technology	-	-	-	2,000,000	2,000,000	2,000,000
5200 Interfund Transfers - Vehicles	-	-	500,000	500,000	500,000	500,000
5300 Sale of or Compensation for Loss of Fixed Assets	-	1,130,000	-	-	-	-
5400 Beginning Fund Balance - Transportation FFC	-	-	26,000,000	22,500,000	22,500,000	22,500,000
5400 Beginning Fund Balance	4,728,548	3,965,720	3,967,135	11,809,980	11,809,980	11,809,980
TOTAL ASSET REPLACEMENT FUND RESOURCES	\$ 6,369,041	\$ 38,365,803	\$ 34,387,135	\$ 54,099,980	\$ 54,099,980	\$ 54,099,980
REQUIREMENTS						
1111 - Elementary Instruction, Primary (K-5)						
<u>Supplies and Materials</u>						
420 Textbooks	\$ 1,453,700	\$ -	\$ 200,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Total Supplies and Materials	\$ 1,453,700	\$ -	\$ 200,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
<u>Capital Outlay</u>						
540 Depreciable Equipment	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Elementary Instruction, Primary (K-5)	\$ 1,453,700	\$ -	\$ 200,000	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2019-20	2020-21	2021-22	2022-23		
		Actual	Actual	Budget	Proposed	Approved	Adopted
2240 - Instructional Staff Development							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ 217,000	\$ -	\$ 120,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000
	Total Purchased Services	\$ 217,000	\$ -	\$ 120,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000
	Total Instructional Staff Development	\$ 217,000	\$ -	\$ 120,000	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000
2540 - Operation and Maintenance of Plant Services							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 22,951	\$ -	\$ 731,000	\$ 29,000	\$ 29,000	\$ 29,000
	Total Supplies and Materials	\$ 22,951	\$ -	\$ 731,000	\$ 29,000	\$ 29,000	\$ 29,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ -	\$ 500,000	\$ 2,000	\$ 2,000	\$ 2,000
	Total Capital Outlay	\$ -	\$ -	\$ 500,000	\$ 2,000	\$ 2,000	\$ 2,000
	Total Operation and Maintenance of Plant Services	\$ 22,951	\$ -	\$ 1,231,000	\$ 31,000	\$ 31,000	\$ 31,000
2550 - Student Transportation Services							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ -	\$ 1,136,368	\$ 28,656,364	\$ 29,488,363	\$ 29,488,363	\$ 29,488,363
	Total Capital Outlay	\$ -	\$ 1,136,368	\$ 28,656,364	\$ 29,488,363	\$ 29,488,363	\$ 29,488,363
<u>Other</u>							
640	Dues and Fees	\$ -	\$ 222,301	\$ -	\$ -	\$ -	\$ -
	Total Other	\$ -	\$ 222,301	\$ -	\$ -	\$ -	\$ -
	Total Student Transportation Services	\$ -	\$ 1,358,669	\$ 28,656,364	\$ 29,488,363	\$ 29,488,363	\$ 29,488,363
2570 - Internal Services							
<u>Capital Outlay</u>							
541	New Equipment	\$ -	\$ -	\$ 534,000	\$ 1,533,000	\$ 1,533,000	\$ 1,533,000
	Total Capital Outlay	\$ -	\$ -	\$ 534,000	\$ 1,533,000	\$ 1,533,000	\$ 1,533,000
	Total Internal Services	\$ -	\$ -	\$ 534,000	\$ 1,533,000	\$ 1,533,000	\$ 1,533,000
2660 - Technology Services							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 51,100	\$ 35,245	\$ 35,245	\$ 35,245
	Total Purchased Services	\$ -	\$ -	\$ 51,100	\$ 35,245	\$ 35,245	\$ 35,245

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2019-20	2020-21	2021-22	2022-23		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<u>Supplies & Materials</u>							
480	Computer Hardware	\$ -	\$ -	\$ 385,000	\$ 2,392,700	\$ 2,392,700	\$ 2,392,700
	Total Supplies and Materials	\$ -	\$ -	\$ 385,000	\$ 2,392,700	\$ 2,392,700	\$ 2,392,700
	Total Technology Services	\$ -	\$ -	\$ 436,100	\$ 2,427,945	\$ 2,427,945	\$ 2,427,945
5100 - Debt Service							
<u>Other</u>							
610	Principal on Transportation Outstanding	\$ 627,187	\$ 640,236	\$ 2,653,557	\$ 7,192,479	\$ 7,192,479	\$ 7,192,479
620	Interest on Transportation Outstanding	82,483	69,434	556,113	1,107,193	1,107,193	1,107,193
	Total Other	\$ 709,670	\$ 709,670	\$ 3,209,670	\$ 8,299,672	\$ 8,299,672	\$ 8,299,672
	Total Debt Service	\$ 709,670	\$ 709,670	\$ 3,209,670	\$ 8,299,672	\$ 8,299,672	\$ 8,299,672
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
	Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 3,965,720	\$ 36,297,464	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS		\$ 6,369,041	\$ 38,365,803	\$ 34,387,135	\$ 54,099,980	\$ 54,099,980	\$ 54,099,980

Energy Efficiency Fund – 230

The Energy Efficiency Fund reflects the activities of the state energy efficiency program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption. The principal revenue source is subsidies from Portland General Electric. SKPS must be audited to receive funding. The Oregon Department of Energy approves audits and projects funded by the subsidies.

There are no FTE in this fund.

Fund Detail – Energy Efficiency Fund

Account Code and Description	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ 697,962	\$ 757,500	\$ 780,000	\$ 900,000	\$ 900,000	\$ 900,000
5400 Beginning Fund Balance	469,654	1,167,616	1,900,001	1,400,000	1,400,000	1,400,000
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,167,616	\$ 1,925,116	\$ 2,680,001	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
REQUIREMENTS						
5200 - Transfers of Funds						
710 Fund Modifications	\$ -	\$ 1,359,623	\$ 2,680,001	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
Total Transfers of Funds	\$ -	\$ 1,359,623	\$ 2,680,001	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
Ending Fund Balance	\$ 1,167,616	\$ 565,493	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,167,616	\$ 1,925,116	\$ 2,680,001	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000

Transfer of funds out of Energy Efficiency Fund of \$2,300,000 is a transfer in to the Special Capital Projects Fund.

Grants Fund – 240

Grant funds are primarily moneys received from state and federal agencies for the purpose of expanding educational offerings and opportunities. The legal authority establishing the fund specifies the use and limitations of such funds and, generally, the resources cannot be diverted to other uses. As such, they represent reimbursement to the district based on actual expenditures incurred. In some instances, SKPS may be required to provide "local effort" or "matching effort" to support program activities. This often takes the form of "in-kind" contributions such as provisions of classroom or office space, or matching effort from allocation of existing resources, such as district employees. The Grants Fund includes significant estimates about future revenue and expenses. This fund budget is built manually and does not utilize the district's automated budgeting system. The resources in this fund are restricted by the provisions of each individual grant, statute, administrative rule, and policy.

Fund Detail – Grants Fund

Account Code and Description		2019-20	2020-21	2021-22		2022-23			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES									
2200	Restricted	\$ 1,289,729	\$ 664,761		\$ 1,912,000	\$ 1,912,000	\$ 1,912,000	\$ 1,912,000	
3299	Restricted Grants-In-Aid	13,780,268	38,415,826		59,175,000	59,175,000	59,175,000	59,175,000	
4300	Restricted Direct From Federal	165,634	156,349		173,000	173,000	173,000	173,000	
4500	Restricted Through State	24,489,470	45,687,729		177,461,895	148,661,895	148,661,895	148,661,895	
4900	For/On Behalf of the District	9,596	4,084		-	-	-	-	
TOTAL GRANTS FUND RESOURCES		\$ 39,734,697	\$ 84,928,749		\$ 238,721,895	\$ 209,921,895	\$ 209,921,895	\$ 209,921,895	
1000 - Instruction									
1111 - Elementary Programs, Primary (K-5)									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 38,288	\$ 176,238	37.50	\$ 2,227,342	\$ 2,227,342	\$ 2,227,342	\$ 2,227,342	37.50
112	Regular Classified	56,129	500,093	9.91	426,704	426,704	426,704	426,704	9.91
121	Licensed Substitutes	1,597	-		-	-	-	-	
122	Classified Substitutes	111	108		-	-	-	-	
130	Licensed Staff Differentials	-	1,047		15,356	15,356	15,356	15,356	
130	Licensed Additional Earnings	1,800	6,980		-	-	-	-	
130	Classified Additional Earnings	45	-		-	-	-	-	
Total Salaries and Wages		\$ 97,970	\$ 684,466	47.41	\$ 2,669,402	\$ 2,669,402	\$ 2,669,402	\$ 2,669,402	47.41
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 26,288	\$ 101,891		\$ 961,839	\$ 961,839	\$ 961,839	\$ 961,839	
220	Social Security Contribution	7,282	54,461		204,800	204,800	204,800	204,800	
230	Other Required Payroll Costs	1,631	21,532		42,965	42,965	42,965	42,965	
240	Employee Insur & Other Contract Benefits	17,546	88,628		770,577	770,577	770,577	770,577	
Total Associated Payroll Costs		\$ 52,747	\$ 266,512	-	\$ 1,980,181	\$ 1,980,181	\$ 1,980,181	\$ 1,980,181	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 62,296	\$ 30,825		\$ 979,000	\$ 979,000	\$ 979,000	\$ 979,000	
340 Travel	149,559	-		-	-	-	-	
350 Communication	280	115		4,000	4,000	4,000	4,000	
Total Purchased Services	\$ 212,135	\$ 30,940	-	\$ 983,000	\$ 983,000	\$ 983,000	\$ 983,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 22,534	\$ 296,318		\$ 14,946,672	\$ 14,946,672	\$ 14,946,672	\$ 14,946,672	
420 Textbooks	5,277	3,350		2,208,000	2,208,000	2,208,000	2,208,000	
460 Non-consumable Items	-	559,593		57,000	57,000	57,000	57,000	
470 Computer Software	-	255,756		-	-	-	-	
480 Computer Hardware	-	2,031,733		74,000	74,000	74,000	74,000	
Total Supplies and Materials	\$ 27,811	\$ 3,146,750	-	\$ 17,285,672	\$ 17,285,672	\$ 17,285,672	\$ 17,285,672	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 10,910	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 10,910	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Elementary Programs, Primary (K-5)	\$ 401,573	\$ 4,128,668	47.41	\$ 22,918,255	\$ 22,918,255	\$ 22,918,255	\$ 22,918,255	47.41
1113 - Elementary Extracurricular								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ -		\$ 495,900	\$ 495,900	\$ 495,900	\$ 495,900	
130 Classified Additional Earnings	257	-		-	-	-	-	
Total Salaries and Wages	\$ 257	\$ -	-	\$ 495,900	\$ 495,900	\$ 495,900	\$ 495,900	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 78	\$ -		\$ 178,425	\$ 178,425	\$ 178,425	\$ 178,425	
220 Social Security Contribution	20	-		37,937	37,937	37,937	37,937	
230 Other Required Payroll Costs	4	-		7,935	7,935	7,935	7,935	
Total Associated Payroll Costs	\$ 102	\$ -	-	\$ 224,297	\$ 224,297	\$ 224,297	\$ 224,297	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ -		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Total Purchased Services	\$ -	\$ -	-	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 134,802	\$ 134,802	\$ 134,802	\$ 134,802	
Total Supplies and Materials	\$ -	\$ -	-	\$ 134,802	\$ 134,802	\$ 134,802	\$ 134,802	-
Total Elementary Extracurricular	\$ 359	\$ -	-	\$ 899,999	\$ 899,999	\$ 899,999	\$ 899,999	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20		2020-21		2021-22		2022-23			
	Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
1121 - Middle School Instruction										
<u>Salaries and Wages</u>										
111 Regular Licensed	\$ 70,964		\$ 279,859		21.00	\$ 1,160,240	\$ 1,160,240	\$ 1,160,240	\$ 1,160,240	21.00
112 Regular Classified	-		32,296		14.00	632,980	632,980	632,980	632,980	14.00
121 Licensed Substitutes	3,664		-			6,000	6,000	6,000	6,000	
122 Classified Substitutes	-		128			-	-	-	-	
130 Licensed Additional Earnings	6,327		9,394			13,000	13,000	13,000	13,000	
Total Salaries and Wages	\$ 80,955		\$ 321,677		35.00	\$ 1,812,220	\$ 1,812,220	\$ 1,812,220	\$ 1,812,220	35.00
<u>Associated Payroll Costs</u>										
210 Public Employees Retirement System	\$ 24,196		\$ 93,847			\$ 651,760	\$ 651,760	\$ 651,760	\$ 651,760	
220 Social Security Contribution	5,921		22,885			139,147	139,147	139,147	139,147	
230 Other Required Payroll Costs	1,320		5,010			29,437	29,437	29,437	29,437	
240 Employee Insur & Other Contract Benefits	15,779		57,942			570,241	570,241	570,241	570,241	
Total Associated Payroll Costs	\$ 47,216		\$ 179,684		-	\$ 1,390,585	\$ 1,390,585	\$ 1,390,585	\$ 1,390,585	-
<u>Purchased Services</u>										
310 Instructional, Professional and Technical Services	\$ 46,140		\$ 410,991			\$ 604,000	\$ 604,000	\$ 604,000	\$ 604,000	
330 Student Transportation Services	5,226		-			21,000	21,000	21,000	21,000	
340 Travel	826		551			2,000	2,000	2,000	2,000	
350 Communication	910		-			2,000	2,000	2,000	2,000	
380 Non-Instructional Profess & Tech Svcs	9,025		-			-	-	-	-	
390 Other General Profess & Tech Svcs	-		299			-	-	-	-	
Total Purchased Services	\$ 62,127		\$ 411,841		-	\$ 629,000	\$ 629,000	\$ 629,000	\$ 629,000	-
<u>Supplies and Materials</u>										
410 Consumable Supplies and Materials	\$ 7,296		\$ 20,559			\$ 14,929,673	\$ 14,929,673	\$ 14,929,673	\$ 14,929,673	
420 Textbooks	-		-			967,610	967,610	967,610	967,610	
460 Non-consumable Items	22,890		42,856			103,000	103,000	103,000	103,000	
470 Computer Software	-		287,487			112,500	112,500	112,500	112,500	
480 Computer Hardware	35,026		1,188,385			89,000	89,000	89,000	89,000	
Total Supplies and Materials	\$ 65,212		\$ 1,539,287		-	\$ 16,201,783	\$ 16,201,783	\$ 16,201,783	\$ 16,201,783	-
<u>Capital Outlay</u>										
540 Depreciable Equipment	\$ 67,767		\$ 112,541			\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 67,767		\$ 112,541		-	\$ -	\$ -	\$ -	\$ -	-
Total Middle School Instruction	\$ 323,277		\$ 2,565,030		35.00	\$ 20,033,588	\$ 20,033,588	\$ 20,033,588	\$ 20,033,588	35.00

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1122 - Middle School Extracurricular									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ -	\$ -		\$ 743,850	\$ 743,850	\$ 743,850	\$ 743,850	
	Total Salaries and Wages	\$ -	\$ -	-	\$ 743,850	\$ 743,850	\$ 743,850	\$ 743,850	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 267,639	\$ 267,639	\$ 267,639	\$ 267,639	
220	Social Security Contribution	-	-		56,913	56,913	56,913	56,913	
230	Other Required Payroll Costs	-	-		11,891	11,891	11,891	11,891	
	Total Associated Payroll Costs	\$ -	\$ -	-	\$ 336,443	\$ 336,443	\$ 336,443	\$ 336,443	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 20,084	\$ 3,171		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
320	Property Services	-	1,678		-	-	-	-	
330	Student Transportation Services	-	-		67,500	67,500	67,500	67,500	
	Total Purchased Services	\$ 20,084	\$ 4,849	-	\$ 88,500	\$ 88,500	\$ 88,500	\$ 88,500	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 75,324		\$ 202,207	\$ 202,207	\$ 202,207	\$ 202,207	
460	Non-consumable Items	-	10,424		-	-	-	-	
	Total Supplies and Materials	\$ -	\$ 85,748	-	\$ 202,207	\$ 202,207	\$ 202,207	\$ 202,207	-
	Total Middle School Extracurricular	\$ 20,084	\$ 90,597	-	\$ 1,371,000	\$ 1,371,000	\$ 1,371,000	\$ 1,371,000	-
1131 - High School Instruction									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,375,432	\$ 1,407,154	29.20	\$ 4,305,434	\$ 4,305,434	\$ 4,305,434	\$ 4,305,434	29.20
112	Regular Classified	298,505	319,205	16.69	744,490	744,490	744,490	744,490	16.69
121	Licensed Substitutes	14,869	2,839		34,000	34,000	34,000	34,000	
122	Classified Substitutes	282	-		-	-	-	-	
123	Temporary Licensed	1,000	-		-	-	-	-	
130	Licensed Additional Earnings	29,266	24,097		52,000	52,000	52,000	52,000	
130	Classified Additional Earnings	1,082	3,288		6,000	6,000	6,000	6,000	
	Total Salaries and Wages	\$ 1,720,436	\$ 1,756,583	45.89	\$ 5,141,924	\$ 5,141,924	\$ 5,141,924	\$ 5,141,924	45.89
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 470,944	\$ 546,403		\$ 937,025	\$ 937,025	\$ 937,025	\$ 937,025	
220	Social Security Contribution	125,452	129,980		200,166	200,166	200,166	200,166	
230	Other Required Payroll Costs	27,889	33,532		43,123	43,123	43,123	43,123	
240	Employee Insur & Other Contract Benefits	415,302	441,123		808,981	808,981	808,981	808,981	
	Total Associated Payroll Costs	\$ 1,039,587	\$ 1,151,038	-	\$ 1,989,295	\$ 1,989,295	\$ 1,989,295	\$ 1,989,295	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 14,698	\$ 33,942	\$	53,000	\$ 53,000	\$ 53,000	\$ 53,000	
330	Student Transportation Services	2,798	-		3,000	3,000	3,000	3,000	
340	Travel	2,322	40		25,000	25,000	25,000	25,000	
350	Communication	6,027	1,674		-	-	-	-	
380	Non-Instructional Profess & Tech Svcs	8,136	3,539		137,000	137,000	137,000	137,000	
Total Purchased Services		\$ 33,981	\$ 39,195	-	\$ 218,000	\$ 218,000	\$ 218,000	\$ 218,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 111,552	\$ 102,405	\$	15,309,670	\$ 15,309,670	\$ 15,309,670	\$ 15,309,670	
420	Textbooks	25,528	17,743		17,000	17,000	17,000	17,000	
460	Non-consumable Items	387,447	581,743		869,000	869,000	869,000	869,000	
470	Computer Software	152,171	237,713		238,500	238,500	238,500	238,500	
480	Computer Hardware	18,076	1,602,691		43,000	43,000	43,000	43,000	
Total Supplies and Materials		\$ 694,774	\$ 2,542,295	-	\$ 16,477,170	\$ 16,477,170	\$ 16,477,170	\$ 16,477,170	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 17,083	\$ 2,565	\$	-	\$ -	\$ -	\$ -	
530	Grounds Improvements	4,845	-		-	-	-	-	
540	Depreciable Equipment	220,806	203,941		216,000	216,000	216,000	216,000	
550	Depreciable Technology	5,999	31,234		-	-	-	-	
Total Capital Outlay		\$ 248,733	\$ 237,740	-	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	-
<u>Other</u>									
640	Dues And Fees	\$ 14,151	\$ 15,225	\$	26,000	\$ 26,000	\$ 26,000	\$ 26,000	
Total Other		\$ 14,151	\$ 15,225	-	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	-
Total High School Instruction		\$ 3,751,662	\$ 5,742,076	45.89	\$ 24,068,389	\$ 24,068,389	\$ 24,068,389	\$ 24,068,389	45.89
1132 - High School Extracurricular									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 22,116	\$	-	\$ -	\$ -	\$ -	
320	Property Services	-	12,562		-	-	-	-	
340	Travel	-	190		-	-	-	-	
350	Communication	-	881		-	-	-	-	
Total Purchased Services		\$ -	\$ 35,749	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 379	\$ 120,733	\$	5,000	\$ 5,000	\$ 5,000	\$ 5,000	
460	Non-consumable Items	-	75,980		-	-	-	-	
470	Computer Software	-	2,400		-	-	-	-	
Total Supplies and Materials		\$ 379	\$ 199,113	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 58,145		\$ -	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ -	\$ 58,145	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 5,777		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	
	Total Other	\$ -	\$ 5,777	-	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	-
	Total High School Extracurricular	\$ 379	\$ 298,784	-	\$ 755,000	\$ 755,000	\$ 755,000	\$ 755,000	-
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 216,471	\$ 411,399	4.43	\$ 227,000	\$ 227,000	\$ 227,000	\$ 227,000	4.43
112	Regular Classified	1,091,114	1,816,840	49.00	3,118,000	3,118,000	3,118,000	3,118,000	49.00
113	Supervisory Licensed	20,210	21,544	0.25	21,000	21,000	21,000	21,000	0.25
121	Licensed Substitutes	15,392	11,923		7,000	7,000	7,000	7,000	
122	Classified Substitutes	33,705	11,329		18,000	18,000	18,000	18,000	
124	Temporary Classified	259,104	156,636		214,000	214,000	214,000	214,000	
130	Licensed Additional Earnings	780	3,812		3,000	3,000	3,000	3,000	
130	Classified Additional Earnings	31,461	41,780		26,000	26,000	26,000	26,000	
	Total Salaries and Wages	\$ 1,668,237	\$ 2,475,263	53.68	\$ 3,634,000	\$ 3,634,000	\$ 3,634,000	\$ 3,634,000	53.68
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 444,262	\$ 669,985		\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	
220	Social Security Contribution	123,279	182,628		124,000	124,000	124,000	124,000	
230	Other Required Payroll Costs	32,748	42,741		27,000	27,000	27,000	27,000	
240	Employee Insur & Other Contract Benefits	435,553	690,174		583,000	583,000	583,000	583,000	
	Total Associated Payroll Costs	\$ 1,035,842	\$ 1,585,528	-	\$ 1,173,000	\$ 1,173,000	\$ 1,173,000	\$ 1,173,000	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 36,293	\$ 6,341		\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	
320	Property Services	42,000	143,804		4,000	4,000	4,000	4,000	
330	Student Transportation Services	5,150	-		9,000	9,000	9,000	9,000	
340	Travel	5,315	3,146		6,000	6,000	6,000	6,000	
350	Communication	22,887	44,381		16,000	16,000	16,000	16,000	
380	Non-Instructional Profess & Tech Svcs	7,970	2,636		-	-	-	-	
390	Other General Profess & Tech Svcs	2,513	66,139		2,000	2,000	2,000	2,000	
	Total Purchased Services	\$ 122,128	\$ 266,447	-	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 195,858	\$ 645,940		\$ 549,000	\$ 549,000	\$ 549,000	\$ 549,000	
420	Textbooks	13,141	11,758		3,000	3,000	3,000	3,000	
460	Non-consumable Items	8,865	194,986		5,000	5,000	5,000	5,000	
470	Computer Software	-	3,910		3,000	3,000	3,000	3,000	
480	Computer Hardware	3,530	59,974		3,000	3,000	3,000	3,000	
	Total Supplies and Materials	\$ 221,394	\$ 916,568	-	\$ 563,000	\$ 563,000	\$ 563,000	\$ 563,000	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 7,078	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ 7,078	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 26,391	\$ 26,887		\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
650	Insurance and Judgments	-	-		2,000	2,000	2,000	2,000	
670	Taxes, Licenses and Assessments	-	-		1,000	1,000	1,000	1,000	
	Total Other	\$ 26,391	\$ 26,887	-	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-
	Total Pre-Kindergarten Programs	\$ 3,081,070	\$ 5,270,693	53.68	\$ 5,472,000	\$ 5,472,000	\$ 5,472,000	\$ 5,472,000	53.68
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 475,737	\$ 413,854	9.00	\$ 1,262,124	\$ 1,262,124	\$ 1,262,124	\$ 1,262,124	9.00
112	Regular Classified	307,594	351,186	9.81	471,000	471,000	471,000	471,000	9.81
121	Licensed Substitutes	4,697	667		5,000	5,000	5,000	5,000	
122	Classified Substitutes	987	-		-	-	-	-	
124	Temporary Classified	33,126	38,493		40,000	40,000	40,000	40,000	
130	Licensed Staff Differentials	34,522	42,098		24,678	24,678	24,678	24,678	
130	Licensed Additional Earnings	3,187	3,018		-	-	-	-	
130	Classified Additional Earnings	21,827	20,079		50,000	50,000	50,000	50,000	
	Total Salaries and Wages	\$ 881,677	\$ 869,395	18.81	\$ 1,852,802	\$ 1,852,802	\$ 1,852,802	\$ 1,852,802	18.81
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 262,040	\$ 257,586		\$ 595,666	\$ 595,666	\$ 595,666	\$ 595,666	
220	Social Security Contribution	63,546	58,965		141,860	141,860	141,860	141,860	
230	Other Required Payroll Costs	14,215	13,651		31,854	31,854	31,854	31,854	
240	Employee Insur & Other Contract Benefits	262,211	245,063		981,426	981,426	981,426	981,426	
	Total Associated Payroll Costs	\$ 602,012	\$ 575,265	-	\$ 1,750,806	\$ 1,750,806	\$ 1,750,806	\$ 1,750,806	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 1,266	\$ 910	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
340 Travel	2,670	201	12,000	12,000	12,000	12,000	12,000	
350 Communication	6,360	6,080	14,000	14,000	14,000	14,000	14,000	
Total Purchased Services	\$ 10,296	\$ 7,191	-	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 3,100	\$ 18,878	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
460 Non-consumable Items	-	704	5,000	5,000	5,000	5,000	5,000	
470 Computer Software	-	944	-	-	-	-	-	
480 Computer Hardware	703	4,784	4,000	4,000	4,000	4,000	4,000	
Total Supplies and Materials	\$ 3,803	\$ 25,310	-	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-
Total Restrictive Programs for Students with Disabilities	\$ 1,497,788	\$ 1,477,161	18.81	\$ 3,653,608	\$ 3,653,608	\$ 3,653,608	\$ 3,653,608	18.81
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 339,617	\$ 393,602	14.30	\$ 798,620	\$ 798,620	\$ 798,620	\$ 798,620	14.30
112 Regular Classified	84,086	183,640	2.81	4,000	4,000	4,000	4,000	2.81
121 Licensed Substitutes	-	1,000	4,000	4,000	4,000	4,000	4,000	
123 Temporary Licensed	-	37,714	-	-	-	-	-	
130 Licensed Staff Differentials	15,539	28,985	49,392	49,392	49,392	49,392	49,392	
130 Licensed Additional Earnings	-	3,598	3,000	3,000	3,000	3,000	3,000	
130 Classified Additional Earnings	-	1,516	-	-	-	-	-	
Total Salaries and Wages	\$ 439,242	\$ 650,055	17.11	\$ 859,012	\$ 859,012	\$ 859,012	\$ 859,012	17.11
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 137,909	\$ 160,280	\$ 274,328	\$ 274,328	\$ 274,328	\$ 274,328	\$ 274,328	
220 Social Security Contribution	31,938	46,672	64,300	64,300	64,300	64,300	64,300	
230 Other Required Payroll Costs	7,736	10,295	14,268	14,268	14,268	14,268	14,268	
240 Employee Insur & Other Contract Benefits	98,630	161,464	196,128	196,128	196,128	196,128	196,128	
Total Associated Payroll Costs	\$ 276,213	\$ 378,711	-	\$ 549,024	\$ 549,024	\$ 549,024	\$ 549,024	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	
340 Travel	-	14	-	-	-	-	-	
350 Communication	-	-	5,000	5,000	5,000	5,000	5,000	
Total Purchased Services	\$ -	\$ 150	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 5,225		\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
460	Non-consumable Items	-	398		10,000	10,000	10,000	10,000	
470	Computer Software	53,550	166,424		158,000	158,000	158,000	158,000	
480	Computer Hardware	35,000	54,226		134,000	134,000	134,000	134,000	
Total Supplies and Materials		\$ 88,550	\$ 226,273	-	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	-
Total Less Restrictive Program for Students with Disabilities		\$ 804,005	\$ 1,255,189	17.11	\$ 1,743,036	\$ 1,743,036	\$ 1,743,036	\$ 1,743,036	17.11
1260 - Treatment and Habilitation									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 457,951	\$ 284,406	6.00	\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000	6.00
Total Salaries and Wages		\$ 457,951	\$ 284,406	6.00	\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000	6.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 164,771	\$ 79,334		\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	
220	Social Security Contribution	32,785	16,894		6,000	6,000	6,000	6,000	
230	Other Required Payroll Costs	7,434	3,764		2,000	2,000	2,000	2,000	
240	Employee Insur & Other Contract Benefits	94,396	46,183		11,000	11,000	11,000	11,000	
Total Associated Payroll Costs		\$ 299,386	\$ 146,175	-	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	-
Total Treatment and Habilitation		\$ 757,337	\$ 430,581	6.00	\$ 169,000	\$ 169,000	\$ 169,000	\$ 169,000	6.00
1271 - Remediation									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 63,566	\$ 188,910	1.18	\$ 69,000	\$ 69,000	\$ 69,000	\$ 69,000	1.18
121	Licensed Substitutes	-	-		14,000	14,000	14,000	14,000	
123	Temporary Licensed	10,101	3,912		-	-	-	-	
124	Temporary Classified	921	189		-	-	-	-	
130	Licensed Additional Earnings	97,573	137,929		207,000	207,000	207,000	207,000	
130	Classified Additional Earnings	4,742	20,791		28,000	28,000	28,000	28,000	
Total Salaries and Wages		\$ 176,903	\$ 351,731	1.18	\$ 318,000	\$ 318,000	\$ 318,000	\$ 318,000	1.18
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 54,497	\$ 105,425		\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000	
220	Social Security Contribution	13,408	25,739		25,000	25,000	25,000	25,000	
230	Other Required Payroll Costs	2,881	5,726		6,000	6,000	6,000	6,000	
240	Employee Insur & Other Contract Benefits	1,238	31,633		6,000	6,000	6,000	6,000	
Total Associated Payroll Costs		\$ 72,024	\$ 168,523	-	\$ 151,000	\$ 151,000	\$ 151,000	\$ 151,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 4,328	\$ -		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
330	Student Transportation Services	13,603	22,861		36,000	36,000	36,000	36,000	
350	Communication	135	1,213		2,000	2,000	2,000	2,000	
Total Purchased Services		\$ 18,066	\$ 24,074	-	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 7,364	\$ 13,309		\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
460	Non-consumable Items	-	7,300		-	-	-	-	
470	Computer Software	30	500		-	-	-	-	
Total Supplies and Materials		\$ 7,394	\$ 21,109	-	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Other		\$ -	\$ -	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
Total Remediation		\$ 274,387	\$ 565,437	1.18	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	1.18

1272 - Title IA/D

Salaries and Wages

111	Regular Licensed	\$ 1,821,812	\$ 1,657,978	29.50	\$ 1,208,000	\$ 1,208,000	\$ 1,208,000	\$ 1,208,000	29.50
112	Regular Classified	1,070,940	1,106,303	35.19	1,935,000	1,935,000	1,935,000	1,935,000	35.19
113	Supervisory Licensed	27,354	27,826	0.25	28,000	28,000	28,000	28,000	0.25
121	Licensed Substitutes	25,159	16,650		24,000	24,000	24,000	24,000	
122	Classified Substitutes	17,039	2,212		11,000	11,000	11,000	11,000	
124	Temporary Classified	104,365	23,234		113,000	113,000	113,000	113,000	
130	Licensed Staff Differentials	-	1,250		1,000	1,000	1,000	1,000	
130	Licensed Additional Earnings	612,018	333,002		1,527,000	1,527,000	1,527,000	1,527,000	
130	Classified Additional Earnings	192,729	70,128		775,000	775,000	775,000	775,000	
Total Salaries and Wages		\$ 3,871,416	\$ 3,238,583	64.94	\$ 5,622,000	\$ 5,622,000	\$ 5,622,000	\$ 5,622,000	64.94

Associated Payroll Costs

210	Public Employees Retirement System	\$ 1,156,151	\$ 987,803		\$ 2,411,000	\$ 2,411,000	\$ 2,411,000	\$ 2,411,000	
220	Social Security Contribution	287,752	239,349		474,000	474,000	474,000	474,000	
230	Other Required Payroll Costs	84,688	64,684		87,000	87,000	87,000	87,000	
240	Employee Insur & Other Contract Benefits	887,839	829,885		1,284,000	1,284,000	1,284,000	1,284,000	
Total Associated Payroll Costs		\$ 2,416,430	\$ 2,121,721	-	\$ 4,256,000	\$ 4,256,000	\$ 4,256,000	\$ 4,256,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 77,300	\$ 204,333		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	
320	Property Services	4,700	-		4,000	4,000	4,000	4,000	
330	Student Transportation Services	56,311	4,020		166,000	166,000	166,000	166,000	
340	Travel	782	174		6,000	6,000	6,000	6,000	
350	Communication	12,110	12,714		68,000	68,000	68,000	68,000	
390	Other General Profess & Tech Svcs	1,980	66		2,000	2,000	2,000	2,000	
Total Purchased Services		\$ 153,183	\$ 221,307	-	\$ 316,000	\$ 316,000	\$ 316,000	\$ 316,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 88,991	\$ 124,122		\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	
420	Textbooks	70,244	25,652		90,000	90,000	90,000	90,000	
430	Library Books	2,359	-		4,000	4,000	4,000	4,000	
460	Non-consumable Items	36,114	76,577		428,000	428,000	428,000	428,000	
470	Computer Software	77,542	76,188		99,000	99,000	99,000	99,000	
480	Computer Hardware	5,568	-		12,000	12,000	12,000	12,000	
Total Supplies and Materials		\$ 280,818	\$ 302,539	-	\$ 1,218,000	\$ 1,218,000	\$ 1,218,000	\$ 1,218,000	-
Total Title IA/D		\$ 6,721,847	\$ 5,884,150	64.94	\$ 11,412,000	\$ 11,412,000	\$ 11,412,000	\$ 11,412,000	64.94
1280 - Alternative Education									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 128,681	\$ 160,092	2.00	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	2.00
112	Regular Classified	28,872	28,047	0.63	54,000	54,000	54,000	54,000	0.63
121	Licensed Substitutes	658	-		4,000	4,000	4,000	4,000	
122	Classified Substitutes	174	-		-	-	-	-	
130	Licensed Additional Earnings	3,644	29,754		19,000	19,000	19,000	19,000	
130	Classified Additional Earnings	878	12,141		1,000	1,000	1,000	1,000	
Total Salaries and Wages		\$ 162,907	\$ 230,034	2.63	\$ 381,000	\$ 381,000	\$ 381,000	\$ 381,000	2.63
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 45,217	\$ 70,343		\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000	
220	Social Security Contribution	12,114	16,982		29,000	29,000	29,000	29,000	
230	Other Required Payroll Costs	2,662	3,708		6,000	6,000	6,000	6,000	
240	Employee Insur & Other Contract Benefits	36,146	41,326		104,000	104,000	104,000	104,000	
Total Associated Payroll Costs		\$ 96,139	\$ 132,359	-	\$ 273,000	\$ 273,000	\$ 273,000	\$ 273,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 196,977		\$ -	\$ -	\$ -	\$ -	
330	Student Transportation Services	-	-		1,000	1,000	1,000	1,000	
340	Travel	-	30		2,000	2,000	2,000	2,000	
360	Charter School Payments	-	371,305		400,000	400,000	400,000	400,000	
Total Purchased Services		\$ -	\$ 568,312	-	\$ 403,000	\$ 403,000	\$ 403,000	\$ 403,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 4,528	\$ 21,220		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
460	Non-consumable Items	1,316	596		9,000	9,000	9,000	9,000	
470	Computer Software	2,780	5,454		2,000	2,000	2,000	2,000	
480	Computer Hardware	-	41,234		-	-	-	-	
Total Supplies and Materials		\$ 8,624	\$ 68,504	-	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	-
<u>Other</u>									
640	Dues And Fees	\$ 110	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 110	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Alternative Education		\$ 267,780	\$ 999,209	2.63	\$ 1,073,000	\$ 1,073,000	\$ 1,073,000	\$ 1,073,000	2.63
1291 - English Language Learner									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ 374,513	10.00	\$ 540,620	\$ 540,620	\$ 540,620	\$ 540,620	10.00
112	Regular Classified	25,132	185,180	0.81	23,000	23,000	23,000	23,000	0.81
121	Licensed Substitutes	-	333		-	-	-	-	
122	Classified Substitutes	-	90		-	-	-	-	
130	Licensed Staff Differentials	-	3,254		-	-	-	-	
130	Licensed Additional Earnings	20,733	11,873		4,000	4,000	4,000	4,000	
130	Classified Additional Earnings	1,116	-		16,000	16,000	16,000	16,000	
Total Salaries and Wages		\$ 46,981	\$ 575,243	10.81	\$ 583,620	\$ 583,620	\$ 583,620	\$ 583,620	10.81
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 14,438	\$ 132,633		\$ 209,516	\$ 209,516	\$ 209,516	\$ 209,516	
220	Social Security Contribution	3,430	44,729		45,360	45,360	45,360	45,360	
230	Other Required Payroll Costs	760	10,217		9,645	9,645	9,645	9,645	
240	Employee Insur & Other Contract Benefits	15,793	142,249		178,125	178,125	178,125	178,125	
Total Associated Payroll Costs		\$ 34,421	\$ 329,828	-	\$ 442,646	\$ 442,646	\$ 442,646	\$ 442,646	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ -	\$	1,000	\$ 1,000	\$ 1,000	\$ 1,000	
350 Communication	34	-		1,000	1,000	1,000	1,000	
Total Purchased Services	\$ 34	\$ -	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 548	\$ 338	\$	33,000	\$ 33,000	\$ 33,000	\$ 33,000	
420 Textbooks	-	-		201,000	201,000	201,000	201,000	
460 Non-consumable Items	-	690		16,000	16,000	16,000	16,000	
480 Computer Hardware	-	-		32,000	32,000	32,000	32,000	
Total Supplies and Materials	\$ 548	\$ 1,028	-	\$ 282,000	\$ 282,000	\$ 282,000	\$ 282,000	-
Total English Language Learner	\$ 81,984	\$ 906,099	10.81	\$ 1,310,266	\$ 1,310,266	\$ 1,310,266	\$ 1,310,266	10.81
1292 - Teen Parent Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 55,154	\$ 59,130	1.00	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	1.00
121 Licensed Substitutes	94	-		-	-	-	-	
130 Licensed Additional Earnings	-	41		2,000	2,000	2,000	2,000	
Total Salaries and Wages	\$ 55,248	\$ 59,171	1.00	\$ 69,000	\$ 69,000	\$ 69,000	\$ 69,000	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 16,746	\$ 18,064	\$	25,000	\$ 25,000	\$ 25,000	\$ 25,000	
220 Social Security Contribution	3,604	4,013		6,000	6,000	6,000	6,000	
230 Other Required Payroll Costs	902	964		2,000	2,000	2,000	2,000	
240 Employee Insur & Other Contract Benefits	15,049	14,723		16,000	16,000	16,000	16,000	
Total Associated Payroll Costs	\$ 36,301	\$ 37,764	-	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -	\$	1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Purchased Services	\$ -	\$ -	-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 3,354	\$ 29,453	\$	12,000	\$ 12,000	\$ 12,000	\$ 12,000	
460 Non-consumable Items	643	-		5,000	5,000	5,000	5,000	
470 Computer Software	2,600	-		-	-	-	-	
Total Supplies and Materials	\$ 6,597	\$ 29,453	-	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	-
Total Teen Parent Programs	\$ 98,146	\$ 126,388	1.00	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	1.00

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1293 - Migrant Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,517	\$ 2,158	0.25	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	0.25
112 Regular Classified	366,658	372,805	11.74	442,000	442,000	442,000	442,000	11.74
122 Classified Substitutes	4,513	-		-	-	-	-	
124 Temporary Classified	15,924	12,234		20,000	20,000	20,000	20,000	
130 Licensed Staff Differentials	1,693	-		-	-	-	-	
130 Licensed Additional Earnings	165,828	115,409		259,000	259,000	259,000	259,000	
130 Classified Additional Earnings	34,739	37,492		106,000	106,000	106,000	106,000	
Total Salaries and Wages	\$ 595,872	\$ 540,098	11.99	\$ 849,000	\$ 849,000	\$ 849,000	\$ 849,000	11.99
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 185,224	\$ 164,424		\$ 327,000	\$ 327,000	\$ 327,000	\$ 327,000	
220 Social Security Contribution	45,242	41,021		66,000	66,000	66,000	66,000	
230 Other Required Payroll Costs	10,672	8,939		15,000	15,000	15,000	15,000	
240 Employee Insur & Other Contract Benefits	164,815	154,637		226,000	226,000	226,000	226,000	
Total Associated Payroll Costs	\$ 405,953	\$ 369,021	-	\$ 634,000	\$ 634,000	\$ 634,000	\$ 634,000	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 11,200	\$ -		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
330 Student Transportation Services	38,021	14,576		85,000	85,000	85,000	85,000	
340 Travel	8,831	860		45,000	45,000	45,000	45,000	
350 Communication	1,862	2,234		6,000	6,000	6,000	6,000	
Total Purchased Services	\$ 59,914	\$ 17,670	-	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,217	\$ 30,637		\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	
470 Computer Software	24,620	1,848		25,000	25,000	25,000	25,000	
480 Computer Hardware	-	16,649		-	-	-	-	
Total Supplies and Materials	\$ 33,837	\$ 49,134	-	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	-
Total Migrant Education	\$ 1,095,576	\$ 975,923	11.99	\$ 1,694,000	\$ 1,694,000	\$ 1,694,000	\$ 1,694,000	11.99
1299 - Other Programs								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
130 Licensed Additional Earnings	2,743	3,531		7,000	7,000	7,000	7,000	
130 Classified Additional Earnings	687	1,851		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 3,430	\$ 5,382	-	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,201	\$ 1,595	\$	4,000	\$ 4,000	\$ 4,000	\$ 4,000	
220	Social Security Contribution	262	411		1,000	1,000	1,000	1,000	
230	Other Required Payroll Costs	56	116		1,000	1,000	1,000	1,000	
Total Associated Payroll Costs		\$ 1,519	\$ 2,122	-	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 5,100	\$	-	\$ -	\$ -	\$ -	
350	Communication	283	17		2,000	2,000	2,000	2,000	
Total Purchased Services		\$ 283	\$ 5,117	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 3,150	\$ 4,488	\$	8,000	\$ 8,000	\$ 8,000	\$ 8,000	
460	Non-consumable Items	-	-		1,000	1,000	1,000	1,000	
Total Supplies and Materials		\$ 3,150	\$ 4,488	-	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	-
Total Other Programs		\$ 8,382	\$ 17,109	-	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	-
1400 - Summer School Programs									
<u>Salaries and Wages</u>									
122	Classified Substitutes	\$ 15	\$ -	\$	-	\$ -	\$ -	\$ -	
123	Temporary Licensed	1,622	-		5,000	5,000	5,000	5,000	
124	Temporary Classified	5,008	9,784		-	-	-	-	
130	Licensed Additional Earnings	73,083	131,361		149,243	149,243	149,243	149,243	
130	Classified Additional Earnings	19,847	21,705		21,000	21,000	21,000	21,000	
Total Salaries and Wages		\$ 99,575	\$ 162,850	-	\$ 175,243	\$ 175,243	\$ 175,243	\$ 175,243	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 32,129	\$ 46,731	\$	64,565	\$ 64,565	\$ 64,565	\$ 64,565	
220	Social Security Contribution	7,617	12,413		15,395	15,395	15,395	15,395	
230	Other Required Payroll Costs	3,137	3,006		4,292	4,292	4,292	4,292	
Total Associated Payroll Costs		\$ 42,883	\$ 62,150	-	\$ 84,252	\$ 84,252	\$ 84,252	\$ 84,252	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 26,798	\$	2,500	\$ 2,500	\$ 2,500	\$ 2,500	
330	Student Transportation Services	5,318	18,449		13,000	13,000	13,000	13,000	
340	Travel	271	1,418		-	-	-	-	
350	Communication	579	30,260		2,000	2,000	2,000	2,000	
Total Purchased Services		\$ 6,168	\$ 76,925	-	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 18,976	\$ 114,638		\$ 18,006	\$ 18,006	\$ 18,006	\$ 18,006	
460	Non-consumable Items	-	46,861		-	-	-	-	
470	Computer Software	-	9,250		-	-	-	-	
480	Computer Hardware	-	11,273		-	-	-	-	
Total Supplies and Materials		\$ 18,976	\$ 182,022	-	\$ 18,006	\$ 18,006	\$ 18,006	\$ 18,006	-
<u>Other</u>									
640	Dues And Fees	\$ 220	\$ 432		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 220	\$ 432	-	\$ -	\$ -	\$ -	\$ -	-
Total Summer School Programs		\$ 167,822	\$ 484,379	-	\$ 295,001	\$ 295,001	\$ 295,001	\$ 295,001	-
Total Instruction		\$ 19,353,458	\$ 31,217,473	316.45	\$ 97,608,142	\$ 97,608,142	\$ 97,608,142	\$ 97,608,142	316.45

2000 - Support Services

2110 - Attendance & Social Work Svcs

Salaries and Wages

111	Regular Licensed	\$ 193,406	\$ 592,802	12.95	\$ 2,492,170	\$ 2,492,170	\$ 2,492,170	\$ 2,492,170	12.95
112	Regular Classified	664,838	1,171,423	62.11	2,702,521	2,702,521	2,702,521	2,702,521	62.11
121	Licensed Substitutes	6,576	-		-	-	-	-	
122	Classified Substitutes	145	386		-	-	-	-	
123	Temporary Licensed	146	-		-	-	-	-	
124	Temporary Classified	7,635	269		13,000	13,000	13,000	13,000	
130	Licensed Staff Differentials	5,774	8,645		11,920	11,920	11,920	11,920	
130	Licensed Additional Earnings	37,845	35,166		303,000	303,000	303,000	303,000	
130	Classified Additional Earnings	14,842	29,953		113,000	113,000	113,000	113,000	
Total Salaries and Wages		\$ 931,207	\$ 1,838,644	75.06	\$ 5,635,611	\$ 5,635,611	\$ 5,635,611	\$ 5,635,611	75.06

Associated Payroll Costs

210	Public Employees Retirement System	\$ 274,433	\$ 509,297		\$ 1,450,234	\$ 1,450,234	\$ 1,450,234	\$ 1,450,234	
220	Social Security Contribution	69,142	139,937		308,586	308,586	308,586	308,586	
230	Other Required Payroll Costs	14,955	29,977		67,341	67,341	67,341	67,341	
240	Employee Insur & Other Contract Benefits	309,561	564,094		1,187,650	1,187,650	1,187,650	1,187,650	
Total Associated Payroll Costs		\$ 668,091	\$ 1,243,305	-	\$ 3,013,811	\$ 3,013,811	\$ 3,013,811	\$ 3,013,811	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 102,300	\$ 162,200		\$ 343,000	\$ 343,000	\$ 343,000	\$ 343,000	
320	Property Services	-	-		3,000	3,000	3,000	3,000	
330	Student Transportation Services	-	-		7,000	7,000	7,000	7,000	
340	Travel	9,344	6,240		40,000	40,000	40,000	40,000	
350	Communication	41,916	14,476		26,760	26,760	26,760	26,760	
390	Other General Profess & Tech Svcs		48		-	-	-	-	
Total Purchased Services		\$ 153,560	\$ 182,964	-	\$ 419,760	\$ 419,760	\$ 419,760	\$ 419,760	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 19,003	\$ 14,889		\$ 8,062,857	\$ 8,062,857	\$ 8,062,857	\$ 8,062,857	
460	Non-consumable Items	156	8,090		77,000	77,000	77,000	77,000	
470	Computer Software	109,630	42,912		149,000	149,000	149,000	149,000	
480	Computer Hardware	-	530		107,000	107,000	107,000	107,000	
Total Supplies and Materials		\$ 128,789	\$ 66,421	-	\$ 8,395,857	\$ 8,395,857	\$ 8,395,857	\$ 8,395,857	-
<u>Other</u>									
640	Dues And Fees	\$ 3,434	\$ 1,228		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Other		\$ 3,434	\$ 1,228	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
Total Attendance & Social Work Svcs		\$ 1,885,081	\$ 3,332,562	75.06	\$ 17,470,039	\$ 17,470,039	\$ 17,470,039	\$ 17,470,039	75.06
2120 - Guidance Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 129,684	\$ 411,000	5.58	\$ 432,452	\$ 432,452	\$ 432,452	\$ 432,452	5.58
112	Regular Classified	58,352	167,494	2.50	111,000	111,000	111,000	111,000	2.50
121	Licensed Substitutes	15,840	-		24,000	24,000	24,000	24,000	
122	Classified Substitutes	110	-		-	-	-	-	
130	Licensed Staff Differentials	-	-		4,920	4,920	4,920	4,920	
130	Licensed Additional Earnings	251	109		5,000	5,000	5,000	5,000	
130	Classified Additional Earnings	-	1,615		-	-	-	-	
Total Salaries and Wages		\$ 204,237	\$ 580,218	8.08	\$ 577,372	\$ 577,372	\$ 577,372	\$ 577,372	8.08
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 49,362	\$ 153,982		\$ 206,684	\$ 206,684	\$ 206,684	\$ 206,684	
220	Social Security Contribution	15,859	43,024		48,006	48,006	48,006	48,006	
230	Other Required Payroll Costs	3,386	10,595		10,767	10,767	10,767	10,767	
240	Employee Insur & Other Contract Benefits	66,261	159,081		142,638	142,638	142,638	142,638	
Total Associated Payroll Costs		\$ 134,868	\$ 366,682	-	\$ 408,095	\$ 408,095	\$ 408,095	\$ 408,095	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 4,060	\$ -		\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	
340 Travel	26,041	-		46,000	46,000	46,000	46,000	
350 Communication	490	-		28,000	28,000	28,000	28,000	
380 Non-Instructional Profess & Tech Svcs	53,814	13,500		25,000	25,000	25,000	25,000	
Total Purchased Services	\$ 84,405	\$ 13,500	-	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,496	\$ -		\$ 7,812,000	\$ 12,000	\$ 12,000	\$ 12,000	
460 Non-consumable Items	-	-		5,000	5,000	5,000	5,000	
470 Computer Software	-	-		20,000	20,000	20,000	20,000	
480 Computer Hardware	-	-		10,000	10,000	10,000	10,000	
Total Supplies and Materials	\$ 1,496	\$ -	-	\$ 7,847,000	\$ 47,000	\$ 47,000	\$ 47,000	-
Total Guidance Services	\$ 425,006	\$ 960,400	8.08	\$ 8,975,467	\$ 1,175,467	\$ 1,175,467	\$ 1,175,467	8.08
2130 - Health Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 139,011	\$ 160,042	11.03	\$ 453,702	\$ 453,702	\$ 453,702	\$ 453,702	11.03
112 Regular Classified	-	134,030		-	-	-	-	-
113 Supervisory Licensed	-	101,735		-	-	-	-	-
122 Classified Substitutes	-	139		-	-	-	-	-
124 Temporary Classified	2,373	-		1,000	1,000	1,000	1,000	
130 Licensed Staff Differentials	7,490	8,124		3,000	3,000	3,000	3,000	
130 Licensed Additional Earnings	-	8,303		-	-	-	-	-
130 Classified Additional Earnings	-	1,052		-	-	-	-	-
Total Salaries and Wages	\$ 148,874	\$ 413,425	11.03	\$ 457,702	\$ 457,702	\$ 457,702	\$ 457,702	11.03
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 51,934	\$ 98,315		\$ 152,006	\$ 152,006	\$ 152,006	\$ 152,006	
220 Social Security Contribution	9,968	30,942		35,172	35,172	35,172	35,172	
230 Other Required Payroll Costs	2,438	7,717		8,206	8,206	8,206	8,206	
240 Employee Insur & Other Contract Benefits	25,623	68,095		155,914	155,914	155,914	155,914	
Total Associated Payroll Costs	\$ 89,963	\$ 205,069	-	\$ 351,298	\$ 351,298	\$ 351,298	\$ 351,298	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	
340 Travel	181	-		1,000	1,000	1,000	1,000	
350 Communication	146	-		5,000	5,000	5,000	5,000	
380 Non-Instructional Profess & Tech Svcs	94,827	-		-	-	-	-	
Total Purchased Services	\$ 95,154	\$ -	-	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 38	\$ -		\$ 7,808,000	\$ 7,808,000	\$ 7,808,000	\$ 7,808,000	
480	Computer Hardware	-	-		4,000	4,000	4,000	4,000	
	Total Supplies and Materials	\$ 38	\$ -	-	\$ 7,812,000	\$ 7,812,000	\$ 7,812,000	\$ 7,812,000	-
	Total Health Services	\$ 334,029	\$ 618,494	11.03	\$ 9,227,000	\$ 9,227,000	\$ 9,227,000	\$ 9,227,000	11.03
2140 - Psychological Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 106,793	\$ 64,171	4.00	\$ 399,448	\$ 399,448	\$ 399,448	\$ 399,448	4.00
	Total Salaries and Wages	\$ 106,793	\$ 64,171	4.00	\$ 399,448	\$ 399,448	\$ 399,448	\$ 399,448	4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 38,424	\$ 19,621		\$ 143,724	\$ 143,724	\$ 143,724	\$ 143,724	
220	Social Security Contribution	7,676	3,926		30,556	30,556	30,556	30,556	
230	Other Required Payroll Costs	1,726	883		6,388	6,388	6,388	6,388	
240	Employee Insur & Other Contract Benefits	15,733	8,106		64,852	64,852	64,852	64,852	
	Total Associated Payroll Costs	\$ 63,559	\$ 32,536	-	\$ 245,520	\$ 245,520	\$ 245,520	\$ 245,520	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
460	Non-consumable Items	-	-		4,000	4,000	4,000	4,000	
480	Computer Hardware	-	-		8,000	8,000	8,000	8,000	
	Total Supplies and Materials	\$ -	\$ -	-	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-
	Total Psychological Services	\$ 170,352	\$ 96,707	4.00	\$ 664,968	\$ 664,968	\$ 664,968	\$ 664,968	4.00
2150 - Speech Pathology & Audiology Svcs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 191,004	\$ 160,909	2.60	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	2.60
112	Regular Classified	232,869	147,544	7.31	6,000	6,000	6,000	6,000	7.31
130	Licensed Staff Differentials	9,737	6,133		1,000	1,000	1,000	1,000	
130	Licensed Additional Earnings	-	10,400		-	-	-	-	
	Total Salaries and Wages	\$ 433,610	\$ 324,986	9.91	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	9.91
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 132,892	\$ 84,266		\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
220	Social Security Contribution	31,063	18,512		3,000	3,000	3,000	3,000	
230	Other Required Payroll Costs	7,000	4,242		1,000	1,000	1,000	1,000	
240	Employee Insur & Other Contract Benefits	155,914	91,339		16,000	16,000	16,000	16,000	
	Total Associated Payroll Costs	\$ 326,869	\$ 198,359	-	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	-
	Total Speech Pathology & Audiology Svcs	\$ 760,479	\$ 523,345	9.91	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	9.91

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2160 - Other Student Treatment Svcs								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 3,318	\$ 2,210	-	\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages	\$ 3,318	\$ 2,210	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,194	\$ 656		\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	304	142		-	-	-	-	-
230 Other Required Payroll Costs	55	30		-	-	-	-	-
240 Employee Insur & Other Contract Benefits	1,479	760		-	-	-	-	-
Total Associated Payroll Costs	\$ 3,032	\$ 1,588	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Student Treatment Svcs	\$ 6,350	\$ 3,798	-	\$ -	\$ -	\$ -	\$ -	-
2190 - Service Direction, Student Support Svcs								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 507,541	\$ 248,148	19.00	\$ 439,673	\$ 439,673	\$ 439,673	\$ 439,673	19.00
113 Supervisory Licensed	219,109	118,356	4.00	473,654	473,654	473,654	473,654	4.00
122 Classified Substitutes	1,239	-		-	-	-	-	-
130 Licensed Additional Earnings	1,362	-		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 729,251	\$ 366,504	23.00	\$ 916,327	\$ 916,327	\$ 916,327	\$ 916,327	23.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 241,820	\$ 116,197		\$ 277,066	\$ 277,066	\$ 277,066	\$ 277,066	
220 Social Security Contribution	52,115	27,395		66,609	66,609	66,609	66,609	
230 Other Required Payroll Costs	12,849	6,181		21,030	21,030	21,030	21,030	
240 Employee Insur & Other Contract Benefits	206,317	134,747		198,917	198,917	198,917	198,917	
Total Associated Payroll Costs	\$ 513,101	\$ 284,520	-	\$ 563,622	\$ 563,622	\$ 563,622	\$ 563,622	-
<u>Purchased Services</u>								
320 Property Services	\$ 935	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	-	780		-	-	-	-	
Total Purchased Services	\$ 935	\$ 780	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 17,991	\$ 17,991	\$ 17,991	\$ 17,991	
460 Non-consumable Items	-	-		9,000	9,000	9,000	9,000	
480 Computer Hardware	-	-		18,000	18,000	18,000	18,000	
Total Supplies and Materials	\$ -	\$ -	-	\$ 44,991	\$ 44,991	\$ 44,991	\$ 44,991	-
Total Service Direction, Student Support Svcs	\$ 1,243,287	\$ 651,804	23.00	\$ 1,524,940	\$ 1,524,940	\$ 1,524,940	\$ 1,524,940	23.00

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2210 - Improvement of Instruction Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 516,444	\$ 540,120	10.80	\$ 924,085	\$ 924,085	\$ 924,085	\$ 924,085	10.80
112 Regular Classified	77,516	33,617	2.00	70,000	70,000	70,000	70,000	2.00
121 Licensed Substitutes	21,756	-		13,000	13,000	13,000	13,000	
123 Temporary Licensed	688	-		5,000	5,000	5,000	5,000	
124 Temporary Classified	17,280	23,463		16,000	16,000	16,000	16,000	
130 Licensed Staff Differentials	5,218	30,921		31,840	31,840	31,840	31,840	
130 Licensed Additional Earnings	182,857	266,910		189,000	189,000	189,000	189,000	
130 Classified Additional Earnings	24,024	22,593		67,000	67,000	67,000	67,000	
Total Salaries and Wages	\$ 845,783	\$ 917,624	12.80	\$ 1,315,925	\$ 1,315,925	\$ 1,315,925	\$ 1,315,925	12.80
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 269,295	\$ 294,243		\$ 491,735	\$ 491,735	\$ 491,735	\$ 491,735	
220 Social Security Contribution	62,982	69,486		101,137	101,137	101,137	101,137	
230 Other Required Payroll Costs	13,928	15,067		21,303	21,303	21,303	21,303	
240 Employee Insur & Other Contract Benefits	119,321	119,990		229,065	229,065	229,065	229,065	
Total Associated Payroll Costs	\$ 465,526	\$ 498,786	-	\$ 843,240	\$ 843,240	\$ 843,240	\$ 843,240	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 86,305	\$ 26,000		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
320 Property Services	60	-		4,000	4,000	4,000	4,000	
340 Travel	11,642	3,303		101,000	101,000	101,000	101,000	
350 Communication	431	2,605		14,000	14,000	14,000	14,000	
380 Non-Instructional Profess & Tech Svcs	2,426	30,580		9,000	9,000	9,000	9,000	
Total Purchased Services	\$ 100,864	\$ 62,488	-	\$ 208,000	\$ 208,000	\$ 208,000	\$ 208,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,194	\$ 50,227		\$ 7,956,998	\$ 7,956,998	\$ 7,956,998	\$ 7,956,998	
460 Non-consumable Items	5,325	104,460		138,000	138,000	138,000	138,000	
470 Computer Software	1,685	350		2,000	2,000	2,000	2,000	
480 Computer Hardware	1,418	-		13,000	13,000	13,000	13,000	
Total Supplies and Materials	\$ 17,622	\$ 155,037	-	\$ 8,109,998	\$ 8,109,998	\$ 8,109,998	\$ 8,109,998	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
550 Depreciable Technology	16,968	127,513		-	-	-	-	
Total Capital Outlay	\$ 16,968	\$ 127,513	-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>									
640	Dues And Fees	\$ 2,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 2,990	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Improvement of Instruction Svcs	\$ 1,449,753	\$ 1,761,448	12.80	\$ 10,478,163	\$ 10,478,163	\$ 10,478,163	\$ 10,478,163	12.80
2230 - Assessment & Testing									
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 388,000	\$ 388,000	\$ 388,000	\$ 388,000	\$ 388,000	
	Total Purchased Services	\$ -	\$ -	\$ 388,000	\$ 388,000	\$ 388,000	\$ 388,000	\$ 388,000	-
<u>Other</u>									
640	Dues And Fees	\$ 765	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
	Total Other	\$ 765	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	-
	Total Assessment & Testing	\$ 765	\$ -	\$ 416,000	\$ 416,000	\$ 416,000	\$ 416,000	\$ 416,000	-
2240 - Instructional Staff Development									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,792,240	\$ 1,876,015	61.18	\$ 4,694,240	\$ 4,694,240	\$ 4,694,240	\$ 4,694,240	61.18
112	Regular Classified	-	50,910	1.00	45,213	45,213	45,213	45,213	1.00
113	Supervisory Licensed	-	-	1.00	89,327	89,327	89,327	89,327	1.00
121	Licensed Substitutes	122,042	3,336		562,723	562,723	562,723	562,723	
122	Classified Substitutes	15,005	105		12,000	12,000	12,000	12,000	
123	Temporary Licensed	7,168	3,705		58,000	58,000	58,000	58,000	
124	Temporary Classified	72	1,956		-	-	-	-	
130	Licensed Staff Differentials	5,222	23,703		140,920	140,920	140,920	140,920	
130	Licensed Additional Earnings	731,823	682,656		1,712,105	1,712,105	1,712,105	1,712,105	
130	Classified Additional Earnings	40,909	73,363		212,000	212,000	212,000	212,000	
	Total Salaries and Wages	\$ 2,714,481	\$ 2,715,749	63.18	\$ 7,526,528	\$ 7,526,528	\$ 7,526,528	\$ 7,526,528	63.18
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 856,633	\$ 889,611		\$ 2,759,501	\$ 2,759,501	\$ 2,759,501	\$ 2,759,501	
220	Social Security Contribution	201,367	202,438		596,901	596,901	596,901	596,901	
230	Other Required Payroll Costs	46,026	46,705		123,710	123,710	123,710	123,710	
240	Employee Insur & Other Contract Benefits	375,505	398,290		1,099,296	1,099,296	1,099,296	1,099,296	
	Total Associated Payroll Costs	\$ 1,479,531	\$ 1,537,044	-	\$ 4,579,408	\$ 4,579,408	\$ 4,579,408	\$ 4,579,408	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 120,376	\$ 121,250		\$ 1,025,720	\$ 1,025,720	\$ 1,025,720	\$ 1,025,720	
320	Property Services	6,195	600		15,000	15,000	15,000	15,000	
340	Travel	326,183	141,273		1,438,000	1,438,000	1,438,000	1,438,000	
350	Communication	1,041	54		14,000	14,000	14,000	14,000	
380	Non-Instructional Profess & Tech Svcs	37,000	446,995		92,000	92,000	92,000	92,000	
Total Purchased Services		\$ 490,795	\$ 710,172	-	\$ 2,584,720	\$ 2,584,720	\$ 2,584,720	\$ 2,584,720	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 35,242	\$ 53,324		\$ 638,320	\$ 638,320	\$ 638,320	\$ 638,320	
420	Textbooks	-	-		2,000	2,000	2,000	2,000	
460	Non-consumable Items	38,509	15,236		78,000	78,000	78,000	78,000	
470	Computer Software	2,815	39,108		18,000	18,000	18,000	18,000	
480	Computer Hardware	4,870	-		62,000	62,000	62,000	62,000	
Total Supplies and Materials		\$ 81,436	\$ 107,668	-	\$ 798,320	\$ 798,320	\$ 798,320	\$ 798,320	-
<u>Other</u>									
640	Dues And Fees	\$ 12,679	\$ 58,029		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
670	Taxes, Licenses and Assessments	-	-		1,000	1,000	1,000	1,000	
Total Other		\$ 12,679	\$ 58,029	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
Total Instructional Staff Development		\$ 4,778,922	\$ 5,128,662	63.18	\$ 15,490,976	\$ 15,490,976	\$ 15,490,976	\$ 15,490,976	63.18
2410 - Office of the Principal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 63,999	\$ 52,150	2.00	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	2.00
113	Supervisory Licensed	96,751	225,454	2.00	218,193	218,193	218,193	218,193	2.00
123	Temporary Licensed	26,105	-		-	-	-	-	
124	Temporary Classified	-	120		-	-	-	-	
130	Licensed Staff Differentials	-	35,812		-	-	-	-	
130	Licensed Additional Earnings	-	102,267		-	-	-	-	
130	Classified Additional Earnings	154	7,287		501,000	501,000	501,000	501,000	
Total Salaries and Wages		\$ 187,009	\$ 423,090	4.00	\$ 799,193	\$ 799,193	\$ 799,193	\$ 799,193	4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 49,935	\$ 138,341		\$ 108,690	\$ 108,690	\$ 108,690	\$ 108,690	
220	Social Security Contribution	13,828	31,891		23,588	23,588	23,588	23,588	
230	Other Required Payroll Costs	3,090	6,855		5,587	5,587	5,587	5,587	
240	Employee Insur & Other Contract Benefits	46,708	55,079		75,213	75,213	75,213	75,213	
Total Associated Payroll Costs		\$ 113,561	\$ 232,166	-	\$ 213,078	\$ 213,078	\$ 213,078	\$ 213,078	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ 152,429	\$ 174,328		\$ 219,000	\$ 219,000	\$ 219,000	\$ 219,000	
	Total Purchased Services	\$ 152,429	\$ 174,328	-	\$ 219,000	\$ 219,000	\$ 219,000	\$ 219,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
460	Non-consumable Items	-	3,809		1,000	1,000	1,000	1,000	
480	Computer Hardware	-	-		2,000	2,000	2,000	2,000	
	Total Supplies and Materials	\$ -	\$ 3,809	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-
	Total Office of the Principal Services	\$ 452,999	\$ 833,393	4.00	\$ 1,236,271	\$ 1,236,271	\$ 1,236,271	\$ 1,236,271	4.00
2490 - Other Support Svcs - School Admin									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 149,286	\$ 154,880	1.75	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	1.75
112	Regular Classified	256,866	288,235	8.66	519,239	519,239	519,239	519,239	8.66
113	Supervisory Licensed	548,041	830,564	10.55	982,635	982,635	982,635	982,635	10.55
121	Licensed Substitutes	564	-		-	-	-	-	
122	Classified Substitutes	15	-		-	-	-	-	
130	Licensed Staff Differentials	9,019	9,840		10,000	10,000	10,000	10,000	
130	Licensed Additional Earnings	476	5,195		18,000	18,000	18,000	18,000	
130	Classified Additional Earnings	1,395	5,167		6,000	6,000	6,000	6,000	
	Total Salaries and Wages	\$ 965,662	\$ 1,293,881	20.96	\$ 1,690,874	\$ 1,690,874	\$ 1,690,874	\$ 1,690,874	20.96
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 322,345	\$ 434,434		\$ 585,098	\$ 585,098	\$ 585,098	\$ 585,098	
220	Social Security Contribution	71,849	96,781		121,014	121,014	121,014	121,014	
230	Other Required Payroll Costs	15,711	21,030		25,741	25,741	25,741	25,741	
240	Employee Insur & Other Contract Benefits	183,819	226,538		318,278	318,278	318,278	318,278	
	Total Associated Payroll Costs	\$ 593,724	\$ 778,783	-	\$ 1,050,131	\$ 1,050,131	\$ 1,050,131	\$ 1,050,131	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 5,040		\$ -	\$ -	\$ -	\$ -	
320	Property Services	41,310	35		1,000	1,000	1,000	1,000	
340	Travel	9,272	5,254		32,000	32,000	32,000	32,000	
350	Communication	2,567	9,395		9,000	9,000	9,000	9,000	
380	Non-Instructional Profess & Tech Svcs	6,063	10,303		55,000	55,000	55,000	55,000	
390	Other General Profess & Tech Svcs	2,702	5,295		1,000	1,000	1,000	1,000	
	Total Purchased Services	\$ 61,914	\$ 35,322	-	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 12,342	\$ 2,461		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
440	Periodicals	443	360		1,000	1,000	1,000	1,000	
460	Non-consumable Items	3,553	13,631		13,000	13,000	13,000	13,000	
470	Computer Software	128	128		-	-	-	-	
480	Computer Hardware	6,504	1,990		13,000	13,000	13,000	13,000	
	Total Supplies and Materials	\$ 22,970	\$ 18,570	-	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 46,894		\$ -	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ -	\$ 46,894	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 1,175	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Other	\$ 1,175	\$ -	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
	Total Other Support Svcs - School Admin	\$ 1,645,445	\$ 2,173,450	20.96	\$ 2,893,005	\$ 2,893,005	\$ 2,893,005	\$ 2,893,005	20.96
2520 - Fiscal Services									
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 9,596	\$ 4,084		\$ -	\$ -	\$ -	\$ -	
	Total Supplies and Materials	\$ 9,596	\$ 4,084	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
690	Grant Indirect Charges	\$ 1,597,246	\$ 2,727,379		\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	
	Total Other	\$ 1,597,246	\$ 2,727,379	-	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	-
	Total Fiscal Services	\$ 1,606,842	\$ 2,731,463	-	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	-
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 75,883	\$ 7,037,461	2.00	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	2.00
122	Classified Substitutes	-	276,089		-	-	-	-	
124	Temporary Classified	-	32,897		-	-	-	-	
130	Classified Additional Earnings	-	57,044		-	-	-	-	
	Total Salaries and Wages	\$ 75,883	\$ 7,403,491	2.00	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	2.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 21,233	\$ 2,245,323		\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	
220	Social Security Contribution	5,242	546,023		14,000	14,000	14,000	14,000	
230	Other Required Payroll Costs	11,780	1,113,418		4,000	4,000	4,000	4,000	
240	Employee Insur & Other Contract Benefits	31,423	2,603,461		54,000	54,000	54,000	54,000	
	Total Associated Payroll Costs	\$ 69,678	\$ 6,508,225	-	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	-

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 11,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
390 Other General Profess & Tech Svcs	13,136	2,135		21,643,999	643,999	643,999	643,999	643,999
Total Purchased Services	\$ 13,136	\$ 13,935	-	\$ 21,643,999	\$ 643,999	\$ 643,999	\$ 643,999	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 66,152	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Non-consumable Items	-	255,125	-	-	-	-	-	-
Total Supplies and Materials	\$ -	\$ 321,277	-	\$ -	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services	\$ 158,697	\$ 14,246,928	2.00	\$ 21,933,999	\$ 933,999	\$ 933,999	\$ 933,999	2.00
2550 - Vehicle Operation Services								
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 35,053	\$ -	\$ -	\$ -	\$ -	\$ -	-
550 Depreciable Technology	-	389,343	-	-	-	-	-	-
Total Capital Outlay	\$ -	\$ 424,396	-	\$ -	\$ -	\$ -	\$ -	-
Total Vehicle Operation Services	\$ -	\$ 424,396	-	\$ -	\$ -	\$ -	\$ -	-
2620 - Planning and Development Services								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 2,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
123 Temporary Licensed	1,397	1,234		12,000	12,000	12,000	12,000	12,000
130 Licensed Additional Earnings	37,237	20,231		48,000	48,000	48,000	48,000	48,000
130 Classified Additional Earnings	62	349		-	-	-	-	-
Total Salaries and Wages	\$ 40,763	\$ 21,814	-	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 12,880	\$ 6,986	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	21,000
220 Social Security Contribution	3,118	1,669		5,000	5,000	5,000	5,000	5,000
230 Other Required Payroll Costs	666	354		2,000	2,000	2,000	2,000	2,000
Total Associated Payroll Costs	\$ 16,664	\$ 9,009	-	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	-
<u>Purchased Services</u>								
340 Travel	\$ 2,074	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	7,000
380 Non-Instructional Profess & Tech Svcs	20,307	20,074		56,000	56,000	56,000	56,000	56,000
Total Purchased Services	\$ 22,381	\$ 20,074	-	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,428	\$ 420		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Supplies and Materials	\$ 1,428	\$ 420	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
	Total Planning and Development Services	\$ 81,236	\$ 51,317	-	\$ 153,000	\$ 153,000	\$ 153,000	\$ 153,000	-
2630 - Information Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 30,474	1.00	\$ 70,367	\$ 70,367	\$ 70,367	\$ 70,367	1.00
124	Temporary Classified	-	2,090		-	-	-	-	-
	Total Salaries and Wages	\$ -	\$ 32,564	1.00	\$ 70,367	\$ 70,367	\$ 70,367	\$ 70,367	1.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 10,964		\$ 25,318	\$ 25,318	\$ 25,318	\$ 25,318	
220	Social Security Contribution	-	2,465		5,383	5,383	5,383	5,383	
230	Other Required Payroll Costs	-	533		1,126	1,126	1,126	1,126	
240	Employee Insur & Other Contract Benefits	-	7,884		16,213	16,213	16,213	16,213	
	Total Associated Payroll Costs	\$ -	\$ 21,846	-	\$ 48,040	\$ 48,040	\$ 48,040	\$ 48,040	-
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 61		\$ -	\$ -	\$ -	\$ -	
350	Communication	-	453		-	-	-	-	
	Total Purchased Services	\$ -	\$ 514	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	
460	Non-consumable Items	-	456		1,000	1,000	1,000	1,000	
480	Computer Hardware	-	-		2,000	2,000	2,000	2,000	
	Total Supplies and Materials	\$ -	\$ 456	-	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 355		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ -	\$ 355	-	\$ -	\$ -	\$ -	\$ -	-
	Total Information Services	\$ -	\$ 55,735	-	\$ 223,407	\$ 223,407	\$ 223,407	\$ 223,407	-
2640 - Staff Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 22,635	2.00	\$ 82,112	\$ 82,112	\$ 82,112	\$ 82,112	2.00
113	Supervisory Licensed	-	114,553		-	-	-	-	
	Total Salaries and Wages	\$ -	\$ 137,188	2.00	\$ 82,112	\$ 82,112	\$ 82,112	\$ 82,112	2.00

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 48,063		\$ 29,542	\$ 29,542	\$ 29,542	\$ 29,542	
220	Social Security Contribution	-	10,222		6,280	6,280	6,280	6,280	
230	Other Required Payroll Costs	-	2,227		1,314	1,314	1,314	1,314	
240	Employee Insur & Other Contract Benefits	-	26,830		32,426	32,426	32,426	32,426	
Total Associated Payroll Costs		\$ -	\$ 87,342	-	\$ 69,562	\$ 69,562	\$ 69,562	\$ 69,562	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
460	Non-consumable Items	-	-		2,000	2,000	2,000	2,000	
480	Computer Hardware	-	-		4,000	4,000	4,000	4,000	
Total Supplies and Materials		\$ -	\$ -	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-
Total Staff Services		\$ -	\$ 224,530	2.00	\$ 161,674	\$ 161,674	\$ 161,674	\$ 161,674	2.00
2660 - Technology Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 63,412	\$ 142,051	1.00	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	1.00
Total Salaries and Wages		\$ 63,412	\$ 142,051	1.00	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	1.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 19,360	\$ 29,704		\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
220	Social Security Contribution	4,851	10,817		6,000	6,000	6,000	6,000	
230	Other Required Payroll Costs	1,039	2,334		2,000	2,000	2,000	2,000	
240	Employee Insur & Other Contract Benefits	12,152	30,812		16,000	16,000	16,000	16,000	
Total Associated Payroll Costs		\$ 37,402	\$ 73,667	-	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	-
<u>Purchased Services</u>									
340	Travel	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
350	Communication	-	527,687		-	-	-	-	
Total Purchased Services		\$ -	\$ 527,687	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 450,955		\$ -	\$ -	\$ -	\$ -	
470	Computer Software	-	1,013,548		-	-	-	-	
480	Computer Hardware	-	1,541,567		12,800,000	12,800,000	12,800,000	12,800,000	
Total Supplies and Materials		\$ -	\$ 3,006,070	-	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000	-
Total Technology Services		\$ 100,814	\$ 3,749,475	1.00	\$ 12,917,000	\$ 12,917,000	\$ 12,917,000	\$ 12,917,000	1.00

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2680 - Interpretation & Translation Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 58,823	6.00	\$ 207,648	\$ 207,648	\$ 207,648	\$ 207,648	6.00
Total Salaries and Wages		\$ -	\$ 58,823	6.00	\$ 207,648	\$ 207,648	\$ 207,648	\$ 207,648	6.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 17,959		\$ 74,712	\$ 74,712	\$ 74,712	\$ 74,712	
220	Social Security Contribution	-	4,383		15,888	15,888	15,888	15,888	
230	Other Required Payroll Costs	-	969		3,318	3,318	3,318	3,318	
240	Employee Insur & Other Contract Benefits	-	19,947		97,278	97,278	97,278	97,278	
Total Associated Payroll Costs		\$ -	\$ 43,258	-	\$ 191,196	\$ 191,196	\$ 191,196	\$ 191,196	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 533		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
460	Non-consumable Items	-	1,460		6,000	6,000	6,000	6,000	
480	Computer Hardware	-	-		47,000	47,000	47,000	47,000	
Total Supplies and Materials		\$ -	\$ 1,993	-	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	-
Total Interpretation & Translation Services		\$ -	\$ 104,074	6.00	\$ 463,844	\$ 463,844	\$ 463,844	\$ 463,844	6.00
Total Support Services		\$ 15,100,057	\$ 37,671,981	244.02	\$ 107,012,753	\$ 78,212,753	\$ 78,212,753	\$ 78,212,753	244.02
3000 - Enterprise and Community Services									
3100 - Food Services									
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ 51	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services		\$ 51	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 24,933	\$ -		\$ -	\$ -	\$ -	\$ -	
450	Food	90,731	-		235,000	235,000	235,000	235,000	
Total Supplies and Materials		\$ 115,664	\$ -	-	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	-
Total Food Services		\$ 115,715	\$ -	-	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	-

Fund Detail – Grants Fund Continued

Account Code and Description		2019-20	2020-21	2021-22		2022-23			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
3300 - Community Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 848,789	\$ 1,043,132	22.33	\$ 868,000	\$ 868,000	\$ 868,000	\$ 868,000	22.33
121	Licensed Substitutes	-	-		21,000	21,000	21,000	21,000	
122	Classified Substitutes	367	87		1,000	1,000	1,000	1,000	
123	Temporary Licensed	221,588	235,179		217,000	217,000	217,000	217,000	
124	Temporary Classified	2,931	22,248		2,000	2,000	2,000	2,000	
130	Licensed Additional Earnings	40,375	49,645		178,000	178,000	178,000	178,000	
130	Classified Additional Earnings	42,363	33,270		272,000	272,000	272,000	272,000	
Total Salaries and Wages		\$ 1,156,413	\$ 1,383,561	22.33	\$ 1,559,000	\$ 1,559,000	\$ 1,559,000	\$ 1,559,000	22.33
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 325,505	\$ 359,459		\$ 617,000	\$ 617,000	\$ 617,000	\$ 617,000	
220	Social Security Contribution	85,528	102,477		109,000	109,000	109,000	109,000	
230	Other Required Payroll Costs	26,373	25,591		19,000	19,000	19,000	19,000	
240	Employee Insur & Other Contract Benefits	316,840	401,884		397,000	397,000	397,000	397,000	
Total Associated Payroll Costs		\$ 754,246	\$ 889,411	-	\$ 1,142,000	\$ 1,142,000	\$ 1,142,000	\$ 1,142,000	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 133,424	\$ 70,400		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
320	Property Services	-	22,550		1,000	1,000	1,000	1,000	
330	Student Transportation Services	2,748	-		4,000	4,000	4,000	4,000	
340	Travel	26,130	9,849		95,000	95,000	95,000	95,000	
350	Communication	5,907	17,469		4,000	4,000	4,000	4,000	
380	Non-Instructional Profess & Tech Svcs	1,711	155,047		3,000	3,000	3,000	3,000	
390	Other General Profess & Tech Svcs	373	5,394		-	-	-	-	
Total Purchased Services		\$ 170,293	\$ 280,709	-	\$ 307,000	\$ 307,000	\$ 307,000	\$ 307,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 95,320	\$ 361,702		\$ 14,246,000	\$ 14,246,000	\$ 14,246,000	\$ 14,246,000	
420	Textbooks	3,693	-		6,000	6,000	6,000	6,000	
460	Non-consumable Items	32,386	43,953		19,000	19,000	19,000	19,000	
470	Computer Software	6,340	24,921		30,000	30,000	30,000	30,000	
480	Computer Hardware	54,225	73,378		56,000	56,000	56,000	56,000	
Total Supplies and Materials		\$ 191,964	\$ 503,954	-	\$ 14,357,000	\$ 14,357,000	\$ 14,357,000	\$ 14,357,000	-
<u>Other</u>									
640	Dues And Fees	\$ 5,475	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Total Other		\$ 5,475	\$ -	-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-
Total Community Services		\$ 2,278,391	\$ 3,057,635	22.33	\$ 17,366,000	\$ 17,366,000	\$ 17,366,000	\$ 17,366,000	22.33

Fund Detail – Grants Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
3500 - Custody and Care of Children Services								
<u>Purchased Services</u>								
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ 3,107		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 3,107	-	\$ -	\$ -	\$ -	\$ -	-
Total Custody and Care of Children Services	\$ -	\$ 3,107	-	\$ -	\$ -	\$ -	\$ -	-
Total Enterprise and Community Services	\$ 2,394,106	\$ 3,060,742	22.33	\$ 17,601,000	\$ 17,601,000	\$ 17,601,000	\$ 17,601,000	22.33
4000 - Facilities Acquisition and Construction								
4150 - Building Acquisit, Construct and Improvement Services								
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 2,887,076	\$ 12,978,553		\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	
Total Capital Outlay	\$ 2,887,076	\$ 12,978,553	-	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	-
Total Building Acquisit, Construct and Improvement Svcs	\$ 2,887,076	\$ 12,978,553	-	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	-
Total Facilities Acquisition and Construction	\$ 2,887,076	\$ 12,978,553	-	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	-
TOTAL GRANTS FUND REQUIREMENTS	\$ 39,734,697	\$ 84,928,749	582.80	\$ 238,721,895	\$ 209,921,895	\$ 209,921,895	\$ 209,921,895	582.80

Grant Descriptions

ARP-HCY I and II

These grants are to work in tandem with and in addition to our district's McKinney-Vento Grant. Funds will help to facilitate enrollment, retention, attendance and school success for our children and youth experiencing homelessness so that they are able to fully participate in school activities.

Community Resource Trust Grant

Funding supports CTEC Evaluation which includes data collection systems, alumni tracking and workforce partnerships.

Coronavirus Aid, Relief and Economic Stimulus Act (CARES) Grant

Federal grant funding in response to COVID-19 through the Coronavirus Aid, Relief and Economic Stimulus Act (CARES or ESSER I), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA or ESSER II) and the American Rescue Plan Act Elementary and Secondary School Emergency Relief Fund (ARP ESSER or ESSER III) which all provide targeted support for students to help offset the impact of COVID-19.

Early Indicator and Intervention Systems Grant

The Student Success Act, House Bill 3427, creates a grant program to assist school districts with implementing early indicator and intervention systems (EIS). The goal of the EIS grant program is to align school, district, and community systems to help students stay on track to graduate from high school.

ESSA Partnership District and School Improvement Grant

Every Student Succeeds Act (ESSA) requires states to develop systems to meaningfully differentiate schools in need of additional support. The intent of the grant is to provide resources for the district to implement our district improvement plan and to install self-monitoring routines with feedback loops. Both the district and school teams will utilize funds for focused planning and staff development in order to carry out meaningful implementation.

Federal Emergency Management Agency (FEMA) Assistance

Funding through FEMA is under the US Department of Homeland Security for the partial cost recovery for the emergency protective measures for the Coronavirus or COVID-19 pandemic.

Fresh Fruit & Vegetables

Fresh fruits and vegetables are provided for students during the school day, outside of the regular meal program, to help eliminate hunger between large gaps in meal periods.

Gray Family Foundation's Geography Grant

Gray Family Foundation's geography grant program is to spark the creativity, talent, and vision of Oregon's formal and informal teachers, schools and districts, and communities to stimulate and promote the integration of geographic concepts and ideas into K-12 curriculum and instruction.

High School Success

High School Success is a fund initiated by ballot Measure 98 in November 2016 that provides direct funding to school districts to increase high school graduation rates. The spirit of the measure was to provide funding to establish or expand programs in three specific areas:

- Dropout Prevention
- Career & Technical Education and
- College Level Education Opportunities

Indian Education Formula Grant Program (Title VI)

The Indian Education Grant is a federal grant provided to meet the specific and unique educational and culturally related needs of American Indian/Alaska Native children in grades K-12. The grant provides supplemental tutoring, leadership development, academic support and social-emotional support to over 700 students. Parental engagement and family support are an integral part of the program success.

Individuals with Disabilities Act Grants (IDEA Part B)

SKPS is allocated funds, based on the number of identified and served handicapped students, to help meet the excess costs of services to these students. Grant funds are used only for the excess costs of providing special education and related services to students with disabilities, ensuring that they have access to public education, meeting each student's unique needs and preparing them for further education, employment, and independent living. These grant funds also assist districts with annual performance data collection and reporting for special education and may be used to provide training for special education staff.

John and Ginger Niemeyer Foundation Grant

The grant is to be used for at home learning kits for Career Technical Education.

Kindergarten Readiness Partnership & Innovation Grant (HUB)

Funds are provided to increase readiness for kindergarten as measured by the Oregon Kindergarten Assessment. The intent is to expand or launch an innovative model for early learning/K-12 integration that has the potential to be replicated in other communities.

McKinney Vento Act (McKinney)

This grant provides supplemental funds to facilitate the enrollment, attendance and school success of homeless children and youth. The funds are used to identify and support the educational needs of homeless youth.

Oregon Department of Environmental Quality Clean Diesel

This multiyear grant is for the replacement of 52 school buses at the lesser of 30% or \$50,000 of the cost of each bus. The funding is provided through a State Clean Diesel grant issued to DEQ as a result of the settlement of claims made against Volkswagen America.

Oregon Parenting Education Collaborative

The Oregon Parenting Education Collaborative is a multi-year grant program that supports the delivery of parenting education programs. The Collaborative's partners believe that parents are their children's first and most important teachers, and that investment in strong parenting is a critical strategy for ensuring that all children are ready to learn.

Oregon Pre-Kindergarten (OPK) Head Start Program

This project provides three- and four-year-old children from low-income families a comprehensive preschool program. The project includes: a comprehensive and developmentally appropriate preschool that utilizes Head Start performance standards and is supplemented by home visits by the teachers and advocates; total family involvement in the program, including parent education, parent advisory committees and parents volunteering in the classroom; and activities to assist families and children to successfully make the transition to public school kindergarten.

Outdoor School

This grant is state funded and committed to providing an outdoor school experience to Oregon fifth- and sixth graders.

Pathways for Recovery & Return

The Pathways for Recovery & Return grant supports supplementary education for students with disabilities, specifically addressing skill loss, to proactively prepare students for transition between instructional models, or to provide compensatory education services for students impacted by the coronavirus disease 2019 (COVID-19), and the state's Distance Learning for All and Comprehensive Distance Learning guidance. The grant provides supplies, materials, and staff development.

Perkins

The Perkins grant provides students with relevant career-related learning experiences, student leadership opportunities, and cooperative work experiences. The grant provides supplies, materials, and staff development.

Portland General Electric (PGE) School Bus Electrification Project

The PGE School Bus Electrification Project provides support to deploy one electric school bus including charging infrastructure. Qualifying costs include any reasonable costs, above and beyond those of a traditional school bus, to place one electric school bus in service.

Preschool Promise

Four free preschool programs are available for families that qualify based on income. Children served are three or four years old.

Secondary Career Pathway

The Secondary Career Pathways Funding was established by the Oregon Legislature through HB 3072. This is a first attempt at a sustained funding source for Career and Technical Education (CTE). It is intended that the funds allocated through this program will incentivize intensive CTE Programs of Study that lead to high wage and high demand occupations.

Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant

The funds will help provide beaded feathers, woolen stoles, food, and supplies for Indian Education's Annual Eagle Feather Graduation Ceremony. The gifting of traditional items of honor, as well as community acknowledgement of accomplishment, has been an incentive for many of our Native American students to complete high school, whilst celebrating their culture.

Student Investment Account (SIA)

The SIA was made possible through Oregon legislature under HB 3427. The SIA falls under the Student Success Act umbrella of funding. The district formed the SIA Task Force to engage the community and shape the SIA programs at SKPS. That resulted in an SIA plan to address mental and behavioral health need and improve academic achievement.

Student Success Act (SSA)

The Oregon law called the Student Success Act provides funding for Oregon children and families. SSA is split into three categories - Early Learning Account (ELA), Student Investment Account (SIA) and Statewide Education Initiatives Account (SEIA). The ELA funding targets children and families from prenatal through five years old who are economically challenged. The SIA dollars are designated for improving achievement and growth for all students but will be targeted specifically for students of color, students with disabilities, emerging bilingual students, students navigating poverty and students who are accessing foster care supports. The SEIA expands programs focused at improving academic opportunities for all Oregon students, especially historically underserved student groups.

Summer Work Experience

Summer Work Experience funds provide for a minimum of 20 students with disabilities, between the ages of 16 and 21 years of age, to work in various paid positions throughout the district in the areas of food service, technology, maintenance, facilities, business services, and transportation. The grant provides for skill building, job coaching and wages for students working within the district.

Title I-A – Improving Basic Programs

Title I-A funds are provided to help low-achieving students at designated high poverty schools meet high academic standards. Funds are distributed on a per-pupil allocation based on poverty level represented by a school's free and reduced lunch count. Schools that receive Title I-A funds include: Auburn, Bush, Chavez, Cummings Englewood, Eyre, Four Corners, Grant, Hallman, Harritt, Hayesville, Highland, Hoover, Keizer, Kennedy, Lamb, Miller, Richmond, Scott, Swegle, Washington, Weddle, Wright, Yoshikai, Claggett Creek, Houck, Leslie, Parrish, Stephens, Waldo, McKay, North and Roberts. The majority of Title I-A funds in Salem-Keizer are used to provide additional staff to work directly with low-achieving students in reading and math. Funds are used to support parent involvement, help teachers and instructional assistants refine their educational skills through staff development, support pre-school education, provide extended learning opportunities including elementary and secondary summer schools and provide services to homeless youth and preschool children.

Title I-C – Migrant Education

The purpose of the Migrant Education Program (MEP) is to ensure that migrant children fully benefit from public education opportunities. These funds are used to reduce the educational disruption and other problems that result from the migrant lifestyle. Funds are used to recruit students to the program, tutoring, extended day/year educational activities, family support, and to provide awareness of post-secondary opportunities.

Title I-C – Migrant Preschool

The Chapter 1 Migrant Preschool grant provides a developmentally appropriate preschool education to migrant children ages 3-5 with a parent involvement program for their parents. Emphasis is placed on children who will enter kindergarten the following year.

Title I-C – Migrant Summer School

These funds are used for extended year and tutorial services to support increased student academic achievement, parent involvement, and support services for migrant children and their families. The program takes advantage of the summer break to address the gaps in the education of migrant students due to moving, lack of language, or lack of opportunity.

Title I-D – Neglected and Delinquent or At-Risk Children

This grant provides students in local institutions for neglected or delinquent youth with services to make successful transitions to further their schooling and to provide services to encourage district at-risk youth to stay in school.

Title III – English Learners and Immigrant Youth

Title III funds support English Language Learners and immigrant students to develop English language skills, succeed academically, and overcome barriers that impede their academic success. It provides for language instructional programs, professional development designed to improve instruction and assessment of limited English proficient students and parental and community participation.

Title IV-A Student Support and Academic Enrichment (SSAE) Grant

Newly authorized under subpart 1 of Title IV, Part A of the ESEA, the Student Support and Academic Enrichment (SSAE) program is intended increase the capacity of State educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101).

Tribal Attendance Promising Practices (TAPP) Grant

The intent of this grant is to reduce chronic absenteeism of American Indian/Alaska Native students in the state of Oregon. Family advocacy and deep local connections to create school-wide initiatives to reduce chronic absenteeism will be the main focus. The intent of the collaboration is to strengthen the links between Oregon tribes and the schools that serve enrolled tribal members. This position will provide support and strategies to improve student attendance rates in one identified school feeder system with the highest level of absenteeism for Native and Indigenous (AIAN) students.

Youth Transition Program (YTP)

The YTP grant provides for staffing, staff development, supplies and travel for the operation of the YTP program in connection with vocational rehabilitation. The YTP program is a transition program designed to prepare students with disabilities for employment or career-related post-secondary education/training.

Debt Service Funds (300)

Introduction - Debt Service Funds

PERS Pension Debt Service Fund – 307: This fund accounts for the district's refinancing of its accrued Public Employee Retirement System (PERS) liability in 2002, 2004, 2015 and refunding bonds in 2011. The major source of revenue is charges to other funds based on payroll.

GO Debt Service Fund – 308: This fund accounts for the payment of principal and interest on long-term general obligation (GO) bonds. The major source of revenue is property taxes.

PERS Pension Debt Service Fund – 307

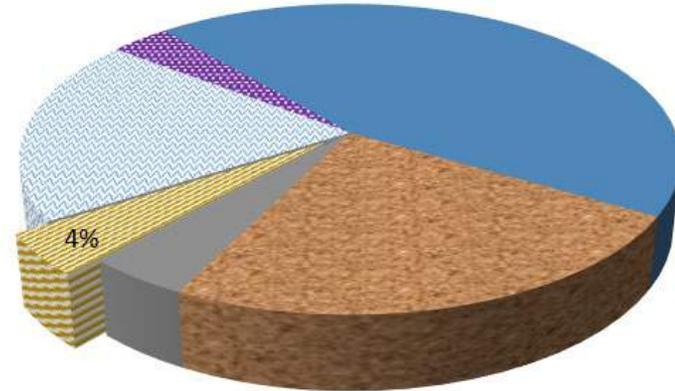
Assigned Fund*

This fund accounts for the district's refinancing of its accrued Public Employee Retirement System (PERS) liability in 2002, 2004, and 2015. The major source of revenue is charges to other funds based on payroll.

SKPS issued bonds in the amount of \$203.4 million in 2002 and 2004 to extinguish its unfunded actuarial liability (UAL) with PERS. SKPS issued an additional \$50.1 million in 2015 to extinguish the remaining UAL with PERS.

A sufficient ending balance will be retained within the fund in order to provide a reserve for variances in the annual debt service payment, a buffer against any increase in PERS costs, differences between the estimated versus actual data used in the sale of the bonds, and for potential legal settlement issues that could result from existing and future challenges to PERS. The repayment of these bonds will be made by the State of Oregon on behalf of SKPS from its State School Fund allocation.

There are no FTE in this fund.



PERS Pension Debt Service Fund: Percent of Total District Budget

*Assigned Fund: The Debt Service Fund - PERS Pension Bonds is an assigned fund to be utilized for the retirement of PERS Bonded Debt or PERS pension payments.

Fund Detail – PERS Pension Debt Service Fund

Account Code and Description		2019-20	2020-21	2021-22	2022-23		
		Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 722,725	\$ 231,786	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000
1970	Services Provided to Other Funds	23,870,942	25,349,225	28,200,000	29,600,000	29,600,000	29,600,000
3101	State School Fund Revenue	-	2,250,000	-	-	-	-
5200	Interfund Transfers	-	-	1	1	1	1
5400	Beginning Fund Balance	24,311,077	24,913,407	24,800,000	30,000,000	30,000,000	30,000,000
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES		\$ 48,904,744	\$ 52,744,418	\$ 53,500,001	\$ 59,900,001	\$ 59,900,001	\$ 59,900,001
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds Outstanding						
	Issue of October 2002	\$ 2,438,666	\$ -	\$ 8,670,000	\$ 9,790,000	\$ 9,790,000	\$ 9,790,000
	Issue of February 2004	4,915,000	5,615,000	6,370,000	7,190,000	7,190,000	7,190,000
	Issue of December 2011 (refunding)	-	7,820,000	-	-	-	-
	Issue of December 2015	2,310,000	2,360,000	2,410,000	2,475,000	2,475,000	2,475,000
	Total Principal Requirements	\$ 9,663,666	\$ 15,795,000	\$ 17,450,000	\$ 19,455,000	\$ 19,455,000	\$ 19,455,000
620	Interest on Bonds Outstanding						
	Issue of October 2002	\$ 8,915,349	\$ 4,304,015	\$ 4,304,015	\$ 3,828,899	\$ 3,828,899	\$ 3,828,899
	Issue of February 2004	3,723,227	3,459,144	3,154,644	2,806,013	2,806,013	2,806,013
	Issue of December 2011 (refunding)	321,793	321,793	-	-	-	-
	Issue of December 2015	1,367,302	1,318,630	1,261,164	1,197,179	1,197,179	1,197,179
	Total Interest Requirements	\$ 14,327,671	\$ 9,403,582	\$ 8,719,823	\$ 7,832,091	\$ 7,832,091	\$ 7,832,091
	Total Debt Service	\$ 23,991,337	\$ 25,198,582	\$ 26,169,823	\$ 27,287,091	\$ 27,287,091	\$ 27,287,091
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
	Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 24,913,407	\$ 27,545,836	\$ 27,330,177	\$ 32,612,909	\$ 32,612,909	\$ 32,612,909
	Total Unappropriated Ending Fund Balance	\$ 24,913,407	\$ 27,545,836	\$ 27,330,177	\$ 32,612,909	\$ 32,612,909	\$ 32,612,909
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 48,904,744	\$ 52,744,418	\$ 53,500,001	\$ 59,900,001	\$ 59,900,001	\$ 59,900,001

Schedule of Annual Interest and Principal Payments – PERS Pension Debt Service Fund

As of June 30, 2022

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment			
2002	\$106,974,763	5.49%	6/30 & 12/30	6/30/2023	\$ 3,828,899	\$ 9,790,000			
		5.55%		6/30/2024	3,291,428	10,990,000			
		5.55%		6/30/2025	2,681,483	12,300,000			
		5.55%		6/30/2026	1,998,833	13,705,000			
		5.55%		6/30/2027	1,238,205	15,225,000			
		5.55%		6/30/2028	393,218	7,085,000			
				\$ 13,432,066	\$ 69,095,000				
2004	\$88,815,000	5.53%	6/30 & 12/30	6/30/2023	\$ 2,806,013	\$ 7,190,000			
		5.53%		6/30/2024	2,408,550	8,080,000			
		5.53%		6/30/2025	1,961,887	9,040,000			
		5.53%		6/30/2026	1,462,156	10,075,000			
		5.53%		6/30/2027	905,210	11,190,000			
		5.53%		6/30/2028	286,627	5,185,000			
				\$ 9,830,443	\$ 50,760,000				
2015	\$50,145,000	2.65%	06/30 & 12/30	6/30/2023	\$ 1,197,179	\$ 2,475,000			
		2.78%		6/30/2024	1,128,176	2,550,000			
		2.93%		6/30/2025	1,053,257	2,620,000			
		3.03%		6/30/2026	973,661	2,700,000			
		3.21%		6/30/2027	886,775	2,790,000			
		1.58%		6/30/2028	792,808	2,885,000			
		1.36%		6/30/2029	682,658	2,990,000			
		1.13%		6/30/2030	568,500	3,105,000			
		0.90%		6/30/2031	449,951	3,225,000			
		0.65%		6/30/2032	326,821	3,350,000			
		0.40%		6/30/2033	198,918	3,475,000			
		0.13%		6/30/2034	66,242	1,735,000			
				\$ 8,324,946	\$ 33,900,000				
		Total						\$ 31,587,455	\$ 153,755,000

GO Debt Service Fund – 308

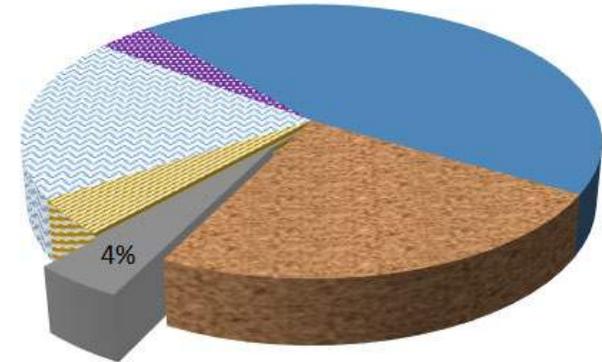
Restricted Fund*

This fund accounts for the payment of principal and interest on long-term general obligation (GO) bonds. The major source of revenue is property taxes.

When the district sells bonds to finance a voter-approved bond levy, an account is set up to repay the debt associated with the sale. The fund receives the money that is allocated from taxpayers to repay the debt associated with the voter-approved construction bond.

In November 2008, district voters approved a \$242.1 million construction bond, and in March 2009, SKPS issued \$178.7 million of bonds. In December 2009, SKPS issued an additional \$31.8 million of bonds. SKPS was able to take advantage of the federal Qualified School Construction Bond Program resulting in savings for taxpayers. In May 2018, voters approved a \$619.7 million construction bond, and in July 2018, SKPS issued \$383.2 million in bonds. In July 2020, SKPS issued the remaining voter-approved bonds of \$236.5 million.

There are no FTE in this fund.



GO Debt Service Fund: Percent of Total District Budget

Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit is \$3.0 billion. As of June 30, 2022, the district had \$671.4 million in General Obligation debt, which is 22.4% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.3 billion.

*Restricted Fund: The Debt Service Fund - General Obligation Bonds is a restricted fund under Oregon law. The fund may only be used as specified by law. It cannot be spent on instructional programs or general operations of the school district.

Fund Detail – GO Debt Service Fund

Account Code and Description		2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
RESOURCES							
	Taxes to be Levied, Outstanding Bond Issues	\$ -	\$ -	\$ 58,770,953	\$ 62,201,906	\$ 62,201,906	\$ 62,201,906
	Less: Uncollectible Taxes	-	-	(3,232,402)	(3,421,105)	(3,421,105)	(3,421,105)
1111	Total Current Year Taxes, Debt Service	\$ 50,287,819	\$ 54,692,612	\$ 55,538,551	\$ 58,780,801	\$ 58,780,801	\$ 58,780,801
1112	Prior Year Taxes	558,570	591,224	600,000	650,000	650,000	650,000
1500	Earnings on Investments	237,124	22,586	80,000	50,000	50,000	50,000
5400	Beginning Fund Balance - Sinking Fund	9,010,000	-	-	-	-	-
5400	Beginning Fund Balance - Regular	4,231,773	3,570,586	2,200,000	800,000	800,000	800,000
TOTAL GO DEBT SERVICE FUND RESOURCES		\$ 64,325,286	\$ 58,877,008	\$ 58,418,551	\$ 60,280,801	\$ 60,280,801	\$ 60,280,801
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds Outstanding						
	Issue of March 2009	\$ 2,458,377	\$ 12,517,987	\$ 12,006,866	\$ 11,606,478	\$ 11,606,478	\$ 11,606,478
	Issue of December 2009	31,760,000	-	-	-	-	-
	Issue of June 2011	1,750,000	-	-	-	-	-
	Issue of July 2018	3,955,000	12,270,000	6,585,000	7,770,000	7,770,000	7,770,000
	Issue of July 2020	-	-	1,307,925	1,646,840	1,646,840	1,646,840
	Total Principal Requirements	\$ 39,923,377	\$ 24,787,987	\$ 19,899,791	\$ 21,023,318	\$ 21,023,318	\$ 21,023,318
620	Interest on Bonds Outstanding						
	Issue of March 2009	\$ 1,691,623	\$ 10,402,013	\$ 11,603,135	\$ 12,713,523	\$ 12,713,523	\$ 12,713,523
	Issue of December 2009	397,000	-	-	-	-	-
	Issue of June 2011	82,500	-	-	-	-	-
	Issue of July 2018	18,660,200	18,502,000	17,908,500	17,589,250	17,589,250	17,589,250
	Issue of July 2020	-	2,908,490	9,007,125	8,954,710	8,954,710	8,954,710
	Total Interest Requirements	\$ 20,831,323	\$ 31,812,503	\$ 38,518,760	\$ 39,257,483	\$ 39,257,483	\$ 39,257,483
	Total Debt Service	\$ 60,754,700	\$ 56,600,490	\$ 58,418,551	\$ 60,280,801	\$ 60,280,801	\$ 60,280,801
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 3,570,586	\$ 2,276,518	\$ -	\$ -	\$ -	\$ -
	Total Unappropriated Ending Fund Balance	\$ 3,570,586	\$ 2,276,518	\$ -	\$ -	\$ -	\$ -
TOTAL GO DEBT SERVICE FUND REQUIREMENTS		\$ 64,325,286	\$ 58,877,008	\$ 58,418,551	\$ 60,280,801	\$ 60,280,801	\$ 60,280,801

Schedule of Annual Interest and Principal Payments – GO Debt Service Fund

As of June 30, 2022

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment			
2009	\$178,715,189	5.26%	12/15 & 6/15	6/15/2023	\$ 12,713,523	\$ 11,606,478			
		5.35%		6/15/2024	13,850,646	11,199,354			
		5.46%		6/15/2025	15,047,334	10,752,666			
		5.56%		6/15/2026	16,254,865	10,320,136			
		5.66%		6/15/2027	17,485,325	9,884,676			
		5.70%		6/15/2028	18,636,895	9,558,105			
		5.77%		6/15/2029	19,861,037	9,178,963			
		5.84%		6/15/2030	21,106,889	8,803,109			
							\$ 134,956,514	\$ 81,303,487	
		2018		\$383,230,000	Varies	12/15 & 6/15	6/15/2023	\$ 17,589,250	\$ 7,770,000
5.00%	6/15/2024		17,210,750		8,905,000				
5.00%	6/15/2025		16,765,500		10,135,000				
5.00%	6/15/2026		16,258,750		11,450,000				
5.00%	6/15/2027		15,686,250		12,855,000				
5.00%	6/15/2028		15,043,500		14,350,000				
5.00%	6/15/2029		14,326,000		15,950,000				
5.00%	6/15/2030		13,528,500		17,660,000				
5.00%	6/15/2031		12,645,500		19,475,000				
5.00%	6/15/2032		11,671,750		21,415,000				
5.00%	6/15/2033		10,601,000		23,475,000				
5.00%	6/15/2034		9,427,250		25,675,000				
Varies	6/15/2035		8,143,500		28,010,000				
5.00%	6/15/2036		6,893,000		30,345,000				
5.00%	6/15/2037		5,375,750		32,980,000				
5.00%	6/15/2038		3,726,750		35,780,000				
5.00%	6/15/2039		1,937,750		38,755,000				
					\$ 196,830,750		\$ 354,985,000		

Schedule of Annual Interest and Principal Payments – GO Debt Service Fund Continued

As of June 30, 2022

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$236,467,346	Varies	12/15 & 6/15	6/15/2023	\$ 8,954,710	\$ 1,646,840
		5.00%		6/15/2024	8,892,248	2,148,053
		5.00%		6/15/2025	8,802,403	2,625,398
		5.00%		6/15/2026	8,686,651	3,083,649
		5.00%		6/15/2027	8,548,485	3,575,314
		5.00%		6/15/2028	8,386,156	4,100,394
		5.00%		6/15/2029	8,198,139	4,663,661
		5.00%		6/15/2030	7,982,434	5,265,115
		5.00%		6/15/2031	8,134,864	14,286,936
		5.00%		6/15/2032	7,450,954	15,642,596
		5.00%		6/15/2033	6,700,349	17,088,951
		5.00%		6/15/2034	5,878,072	18,621,228
		Varies		6/15/2035	4,853,887	20,380,163
		Varies		6/15/2036	2,986,200	23,195,000
		Varies		6/15/2037	2,058,400	24,830,000
		Varies		6/15/2038	1,065,200	26,630,000
		Varies		6/15/2039	10,957,513	17,447,487
		Varies		6/15/2040	20,461,363	29,928,637
					<u>\$ 138,998,028</u>	<u>\$ 235,159,422</u>
Total					<u>\$ 470,785,292</u>	<u>\$ 671,447,909</u>

Capital Projects Funds (400)

Introduction - Capital Projects Funds

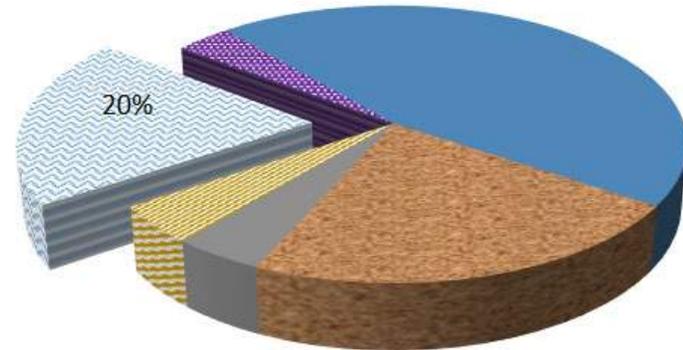
Restricted, Committed or Assigned Funds*

The Capital Projects Funds account for the proceeds of voter-approved general obligation bond issues and other special projects.

Special Capital Projects Fund (Committed and Assigned*): This fund was created in 2014-15 to account for specific multi-year facilities projects. Funding for these projects will be from capital asset sales or other approved funding sources.

Preventative and Deferred Maintenance Fund (Assigned*): This fund was established in 2014-15 to account for preventative or deferred maintenance projects. Funding for these projects will be from capital asset sales or other approved funding sources.

2018 Bond Capital Projects Fund (Restricted*): This fund was established to account for the proceeds of voter-approved general obligation bond issues.



Capital Projects Funds: Percent of Total District Budget

*Restricted, Committed or Assigned Funds: The Capital Projects Funds may only be used as specified by law, by contract, by the school board or as stipulated by district policy. These funds cannot be used for general operations of the school district.

Special Capital Projects Fund – 418

The Special Capital Projects Fund was created in 2014-15 to account for specific multi-year facilities projects. Funding for these projects will be from capital asset sales or other approved funding sources. There are no FTE in this fund.

Fund Detail – Special Capital Projects Fund

Account Code and Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 83,678	\$ 34,278	\$ -	\$ -	\$ -	\$ -
1990 Miscellaneous	3,750	1,454	1,000,000	3,000,000	3,000,000	3,000,000
3299 Other Restricted Grants in Aid	-	819,654	-	-	-	-
5200 Interfund Transfers	-	1,359,623	2,680,000	2,300,000	2,300,000	2,300,000
5400 Beginning Fund Balance	2,850,871	2,818,042	2,700,000	6,500,000	6,500,000	6,500,000
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES	\$ 2,938,299	\$ 5,033,051	\$ 6,380,000	\$ 11,800,000	\$ 11,800,000	\$ 11,800,000
REQUIREMENTS						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ 13,290	\$ 500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Purchased Services	\$ -	\$ 13,290	\$ 500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Operation and Maintenance of Plant Services	\$ -	\$ 13,290	\$ 500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Support Services	\$ -	\$ 13,290	\$ 500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Svcs						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 13,923	\$ -	\$ 1,000,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Total Capital Outlay	\$ 13,923	\$ -	\$ 1,000,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Total Site Acquisition and Development Svcs	\$ 13,923	\$ -	\$ 1,000,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000

Transfer of funds in to the Special Capital Projects Fund of \$2,300,000 is a transfer out of the Energy Efficiency Fund.

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ 150	\$ 5,860	\$ 880,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
390	Other General Profess & Tech Svcs	-	1,067	-	-	-	-
Total Purchased Services		\$ 150	\$ 6,927	\$ 880,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 820	\$ 8,790	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ 820	\$ 8,790	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 89,852	\$ 1,004	\$ 4,000,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
550	Depreciable Technology	15,512	67,915	-	-	-	-
Total Capital Outlay		\$ 105,364	\$ 68,919	\$ 4,000,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
Total Building Acquisit, Construct and Improvement Services		\$ 106,334	\$ 84,636	\$ 4,880,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
4180 - Other Capital Items							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Total Capital Outlay		\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Total Other Capital Items		\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Total Facilities Acquisition and Construction		\$ 120,257	\$ 84,636	\$ 5,880,000	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000
Ending Fund Balance		\$ 2,818,042	\$ 4,935,125	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS		\$ 2,938,299	\$ 5,033,051	\$ 6,380,000	\$ 11,800,000	\$ 11,800,000	\$ 11,800,000

Preventative and Deferred Maintenance Fund – 419

The Preventative and Deferred Maintenance Fund accounts for specific multi-year projects for preventative and deferred maintenance. Funding for these projects will be from General Fund transfers and other approved funding sources. There are no FTE in this fund.

Fund Detail – Preventative and Deferred Maintenance Fund

Account Code and Description	2019-20 Actual	2020-21 Actual	2021-22 Budget	Proposed	2022-23 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 89,277	\$ 31,459	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	1,250,000	1,500,000	2,000,000	1,750,000	1,750,000	1,750,000
5400 Beginning Fund Balance	2,737,986	2,812,058	3,900,000	4,500,000	4,500,000	4,500,000
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES	\$ 4,077,263	\$ 4,343,517	\$ 5,900,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
REQUIREMENTS						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ -	\$ 700,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Total Purchased Services	\$ -	\$ -	\$ 700,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Total Operation and Maintenance of Plant Services	\$ -	\$ -	\$ 700,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Total Support Services	\$ -	\$ -	\$ 700,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 1,075,425	\$ 842,794	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Total Capital Outlay	\$ 1,075,425	\$ 842,794	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Total Site Acquisition and Development Services	\$ 1,075,425	\$ 842,794	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000

Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description		2019-20	2020-21	2021-22	2022-23		
		Actual	Actual	Budget	Proposed	Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
390	Other General Profess & Tech Svcs	\$ 66,241	\$ 92,833	\$ -	\$ -	\$ -	\$ -
	Total Purchased Services	\$ 66,241	\$ 92,833	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 123,539	\$ 165,239	\$ 3,200,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
	Total Capital Outlay	\$ 123,539	\$ 165,239	\$ 3,200,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
	Total Building Acquisit, Construct and Improvement Services	\$ 189,780	\$ 258,072	\$ 3,200,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
	Total Facilities Acquisition and Construction	\$ 1,265,205	\$ 1,100,866	\$ 5,200,000	\$ 5,050,000	\$ 5,050,000	\$ 5,050,000
	Ending Fund Balance	\$ 2,812,058	\$ 3,242,651	\$ -	\$ -	\$ -	\$ -
	TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS	\$ 4,077,263	\$ 4,343,517	\$ 5,900,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000

2018 Bond Capital Projects Fund – 421

The 2018 Bond Capital Projects Fund was established on September 12, 2017 to account for the proceeds of voter-approved general obligation bonds issued in 2018. The proceeds from the sale of bonds are used for the acquisition, construction and improvement of school district facilities. A property tax levy is needed to support the repayment of general obligations bonds issued for the purpose of capital construction and improvement. The District issued the remaining bond amount of \$236,470,000 in 2020.

Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1500 Earnings on Investments	\$ 10,863,819	\$ 1,099,993		\$ 10,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
1900 Other Revenue From Local Sources	37,188	426,197		-	-	-	-	
5110 Bond Proceeds	-	236,467,346		-	-	-	-	
5120 Bond Premium	-	51,547,470		-	-	-	-	
5200 Interfund Transfers	-	-		1	-	-	-	
5400 Beginning Fund Balance	424,488,170	282,823,672		410,000,000	250,000,000	250,000,000	250,000,000	
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES	\$ 435,389,177	\$ 572,364,678	-	\$ 420,000,001	\$ 252,000,000	\$ 252,000,000	\$ 252,000,000	-
REQUIREMENTS								
2000 - Support Services								
2660 - Technology Services								
<u>Capital Outlay</u>								
550 Depreciable Technology Equip	\$ -	\$ -		\$ 5,000,000	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ -	-	\$ 5,000,000	\$ -	\$ -	\$ -	-
Total Technology Services	\$ -	\$ -	-	\$ 5,000,000	\$ -	\$ -	\$ -	-
Total Support Services	\$ -	\$ -	-	\$ 5,000,000	\$ -	\$ -	\$ -	-
4000 - Facilities Acquisition and Construction								
4110 - Service Area Direction								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 559,333	\$ 611,378	15.00	\$ 961,744	\$ 1,078,612	\$ 1,078,612	\$ 1,078,612	15.50
114 Supervisory Classified	157,575	198,920	2.50	306,062	228,810	228,810	228,810	1.50
130 Licensed Additional Earnings	7,012	6,201		78,605	75,000	75,000	75,000	
130 Classified Additional Earnings	15,631	30,801		157,209	150,000	150,000	150,000	
Total Salaries and Wages	\$ 739,551	\$ 847,300	17.50	\$ 1,503,620	\$ 1,532,422	\$ 1,532,422	\$ 1,532,422	17.00

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 229,306	\$ 252,946		\$ 457,795	\$ 451,967	\$ 451,967	\$ 451,967	
220 Social Security Contribution	54,643	63,126		113,213	114,656	114,656	114,656	
230 Other	21,133	23,408		34,745	36,364	36,364	36,364	
240 Employee Insur & Other Contract Benefits	132,277	150,340		259,508	248,428	248,428	248,428	
Total Associated Payroll Costs	\$ 437,359	\$ 489,820	-	\$ 865,261	\$ 851,415	\$ 851,415	\$ 851,415	-
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 6,849		\$ -	\$ 7,000	\$ 7,000	\$ 7,000	
340 Travel	-	2,326		-	2,500	2,500	2,500	
350 Communication	-	3,316		-	3,500	3,500	3,500	
380 Non-Instructional Profess & Tech Svcs	3,271,709	4,769,429		4,800,000	4,500,000	4,500,000	4,500,000	
390 Other General Profess & Tech Svcs	787,469	756,342		-	1,000,000	1,000,000	1,000,000	
Total Purchased Services	\$ 4,059,178	\$ 5,538,262	-	\$ 4,800,000	\$ 5,513,000	\$ 5,513,000	\$ 5,513,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,032	\$ 7,473		\$ -	\$ 35,000	\$ 35,000	\$ 35,000	
460 Non-consumable Items	21,570	263		-	-	-	-	
470 Computer Software	-	4,162		-	-	-	-	
480 Computer Hardware	-	7,148		-	-	-	-	
Total Supplies and Materials	\$ 32,602	\$ 19,046	-	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 25,345	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 25,345	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues & Fees	\$ -	\$ 1,409,861		\$ 1,750,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	
Total Other	\$ -	\$ 1,409,861	-	\$ 1,750,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	-
Total Service Area Direction	\$ 5,294,035	\$ 8,304,289	17.50	\$ 8,918,881	\$ 9,331,837	\$ 9,331,837	\$ 9,331,837	17.00
4120 - Site Acquisition and Development Services								
<u>Capital Outlay</u>								
510 Land Acquisitions	\$ 1,089,501	\$ 50,693		\$ -	\$ -	\$ -	\$ -	
530 Improvements Other Than Buildings	5,448,294	11,801,194		100,000,000	10,668,163	10,668,163	10,668,163	
Total Capital Outlay	\$ 6,537,795	\$ 11,851,887	-	\$ 100,000,000	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	-
Total Site Acquisition and Development Services	\$ 6,537,795	\$ 11,851,887	-	\$ 100,000,000	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
4150 - Building Acquisit, Construct and Improvement Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 3,707		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ 3,707	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 138,112,156	\$ 160,667,646		\$ 302,081,120	\$ 225,000,000	\$ 225,000,000	\$ 225,000,000	
540 Depreciable Equipment	314,453	2,815,929		-	-	-	-	
Total Capital Outlay	\$ 138,426,609	\$ 163,483,575	-	\$ 302,081,120	\$ 225,000,000	\$ 225,000,000	\$ 225,000,000	-
Total Building Acquisit, Construct and Improvement Services	\$ 138,426,609	\$ 163,487,282	-	\$ 302,081,120	\$ 225,000,000	\$ 225,000,000	\$ 225,000,000	-
4180 - Other Capital Items								
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ 2,307,066	\$ 3,075,715		\$ 4,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	
Total Capital Outlay	\$ 2,307,066	\$ 3,075,715	-	\$ 4,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
Total Other Capital Items	\$ 2,307,066	\$ 3,075,715	-	\$ 4,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
Total Facilities Acquisition and Construction	\$ 152,565,505	\$ 186,719,173	17.50	\$ 415,000,001	\$ 252,000,000	\$ 252,000,000	\$ 252,000,000	17.00
7000 - Unappropriated Ending Fund Balance								
<u>Fund Equity</u>								
820 Reserve for Future Years	\$ 282,823,672	\$ 385,645,505		\$ -	\$ -	\$ -	\$ -	
Total Fund Equity	\$ 282,823,672	\$ 385,645,505	-	\$ -	\$ -	\$ -	\$ -	-
Total Unappropriated Ending Fund Balance	\$ 282,823,672	\$ 385,645,505	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS	\$ 435,389,177	\$ 572,364,678	17.50	\$ 420,000,001	\$ 252,000,000	\$ 252,000,000	\$ 252,000,000	17.00

Internal Service Funds (600)

Introduction - Internal Service Funds

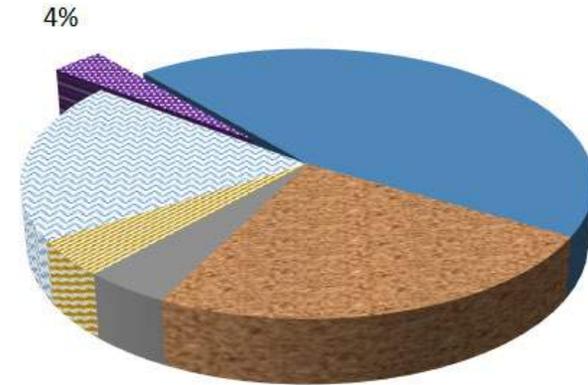
Proprietary Funds*

Internal Service Funds track services provided by one district department to other district departments. Districts may choose to either provide them for themselves or contract them out. SKPS found it to be more cost-effective to provide these services for itself. These funds are for services provided for within the district.

Charter Schools Services Fund: This fund tracks the cost of district services directly associated with the start-up and management of each charter school contract.

Auxiliary Services Fund: This fund is for the district's print shop, central warehouse and transportation services. These operations sell products and services, both inside and outside SKPS. Each activity is to cover its operating costs, including a portion of equipment replacement.

Risk Management Fund: This fund is for the payment of insurance premiums, unemployment claims, worker compensation claims and claims for those risks that the district is self-insuring.



Internal Service Funds: Percent of Total District Budget

*Proprietary Funds: The Internal Service Funds operate on a cost reimbursement basis and provides goods and services primarily to other funds of the district. They are unrestricted.

Charter Schools Services Fund – 604

The Charter Schools Services Fund was established to account for the cost of services provided directly to those charter schools. The relationship with each charter school is established by district contracts.

Fund Detail – Charter Schools Services Fund

Account Code and Description	2019-20	2020-21	2021-22		2022-23			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1500 Earnings on Investment	\$ 25,912	\$ 10,139		\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	
1990 Miscellaneous	4,503,390	5,026,769		6,000,000	8,700,000	8,700,000	8,700,000	
3299 Restricted Grants-In-Aid	7,552	-		20,000	20,000	20,000	20,000	
5400 Beginning Fund Balance	-	-		1,350,000	1,260,000	1,260,000	1,260,000	
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES	\$ 4,536,854	\$ 5,036,908		\$ 7,400,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	
REQUIREMENTS								
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,083,522	\$ 1,175,650	16.85	\$ 1,175,463	\$ 1,157,043	\$ 1,157,043	\$ 1,157,043	15.85
112 Regular Classified	266,099	178,500	6.11	218,136	284,751	284,751	284,751	6.71
113 Supervisory Licensed	122,361	144,547	1.25	144,461	164,104	164,104	164,104	1.35
121 Licensed Substitutes	32,488	7,084		-	-	-	-	
122 Classified Substitutes	3,574	60		-	-	-	-	
124 Temporary Classified	65	-		-	-	-	-	
130 Licensed Staff Differentials	2,635	2,701		-	-	-	-	
130 Licensed Additional Earnings	17,221	6,900		185	-	-	-	
130 Classified Additional Earnings	2,828	2,361		-	-	-	-	
Total Salaries and Wages	\$ 1,530,793	\$ 1,517,803	24.21	\$ 1,538,245	\$ 1,605,898	\$ 1,605,898	\$ 1,605,898	23.91
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 479,514	\$ 480,326		\$ 453,097	\$ 469,277	\$ 469,277	\$ 469,277	
220 Social Security Contribution	112,756	112,167		113,766	118,881	118,881	118,881	
230 Other Required Payroll Costs	25,268	24,837		24,990	26,064	26,064	26,064	
240 Employee Insur & Other Contract Benefits	352,659	359,018		378,395	374,666	374,666	374,666	
Total Associated Payroll Costs	\$ 970,197	\$ 976,348	-	\$ 970,248	\$ 988,888	\$ 988,888	\$ 988,888	-

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 104,809	\$ 84,181		\$ 129,000	\$ 131,580	\$ 131,580	\$ 131,580	
320 Property Services	56,203	67,111		67,000	68,340	68,340	68,340	
330 Student Transportation Services	9,989	-		17,000	17,340	17,340	17,340	
340 Travel	330	38		-	-	-	-	
350 Communication	11,420	6,542		18,000	18,360	18,360	18,360	
360 Charter School Payments	1,813,592	2,336,044		3,000,000	5,800,000	5,800,000	5,800,000	
380 Non-Instructional Profess & Tech Svcs	2,248	4,508		-	-	-	-	
390 Other General Profess & Tech Svcs	11,542	6,388		-	-	-	-	
Total Purchased Services	\$ 2,010,133	\$ 2,504,812	-	\$ 3,231,000	\$ 6,035,620	\$ 6,035,620	\$ 6,035,620	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 10,959	\$ 9,794		\$ 1,628,507	\$ 1,336,954	\$ 1,336,954	\$ 1,336,954	
460 Non-consumable Items	188	3,106		8,000	8,160	8,160	8,160	
470 Computer Software	255	1,942		2,000	2,040	2,040	2,040	
480 Computer Hardware	5,080	-		22,000	22,440	22,440	22,440	
Total Supplies and Materials	\$ 16,482	\$ 14,842	-	\$ 1,660,507	\$ 1,369,594	\$ 1,369,594	\$ 1,369,594	-
<u>Other</u>								
640 Dues And Fees	\$ 9,249	\$ 23,103		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 9,249	\$ 23,103	-	\$ -	\$ -	\$ -	\$ -	-
Total Alternative Education	\$ 4,536,854	\$ 5,036,908	24.21	\$ 7,400,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	23.91
Ending Fund Balance	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS	\$ 4,536,854	\$ 5,036,908	24.21	\$ 7,400,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	23.91

Auxiliary Services Fund – 605

The Auxiliary Services Fund represents the combination of the internal services provided by the printing department, known as Reprographics, and Central Stores. Each of these operations sells products and services, both inside and outside of the district. This fund accounts for the internal portion of these activities. Each activity is to cover its own operating costs, including equipment replacement.

The Central Stores operation sells products to other funds within the district. The objective is to save tax dollars by reducing duplication of effort and by permitting us to take advantage of savings and efficiencies obtained because of the larger size of Salem-Keizer Public Schools. SKPS can take advantage of lower unit pricing due to increased volume.

This fund also reflects the activities of the Reprographics Department that provides services to all schools and departments within the district. The cost of this service is charged back to the user and the size of this budget is based on user demand. As the demand for service increases, both the expenditures and corresponding charge backs (revenues) increase.

Fund Detail – Auxiliary Services Fund

Account Code and Description		2019-20	2020-21	2021-22		2022-23			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES									
1940	Printing/Mail Revenue-External Sales	\$ 96,760	\$ 108,225		\$ 200,000	\$ 125,000	\$ 125,000	\$ 125,000	
1960	Recovery of Prior Years' Expenditure	-	972		-	-	-	-	
1970	Printing/Mail Revenue-Internal Sales	2,416,871	874,145		2,000,000	2,000,000	2,000,000	2,000,000	
1990	Central Stores Revenue-Internal Sales	1,440,975	1,597,870		2,650,000	2,225,043	2,225,043	2,225,043	
1990	Central Stores Revenue-External Sales	209,400	222,300		400,000	250,000	250,000	250,000	
1990	Miscellaneous	218,088	134,490		-	-	-	-	
5400	Beginning Fund Balance	3,020,203	2,978,662		2,400,000	2,400,000	2,400,000	2,400,000	
TOTAL AUXILIARY SERVICES FUND RESOURCES		\$ 7,402,297	\$ 5,916,664		\$ 7,650,000	\$ 7,000,043	\$ 7,000,043	\$ 7,000,043	
REQUIREMENTS									
2000 - Support Services									
2570 - Internal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 790,798	\$ 737,798	24.80	\$ 1,084,098	\$ 1,185,156	\$ 1,185,156	\$ 1,185,156	25.80
114	Supervisory Classified	99,014	83,320	1.00	103,314	109,605	109,605	109,605	1.00
124	Temporary Classified	613	311		75,844	86,543	86,543	86,543	
124	Student Labor	-	-		5,728	-	-	-	
130	Classified Additional Earnings	1,317	654		-	25,015	25,015	25,015	
130	Classified Overtime	23,933	18,843		23,578	-	-	-	
Total Salaries and Wages		\$ 915,675	\$ 840,926	25.80	\$ 1,292,562	\$ 1,406,319	\$ 1,406,319	\$ 1,406,319	26.80

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 284,380	\$ 268,703		\$ 369,399	\$ 388,606	\$ 388,606	\$ 388,606	
220 Social Security Contribution	64,216	60,101		96,316	105,483	105,483	105,483	
230 Other Required Payroll Costs	20,424	16,529		21,314	23,168	23,168	23,168	
240 Employee Insur & Other Contract Benefits	276,424	252,363		399,291	423,039	423,039	423,039	
Total Associated Payroll Costs	\$ 645,444	\$ 597,696	-	\$ 886,320	\$ 940,296	\$ 940,296	\$ 940,296	-
<u>Purchased Services</u>								
320 Property Services	\$ 25,811	\$ 25,489		\$ 50,000	\$ 51,000	\$ 51,000	\$ 51,000	
340 Travel	-	-		5,000	5,100	5,100	5,100	
350 Communication	621,202	371,469		846,481	863,411	863,411	863,411	
380 Non-Instructional Profess & Tech Svcs	3,610	752		50,000	51,000	51,000	51,000	
390 Other General Profess & Tech Svcs	211,072	281,977		100,000	102,000	102,000	102,000	
Total Purchased Services	\$ 861,695	\$ 679,687	-	\$ 1,051,481	\$ 1,072,511	\$ 1,072,511	\$ 1,072,511	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,587,897	\$ 1,496,992		\$ 2,046,481	\$ 2,087,411	\$ 2,087,411	\$ 2,087,411	
440 Periodicals	220	-		500	510	510	510	
460 Non-consumable Items	5,959	3,231		20,000	20,400	20,400	20,400	
470 Computer Software	4,208	-		334,722	341,416	341,416	341,416	
480 Computer Hardware	4,329	16		100,000	102,000	102,000	102,000	
Total Supplies and Materials	\$ 1,602,613	\$ 1,500,239	-	\$ 2,501,703	\$ 2,551,737	\$ 2,551,737	\$ 2,551,737	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ -		\$ 908,934	\$ -	\$ -	\$ -	
540 Depreciable Equipment	397,758	-		1,000,000	1,020,000	1,020,000	1,020,000	
Total Capital Outlay	\$ 397,758	\$ -	-	\$ 1,908,934	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	-
<u>Other</u>								
640 Dues and Fees	\$ 450	\$ 345		\$ 8,000	\$ 8,160	\$ 8,160	\$ 8,160	
670 Taxes, Licenses and Assessments	-	-		1,000	1,020	1,020	1,020	
Total Other	\$ 450	\$ 345	-	\$ 9,000	\$ 9,180	\$ 9,180	\$ 9,180	-
Total Internal Services	\$ 4,423,635	\$ 3,618,893	25.80	\$ 7,650,000	\$ 7,000,043	\$ 7,000,043	\$ 7,000,043	26.80
Total Support Services	\$ 4,423,635	\$ 3,618,893	25.80	\$ 7,650,000	\$ 7,000,043	\$ 7,000,043	\$ 7,000,043	26.80
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 676,453	\$ 656,161		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	2,302,209	1,641,610		-	-	-	-	
Total Unappropriated Ending Fund Balance	\$ 2,978,662	\$ 2,297,771	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS	\$ 7,402,297	\$ 5,916,664	25.80	\$ 7,650,000	\$ 7,000,043	\$ 7,000,043	\$ 7,000,043	26.80

Risk Management Fund – 624

The Risk Management Fund was established to fund the payment of insurance premiums, unemployment claims, worker compensation claims, claims for those risks which the district is self-insuring and the operations of the Risk Management Department. Risk management is the systematic identification of exposure to the risk of loss, coupled with the selection of the most appropriate method of managing that exposure.

All of SKPS’ work involves possible risk of loss through acts of nature, the economy, society, as well as normal business concerns arising from acts or non-acts of employees and the operational abilities of the district’s facilities and equipment.

The source of revenue for this fund is largely from the General Fund. Through the proper control of risk, SKPS is able to realize significant savings in insurance premiums and self-insured losses to build sufficient reserves in this account and to fund additional self-insurance programs. Self-insurance reserves have been established based on actuarial studies.

Fund Detail – Risk Management Fund

Account Code and Description		2019-20	2020-21	2021-22		2022-23		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investments	\$ 537,280	\$ 185,927		\$ 700,000	\$ 200,000	\$ 200,000	\$ 200,000
1960	Recovery of Prior Years' Expenditure	13,948	3,501		4,500	4,500	4,500	4,500
1970	Workers Compensation	6,535,133	6,331,470		7,570,000	8,031,000	8,031,000	8,031,000
1970	Unemployment Premiums	1,109,968	1,159,409		1,360,000	1,440,000	1,440,000	1,440,000
1990	Miscellaneous	211,097	382,815		150,000	200,000	200,000	200,000
5400	Beginning Fund Balance							
	Unreserved Fund Equity	12,427,076	15,727,208		18,000,000	19,100,000	19,100,000	19,100,000
	Reserve for Accrued Claims	2,231,044	1,880,556		2,100,000	2,100,000	2,100,000	2,100,000
	Total Beginning Fund Balance	\$ 14,658,120	\$ 17,607,764		\$ 20,100,000	\$ 21,200,000	\$ 21,200,000	\$ 21,200,000
TOTAL RISK MANAGEMENT FUND RESOURCES		\$ 23,065,546	\$ 25,670,886		\$ 29,884,500	\$ 31,075,500	\$ 31,075,500	\$ 31,075,500

Fund Detail – Risk Management Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS								
2000 - Support Services								
2528 - Risk Management Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 59,652	\$ 2,000		\$ 25,625	\$ 27,186	\$ 27,186	\$ 27,186	
112 Regular Classified	566,084	419,250	5.00	561,364	607,815	607,815	607,815	5.00
114 Supervisory Classified	73,596	95,555	1.00	100,295	110,657	110,657	110,657	1.00
122 Classified Substitutes	-	3,199						
124 Temporary Classified	25,800	2,610		-	-	-	-	
130 Licensed Additional Earnings	2,764	-		-	-	-	-	
130 Classified Overtime	1,658	-		-	-	-	-	
Total Salaries and Wages	\$ 729,554	\$ 522,614	6.00	\$ 687,284	\$ 745,658	\$ 745,658	\$ 745,658	6.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 224,093	\$ 147,161		\$ 209,962	\$ 223,573	\$ 223,573	\$ 223,573	
220 Social Security Contribution	52,093	38,200		51,264	55,663	55,663	55,663	
230 Other Required Payroll Costs	145,204	132,753		11,163	12,102	12,102	12,102	
240 Employee Insur & Other Contract Benefits	158,378	107,707		93,508	97,982	97,982	97,982	
Total Associated Payroll Costs	\$ 579,768	\$ 425,821	-	\$ 365,897	\$ 389,320	\$ 389,320	\$ 389,320	-
<u>Purchased Services</u>								
320 Property Services	\$ 43,946	\$ 12,382		\$ 19,272	\$ 19,657	\$ 19,657	\$ 19,657	
340 Travel	4,546	1,638		14,821	15,117	15,117	15,117	
350 Communication	3,228	6,390		8,819	8,995	8,995	8,995	
380 Non-Instructional Profess & Tech Svcs	1,203,376	1,206,488		1,204,811	1,228,907	1,228,907	1,228,907	
390 Other General Profess & Tech Svcs	17,140	27,506		773,834	789,312	789,312	789,312	
Total Purchased Services	\$ 1,272,236	\$ 1,254,404	-	\$ 2,021,557	\$ 2,061,988	\$ 2,061,988	\$ 2,061,988	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 60,149	\$ 81,595		\$ 95,458	\$ 97,367	\$ 97,367	\$ 97,367	
460 Non-consumable Items	395,149	18,846		42,419	43,268	43,268	43,268	
470 Computer Software	348	490		1,452	1,481	1,481	1,481	
480 Computer Hardware	54,657	11,672		1,934	1,973	1,973	1,973	
Total Supplies and Materials	\$ 510,303	\$ 112,603	-	\$ 141,263	\$ 144,089	\$ 144,089	\$ 144,089	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 6,165	\$ -		\$ 37,277	\$ 38,023	\$ 38,023	\$ 38,023	
Total Capital Outlay	\$ 6,165	\$ -	-	\$ 37,277	\$ 38,023	\$ 38,023	\$ 38,023	-

Fund Detail – Risk Management Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues and Fees	\$ 4,902	\$ 4,218		\$ 9,782	\$ 9,979	\$ 9,979	\$ 9,979	
650 Claims	1,431,470	692,302		2,273,251	2,318,716	2,318,716	2,318,716	
650 Insurance Premiums	863,662	1,398,611		919,368	937,755	937,755	937,755	
650 Allowance for Claims	-	1,002,678		22,996,014	23,989,637	23,989,637	23,989,637	
Total Other	\$ 2,300,034	\$ 3,097,809	-	\$ 26,198,415	\$ 27,256,087	\$ 27,256,087	\$ 27,256,087	-
Total Risk Management Services	\$ 5,398,060	\$ 5,413,251	6.00	\$ 29,451,693	\$ 30,635,165	\$ 30,635,165	\$ 30,635,165	6.00
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 27,023	\$ 11,616	0.50	\$ 24,951	\$ 25,222	\$ 25,222	\$ 25,222	0.50
Total Salaries and Wages	\$ 27,023	\$ 11,616	0.50	\$ 24,951	\$ 25,222	\$ 25,222	\$ 25,222	0.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 8,083	\$ 1,080		\$ 7,933	\$ 7,236	\$ 7,236	\$ 7,236	
220 Social Security Contribution	1,849	921		1,909	1,782	1,782	1,782	
230 Other	4,106	1,920		3,870	3,906	3,906	3,906	
240 Employee Insur & Other Contract Benefits	7,856	4,033		8,113	8,437	8,437	8,437	
Total Associated Payroll Costs	\$ 21,894	\$ 7,954	-	\$ 21,825	\$ 21,361	\$ 21,361	\$ 21,361	-
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 5,699	\$ -		\$ 74,035	\$ 75,516	\$ 75,516	\$ 75,516	
390 Other General Profess & Tech Svcs	-	-		46,694	47,628	47,628	47,628	
Total Purchased Services	\$ 5,699	\$ -	-	\$ 120,729	\$ 123,144	\$ 123,144	\$ 123,144	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 2,050	\$ 160		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	508	3,696		-	-	-	-	
480 Computer Hardware	2,548	6,003		-	-	-	-	
Total Supplies and Materials	\$ 5,106	\$ 9,859	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Risk Management Fund Continued

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
650 Security Liability/Claims	\$ -	\$ -		\$ 265,301	\$ 270,607	\$ 270,607	\$ 270,607	
Total Other	\$ -	\$ -	-	\$ 265,301	\$ 270,607	\$ 270,607	\$ 270,607	-
Total Operation and Maintenance of Plant Services	\$ 59,722	\$ 29,429	0.50	\$ 432,806	\$ 440,334	\$ 440,334	\$ 440,334	0.50
Total Support Services	\$ 5,457,782	\$ 5,442,680	6.50	\$ 29,884,499	\$ 31,075,499	\$ 31,075,499	\$ 31,075,499	6.50
5200 - Transfers of Funds								
710 Fund Modifications	\$ -	\$ -		\$ 1	\$ 1	\$ 1	\$ 1	
Total Transfers of Funds	\$ -	\$ -	-	\$ 1	\$ 1	\$ 1	\$ 1	-
Ending Fund Balance	\$ 17,607,764	\$ 20,228,206		\$ -	\$ -	\$ -	\$ -	
TOTAL RISK MANAGEMENT FUND REQUIREMENTS	\$ 23,065,546	\$ 25,670,886	6.50	\$ 29,884,500	\$ 31,075,500	\$ 31,075,500	\$ 31,075,500	6.50



Personnel Statistics

Licensed Salary Schedule

Wage scale shown has been finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

Salem-Keizer School District 24J, Marion County, Oregon

IV. RATES OF PAY

A. Professional Compensation

1. Salary Schedule for Licensed Staff, Effective August 1, 2022

3% + 1.5%

Step	(102) BA Degree	(103) BA Degree Plus 24 Hrs.#	(104) BA Degree Plus 45 Hrs.#	(105) BA Degree Plus 69 Hrs.#	(106) MA Degree	(107) MA Degree Plus 24 Hrs.#	(108) MA Degree Plus 45 Hrs.#
1	45,478	47,299	49,116	50,938	52,759	54,575	56,394
2	47,299	49,116	50,938	52,759	54,575	56,394	58,215
3	49,116	50,938	52,759	54,575	56,394	58,215	60,033
4	50,938	52,759	54,575	56,394	58,215	60,033	61,852
5	52,759	54,575	56,394	58,215	60,033	61,852	63,672
6	54,575	56,394	58,215	60,033	61,852	63,672	65,490
7	56,394	58,215	60,033	61,852	63,672	65,490	67,312
8	58,215	60,033	61,852	63,672	65,490	67,312	69,130
9	60,033	61,852	63,672	65,490	67,312	69,130	71,393
10	61,852	63,672	65,490	67,312	69,130	71,393	73,659
11	63,672	65,490	67,312	69,130	71,393	73,659	75,924
12	65,490	67,312	69,130	71,393	73,659	75,924	78,185
13	67,312	69,130	71,393	73,659	75,924	78,185	80,452
14	69,130	71,393	73,659	75,924	78,185	80,452	82,718
15	71,393	73,659	75,924	78,185	80,452	82,718	84,985
16	73,659	75,924	78,185	80,452	82,718	84,985	87,245
17							89,512

Each salary step represents a year of experience, i.e. Step 1 = no experience credit; Step 6 = five years experience credit completed, entering 6th year of experience, etc. Experience means the previous teaching experience that a teacher is allowed upon entering the District, plus experience within the District. As a result of eliminating step "0," employees hired before July 1, 2004, step will indicate years of experience, i.e. Step 6 = six years experience credit completed.

This salary schedule is for a 192-day work year.

Each year, an additional \$1,000 will be added to the top of salary columns MA+0, MA+24, and MA+45.

District will pay 100% of the employee's contribution to Public Employees Retirement System.

Effective July 1, 2004, unit members shall receive longevity pay after three (3) years at the maximum level on the MA+24 column or MA+45 column of the salary schedule. Eligible unit members shall receive longevity pay once every three (3) years in **June of the qualifying year** as a single payment equal to the increment received by persons moving to the top of the respective column. Unit members on the B+69 column of the salary schedule as of March 4, 2005, shall be eligible to receive longevity pay after three (3) years at the maximum level on the B+69 column.

Licensed Differentials and Intramurals

Wage scale shown has been finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

SALEM-KEIZER PUBLIC SCHOOLS

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2022-2023

Position	% of M+0, Step 4 \$58,215	2022-2023 Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	3.00% Inc. + 1.5%	
						Add'l Days	Total Days
M.S. Activity Advisor	1.50%	873	72.77	4.548	0.57		
Tchr., Media Specialist, Lead, H.S.	3.10%	1,805	150.39	9.399	1.17	1,852	5 Days
Program Assistant	8.00%	4,657	388.10	24.256	3.03		
Head Teacher	7.00%	4,075	339.59	21.224	2.65		
High School Activity Advisor	9.10%	5,298	441.46	27.591	3.45	5,353	2 Days
Program Associate	9.10%	5,298	441.46	27.591	3.45		
Special Education	7.10%	4,133	344.42	21.526	2.69		
Bilingual	4.00%	2,329	194.05	12.128	1.516		
Demonstration Teacher	7.00%	4,075	339.59	21.224	2.653		
Masters Stipened		1,000	100.00	5.21	0.65		
Spec. Ed Certificate	* Grandfather	120	10.00				

Activity	<u>Club Advisor:</u> If teacher spends 25 hours or more outside of the regular school hours, and compensation is not otherwise provided. (If Model UN activity is at level of No. High's as of 1990-91 as determined by the District, increase differential to 5.0)	<u>Middle School:</u> Auditorium Manager	<u>High School:</u> Auditorium Manager	<u>Middle School:</u> Band Choir Drama Orchestra Yearbook Elementary Music Teachers producing four annual concerts plus Spring	<u>Senior High:</u> Orchestra (If responsible for a high school musical, a 1.5 differential is added, if responsible for full symphony a 5.0 differential is added.) Vocational Club Advisors: Future Business Ldrs. of America Future Farmers of America Voc. Ind. Club of America Distr. Ed. Club of America Voc. Culinary Arts Middle School: Assistant Wrestling Assistant Volleyball Assistant Cross Country
Range	902	903	904	905	907
Differential Factor	1.5	2.0	2.5	3.0	4.0
Step 1	682	910	1137	1364	1819
Step 2	709	946	1182	1419	1892
Step 3	737	982	1228	1473	1965
Step 4	764	1019	1273	1528	2038
Step 5	791	1055	1319	1583	2110
Step 6	819	1092	1364	1637	2183
Step 7	846	1128	1410	1692	2256
Step 8	873	1164	1455	1746	2329
Step 9	900	1201	1501	1801	2401
Step 10	928	1237	1546	1856	2474
Step 11	955	1273	1592	1910	2547
Step 12	982	1310	1637	1965	2620
Step 13	1010	1346	1683	2019	2692
Step 14	1037	1383	1728	2074	2765
Step 15	1071	1428	1785	2142	2856
Step 16	1105	1473	1841	2210	2946

Activity	<u>Middle School:</u> Assistant Football Assistant Track <u>Senior High:</u> Technical Director: (If more than two public dramatic productions are approved by the principal and are performed, increase Technical Director differential to 6.0.)	<u>Middle School:</u> Wrestling Volleyball Intramural Coordinator Cross Country	<u>Middle School:</u> Football Track <u>High School:</u> Yearbook Newspaper	<u>Senior High:</u> Asst. Volleyball Asst. Baseball Asst. Wrestling Asst. Softball Asst. Track Asst. Swimming Boys Tennis Girls Tennis Asst. Cross Country Asst. Soccer	Activity
Range	909	911	913	915	Range
Differential Factor	5.0	6.0	7.0	8.0	Differential Factor
Step 1	2274	2729	3183	3638	Step 1
Step 2	2365	2838	3311	3784	Step 2
Step 3	2456	2947	3438	3929	Step 3
Step 4	2547	3056	3566	4075	Step 4
Step 5	2638	3166	3693	4221	Step 5
Step 6	2729	3275	3820	4366	Step 6
Step 7	2820	3384	3948	4512	Step 7
Step 8	2911	3493	4075	4657	Step 8
Step 9	3002	3602	4202	4803	Step 9
Step 10	3093	3711	4330	4948	Step 10
Step 11	3184	3820	4457	5094	Step 11
Step 12	3275	3929	4584	5239	Step 12
Step 13	3366	4039	4712	5385	Step 13
Step 14	3457	4148	4839	5530	Step 14
Step 15	3570	4284	4998	5711	Step 15
Step 16	3683	4420	5156	5893	Step 16

High School	High School	High School	Activity
Asst. Football Asst. Basketball Speech (If responsible for debate team participation in inter-scholastic competition or adjudicated speech tournaments in excess of 10, increase differential to 11.0.) Vocal Music (If responsible for a high school musical, a 1.5 differential is added.) Band (If responsible for a high school musical, a 1.5 differential is added. If band participates in 5 or more adjudicated marching contests, 2 of which must be field performances and 1 of which must be a parade, a 5.0 differential is added.) Drill Team Color Guard	Head Cross Country Head Volleyball Head Soccer (Boys-Girls)	Speech (if responsible for adjudicated speech tournament in excess of 10)	
917	920	921	Range
9.0	10.5	11.0	Differential Factor
4093	4775	5003	Step 1
4257	4966	5203	Step 2
4420	5157	5403	Step 3
4584	5348	5603	Step 4
4748	5540	5803	Step 5
4912	5730	6003	Step 6
5075	5921	6203	Step 7
5239	6113	6404	Step 8
5403	6303	6604	Step 9
5567	6494	6804	Step 10
5730	6686	7004	Step 11
5894	6876	7204	Step 12
6058	7068	7404	Step 13
6222	7259	7604	Step 14
6425	7496	7853	Step 15
6629	7734	8102	Step 16

<u>High School</u> Drama Director (If responsible for a high school musical, a 1.5 differential is added. If more than 2 public dramatic productions are approved by the principal and are performed, increase Director differential to 14.0).	<u>High School</u> Head Baseball Head Wrestling Head Softball Head Track Head Swimming Rally	<u>High School</u> Head Basketball (Boys-Girls) Head Football
922	923	927
11.5	12.0	14.0
5230	5457	6367
5439	5676	6622
5648	5894	6876
5858	6113	7131
6067	6331	7386
6276	6549	7641
6485	6767	7895
6695	6986	8150
6904	7204	8405
7113	7422	8659
7322	7641	8914
7531	7859	9169
7741	8077	9424
7950	8296	9678
8210	8567	9995
8471	8839	10312

Classified Salary Schedule

Wage scale shown has been finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
 2022-2023 FISCAL YEAR
 EFFECTIVE AUGUST 1, 2022

3.00% & Grade Adjustments

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	31,082	32,469	34,210	35,952	37,678	39,698
10	32,469	34,210	35,952	37,678	39,698	41,700
11	34,210	35,952	37,678	39,698	41,700	43,768
12	35,952	37,678	39,698	41,700	43,768	46,114
13	37,678	39,698	41,700	43,768	46,114	48,199
14	39,698	41,700	43,768	46,114	48,199	50,689
15	41,700	43,768	46,114	48,199	50,689	53,197
16	43,768	46,114	48,199	50,689	53,197	55,964
17	45,892	47,966	50,444	52,940	55,694	58,480
18	47,966	50,444	52,940	55,694	58,480	61,348
19	50,444	52,940	55,694	58,480	61,348	64,493
20	52,940	55,694	58,480	61,348	64,493	67,651
21	55,694	58,480	61,348	64,493	67,651	71,090
22	58,480	61,348	64,493	67,651	71,090	74,652
23	61,348	64,493	67,651	71,090	74,652	78,348
24	64,493	67,651	71,090	74,652	78,348	82,268
25	67,651	71,090	74,652	78,348	82,268	86,370
26	71,090	74,652	78,348	82,268	86,370	90,810
27	74,652	78,348	82,268	86,370	90,810	95,379
28	78,348	82,268	86,370	90,810	95,379	100,158
29	82,268	86,370	90,810	95,379	100,158	105,165
30	86,370	90,810	95,379	100,158	105,165	110,434
31	90,810	95,379	100,158	105,165	110,434	115,956

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
 2022-2023 FISCAL YEAR
 EFFECTIVE AUGUST 1, 2022

3.00% & Grade Adjustments

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	14.94	15.61	16.45	17.28	18.11	19.09
10	15.61	16.45	17.28	18.11	19.09	20.05
11	16.45	17.28	18.11	19.09	20.05	21.04
12	17.28	18.11	19.09	20.05	21.04	22.17
13	18.11	19.09	20.05	21.04	22.17	23.17
14	19.09	20.05	21.04	22.17	23.17	24.37
15	20.05	21.04	22.17	23.17	24.37	25.58
16	21.04	22.17	23.17	24.37	25.58	26.91
17	22.06	23.06	24.25	25.45	26.78	28.12
18	23.06	24.25	25.45	26.78	28.12	29.49
19	24.25	25.45	26.78	28.12	29.49	31.01
20	25.45	26.78	28.12	29.49	31.01	32.52
21	26.78	28.12	29.49	31.01	32.52	34.18
22	28.12	29.49	31.01	32.52	34.18	35.89
23	29.49	31.01	32.52	34.18	35.89	37.67
24	31.01	32.52	34.18	35.89	37.67	39.55
25	32.52	34.18	35.89	37.67	39.55	41.52
26	34.18	35.89	37.67	39.55	41.52	43.66
27	35.89	37.67	39.55	41.52	43.66	45.86
28	37.67	39.55	41.52	43.66	45.86	48.15
29	39.55	41.52	43.66	45.86	48.15	50.56
30	41.52	43.66	45.86	48.15	50.56	53.09
31	43.66	45.86	48.15	50.56	53.09	55.75

Note: In 2021 Grade 9-16 received 3.5% adjustment. All others 3%.

Classified Job Titles and Salary Ranges

CODE	CLASSIFICATION	SALARY RANGE	CODE	CLASSIFICATION	SALARY RANGE	CODE	CLASSIFICATION	SALARY RANGE
003	Clerical Specialist	011	086	Budget & Fiscal Analyst	026	049	Community Engagement Specialist	024
004	Senior Clerical Specialist	012	129	Sr. Budget & Staffing Analyst	026	170	Stakeholder Relations & Engagement Specialist	026
002	School Office Specialist	013	113	Budget & Financial Operations Analyst	027	051	Internal Communications Specialist	026
007	Substitute Placement Specialist	013	523	Financial Systems Coordinator	027	074	Delivery Clerk	014
028	School Office Specialist 2 – MS	015	037	Property Control & Facilities Specialist	012	072	Shipping & Receiving Clerk	013
006	School Office Specialist 2 – HS	015	056	Facilities Project Assistant	013	075	Purchasing Expediter	012
009	Substitute Placement Coordinator	017	105	Bond & Construction Procurement Coordinator	019	080	Inventory Control Specialist	013
012	Senior Secretary	013	098	Capital Construction Public Engagement Specialist	026	076	Lead Delivery Specialist	017
016	Administrative Secretary	015	053	Capital Construction Program Coordinator	030	077	Buyer 1	017
027	Administrative Specialist	020	119	Utilities Coordinator	026	078	Buyer 2	019
013	Office Manager 1	016	134	Energy Systems Coordinator	026	073	Inventory and Warehouse Lead	019
017	Office Manager 2	017	054	Facilities Project Coordinator 1	026	081	Purchasing Systems Analyst	021
018	Office Manager 3	019	055	Facilities Project Coordinator 2	028	082	Purchasing Coordinator	028
019	Office Manager 4	021	040	Administrative Assistant 1	017	103	Custodian 1	012
022	Mailing Services Specialist 1	012	041	Administrative Assistant 2	022	104	Custodian 2	014
029	Mailing Services Specialist 2	014	132	Risk Management Facility Project Assistant	015	107	Custodian 3	016
015	Testing & Records Mgmt. Technician	017	042	Workers Compensation Analyst	021	108	Custodian 4	019
020	Print & Mail Operations Coordinator	020	057	Property Claims Analyst	021	121	Maintenance Worker 1	012
021	Technical Testing & Evaluation Assistant	028	045	Security Coordinator	024	122	Maintenance Worker 2	015
085	Graphic Artist Technician	013	050	High Speed Copier Operator	012	137	Apprentice HVAC Technician	015
026	Graphics/Typesetting Specialist	015	064	Bindery Worker	012	123	Maintenance Worker 3	019
131	Lead Graphic Designer	017	046	Offset Press Operator	012	135	HVAC Preventive Maintenance	019
031	Accounting Clerk 1	011	133	Customer Service Representative	012	138	HVAC Technician	019
032	Accounting Clerk 2	013	136	Customer Service Representative 2	015	130	Maintenance Worker 4	022
033	Accounting Clerk 3 - Department	015	024	Digital Print Submissions Assistant	014	124	Lead Maintenance Worker	023
088	Accounting Clerk 3 – High School	016	025	Digital and Print Graphic Specialist	017	127	Head Maintenance Worker	024
030	Payroll Specialist	017	023	Copy Center Digital Process Specialist	014	139	Master HVAC Technician	024
039	Human Resources Payroll Specialist	017	048	Reprographics Office Manager	017	126	Head Structural Worker	026
034	Accountant	018	061	Print Production Coordinator	019	125	Head Utilities & Electrical Worker	026
035	Accountant 2	020	063	Custom Print Coordinator	019	140	Utilities Head Worker, Supervising Electrician	026
038	Senior Accountant	022	067	Print Customer Relations Coordinator	019	005	Auditorium Manager	021
036	Grants Analyst	023	065	Communications Coordinator	021	099	Student Advocate	017
070	Budget & Staffing Analyst	024	010	Communications and Outreach Coordinator	021	110	Oregon Prekindergarten Program Family Adv.	016
083	Payroll Analyst	022	066	Digital/Multimedia Content Producer	024	532	OR Pre-K Family Advocate- TAPP	018
068	Payroll Compliance Coordinator	022	089	Public Relations Specialist	026	112	Translator	017

Classified Job Titles and Salary Ranges Continued

CODE	CLASSIFICATION	SALARY RANGE	CODE	CLASSIFICATION	SALARY RANGE
128	Food Program Coordinator	017	337	School Testing Specialist	014
101	Community School Outreach Coordinator	017	309	Security Specialist	016
115	Graduation Coach	017	301	Lead Security Specialist	018
118	District Travel Coordinator	019	323	Special Programs Instr. Assist. 2	015
090	Community Resource Specialist	019	117	Migrant Specialist	015
093	Chapter 1 Home School Liaison	019	318	Special Programs Employment Specialist	016
303	Support Services & Recruitment Specialist	019	304	Support Services Assistant	016
091	Business Partnership Coordinator	020	329	Phys/Occ. Therapy Assistant	016
092	Community Education Coordinator	020	096	Native Language Specialist	017
120	Dental Health Coordinator	020	319	Indian Education Cultural Resource Facilitator	017
114	Grant Budget Manager	021	338	Preschool Lead Worker	023
111	Language Services Facilitator	021	327	Speech-Language Pathology Assistant	017
084	Behavior Intervention Trainer	023	326	Sign Language Specialist	017
343	Registered Behavior Technician	023	339	Sign Language Scheduler	019
094	Grant Coordinator	023	332	Instructional Support Assistant	017
100	Grant Resource Specialist	023	106	Tutor/Mentor Coordinator – HSGI Grant	019
116	Student Dispute Coordinator	024	302	College Readiness Specialist	020
097	Special Project Facilitator	026	317	Career Services Specialist	020
149	School Bus Driver	015	014	LPN Education Assistant	020
159	Special Program Driver	015	328	Licensed & Certified Occupational Therapy Asst	020
147	Driver Trainer	017	300	Child Care Assistant	009
150	Transportation Dispatcher	017	307	Child Care Worker	012
158	Transportation Router	019	308	Child Care Coordinator	023
141	Lube Mechanic	014	333	Library Media Assistant	014
152	Mechanic	021	330	Lead Library Media Assistant	016
163	Mechanic Technician	023	505	Student Data Specialist	018
153	Lead Mechanic	025	508	Instructional Technology Support	023
161	Lead Driver Trainer Instructor	019	503	School/Dept Technical Support Specialist	019
162	Lead Transportation Dispatcher	019	525	Microcomputer Support 1	019
160	Lead Transportation Router	021	526	Microcomputer Support 2	022
156	Computerized Routing Specialist	021	513	Applications Developer II	023
310	Instructional Assistant	012	516	Network Communications Analyst 1	025
325	School-Based Health Assistant	013	524	Lead Computer Operations Specialist	026
305	College & Career Coach	017	515	Applications Developer III	028
306	College & Career Center Assistant	013	522	Applications Developer IV	031
102	CTE High School Liaison	016	529	Database Administration	031

Confidential Salary Schedule

Wage scales shown have finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

CONFIDENTIALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
2022-2023 FISCAL YEAR
EFFECTIVE AUGUST 1, 2022

3% + 5%

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	511	64,421	67,543	71,047	74,526	78,251	82,164	86,272
Management Analyst HR (0791) Employee Relations Specialist (0794)	515	78,336	82,280	86,390	90,719	95,217	100,097	105,101

Professional/Technical Salary Schedule

Wage scales shown have been finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

PROFESSIONAL/TECHNICALS
 SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 EFFECTIVE AUGUST 1, 2022- JUNE 30, 2023

3.00% + 5%

Title	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Custodial Field Coordinator (0771) Public Records Officer Recruiter - Classified (0774) Security Field Coordinator (0043)	421	58,051	60,958	63,945	67,223	70,515	74,097	77,812
Tech Support Field Coordinator (0531)	423	63,945	67,223	70,515	74,097	77,812	81,664	85,751
Network Infrastructure Support Technician. (0775) Transportation Field Coord. (0772) Shop Foreman (0773)	425	70,515	74,097	77,812	81,664	85,751	90,024	94,653
Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Safety Officer (0762) Financial Systems Coordinator (0523) Workers Compensation Coordinator (0764) Environmental Health Spec.(0776)	426	74,097	77,812	81,664	85,751	90,024	94,653	99,416
Network Communication Analyst 2 (0778) Technology Development Coordinator (0520)	427	77,812	81,664	85,751	90,024	94,653	99,416	104,397
Network Communication Analyst 3 (0780) Data Engineer (0781)	430	90,024	94,653	99,416	104,397	109,617	115,105	120,861
Management Asst. 2 (0786) Senior Payroll Specialist (0782) Staffing Specialist (0785)	310 311	62,551 65,709	65,709 68,893	68,893 72,469	72,469 76,017	76,017 79,903	79,903 83,925	83,925 88,116
Business & Policy Analyst (0795) Business Solutions Analyst (0530)	314	76,017	79,903	83,925	88,116	92,534	97,123	102,098
Staffing Coordinator Prevention & Prot. Coord (0797)	315	78,336	82,280	86,390	90,719	95,217	100,097	105,101

Supervisory Salary Schedule

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE AUGUST 1, 2022 - JUNE 30, 2023
SUPERVISOR SALARY SCHEDULE

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Manager, Auxiliary Services (0840)	206A	260	104,741	108,931	113,288	117,820	122,532
Manager, Capital Construction Publ. Engagmnt (0818)							
Communication Project Mgr. and Ops Supv. (0832)							
Manager, Construction Services (0842)							
Manager, Custodial Services (0848)							
Manager, Human Resources (0855)							
Manager, Maintenance Services (0827)							
Manager, Nutrition Services (0845)							
Manager, Payroll (0844)							
Manager, Procurement & Contracting (0841)							
Manager, Risk (0956)							
Manager, Security (0950)							
Manager, Transportation Oper/Maint (0976)							
Coordinator, Data, Research & Assessment (0820)	207A	260	109,978	114,377	118,953	123,711	128,659
Coordinator, Health Services Management (0854)							
Coordinator, Multi Tiered System of Support (0822)							
Supervisor, Technology (0850)							
Elementary Assistant Principal	207C	223	102,188	106,276	110,527	114,948	119,546
Early Childhood Assistant Principal (0810)							
Middle School Assistant Principal (0925)	207B	230	105,396	109,612	113,996	118,556	123,298
Asst. Director, Budget and Finance (0867)	208A	260	115,477	120,096	124,900	129,896	135,092
Asst. Director, Technology & Info Services (0852)							
Coordinator, Athletics and Student Activities (0815)							
Coord. CTE/Dual/Credit/Summer Programs (0819)							
Coordinator, Curriculum & Professional Dev. (0804)							
Coordinator, District Music & Drama (0853)							
Coordinator, Federal Programs (0846)							
Coordinator, Operations and Logistics (0824)							
Coordinator, Student Services/Spec Ed (0861)							
Coordinator, Planning and Property Services (0959)							
High School Assistant Principal (0910)	208B	230	110,666	115,092	119,696	124,484	129,463
HS Athletics/Principal Assistant (0919)							
Elementary Principal (0930)	209C	223	112,663	117,169	121,856	126,730	131,799
Middle School Principal (0920)	210B	230	122,009	126,889	131,965	137,243	142,733
Lead Edge Principal (0921)							
Principal, Leadership Coach (0926)							
Director, Budget and Finance (0962)	211A	260	133,679	139,027	144,588	150,371	156,386
Director, Early Childhood (0907)							
Director, Human Resources (0835)							
Director, Maintenance & Construction Svcs (0858)							
Director, Safety, Security & Risk (0834)							
Director, Social-Emotional Learning and Mental Health (0964)							
Director, Technology & Information Services (0952)							
Director, Transportation Services (0975)							
High School Principal (0910)							
Director, Community Rel. & Communication (0805)	212A	260	140,363	145,978	151,817	157,890	164,205
Director, Curriculum & Instruction (0857)							
Director, Elementary Education (0904)							
Director, Equity (0909)							
Director, High Schools (0906)							
Director, Middle Schools (0905)							
Director, School Improvement (0963)							
Director, Student Services (0836)							

Wage scales shown have been finalized for 2022-23. Wage scales shown in the budget are informational, not the formal source.

Appendices

Budget Committee Meeting Notice



AFFIDAVIT OF PUBLICATION

In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2022

SALEM KEIZER SCHOOL DISTRICT
3630 STATE ST
SALEM, OR 97301

I, *K Allen*
 being first duly sworn, depose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in said newspaper in the following issue(s) dated-

04/21/2022

Dated this 21 day of April, 2022

K Allen
 Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora
 Notary Public for State of Wisconsin, Brown County

Notary Expires on 8-25-23

Ad#:0005224639
 P O : 22-23 Budget

This is not an invoice

of Affidavits 1

SHELLY HORA
 Notary Public
 State of Wisconsin

- PUBLIC NOTICE - NOTICE OF SALEM-KEIZER PUBLIC SCHOOLS 24J/32 BUDGET COMMITTEE MEETINGS

Public meetings of the Budget Committee of Salem-Keizer Public Schools : Counties, State of Oregon, will be held on the following dates to discuss 1 year July 1, 2022, to June 30, 2023:

- May 3, 2022** Election of chair and vice chair; Superintendent's Budget *N* received; distribution of the 2022-23 Proposed Budget; no pu
- May 17, 2022** Budget Committee deliberations; public comment received
- May 23, 2022** Public comment received; deliberations on proposed budget recommended to the school board for adoption
- May 24-25, 2022** Tentative (if budget not approved May 23). Public comment received; deliberations on proposed budget until approval school board for adoption; additional meetings may be necessary if budget not approved/recommended to the school board for

Meetings will begin at 6 p.m. and all meeting locations will be confirmed as agenda. The meeting on May 3, 2022, will be held electronically.

Meeting dates/times are posted on the district website: <https://salkeiz.k12.or>

The 2022-23 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/budget/adopted-budget/> starting at the time of the meeting on May 3, 2022. For more information call 503-399-3021 between the hours of 8 a.m. and 4:30 p.m. for more information about alternate means of inspection.

*Instructions for submitting public comment will be on the district's web budget committee meeting agendas at <https://salkeiz.k12.or.us/budget-comm> sign up and submit public comment.



Notice of Budget Hearing Affidavit – Form ED-1



A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

SALEM KEIZER SCHOOL DIST
2450 LANCASTER DR NE
SALEM, OR 97305
ATTN TABITHA BROUHARD

Reference
being first duly sworn, depose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in the entire issue of said newspaper in the following issues

6/8/2022

[Signature]
Public Notice Clerk

Subscribed and sworn to me this 8th day of June, 2022

[Signature]
Notary Public for State of Wisconsin, Brown County

Notary Expires On 5.15.23

NANCY HEYRMAN
Notary Public
State of Wisconsin

FORM ED-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Salem-Keizer Public Schools 24J/32 Board of Directors will be held on June 14, 2022 at 6:00 pm and will be held electronically. Agenda with links to view the meeting and provide testimony will be posted on the district's website: https://salkeiz.k12.or.us/schoolboard/. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Salem-Keizer Public Schools 24J/32 Budget Committee. A summary of the budget is presented below. A copy of the budget will be available on the district's website at https://salkeiz.k12.or.us/budget/adopted-budget/. Contact Financial Services at 503-399-3021 between the hours of 8:00 am and 4:30 pm for more information or to inquire about alternate means of inspection. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p> <p>Contact: Robert Silva, Chief Operations Office Telephone: (503) 389-3036 Email: Silva_Robert@salkeiz.k12.or.us</p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$418,595,233	\$611,967,136	\$474,269,980
Current Year Property Taxes, other than Local Option Taxes	144,007,283	146,638,551	154,430,801
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	50,540,276	75,797,258	72,833,618
Revenue from Intermediate Sources	18,850,381	19,812,000	19,582,000
Revenue from State Sources	425,004,136	437,967,408	457,718,221
Revenue from Federal Sources	57,718,489	214,174,895	163,974,895
Interfund Transfers	5,959,623	5,700,005	21,640,003
All Other Budget Resources	349,672,774	10,000	100,000
Total Resources	\$1,470,148,195	\$1,512,067,253	\$1,364,339,518
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$285,843,294	\$345,700,510	\$363,322,001
Other Associated Payroll Costs	192,233,301	221,317,333	228,974,328
Purchased Services	44,112,478	93,702,905	81,214,779
Supplies & Materials	31,069,393	171,566,270	154,277,101
Capital Outlay	196,971,348	505,615,405	322,421,674
Other Objects (except debt service & interfund transfers)	8,799,859	33,253,940	34,048,518
Debt Service*	82,808,333	88,084,764	97,912,565
Interfund Transfers*	5,959,623	5,700,005	21,640,003
Operating Contingency	-	18,795,944	27,915,640
Unappropriated Ending Fund Balance & Reserves	618,350,566	27,330,177	32,612,309
Total Requirements	\$1,470,148,195	\$1,512,067,253	\$1,364,339,518
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$344,057,967	\$471,550,241	\$475,752,847
FTE	3,298.79	3,435.62	3,467.83
2000 Support Services	205,551,563	415,182,810	382,658,676
FTE	1,618.04	1,894.28	1,983.24
3000 Enterprise & Community Service	11,794,094	41,608,630	42,259,504
FTE	27.81	25.83	26.58
4000 Facility Acquisition & Construction	201,026,049	442,814,682	283,989,375
FTE	12.50	17.50	17.00
5000 Other Uses	-	-	-
5100 Debt Service*	82,808,333	88,084,764	97,912,565
5200 Interfund transfers*	5,959,623	5,700,005	21,640,003
6000 Contingency	-	18,795,944	27,915,640
7000 Unappropriated Ending Fund Balance	618,350,566	27,330,177	32,612,309
Total Requirements	\$1,470,148,195	\$1,512,067,253	\$1,364,339,518
Total FTE	4,957.14	5,373.23	5,496.65
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
Other Funds: Major changes to budget are from Federal funding established to support educational entities with addressing the impacts of COVID-19.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$57,129,100	\$58,770,953	\$62,201,906
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$671,447,909		
Other Bonds	\$214,147,940		
Other Borrowings	\$2,043,397		
Total	\$887,639,246		



Resolution to Adopt, Appropriate, Impose and Categorize

RESOLUTION NO. 202122-23

ADOPTION AND APPROPRIATION OF THE 2022-23 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2022-23

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby adopts the budget for the fiscal year 2022-23 in the sum of \$1,364,339,518, now on file at the district's Executive Administration Office, located at the Lancaster Professional Center, 2450 Lancaster Drive N.E., Suite 202, Salem, Oregon 97305.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year 2022-23 beginning July 1, 2022, and for the purposes shown below are hereby appropriated as shown below:

General Fund			
Instruction	\$	346,116,053	
Support Services		224,829,153	
Enterprise and Community Services		102,000	
Facilities Acquisition and Construction		239,375	
Debt Service		2,045,001	
Transfers Out		19,340,001	
Contingency		27,915,640	
Total General Fund	\$	620,587,223	
Special Revenue Funds			
<u>Fee Based Programs Fund</u>			
Instruction	\$	11,028,652	
Support Services		2,900,423	
Enterprise and Community Services		595,000	
Total Fee Based Programs Fund	\$	14,524,075	
<u>Food Services Fund</u>			
Support Services	\$	638,496	
Enterprise and Community Services		23,961,504	
Total Food Services Fund	\$	24,600,000	
<u>Asset Replacement Fund</u>			
Instruction	\$	11,000,000	
Support Services		34,800,308	
Debt Service		8,299,672	
Total Asset Replacement Fund	\$	54,099,980	
<u>Energy Efficiency Fund</u>			
Transfers Out	\$	2,300,000	
Total Energy Efficiency Fund	\$	2,300,000	
<u>Grants Fund</u>			
Instruction	\$	97,608,142	
Support Services		78,212,753	
Enterprise and Community Services		17,601,000	
Facilities Acquisition and Construction		16,500,000	
Total Grants Fund	\$	209,921,895	
Debt Service Funds			
<u>PERS Pension Debt Service Fund</u>			
Debt Service	\$	27,287,091	
Transfers Out		1	
Total PERS Pension Debt Service Fund	\$	27,287,092	
<u>GO Debt Service Fund</u>			
Debt Service	\$	60,280,801	
Total GO Debt Service Fund	\$	60,280,801	
Capital Projects Funds			
<u>Special Capital Projects Fund</u>			
Support Services	\$	2,000,000	
Facilities Acquisition and Construction		9,800,000	
Total Special Capital Projects Fund	\$	11,800,000	
<u>Preventative and Deferred Maintenance Fund</u>			
Support Services	\$	1,200,000	
Facilities Acquisition and Construction		5,050,000	
Total Preventative and Deferred Maintenance Fund	\$	6,250,000	
<u>2018 Bond Capital Projects Fund</u>			
Facilities Acquisition and Construction	\$	252,000,000	
Total 2018 Bond Capital Projects Fund	\$	252,000,000	
Internal Service Funds			
<u>Charter Schools Services Fund</u>			
Instruction	\$	10,000,000	
Total Charter Schools Services Fund	\$	10,000,000	
<u>Auxiliary Services Fund</u>			
Support Services	\$	7,000,043	
Total Auxiliary Services Fund	\$	7,000,043	
<u>Risk Management Fund</u>			
Support Services	\$	31,075,499	
Transfers Out		1	
Total Risk Management Fund	\$	31,075,500	
Total Appropriations, All Funds			\$ 1,331,726,609
Unappropriated and Reserve Amounts, All Funds			
Reserve for Future Years - PERS Pension Debt Service Fund	\$	32,612,909	
Total Unappropriated and Reserve Amounts, All Funds	\$	32,612,909	
TOTAL ADOPTED BUDGET			\$ 1,364,339,518

Resolution Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2022-23 upon the assessed value of all taxable property within the district:

- (1) At the rate per \$1,000 of assessed value of \$4.5210 for permanent rate tax;
- (2) In the amount of \$62,201,906 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2022-23 are hereby categorized for purposes of Article XI section 11b as shown below:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax – General Fund	\$4.5210/\$1,000	
General Obligation Bonds – GO Debt Service Fund		\$62,201,906

The above resolution statements were approved and declared adopted on this 14th day of June 2022.



Osvaldo F. Avila, Chairperson, Board of Directors
Salem-Keizer Public Schools

Notice of Property Tax – Form ED-50 – Filed with Marion and Polk Counties

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50 2022-2023

To assessor of Marion/Polk County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Salem-Keizer SD 24 has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Marion/Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

P.O. Box 12024

Salem

OR

97309

6/21/2022

Mailing Address of District

City

State

ZIP Code

Date Submitted

Sarah Head

Director of Budget & Financial Services

971-900-5366

head_sarah@salkeiz.k12.or.us

Contact person

Title

Daytime telephone number

Contact person e-mail address

CERTIFICATION – You must check one box if you are subject to local budget law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.5210	Excluded from Measure 5 Limits
2. Local option operating tax2		Dollar Amount of Bond Levy
3. Local option capital project tax.....3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a		0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b		62,201,906
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		62,201,906

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.5210
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district7	

PART III: SCHEDULE OF LOCAL OPTION TAXES – Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than **JULY 15**, unless granted an extension in writing.



Salem-Keizer Public Schools: Social-Emotional & Behavioral Health Supports

Our Vision: All students graduate and are prepared for a successful life.

At the start of the 2016-17 school year, Salem-Keizer Public Schools, like many other districts across the state, experienced an increased number of students who were struggling to self-regulate and appropriately manage emotions, often becoming disruptive or making un-healthy decisions during the school day. Our district leaders and staff quickly realized that the social-emotional/mental health of our students was just as important as cognitive/academic development. SKPS made a commitment to prioritize social-emotional learning (SEL) and behavioral health services and supports right alongside our academic instruction, which would initiate our whole child learning philosophy. Since the fall of 2016, SKPS has more than doubled funding for SEBH support, from approximately \$18,000,000 annually to approximately \$38,000,000 annually.

TIMELINE

2016-17

- Baseline: All schools have a behavior specialist and counselor
- On-site Mental Health Partnership with Marion, Polk, & Trillium established (10+ schools)
- Established Behavior Intervention Center
- Established Office of Behavioral Learning

2017-18

- Increased the number of schools offering on-site mental health services (20+ schools)

2018-19

- Introduced Panorama
- Introduced SEL curricula

2019-20

- Added new mental health provider: Increased the number of schools offering on-site mental health services (45+ schools)
- Embedded behavior cadre within schools

2020-21

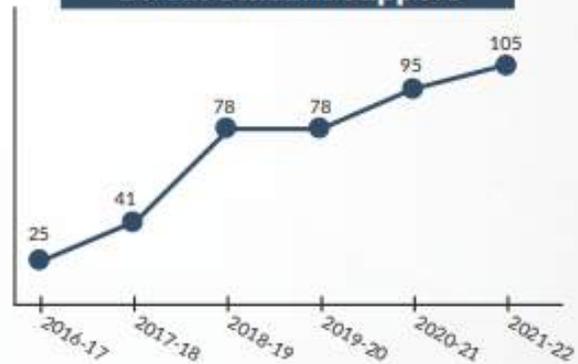
- Increased the number of schools offering on-site mental health services to include all schools (65 schools)
- Introductory Restorative Practices Training
- Implicit Bias training for all Behavior Specialists & Behavior Cadre

2021-22

- Implemented Restorative Practices in Pilot Schools

ADDITIONAL STAFF

Direct Student Support



District Office Support and District Trainers



TOTAL FTE

Number of district staff devoted to behavior support. Include -

- 8 Trainers (Behavior(8), Cadre, Mandt, etc.)
- 53 PAs (PBIS, ENVoY, etc.) (Program Associates)
- Other dedicated staff (e.g., suicide prevention social worker)

Number of school-based behavior support staff. Include -

- 73 Behavior specialists
- 118 Counselors
- 66 Behavior cadre (Instructional Support Assistants)
- 15 Social workers
- 12 School psychologists

SEBH GLOSSARY

Behavior Cadre: A school-based role that provides temporary support and assistance to special education and classroom staff throughout the district for extreme behavior issues, acute medical situations, and difficult student transitions.

Behavior Intervention Center (BIC): Program designed to aid students needing substantial support to regulate emotions and behavior. Program placement is temporary by design, with the goal of equipping students with the skills necessary to join their peers in a general education setting.

Behavior Specialists: A school-based role that assists building administration in the planning, implementation and assessment of the schoolwide student management program and contributes to a positive school culture and climate. Works directly with students in the SEL and the development of SEBH and with school-based staff in the creation of positive and supportive classroom environments.

Mandt: A positive behavior support approach that trains adults how to resolve and interrupt escalating student behavior before it becomes a serious issue. Mandt advocates a move away from control and coercive techniques and a commitment toward restraint reduction and wherever possible, restraint elimination.

Office of Behavioral Learning (OBL): A newly formed department in the fall of 2016, OBL was established to support schools with the SEBH of students and to allocate behavior resources to those areas where they were most needed.

Panorama: Panorama helps schools and districts support student and adult SEL with research-backed surveys and actionable data reports.

Restorative Practices: A social science that studies how to strengthen relationships between individuals as well as social connections within communities. Human beings need strong and meaningful relationships to thrive, and Restorative Practices centers relationship within adult and student responses to behavior. Restorative practices, though new to the social sciences, has deep roots within indigenous communities throughout the world.

School Counselor: A school-based role that plans, promotes, and delivers a comprehensive, developmental program of guidance and counseling to assist students in the areas of academic achievement, career decision making, personal-social growth and community contribution. School Counselors act as a consultant, in this regard to; school staff, parents and community members.

School Psychologist: An itinerate role that enables students to benefit from educational opportunities by conducting psycho-educational evaluations, engaging in consultation services, offering staff training, and providing direct service to students and staff. School Psychologists collaborate with educators, parents, and other professionals to create safe, healthy, and supportive learning environments that strengthen connections between home, school, and the community.

School Social Worker: A school-based role or district-level itinerant role that works cooperatively with school personnel, parents, students, and community agencies, helping to facilitate student educational and interpersonal success.

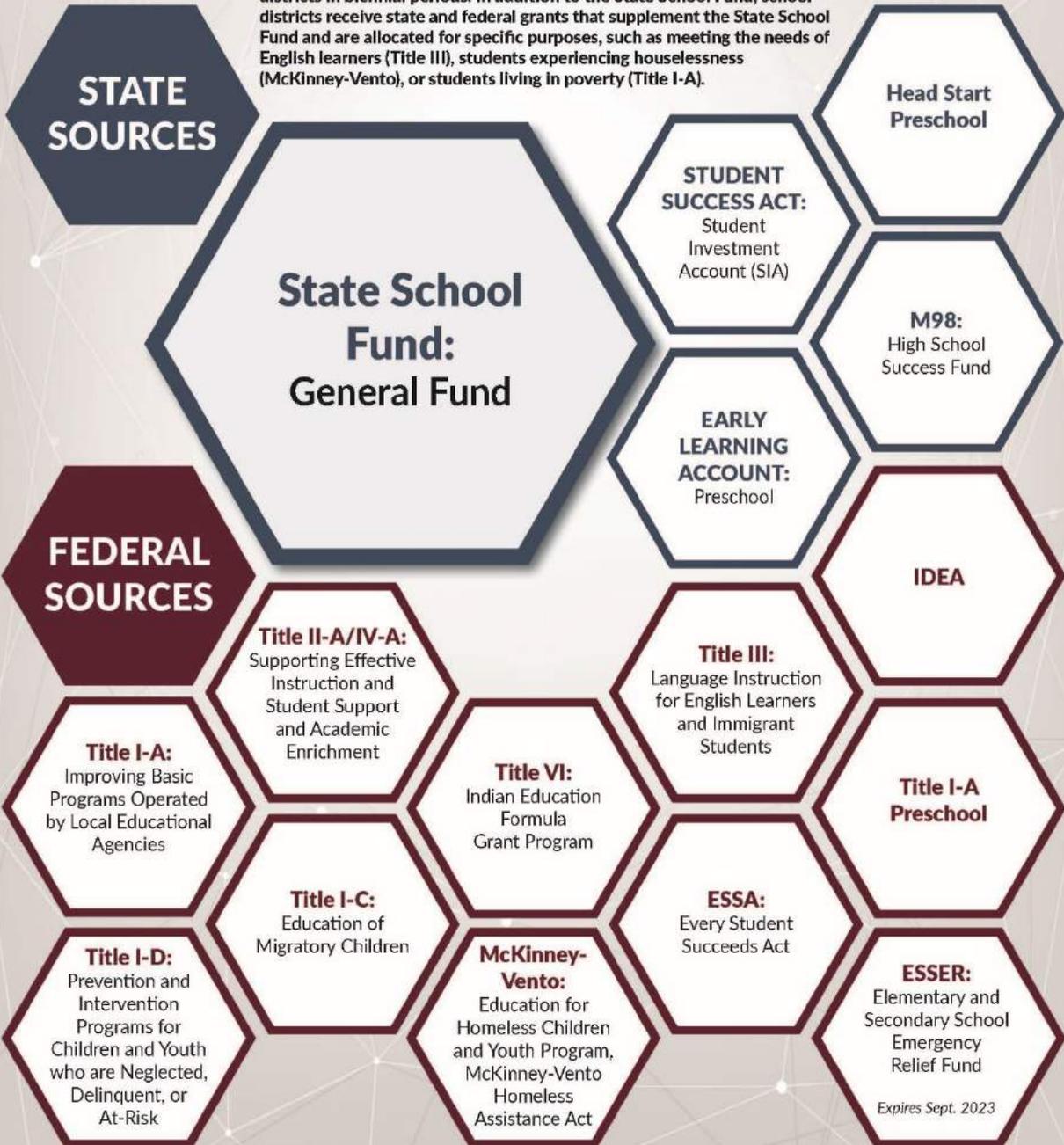
Social-Emotional and Behavioral Health (SEBH): Social, emotional, behavioral, and mental health and well-being that affects how we think, feel, communicate, act, and learn. SEBH contributes to resilience, relationships, stress and emotions, and our choices. The knowledge and skills that promote and support SEBH include: Self-Awareness, Self-Management, Responsible Decision-Making, Social Awareness, and Relationship Skills that support well-being and academic success.

Social Emotional Learning (SEL): SEL is the process through which all people acquire and apply the knowledge, skills, and attitudes to develop healthy identities, manage emotions, achieve personal and collective goals, feel and show empathy for others, establish and maintain supportive relationships, and make responsible and caring decisions. SEL supports positive SEBH.

Funding Sources

Salem-Keizer Public Schools | District 24J

School district funding is driven by the State School Fund, which is allocated to districts in biennial periods. In addition to the State School Fund, school districts receive state and federal grants that supplement the State School Fund and are allocated for specific purposes, such as meeting the needs of English learners (Title III), students experiencing homelessness (McKinney-Vento), or students living in poverty (Title I-A).



External Customers Fund – 550 – Closed

The External Customers Fund tracks services provided to customers outside of the district. The transportation shop provides repair services to bus companies, non-profits and individuals with buses. Reprographics and Central Stores offer printing and educational-related items for sale to outside entities. SKPS also rents facilities to various groups on a one time or ongoing basis for meetings and events. The District now accounts for these activities in the Auxiliary Services Fund.

This fund was closed by board resolution on June 23, 2020.

Fund Detail – External Customers Fund

Account Code and Description	2019-20	2020-21	2021-22		2022-23			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
5400 Beginning Fund Balance	\$ 38,321	\$ -		\$ -	\$ -	\$ -	\$ -	-
TOTAL EXTERNAL CUSTOMERS FUND RESOURCES	\$ 38,321	\$ -		\$ -	\$ -	\$ -	\$ -	-
REQUIREMENTS								
5200 - Transfers of Funds								
710 Fund Modifications	\$ 38,321	\$ -		\$ -	\$ -	\$ -	\$ -	-
Total Transfers of Funds	\$ 38,321	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	-
TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS	\$ 38,321	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Glossary

Account Codes	Account codes identify the funding source and nature of a budgeted expenditure.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows, not typically used in governmental accounting or budgeting.
Achievement Compact	Agreement between the state and school district setting targets for achievement.
Achievement Gap	A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.
Adopted Budget	The financial plan adopted by the school board which forms a basis for expenditure appropriations.
ADM	Average Daily Membership is the year-to-date average of daily student enrollment.
ADMw	Average Daily Membership Weighted is the average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given an additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.
Allocations	To divide an appropriation into amounts for specific purposes.
Annual Report	Consolidated Annual Financial Report. The audited report of district revenues and expenditures, which represent the district's financial position.
Assessed Value	The portion of value of real or personal property that is taxable; the lesser of the property's real value or the constitutional value limit. The value may increase by a maximum of 3% annually unless qualifying improvements or changes are made to the property.
Assets	Resources owned or held by a government, which have monetary value.
Assigned Funds	Funding designated at the district level for a specific purpose.
ASK ESP	Association of Salem-Keizer Education Support Professionals. Bargaining unit for classified staff.
Balanced Budget	Projected resources equal projected requirements within each fund, required by Oregon law for governmental budgets.

Beginning Fund Balance	Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year. The beginning fund balance is the same amount as the previous year's ending fund balance.
Bond or Bond Issue	A certificate of debt guaranteeing payment of the original investment plus interest on specific dates.
Budget	A plan of financial operation embodying an estimate of proposed expenditures and means of financing them for a single fiscal year.
Budget Committee	A board of the district, consisting of the school board and an equal number of legal voters of the district, appointed by the board.
Budgetary Control	The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Budget	A plan of proposed capital projects for the coming year and the means for financing them.
Capital Outlay	Expenditures that result in the acquisition of or addition to fixed assets.
Carry Over Fund Balance	Represents the amount of the prior year's ending fund balance that is budgeted as a resource in the next year.
Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Committed Funds	Funding designated by the school board for specific purposes.
Common Core State Standard	A national initiative led by the National Governors Association and the Council of Chief State School Officers to establish a single set of clear educational standards for kindergarten through 12th grade in English language arts and mathematics that states may voluntarily adopt.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of General Fund contingency funds to cover unanticipated expenditures requires board approval.
County School Fund	Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.
CTEC	Career Technical and Education Center: A joint venture between private industry and the school district establishing a program to promote career and technical skills for students. A building dedicated to the program was opened in the fall of 2016.

DBI	DataBase Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education for the purpose of tracking expenditures against performance.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Differential	The term used for extra duty pay in the salary schedule.
ELL (ESL)	The English Language Learners program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes still used) ESL or English as a Second Language.
Ending Fund Balance	The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: <ol style="list-style-type: none"> 1. Unexpended budget. Budgeted expenditures minus actual expenditures 2. Revenues received in excess of the budgeted amount.
Equalization	A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon’s districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.
ESEA Flexibility Waiver	In 2012, Oregon applied for and received USED approval of the ESEA Flexibility waiver, providing the opportunity to craft a state-specific plan for education. With the waiver renewal, the USED continues to require states to demonstrate commitment to the same core principles of ESEA Flexibility listed below that have been the underpinning of waivers since their introduction in 2011: <ol style="list-style-type: none"> 1. Implementing college and career ready standards and high-quality, aligned assessments for all students. 2. Implementing state-developed systems of differentiated recognition, accountability, and support. 3. Supporting effective instruction and leadership through educator evaluation and support systems.
Executive Cabinet	Consists of a group of district administrators appointed by the superintendent.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Federal Programs	Federally funded programs – Migrant and Indian education, among others.
Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.

Fixed Assets	Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvement other than buildings, machinery and equipment.
Fixed Costs	A cost, such as rent, that does not change with increases or decreases in the amount of services provided.
FTE	Full-Time Equivalent (1.00 FTE equals one full-time position).
Function	Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Functions are established by the Oregon Department of Education.
Fund	Government accounting is made up of several divisions, called funds. Each fund must balance independent of other funds in the organization.
High Cost Disability Grant	State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student in special education.
Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one program.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Licensed Staff	All licensed teachers, counselors, media specialists and other support staff under contract to the district. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Local Option Levy	A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual	Basis of accounting, revenue recorded when available and measurable.

Object	As used in expenditure classification, this term applies to the item purchased, or service obtained (as distinguished from the results obtained from the expenditure). Examples are salaries, employee benefits, personal services, materials, and supplies.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
Program Reviews	Program Reviews are part of the internal review process for the General Fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency and assessing budget needs for the next year.
Proposed Budget	Financial and operating plan for the district that the superintendent is recommending to the public and budget committee.
QAM	Quality Assurance Model. This is a tool developed for industry based on international standards to ensure that products and services are safe, reliable and of good quality.
QEM	Quality Education Model. This is a model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, that specifies what constitutes adequate funding and services for elementary, middle and high school students.
Real Market Value	Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.
Requirement	An expense/expenditure or net decrease to a fund's balance.
Resources	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
Revenues	<p>Types of revenue:</p> <ul style="list-style-type: none"> • Unrestricted: Revenues received by the district that can be used for any legal purpose desired by the district, without restriction. • Restricted: Revenues received by the district that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned. • Revenues from Intermediate sources: Revenues that come to the district from other local governments, such as the WESD. • Revenues from State sources: Revenues that come to the district from, or through, the Oregon Department of Education. • Unrestricted grants-in-aid: Revenues received as grants by the district, which can be used for any legal purpose desired by the district without restriction. This category represents a significant portion of the district's General Fund total resources. • Restricted grants-in-aid: Revenues received as grants by the district from state funds that must be used for a categorical or specific purpose. • Revenue from federal sources: Revenue received from the federal government.

School Board	The governing body of the district consisting of seven elected members, each residing in a district zone, but elected on a district-wide basis. Board members serve four-year terms.
SKEA	Salem-Keizer Education Association. Bargaining unit for licensed staff.
Service Level Budget	In the budget process, this refers to the budget amount that would be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs, inflation costs for goods and services, and growth.
Staffing Ratio	The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as music, media, P.E. are included in the staffing ratio.
SSF	State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the legislature includes monies from the SSF plus local property taxes and some other local revenues. This formula determines over 90% of the district's General Fund revenues.
Supplemental Budget	Prepared to meet unexpected needs or to spend revenue not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase tax levy.
Taxes	Compulsory charges levied by the district for the purpose of financing the operation of schools.
Transfers	Amounts distributed from one fund to another fund without services rendered.
TSPC	The Teacher Standards and Practices Commission, an organization which provides and monitors licenses of Oregon teachers and administrators.
T&A	Trust and Agency. T&A accounts are for assets held by the district in a trustee capacity for organizations related, but independent, of the district. New accounting standards have recategorized these funds and they are now accounted for in the special revenue funds.
Unappropriated Ending	Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to Fund Balance provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

List of Acronyms

ACT	American College Test	HR	Human Resources Department
ADM	Average Daily Membership	HSS	High School Success
ADMw	Average Daily Membership Weighted	IA	Instructional Assistant
APC	Associated Payroll Costs	IDEA	Individuals with Disabilities Education Act
ARC	Annual Required Contributions	IEP	Individualized Education Plan
ARRA	American Recovery and Reinvestment Act	LRC	Learning Resource Center
ASB	Associated Student Body	LSC	Life Skills Classroom
ASBO	Association of School Business Officials	NEA	National Education Association
ASK ESP	Association of Salem-Keizer Education Support Professionals	OAKS	Oregon Assessment of Knowledge and Skills
AVID	Advancement Via Individual Determination	OAR	Oregon Administrative Rules
BC	Budget Committee	OASBO	Oregon Assoc of School Business Officials
BOLI	Bureau of Labor and Industries	ODE	Oregon Department of Education
CARES	Coronavirus Aid, Relief and Economic Security	OEA	Oregon Education Association
CCSS	Common Core State Standards	OEIB	Oregon Education Investment Board
COLA	Cost of Living Adjustment	OPEB	Other Post-Employment Benefits
COSA	Confederation of Oregon School Administrators	OPSRP	Oregon Public Service Retirement Plan
CSIP	Comprehensive School Improvement Plan	ORS	Oregon Revised Statutes
CTEC	Career and Technical Education Center	OSBA	Oregon School Boards Association
CTP	Community Transition Program	PBIS	Positive Behavioral Interventions & Supports
DBI	Data Base Initiative	PEBB	Public Employees Benefit Board
DECA	Distributive Education Clubs of America	PERS	Public Employees Retirement System
DEVK	Developmental Kindergarten	QAM	Quality Assurance Model
DEV1-2	Developmental 1 st – 2 nd Grade	QEM	Quality Education Model
DLC	Developmental Learning Center	RHIA	Retirement Health Insurance Account
EDGE	Enhanced Digital and Guided Education	SAT	Scholastic Aptitude Test
EGC	Emotional Growth Classroom	SBAC	Smarter Balanced Assessment Consortium
ELL	English Language Learners	SCIP	Social Communication Intervention Program
EPIC	Evaluation through Performance Improvement Commitments	SIA	Student Investment Account
ERC	Educational Resource Center	SKEA	Salem-Keizer Education Association
ESD	Education Service District	SK Online	Salem-Keizer Online School
ESEA	Elementary and Secondary Education Act	SPED	Special Education
ESL	English as a Second Language	SSA	Student Success Act
ESSA	Every Student Succeeds Act	SSF	State School Fund
ESSER	Elementary and Secondary School Emergency Relief Fund	T&A	Trust and Agency
FAS	Formative Assessment System	TAG	Talented and Gifted
FBLA	Future Business Leaders of America	TIS	Technology and Information Services
FFA	Future Farmers of America	TSPC	Teacher Standards and Practices Commission
FTE	Full-Time Equivalent Employees	UAAL	Unfunded Actuarial Accrued Liability
GAAP	Generally Accepted Accounting Principals	WESD	Willamette Education Service District
GASB	Governmental Accounting Standards Board	YTP	Youth Transition Program
GFOA	Government Finance Officers Association		
GO Bond	General Obligation Bond		

Board of Directors

Each board member is elected by local voters to serve a four-year term without pay. Even though each member represents a zone in our district, the entire board works together to serve all students in Salem and Keizer.

Oswaldo F. Avila

Board Chair | Zone 1

Marty Heyen

Board Director | Zone 2

Ashley Carson Cottingham

Board Vice Chair | Zone 3

Satya Chandragiri

Board Director | Zone 4

Karina Guzmán Ortiz

Board Director | Zone 5

Danielle Bethell

Board Director | Zone 6

María Hinojos Pressey

Board Director | Zone 7

Grace Caldwell

Student Advisor to the Board

Budget Committee Members

The budget committee is a 14-member group consisting of the Salem-Keizer School Board and seven appointed volunteer community members. The committee is an advisory group established by statute to make budgetary recommendations to the school board.

Oswaldo F. Avila

Board Member

Jaqualine Bechtel

Community Member

Danielle Bethell

Board Member

Satya Chandragiri

Board Member

Ashley Carson Cottingham

Board Member

Barbara Ghio

Community Member

Lisa Harnisch

Community Member

Levi Herrera-Lopez

Community Member

Marty Heyen

Board Member

Nancy MacMorris-Adix

Community Member

Oni Marchbanks

Community Member

Lara Million

Community Member

Karina Guzmán Ortiz

Board Member

María Hinojos Pressey

Board Member