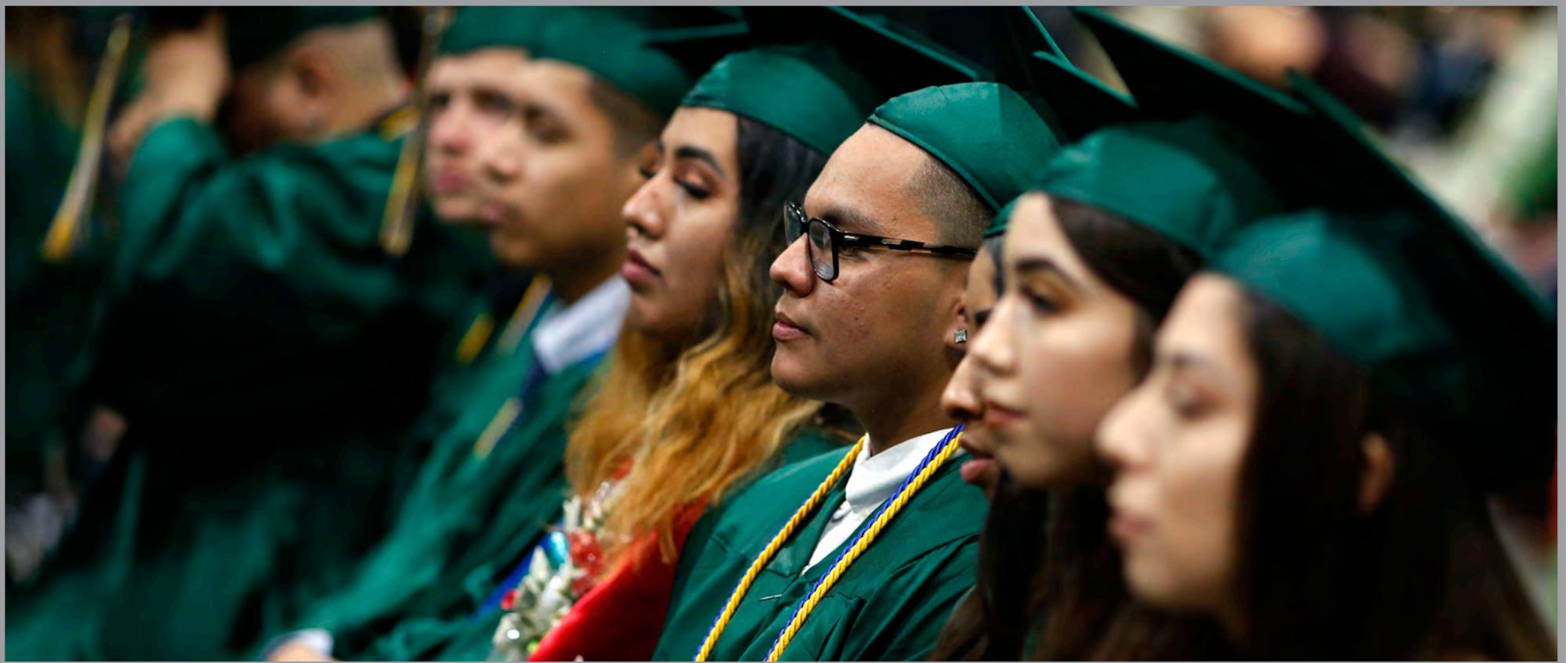




2020-21 Adopted Budget

Christy Perry | Superintendent

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



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

Salem-Keizer Public Schools 24J/32 Adopted Budget 2020-21

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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 | Danielle Bethell | June 30, 2023 |
| Kathleen Harder | June 30, 2020 | Sheronne Blasi | June 30, 2021 |
| Levi Herrera-Lopez | June 30, 2022 | Satya Chandragiri | June 30, 2023 |
| Adriana Miranda | June 30, 2021 | Kathy Goss | June 30, 2021 |
| Tyson Pruett | June 30, 2021 | Marty Heyen | June 30, 2023 |
| Virginia Stapleton | June 30, 2020 | Paul Kylo | June 30, 2021 |
| Cynthia Stinson | June 30, 2020 | Jesse Lippold | June 30, 2021 |

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us



Superintendent's Budget Message

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

May 12, 2020

Dear SKPS Community, Parents, Students and Staff,

The 2019-20 school year will always be referred to as *unprecedented*. The COVID-19 pandemic and the subsequent executive orders by Governor Brown temporarily, and then permanently, ended the school year across Oregon. Almost overnight, our staff came together to respond to the Governor's direction by learning new ways to provide distance learning for all, while focusing on care, connection and continuity of learning. We distributed almost 30,000 Chromebooks to students and families, provided internet access for families and expanded our grab-n-go meal service to provide nearly 25,000 meals per day. We also provided childcare for essential workers in our community. The COVID-19 pandemic abruptly ended the education world as we knew it. I am incredibly proud of our district's response and commitment to ensure access and opportunity for our students and to find ways to teach and connect in new and different ways. We are a more united, stronger district than ever before.

A typical budget message does not dwell on the current year, but instead focuses on the year to come. However, due to the unique circumstances of this time and the financial uncertainties we are facing, this message will both reflect our current reality and our best thinking for the next fiscal year. The 2019-20 school year quickly went from a year of financial hope and possibilities to the forecast of a devastated economy that could negatively impact district resources not only for 2020-21 but most likely into the next biennium.

The budget planning process typically begins in December, and by March the budget has been developed for the next fiscal year. On March 23, 2020, Governor Brown signed *Executive Order 20-12: [Stay Home. Save Lives](#)*, which closed all nonessential businesses.

It is important to note the 2020-21 proposed budget does not reflect any financial impacts as a result of the COVID-19 pandemic. We can anticipate and hope for a special session of the legislature in order to mitigate what could be a significant and dramatic reduction in the State School Fund (SSF). We are also closely monitoring the federal Coronavirus Aid, Relief and Economic Stimulus (CARES) Act and what it may mean, or not mean, for us fiscally. The state of Oregon economic forecast will be released on May 20, 2020, and will give us the first statewide look at the financial impact of COVID-19. It is unlikely we will know the true financial impact to our district prior to the legally required budget deadline of June 30, 2020.

I have to say that in my 15 years as an Oregon superintendent, this is the most surreal budget I have ever had to present. The 2020-21 proposed budget was developed on the assumptions outlined on page 19, which were pre-COVID-19. The budget assumptions are based on the SSF revenue projections received from the Oregon Department of Education (ODE) on February 26, 2020. To date, we do not have any revenue projections for the 2020-21 school year that account for the economic impact of COVID-19 and, therefore, have prepared a budget based on the **\$9.0 billion** allocated to education by the state legislature for the 2019-21 biennium.

Equity and Student Investment Account

Throughout the 2019-20 school year, our district maintained a focus on equity as we sought to address access and achievement gaps that currently exist in our system. This focus on equity aligned strongly with the Student Investment Account (SIA) outcomes as articulated by ODE. In September 2019, the district convened an SIA task force that was co-chaired by Adriana Miranda (CAUSA Executive Director) and Dr. Reginald Richardson (NAACP Vice-President). The task force was composed of a diverse group of people that included staff, students, parents and community stakeholders. The task force was charged with advising the superintendent on the use of SIA funds by seeking authentic feedback from key stakeholders representing historically underserved communities. The SIA community engagement process gave us a unique opportunity to learn directly from parents and community members, as we listened deeply to concerns that were raised and ideas on how we can better serve all of our students. This five-month engagement process was the most important equity work our district has undertaken and resulted in an SIA plan that provides a roadmap for how we can better address the needs of our community. While the funding for the plan is unknown due to the COVID-19 pandemic, the lessons learned about the importance of ongoing, authentic engagement and a constant drive to create more equitable systems will endure in our organization.

The work of the SIA task force culminated in a report of recommendations, approved by the school board on February 25, 2020. Following school board approval, the plan was submitted to ODE on March 2, 2020. The entire plan can be viewed at <https://salkeiz.k12.or.us/sia-taskforce/> and the highlights of the SIA application and the priorities identified by the task force are included in the appendix of this document. The approximately **\$35.0 million** in the Student Investment Account is budgeted in Grants Fund 240, and the expenses outlined in the SIA plan are budgeted throughout the fund, as outlined starting on page 136 in the budget document.

Budget Adjustments

The 2020-21 General Fund proposed budget is a roll-forward budget with the following adjustments:

Additions:

- \$100,000 for International Baccalaureate for North Salem High School
- 3.0 FTE for district instructional mentors
- 6.0 FTE for custodians and 3.0 FTE for maintenance workers for bond square-footage increase
- 10.0 FTE for licensed instructional reserve
- \$760,000 for high school athletic differentials to align budgets to actual cost
- \$800,000 in PERS cost for substitutes and retirees working back as a result of SB 1049
- \$1.0 million for software to align with cost increases over time

Reductions:

- 2.0 FTE licensed and 3.75 FTE classified for therapeutic classrooms, moved to SIA
- 8.0 FTE elementary licensed staff because of declining elementary enrollment

Transportation Proposal

- The new transportation facility and bus purchases approved by the school board in April are also included in this budget document.

Enrollment

Beginning in the 2018-19 school year, the district's total enrollment began to flatten. While the ten-year trend still shows an increase in the total number of students, the current picture is relatively flat enrollment. While middle school and high school enrollment have increased, elementary enrollment has **declined by over 1,250 students since 2016-17**. The 2020-21 proposed budget continues to shift FTE from elementary to secondary schools to account for the movement of students through our system. This same trend is true for our students learning English. In the past year alone, the number of students receiving English Language (EL) services in elementary school has declined by more than **400 students**, while the number of students receiving EL services in middle school and high school has increased by almost **250 students**. As our current students graduate out of our system, we anticipate having fewer students identified for EL supports.

Historical and Projected Annual Average Enrollment:

| | Actual Annual Average Enrollment | | | | | Projected Enrollment | |
|-------------------|----------------------------------|---------------|---------------|---------------|---------------|----------------------|---------------|
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
| Elementary | 19,552 | 19,743 | 19,886 | 19,797 | 19,474 | 18,879 | 18,634 |
| Middle | 9,113 | 9,317 | 9,541 | 9,759 | 9,907 | 10,272 | 10,099 |
| High | 11,665 | 11,803 | 11,922 | 11,889 | 11,869 | 11,972 | 12,406 |
| Other | 251 | 263 | 289 | 310 | 348 | 360 | 360 |
| TOTAL | 40,581 | 41,126 | 41,638 | 41,755 | 41,598 | 41,483 | 41,499 |

Significant Grants

Mentor Grant

In the 2019-20 Adopted Budget, the Mentor Grant was budgeted in Grants Fund 240. The revenue was not received because the Oregon Mentor Grants were moved to the Governor's Education Advancement Council (EAC). In 2019-20 the district maintained current programming through multiple funding sources. There is no guarantee of funding from the EAC for 2020-21. This budget proposal includes an additional 3.0 FTE in the General Fund for a total of 6.0 FTE for district instructional mentors.

High School Success (formerly Measure 98)

High School Success provides resources for Career and Technical Education (CTE), drop-out prevention and accelerated credit. High School Success was fully funded in the first year of the biennium (2019-20), and this budget proposal also reflects full funding. However, with the economic impact of COVID-19, these funds are in jeopardy. We have preliminary plans for reduced funding in 10 percent increments, from 90 percent to 50 percent funding. These funds are budgeted in Grants Fund 240.

Federal Grants

Title funds are federal resources targeted to improve equitable outcomes for students who have been historically underserved. These funds provide services directly to students, but they also provide professional development to improve teaching and learning. The Individuals with Disabilities Education Act (IDEA) Grants are federal funds dedicated to supporting students who receive special education services. Both Title funds and IDEA funding are expected to remain flat for the upcoming budget cycle. These funds are budgeted in Grants Fund 240.

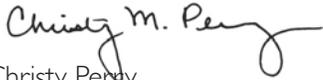
Summary

This original budget was developed with an extremely hopeful revenue outlook and the promise of revenue that focused on closing gaps for our most marginalized students. The COVID-19 pandemic has changed the budget outlook from hopeful to devastating. I will be closely watching the revenue forecast on May 20, 2020, and the pending state decisions as a result of the forecast. Potential budget reduction scenarios are being developed using a framework that includes a guiding principle of protecting classrooms and teaching and learning. That said, a sudden and significant reduction of the SSF will impact our students and their learning. We will have a tiered approach to reducing expenditures that starts with reassessing planned purchases, reducing or eliminating current spending and transfers, reducing reserves, and ultimately reducing staff, if needed.

I am committed to advocating for a special legislative session to maintain the biennial K-12 funding level at **\$9.0 billion**. As the second largest district in Oregon, we serve the largest number of diverse students and students living in poverty, who are disproportionately impacted by the school closure. Our students have lost ten weeks of in-person instruction, which represents 25 percent of a school year. Our students need the resources next year to mitigate this unprecedented loss of in-person instructional time.

In the toughest of times, I remain wholeheartedly committed and proud to serve the students and families in our community.

Respectfully,



Christy Perry
Superintendent

Profile of the District

Salem-Keizer Public School (SKPS) District 24], 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 more than 42,000 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. Led by Superintendent Christy Perry, SKPS serves two cities – Salem and Keizer – and covers 172 square miles of Marion and Polk counties.

Nearly 70 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 87 different languages. Seven percent of the district's students are enrolled in the talented and gifted program, and 17 percent of students receive special education services. Student engagement is important to our district. At the high school level, 21 percent of our students participate in athletics, and 21 percent are 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.

Close to 8,000 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 six middle schools with career center labs. We have 40 state-approved CTE programs and 12 start-up programs. Ten of our programs offer industry certification with 16 offering dual credits. Graduation rates are over 95% 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. Newly added CTE programs include: Culinary Arts and Agriscience at CTEC, National Security at North Salem, Sports Medicine at South Salem and Graphic Arts at West Salem. In addition, we are increasing capacity through new classrooms as part of the bond construction. Work this year includes the Culinary and Automotive (Diesel) programs at McNary as well as the Cabinetry and Health Services programs at North Salem. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/cte/>.

SKPS currently provides preschool programs through Head Start, migrant programs, federal Title programs, state funded Preschool Promise and tuition-based programs. East Salem Community Center is the home to many of our preschool programs, but we also have preschool classrooms across the district. In 2019-20, SKPS provided programs to nearly 940 students under the age of five, including infants in our teen parent program.

The class of 2019 earned nearly \$34 million in scholarships – almost \$10 million more than the previous year. The graduation rate grew by nearly three percentage points to 79.13%.

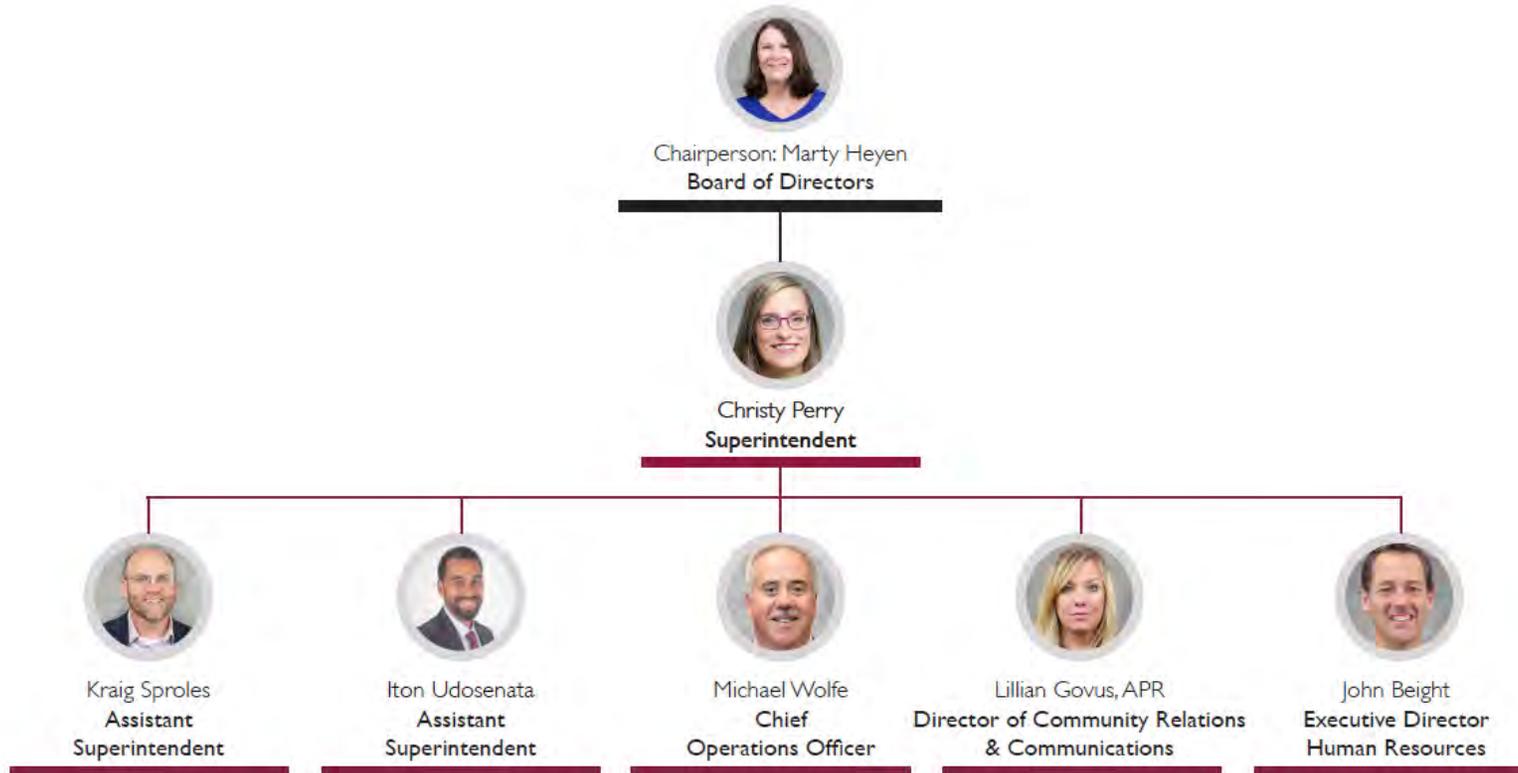
Two private universities and a community college are located in Salem. Willamette University and Corban University are private liberal arts colleges that offer bachelor and graduate degree programs and are strong partners with SKPS. Chemeketa Community College is one of the largest public community college 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 15th 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.



Organizational Chart

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

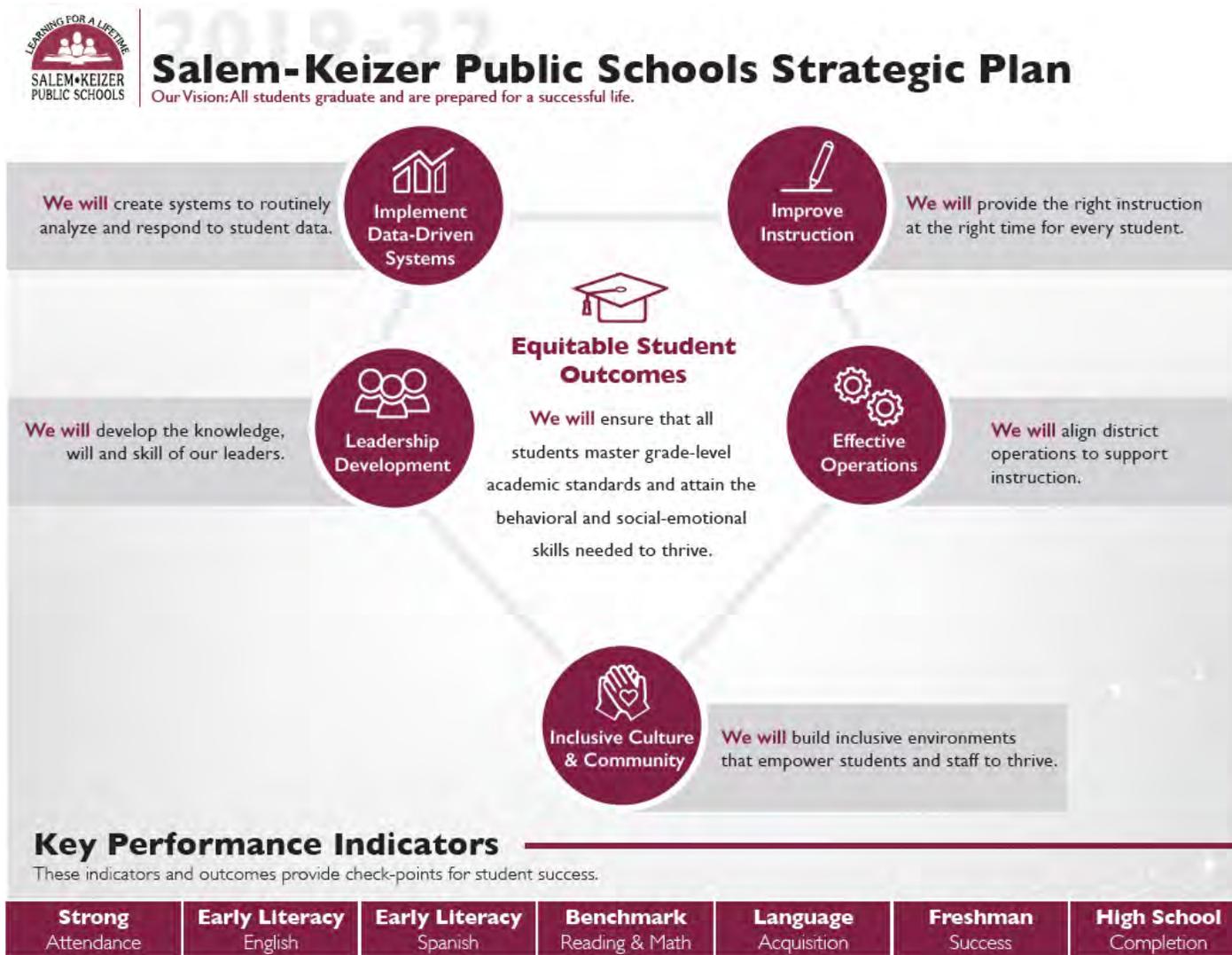


Our Vision: All students graduate and are prepared for a successful life.

Rev. 4/20

Strategic Plan

The strategic plan is newly designed 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.



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 slight decline in student enrollment and ADM recently and has modified the projections to match the most current student enrollment. For the purposes of revenue projections, our intent was to budget ADM flat, but the 2019-20 numbers came in lower than expected. Typically, ADM is not final until after the school year ends, but the figures for 2019-20 have been set at January levels by Oregon Department of Education. The following table provides actual and projected ADM, ADMw, and Extended ADMw for SKPS:

| Year | ADM | ADMw | Extended ADMw |
|---------|---------|---------|---------------|
| 2016-17 | 41,178 | 53,054 | 53,054 |
| 2017-18 | 41,416 | 52,629 | 53,054 |
| 2018-19 | 41,255 | 52,340 | 52,629 |
| 2019-20 | 41,277 | 52,147 | 52,340 |
| 2020-21 | 41,361* | 52,456* | 52,456* |

* Projected

The ADMw shown above for 2020-21 was projected before the COVID-19 pandemic and may cause volatility in future ADMw calculations.

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: 27.75 students | 1.00 FTE: 28 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. As we have implemented a district wide boundary adjustment, we will need to keep a close eye on actual enrollment in schools in order to mitigate any unexpected class size issues. This is a typical process in our staffing allocation because the number of students who arrive in September at school may vary from projections.

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.

Republishing 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

| | |
|-----------------|--|
| December | Start budget projection |
| | Specific budget meetings with specific managers/program leaders to review and discuss budget reports and FTE |
| January | General Fund budget preparation |
| February | School Improvement Account (SIA) budget planning |
| 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 |
| July | School Board adopts budget, makes applicable appropriations and declares tax levies |
| | 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.

- Extended Average Daily Membership Weighted (ADMw) of 52,456 students used in State School Fund revenue calculation
- Property tax revenue is expected to increase 4.00 percent over current year collections
- General Fund beginning fund balance of \$55 million
- Salary and medical insurance based on collective bargaining agreements and estimates
- Exact PERS rates were used for filled positions, Tier I rates were used for vacancies

| | | | |
|----------|---------------|--------|--------------|
| Tier 1/2 | 20.96 percent | Pickup | 6.00 percent |
| OPSRP | 15.51 percent | Debt | 9.02 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 2.00 percent for inflation
- Cost allocations based on annual average enrollment of 41,499 students
- State School Fund (SSF) estimate as of February 26, 2020

In the 2017-18 budget, SKPS implemented the budget and position control features of the district's Enterprise Resource Planning (ERP) system. We anticipate that it will take three to five years to establish reliable run rates for expenditures.

These assumptions were established before the COVID-19 pandemic. The District follows statewide direction in maintaining pre-pandemic revenue assumptions and therefore assumed SSF as of the February 26, 2020 estimate. The District will continuously monitor the situation and will make appropriate adjustments when necessary.

Discussion of Revenues

The revenue estimates and assumptions in this budget were established before the COVID-19 pandemic. The impacts of the pandemic may reduce revenues available in the coming year, however, the situation was too fluid to estimate the economic implications with any confidence. At the time of printing the 2020-21 Proposed Budget, Oregon was still operating under the Oregon Governor's Stay Home, Save Lives Executive Order 20-12.

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 equal to the approved costs of a resident pupil with disabilities for whom the approved costs to the school district of providing special education and related services exceed \$30,000.

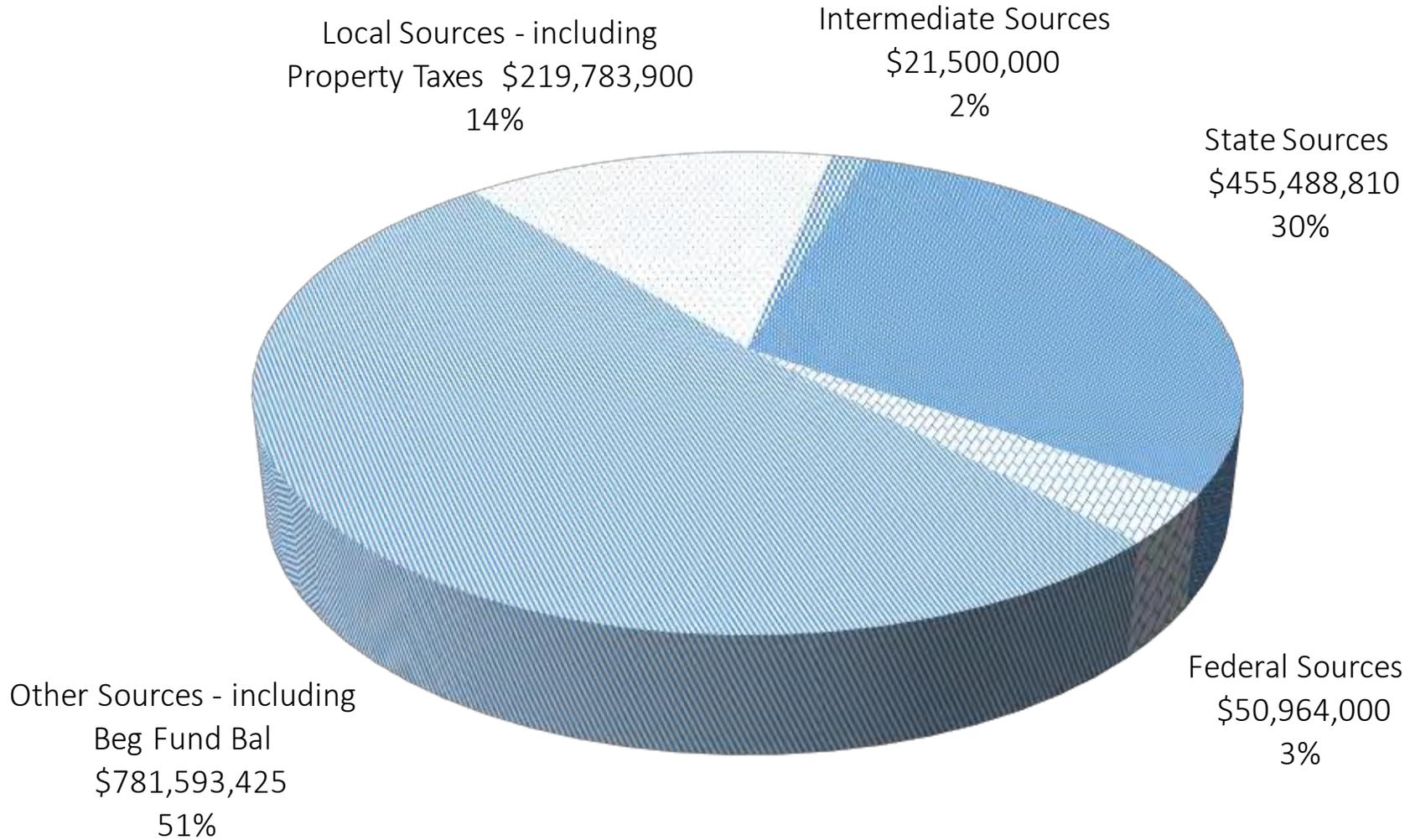
The **Facility Grant** is distributed from a limited, shared pool on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on the total construction costs of a new school building excluding land but including the addition of 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 2020-21 at 4.00 percent over estimated receipts for 2019-20. 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 Revenue – All Funds

\$ 1,529,330,135



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, AVID college visitation support, and tuition-based staff development programs.
- **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 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. SKPS expects to phase out this fund sometime in the future. The District intends to close this fund in fiscal year 2020-21 and account for these activities in the Fee Based Programs Fund.
- **Loretta Isom Scholarship Fund 712:** This fund is used to track the activity of the Loretta Isom Scholarship. This fund was founded in 1993 through a gift from Loretta Isom. The funds provide scholarships to students entering a Business Administration program at an accredited college or community college as directed by the trustees and as such is restricted.

Closed Funds

- **Bond Capital Projects Fund 417 (Governmental Fund):** The Bond Capital Projects Fund is restricted for use on capital projects funded by 2008 voter-approved bond issues. This fund was closed by board resolution on June 11, 2019.
- **External Customers Fund 550 (Proprietary Fund):** 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.

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 | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|-----------------------|-------------------------|-------------------------|-------------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 174,096,834 | \$ 209,170,058 | \$ 198,491,500 | \$ 219,783,900 |
| 2000 Intermediate Sources | 17,848,657 | 18,467,155 | 17,619,084 | 21,500,000 |
| 3000 State Sources | 355,348,205 | 368,047,386 | 396,049,974 | 455,488,810 |
| 4000 Federal Sources | 44,661,015 | 42,178,777 | 49,238,852 | 50,964,000 |
| 5000 Other Sources | 115,144,237 | 566,380,770 | 554,313,556 | 781,593,425 |
| TOTAL RESOURCES | \$ 707,098,948 | \$ 1,204,244,146 | \$ 1,215,712,966 | \$ 1,529,330,135 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 315,291,109 | \$ 327,456,292 | \$ 369,949,548 | \$ 401,850,780 |
| 2000 Support Services | 181,013,714 | 185,699,598 | 238,909,999 | 334,586,426 |
| 3000 Enterprise and Community Services | 19,078,629 | 18,668,997 | 27,380,449 | 28,472,252 |
| 4000 Facilities Acquisition and Construction | 24,298,743 | 38,856,551 | 441,926,315 | 615,064,681 |
| 5000 Other Uses | 59,327,410 | 74,765,409 | 90,535,556 | 99,271,134 |
| 6000 Contingency | - | - | 20,202,436 | 23,783,444 |
| 7000 Unappropriated Ending Fund Balance | 108,089,343 | 558,797,299 | 26,808,663 | 26,301,418 |
| TOTAL REQUIREMENTS | \$ 707,098,948 | \$ 1,204,244,146 | \$ 1,215,712,966 | \$ 1,529,330,135 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 268,025,355 | \$ 274,065,304 | \$ 297,211,787 | \$ 333,195,432 |
| 200 Associated Payroll Costs | 162,481,746 | 168,631,316 | 201,278,663 | 222,500,367 |
| 300 Purchased Services | 48,951,705 | 51,936,924 | 61,943,946 | 68,699,895 |
| 400 Supplies and Materials | 25,551,073 | 27,502,341 | 50,169,327 | 47,521,815 |
| 500 Capital Outlay | 27,897,048 | 40,150,628 | 446,952,229 | 678,708,529 |
| 600 Other Objects | 57,393,372 | 73,297,532 | 108,120,911 | 121,756,917 |
| 700 Transfers | 8,709,306 | 9,862,802 | 3,025,004 | 6,862,318 |
| 800 Other Uses of Funds | 108,089,343 | 558,797,299 | 47,011,099 | 50,084,862 |
| TOTAL REQUIREMENTS | \$ 707,098,948 | \$ 1,204,244,146 | \$ 1,215,712,966 | \$ 1,529,330,135 |

General Fund – 101

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 84,364,368 | \$ 91,787,408 | \$ 89,880,000 | \$ 96,584,000 |
| 2000 Intermediate Sources | 16,254,503 | 17,031,887 | 16,180,000 | 16,500,000 |
| 3000 State Sources | 345,150,483 | 349,960,494 | 364,276,974 | 380,204,380 |
| 4000 Federal Sources | 392 | 127,616 | 35,000 | 140,000 |
| 5000 Other Sources | 44,553,055 | 53,989,463 | 50,100,003 | 89,011,003 |
| TOTAL RESOURCES | \$ 490,322,801 | \$ 512,896,868 | \$ 520,471,977 | \$ 582,439,383 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 280,021,460 | \$ 292,081,004 | \$ 322,832,135 | \$ 330,850,078 |
| 2000 Support Services | 151,943,769 | 153,980,513 | 174,185,811 | 219,571,019 |
| 3000 Enterprise and Community Services | - | - | 1,000,000 | - |
| 4000 Facilities Acquisition and Construction | 204,248 | 204,709 | 230,079 | 234,681 |
| 5000 Other Uses | 6,675,291 | 7,782,988 | 2,021,516 | 8,000,161 |
| 6000 Contingency | - | - | 20,202,436 | 23,783,444 |
| 7000 Unappropriated Ending Fund Balance | 51,478,033 | 58,847,654 | - | - |
| TOTAL REQUIREMENTS | \$ 490,322,801 | \$ 512,896,868 | \$ 520,471,977 | \$ 582,439,383 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 243,114,759 | \$ 248,784,820 | \$ 269,961,825 | \$ 280,053,811 |
| 200 Associated Payroll Costs | 148,174,305 | 154,178,875 | 183,356,947 | 190,170,770 |
| 300 Purchased Services | 25,106,730 | 25,794,117 | 29,495,066 | 30,739,177 |
| 400 Supplies and Materials | 14,217,741 | 13,632,887 | 14,818,137 | 15,399,433 |
| 500 Capital Outlay | 1,111,070 | 3,361,451 | 169,832 | 33,138,229 |
| 600 Other Objects | 1,066,180 | 1,077,064 | 897,733 | 4,454,518 |
| 700 Transfers | 6,053,983 | 7,220,000 | 1,570,001 | 4,700,001 |
| 800 Other Uses of Funds | 51,478,033 | 58,847,654 | 20,202,436 | 23,783,444 |
| TOTAL REQUIREMENTS | \$ 490,322,801 | \$ 512,896,868 | \$ 520,471,977 | \$ 582,439,383 |

Refer to General Fund on page 47 for further detail.

Fee Based Programs Fund – 214

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 9,270,693 | \$ 7,007,028 | \$ 8,304,300 | \$ 8,703,400 |
| 4000 Federal Sources | - | 7,155 | - | - |
| 5000 Other Sources | 6,172,539 | 6,252,004 | 6,300,000 | 6,412,314 |
| TOTAL RESOURCES | \$ 15,443,232 | \$ 13,266,187 | \$ 14,604,300 | \$ 15,115,714 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 7,133,168 | \$ 6,042,930 | \$ 11,451,242 | \$ 11,506,411 |
| 2000 Support Services | 1,878,126 | 1,548,667 | 3,070,784 | 3,314,715 |
| 3000 Enterprise and Community Services | 12,790 | 25,172 | 82,274 | 294,588 |
| 5000 Other Uses | 167,144 | - | - | - |
| 7000 Unappropriated Ending Fund Balance | 6,252,004 | 5,649,418 | - | - |
| TOTAL REQUIREMENTS | \$ 15,443,232 | \$ 13,266,187 | \$ 14,604,300 | \$ 15,115,714 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 1,593,622 | \$ 1,188,755 | \$ 1,695,263 | \$ 1,720,880 |
| 200 Associated Payroll Costs | 752,904 | 566,441 | 811,808 | 817,526 |
| 300 Purchased Services | 1,938,673 | 1,450,868 | 1,845,958 | 1,850,179 |
| 400 Supplies and Materials | 3,152,619 | 3,369,557 | 9,573,377 | 9,786,584 |
| 500 Capital Outlay | 1,196,798 | 650,605 | 284,830 | 547,481 |
| 600 Other Objects | 389,468 | 390,543 | 393,064 | 393,064 |
| 700 Transfers | 167,144 | - | - | - |
| 800 Other Uses of Funds | 6,252,004 | 5,649,418 | - | - |
| TOTAL REQUIREMENTS | \$ 15,443,232 | \$ 13,266,187 | \$ 14,604,300 | \$ 15,115,714 |

Refer to Fee Based Programs Fund on page 108 for further detail.

Food Services Fund – 220

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 1,904,226 | \$ 2,123,827 | \$ 2,690,000 | \$ 2,220,000 |
| 3000 State Sources | 400,440 | 447,593 | 393,000 | 2,688,000 |
| 4000 Federal Sources | 15,720,166 | 15,736,139 | 15,700,000 | 15,900,000 |
| 5000 Other Sources | 1,732,257 | 2,102,126 | 2,300,000 | 3,500,000 |
| TOTAL RESOURCES | \$ 19,757,089 | \$ 20,409,685 | \$ 21,083,000 | \$ 24,308,000 |
| REQUIREMENTS | | | | |
| 2000 Support Services | \$ 318,913 | \$ 332,785 | \$ 552,149 | \$ 736,354 |
| 3000 Enterprise and Community Services | 17,336,050 | 16,522,470 | 20,530,851 | 23,571,646 |
| 7000 Unappropriated Ending Fund Balance | 2,102,126 | 3,554,430 | - | - |
| TOTAL REQUIREMENTS | \$ 19,757,089 | \$ 20,409,685 | \$ 21,083,000 | \$ 24,308,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 90,262 | \$ 135,350 | \$ 174,106 | \$ 306,519 |
| 200 Associated Payroll Costs | 57,750 | 104,635 | 130,529 | 229,063 |
| 300 Purchased Services | 14,694,824 | 14,245,358 | 15,913,158 | 16,120,000 |
| 400 Supplies and Materials | 1,387,682 | 1,589,230 | 3,025,379 | 5,752,318 |
| 500 Capital Outlay | 834,257 | 153,842 | 1,200,000 | 1,260,000 |
| 600 Other Objects | 590,188 | 626,840 | 639,828 | 640,100 |
| 800 Other Uses of Funds | 2,102,126 | 3,554,430 | - | - |
| TOTAL REQUIREMENTS | \$ 19,757,089 | \$ 20,409,685 | \$ 21,083,000 | \$ 24,308,000 |

Refer to Food Services Fund on page 126 for further detail.

Asset Replacement Fund – 222

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---------------------|---------------------|---------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 163,147 | \$ 196,726 | \$ 90,000 | \$ 390,000 |
| 3000 State Sources | 1,315,583 | 1,064,746 | 800,000 | 1,820,000 |
| 5000 Other Sources | 4,372,335 | 7,734,469 | 4,673,300 | 32,772,775 |
| TOTAL RESOURCES | \$ 5,851,065 | \$ 8,995,941 | \$ 5,563,300 | \$ 34,982,775 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 560,879 | \$ 2,413,395 | \$ 1,690,600 | \$ 200,000 |
| 2000 Support Services | 1,698,177 | 957,830 | 1,559,699 | 27,639,700 |
| 5000 Other Uses | 1,234,421 | 896,168 | 2,313,001 | 7,143,075 |
| 7000 Unappropriated Ending Fund Balance | 2,357,588 | 4,728,548 | - | - |
| TOTAL REQUIREMENTS | \$ 5,851,065 | \$ 8,995,941 | \$ 5,563,300 | \$ 34,982,775 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 300 Purchased Services | \$ 97,205 | \$ 430,640 | \$ 351,000 | \$ 171,000 |
| 400 Supplies and Materials | 1,568,139 | 2,466,790 | 2,315,600 | 788,000 |
| 500 Capital Outlay | 593,712 | 473,795 | 583,699 | 26,580,700 |
| 600 Other Objects | 1,234,421 | 896,168 | 2,313,000 | 7,443,074 |
| 700 Transfers | - | - | 1 | 1 |
| 800 Other Uses of Funds | 2,357,588 | 4,728,548 | - | - |
| TOTAL REQUIREMENTS | \$ 5,851,065 | \$ 8,995,941 | \$ 5,563,300 | \$ 34,982,775 |

Refer to Asset Replacement Fund on page I30 for further detail.

Energy Efficiency Fund – 230

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|---------------------|-------------------|---------------------|---------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 679,480 | \$ 699,452 | \$ 780,000 | \$ 780,000 |
| 5000 Other Sources | 1,937,720 | 129,021 | 575,000 | 1,170,000 |
| TOTAL RESOURCES | \$ 2,617,200 | \$ 828,473 | \$ 1,355,000 | \$ 1,950,000 |
| REQUIREMENTS | | | | |
| 5000 Other Uses | \$ 2,488,179 | \$ 358,819 | \$ 1,355,000 | \$ 1,950,000 |
| 7000 Unappropriated Ending Fund Balance | 129,021 | 469,654 | - | - |
| TOTAL REQUIREMENTS | \$ 2,617,200 | \$ 828,473 | \$ 1,355,000 | \$ 1,950,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 700 Transfers | \$ 2,488,179 | \$ 358,819 | \$ 1,355,000 | \$ 1,950,000 |
| 800 Other Uses of Funds | 129,021 | 469,654 | - | - |
| TOTAL REQUIREMENTS | \$ 2,617,200 | \$ 828,473 | \$ 1,355,000 | \$ 1,950,000 |

Refer to Energy Efficiency Fund on page 135 for further detail.

Grants Fund – 240

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|----------------------|----------------------|----------------------|-----------------------|
| RESOURCES | | | | |
| 2000 Intermediate Sources | \$ 1,594,154 | \$ 1,435,268 | \$ 1,439,084 | \$ 5,000,000 |
| 3000 State Sources | 8,469,179 | 16,554,979 | 30,580,000 | 70,256,430 |
| 4000 Federal Sources | 28,940,457 | 26,307,867 | 33,503,852 | 34,924,000 |
| TOTAL RESOURCES | \$ 39,003,790 | \$ 44,298,114 | \$ 65,522,936 | \$ 110,180,430 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 23,847,029 | \$ 22,278,265 | \$ 28,760,571 | \$ 52,794,291 |
| 2000 Support Services | 14,077,409 | 18,240,669 | 22,312,057 | 39,785,139 |
| 3000 Enterprise and Community Services | 772,037 | 2,093,487 | 5,550,308 | 4,601,000 |
| 4000 Facilities Acquisition and Construction | 307,315 | 1,685,693 | 8,900,000 | 13,000,000 |
| TOTAL REQUIREMENTS | \$ 39,003,790 | \$ 44,298,114 | \$ 65,522,936 | \$ 110,180,430 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 19,817,014 | \$ 20,256,531 | \$ 20,446,990 | \$ 45,941,378 |
| 200 Associated Payroll Costs | 11,520,245 | 11,536,769 | 13,714,709 | 27,988,232 |
| 300 Purchased Services | 3,168,414 | 4,248,461 | 3,530,872 | 7,686,910 |
| 400 Supplies and Materials | 2,203,402 | 3,973,050 | 16,644,710 | 11,810,910 |
| 500 Capital Outlay | 683,727 | 2,281,674 | 8,985,213 | 13,217,000 |
| 600 Other Objects | 1,610,988 | 2,001,629 | 2,200,442 | 3,536,000 |
| TOTAL REQUIREMENTS | \$ 39,003,790 | \$ 44,298,114 | \$ 65,522,936 | \$ 110,180,430 |

Refer to Grants Fund on page 136 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 23,115,889 | \$ 24,191,816 | \$ 25,300,000 | \$ 26,500,000 |
| 5000 Other Sources | 22,075,516 | 23,125,403 | 24,000,001 | 25,000,001 |
| TOTAL RESOURCES | \$ 45,191,405 | \$ 47,317,219 | \$ 49,300,001 | \$ 51,500,001 |
| REQUIREMENTS | | | | |
| 5000 Other Uses | \$ 22,066,002 | \$ 23,006,142 | \$ 23,991,338 | \$ 25,198,583 |
| 7000 Unappropriated Ending Fund Balance | 23,125,403 | 24,311,077 | 25,308,663 | 26,301,418 |
| TOTAL REQUIREMENTS | \$ 45,191,405 | \$ 47,317,219 | \$ 49,300,001 | \$ 51,500,001 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 600 Other Objects | \$ 22,066,002 | \$ 23,006,142 | \$ 23,991,337 | \$ 25,198,582 |
| 700 Transfers | - | - | 1 | 1 |
| 800 Other Uses of Funds | 23,125,403 | 24,311,077 | 25,308,663 | 26,301,418 |
| TOTAL REQUIREMENTS | \$ 45,191,405 | \$ 47,317,219 | \$ 49,300,001 | \$ 51,500,001 |

Refer to PERS Pension Debt Service Fund on page 172 for further detail.

GO Debt Service Fund – 308

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 27,219,819 | \$ 52,829,853 | \$ 50,344,700 | \$ 54,967,000 |
| 5000 Other Sources | 325,783 | 849,229 | 11,910,000 | 1,800,000 |
| TOTAL RESOURCES | \$ 27,545,602 | \$ 53,679,082 | \$ 62,254,700 | \$ 56,767,000 |
| REQUIREMENTS | | | | |
| 5000 Other Uses | \$ 26,696,373 | \$ 40,437,309 | \$ 60,754,700 | \$ 56,767,000 |
| 7000 Unappropriated Ending Fund Balance | 849,229 | 13,241,773 | 1,500,000 | - |
| TOTAL REQUIREMENTS | \$ 27,545,602 | \$ 53,679,082 | \$ 62,254,700 | \$ 56,767,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 600 Other Objects | \$ 26,696,373 | \$ 40,437,309 | \$ 60,754,700 | \$ 56,767,000 |
| 800 Other Uses of Funds | 849,229 | 13,241,773 | 1,500,000 | - |
| TOTAL REQUIREMENTS | \$ 27,545,602 | \$ 53,679,082 | \$ 62,254,700 | \$ 56,767,000 |

Refer to GO Debt Service Fund on page 176 for further detail.

Special Capital Projects Fund – 418

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|----------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 12,040,259 | \$ 121,422 | \$ - | \$ - |
| 5000 Other Sources | 5,700,936 | 2,865,151 | 2,860,000 | 2,960,000 |
| TOTAL RESOURCES | \$ 17,741,195 | \$ 2,986,573 | \$ 2,860,000 | \$ 2,960,000 |
| REQUIREMENTS | | | | |
| 2000 Support Services | \$ - | \$ - | \$ - | \$ 500,000 |
| 4000 Facilities Acquisition and Construction | 15,234,863 | 135,702 | 2,860,000 | \$ 2,460,000 |
| 7000 Unappropriated Ending Fund Balance | 2,506,332 | 2,850,871 | - | - |
| TOTAL REQUIREMENTS | \$ 17,741,195 | \$ 2,986,573 | \$ 2,860,000 | \$ 2,960,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 300 Purchased Services | \$ - | \$ - | 10,000 | \$ 500,000 |
| 400 Supplies and Materials | 21,407 | 23,942 | 35,000 | - |
| 500 Capital Outlay | 15,213,456 | 111,760 | 2,815,000 | 2,460,000 |
| 800 Other Uses of Funds | 2,506,332 | 2,850,871 | - | - |
| TOTAL REQUIREMENTS | \$ 17,741,195 | \$ 2,986,573 | \$ 2,860,000 | \$ 2,960,000 |

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

Preventative and Deferred Maintenance Fund – 419

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 72,008 | \$ 217,075 | \$ - | \$ - |
| 5000 Other Sources | 3,432,815 | 3,380,756 | 3,081,236 | 5,150,000 |
| TOTAL RESOURCES | \$ 3,504,823 | \$ 3,597,831 | \$ 3,081,236 | \$ 5,150,000 |
| REQUIREMENTS | | | | |
| 2000 Support Services | \$ - | \$ - | \$ - | \$ 700,000 |
| 4000 Facilities Acquisition and Construction | 1,374,067 | 859,845 | 3,081,236 | 4,450,000 |
| 7000 Unappropriated Ending Fund Balance | 2,130,756 | 2,737,986 | - | - |
| TOTAL REQUIREMENTS | \$ 3,504,823 | \$ 3,597,831 | \$ 3,081,236 | \$ 5,150,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 300 Purchased Services | \$ - | \$ - | \$ - | \$ 700,000 |
| 500 Capital Outlay | 1,374,067 | 859,845 | 3,081,236 | 4,450,000 |
| 800 Other Uses of Funds | 2,130,756 | 2,737,986 | - | - |
| TOTAL REQUIREMENTS | \$ 3,504,823 | \$ 3,597,831 | \$ 3,081,236 | \$ 5,150,000 |

Refer to Preventative and Deferred Maintenance Fund on page 182 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION

RESOURCES

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 1000 Local Sources | \$ - | \$ 13,262,047 | \$ 4,000,000 | \$ 10,000,000 |
| 5000 Other Sources | 2,183,983 | 448,194,296 | 431,355,000 | 593,420,000 |
| TOTAL RESOURCES | \$ 2,183,983 | \$ 461,456,343 | \$ 435,355,000 | \$ 603,420,000 |

REQUIREMENTS

| | | | | |
|--|---------------------|-----------------------|-----------------------|-----------------------|
| 2000 Support Services | \$ - | \$ - | \$ 8,500,000 | \$ 8,500,000 |
| 4000 Facilities Acquisition and Construction | 2,183,983 | 34,784,190 | 426,855,000 | 594,920,000 |
| 5000 Other Uses | - | 2,183,983 | - | - |
| 7000 Unappropriated Ending Fund Balance | - | 424,488,170 | - | - |
| TOTAL REQUIREMENTS | \$ 2,183,983 | \$ 461,456,343 | \$ 435,355,000 | \$ 603,420,000 |

OBJECT CATEGORY REQUIREMENTS

| | | | | |
|------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 100 Salaries | \$ 75,826 | \$ 519,710 | \$ 1,316,111 | \$ 1,455,553 |
| 200 Associated Payroll Costs | 26,259 | 269,073 | 843,016 | 896,605 |
| 300 Purchased Services | 198,282 | 1,430,583 | 4,800,000 | 4,800,000 |
| 500 Capital Outlay | 1,883,616 | 30,858,895 | 428,395,873 | 594,517,842 |
| 600 Other Objects | - | 1,705,929 | - | 1,750,000 |
| 700 Transfers | - | 2,183,983 | - | - |
| 800 Other Uses of Funds | - | 424,488,170 | - | - |
| TOTAL REQUIREMENTS | \$ 2,183,983 | \$ 461,456,343 | \$ 435,355,000 | \$ 603,420,000 |

Refer to 2018 Bond Capital Projects Fund on page 184 for further detail.

Charter Schools Services Fund – 604

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 3,937,752 | \$ 3,938,061 | \$ 4,515,000 | \$ 5,030,000 |
| 3000 State Sources | 12,520 | 19,574 | - | 520,000 |
| 5000 Other Sources | 461,364 | 683,063 | 700,000 | 950,000 |
| TOTAL RESOURCES | \$ 4,411,636 | \$ 4,640,698 | \$ 5,215,000 | \$ 6,500,000 |
| REQUIREMENTS | | | | |
| 1000 Instruction | \$ 3,728,573 | \$ 4,640,698 | \$ 5,215,000 | \$ 6,500,000 |
| 7000 Unappropriated Ending Fund Balance | 683,063 | - | - | - |
| TOTAL REQUIREMENTS | \$ 4,411,636 | \$ 4,640,698 | \$ 5,215,000 | \$ 6,500,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 1,624,521 | \$ 1,691,869 | \$ 1,668,706 | \$ 1,693,147 |
| 200 Associated Payroll Costs | 881,334 | 919,978 | 1,068,036 | 1,080,023 |
| 300 Purchased Services | 1,107,670 | 1,935,080 | 1,431,000 | 2,731,000 |
| 400 Supplies and Materials | 102,435 | 78,980 | 1,047,258 | 995,830 |
| 600 Other Objects | 12,613 | 14,791 | - | - |
| 800 Other Uses of Funds | 683,063 | - | - | - |
| TOTAL REQUIREMENTS | \$ 4,411,636 | \$ 4,640,698 | \$ 5,215,000 | \$ 6,500,000 |

Refer to Charter Schools Services Fund on page I 88 for further detail.

Auxiliary Services Fund – 605

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 5,070,333 | \$ 4,785,036 | \$ 4,790,000 | \$ 6,150,000 |
| 5000 Other Sources | 2,521,352 | 2,945,146 | 3,550,000 | 2,650,000 |
| TOTAL RESOURCES | \$ 7,591,685 | \$ 7,730,182 | \$ 8,340,000 | \$ 8,800,000 |
| REQUIREMENTS | | | | |
| 2000 Support Services | \$ 4,646,536 | \$ 4,709,979 | \$ 8,340,000 | \$ 8,800,000 |
| 7000 Unappropriated Ending Fund Balance | 2,945,149 | 3,020,203 | - | - |
| TOTAL REQUIREMENTS | \$ 7,591,685 | \$ 7,730,182 | \$ 8,340,000 | \$ 8,800,000 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 899,759 | \$ 885,923 | \$ 1,233,817 | \$ 1,287,981 |
| 200 Associated Payroll Costs | 548,023 | 598,289 | 880,957 | 901,217 |
| 300 Purchased Services | 972,674 | 1,070,457 | 2,457,095 | 1,254,325 |
| 400 Supplies and Materials | 2,110,392 | 2,006,900 | 2,363,875 | 2,847,477 |
| 500 Capital Outlay | 115,143 | 146,960 | 1,400,000 | 2,500,000 |
| 600 Other Objects | 545 | 1,450 | 4,256 | 9,000 |
| 800 Other Uses of Funds | 2,945,149 | 3,020,203 | - | - |
| TOTAL REQUIREMENTS | \$ 7,591,685 | \$ 7,730,182 | \$ 8,340,000 | \$ 8,800,000 |

Refer to Auxiliary Services Fund on page 190 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 5,555,585 | \$ 7,983,251 | \$ 7,789,500 | \$ 8,439,500 |
| 5000 Other Sources | 12,899,222 | 12,604,024 | 12,600,000 | 16,600,000 |
| TOTAL RESOURCES | \$ 18,454,807 | \$ 20,587,275 | \$ 20,389,500 | \$ 25,039,500 |
| REQUIREMENTS | | | | |
| 2000 Support Services | \$ 6,450,784 | \$ 5,929,155 | \$ 20,389,499 | \$ 25,039,499 |
| 5000 Other Uses | - | - | 1 | 1 |
| 7000 Unappropriated Ending Fund Balance | 12,004,023 | 14,658,120 | - | - |
| TOTAL REQUIREMENTS | \$ 18,454,807 | \$ 20,587,275 | \$ 20,389,500 | \$ 25,039,500 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 587,816 | \$ 602,346 | \$ 714,969 | \$ 736,163 |
| 200 Associated Payroll Costs | 410,848 | 457,256 | 472,661 | 416,931 |
| 300 Purchased Services | 1,328,455 | 1,331,360 | 2,100,279 | 2,142,286 |
| 400 Supplies and Materials | 346,982 | 333,137 | 138,493 | 141,263 |
| 500 Capital Outlay | 59,961 | 65,389 | 36,546 | 37,277 |
| 600 Other Objects | 3,716,722 | 3,139,667 | 16,926,551 | 21,565,579 |
| 700 Transfers | - | - | 1 | 1 |
| 800 Other Uses of Funds | 12,004,023 | 14,658,120 | - | - |
| TOTAL REQUIREMENTS | \$ 18,454,807 | \$ 20,587,275 | \$ 20,389,500 | \$ 25,039,500 |

Refer to Risk Management Fund on page 193 for further detail.

Small Memorial Trust Fund – 711

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 21,054 | \$ 18,564 | \$ 8,000 | \$ 20,000 |
| 5000 Other Sources | 202,359 | 200,860 | 199,498 | 192,314 |
| TOTAL RESOURCES | \$ 223,413 | \$ 219,424 | \$ 207,498 | \$ 212,314 |
| REQUIREMENTS | | | | |
| 3000 Enterprise and Community Services | \$ 22,553 | \$ 27,868 | \$ 207,498 | \$ - |
| 5000 Other Uses | - | - | - | 212,314 |
| 7000 Unappropriated Ending Fund Balance | 200,860 | 191,556 | - | - |
| TOTAL REQUIREMENTS | \$ 223,413 | \$ 219,424 | \$ 207,498 | \$ 212,314 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 400 Supplies and Materials | \$ 22,553 | \$ 27,868 | \$ 207,498 | \$ - |
| 700 Transfers | - | - | - | 212,314 |
| 800 Other Uses of Funds | 200,860 | 191,556 | - | - |
| TOTAL REQUIREMENTS | \$ 223,413 | \$ 219,424 | \$ 207,498 | \$ 212,314 |

Refer to Small Memorial Trust Fund on page 198 for further detail.

To comply with upcoming changes in accounting standards, the District intends to close this fund in fiscal year 2020-21 and account for these activities in the Fee Based Programs Fund.

Loretta Isom Scholarship Fund – 712

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|---|------------------|-----------------|-----------------|-----------------|
| RESOURCES | | | | |
| 5000 Other Sources | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 |
| TOTAL RESOURCES | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 |
| REQUIREMENTS | | | | |
| 5000 Other Uses | - | - | - | - |
| 7000 Unappropriated Ending Fund Balance | 9,518 | 9,518 | - | - |
| TOTAL REQUIREMENTS | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 300 Purchased Services | \$ 8,500 | \$ - | \$ 9,518 | \$ 5,018 |
| 800 Other Uses of Funds | 9,518 | 9,518 | - | - |
| TOTAL REQUIREMENTS | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 |

Refer to Loretta Isom Scholarship Fund on page 199 for further detail.

Bond Capital Projects Fund – 417 – Closed

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---------------------|---------------------|----------------|----------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 134,044 | \$ 8,492 | \$ - | \$ - |
| 5000 Other Sources | 6,038,143 | 1,177,920 | - | - |
| TOTAL RESOURCES | \$ 6,172,187 | \$ 1,186,412 | \$ - | \$ - |
| REQUIREMENTS | | | | |
| 4000 Facilities Acquisition and Construction | \$ 4,994,267 | \$ 1,186,412 | \$ - | \$ - |
| 7000 Unappropriated Ending Fund Balance | 1,177,920 | - | - | - |
| TOTAL REQUIREMENTS | \$ 6,172,187 | \$ 1,186,412 | \$ - | \$ - |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 52,699 | \$ - | \$ - | \$ - |
| 200 Associated Payroll Costs | 20,927 | - | - | - |
| 300 Purchased Services | 223,356 | - | - | - |
| 500 Capital Outlay | 4,697,285 | 1,186,412 | - | - |
| 800 Other Uses of Funds | 1,177,920 | - | - | - |
| TOTAL REQUIREMENTS | \$ 6,172,187 | \$ 1,186,412 | \$ - | \$ - |

Refer to Bond Capital Projects Fund on page 224 for further detail.

This fund was closed by board resolution on June 11, 2019.

External Customers Fund – 550 – Closed

Fund Summary

| BY FUNCTION | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---------------------|-------------------|-------------------|----------------|
| RESOURCES | | | | |
| 1000 Local Sources | \$ 548,177 | \$ - | \$ - | - |
| 5000 Other Sources | 516,840 | 138,321 | 100,000 | - |
| TOTAL RESOURCES | \$ 1,065,017 | \$ 138,321 | \$ 100,000 | \$ - |
| REQUIREMENTS | | | | |
| 3000 Enterprise and Community Services | \$ 926,699 | \$ - | \$ - | - |
| 5000 Other Uses | - | 100,000 | 100,000 | - |
| 7000 Unappropriated Ending Fund Balance | 138,318 | 38,321 | - | - |
| TOTAL REQUIREMENTS | \$ 1,065,017 | \$ 138,321 | \$ 100,000 | \$ - |
| OBJECT CATEGORY REQUIREMENTS | | | | |
| 100 Salaries | \$ 169,077 | \$ - | \$ - | - |
| 200 Associated Payroll Costs | 89,151 | - | - | - |
| 300 Purchased Services | 106,922 | - | - | - |
| 400 Supplies and Materials | 417,721 | - | - | - |
| 500 Capital Outlay | 133,956 | - | - | - |
| 600 Other Objects | 9,872 | - | - | - |
| 700 Transfers | - | 100,000 | 100,000 | - |
| 800 Other Uses of Funds | 138,318 | 38,321 | - | - |
| TOTAL REQUIREMENTS | \$ 1,065,017 | \$ 138,321 | \$ 100,000 | \$ - |

Refer to External Customers Fund on page 226 for further detail.

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



General Fund (100)

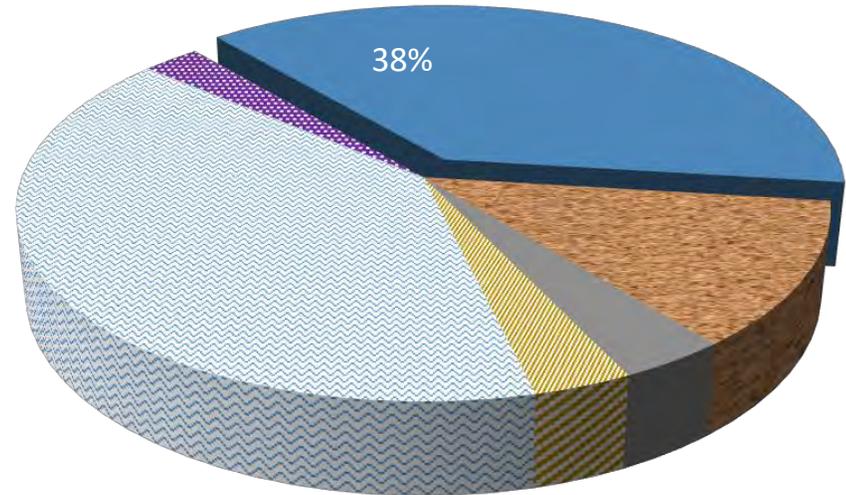
Introduction – General Fund – 101

\$ 582,439,383
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 | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 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 | | | \$ 89,302,647 | \$ 91,894,181 | \$ 91,894,181 | \$ 91,894,181 |
| Less: Discounts (2%) & Uncollectible (3.5%) | | | (4,911,647) | (5,054,181) | (5,054,181) | (5,054,181) |
| 1111 Current Year's Taxes (Net) | \$ 76,948,278 | \$ 79,772,315 | \$ 84,391,000 | \$ 86,840,000 | \$ 86,840,000 | \$ 86,840,000 |
| 1112 Prior Year's Taxes | 2,294,271 | 4,520,136 | 400,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 1114 Other Revenue in Lieu of Taxes | 248,343 | 281,276 | 209,000 | 209,000 | 209,000 | 209,000 |
| Total Ad Valorem Taxes | \$ 79,490,892 | \$ 84,573,727 | \$ 85,000,000 | \$ 89,049,000 | \$ 89,049,000 | \$ 89,049,000 |
| 1300 - Tuition | | | | | | |
| 1311 Tuition from Individuals | \$ - | \$ 530 | \$ - | \$ - | \$ - | \$ - |
| 1312 Tuition from Others | 96,822 | 42,621 | 95,000 | 40,000 | 40,000 | 40,000 |
| Total Tuition | \$ 96,822 | \$ 43,151 | \$ 95,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 1400 - Transportation Fees | | | | | | |
| 1414 Transportation Fees for Foster Children | \$ 21,333 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Transportation Fees | \$ 21,333 | \$ - |
| 1500 - Earnings on Investments | | | | | | |
| 1500 Earnings on Investments | \$ 1,759,585 | \$ 3,596,052 | \$ 2,000,000 | \$ 3,219,000 | \$ 3,219,000 | \$ 3,219,000 |
| Total Earnings on Investments | \$ 1,759,585 | \$ 3,596,052 | \$ 2,000,000 | \$ 3,219,000 | \$ 3,219,000 | \$ 3,219,000 |
| 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 | \$ 81 | \$ 393,663 | \$ 250,000 | \$ 531,000 | \$ 531,000 | \$ 531,000 |
| 1920 Contributions & Donations from Private Sources | 42,473 | 3 | - | - | - | - |
| 1943 Services Provided Other Charter Schools | 124,115 | 132,700 | 125,000 | 299,000 | 299,000 | 299,000 |
| 1960 Recovery of Prior Years' Expenditure | 565,670 | 113,742 | 60,000 | 121,000 | 121,000 | 121,000 |
| 1980 Fees Charged to Grants | 1,290,422 | 1,949,223 | 1,450,000 | 2,450,000 | 2,450,000 | 2,450,000 |
| 1990 Miscellaneous | 972,975 | 985,147 | 900,000 | 875,000 | 875,000 | 875,000 |
| Total Other Revenue From Local Sources | \$ 2,995,736 | \$ 3,574,478 | \$ 2,785,000 | \$ 4,276,000 | \$ 4,276,000 | \$ 4,276,000 |
| Total Revenue from Local Sources | \$ 84,364,368 | \$ 91,787,408 | \$ 89,880,000 | \$ 96,584,000 | \$ 96,584,000 | \$ 96,584,000 |

Resources Detail – General Fund Continued

| Account Code and Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 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 | \$ 280,509 | \$ 865,412 | \$ 280,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| 2102 General ESD Funds | - | 16,166,475 | - | 16,200,000 | 16,200,000 | 16,200,000 |
| Total Unrestricted Revenue | \$ 280,509 | \$ 17,031,887 | \$ 280,000 | \$ 16,500,000 | \$ 16,500,000 | \$ 16,500,000 |
| 2200 - Restricted Revenue | | | | | | |
| 2200 Speech, Hearing, Language Program | \$ 6,710,675 | \$ - | \$ 15,900,000 | \$ - | \$ - | \$ - |
| 2200 Structured Learning Program | 3,830,564 | - | - | - | - | - |
| 2200 Behavioral Services Program | 4,637,250 | - | - | - | - | - |
| 2200 Other | 795,505 | - | - | - | - | - |
| Total Restricted Revenue | \$ 15,973,994 | \$ - | \$ 15,900,000 | \$ - | \$ - | \$ - |
| Total Revenue from Intermediate Sources | \$ 16,254,503 | \$ 17,031,887 | \$ 16,180,000 | \$ 16,500,000 | \$ 16,500,000 | \$ 16,500,000 |
| 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) | \$ 323,494,885 | \$ 326,079,027 | \$ 346,822,655 | \$ 359,057,472 | \$ 359,057,472 | \$ 359,057,472 |
| State School Fund-Transportation Reimbursement | 12,126,684 | 13,274,888 | 11,227,553 | 12,966,908 | 12,966,908 | 12,966,908 |
| State School Fund Grant-Prior Year Adjustment | 1,316,014 | 4,450,449 | - | - | - | - |
| 3101 State School Fund Revenue | \$ 336,937,583 | \$ 343,804,364 | \$ 358,050,208 | \$ 372,024,380 | \$ 372,024,380 | \$ 372,024,380 |
| 3103 Common School Fund | 4,187,498 | 4,472,941 | 3,976,766 | 4,000,000 | 4,000,000 | 4,000,000 |
| 3199 High Cost Disabilities | 4,025,402 | 1,683,189 | 2,250,000 | 2,750,000 | 2,750,000 | 2,750,000 |
| Total Unrestricted Grants-In-Aid | \$ 345,150,483 | \$ 349,960,494 | \$ 364,276,974 | \$ 378,774,380 | \$ 378,774,380 | \$ 378,774,380 |
| 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 | \$ 1,430,000 | \$ 1,430,000 |
| Total Restricted Grants-In-Aid | \$ - | \$ - | \$ - | \$ 1,430,000 | \$ 1,430,000 | \$ 1,430,000 |
| Total Revenue from State Sources | \$ 345,150,483 | \$ 349,960,494 | \$ 364,276,974 | \$ 380,204,380 | \$ 380,204,380 | \$ 380,204,380 |

Resources Detail – General Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 4000 - Revenue from Federal Sources | | | | | | | |
| 4200 - Unrestricted Revenue from the Federal Government through the State | | | | | | | |
| 4201 | Transportation Fees for Foster Children | \$ - | \$ 127,231 | \$ - | \$ 140,000 | \$ 140,000 | \$ 140,000 |
| Total Unrestricted Revenue from the Federal Government | | \$ - | \$ 127,231 | \$ - | \$ 140,000 | \$ 140,000 | \$ 140,000 |
| 4800 - Revenue in Lieu of Taxes | | | | | | | |
| 4801 | Federal Forest Fees | \$ 392 | \$ 385 | \$ 35,000 | \$ - | \$ - | \$ - |
| Total Revenue in Lieu of Taxes | | \$ 392 | \$ 385 | \$ 35,000 | \$ - | \$ - | \$ - |
| Total Revenue from Federal Sources | | \$ 392 | \$ 127,616 | \$ 35,000 | \$ 140,000 | \$ 140,000 | \$ 140,000 |
| 5000 - Other Sources | | | | | | | |
| 5100 - Long Term Debt Financing Sources | | | | | | | |
| 5110 | Bond Proceeds | \$ - | \$ - | \$ - | \$ 34,000,000 | \$ 34,000,000 | \$ 34,000,000 |
| Total Long Term Debt Financing Sources | | \$ - | \$ - | \$ - | \$ 34,000,000 | \$ 34,000,000 | \$ 34,000,000 |
| 5200 - Interfund Transfers | | | | | | | |
| 5200 | Transfer from 2018 Bond Capital Projects Fund | \$ - | \$ 2,183,983 | \$ - | \$ - | \$ - | \$ - |
| 5200 | Transfer from Enterprise Fund | - | 100,000 | 100,000 | - | - | - |
| 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 | 1 | 1 | 1 |
| Total Interfund Transfers | | \$ - | \$ 2,283,983 | \$ 100,003 | \$ 3 | \$ 3 | \$ 3 |
| Total Other Sources | | \$ - | \$ 2,283,983 | \$ 100,003 | \$ 34,000,003 | \$ 34,000,003 | \$ 34,000,003 |
| 5300 - Sale of or Compensation Loss of Fixed Assets | | | | | | | |
| 5300 | Sale of or Compensation Loss of Fixed Assets | \$ 356 | \$ 227,447 | \$ - | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| Total Sale of or Compensation Loss of Fixed Assets | | \$ 356 | \$ 227,447 | \$ - | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| 5400 - Beginning Fund Balance (Net Working Capital) | | | | | | | |
| 5400 | Beginning Fund Balance | \$ 44,552,699 | \$ 51,478,033 | \$ 50,000,000 | \$ 55,000,000 | \$ 55,000,000 | \$ 55,000,000 |
| Total Other Sources | | \$ 44,553,055 | \$ 53,989,463 | \$ 50,100,003 | \$ 89,011,003 | \$ 89,011,003 | \$ 89,011,003 |
| TOTAL GENERAL FUND RESOURCES | | \$ 490,322,801 | \$ 512,896,868 | \$ 520,471,977 | \$ 582,439,383 | \$ 582,439,383 | \$ 582,439,383 |

Requirements Detail – General Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|----------------------|----------------------|-----------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| REQUIREMENTS | | | | | | | | |
| 1000 - Instruction | | | | | | | | |
| 1100 - Regular Programs | | | | | | | | |
| 1111 - Elementary Instruction, Primary (K-5) | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 50,376,274 | \$ 53,231,832 | 899.60 | \$ 57,804,766 | \$ 58,581,181 | \$ 58,581,181 | \$ 58,581,181 | 884.60 |
| 112 Regular Classified | 5,067,543 | 5,462,649 | 239.53 | 7,232,303 | 7,767,387 | 7,767,387 | 7,767,387 | 238.65 |
| 113 Supervisory Licensed | 4,000 | 4,530 | | - | - | - | - | |
| 121 Licensed Substitutes | 1,606,776 | 1,632,590 | | 1,760,503 | 1,804,513 | 1,804,513 | 1,804,513 | |
| 122 Classified Substitutes | 217,568 | 237,781 | | 188,522 | 193,234 | 193,234 | 193,234 | |
| 123 Temporary Licensed | 3,923 | 2,738 | | 1,458 | 1,494 | 1,494 | 1,494 | |
| 124 Temporary Classified | 6,060 | 13,552 | | 1,021 | 1,047 | 1,047 | 1,047 | |
| 130 Licensed Staff Differentials | 462,860 | 498,952 | | 458,522 | 470,487 | 470,487 | 470,487 | |
| 130 Licensed Additional Earnings | 226,789 | 187,301 | | 64,569 | 70,898 | 70,898 | 70,898 | |
| 130 Classified Additional Earnings | 50,986 | 46,352 | | 22,900 | 23,473 | 23,473 | 23,473 | |
| Total Salaries and Wages | \$ 58,022,779 | \$ 61,318,277 | 1,139.13 | \$ 67,534,564 | \$ 68,913,714 | \$ 68,913,714 | \$ 68,913,714 | 1,123.25 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 15,157,942 | \$ 16,129,428 | | \$ 21,547,654 | \$ 22,080,415 | \$ 22,080,415 | \$ 22,080,415 | |
| 220 Social Security Contribution | 4,258,749 | 4,521,666 | | 4,987,962 | 5,083,141 | 5,083,141 | 5,083,141 | |
| 230 Other Required Payroll Costs | 777,908 | 1,118,474 | | 1,156,583 | 1,289,976 | 1,289,976 | 1,289,976 | |
| 240 Employee Insur & Other Contract Benefits | 14,309,369 | 14,970,505 | | 16,689,395 | 16,759,191 | 16,759,191 | 16,759,191 | |
| Total Associated Payroll Costs | \$ 34,503,968 | \$ 36,740,073 | - | \$ 44,381,594 | \$ 45,212,723 | \$ 45,212,723 | \$ 45,212,723 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 38,019 | \$ 7,641 | | \$ 12,840 | \$ 13,098 | \$ 13,098 | \$ 13,098 | |
| 320 Property Services | 1,298 | 243 | | 291 | 297 | 297 | 297 | |
| 330 Student Transportation Services | 620 | - | | - | - | - | - | |
| 340 Travel | 5,053 | 10,305 | | 35,127 | 35,830 | 35,830 | 35,830 | |
| 350 Communication | 737,076 | 592,627 | | 593,654 | 600,527 | 600,527 | 600,527 | |
| 390 Other Gen Prof & Tech Svcs | 3,546 | 125 | | 3,508 | 3,578 | 3,578 | 3,578 | |
| Total Purchased Services | \$ 785,612 | \$ 610,941 | - | \$ 645,420 | \$ 653,330 | \$ 653,330 | \$ 653,330 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 824,594 | \$ 831,026 | | \$ 1,102,016 | \$ 1,134,056 | \$ 1,134,056 | \$ 1,134,056 | |
| 420 Textbooks | 83,574 | 256,418 | | 308,886 | 315,062 | 315,062 | 315,062 | |
| 460 Non-Consumable Items | 240,090 | 75,833 | | 99,621 | 101,612 | 101,612 | 101,612 | |
| 470 Computer Software | 63,327 | 33,865 | | 10,308 | 10,515 | 10,515 | 10,515 | |
| 480 Computer Hardware | 14,804 | 25,562 | | 50,983 | 52,000 | 52,000 | 52,000 | |
| Total Supplies and Materials | \$ 1,226,389 | \$ 1,222,704 | - | \$ 1,571,814 | \$ 1,613,245 | \$ 1,613,245 | \$ 1,613,245 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|----------------------|----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 727 | \$ 728 | | \$ 216 | \$ 220 | \$ 220 | \$ 220 | |
| Total Other | \$ 727 | \$ 728 | - | \$ 216 | \$ 220 | \$ 220 | \$ 220 | - |
| Total Elementary Instruction, Primary (K-5) | \$ 94,539,475 | \$ 99,892,723 | 1,139.13 | \$ 114,133,608 | \$ 116,393,232 | \$ 116,393,232 | \$ 116,393,232 | 1,123.25 |
| Total Elementary Programs | \$ 94,539,475 | \$ 99,892,723 | 1,139.13 | \$ 114,133,608 | \$ 116,393,232 | \$ 116,393,232 | \$ 116,393,232 | 1,123.25 |
| | | | | | | | | |
| 1121 - Middle School Instruction | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 20,740,202 | \$ 22,103,562 | 368.25 | \$ 23,611,515 | \$ 24,081,587 | \$ 24,081,587 | \$ 24,081,587 | 367.25 |
| 111 Tutors | 1,766 | - | | - | - | - | - | |
| 112 Regular Classified | 629,171 | 698,208 | 32.89 | 968,900 | 1,012,776 | 1,012,776 | 1,012,776 | 32.89 |
| 121 Licensed Substitutes | 653,818 | 686,953 | | 730,217 | 748,473 | 748,473 | 748,473 | |
| 122 Classified Substitutes | 20,457 | 25,222 | | 21,244 | 21,776 | 21,776 | 21,776 | |
| 123 Temporary Licensed | - | 2,501 | | - | - | - | - | |
| 124 Temporary Classified | 133,951 | 144,194 | | 139,965 | 143,459 | 143,459 | 143,459 | |
| 130 Licensed Staff Differentials | 91,541 | 99,361 | | 114,360 | 115,495 | 115,495 | 115,495 | |
| 130 Licensed Additional Earnings | 117,457 | 89,624 | | 145,984 | 149,633 | 149,633 | 149,633 | |
| 130 Classified Additional Earnings | 20,101 | 22,873 | | 13,497 | 13,834 | 13,834 | 13,834 | |
| Total Salaries and Wages | \$ 22,408,464 | \$ 23,872,498 | 401.14 | \$ 25,745,682 | \$ 26,287,033 | \$ 26,287,033 | \$ 26,287,033 | 400.14 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 5,923,349 | \$ 6,193,911 | | \$ 8,272,028 | \$ 8,437,637 | \$ 8,437,637 | \$ 8,437,637 | |
| 220 Social Security Contribution | 1,662,744 | 1,773,488 | | 1,912,729 | 1,948,308 | 1,948,308 | 1,948,308 | |
| 230 Other Required Payroll Costs | 282,398 | 406,323 | | 420,295 | 434,764 | 434,764 | 434,764 | |
| 240 Employee Insur & Other Contract Benefits | 5,029,733 | 5,312,924 | | 5,908,636 | 5,877,000 | 5,877,000 | 5,877,000 | |
| Total Associated Payroll Costs | \$ 12,898,224 | \$ 13,686,646 | - | \$ 16,513,688 | \$ 16,697,709 | \$ 16,697,709 | \$ 16,697,709 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 81,732 | \$ 46,828 | | \$ 24,175 | \$ 15,111 | \$ 15,111 | \$ 15,111 | |
| 320 Property Services | 16,224 | 46,311 | | 47,038 | 47,979 | 47,979 | 47,979 | |
| 330 Student Transportation Services | 18,207 | 31,419 | | 24,937 | 21,330 | 21,330 | 21,330 | |
| 340 Travel | 6,305 | 10,682 | | - | - | - | - | |
| 350 Communication | 379,699 | 401,768 | | 333,184 | 336,004 | 336,004 | 336,004 | |
| 390 Other Gen Prof & Tech Svcs | 1,925 | 1,596 | | 11,601 | 11,833 | 11,833 | 11,833 | |
| Total Purchased Services | \$ 504,092 | \$ 538,604 | - | \$ 440,935 | \$ 432,257 | \$ 432,257 | \$ 432,257 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 442,391 | \$ 522,511 | | \$ 679,268 | \$ 679,436 | \$ 679,436 | \$ 679,436 | |
| 420 Textbooks | 138,029 | 170,121 | | 71,813 | 72,142 | 72,142 | 72,142 | |
| 460 Non-Consumable Items | 204,692 | 57,634 | | 113,664 | 115,936 | 115,936 | 115,936 | |
| 470 Computer Software | 318,105 | 38,772 | | 158,304 | 160,481 | 160,481 | 160,481 | |
| 480 Computer Hardware | 55,587 | 29,746 | | 75,814 | 77,330 | 77,330 | 77,330 | |
| Total Supplies and Materials | \$ 1,158,804 | \$ 818,784 | - | \$ 1,098,863 | \$ 1,105,325 | \$ 1,105,325 | \$ 1,105,325 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ 5,990 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ 5,990 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 46,422 | \$ 61,849 | | \$ 44,367 | \$ 45,254 | \$ 45,254 | \$ 45,254 | |
| 670 Licenses & Permits | 1,008 | 740 | | - | - | - | - | |
| Total Other | \$ 47,430 | \$ 62,589 | - | \$ 44,367 | \$ 45,254 | \$ 45,254 | \$ 45,254 | - |
| Total Middle School Instruction | \$ 37,023,004 | \$ 38,979,121 | 401.14 | \$ 43,843,535 | \$ 44,567,578 | \$ 44,567,578 | \$ 44,567,578 | 400.14 |
| 1122 - Middle School Extracurricular | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 121 Licensed Substitutes | \$ 535 | \$ 315 | | \$ - | \$ - | \$ - | \$ - | |
| 130 Licensed Staff Differentials | 541,707 | 541,157 | | 549,381 | 563,116 | 563,116 | 563,116 | |
| 130 Licensed Additional Earnings | 10,763 | 1,331 | | 4,002 | 4,102 | 4,102 | 4,102 | |
| 130 Classified Additional Earnings | 1,029 | 756 | | - | - | - | - | |
| Total Salaries and Wages | \$ 554,034 | \$ 543,559 | - | \$ 553,383 | \$ 567,218 | \$ 567,218 | \$ 567,218 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 142,159 | \$ 133,479 | | \$ 199,118 | \$ 204,094 | \$ 204,094 | \$ 204,094 | |
| 220 Social Security Contribution | 42,439 | 41,475 | | 42,340 | 43,398 | 43,398 | 43,398 | |
| 230 Other Required Payroll Costs | 8,656 | 10,502 | | 8,943 | 9,154 | 9,154 | 9,154 | |
| Total Associated Payroll Costs | \$ 193,254 | \$ 185,456 | - | \$ 250,401 | \$ 256,646 | \$ 256,646 | \$ 256,646 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 13,661 | \$ 14,843 | | \$ 44,396 | \$ 45,287 | \$ 45,287 | \$ 45,287 | |
| 320 Property Services | 6,903 | 5,640 | | 1,483 | 1,513 | 1,513 | 1,513 | |
| 330 Student Transportation Services | 294,281 | 344,937 | | 239,221 | 394,006 | 394,006 | 394,006 | |
| 340 Travel | 400 | 359 | | - | - | - | - | |
| 350 Communication | 3,530 | 55 | | - | - | - | - | |
| 380 Non-Instructional Professional & Technical Svcs. | 33,684 | 37,191 | | - | - | - | - | |
| Total Purchased Services | \$ 352,459 | \$ 403,025 | - | \$ 285,100 | \$ 440,806 | \$ 440,806 | \$ 440,806 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 23,084 | \$ 13,025 | | \$ 59,202 | \$ 29,832 | \$ 29,832 | \$ 29,832 | |
| 460 Non-Consumable Items | 49,075 | 9,515 | | - | - | - | - | |
| 470 Computer Software | 754 | 8,851 | | - | - | - | - | |
| Total Supplies and Materials | \$ 72,913 | \$ 31,391 | - | \$ 59,202 | \$ 29,832 | \$ 29,832 | \$ 29,832 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ 76,497 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ 76,497 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 4,968 | \$ 2,400 | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ 4,968 | \$ 2,400 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Middle School Extracurricular | \$ 1,254,125 | \$ 1,165,831 | - | \$ 1,148,086 | \$ 1,294,502 | \$ 1,294,502 | \$ 1,294,502 | - |
| Total Middle School Programs | \$ 38,277,129 | \$ 40,144,952 | 401.14 | \$ 44,991,621 | \$ 45,862,080 | \$ 45,862,080 | \$ 45,862,080 | 400.14 |
| 1131 - High School Instruction | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 28,727,615 | \$ 29,826,962 | 452.87 | \$ 31,106,971 | \$ 32,480,131 | \$ 32,480,131 | \$ 32,480,131 | 467.87 |
| 112 Regular Classified | 715,974 | 656,308 | 23.91 | 733,608 | 785,958 | 785,958 | 785,958 | 23.91 |
| 113 Supervisory Licensed | 5,392 | 4,667 | | - | - | - | - | |
| 121 Licensed Substitutes | 726,224 | 710,805 | | 864,891 | 886,514 | 886,514 | 886,514 | |
| 122 Classified Substitutes | 6,665 | 10,451 | | 23,599 | 24,189 | 24,189 | 24,189 | |
| 123 Temporary Licensed | 1,690 | 7,199 | | 1,665 | 1,707 | 1,707 | 1,707 | |
| 124 Temporary Classified | 153,047 | 154,112 | | 175,436 | 179,823 | 179,823 | 179,823 | |
| 130 Licensed Staff Differentials | 300,158 | 320,808 | | 393,274 | 402,515 | 402,515 | 402,515 | |
| 130 Licensed Additional Earnings | 111,111 | 116,890 | | 93,474 | 95,811 | 95,811 | 95,811 | |
| 130 Classified Additional Earnings | 9,217 | 8,936 | | 16,390 | 16,800 | 16,800 | 16,800 | |
| Total Salaries and Wages | \$ 30,757,093 | \$ 31,817,138 | 476.78 | \$ 33,409,308 | \$ 34,873,448 | \$ 34,873,448 | \$ 34,873,448 | 491.78 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 8,400,639 | \$ 8,555,525 | | \$ 10,829,613 | \$ 11,421,124 | \$ 11,421,124 | \$ 11,421,124 | |
| 220 Social Security Contribution | 2,283,575 | 2,363,213 | | 2,481,800 | 2,584,105 | 2,584,105 | 2,584,105 | |
| 230 Other Required Payroll Costs | 383,595 | 522,573 | | 543,459 | 567,334 | 567,334 | 567,334 | |
| 240 Employee Insur & Other Contract Benefits | 6,340,642 | 6,620,996 | | 7,068,804 | 7,536,595 | 7,536,595 | 7,536,595 | |
| Total Associated Payroll Costs | \$ 17,408,451 | \$ 18,062,307 | - | \$ 20,923,676 | \$ 22,109,158 | \$ 22,109,158 | \$ 22,109,158 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 266,677 | \$ 224,150 | | \$ 177,339 | \$ 180,886 | \$ 180,886 | \$ 180,886 | |
| 320 Property Services | 43,409 | 27,750 | | 53,279 | 54,344 | 54,344 | 54,344 | |
| 330 Student Transportation Services | 21,273 | 64,057 | | 20,308 | 20,713 | 20,713 | 20,713 | |
| 340 Travel | 9,479 | 19,375 | | 3,863 | 3,940 | 3,940 | 3,940 | |
| 350 Communication | 375,954 | 424,956 | | 411,767 | 420,009 | 420,009 | 420,009 | |
| 380 Non-Instructional Professional & Technical Svcs. | 342 | - | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | 3,189 | 4,027 | | - | - | - | - | |
| Total Purchased Services | \$ 720,323 | \$ 764,315 | - | \$ 666,556 | \$ 679,892 | \$ 679,892 | \$ 679,892 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 458,383 | \$ 617,966 | | \$ 1,188,143 | \$ 1,229,280 | \$ 1,229,280 | \$ 1,229,280 | |
| 420 Textbooks | 248,872 | 164,953 | | 204,431 | 208,519 | 208,519 | 208,519 | |
| 440 Periodicals | - | 31 | | - | - | - | - | |
| 460 Non-Consumable Items | 295,116 | 173,114 | | 391,854 | 386,242 | 386,242 | 386,242 | |
| 470 Computer Software | 72,263 | 101,388 | | 54,304 | 55,392 | 55,392 | 55,392 | |
| 480 Computer Hardware | 142,802 | 43,202 | | 60,495 | 57,785 | 57,785 | 57,785 | |
| Total Supplies and Materials | \$ 1,217,436 | \$ 1,100,654 | - | \$ 1,899,227 | \$ 1,937,218 | \$ 1,937,218 | \$ 1,937,218 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ - | \$ 27,344 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ - | \$ 27,344 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 33,561 | \$ 69,895 | | \$ 40,863 | \$ 41,680 | \$ 41,680 | \$ 41,680 | |
| 670 Licenses & Permits | 77 | - | | - | - | - | - | |
| Total Other | \$ 33,638 | \$ 69,895 | - | \$ 40,863 | \$ 41,680 | \$ 41,680 | \$ 41,680 | - |
| Total High School Instruction | \$ 50,136,941 | \$ 51,841,653 | 476.78 | \$ 56,939,630 | \$ 59,641,396 | \$ 59,641,396 | \$ 59,641,396 | 491.78 |
| 1132 - High School Extracurricular | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 113 Supervisory Licensed | \$ 564,589 | \$ 588,668 | 6.00 | \$ 639,292 | \$ 672,404 | \$ 672,404 | \$ 672,404 | 6.00 |
| 121 Licensed Substitutes | 34,089 | 42,766 | | 31,856 | 32,653 | 32,653 | 32,653 | |
| 122 Classified Substitutes | 456 | 614 | | - | - | - | - | |
| 124 Temporary Classified | 935 | 4,008 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 1,559,899 | 1,609,945 | | 1,730,206 | 2,295,420 | 2,295,420 | 2,295,420 | |
| 130 Licensed Additional Earnings | 2,792 | 5,075 | | 23,783 | 24,378 | 24,378 | 24,378 | |
| 130 Classified Additional Earnings | 10,686 | 4,962 | | 17,240 | 17,671 | 17,671 | 17,671 | |
| Total Salaries and Wages | \$ 2,173,446 | \$ 2,256,038 | 6.00 | \$ 2,442,377 | \$ 3,042,526 | \$ 3,042,526 | \$ 3,042,526 | 6.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 487,728 | \$ 513,312 | | \$ 857,081 | \$ 1,074,732 | \$ 1,074,732 | \$ 1,074,732 | |
| 220 Social Security Contribution | 165,828 | 171,661 | | 186,480 | 231,978 | 231,978 | 231,978 | |
| 230 Other Required Payroll Costs | 29,728 | 39,192 | | 39,547 | 49,227 | 49,227 | 49,227 | |
| 240 Employee Insur & Other Contract Benefits | 83,691 | 80,400 | | 87,993 | 90,006 | 90,006 | 90,006 | |
| Total Associated Payroll Costs | \$ 766,975 | \$ 804,565 | - | \$ 1,171,101 | \$ 1,445,943 | \$ 1,445,943 | \$ 1,445,943 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-----------------------|-----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 314,111 | \$ 346,422 | | \$ 380,576 | \$ 388,186 | \$ 388,186 | \$ 388,186 | |
| 320 Property Services | 69,782 | 53,585 | | 53,959 | 55,038 | 55,038 | 55,038 | |
| 330 Student Transportation Services | 276,984 | 392,153 | | 657,379 | 670,527 | 670,527 | 670,527 | |
| 340 Travel | 10,256 | 19,043 | | 3,014 | 3,074 | 3,074 | 3,074 | |
| 350 Communication | 11,010 | 17,156 | | 5,603 | 5,716 | 5,716 | 5,716 | |
| 380 Non-Instructional Professional & Technical Svcs. | 53,386 | 9,415 | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | 6,619 | 10,955 | | 11,557 | 11,789 | 11,789 | 11,789 | |
| Total Purchased Services | \$ 742,148 | \$ 848,729 | - | \$ 1,112,088 | \$ 1,134,330 | \$ 1,134,330 | \$ 1,134,330 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 29,494 | \$ 89,990 | | \$ 22,562 | \$ 23,014 | \$ 23,014 | \$ 23,014 | |
| 460 Non-Consumable Items | 400 | 3,334 | | - | - | - | - | |
| 470 Computer Software | 3,299 | 1,686 | | 1,700 | 1,734 | 1,734 | 1,734 | |
| 480 Computer Hardware | - | 270 | | - | - | - | - | |
| Total Supplies and Materials | \$ 33,193 | \$ 95,280 | - | \$ 24,262 | \$ 24,748 | \$ 24,748 | \$ 24,748 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ - | \$ 24,944 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ - | \$ 24,944 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 24,790 | \$ 51,381 | | \$ 13,720 | \$ 13,994 | \$ 13,994 | \$ 13,994 | |
| Total Other | \$ 24,790 | \$ 51,381 | - | \$ 13,720 | \$ 13,994 | \$ 13,994 | \$ 13,994 | - |
| Total High School Extracurricular | \$ 3,740,552 | \$ 4,080,937 | 6.00 | \$ 4,763,548 | \$ 5,661,541 | \$ 5,661,541 | \$ 5,661,541 | 6.00 |
| Total High School Programs | \$ 53,877,493 | \$ 55,922,590 | 482.78 | \$ 61,703,178 | \$ 65,302,937 | \$ 65,302,937 | \$ 65,302,937 | 497.78 |
| 1140 - Pre-Kindergarten Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ - | \$ - | | \$ 30,968 | \$ 30,985 | \$ 30,985 | \$ 30,985 | |
| Total Salaries and Wages | \$ - | \$ - | - | \$ 30,968 | \$ 30,985 | \$ 30,985 | \$ 30,985 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ - | \$ - | | \$ 11,144 | \$ 11,149 | \$ 11,149 | \$ 11,149 | |
| 220 Social Security Contribution | - | - | | 1,921 | 2,371 | 2,371 | 2,371 | |
| 230 Other Required Payroll Costs | - | - | | 967 | 521 | 521 | 521 | |
| Total Associated Payroll Costs | \$ - | \$ - | - | \$ 14,032 | \$ 14,041 | \$ 14,041 | \$ 14,041 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ - | \$ - | | \$ 5,000 | \$ 5,100 | \$ 5,100 | \$ 5,100 | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ 5,000 | \$ 5,100 | \$ 5,100 | \$ 5,100 | - |
| Total Pre-Kindergarten Programs | \$ - | \$ - | - | \$ 50,000 | \$ 50,126 | \$ 50,126 | \$ 50,126 | - |
| Total Regular Programs | \$ 186,694,097 | \$ 195,960,265 | 2,023.05 | \$ 220,878,407 | \$ 227,608,375 | \$ 227,608,375 | \$ 227,608,375 | 2,021.17 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 1200 - Special Programs | | | | | | | | | |
| 1210 - Programs For the Talented and Gifted | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 72,857 | \$ 74,294 | 1.00 | \$ 75,943 | \$ 77,817 | \$ 77,817 | \$ 77,817 | 1.00 | |
| 112 Regular Classified | 25,374 | 27,266 | 1.00 | 31,752 | 34,186 | 34,186 | 34,186 | 1.00 | |
| 123 Temporary Licensed | 67,613 | 78,643 | | 101,574 | 104,113 | 104,113 | 104,113 | | |
| 130 Licensed Staff Differentials | 78,400 | 80,211 | | 91,355 | 93,639 | 93,639 | 93,639 | | |
| 130 Licensed Additional Earnings | 36,232 | 16,270 | | 48,994 | 50,219 | 50,219 | 50,219 | | |
| 130 Classified Additional Earnings | - | 43 | | - | - | - | - | | |
| Total Salaries and Wages | \$ 280,476 | \$ 276,727 | 2.00 | \$ 349,618 | \$ 359,974 | \$ 359,974 | \$ 359,974 | 2.00 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 55,326 | \$ 54,961 | | \$ 82,525 | \$ 85,067 | \$ 85,067 | \$ 85,067 | | |
| 220 Social Security Contribution | 20,780 | 20,348 | | 26,152 | 26,891 | 26,891 | 26,891 | | |
| 230 Other Required Payroll Costs | 3,487 | 4,547 | | 5,664 | 5,816 | 5,816 | 5,816 | | |
| 240 Employee Insur & Other Contract Benefits | 28,659 | 29,289 | | 31,526 | 32,426 | 32,426 | 32,426 | | |
| Total Associated Payroll Costs | \$ 108,252 | \$ 109,145 | - | \$ 145,867 | \$ 150,200 | \$ 150,200 | \$ 150,200 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ - | \$ 2,500 | | \$ 3,503 | \$ 3,573 | \$ 3,573 | \$ 3,573 | | |
| 350 Communication | 168 | 132 | | - | - | - | - | | |
| Total Purchased Services | \$ 168 | \$ 2,632 | - | \$ 3,503 | \$ 3,573 | \$ 3,573 | \$ 3,573 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 3,411 | \$ 19,848 | | \$ 22,407 | \$ 31,855 | \$ 31,855 | \$ 31,855 | | |
| 420 Textbooks | - | - | | 418 | 426 | 426 | 426 | | |
| 460 Non-Consumable Items | 7,200 | - | | - | - | - | - | | |
| 470 Computer Software | - | 328 | | 625 | 638 | 638 | 638 | | |
| 480 Computer Hardware | 15,668 | 7,060 | | - | - | - | - | | |
| Total Supplies and Materials | \$ 26,279 | \$ 27,236 | - | \$ 23,450 | \$ 32,919 | \$ 32,919 | \$ 32,919 | - | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ 360 | \$ - | | \$ 577 | \$ 589 | \$ 589 | \$ 589 | | |
| Total Other | \$ 360 | \$ - | - | \$ 577 | \$ 589 | \$ 589 | \$ 589 | - | |
| Total Programs For Talented & Gifted | \$ 415,535 | \$ 415,740 | 2.00 | \$ 523,015 | \$ 547,255 | \$ 547,255 | \$ 547,255 | 2.00 | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | |
|---|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|--|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE | |
| 1220 - Restrictive Programs for Students with Disabilities | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 6,251,175 | \$ 6,580,260 | 111.10 | \$ 7,433,406 | \$ 7,482,631 | \$ 7,482,631 | \$ 7,482,631 | 111.10 | |
| 111 Tutors | - | 453 | | 4,562 | 4,676 | 4,676 | 4,676 | | |
| 112 Regular Classified | 17,515,905 | 15,439,674 | 459.06 | 16,992,949 | 17,215,665 | 17,215,665 | 17,215,665 | 446.05 | |
| 121 Licensed Substitutes | 225,517 | 256,509 | | 260,715 | 267,234 | 267,234 | 267,234 | | |
| 122 Classified Substitutes | 554,510 | 533,975 | | 403,978 | 414,077 | 414,077 | 414,077 | | |
| 123 Temporary Licensed | - | 18,550 | | - | - | - | - | | |
| 124 Temporary Classified | 2,864 | 21,457 | | 2,855 | 2,926 | 2,926 | 2,926 | | |
| 130 Licensed Staff Differentials | 359,730 | 378,461 | | 388,943 | 449,084 | 449,084 | 449,084 | | |
| 130 Licensed Additional Earnings | 64,939 | 73,413 | | 95,474 | 105,192 | 105,192 | 105,192 | | |
| 130 Classified Additional Earnings | 68,258 | 57,928 | | 92,633 | 94,950 | 94,950 | 94,950 | | |
| Total Salaries and Wages | \$ 25,042,898 | \$ 23,360,680 | 570.16 | \$ 25,675,515 | \$ 26,036,435 | \$ 26,036,435 | \$ 26,036,435 | 557.15 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 6,238,135 | \$ 6,067,966 | | \$ 8,288,059 | \$ 8,341,208 | \$ 8,341,208 | \$ 8,341,208 | | |
| 220 Social Security Contribution | 1,832,596 | 1,708,266 | | 1,887,237 | 1,905,359 | 1,905,359 | 1,905,359 | | |
| 230 Other Required Payroll Costs | 391,509 | 549,286 | | 470,167 | 588,154 | 588,154 | 588,154 | | |
| 240 Employee Insur & Other Contract Benefits | 9,312,080 | 8,340,735 | | 9,670,622 | 9,512,134 | 9,512,134 | 9,512,134 | | |
| Total Associated Payroll Costs | \$ 17,774,320 | \$ 16,666,253 | - | \$ 20,316,085 | \$ 20,346,855 | \$ 20,346,855 | \$ 20,346,855 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 3,556 | \$ 39,594 | | \$ 10,388 | \$ 10,595 | \$ 10,595 | \$ 10,595 | | |
| 320 Property Services | 1,625 | 1,500 | | 2,407 | 2,455 | 2,455 | 2,455 | | |
| 330 Student Transportation Services | 15,860 | - | | 25,000 | 25,500 | 25,500 | 25,500 | | |
| 340 Travel | 41,001 | 36,083 | | 47,284 | 48,230 | 48,230 | 48,230 | | |
| 350 Communication | 17,642 | 18,839 | | 30,064 | 30,666 | 30,666 | 30,666 | | |
| 371 Tuition Pymts-Districts Within | - | - | | 48,171 | 49,134 | 49,134 | 49,134 | | |
| 372 Tuition Pymts-District Without | 99,649 | 106,694 | | - | - | - | - | | |
| 390 Other Gen Prof & Tech Svcs | 1,537 | 1,116 | | 2,506 | 2,556 | 2,556 | 2,556 | | |
| Total Purchased Services | \$ 180,870 | \$ 203,826 | - | \$ 165,820 | \$ 169,136 | \$ 169,136 | \$ 169,136 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 75,983 | \$ 83,658 | | \$ 110,694 | \$ 112,907 | \$ 112,907 | \$ 112,907 | | |
| 420 Textbooks | 3,637 | 1,464 | | - | - | - | - | | |
| 440 Periodicals | 99 | 297 | | - | - | - | - | | |
| 460 Non-Consumable Items | 10,454 | 1,109 | | 2,000 | 2,040 | 2,040 | 2,040 | | |
| 470 Computer Software | 2,356 | 1,656 | | 644 | 656 | 656 | 656 | | |
| 480 Computer Hardware | 2,995 | 2,359 | | - | - | - | - | | |
| Total Supplies and Materials | \$ 95,524 | \$ 90,543 | - | \$ 113,338 | \$ 115,603 | \$ 115,603 | \$ 115,603 | - | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 220 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 670 Licenses & Permits | 503 | 485 | | - | - | - | - | |
| Total Other | \$ 723 | \$ 485 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Restrictive Programs for Students with Disabilities | \$ 43,094,335 | \$ 40,321,787 | 570.16 | \$ 46,270,758 | \$ 46,668,029 | \$ 46,668,029 | \$ 46,668,029 | 557.15 |
| 1250 - Less Restrictive Programs for Students with Disabilities | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 8,271,981 | \$ 7,967,932 | 143.70 | \$ 9,571,579 | \$ 9,561,966 | \$ 9,561,966 | \$ 9,561,966 | 143.70 |
| 112 Regular Classified | 4,452,444 | 7,941,945 | 143.72 | 4,719,368 | 4,933,623 | 4,933,623 | 4,933,623 | 145.42 |
| 121 Licensed Substitutes | 237,720 | 210,780 | | 301,686 | 309,228 | 309,228 | 309,228 | |
| 122 Classified Substitutes | 127,855 | 257,481 | | 163,601 | 167,691 | 167,691 | 167,691 | |
| 123 Temporary Licensed | - | 26,295 | | - | - | - | - | |
| 124 Temporary Classified | 38 | - | | - | - | - | - | |
| 130 Licensed Staff Differentials | 464,926 | 449,180 | | 483,453 | 550,179 | 550,179 | 550,179 | |
| 130 Licensed Additional Earnings | 36,547 | 26,523 | | 24,562 | 25,599 | 25,599 | 25,599 | |
| 130 Classified Additional Earnings | 3,618 | 2,984 | | 8,986 | 9,210 | 9,210 | 9,210 | |
| Total Salaries and Wages | \$ 13,595,129 | \$ 16,883,120 | 287.42 | \$ 15,273,235 | \$ 15,557,496 | \$ 15,557,496 | \$ 15,557,496 | 289.12 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 3,514,503 | \$ 4,275,399 | | \$ 4,878,938 | \$ 4,981,721 | \$ 4,981,721 | \$ 4,981,721 | |
| 220 Social Security Contribution | 999,147 | 1,242,409 | | 1,127,621 | 1,143,588 | 1,143,588 | 1,143,588 | |
| 230 Other Required Payroll Costs | 188,797 | 371,258 | | 265,663 | 301,738 | 301,738 | 301,738 | |
| 240 Employee Insur & Other Contract Benefits | 3,800,818 | 5,348,363 | | 4,307,317 | 4,278,046 | 4,278,046 | 4,278,046 | |
| Total Associated Payroll Costs | \$ 8,503,265 | \$ 11,237,429 | - | \$ 10,579,539 | \$ 10,705,093 | \$ 10,705,093 | \$ 10,705,093 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 264,226 | \$ 272,160 | | \$ 271,485 | \$ 276,915 | \$ 276,915 | \$ 276,915 | |
| 320 Property Services | 2,340 | 1,284 | | 3,564 | 3,635 | 3,635 | 3,635 | |
| 340 Travel | 15,619 | 19,000 | | 15,316 | 15,622 | 15,622 | 15,622 | |
| 350 Communication | 60,677 | 58,570 | | 124,880 | 127,377 | 127,377 | 127,377 | |
| 380 Non-Instructional Professional & Technical Svcs. | 152,213 | 175,864 | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | 152 | 23 | | 1,508 | 1,538 | 1,538 | 1,538 | |
| Total Purchased Services | \$ 495,227 | \$ 526,901 | - | \$ 416,753 | \$ 425,087 | \$ 425,087 | \$ 425,087 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 94,727 | \$ 67,961 | | \$ 539,199 | \$ 549,984 | \$ 549,984 | \$ 549,984 | |
| 420 Textbooks | 8,122 | 2,491 | | 190 | 194 | 194 | 194 | |
| 460 Non-Consumable Items | 4,051 | 1,728 | | 1,200 | 1,224 | 1,224 | 1,224 | |
| 470 Computer Software | 38,839 | 72,820 | | 1,447 | 1,476 | 1,476 | 1,476 | |
| 480 Computer Hardware | 131,331 | 1,877 | | - | - | - | - | |
| Total Supplies and Materials | \$ 277,070 | \$ 146,877 | - | \$ 542,036 | \$ 552,878 | \$ 552,878 | \$ 552,878 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 54 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ 54 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Less Restrictive Programs for Students with Disabilities | \$ 22,870,745 | \$ 28,794,327 | 287.42 | \$ 26,811,563 | \$ 27,240,554 | \$ 27,240,554 | \$ 27,240,554 | 289.12 |
| 1260 - Treatment and Habilitation Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 106,817 | \$ - | 1.50 | \$ 119,031 | \$ 117,778 | \$ 117,778 | \$ 117,778 | 1.50 |
| 130 Licensed Additional Earnings | 319 | - | | - | - | - | - | |
| Total Salaries and Wages | \$ 107,136 | \$ - | 1.50 | \$ 119,031 | \$ 117,778 | \$ 117,778 | \$ 117,778 | 1.50 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 33,641 | \$ - | | \$ 42,830 | \$ 42,380 | \$ 42,380 | \$ 42,380 | |
| 220 Social Security Contribution | 7,618 | - | | 8,138 | 8,003 | 8,003 | 8,003 | |
| 230 Other Required Payroll Costs | 1,316 | - | | 1,940 | 1,915 | 1,915 | 1,915 | |
| 240 Employee Insur & Other Contract Benefits | 11,237 | - | | 11,217 | 11,501 | 11,501 | 11,501 | |
| Total Associated Payroll Costs | \$ 53,812 | \$ - | - | \$ 64,125 | \$ 63,799 | \$ 63,799 | \$ 63,799 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 11 | \$ - | | \$ 5,142 | \$ 5,245 | \$ 5,245 | \$ 5,245 | |
| 340 Travel | 5,529 | 5,608 | | 6,538 | 6,669 | 6,669 | 6,669 | |
| 350 Communication | 72 | 71 | | 492 | 502 | 502 | 502 | |
| Total Purchased Services | \$ 5,612 | \$ 5,679 | - | \$ 12,172 | \$ 12,416 | \$ 12,416 | \$ 12,416 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 12,497 | \$ - | | \$ 27,120 | \$ 27,662 | \$ 27,662 | \$ 27,662 | |
| 470 Computer Software | 1,798 | - | | - | - | - | - | |
| 480 Computer Hardware | 598 | - | | - | - | - | - | |
| Total Supplies and Materials | \$ 14,893 | \$ - | - | \$ 27,120 | \$ 27,662 | \$ 27,662 | \$ 27,662 | - |
| Total Treatment and Habilitation Programs | \$ 181,453 | \$ 5,679 | 1.50 | \$ 222,448 | \$ 221,655 | \$ 221,655 | \$ 221,655 | 1.50 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1280 - Alternative Education | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 2,400,608 | \$ 2,645,452 | 38.67 | \$ 2,748,308 | \$ 2,834,056 | \$ 2,834,056 | \$ 2,834,056 | 38.67 |
| 111 Tutors | 6 | - | | - | - | - | - | |
| 112 Regular Classified | 792,155 | 737,349 | 21.41 | 760,250 | 529,694 | 529,694 | 529,694 | 15.44 |
| 121 Licensed Substitutes | 37,276 | 38,650 | | 83,658 | 85,750 | 85,750 | 85,750 | |
| 122 Classified Substitutes | 15,375 | 14,073 | | 31,512 | 32,300 | 32,300 | 32,300 | |
| 124 Temporary Classified | 3,367 | 2,964 | | 17,695 | 18,138 | 18,138 | 18,138 | |
| 130 Licensed Staff Differentials | 18,408 | 17,823 | | 14,400 | - | - | - | |
| 130 Licensed Additional Earnings | 52,567 | 34,621 | | 72,005 | 73,891 | 73,891 | 73,891 | |
| 130 Classified Additional Earnings | 17,298 | 22,475 | | 21,578 | 22,117 | 22,117 | 22,117 | |
| Total Salaries and Wages | \$ 3,337,060 | \$ 3,513,407 | 60.08 | \$ 3,749,406 | \$ 3,595,946 | \$ 3,595,946 | \$ 3,595,946 | 54.11 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 928,427 | \$ 981,725 | | \$ 1,221,070 | \$ 1,183,121 | \$ 1,183,121 | \$ 1,183,121 | |
| 220 Social Security Contribution | 243,907 | 258,890 | | 275,637 | 262,934 | 262,934 | 262,934 | |
| 230 Other Required Payroll Costs | 42,676 | 60,979 | | 65,032 | 58,394 | 58,394 | 58,394 | |
| 240 Employee Insur & Other Contract Benefits | 813,340 | 813,955 | | 850,251 | 802,292 | 802,292 | 802,292 | |
| Total Associated Payroll Costs | \$ 2,028,350 | \$ 2,115,549 | - | \$ 2,411,990 | \$ 2,306,741 | \$ 2,306,741 | \$ 2,306,741 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 1,734 | \$ 8,685 | | \$ 215,057 | \$ 219,358 | \$ 219,358 | \$ 219,358 | |
| 320 Property Services | 834 | 1,608 | | - | - | - | - | |
| 330 Student Transportation Services | 1,165 | 1,339 | | 1,210 | 1,234 | 1,234 | 1,234 | |
| 340 Travel | 5,021 | 1,318 | | 1,219 | 1,244 | 1,244 | 1,244 | |
| 350 Communication | 28,267 | 24,471 | | 28,159 | 28,722 | 28,722 | 28,722 | |
| 360 Charter School Payments | 5,027,093 | 4,984,111 | | 5,868,000 | 6,085,360 | 6,085,360 | 6,085,360 | |
| 371 Tuition Pymts-Districts Within | 624,847 | 631,677 | | 700,249 | 714,254 | 714,254 | 714,254 | |
| 390 Other Gen Prof & Tech Svcs | 1,301 | 2,038 | | - | - | - | - | |
| Total Purchased Services | \$ 5,690,262 | \$ 5,655,247 | - | \$ 6,813,894 | \$ 7,050,172 | \$ 7,050,172 | \$ 7,050,172 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 44,058 | \$ 60,163 | | \$ 64,685 | \$ 66,878 | \$ 66,878 | \$ 66,878 | |
| 420 Textbooks | 24,022 | 26,687 | | 48,611 | 49,583 | 49,583 | 49,583 | |
| 430 Library Books | 185 | - | | - | - | - | - | |
| 460 Non-Consumable Items | 14,245 | 8,781 | | 7,838 | 7,995 | 7,995 | 7,995 | |
| 470 Computer Software | 96,848 | 9,382 | | 1,769 | 1,804 | 1,804 | 1,804 | |
| 480 Computer Hardware | 1,675 | 5,554 | | 5,101 | 5,203 | 5,203 | 5,203 | |
| Total Supplies and Materials | \$ 181,033 | \$ 110,567 | - | \$ 128,004 | \$ 131,463 | \$ 131,463 | \$ 131,463 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ 11,232 | \$ 10,123 | | \$ 33,470 | \$ 34,140 | \$ 34,140 | \$ 34,140 | | |
| 670 Licenses & Permits | 5,272 | 5,326 | | 10,587 | 10,799 | 10,799 | 10,799 | | |
| Total Other | \$ 16,504 | \$ 15,449 | - | \$ 44,057 | 44,939 | 44,939 | 44,939 | 44,939 | - |
| Total Alternative Education | \$ 11,253,209 | \$ 11,410,219 | 60.08 | \$ 13,147,351 | \$ 13,129,261 | \$ 13,129,261 | \$ 13,129,261 | \$ 13,129,261 | 54.11 |
| 1291 - English Language Learner | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 3,984,371 | \$ 4,191,184 | 43.44 | \$ 2,829,081 | \$ 3,100,380 | \$ 3,100,380 | \$ 3,100,380 | \$ 3,100,380 | 46.23 |
| 112 Regular Classified | 3,966,040 | 3,726,599 | 119.05 | 3,979,797 | 3,909,634 | 3,909,634 | 3,909,634 | 3,909,634 | 114.49 |
| 121 Licensed Substitutes | 57,095 | 42,768 | | 65,559 | 67,198 | 67,198 | 67,198 | 67,198 | |
| 122 Classified Substitutes | 130,512 | 132,725 | | 119,967 | 122,966 | 122,966 | 122,966 | 122,966 | |
| 130 Licensed Staff Differentials | 151,423 | 122,236 | | 160,851 | 204,777 | 204,777 | 204,777 | 204,777 | |
| 130 Licensed Additional Earnings | 328 | 959 | | 9,237 | 9,468 | 9,468 | 9,468 | 9,468 | |
| 130 Classified Additional Earnings | 8,095 | 2,857 | | 2,101 | 2,154 | 2,154 | 2,154 | 2,154 | |
| Total Salaries and Wages | \$ 8,297,864 | \$ 8,219,328 | 162.49 | \$ 7,166,593 | \$ 7,416,577 | \$ 7,416,577 | \$ 7,416,577 | \$ 7,416,577 | 160.72 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 2,283,681 | \$ 2,272,864 | | \$ 2,306,402 | \$ 2,395,684 | \$ 2,395,684 | \$ 2,395,684 | \$ 2,395,684 | |
| 220 Social Security Contribution | 615,547 | 610,509 | | 529,001 | 548,257 | 548,257 | 548,257 | 548,257 | |
| 230 Other Required Payroll Costs | 141,667 | 181,116 | | 141,025 | 181,276 | 181,276 | 181,276 | 181,276 | |
| 240 Employee Insur & Other Contract Benefits | 2,293,508 | 2,300,326 | | 2,609,795 | 2,611,630 | 2,611,630 | 2,611,630 | 2,611,630 | |
| Total Associated Payroll Costs | \$ 5,334,403 | \$ 5,364,815 | - | \$ 5,586,223 | \$ 5,736,847 | \$ 5,736,847 | \$ 5,736,847 | \$ 5,736,847 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ - | \$ - | | \$ 6,011 | \$ 6,132 | \$ 6,132 | \$ 6,132 | \$ 6,132 | |
| 330 Student Transportation Services | 12,007 | - | | 10,283 | 10,489 | 10,489 | 10,489 | 10,489 | |
| 340 Travel | 82 | 1,216 | | 1,002 | 1,022 | 1,022 | 1,022 | 1,022 | |
| 350 Communication | 17,287 | 6,046 | | 15,578 | 15,890 | 15,890 | 15,890 | 15,890 | |
| 390 Other Gen Prof & Tech Svcs | - | - | | 4,816 | 4,912 | 4,912 | 4,912 | 4,912 | |
| Total Purchased Services | \$ 29,376 | \$ 7,262 | - | \$ 37,690 | \$ 38,445 | \$ 38,445 | \$ 38,445 | \$ 38,445 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 7,316 | \$ 22,817 | | \$ 192,318 | \$ 196,165 | \$ 196,165 | \$ 196,165 | \$ 196,165 | |
| 420 Textbooks | 226,913 | 3,810 | | 9,250 | 9,435 | 9,435 | 9,435 | 9,435 | |
| 460 Non-Consumable Items | 1,134 | 167 | | 5,142 | 5,245 | 5,245 | 5,245 | 5,245 | |
| 470 Computer Software | 5,775 | 6,638 | | - | - | - | - | - | |
| 480 Computer Hardware | - | 87 | | 51 | 52 | 52 | 52 | 52 | |
| Total Supplies and Materials | \$ 241,138 | \$ 33,519 | - | \$ 206,761 | \$ 210,897 | \$ 210,897 | \$ 210,897 | \$ 210,897 | - |
| Total English Language Learner | \$ 13,902,781 | \$ 13,624,924 | 162.49 | \$ 12,997,267 | \$ 13,402,766 | \$ 13,402,766 | \$ 13,402,766 | \$ 13,402,766 | 160.72 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|-------------------|---------------------|-------------|---------------------|---------------------|---------------------|---------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 1292 - Teen Parent Programs | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 266,134 | \$ 319,929 | 4.83 | \$ 342,615 | \$ 351,458 | \$ 351,458 | \$ 351,458 | 4.83 | |
| 112 Regular Classified | 123,612 | 144,959 | 4.81 | 154,769 | 156,270 | 156,270 | 156,270 | 4.81 | |
| 121 Licensed Substitutes | 9,708 | 8,245 | | 9,191 | 9,421 | 9,421 | 9,421 | | |
| 122 Classified Substitutes | 1,245 | 2,178 | | - | - | - | - | | |
| 124 Temporary Classified | 196,471 | 170,596 | | 239,196 | 245,176 | 245,176 | 245,176 | | |
| 130 Licensed Staff Differentials | 4,602 | 4,694 | | 4,800 | - | - | - | | |
| 130 Licensed Additional Earnings | 228 | 617 | | 2,349 | 2,408 | 2,408 | 2,408 | | |
| 130 Classified Additional Earnings | 1,670 | 1,164 | | - | - | - | - | | |
| Total Salaries and Wages | \$ 603,670 | \$ 652,382 | 9.64 | \$ 752,920 | \$ 764,733 | \$ 764,733 | \$ 764,733 | 9.64 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 123,749 | \$ 159,393 | | \$ 163,627 | \$ 162,046 | \$ 162,046 | \$ 162,046 | | |
| 220 Social Security Contribution | 44,566 | 48,528 | | 55,529 | 57,112 | 57,112 | 57,112 | | |
| 230 Other Required Payroll Costs | 8,167 | 11,966 | | 12,228 | 12,393 | 12,393 | 12,393 | | |
| 240 Employee Insur & Other Contract Benefits | 114,170 | 130,273 | | 137,613 | 154,797 | 154,797 | 154,797 | | |
| Total Associated Payroll Costs | \$ 290,652 | \$ 350,160 | - | \$ 368,997 | \$ 386,348 | \$ 386,348 | \$ 386,348 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ - | \$ 1,573 | | \$ - | \$ - | \$ - | \$ - | | |
| 320 Property Services | 20 | 100 | | - | - | - | - | | |
| 330 Student Transportation Services | - | 309 | | - | - | - | - | | |
| 340 Travel | 178 | 442 | | - | - | - | - | | |
| 350 Communication | 1,843 | 2,955 | | 2,398 | 2,446 | 2,446 | 2,446 | | |
| 390 Other Gen Prof & Tech Svcs | 48 | 73 | | - | - | - | - | | |
| Total Purchased Services | \$ 2,089 | \$ 5,452 | - | \$ 2,398 | \$ 2,446 | \$ 2,446 | \$ 2,446 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 14,872 | \$ 12,667 | | \$ 16,451 | \$ 16,780 | \$ 16,780 | \$ 16,780 | | |
| 420 Textbooks | 610 | 500 | | - | - | - | - | | |
| 430 Library Books | 110 | - | | - | - | - | - | | |
| 460 Non-Consumable Items | 914 | - | | 3,147 | 3,210 | 3,210 | 3,210 | | |
| 470 Computer Software | 1,082 | - | | 443 | 452 | 452 | 452 | | |
| 480 Computer Hardware | - | 250 | | - | - | - | - | | |
| Total Supplies and Materials | \$ 17,588 | \$ 13,417 | - | \$ 20,041 | \$ 20,442 | \$ 20,442 | \$ 20,442 | - | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ 68 | \$ 575 | | \$ - | \$ - | \$ - | \$ - | | |
| Total Other | \$ 68 | \$ 575 | - | \$ - | \$ - | \$ - | \$ - | - | |
| Total Teen Parent Programs | \$ 914,067 | \$ 1,021,986 | 9.64 | \$ 1,144,356 | \$ 1,173,969 | \$ 1,173,969 | \$ 1,173,969 | 9.64 | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|------------------|------------------|-------------|------------------|------------------|------------------|------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 1294 - Youth Corrections Education | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 Regular Classified | \$ 30,242 | \$ 31,014 | 0.94 | \$ 32,603 | \$ 34,221 | \$ 34,221 | \$ 34,221 | 0.94 | |
| 122 Classified Substitutes | 1,306 | 1,455 | | 2,191 | 2,246 | 2,246 | 2,246 | | |
| Total Salaries and Wages | \$ 31,548 | \$ 32,469 | 0.94 | \$ 34,794 | \$ 36,467 | \$ 36,467 | \$ 36,467 | 0.94 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 9,537 | \$ 9,930 | | \$ 12,192 | \$ 12,988 | \$ 12,988 | \$ 12,988 | | |
| 220 Social Security Contribution | 2,229 | 2,297 | | 2,477 | 2,326 | 2,326 | 2,326 | | |
| 230 Other Required Payroll Costs | 392 | 555 | | 564 | 587 | 587 | 587 | | |
| 240 Employee Insur & Other Contract Benefits | 14,953 | 15,313 | | 15,793 | 16,213 | 16,213 | 16,213 | | |
| Total Associated Payroll Costs | \$ 27,111 | \$ 28,095 | - | \$ 31,026 | \$ 32,114 | \$ 32,114 | \$ 32,114 | - | |
| Total Youth Correction Education | \$ 58,659 | \$ 60,564 | 0.94 | \$ 65,820 | \$ 68,581 | \$ 68,581 | \$ 68,581 | 0.94 | |
| 1299 - Other Programs | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 37,895 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - | |
| 112 Regular Classified | 44,061 | 113 | - | - | - | - | - | - | |
| 122 Classified Substitutes | - | - | | 1,365 | 1,399 | 1,399 | 1,399 | | |
| 123 Temporary Licensed | 10,827 | 15,090 | | 19,768 | 20,262 | 20,262 | 20,262 | | |
| 124 Temporary Classified | 558 | 594 | | - | - | - | - | | |
| 130 Licensed Staff Differentials | 2,023 | - | | - | - | - | - | | |
| 130 Licensed Additional Earnings | 1,322 | - | | - | - | - | - | | |
| 130 Classified Additional Earnings | 2,506 | 747 | | 2,730 | 2,798 | 2,798 | 2,798 | | |
| Total Salaries and Wages | \$ 99,192 | \$ 16,544 | - | \$ 23,863 | \$ 24,459 | \$ 24,459 | \$ 24,459 | - | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 26,230 | \$ 195 | | \$ 1,271 | \$ 1,430 | \$ 1,430 | \$ 1,430 | | |
| 220 Social Security Contribution | 6,548 | 1,096 | | 1,829 | 1,876 | 1,876 | 1,876 | | |
| 230 Other Required Payroll Costs | 1,297 | 268 | | 390 | 399 | 399 | 399 | | |
| 240 Employee Insur & Other Contract Benefits | 34,489 | - | | - | - | - | - | | |
| Total Associated Payroll Costs | \$ 68,564 | \$ 1,559 | - | \$ 3,490 | \$ 3,705 | \$ 3,705 | \$ 3,705 | - | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 10,200 | \$ 10,964 | | \$ 29,488 | \$ 30,078 | \$ 30,078 | \$ 30,078 | |
| 320 Property Services | 300 | 1,051 | | - | - | - | - | |
| 340 Travel | 1,250 | 3,205 | | 1,050 | 1,071 | 1,071 | 1,071 | |
| 350 Communication | 18,800 | 21,190 | | 22,110 | 22,552 | 22,552 | 22,552 | |
| 380 Non-Instructional Professional & Technical Svcs. | 15 | - | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | 21 | 126 | | - | - | - | - | |
| Total Purchased Services | \$ 30,586 | \$ 36,536 | - | \$ 52,648 | \$ 53,701 | \$ 53,701 | \$ 53,701 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 7,588 | \$ 10,192 | | \$ 9,910 | \$ 10,109 | \$ 10,109 | \$ 10,109 | |
| 420 Textbooks | 57 | - | | - | - | - | - | |
| 460 Non-Consumable Items | 40 | 180 | | - | - | - | - | |
| Total Supplies and Materials | \$ 7,685 | \$ 10,372 | - | \$ 9,910 | \$ 10,109 | \$ 10,109 | \$ 10,109 | - |
| Total Other Programs | \$ 206,027 | \$ 65,011 | - | \$ 89,911 | \$ 91,974 | \$ 91,974 | \$ 91,974 | - |
| Total Special Programs | \$ 92,896,811 | \$ 95,720,237 | 1,094.23 | \$ 101,272,489 | \$ 102,544,044 | \$ 102,544,044 | \$ 102,544,044 | 1,075.18 |
| 1400 - Summer School Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ - | \$ - | 1.50 | \$ 79,116 | \$ 81,093 | \$ 81,093 | \$ 81,093 | 1.50 |
| 123 Temporary Licensed | - | 2,154 | | - | - | - | - | |
| 124 Temporary Classified | 400 | 2,076 | | - | - | - | - | |
| 130 Licensed Additional Earnings | 181,688 | 176,180 | | 208,663 | 213,877 | 213,877 | 213,877 | |
| 130 Classified Additional Earnings | 44,470 | 26,917 | | 98,902 | 101,376 | 101,376 | 101,376 | |
| Total Salaries and Wages | \$ 226,558 | \$ 207,327 | 1.50 | \$ 386,681 | \$ 396,346 | \$ 396,346 | \$ 396,346 | 1.50 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 60,899 | \$ 57,647 | | \$ 139,175 | \$ 142,652 | \$ 142,652 | \$ 142,652 | |
| 220 Social Security Contribution | 17,255 | 15,860 | | 29,606 | 30,345 | 30,345 | 30,345 | |
| 230 Other Required Payroll Costs | 3,225 | 3,598 | | 6,308 | 6,457 | 6,457 | 6,457 | |
| Total Associated Payroll Costs | \$ 81,379 | \$ 77,105 | - | \$ 175,089 | \$ 179,454 | \$ 179,454 | \$ 179,454 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-----------------------|-----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 1,278 | \$ 1,475 | | \$ 48,204 | \$ 49,168 | \$ 49,168 | \$ 49,168 | |
| 330 Student Transportation Services | 56,764 | 88,075 | | 29,236 | 29,821 | 29,821 | 29,821 | |
| 340 Travel | 179 | 100 | | - | - | - | - | |
| 350 Communication | 6,177 | 6,412 | | 13,327 | 13,594 | 13,594 | 13,594 | |
| Total Purchased Services | \$ 64,398 | \$ 96,062 | - | \$ 90,767 | \$ 92,583 | \$ 92,583 | \$ 92,583 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 12,322 | \$ 20,008 | | \$ 8,308 | \$ 8,473 | \$ 8,473 | \$ 8,473 | |
| 420 Textbooks | 3,145 | - | | - | - | - | - | |
| 460 Non-Consumable Items | 306 | - | | 20,394 | 20,803 | 20,803 | 20,803 | |
| 470 Computer Software | 40,000 | - | | - | - | - | - | |
| Total Supplies and Materials | \$ 55,773 | \$ 20,008 | - | \$ 28,702 | \$ 29,276 | \$ 29,276 | \$ 29,276 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 2,444 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ 2,444 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Summer School Programs | \$ 430,552 | \$ 400,502 | 1.50 | \$ 681,239 | \$ 697,659 | \$ 697,659 | \$ 697,659 | 1.50 |
| Total Instruction | \$ 280,021,460 | \$ 292,081,004 | 3,118.78 | \$ 322,832,135 | \$ 330,850,078 | \$ 330,850,078 | \$ 330,850,078 | 3,097.85 |

2000 - Support Services

2100 - Support Services - Students

2110 - Attendance & Social Work Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 111 Regular Licensed | \$ 3,169,156 | \$ 539,366 | 7.75 | \$ 580,591 | \$ 590,775 | \$ 590,775 | \$ 590,775 | 7.75 |
| 112 Regular Classified | 2,415,328 | 1,665,175 | 67.51 | 2,058,594 | 2,302,669 | 2,302,669 | 2,302,669 | 72.50 |
| 121 Licensed Substitutes | - | 270 | | 1,904 | 1,952 | 1,952 | 1,952 | |
| 122 Classified Substitutes | 14,785 | 9,087 | | 5,287 | 5,419 | 5,419 | 5,419 | |
| 124 Temporary Classified | 5,433 | - | | - | - | - | - | |
| 130 Licensed Staff Differentials | 7,767 | 10,763 | | 9,492 | 16,329 | 16,329 | 16,329 | |
| 130 Licensed Additional Earnings | 380 | 4,904 | | 2,799 | 4,337 | 4,337 | 4,337 | |
| 130 Classified Additional Earnings | 24,927 | 30,056 | | 31,159 | 31,939 | 31,939 | 31,939 | |
| Total Salaries and Wages | \$ 5,637,776 | \$ 2,259,621 | 75.26 | \$ 2,689,826 | \$ 2,953,420 | \$ 2,953,420 | \$ 2,953,420 | 80.25 |

Associated Payroll Costs

| | | | | | | | | |
|--|---------------------|---------------------|----------|---------------------|---------------------|---------------------|---------------------|----------|
| 210 Public Employees Retirement System | \$ 1,484,855 | \$ 538,700 | | \$ 790,527 | \$ 886,553 | \$ 886,553 | \$ 886,553 | |
| 220 Social Security Contribution | 419,179 | 166,954 | | 198,143 | 216,723 | 216,723 | 216,723 | |
| 230 Other Required Payroll Costs | 111,442 | 99,025 | | 134,840 | 128,473 | 128,473 | 128,473 | |
| 240 Employee Insur & Other Contract Benefits | 1,523,746 | 735,412 | | 801,468 | 834,559 | 834,559 | 834,559 | |
| Total Associated Payroll Costs | \$ 3,539,222 | \$ 1,540,091 | - | \$ 1,924,978 | \$ 2,066,308 | \$ 2,066,308 | \$ 2,066,308 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|--|----------------------|---------------------|---------------|---------------------|---------------------|---------------------|---------------------|---------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Profess & Tech Svcs | \$ - | \$ 50,520 | | \$ 120,000 | \$ 122,400 | \$ 122,400 | \$ 122,400 | |
| 320 | Rentals | 50 | - | | - | - | - | - | |
| 330 | Student Transportation Services | - | 10,246 | | 10,000 | 10,200 | 10,200 | 10,200 | |
| 340 | Travel | 16,579 | 9,384 | | 13,166 | 13,429 | 13,429 | 13,429 | |
| 350 | Communication | 7,322 | 67,818 | | 6,276 | 6,400 | 6,400 | 6,400 | |
| 380 | Non-Instructional Professional & Technical Svcs. | 950,973 | 985,080 | | 904,302 | 1,064,713 | 1,064,713 | 1,064,713 | |
| 390 | Other Gen Prof & Tech Svcs | 46 | 35 | | - | - | - | - | |
| Total Purchased Services | | \$ 974,970 | \$ 1,123,083 | - | \$ 1,053,744 | \$ 1,217,142 | \$ 1,217,142 | \$ 1,217,142 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Materials | \$ 20,454 | \$ 16,577 | | \$ 20,117 | \$ 20,519 | \$ 20,519 | \$ 20,519 | |
| 460 | Non-Consumable Items | 361 | 1,220 | | 524 | 534 | 534 | 534 | |
| 470 | Computer Software | - | 600 | | - | - | - | - | |
| 480 | Computer Hardware | - | 64 | | 632 | 645 | 645 | 645 | |
| Total Supplies and Materials | | \$ 20,815 | \$ 18,461 | - | \$ 21,273 | \$ 21,698 | \$ 21,698 | \$ 21,698 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ - | \$ 89 | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | | \$ - | \$ 89 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Attendance & Social Work Services | | \$ 10,172,783 | \$ 4,941,345 | 75.26 | \$ 5,689,821 | \$ 6,258,568 | \$ 6,258,568 | \$ 6,258,568 | 80.25 |
| 2120 - Guidance Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 6,160,163 | \$ 6,349,116 | 107.85 | \$ 7,234,991 | \$ 7,274,769 | \$ 7,274,769 | \$ 7,274,769 | 107.85 |
| 112 | Regular Classified | - | - | - | - | 126,979 | 126,979 | 126,979 | 3.50 |
| 121 | Licensed Substitutes | - | - | | 2,502 | 2,565 | 2,565 | 2,565 | |
| 130 | Licensed Staff Differentials | 60,025 | 63,780 | | 4,800 | 4,920 | 4,920 | 4,920 | |
| 130 | Licensed Additional Earnings | 12,445 | 9,124 | | 71,065 | 86,358 | 86,358 | 86,358 | |
| Total Salaries and Wages | | \$ 6,232,633 | \$ 6,422,020 | 107.85 | \$ 7,313,358 | \$ 7,495,591 | \$ 7,495,591 | \$ 7,495,591 | 111.35 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 1,705,994 | \$ 1,743,623 | | \$ 2,403,060 | \$ 2,430,188 | \$ 2,430,188 | \$ 2,430,188 | |
| 220 | Social Security Contribution | 460,782 | 473,865 | | 543,000 | 552,102 | 552,102 | 552,102 | |
| 230 | Other Required Payroll Costs | 77,024 | 104,923 | | 119,445 | 122,083 | 122,083 | 122,083 | |
| 240 | Employee Insur & Other Contract Benefits | 1,333,774 | 1,410,714 | | 1,596,259 | 1,705,297 | 1,705,297 | 1,705,297 | |
| Total Associated Payroll Costs | | \$ 3,577,574 | \$ 3,733,125 | - | \$ 4,661,764 | \$ 4,809,670 | \$ 4,809,670 | \$ 4,809,670 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 340 | Travel | \$ 1,052 | \$ 1,332 | | \$ 2,906 | \$ 2,964 | \$ 2,964 | \$ 2,964 | |
| 350 | Communication | 1,648 | 1,090 | | 4,978 | 5,078 | 5,078 | 5,078 | |
| 380 | Non-Instructional Professional & Technical Svcs. | - | 657 | | 522 | 532 | 532 | 532 | |
| Total Purchased Services | | \$ 2,700 | \$ 3,079 | - | \$ 8,406 | \$ 8,574 | \$ 8,574 | \$ 8,574 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 | | Proposed | 2020-21 | | FTE |
|---------------------------------|--|---------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | | | | FTE | Budget | | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Materials | \$ 1,602 | \$ 1,709 | | \$ 4,192 | \$ 4,276 | \$ 4,276 | \$ 4,276 | |
| 460 | Non-Consumable Items | - | 128 | | - | - | - | - | |
| | Total Supplies and Materials | \$ 1,602 | \$ 1,837 | - | \$ 4,192 | \$ 4,276 | \$ 4,276 | \$ 4,276 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ - | \$ 129 | | \$ - | \$ - | \$ - | \$ - | |
| | Total Other | \$ - | \$ 129 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Guidance Services | \$ 9,814,509 | \$ 10,160,190 | 107.85 | \$ 11,987,720 | \$ 12,318,111 | \$ 12,318,111 | \$ 12,318,111 | 111.35 |
| 2130 - Health Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 973,927 | \$ 1,042,457 | 18.88 | \$ 1,291,317 | \$ 1,256,949 | \$ 1,256,949 | \$ 1,256,949 | 18.88 |
| 112 | Regular Classified | 222,958 | 387,939 | 16.38 | 438,796 | 591,299 | 591,299 | 591,299 | 19.75 |
| 122 | Classified Substitutes | 253 | 1,004 | | - | - | - | - | |
| 123 | Temporary Licensed | - | 10,870 | | - | - | - | - | |
| 130 | Licensed Staff Differentials | 55,725 | 63,964 | | 62,459 | 78,785 | 78,785 | 78,785 | |
| 130 | Licensed Additional Earnings | 33,405 | 32,168 | | 30,653 | 31,584 | 31,584 | 31,584 | |
| 130 | Classified Additional Earnings | 147 | 48 | | - | - | - | - | |
| | Total Salaries and Wages | \$ 1,286,415 | \$ 1,538,450 | 35.26 | \$ 1,823,225 | \$ 1,958,617 | \$ 1,958,617 | \$ 1,958,617 | 38.63 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 325,511 | \$ 372,923 | | \$ 578,734 | \$ 612,425 | \$ 612,425 | \$ 612,425 | |
| 220 | Social Security Contribution | 94,399 | 112,935 | | 133,748 | 143,491 | 143,491 | 143,491 | |
| 230 | Other Required Payroll Costs | 16,968 | 30,122 | | 32,603 | 38,964 | 38,964 | 38,964 | |
| 240 | Employee Insur & Other Contract Benefits | 275,915 | 354,522 | | 482,721 | 505,466 | 505,466 | 505,466 | |
| | Total Associated Payroll Costs | \$ 712,793 | \$ 870,502 | - | \$ 1,227,806 | \$ 1,300,346 | \$ 1,300,346 | \$ 1,300,346 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 340 | Travel | \$ 13,478 | \$ 14,788 | | \$ 12,321 | \$ 12,567 | \$ 12,567 | \$ 12,567 | |
| 350 | Communication | 3,403 | 2,268 | | 8,343 | 8,509 | 8,509 | 8,509 | |
| 380 | Non-Instructional Professional & Technical Svcs. | 43,766 | 257,737 | | 63,262 | 64,527 | 64,527 | 64,527 | |
| 390 | Other Gen Prof & Tech Svcs | 213 | 180 | | - | - | - | - | |
| | Total Purchased Services | \$ 60,860 | \$ 274,973 | - | \$ 83,926 | \$ 85,603 | \$ 85,603 | \$ 85,603 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Materials | \$ 1,491 | \$ 1,816 | | \$ 7,112 | \$ 7,254 | \$ 7,254 | \$ 7,254 | |
| 440 | Periodicals | - | - | | 254 | 259 | 259 | 259 | |
| 460 | Non-Consumable Items | - | 213 | | - | - | - | - | |
| 480 | Computer Hardware | 377 | 188 | | - | - | - | - | |
| | Total Supplies and Materials | \$ 1,868 | \$ 2,217 | - | \$ 7,366 | \$ 7,513 | \$ 7,513 | \$ 7,513 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 279 | \$ 279 | | \$ 668 | \$ 681 | \$ 681 | \$ 681 | |
| Total Other | \$ 279 | \$ 279 | - | \$ 668 | \$ 681 | \$ 681 | \$ 681 | - |
| Total Health Services | \$ 2,062,215 | \$ 2,686,421 | 35.26 | \$ 3,142,991 | \$ 3,352,760 | \$ 3,352,760 | \$ 3,352,760 | 38.63 |
| | | | | | | | | |
| 2140 - Psychological Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 850,300 | \$ 874,289 | 10.00 | \$ 912,541 | \$ 955,443 | \$ 955,443 | \$ 955,443 | 10.00 |
| 123 Temporary Licensed | 52,944 | - | | - | - | - | - | |
| 130 Licensed Additional Earnings | 7,149 | - | | 5,217 | 5,347 | 5,347 | 5,347 | |
| Total Salaries and Wages | \$ 910,393 | \$ 874,289 | 10.00 | \$ 917,758 | \$ 960,790 | \$ 960,790 | \$ 960,790 | 10.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 222,016 | \$ 239,178 | | \$ 292,203 | \$ 305,638 | \$ 305,638 | \$ 305,638 | |
| 220 Social Security Contribution | 68,379 | 66,439 | | 68,609 | 71,875 | 71,875 | 71,875 | |
| 230 Other Required Payroll Costs | 11,076 | 14,197 | | 14,920 | 15,575 | 15,575 | 15,575 | |
| 240 Employee Insur & Other Contract Benefits | 134,181 | 135,102 | | 139,908 | 144,157 | 144,157 | 144,157 | |
| Total Associated Payroll Costs | \$ 435,652 | \$ 454,916 | - | \$ 515,640 | \$ 537,245 | \$ 537,245 | \$ 537,245 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ 6,577 | \$ 6,844 | | \$ 7,590 | \$ 7,742 | \$ 7,742 | \$ 7,742 | |
| 350 Communication | 1,867 | 2,396 | | 2,497 | 2,548 | 2,548 | 2,548 | |
| 380 Non-Instructional Profess & Tech Svcs | 11 | - | | - | - | - | - | |
| Total Purchased Services | \$ 8,455 | \$ 9,240 | - | \$ 10,087 | \$ 10,290 | \$ 10,290 | \$ 10,290 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 6,173 | \$ 7,976 | | \$ 11,882 | \$ 12,120 | \$ 12,120 | \$ 12,120 | |
| 470 Computer Software | 249 | 60 | | 66 | 67 | 67 | 67 | |
| Total Supplies and Materials | \$ 6,422 | \$ 8,036 | - | \$ 11,948 | \$ 12,187 | \$ 12,187 | \$ 12,187 | - |
| Total Psychological Services | \$ 1,360,922 | \$ 1,346,481 | 10.00 | \$ 1,455,433 | \$ 1,520,512 | \$ 1,520,512 | \$ 1,520,512 | 10.00 |
| | | | | | | | | |
| 2150 - Speech Pathology & Audiology Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 2,862,369 | \$ 2,776,582 | 46.42 | \$ 3,354,101 | \$ 3,420,392 | \$ 3,420,392 | \$ 3,420,392 | 46.43 |
| 112 Regular Classified | 92,834 | 43,637 | 2.66 | 87,516 | 101,378 | 101,378 | 101,378 | 2.66 |
| 124 Temporary Classified | 54 | - | | - | - | - | - | |
| 130 Licensed Staff Differentials | 144,125 | 148,370 | | 161,472 | 187,754 | 187,754 | 187,754 | |
| 130 Licensed Additional Earnings | 6,562 | 4,224 | | 17,100 | 19,364 | 19,364 | 19,364 | |
| Total Salaries and Wages | \$ 3,105,944 | \$ 2,972,813 | 49.08 | \$ 3,620,189 | \$ 3,728,888 | \$ 3,728,888 | \$ 3,728,888 | 49.09 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 819,387 | \$ 799,086 | | \$ 1,204,717 | \$ 1,236,469 | \$ 1,236,469 | \$ 1,236,469 | |
| 220 Social Security Contribution | 229,560 | 219,661 | | 268,600 | 276,860 | 276,860 | 276,860 | |
| 230 Other Required Payroll Costs | 38,950 | 49,209 | | 59,031 | 60,621 | 60,621 | 60,621 | |
| 240 Employee Insur & Other Contract Benefits | 589,595 | 569,680 | | 703,050 | 716,039 | 716,039 | 716,039 | |
| Total Associated Payroll Costs | \$ 1,677,492 | \$ 1,637,636 | - | \$ 2,235,398 | \$ 2,289,989 | \$ 2,289,989 | \$ 2,289,989 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 550 | \$ 3,075 | | \$ 503 | \$ 513 | \$ 513 | \$ 513 | |
| 340 Travel | 10,337 | 8,857 | | 8,664 | 8,837 | 8,837 | 8,837 | |
| 350 Communication | 1,501 | 906 | | 1,046 | 1,066 | 1,066 | 1,066 | |
| 380 Non-Instructional Professional & Technical Svcs. | 428,785 | 616,359 | | 112,961 | 115,220 | 115,220 | 115,220 | |
| 390 Other Gen Prof & Tech Svcs | 54 | - | | - | - | - | - | |
| Total Purchased Services | \$ 441,227 | \$ 629,197 | - | \$ 123,174 | \$ 125,636 | \$ 125,636 | \$ 125,636 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 21,302 | \$ 965 | | \$ 40,901 | \$ 41,719 | \$ 41,719 | \$ 41,719 | |
| 460 Non-Consumable Items | 6,954 | - | | - | - | - | - | |
| 470 Computer Software | 425 | 399 | | 572 | 583 | 583 | 583 | |
| Total Supplies and Materials | \$ 28,681 | \$ 1,364 | - | \$ 41,473 | \$ 42,302 | \$ 42,302 | \$ 42,302 | - |
| Total Speech Pathology & Audiology Services | \$ 5,253,344 | \$ 5,241,010 | 49.08 | \$ 6,020,234 | \$ 6,186,815 | \$ 6,186,815 | \$ 6,186,815 | 49.09 |
| 2160 - Other Student Treatment Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 730,226 | \$ 704,427 | 12.55 | \$ 929,594 | \$ 936,363 | \$ 936,363 | \$ 936,363 | 12.55 |
| 112 Regular Classified | 107,650 | 115,426 | 3.66 | 144,084 | 161,648 | 161,648 | 161,648 | 3.66 |
| 123 Temporary Licensed | 7,530 | 8,017 | | 6,400 | 6,560 | 6,560 | 6,560 | |
| 130 Licensed Staff Differentials | 35,222 | 32,591 | | 37,067 | 48,182 | 48,182 | 48,182 | |
| 130 Licensed Additional Earnings | 9,171 | 2,653 | | 1,118 | 1,146 | 1,146 | 1,146 | |
| 130 Classified Additional Earnings | 188 | 476 | | 737 | 756 | 756 | 756 | |
| Total Salaries and Wages | \$ 889,987 | \$ 863,590 | 16.21 | \$ 1,119,000 | \$ 1,154,655 | \$ 1,154,655 | \$ 1,154,655 | 16.21 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 231,701 | \$ 233,670 | | \$ 368,885 | \$ 378,058 | \$ 378,058 | \$ 378,058 | |
| 220 Social Security Contribution | 65,569 | 64,275 | | 83,135 | 85,769 | 85,769 | 85,769 | |
| 230 Other Required Payroll Costs | 11,077 | 14,194 | | 18,217 | 18,732 | 18,732 | 18,732 | |
| 240 Employee Insur & Other Contract Benefits | 179,095 | 177,608 | | 238,889 | 254,037 | 254,037 | 254,037 | |
| Total Associated Payroll Costs | \$ 487,442 | \$ 489,747 | - | \$ 709,126 | \$ 736,596 | \$ 736,596 | \$ 736,596 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ - | \$ 490 | | \$ 297 | \$ 303 | \$ 303 | \$ 303 | |
| 340 Travel | 11,362 | 13,315 | | 16,526 | 16,856 | 16,856 | 16,856 | |
| 350 Communication | 345 | 421 | | 1,477 | 1,507 | 1,507 | 1,507 | |
| 380 Non-Instructional Professional & Technical Svcs. | 68,449 | - | | 970 | 989 | 989 | 989 | |
| 390 Other Gen Prof & Tech Svcs | 1,226 | - | | 558 | 569 | 569 | 569 | |
| Total Purchased Services | \$ 81,382 | \$ 14,226 | - | \$ 19,828 | \$ 20,224 | \$ 20,224 | \$ 20,224 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 7,514 | \$ 9,022 | | \$ 16,201 | \$ 16,525 | \$ 16,525 | \$ 16,525 | |
| 460 Non-Consumable Items | 5,627 | 34,461 | | - | - | - | - | |
| 470 Computer Software | - | - | | 65 | 66 | 66 | 66 | |
| Total Supplies and Materials | \$ 13,141 | \$ 43,483 | - | \$ 16,266 | \$ 16,591 | \$ 16,591 | \$ 16,591 | - |
| Total Other Student Treatment Services | \$ 1,471,952 | \$ 1,411,046 | 16.21 | \$ 1,864,220 | \$ 1,928,066 | \$ 1,928,066 | \$ 1,928,066 | 16.21 |
| 2190 - Service Direction, Student Support Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 462,301 | \$ 181,261 | 7.19 | \$ 352,132 | \$ 363,756 | \$ 363,756 | \$ 363,756 | 7.19 |
| 113 Supervisory Licensed | 539,810 | 237,867 | 5.00 | 561,805 | 583,954 | 583,954 | 583,954 | 5.00 |
| 121 Licensed Substitutes | - | - | | 3,044 | 3,120 | 3,120 | 3,120 | |
| 122 Classified Substitutes | - | 1,680 | | 6,552 | 6,716 | 6,716 | 6,716 | |
| 123 Temporary Licensed | 70,095 | 48,479 | | - | - | - | - | |
| 130 Licensed Additional Earnings | - | 155 | | 408 | 418 | 418 | 418 | |
| 130 Classified Additional Earnings | 196 | 410 | | 11,848 | 12,144 | 12,144 | 12,144 | |
| 130 Car Allowance | 3,000 | 3,000 | | 3,000 | 3,000 | 3,000 | 3,000 | |
| Total Salaries and Wages | \$ 1,075,402 | \$ 472,852 | 12.19 | \$ 938,789 | \$ 973,108 | \$ 973,108 | \$ 973,108 | 12.19 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 283,568 | \$ 117,057 | | \$ 304,037 | \$ 323,494 | \$ 323,494 | \$ 323,494 | |
| 220 Social Security Contribution | 79,853 | 35,832 | | 69,488 | 71,911 | 71,911 | 71,911 | |
| 230 Other Required Payroll Costs | 12,840 | 7,483 | | 15,348 | 22,653 | 22,653 | 22,653 | |
| 240 Employee Insur & Other Contract Benefits | 204,300 | 92,656 | | 181,486 | 183,258 | 183,258 | 183,258 | |
| Total Associated Payroll Costs | \$ 580,561 | \$ 253,028 | - | \$ 570,359 | \$ 601,316 | \$ 601,316 | \$ 601,316 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 1,072 | \$ 1,561 | | \$ 2,630 | \$ 2,683 | \$ 2,683 | \$ 2,683 | |
| 340 Travel | 5,342 | 7,855 | | 24,421 | 24,910 | 24,910 | 24,910 | |
| 350 Communication | 11,179 | 8,846 | | 24,793 | 25,289 | 25,289 | 25,289 | |
| 380 Non-Instructional Professional & Technical Svcs. | 6,897 | 16 | | 387 | 395 | 395 | 395 | |
| 390 Other Gen Prof & Tech Svcs | 1,119 | 557 | | 503 | 513 | 513 | 513 | |
| Total Purchased Services | \$ 25,609 | \$ 18,835 | - | \$ 52,734 | \$ 53,790 | \$ 53,790 | \$ 53,790 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 19,236 | \$ 59,914 | | \$ 27,998 | \$ 28,558 | \$ 28,558 | \$ 28,558 | |
| 440 Periodicals | 335 | 220 | | 2,823 | 2,879 | 2,879 | 2,879 | |
| 460 Non-Consumable Items | 10,757 | 7,372 | | 26,421 | 27,234 | 27,234 | 27,234 | |
| 470 Computer Software | 4,010 | 20,169 | | 1,611 | 1,643 | 1,643 | 1,643 | |
| 480 Computer Hardware | 13,531 | 13,554 | | 21,882 | 22,320 | 22,320 | 22,320 | |
| Total Supplies and Materials | \$ 47,869 | \$ 101,229 | - | \$ 80,735 | \$ 82,634 | \$ 82,634 | \$ 82,634 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ - | \$ - | | \$ 279 | \$ - | \$ - | \$ - | |
| Total Other | \$ - | \$ - | - | \$ 279 | \$ - | \$ - | \$ - | - |
| Total Service Direction, Student Support Services | \$ 1,729,441 | \$ 845,944 | 12.19 | \$ 1,642,896 | \$ 1,710,848 | \$ 1,710,848 | \$ 1,710,848 | 12.19 |
| Total Support Services - Students | \$ 31,865,166 | \$ 26,632,437 | 305.85 | \$ 31,803,315 | \$ 33,275,680 | \$ 33,275,680 | \$ 33,275,680 | 317.72 |

2200 - Support Services - Instructional Staff

2210 - Improvement of Instruction Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 111 Regular Licensed | \$ 681,205 | \$ 365,632 | 9.50 | \$ 743,085 | \$ 1,079,099 | \$ 1,079,099 | \$ 1,079,099 | 13.50 |
| 112 Regular Classified | 148,086 | 165,183 | 3.25 | 158,318 | 266,075 | 266,075 | 266,075 | 5.25 |
| 113 Supervisory Licensed | 597,578 | 475,817 | 5.00 | 587,076 | 593,568 | 593,568 | 593,568 | 5.00 |
| 121 Licensed Substitutes | 20,133 | 29,739 | | 27,840 | 28,537 | 28,537 | 28,537 | |
| 122 Classified Substitutes | 170 | 41 | | 1,600 | 1,640 | 1,640 | 1,640 | |
| 123 Temporary Licensed | - | 4,680 | | - | - | - | - | |
| 124 Temporary Classified | 9,240 | 2,676 | | 1,075 | 1,102 | 1,102 | 1,102 | |
| 130 Licensed Staff Differentials | 56,849 | 29,152 | | 43,860 | 61,500 | 61,500 | 61,500 | |
| 130 Licensed Additional Earnings | 153,693 | 101,935 | | 442,110 | 464,052 | 464,052 | 464,052 | |
| 130 Classified Additional Earnings | 4,379 | 2,355 | | 16,140 | 16,545 | 16,545 | 16,545 | |
| 130 Car Allowance | - | - | | - | 9,000 | 9,000 | 9,000 | |
| Total Salaries and Wages | \$ 1,671,333 | \$ 1,177,210 | 17.75 | \$ 2,021,104 | \$ 2,521,118 | \$ 2,521,118 | \$ 2,521,118 | 23.75 |

Associated Payroll Costs

| | | | | | | | | |
|--|-------------------|-------------------|----------|---------------------|---------------------|---------------------|---------------------|----------|
| 210 Public Employees Retirement System | \$ 475,318 | \$ 310,380 | | \$ 649,413 | \$ 819,939 | \$ 819,939 | \$ 819,939 | |
| 220 Social Security Contribution | 126,741 | 88,463 | | 149,529 | 186,341 | 186,341 | 186,341 | |
| 230 Other Required Payroll Costs | 20,545 | 19,085 | | 32,219 | 40,286 | 40,286 | 40,286 | |
| 240 Employee Insur & Other Contract Benefits | 242,945 | 157,006 | | 248,191 | 336,465 | 336,465 | 336,465 | |
| Total Associated Payroll Costs | \$ 865,549 | \$ 574,934 | - | \$ 1,079,352 | \$ 1,383,031 | \$ 1,383,031 | \$ 1,383,031 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 39,914 | \$ 55,400 | | \$ - | \$ - | \$ - | \$ - | |
| 320 Property Services | 2,516 | 2,959 | | 1,483 | 1,513 | 1,513 | 1,513 | |
| 330 Student Transportation Services | 10,270 | 5,497 | | - | - | - | - | |
| 340 Travel | 33,481 | 58,633 | | 36,461 | 30,190 | 30,190 | 30,190 | |
| 350 Communication | 17,089 | 29,512 | | 40,149 | 40,952 | 40,952 | 40,952 | |
| 380 Non-Instructional Professional & Technical Svcs. | 45,820 | 1,669 | | 77,060 | 77,101 | 77,101 | 77,101 | |
| 390 Other Gen Prof & Tech Svcs | 371 | 343 | | 559 | 570 | 570 | 570 | |
| Total Purchased Services | \$ 149,461 | \$ 154,013 | - | \$ 155,712 | \$ 150,326 | \$ 150,326 | \$ 150,326 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 290,523 | \$ 297,370 | | \$ 452,435 | \$ 471,484 | \$ 471,484 | \$ 471,484 | |
| 420 Textbooks | 43,010 | 41,003 | | 8,972 | 9,151 | 9,151 | 9,151 | |
| 440 Periodicals | 179 | - | | 500 | 510 | 510 | 510 | |
| 460 Non-Consumable Items | 49,183 | 33,549 | | 38,859 | 39,637 | 39,637 | 39,637 | |
| 470 Computer Software | 8,577 | - | | 7,824 | 7,980 | 7,980 | 7,980 | |
| 480 Computer Hardware | - | 6,559 | | 10,340 | 10,547 | 10,547 | 10,547 | |
| Total Supplies and Materials | \$ 391,472 | \$ 378,481 | - | \$ 518,930 | \$ 539,309 | \$ 539,309 | \$ 539,309 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ - | \$ - | | \$ 17,812 | \$ 18,168 | \$ 18,168 | \$ 18,168 | |
| Total Capital Outlay | \$ - | \$ - | - | \$ 17,812 | \$ 18,168 | \$ 18,168 | \$ 18,168 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 2,670 | \$ 7,560 | | \$ 6,156 | \$ 5,779 | \$ 5,779 | \$ 5,779 | |
| Total Other | \$ 2,670 | \$ 7,560 | - | \$ 6,156 | \$ 5,779 | \$ 5,779 | \$ 5,779 | - |
| Total Improvement of Instruction Services | \$ 3,080,485 | \$ 2,292,198 | 17.75 | \$ 3,799,066 | \$ 4,617,731 | \$ 4,617,731 | \$ 4,617,731 | 23.75 |
| 2220 - Educational Media Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 582,460 | \$ 597,041 | 8.00 | \$ 621,966 | \$ 641,574 | \$ 641,574 | \$ 641,574 | 8.00 |
| 112 Regular Classified | 1,876,057 | 1,963,270 | 66.00 | 2,131,719 | 2,189,014 | 2,189,014 | 2,189,014 | 66.00 |
| 121 Licensed Substitutes | 15,522 | 13,144 | | 18,262 | 18,719 | 18,719 | 18,719 | |
| 122 Classified Substitutes | 43,013 | 43,848 | | 59,020 | 60,496 | 60,496 | 60,496 | |
| 124 Temporary Classified | - | - | | 9,823 | 10,069 | 10,069 | 10,069 | |
| 130 Licensed Staff Differentials | 28,367 | 24,825 | | 16,546 | 16,960 | 16,960 | 16,960 | |
| 130 Licensed Additional Earnings | 5,670 | 7,523 | | 22,275 | 22,832 | 22,832 | 22,832 | |
| 130 Classified Additional Earnings | 1,686 | 2,078 | | 4,295 | 4,402 | 4,402 | 4,402 | |
| Total Salaries and Wages | \$ 2,552,775 | \$ 2,651,729 | 74.00 | \$ 2,883,906 | \$ 2,964,066 | \$ 2,964,066 | \$ 2,964,066 | 74.00 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 678,761 | \$ 719,132 | | \$ 921,606 | \$ 954,750 | \$ 954,750 | \$ 954,750 | |
| 220 Social Security Contribution | 186,843 | 193,458 | | 210,211 | 215,967 | 215,967 | 215,967 | |
| 230 Other Required Payroll Costs | 35,488 | 53,742 | | 48,951 | 62,116 | 62,116 | 62,116 | |
| 240 Employee Insur & Other Contract Benefits | 915,005 | 996,632 | | 1,100,960 | 1,062,375 | 1,062,375 | 1,062,375 | |
| Total Associated Payroll Costs | \$ 1,816,097 | \$ 1,962,964 | - | \$ 2,281,728 | \$ 2,295,208 | \$ 2,295,208 | \$ 2,295,208 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 14,486 | \$ 49,253 | | \$ - | \$ - | \$ - | \$ - | |
| 320 Property Services | - | 527 | | 490 | 500 | 500 | 500 | |
| 340 Travel | 14,651 | 3,249 | | 13,396 | 13,664 | 13,664 | 13,664 | |
| 350 Communication | 968 | 786 | | 4,813 | 4,912 | 4,912 | 4,912 | |
| 380 Non-Instructional Professional & Technical Svcs. | 40,987 | 61,937 | | 149,525 | 152,516 | 152,516 | 152,516 | |
| 390 Other Gen Prof & Tech Svcs | 561 | 574 | | 2,470 | 2,519 | 2,519 | 2,519 | |
| Total Purchased Services | \$ 71,653 | \$ 116,326 | - | \$ 170,694 | \$ 174,111 | \$ 174,111 | \$ 174,111 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 30,821 | \$ 47,541 | | \$ 40,783 | \$ 41,599 | \$ 41,599 | \$ 41,599 | |
| 430 Library Books | 248,718 | 263,700 | | 267,933 | 273,291 | 273,291 | 273,291 | |
| 440 Periodicals | 1,709 | 2,477 | | 9,370 | 9,558 | 9,558 | 9,558 | |
| 460 Non-Consumable Items | 10,084 | 3,662 | | 5,814 | 5,930 | 5,930 | 5,930 | |
| 470 Computer Software | 141,697 | 84,702 | | 44,495 | 45,385 | 45,385 | 45,385 | |
| 480 Computer Hardware | 11,437 | 1,695 | | 18,458 | 18,829 | 18,829 | 18,829 | |
| Total Supplies and Materials | \$ 444,466 | \$ 403,777 | - | \$ 386,853 | \$ 394,592 | \$ 394,592 | \$ 394,592 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 555 | \$ 315 | | \$ 291 | \$ 297 | \$ 297 | \$ 297 | |
| Total Other | \$ 555 | \$ 315 | - | \$ 291 | \$ 297 | \$ 297 | \$ 297 | - |
| Total Educational Media Services | \$ 4,885,546 | \$ 5,135,111 | 74.00 | \$ 5,723,472 | \$ 5,828,274 | \$ 5,828,274 | \$ 5,828,274 | 74.00 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 2230 - Assessment & Testing | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 74,441 | \$ 226,049 | 3.00 | \$ 228,884 | \$ 238,761 | \$ 238,761 | \$ 238,761 | 3.00 | |
| 112 Regular Classified | 84,844 | 84,100 | 2.00 | 86,411 | 90,750 | 90,750 | 90,750 | 2.00 | |
| 113 Supervisory Licensed | 113,633 | - | - | - | - | - | - | - | |
| 130 Licensed Staff Differentials | 4,046 | 12,381 | | 12,660 | 14,760 | 14,760 | 14,760 | | |
| 130 Licensed Additional Earnings | 43,036 | 3,322 | | 22,441 | 29,224 | 29,224 | 29,224 | | |
| 130 Classified Additional Earnings | 191 | 410 | | - | - | - | - | | |
| Total Salaries and Wages | \$ 320,191 | \$ 326,262 | 5.00 | \$ 350,396 | \$ 373,495 | \$ 373,495 | \$ 373,495 | 5.00 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 98,992 | \$ 94,095 | | \$ 116,972 | \$ 124,534 | \$ 124,534 | \$ 124,534 | | |
| 220 Social Security Contribution | 23,308 | 23,716 | | 25,541 | 27,444 | 27,444 | 27,444 | | |
| 230 Other Required Payroll Costs | 3,899 | 5,352 | | 5,717 | 6,068 | 6,068 | 6,068 | | |
| 240 Employee Insur & Other Contract Benefits | 62,175 | 61,082 | | 66,066 | 67,877 | 67,877 | 67,877 | | |
| Total Associated Payroll Costs | \$ 188,374 | \$ 184,245 | - | \$ 214,296 | \$ 225,923 | \$ 225,923 | \$ 225,923 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 20,000 | \$ - | | \$ - | \$ - | \$ - | \$ - | | |
| 320 Property Services | 897 | - | | 329 | 336 | 336 | 336 | | |
| 340 Travel | 1,516 | 943 | | 1,934 | 1,973 | 1,973 | 1,973 | | |
| 350 Communication | 17,457 | 27,388 | | 21,576 | 22,008 | 22,008 | 22,008 | | |
| 380 Non-Instructional Professional & Technical Svcs. | 842 | 807 | | 11,675 | 11,909 | 11,909 | 11,909 | | |
| Total Purchased Services | \$ 40,712 | \$ 29,138 | - | \$ 35,514 | \$ 36,226 | \$ 36,226 | \$ 36,226 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 5,470 | \$ 1,447 | | \$ 6,027 | \$ 6,148 | \$ 6,148 | \$ 6,148 | | |
| 460 Non-Consumable Items | 395 | - | | 453 | 462 | 462 | 462 | | |
| 470 Computer Software | 161,346 | 81,700 | | 253,319 | 258,385 | 258,385 | 258,385 | | |
| Total Supplies and Materials | \$ 167,211 | \$ 83,147 | - | \$ 259,799 | \$ 264,995 | \$ 264,995 | \$ 264,995 | - | |
| Total Assessment & Testing | \$ 716,488 | \$ 622,792 | 5.00 | \$ 860,005 | \$ 900,639 | \$ 900,639 | \$ 900,639 | 5.00 | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| 2240 - Instructional Staff Development | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 2,284,047 | \$ 2,772,173 | 36.50 | \$ 2,698,747 | \$ 2,865,034 | \$ 2,865,034 | \$ 2,865,034 | 37.50 |
| 112 Regular Classified | 101,097 | 352,562 | 9.26 | 484,338 | 387,934 | 387,934 | 387,934 | 8.25 |
| 113 Supervisory Licensed | 54,959 | 57,055 | - | - | - | - | - | - |
| 115 Sabbaticals | - | - | - | 533,254 | 546,803 | 546,803 | 546,803 | - |
| 121 Licensed Substitutes | 40,474 | 54,693 | - | 103,806 | 106,401 | 106,401 | 106,401 | - |
| 122 Classified Substitutes | 804 | 1,434 | - | 1,430 | 1,466 | 1,466 | 1,466 | - |
| 123 Temporary Licensed | - | 3,555 | - | 6,223 | 6,379 | 6,379 | 6,379 | - |
| 124 Temporary Classified | 599 | - | - | - | - | - | - | - |
| 130 Licensed Staff Differentials | 15,168 | 20,953 | - | 18,620 | 41,820 | 41,820 | 41,820 | - |
| 130 Licensed Additional Earnings | 135,259 | 140,023 | - | 305,679 | 317,298 | 317,298 | 317,298 | - |
| 130 Classified Additional Earnings | 1,419 | 3,321 | - | 4,916 | 5,038 | 5,038 | 5,038 | - |
| Total Salaries and Wages | \$ 2,633,826 | \$ 3,405,769 | 45.76 | \$ 4,157,013 | \$ 4,278,173 | \$ 4,278,173 | \$ 4,278,173 | 45.75 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 723,891 | \$ 923,636 | - | \$ 1,384,673 | \$ 1,414,405 | \$ 1,414,405 | \$ 1,414,405 | - |
| 220 Social Security Contribution | 193,175 | 251,580 | - | 309,190 | 316,076 | 316,076 | 316,076 | - |
| 230 Other Required Payroll Costs | 32,656 | 56,140 | - | 67,375 | 75,561 | 75,561 | 75,561 | - |
| 240 Employee Insur & Other Contract Benefits | 493,048 | 686,054 | - | 822,985 | 847,558 | 847,558 | 847,558 | - |
| Total Associated Payroll Costs | \$ 1,442,770 | \$ 1,917,410 | - | \$ 2,584,223 | \$ 2,653,600 | \$ 2,653,600 | \$ 2,653,600 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 46,286 | \$ 151,481 | - | \$ 28,560 | \$ 56,899 | \$ 56,899 | \$ 56,899 | - |
| 320 Property Services | 68,512 | 50,213 | - | 27,781 | 28,336 | 28,336 | 28,336 | - |
| 340 Travel | 324,649 | 308,886 | - | 427,237 | 396,656 | 396,656 | 396,656 | - |
| 350 Communication | 38,559 | 19,969 | - | 68,389 | 69,756 | 69,756 | 69,756 | - |
| 380 Non-Instructional Professional & Technical Svcs. | 72,388 | 13,427 | - | 88,552 | 68,297 | 68,297 | 68,297 | - |
| 390 Other Gen Prof & Tech Svcs | 278 | 2,800 | - | 57,666 | 58,819 | 58,819 | 58,819 | - |
| Total Purchased Services | \$ 550,672 | \$ 546,776 | - | \$ 698,185 | \$ 678,763 | \$ 678,763 | \$ 678,763 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 82,109 | \$ 33,581 | - | \$ 52,154 | \$ 156,751 | \$ 156,751 | \$ 156,751 | - |
| 420 Textbooks | - | - | - | 354 | 361 | 361 | 361 | - |
| 440 Periodicals | - | - | - | 1,379 | 1,407 | 1,407 | 1,407 | - |
| 460 Non-Consumable Items | 416 | 2,353 | - | 8,309 | 8,475 | 8,475 | 8,475 | - |
| 470 Computer Software | 91,128 | 1,800 | - | 8,463 | 8,632 | 8,632 | 8,632 | - |
| 480 Computer Hardware | 160,390 | 295 | - | - | - | - | - | - |
| Total Supplies and Materials | \$ 334,043 | \$ 38,029 | - | \$ 70,659 | \$ 175,626 | \$ 175,626 | \$ 175,626 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 3,697 | \$ 6,360 | | \$ 12,933 | \$ 13,192 | \$ 13,192 | \$ 13,192 | |
| Total Other | \$ 3,697 | \$ 6,360 | - | \$ 12,933 | \$ 13,192 | \$ 13,192 | \$ 13,192 | - |
| Total Instructional Staff Development | \$ 4,965,008 | \$ 5,914,344 | 45.76 | \$ 7,523,013 | \$ 7,799,354 | \$ 7,799,354 | \$ 7,799,354 | 45.75 |
| Total Support Services - Instructional Staff | \$ 13,647,527 | \$ 13,964,445 | 142.51 | \$ 17,905,556 | \$ 19,145,998 | \$ 19,145,998 | \$ 19,145,998 | 148.50 |
| 2300 - Support Services - General Administration | | | | | | | | |
| 2310 - Board of Education Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 130 Classified Additional Earnings | \$ 791 | \$ 1,588 | | \$ 935 | \$ 958 | \$ 958 | \$ 958 | |
| Total Salaries and Wages | \$ 791 | \$ 1,588 | - | \$ 935 | \$ 958 | \$ 958 | \$ 958 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 235 | \$ 486 | | \$ 339 | \$ 346 | \$ 346 | \$ 346 | |
| 220 Social Security Contribution | 61 | 121 | | 72 | 75 | 75 | 75 | |
| 230 Other Required Payroll Costs | 10 | 30 | | 16 | 16 | 16 | 16 | |
| Total Associated Payroll Costs | \$ 306 | \$ 637 | - | \$ 427 | \$ 437 | \$ 437 | \$ 437 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ 8,657 | \$ 7,303 | | \$ 15,182 | \$ 15,486 | \$ 15,486 | \$ 15,486 | |
| 350 Communication | 531 | 500 | | 6,733 | 6,868 | 6,868 | 6,868 | |
| 380 Non-Instructional Professional & Technical Svcs. | 441,712 | 675,630 | | 517,647 | 528,001 | 528,001 | 528,001 | |
| Total Purchased Services | \$ 450,900 | \$ 683,433 | - | \$ 539,562 | \$ 550,355 | \$ 550,355 | \$ 550,355 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 1,598 | \$ 1,206 | | \$ 4,406 | \$ 4,494 | \$ 4,494 | \$ 4,494 | |
| 440 Periodicals | 350 | - | | - | - | - | - | |
| 460 Non-Consumable Items | 316 | 100 | | - | - | - | - | |
| Total Supplies and Materials | \$ 2,264 | \$ 1,306 | - | \$ 4,406 | \$ 4,494 | \$ 4,494 | \$ 4,494 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 18,940 | \$ 18,940 | | \$ 34,927 | \$ 35,626 | \$ 35,626 | \$ 35,626 | |
| Total Other | \$ 18,940 | \$ 18,940 | - | \$ 34,927 | \$ 35,626 | \$ 35,626 | \$ 35,626 | - |
| Total Board Of Education Services | \$ 473,201 | \$ 705,904 | - | \$ 580,257 | \$ 591,870 | \$ 591,870 | \$ 591,870 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|---------------------|---------------------|-------------|---------------------|---------------------|---------------------|---------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 2320 - Executive Administration Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 Regular Classified | \$ 164,933 | \$ 175,983 | 3.00 | \$ 184,015 | \$ 194,703 | \$ 194,703 | \$ 194,703 | 3.00 | |
| 113 Supervisory Licensed | 520,007 | 601,040 | 3.00 | 555,917 | 739,835 | 739,835 | 739,835 | 4.00 | |
| 114 Supervisory Classified | 268,511 | 279,009 | 2.00 | 290,743 | 152,641 | 152,641 | 152,641 | 1.00 | |
| 121 Licensed Substitutes | 357 | 360 | | - | - | - | - | | |
| 122 Classified Substitutes | - | - | | 2,435 | 2,496 | 2,496 | 2,496 | | |
| 124 Temporary Classified | 403 | - | | - | - | - | - | | |
| 130 Licensed Additional Earnings | - | - | | 8,890 | 9,112 | 9,112 | 9,112 | | |
| 130 Car Allowance | 15,000 | 17,754 | | 15,000 | 15,000 | 15,000 | 15,000 | | |
| Total Salaries and Wages | \$ 969,211 | \$ 1,074,146 | 8.00 | \$ 1,057,000 | \$ 1,113,787 | \$ 1,113,787 | \$ 1,113,787 | 8.00 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 300,861 | \$ 350,253 | | \$ 389,159 | \$ 409,553 | \$ 409,553 | \$ 409,553 | | |
| 220 Social Security Contribution | 63,221 | 71,240 | | 68,083 | 69,943 | 69,943 | 69,943 | | |
| 230 Other Required Payroll Costs | 11,295 | 16,849 | | 17,725 | 18,591 | 18,591 | 18,591 | | |
| 240 Employee Insur & Other Contract Benefits | 155,715 | 154,676 | | 158,818 | 165,759 | 165,759 | 165,759 | | |
| Total Associated Payroll Costs | \$ 531,092 | \$ 593,018 | - | \$ 633,785 | \$ 663,846 | \$ 663,846 | \$ 663,846 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 320 Property Services | \$ 4,438 | \$ 2,643 | | \$ 1,145 | \$ 1,168 | \$ 1,168 | \$ 1,168 | | |
| 340 Travel | 1,450 | 2,122 | | 30,858 | 31,475 | 31,475 | 31,475 | | |
| 350 Communication | 3,000 | 3,161 | | 10,195 | 10,399 | 10,399 | 10,399 | | |
| 380 Non-Instructional Professional & Technical Svcs. | 34,255 | 4,240 | | 17,745 | 18,100 | 18,100 | 18,100 | | |
| 390 Other Gen Prof & Tech Svcs | 138 | - | | 144 | 147 | 147 | 147 | | |
| Total Purchased Services | \$ 43,281 | \$ 12,166 | - | \$ 60,087 | \$ 61,289 | \$ 61,289 | \$ 61,289 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 3,069 | \$ 4,743 | | \$ 12,805 | \$ 13,061 | \$ 13,061 | \$ 13,061 | | |
| 440 Periodicals | - | 1,225 | | - | - | - | - | | |
| 460 Non-Consumable Items | 11 | 2,616 | | 3,672 | 3,745 | 3,745 | 3,745 | | |
| Total Supplies and Materials | \$ 3,080 | \$ 8,584 | - | \$ 16,477 | \$ 16,806 | \$ 16,806 | \$ 16,806 | - | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ 2,828 | \$ 2,649 | | \$ 9,047 | \$ 9,228 | \$ 9,228 | \$ 9,228 | | |
| Total Other | \$ 2,828 | \$ 2,649 | - | \$ 9,047 | \$ 9,228 | \$ 9,228 | \$ 9,228 | - | |
| Total Executive Administration Services | \$ 1,549,492 | \$ 1,690,563 | 8.00 | \$ 1,776,396 | \$ 1,864,956 | \$ 1,864,956 | \$ 1,864,956 | 8.00 | |
| Total Support Services - General Administration | \$ 2,022,693 | \$ 2,396,467 | 8.00 | \$ 2,356,653 | \$ 2,456,826 | \$ 2,456,826 | \$ 2,456,826 | 8.00 | |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| 2400 - School Administration | | | | | | | | |
| 2410 - Office of the Principal Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 8,131,186 | \$ 8,319,349 | 226.39 | \$ 8,946,475 | \$ 9,375,418 | \$ 9,375,418 | \$ 9,375,418 | 235.29 |
| 113 Supervisory Licensed | 10,257,790 | 10,278,345 | 100.70 | 11,204,768 | 11,537,886 | 11,537,886 | 11,537,886 | 101.20 |
| 121 Licensed Substitutes | 7,038 | 8,308 | | 2,621 | 2,687 | 2,687 | 2,687 | |
| 122 Classified Substitutes | 105,906 | 129,077 | | 197,177 | 202,107 | 202,107 | 202,107 | |
| 123 Temporary Licensed | 2,475 | 27,293 | | 8,519 | 8,732 | 8,732 | 8,732 | |
| 124 Temporary Classified | 14,537 | 9,657 | | 10,901 | 11,174 | 11,174 | 11,174 | |
| 130 Licensed Additional Earnings | 38,462 | 75,178 | | 153,639 | 157,479 | 157,479 | 157,479 | |
| 130 Classified Additional Earnings | 64,941 | 79,284 | | 89,802 | 92,047 | 92,047 | 92,047 | |
| Total Salaries and Wages | \$ 18,622,335 | \$ 18,926,491 | 327.09 | \$ 20,613,902 | \$ 21,387,530 | \$ 21,387,530 | \$ 21,387,530 | 336.49 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 5,153,882 | \$ 5,263,412 | | \$ 6,806,007 | \$ 7,060,824 | \$ 7,060,824 | \$ 7,060,824 | |
| 220 Social Security Contribution | 1,374,076 | 1,395,930 | | 1,522,346 | 1,578,031 | 1,578,031 | 1,578,031 | |
| 230 Other Required Payroll Costs | 238,612 | 338,223 | | 348,001 | 394,023 | 394,023 | 394,023 | |
| 240 Employee Insur & Other Contract Benefits | 4,215,332 | 4,318,459 | | 4,747,843 | 5,085,688 | 5,085,688 | 5,085,688 | |
| Total Associated Payroll Costs | \$ 10,981,902 | \$ 11,316,024 | - | \$ 13,424,197 | \$ 14,118,566 | \$ 14,118,566 | \$ 14,118,566 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ 8,285 | \$ 4,271 | | \$ 195 | \$ 199 | \$ 199 | \$ 199 | |
| 320 Property Services | 48,765 | 26,680 | | 56,690 | 57,825 | 57,825 | 57,825 | |
| 330 Student Transportation Services | 75 | - | | - | - | - | - | |
| 340 Travel | 37,553 | 52,221 | | 64,137 | 64,934 | 64,934 | 64,934 | |
| 350 Communication | 349,366 | 394,456 | | 410,953 | 418,696 | 418,696 | 418,696 | |
| 380 Non-Instructional Professional & Technical Svcs. | 115,325 | 107,368 | | 101,681 | 103,717 | 103,717 | 103,717 | |
| 390 Other Gen Prof & Tech Svcs | 55,767 | 36,290 | | 10,856 | 11,074 | 11,074 | 11,074 | |
| Total Purchased Services | \$ 615,136 | \$ 621,286 | - | \$ 644,512 | \$ 656,445 | \$ 656,445 | \$ 656,445 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 309,749 | \$ 304,291 | | \$ 580,790 | \$ 709,283 | \$ 709,283 | \$ 709,283 | |
| 440 Periodicals | 1,694 | 199 | | 888 | 905 | 905 | 905 | |
| 460 Non-Consumable Items | 76,355 | 64,008 | | 99,841 | 101,840 | 101,840 | 101,840 | |
| 470 Computer Software | 8,927 | 14,866 | | 22,888 | 23,345 | 23,345 | 23,345 | |
| 480 Computer Hardware | 25,689 | 26,334 | | 23,414 | 23,880 | 23,880 | 23,880 | |
| Total Supplies and Materials | \$ 422,414 | \$ 409,698 | - | \$ 727,821 | \$ 859,253 | \$ 859,253 | \$ 859,253 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Building Acquisition | \$ 5,965 | \$ 14,925 | | \$ - | \$ - | \$ - | \$ - | - |
| 530 Grounds Improvements | - | 4,715 | | - | - | - | - | - |
| 540 Depreciable Equipment | 3,000 | - | | - | - | - | - | - |
| Total Capital Outlay | \$ 8,965 | \$ 19,640 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 14,257 | \$ 17,305 | | \$ 14,724 | \$ 15,018 | \$ 15,018 | \$ 15,018 | - |
| 670 Licenses & Permits | 1,350 | 375 | | - | - | - | - | - |
| Total Other | \$ 15,607 | \$ 17,680 | - | \$ 14,724 | \$ 15,018 | \$ 15,018 | \$ 15,018 | - |
| Total Office of the Principal Services | \$ 30,666,359 | \$ 31,310,819 | 327.09 | \$ 35,425,156 | \$ 37,036,812 | \$ 37,036,812 | \$ 37,036,812 | 336.49 |

2490 - Other Support Services - School Administration

Salaries and Wages

| | | | | | | | | |
|------------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 111 Regular Licensed | \$ 32,978 | \$ 34,639 | 0.50 | \$ 36,446 | \$ - | \$ - | \$ - | - |
| 112 Regular Classified | 355,610 | 368,224 | 7.55 | 382,467 | 383,740 | 383,740 | 383,740 | 7.55 |
| 113 Supervisory Licensed | 838,507 | 859,885 | 7.50 | 975,658 | 1,031,401 | 1,031,401 | 1,031,401 | 7.50 |
| 117 Unused Leave | 7,940 | - | | - | - | - | - | - |
| 122 Classified Substitutes | 2,872 | 1,487 | | 3,264 | 3,346 | 3,346 | 3,346 | - |
| 124 Temporary Classified | 323 | 8,638 | | - | - | - | - | - |
| 130 Licensed Staff Differentials | - | 3,916 | | - | - | - | - | - |
| 130 Licensed Additional Earnings | - | 6,281 | | 2,128 | 2,181 | 2,181 | 2,181 | - |
| 130 Classified Additional Earnings | 3,169 | 1,057 | | 10,660 | 10,927 | 10,927 | 10,927 | - |
| 130 Car Allowance | 15,000 | 15,000 | | 15,000 | 18,000 | 18,000 | 18,000 | - |
| Total Salaries and Wages | \$ 1,256,399 | \$ 1,299,127 | 15.55 | \$ 1,425,623 | \$ 1,449,595 | \$ 1,449,595 | \$ 1,449,595 | 15.05 |

Associated Payroll Costs

| | | | | | | | | |
|--|-------------------|-------------------|----------|-------------------|-------------------|-------------------|-------------------|----------|
| 210 Public Employees Retirement System | \$ 366,068 | \$ 384,942 | | \$ 494,209 | \$ 507,731 | \$ 507,731 | \$ 507,731 | - |
| 220 Social Security Contribution | 91,539 | 95,010 | | 104,161 | 105,856 | 105,856 | 105,856 | - |
| 230 Other Required Payroll Costs | 14,931 | 20,653 | | 23,270 | 23,592 | 23,592 | 23,592 | - |
| 240 Employee Insur & Other Contract Benefits | 208,888 | 217,712 | | 236,547 | 229,838 | 229,838 | 229,838 | - |
| Total Associated Payroll Costs | \$ 681,426 | \$ 718,317 | - | \$ 858,187 | \$ 867,017 | \$ 867,017 | \$ 867,017 | - |

Purchased Services

| | | | | | | | | |
|--|------------------|------------------|----------|-------------------|-------------------|-------------------|-------------------|----------|
| 320 Property Services | \$ 8,393 | \$ 25,484 | | \$ 10,851 | \$ 11,068 | \$ 11,068 | \$ 11,068 | - |
| 330 Student Transportation Services | 433 | - | | - | - | - | - | - |
| 340 Travel | 11,883 | 12,444 | | 31,507 | 32,137 | 32,137 | 32,137 | - |
| 350 Communication | 30,945 | 35,355 | | 94,794 | 96,691 | 96,691 | 96,691 | - |
| 380 Non-Instructional Professional & Technical Svcs. | 459 | - | | 514 | 524 | 524 | 524 | - |
| 390 Other Gen Prof & Tech Svcs | 1,927 | 2,108 | | 2,451 | 2,500 | 2,500 | 2,500 | - |
| Total Purchased Services | \$ 54,040 | \$ 75,391 | - | \$ 140,117 | \$ 142,920 | \$ 142,920 | \$ 142,920 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 22,525 | \$ 31,183 | | \$ 57,723 | \$ 58,876 | \$ 58,876 | \$ 58,876 | |
| 440 Periodicals | 360 | 500 | | 365 | 372 | 372 | 372 | |
| 460 Non-Consumable Items | 9,669 | 1,265 | | 8,305 | 8,472 | 8,472 | 8,472 | |
| 470 Computer Software | 127 | 128 | | 2,771 | 2,826 | 2,826 | 2,826 | |
| 480 Computer Hardware | 2,455 | - | | 10,009 | 10,209 | 10,209 | 10,209 | |
| Total Supplies and Materials | \$ 35,136 | \$ 33,076 | - | \$ 79,173 | \$ 80,755 | \$ 80,755 | \$ 80,755 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 477 | \$ 1,446 | | \$ 6,511 | \$ 6,641 | \$ 6,641 | \$ 6,641 | |
| Total Other | \$ 477 | \$ 1,446 | - | \$ 6,511 | \$ 6,641 | \$ 6,641 | \$ 6,641 | - |
| Total Other Support Services - School Administration | \$ 2,027,478 | \$ 2,127,357 | 15.55 | \$ 2,509,611 | \$ 2,546,928 | \$ 2,546,928 | \$ 2,546,928 | 15.05 |
| Total School Administration | \$ 32,693,837 | \$ 33,438,176 | 342.64 | \$ 37,934,767 | \$ 39,583,740 | \$ 39,583,740 | \$ 39,583,740 | 351.54 |
| 2500 - Support Services - Business | | | | | | | | |
| 2520 - Fiscal Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 990,933 | \$ 1,049,763 | 21.70 | \$ 1,282,499 | \$ 1,376,982 | \$ 1,376,982 | \$ 1,376,982 | 22.70 |
| 114 Supervisory Classified | 305,732 | 323,949 | 3.00 | 336,660 | 333,608 | 333,608 | 333,608 | 3.00 |
| 122 Classified Substitutes | - | 5 | | - | - | - | - | |
| 130 Classified Additional Earnings | 3,184 | 2,789 | | 31,917 | 32,715 | 32,715 | 32,715 | |
| Total Salaries and Wages | \$ 1,299,849 | \$ 1,376,506 | 24.70 | \$ 1,651,076 | \$ 1,743,305 | \$ 1,743,305 | \$ 1,743,305 | 25.70 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 348,299 | \$ 371,212 | | \$ 538,288 | \$ 565,094 | \$ 565,094 | \$ 565,094 | |
| 220 Social Security Contribution | 95,329 | 100,279 | | 121,025 | 127,976 | 127,976 | 127,976 | |
| 230 Other Required Payroll Costs | 91,240 | 28,364 | | 27,184 | 28,564 | 28,564 | 28,564 | |
| 240 Employee Insur & Other Contract Benefits | 300,532 | 315,009 | | 382,366 | 398,572 | 398,572 | 398,572 | |
| Total Associated Payroll Costs | \$ 835,400 | \$ 814,864 | - | \$ 1,068,863 | \$ 1,120,206 | \$ 1,120,206 | \$ 1,120,206 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 1,895 | \$ 1,028 | | \$ 3,010 | \$ 3,070 | \$ 3,070 | \$ 3,070 | |
| 340 Travel | 17,923 | 18,488 | | 14,623 | 14,915 | 14,915 | 14,915 | |
| 350 Communication | 29,211 | 22,623 | | 42,749 | 43,604 | 43,604 | 43,604 | |
| 380 Non-Instructional Professional & Technical Svcs. | 68,757 | 90,750 | | 90,404 | 92,212 | 92,212 | 92,212 | |
| 390 Other Gen Prof & Tech Svcs | 50,994 | 42,253 | | 9,164 | 9,347 | 9,347 | 9,347 | |
| Total Purchased Services | \$ 168,780 | \$ 175,142 | - | \$ 159,950 | \$ 163,148 | \$ 163,148 | \$ 163,148 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|-------------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 13,732 | \$ 17,532 | | \$ 16,986 | \$ 7,326 | \$ 7,326 | \$ 7,326 | |
| 460 Non-Consumable Items | 2,000 | 1,030 | | 1,769 | 1,804 | 1,804 | 1,804 | |
| 470 Computer Software | 394 | - | | 62,348 | 63,595 | 63,595 | 63,595 | |
| 480 Computer Hardware | 3,494 | 419 | | - | - | - | - | |
| Total Supplies and Materials | \$ 19,620 | \$ 18,981 | - | \$ 81,103 | \$ 72,725 | \$ 72,725 | \$ 72,725 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 7,726 | \$ 6,681 | | \$ 35,358 | \$ 36,065 | \$ 36,065 | \$ 36,065 | |
| Total Other | \$ 7,726 | \$ 6,681 | - | \$ 35,358 | \$ 36,065 | \$ 36,065 | \$ 36,065 | - |
| Total Fiscal Services | \$ 2,331,375 | \$ 2,392,174 | 24.70 | \$ 2,996,350 | \$ 3,135,449 | \$ 3,135,449 | \$ 3,135,449 | 25.70 |

2540 - Operation and Maintenance of Plant Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 112 Regular Classified | \$ 9,188,485 | \$ 9,422,103 | 242.13 | \$ 10,743,298 | \$ 11,506,627 | \$ 11,506,627 | \$ 11,506,627 | 252.13 |
| 114 Supervisory Classified | 591,977 | 609,357 | 6.00 | 685,024 | 700,682 | 700,682 | 700,682 | 6.00 |
| 122 Classified Substitutes | 463,422 | 501,953 | | 436,511 | 447,424 | 447,424 | 447,424 | |
| 124 Temporary Classified | 528,581 | 540,111 | | 470,002 | 481,752 | 481,752 | 481,752 | |
| 130 Licensed Additional Earnings | 129 | 7,649 | | - | - | - | - | |
| 130 Classified Additional Earnings | 133,483 | 144,177 | | 217,715 | 223,159 | 223,159 | 223,159 | |
| Total Salaries and Wages | \$ 10,906,077 | \$ 11,225,351 | 248.13 | \$ 12,552,550 | \$ 13,359,644 | \$ 13,359,644 | \$ 13,359,644 | 258.13 |

Associated Payroll Costs

| | | | | | | | | |
|--|---------------------|---------------------|----------|---------------------|----------------------|----------------------|----------------------|----------|
| 210 Public Employees Retirement System | \$ 2,837,091 | \$ 2,882,839 | | \$ 3,852,234 | \$ 4,159,789 | \$ 4,159,789 | \$ 4,159,789 | |
| 220 Social Security Contribution | 800,999 | 826,866 | | 925,039 | 983,048 | 983,048 | 983,048 | |
| 230 Other Required Payroll Costs | 944,099 | 1,481,603 | | 1,518,823 | 1,698,242 | 1,698,242 | 1,698,242 | |
| 240 Employee Insur & Other Contract Benefits | 3,039,174 | 3,212,430 | | 3,522,626 | 3,913,258 | 3,913,258 | 3,913,258 | |
| Total Associated Payroll Costs | \$ 7,621,363 | \$ 8,403,738 | - | \$ 9,818,722 | \$ 10,754,337 | \$ 10,754,337 | \$ 10,754,337 | - |

Purchased Services

| | | | | | | | | |
|--|---------------------|---------------------|----------|----------------------|----------------------|----------------------|----------------------|----------|
| 310 Instructional, Profess & Tech Svcs | \$ 31,595 | 690 | | \$ - | \$ - | \$ - | \$ - | |
| 320 Property Services | 8,033,683 | 8,138,815 | | 8,031,075 | 8,434,565 | 8,434,565 | 8,434,565 | |
| 340 Travel | 30,325 | 21,315 | | 23,161 | 23,625 | 23,625 | 23,625 | |
| 350 Communication | 101,690 | 122,005 | | 55,754 | 54,868 | 54,868 | 54,868 | |
| 380 Non-Instructional Professional & Technical Svcs. | 957,193 | 1,264,995 | | 1,719,030 | 1,721,411 | 1,721,411 | 1,721,411 | |
| 390 Other Gen Prof & Tech Svcs | 83,531 | 39,902 | | 840,226 | 857,031 | 857,031 | 857,031 | |
| Total Purchased Services | \$ 9,238,017 | \$ 9,587,722 | - | \$ 10,669,246 | \$ 11,091,500 | \$ 11,091,500 | \$ 11,091,500 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 1,567,588 | \$ 1,634,051 | | \$ 1,156,306 | \$ 1,262,931 | \$ 1,262,931 | \$ 1,262,931 | |
| 460 Non-Consumable Items | 131,096 | 133,228 | | 184,888 | 188,585 | 188,585 | 188,585 | |
| 470 Computer Software | 67,905 | 89,589 | | 76,307 | 77,833 | 77,833 | 77,833 | |
| 480 Computer Hardware | 27,663 | 2,730 | | - | - | - | - | |
| Total Supplies and Materials | \$ 1,794,252 | \$ 1,859,598 | - | \$ 1,417,501 | \$ 1,529,349 | \$ 1,529,349 | \$ 1,529,349 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Building Acquisition | \$ 77,467 | \$ 33,715 | | \$ - | \$ - | \$ - | \$ - | |
| 530 Grounds Improvements | 37,932 | 20,325 | | - | - | - | - | |
| 540 Depreciable Equipment | 79,108 | 75,100 | | - | - | - | - | |
| Total Capital Outlay | \$ 194,507 | \$ 129,140 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 6,110 | \$ 41,986 | | \$ 18,693 | \$ 19,067 | \$ 19,067 | \$ 19,067 | |
| 670 Licenses & Permits | 17,871 | 13,384 | | 49,634 | 50,627 | 50,627 | 50,627 | |
| Total Other | \$ 23,981 | \$ 55,370 | - | \$ 68,327 | \$ 69,694 | \$ 69,694 | \$ 69,694 | - |
| Total Operation and Maintenance of Plant Services | \$ 29,778,197 | \$ 31,260,919 | 248.13 | \$ 34,526,346 | \$ 36,804,524 | \$ 36,804,524 | \$ 36,804,524 | 258.13 |

2550 - Student Transportation Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|---------------------|---------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 112 Regular Classified* | \$ 8,711,816 | \$ 8,798,031 | 297.89 | \$ 11,292,556 | \$ 12,927,574 | \$ 12,927,574 | \$ 12,927,574 | 304.89 |
| 112 Salary Credits* | (1,164,746) | (1,132,986) | | (2,089,649) | (2,075,797) | (2,075,797) | (2,075,797) | |
| 114 Supervisory Classified | 297,866 | 341,965 | 3.00 | 318,265 | 307,824 | 307,824 | 307,824 | 3.00 |
| 122 Classified Substitutes | 111,983 | 147,626 | | 409,836 | 420,081 | 420,081 | 420,081 | |
| 124 Temporary Classified | 188,272 | 146,889 | | 27,463 | 28,150 | 28,150 | 28,150 | |
| 130 Classified Additional Earnings | 581,891 | 678,625 | | 579,271 | 593,752 | 593,752 | 593,752 | |
| Total Salaries and Wages | \$ 8,727,082 | \$ 8,980,150 | 300.89 | \$ 10,537,742 | \$ 12,201,584 | \$ 12,201,584 | \$ 12,201,584 | 307.89 |

Associated Payroll Costs

| | | | | | | | | |
|--|---------------------|---------------------|----------|---------------------|----------------------|----------------------|----------------------|----------|
| 210 Public Employees Retirement System | \$ 2,170,752 | \$ 2,254,909 | | \$ 3,377,583 | \$ 4,065,844 | \$ 4,065,844 | \$ 4,065,844 | |
| 220 Social Security Contribution | 649,658 | 670,059 | | 800,689 | 925,232 | 925,232 | 925,232 | |
| 230 Other Required Payroll Costs | 674,263 | 1,051,153 | | 1,152,846 | 1,317,527 | 1,317,527 | 1,317,527 | |
| 240 Employee Insur & Other Contract Benefits | 3,407,064 | 3,549,587 | | 4,486,881 | 4,672,389 | 4,672,389 | 4,672,389 | |
| Total Associated Payroll Costs | \$ 6,901,737 | \$ 7,525,708 | - | \$ 9,817,999 | \$ 10,980,992 | \$ 10,980,992 | \$ 10,980,992 | - |

* 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 | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 119,776 | \$ 123,638 | | \$ 155,399 | \$ 184,044 | \$ 184,044 | \$ 184,044 | |
| 330 Student Transportation Services | (19,491) | 106,644 | | 166,747 | 170,082 | 170,082 | 170,082 | |
| 340 Travel | 14,310 | 10,200 | | 20,207 | 20,612 | 20,612 | 20,612 | |
| 350 Communication | 53,057 | 48,848 | | 33,727 | 34,402 | 34,402 | 34,402 | |
| 380 Non-Instructional Professional & Technical Svcs. | 308,743 | 194,375 | | 323,449 | 329,918 | 329,918 | 329,918 | |
| 390 Other Gen Prof & Tech Svcs | (76,543) | 23,222 | | - | - | - | - | |
| Total Purchased Services | \$ 399,852 | \$ 506,927 | - | \$ 699,529 | \$ 739,058 | \$ 739,058 | \$ 739,058 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials* | \$ 3,650,727 | \$ 3,137,061 | | \$ 4,206,785 | \$ 4,290,921 | \$ 4,290,921 | \$ 4,290,921 | |
| 410 Transportation Allocation Credit* | (2,213,723) | (2,098,959) | | (2,784,704) | (2,840,399) | (2,840,399) | (2,840,399) | |
| 440 Periodicals | 9,198 | 109,729 | | 813 | 829 | 829 | 829 | |
| 460 Non-Consumable Items | 17,625 | 52,105 | | 9,131 | 9,313 | 9,313 | 9,313 | |
| 470 Computer Software | 34,122 | 51,509 | | 173,723 | 177,197 | 177,197 | 177,197 | |
| 480 Computer Hardware | 10,690 | 7,695 | | 5,579 | 5,690 | 5,690 | 5,690 | |
| Total Supplies and Materials | \$ 1,508,639 | \$ 1,259,140 | - | \$ 1,611,327 | \$ 1,643,551 | \$ 1,643,551 | \$ 1,643,551 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 530 Grounds Improvements | \$ 74,031 | \$ 840,634 | | \$ - | \$ - | \$ - | \$ - | |
| 540 Depreciable Equipment | 728,254 | 2,100,266 | | 35,339 | 36,046 | 36,046 | 36,046 | |
| 550 Depreciable Technology | - | 14,313 | | - | - | - | - | |
| 556 Depreciable Transportation | - | - | | - | 32,965,000 | 32,965,000 | 32,965,000 | |
| Total Capital Outlay | \$ 802,285 | \$ 2,955,213 | - | \$ 35,339 | \$ 33,001,046 | \$ 33,001,046 | \$ 33,001,046 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 10,264 | \$ 10,091 | | \$ 9,844 | \$ 710,041 | \$ 710,041 | \$ 710,041 | |
| 650 Insurance | 185,835 | 151,479 | | 88,327 | 90,094 | 90,094 | 90,094 | |
| 670 Licenses & Permits | 2,693 | 2,672 | | 312 | 318 | 318 | 318 | |
| Total Other | \$ 198,792 | \$ 164,242 | - | \$ 98,483 | \$ 800,453 | \$ 800,453 | \$ 800,453 | - |
| Total Student Transportation Services | \$ 18,538,387 | \$ 21,391,380 | 300.89 | \$ 22,800,419 | \$ 59,366,684 | \$ 59,366,684 | \$ 59,366,684 | 307.89 |

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

2570 - Internal Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|-------------------|-------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| 112 Regular Classified | \$ 674,655 | \$ 698,755 | 10.00 | \$ 977,300 | \$ 992,268 | \$ 992,268 | \$ 992,268 | 10.00 |
| 114 Supervisory Classified | 92,925 | 98,576 | 1.00 | 100,794 | 103,314 | 103,314 | 103,314 | 1.00 |
| 122 Classified Substitutes | - | - | | 3,864 | 3,961 | 3,961 | 3,961 | |
| 124 Temporary Classified | 9,420 | 17,728 | | 17,579 | 18,018 | 18,018 | 18,018 | |
| 130 Classified Additional Earnings | 22,462 | 32,292 | | 28,617 | 29,333 | 29,333 | 29,333 | |
| Total Salaries and Wages | \$ 799,462 | \$ 847,351 | 11.00 | \$ 1,128,154 | \$ 1,146,894 | \$ 1,146,894 | \$ 1,146,894 | 11.00 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | |
|--|----------------------|----------------------|---------------|----------------------|-----------------------|-----------------------|-----------------------|---------------|--|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 151,303 | \$ 157,810 | | \$ 191,380 | \$ 212,919 | \$ 212,919 | \$ 212,919 | | |
| 220 Social Security Contribution | 40,608 | 42,690 | | 44,661 | 48,738 | 48,738 | 48,738 | | |
| 230 Other Required Payroll Costs | 14,829 | 24,081 | | 24,812 | 21,343 | 21,343 | 21,343 | | |
| 240 Employee Insur & Other Contract Benefits | 151,691 | 150,210 | | 162,802 | 170,152 | 170,152 | 170,152 | | |
| Total Associated Payroll Costs | \$ 358,431 | \$ 374,791 | - | \$ 423,655 | \$ 453,152 | \$ 453,152 | \$ 453,152 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 320 Property Services | \$ 4,580 | \$ 1,588 | | \$ 7,156 | \$ 7,299 | \$ 7,299 | \$ 7,299 | | |
| 340 Travel | 1,144 | 175 | | 8,564 | 8,736 | 8,736 | 8,736 | | |
| 350 Communication | 12,941 | 15,862 | | 25,976 | 26,495 | 26,495 | 26,495 | | |
| 380 Non-Instructional Professional & Technical Svcs. | 1,217 | - | | 2,197 | 2,241 | 2,241 | 2,241 | | |
| 390 Other Gen Prof & Tech Svcs | 539 | 5,168 | | 485 | 495 | 495 | 495 | | |
| Total Purchased Services | \$ 20,421 | \$ 22,793 | - | \$ 44,378 | \$ 45,266 | \$ 45,266 | \$ 45,266 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies & Materials* | \$ 49,119 | \$ 73,418 | | \$ (36,064) | \$ (9,893) | \$ (9,893) | \$ (9,893) | | |
| 420 Textbooks | 493 | - | | - | - | - | - | | |
| 460 Non-Consumable Items | 2,381 | 568 | | 2,155 | 2,198 | 2,198 | 2,198 | | |
| 470 Computer Software | 25,000 | 13,400 | | 39,931 | 40,729 | 40,729 | 40,729 | | |
| 480 Computer Hardware | 415 | 1,798 | | 7,161 | 7,305 | 7,305 | 7,305 | | |
| Total Supplies and Materials | \$ 77,408 | \$ 89,184 | - | \$ 13,183 | \$ 40,339 | \$ 40,339 | \$ 40,339 | - | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ 1,025 | \$ 1,228 | | \$ 6,488 | \$ 6,618 | \$ 6,618 | \$ 6,618 | | |
| 670 Licenses & Permits | - | - | | 1,311 | 1,337 | 1,337 | 1,337 | | |
| Total Other | \$ 1,025 | \$ 1,228 | - | \$ 7,799 | \$ 7,955 | \$ 7,955 | \$ 7,955 | - | |
| Total Internal Services | \$ 1,256,747 | \$ 1,335,347 | 11.00 | \$ 1,617,169 | \$ 1,693,606 | \$ 1,693,606 | \$ 1,693,606 | 11.00 | |
| Total Support Services - Business | \$ 51,904,706 | \$ 56,379,820 | 584.72 | \$ 61,940,284 | \$ 101,000,263 | \$ 101,000,263 | \$ 101,000,263 | 602.72 | |

2600 - Support Services - Central Activities

2630 - Information Services

Salaries and Wages

| | | | | | | | | |
|------------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| 112 Regular Classified | \$ 250,506 | \$ 238,046 | 5.00 | \$ 310,555 | \$ 337,348 | \$ 337,348 | \$ 337,348 | 5.50 |
| 114 Supervisory Classified | - | 138,704 | 1.00 | 141,825 | 145,371 | 145,371 | 145,371 | 1.00 |
| 124 Temporary Classified | - | 188 | | - | - | - | - | |
| 130 Classified Additional Earnings | 1,319 | 346 | | 1,779 | 1,823 | 1,823 | 1,823 | |
| 130 Car Allowance | - | 3,000 | | 3,000 | 3,000 | 3,000 | 3,000 | |
| Total Salaries and Wages | \$ 251,825 | \$ 380,284 | 6.00 | \$ 457,159 | \$ 487,542 | \$ 487,542 | \$ 487,542 | 6.50 |

* This reflects allocation credits which are charged to other budgets for services.

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 63,347 | \$ 93,460 | | \$ 139,677 | \$ 154,296 | \$ 154,296 | \$ 154,296 | |
| 220 Social Security Contribution | 18,663 | 28,256 | | 33,358 | 36,185 | 36,185 | 36,185 | |
| 230 Other Required Payroll Costs | 3,077 | 6,061 | | 7,501 | 7,972 | 7,972 | 7,972 | |
| 240 Employee Insur & Other Contract Benefits | 53,053 | 79,406 | | 99,417 | 109,596 | 109,596 | 109,596 | |
| Total Associated Payroll Costs | \$ 138,140 | \$ 207,183 | - | \$ 279,953 | \$ 308,049 | \$ 308,049 | \$ 308,049 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 200 | \$ 537 | | \$ 307 | \$ 313 | \$ 313 | \$ 313 | |
| 340 Travel | 4,176 | 8,197 | | 3,765 | 3,840 | 3,840 | 3,840 | |
| 350 Communication | 21,496 | 11,623 | | 25,958 | 26,477 | 26,477 | 26,477 | |
| 380 Non-Instructional Professional & Technical Svcs. | 4,719 | 3,183 | | 27,400 | 27,948 | 27,948 | 27,948 | |
| 390 Other Gen Prof & Tech Svcs | 72 | - | | - | - | - | - | |
| Total Purchased Services | \$ 30,663 | \$ 23,540 | - | \$ 57,430 | \$ 58,578 | \$ 58,578 | \$ 58,578 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 3,268 | \$ 4,638 | | \$ 3,877 | \$ 3,955 | \$ 3,955 | \$ 3,955 | |
| 440 Periodicals | 812 | 1,234 | | 910 | 928 | 928 | 928 | |
| 460 Non-Consumable Items | 4,000 | 7,034 | | 3,049 | 3,110 | 3,110 | 3,110 | |
| 470 Computer Software | 6,238 | 4,761 | | 4,080 | 4,162 | 4,162 | 4,162 | |
| 480 Computer Hardware | 8,297 | 379 | | 991 | 1,011 | 1,011 | 1,011 | |
| Total Supplies and Materials | \$ 22,615 | \$ 18,046 | - | \$ 12,907 | \$ 13,166 | \$ 13,166 | \$ 13,166 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 1,947 | \$ 2,531 | | \$ 1,078 | \$ 1,100 | \$ 1,100 | \$ 1,100 | |
| Total Other | \$ 1,947 | \$ 2,531 | - | \$ 1,078 | \$ 1,100 | \$ 1,100 | \$ 1,100 | - |
| Total Information Services | \$ 445,190 | \$ 631,584 | 6.00 | \$ 808,527 | \$ 868,435 | \$ 868,435 | \$ 868,435 | 6.50 |
| 2640 - Staff Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 80,728 | \$ 73,840 | 2.00 | \$ 125,634 | \$ 133,567 | \$ 133,567 | \$ 133,567 | 2.00 |
| 112 Regular Classified | 1,479,552 | 1,505,757 | 29.00 | 1,592,074 | 1,742,408 | 1,742,408 | 1,742,408 | 30.00 |
| 113 Supervisory Licensed | 421,170 | 447,616 | 3.50 | 439,266 | 450,249 | 450,249 | 450,249 | 3.50 |
| 114 Supervisory Classified | 207,921 | 216,427 | 2.00 | 225,913 | 236,484 | 236,484 | 236,484 | 2.00 |
| 121 Licensed Substitutes | 69,669 | 60,827 | | - | - | - | - | |
| 122 Classified Substitutes | 105,495 | 70,581 | | 5,309 | 5,442 | 5,442 | 5,442 | |
| 123 Temporary Licensed | 63,530 | 51,702 | | - | - | - | - | |
| 124 Temporary Classified | 90 | 19,363 | | 73,828 | 75,674 | 75,674 | 75,674 | |
| 130 Licensed Staff Differentials | 4,046 | 4,127 | | 8,440 | 9,840 | 9,840 | 9,840 | |
| 130 Licensed Additional Earnings | 23,738 | 25,066 | | 8,495 | 12,359 | 12,359 | 12,359 | |
| 130 New Teacher Orientation | 23,656 | 47,847 | | 25,292 | 25,924 | 25,924 | 25,924 | |
| 130 Classified Additional Earnings | 3,472 | 2,130 | | 27,008 | 27,683 | 27,683 | 27,683 | |
| Total Salaries and Wages | \$ 2,483,067 | \$ 2,525,283 | 36.50 | \$ 2,531,259 | \$ 2,719,630 | \$ 2,719,630 | \$ 2,719,630 | 37.50 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 634,839 | \$ 580,143 | | \$ 789,697 | \$ 871,686 | \$ 871,686 | \$ 871,686 | |
| 220 Social Security Contribution | 186,158 | 188,287 | | 187,836 | 201,008 | 201,008 | 201,008 | |
| 230 Other Required Payroll Costs | 30,829 | 42,086 | | 41,634 | 44,502 | 44,502 | 44,502 | |
| 240 Employee Insur & Other Contract Benefits | 539,972 | 523,037 | | 587,874 | 572,462 | 572,462 | 572,462 | |
| Total Associated Payroll Costs | \$ 1,391,798 | \$ 1,333,553 | - | \$ 1,607,041 | \$ 1,689,658 | \$ 1,689,658 | \$ 1,689,658 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Profess & Tech Svcs | \$ - | \$ 150 | | \$ - | \$ - | \$ - | \$ - | |
| 320 Property Services | 8,740 | 10,285 | | 12,509 | 12,759 | 12,759 | 12,759 | |
| 330 Student Transportation Services | 836 | 568 | | - | - | - | - | |
| 340 Travel | 29,377 | 38,713 | | 45,153 | 46,056 | 46,056 | 46,056 | |
| 350 Communication | 41,938 | 34,333 | | 63,872 | 65,150 | 65,150 | 65,150 | |
| 380 Non-Instructional Professional & Technical Svcs. | 174,830 | 247,697 | | 303,598 | 409,671 | 409,671 | 409,671 | |
| 390 Other Gen Prof & Tech Svcs | 11,096 | 12,218 | | 9,317 | 9,503 | 9,503 | 9,503 | |
| Total Purchased Services | \$ 266,817 | \$ 343,964 | - | \$ 434,449 | \$ 543,139 | \$ 543,139 | \$ 543,139 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 32,827 | \$ 42,076 | | \$ 35,491 | \$ 36,201 | \$ 36,201 | \$ 36,201 | |
| 440 Periodicals | - | - | | 697 | 711 | 711 | 711 | |
| 460 Non-Consumable Items | 1,601 | 32,765 | | 6,569 | 6,700 | 6,700 | 6,700 | |
| 470 Computer Software | 8,383 | 8,479 | | 1,707 | 1,741 | 1,741 | 1,741 | |
| 480 Computer Hardware | 2,928 | 2,145 | | 3,249 | 3,314 | 3,314 | 3,314 | |
| Total Supplies and Materials | \$ 45,739 | \$ 85,465 | - | \$ 47,713 | \$ 48,667 | \$ 48,667 | \$ 48,667 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 550 Depreciable Technology | \$ - | \$ 33,681 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ - | \$ 33,681 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 10,311 | \$ 11,648 | | \$ 4,817 | \$ 4,913 | \$ 4,913 | \$ 4,913 | |
| 670 Licenses & Permits | 2,260 | 3,495 | | 1,020 | 1,040 | 1,040 | 1,040 | |
| Total Other | \$ 12,571 | \$ 15,143 | - | \$ 5,837 | \$ 5,953 | \$ 5,953 | \$ 5,953 | - |
| Total Staff Services | \$ 4,199,992 | \$ 4,337,089 | 36.50 | \$ 4,626,299 | \$ 5,007,047 | \$ 5,007,047 | \$ 5,007,047 | 37.50 |
| 2660 - Technology Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 4,376,338 | \$ 4,394,032 | 69.91 | \$ 4,867,448 | \$ 4,945,010 | \$ 4,945,010 | \$ 4,945,010 | 69.41 |
| 114 Supervisory Classified | 616,373 | 651,933 | 7.00 | 781,224 | 817,450 | 817,450 | 817,450 | 7.00 |
| 122 Classified Substitutes | 53 | 60 | | 25,486 | 26,123 | 26,123 | 26,123 | |
| 124 Temporary Classified | 16,805 | 88,623 | | - | - | - | - | |
| 130 Classified Additional Earnings | 12,552 | 2,003 | | - | - | - | - | |
| 130 Car Allowance | 3,000 | 3,000 | | 3,000 | 3,000 | 3,000 | 3,000 | |
| Total Salaries and Wages | \$ 5,025,121 | \$ 5,139,651 | 76.91 | \$ 5,677,158 | \$ 5,791,583 | \$ 5,791,583 | \$ 5,791,583 | 76.41 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|----------------------|----------------------|--------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 1,396,601 | \$ 1,406,357 | | \$ 1,869,084 | \$ 1,887,298 | \$ 1,887,298 | \$ 1,887,298 | |
| 220 Social Security Contribution | 371,611 | 378,755 | | 420,161 | 428,045 | 428,045 | 428,045 | |
| 230 Other Required Payroll Costs | 59,901 | 81,490 | | 93,117 | 101,711 | 101,711 | 101,711 | |
| 240 Employee Insur & Other Contract Benefits | 1,043,937 | 1,046,970 | | 1,174,063 | 1,145,922 | 1,145,922 | 1,145,922 | |
| Total Associated Payroll Costs | \$ 2,872,050 | \$ 2,913,572 | - | \$ 3,556,425 | \$ 3,562,976 | \$ 3,562,976 | \$ 3,562,976 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 19,714 | \$ 64,010 | | \$ 134,950 | \$ 137,649 | \$ 137,649 | \$ 137,649 | |
| 340 Travel | 39,371 | 77,205 | | 25,339 | 25,846 | 25,846 | 25,846 | |
| 350 Communication | 1,228,542 | 545,993 | | 1,752,096 | 1,787,138 | 1,787,138 | 1,787,138 | |
| 380 Non-Instructional Professional & Technical Svcs. | 53,085 | 28,253 | | 477,396 | 486,944 | 486,944 | 486,944 | |
| 390 Other Gen Prof & Tech Svcs | 20,255 | 37,920 | | - | - | - | - | |
| Total Purchased Services | \$ 1,360,967 | \$ 753,381 | - | \$ 2,389,781 | \$ 2,437,577 | \$ 2,437,577 | \$ 2,437,577 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 91,778 | \$ 405,978 | | \$ 134,076 | \$ 136,758 | \$ 136,758 | \$ 136,758 | |
| 460 Non-Consumable Items | 3,471 | 172,661 | | 10,970 | 11,189 | 11,189 | 11,189 | |
| 470 Computer Software | 1,349,936 | 1,446,562 | | 1,536,106 | 2,566,828 | 2,566,828 | 2,566,828 | |
| 480 Computer Hardware | 2,737,382 | 3,018,157 | | 934,638 | 953,331 | 953,331 | 953,331 | |
| Total Supplies and Materials | \$ 4,182,567 | \$ 5,043,358 | - | \$ 2,615,790 | \$ 3,668,106 | \$ 3,668,106 | \$ 3,668,106 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 550 Depreciable Technology | \$ - | \$ - | | \$ 14,635 | \$ 14,928 | \$ 14,928 | \$ 14,928 | |
| Total Capital Outlay | \$ - | \$ - | - | \$ 14,635 | \$ 14,928 | \$ 14,928 | \$ 14,928 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 3,768 | \$ 9,932 | | \$ - | \$ - | \$ - | \$ - | |
| 670 Licenses & Permits | 100 | - | | - | - | - | - | |
| Total Other | \$ 3,868 | \$ 9,932 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Technology Services | \$ 13,444,573 | \$ 13,859,894 | 76.91 | \$ 14,253,789 | \$ 15,475,170 | \$ 15,475,170 | \$ 15,475,170 | 76.41 |
| 2680 - Interpretation and Translation Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ - | \$ 514,847 | 12.75 | \$ 646,765 | \$ 668,703 | \$ 668,703 | \$ 668,703 | 12.75 |
| 124 Temporary Classified | - | 225 | | - | - | - | - | |
| 130 Classified Additional Earnings | - | 2,011 | | - | - | - | - | |
| Total Salaries and Wages | \$ - | \$ 517,083 | 12.75 | \$ 646,765 | \$ 668,703 | \$ 668,703 | \$ 668,703 | 12.75 |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ - | \$ 138,500 | | \$ 205,904 | \$ 212,901 | \$ 212,901 | \$ 212,901 | |
| 220 Social Security Contribution | - | 37,673 | | 47,526 | 48,925 | 48,925 | 48,925 | |
| 230 Other Required Payroll Costs | - | 8,238 | | 10,740 | 11,028 | 11,028 | 11,028 | |
| 240 Employee Insur & Other Contract Benefits | - | 209,751 | | 216,830 | 207,092 | 207,092 | 207,092 | |
| Total Associated Payroll Costs | \$ - | \$ 394,162 | - | \$ 481,000 | \$ 479,946 | \$ 479,946 | \$ 479,946 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ - | \$ 3,651 | | \$ 6,023 | \$ 6,143 | \$ 6,143 | \$ 6,143 | |
| 350 Communication | - | 3,704 | | 4,221 | 4,306 | 4,306 | 4,306 | |
| 380 Non-Instructional Professional & Technical Svcs. | - | 3,404 | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | - | 20 | | - | - | - | - | |
| Total Purchased Services | \$ - | \$ 10,779 | - | \$ 10,244 | \$ 10,449 | \$ 10,449 | \$ 10,449 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ - | \$ 1,862 | | \$ 13,512 | \$ 13,782 | \$ 13,782 | \$ 13,782 | |
| 460 Non-Consumable Items | - | 3,106 | | - | - | - | - | |
| 480 Computer Hardware | - | 8 | | - | - | - | - | |
| Total Supplies and Materials | \$ - | \$ 4,976 | - | \$ 13,512 | \$ 13,782 | \$ 13,782 | \$ 13,782 | - |
| Total Interpretation and Translation Services | \$ - | \$ 927,000 | 12.75 | \$ 1,151,521 | \$ 1,172,880 | \$ 1,172,880 | \$ 1,172,880 | 12.75 |
| 2690 - Other Support Services - Central | | | | | | | | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 240 Employee Insur & Other Contract Benefits | \$ 460,982 | \$ 453,321 | | \$ 399,200 | \$ 399,200 | \$ 399,200 | \$ 399,200 | |
| Total Associated Payroll Costs | \$ 460,982 | \$ 453,321 | - | \$ 399,200 | \$ 399,200 | \$ 399,200 | \$ 399,200 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ - | \$ 14,749 | | \$ - | \$ - | \$ - | \$ - | |
| 374 Other Tuition | 304,571 | 305,589 | | 360,000 | 360,000 | 360,000 | 360,000 | |
| Total Purchased Services | \$ 304,571 | \$ 320,338 | - | \$ 360,000 | \$ 360,000 | \$ 360,000 | \$ 360,000 | - |
| Total Other Support Services - Central | \$ 765,553 | \$ 773,659 | - | \$ 759,200 | \$ 759,200 | \$ 759,200 | \$ 759,200 | - |
| Total Support Services - Central Activities | \$ 18,855,308 | \$ 20,529,226 | 132.16 | \$ 21,599,336 | \$ 23,282,732 | \$ 23,282,732 | \$ 23,282,732 | 133.16 |
| 2700 - Supplemental Retirement Program | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 116 Early Retirement | \$ 919,405 | \$ 557,710 | | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | |
| Total Salaries and Wages | \$ 919,405 | \$ 557,710 | - | \$ 600,000 | \$ 600,000 | \$ 600,000 | \$ 600,000 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|-----------------------|-----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ - | \$ 48,847 | | \$ - | \$ 179,880 | \$ 179,880 | \$ 179,880 | |
| 220 Social Security Contribution | 34,394 | 29,452 | | 45,900 | 45,900 | 45,900 | 45,900 | |
| 230 Other Required Payroll Costs | 833 | 3,933 | | - | - | - | - | |
| 240 Employee Insur & Other Contract Benefits | (100) | - | | - | - | - | - | |
| Total Associated Payroll Costs | \$ 35,127 | \$ 82,232 | - | \$ 45,900 | \$ 225,780 | \$ 225,780 | \$ 225,780 | - |
| Total Supplemental Retirement Program | \$ 954,532 | \$ 639,942 | - | \$ 645,900 | \$ 825,780 | \$ 825,780 | \$ 825,780 | - |
| Total Support Services | \$ 151,943,769 | \$ 153,980,513 | 1,515.88 | \$ 174,185,811 | \$ 219,571,019 | \$ 219,571,019 | \$ 219,571,019 | 1,561.64 |
| 3000 - Enterprise and Community Services | | | | | | | | |
| 3500 - Custody and Care of Children Services | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 460 Non-Consumable Items | \$ - | \$ - | | \$ 1,000,000 | \$ - | \$ - | \$ - | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ 1,000,000 | \$ - | \$ - | \$ - | - |
| Total Custody and Care of Children Services | \$ - | \$ - | - | \$ 1,000,000 | \$ - | \$ - | \$ - | - |
| Total Enterprise and Community Services | \$ - | \$ - | - | \$ 1,000,000 | \$ - | \$ - | \$ - | - |
| 4000 - Facilities Acquisition and Construction | | | | | | | | |
| 4110 - Service Area Direction | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 130 Classified Additional Earnings | \$ 113 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Salaries and Wages | \$ 113 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 35 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 220 Social Security Contribution | 9 | - | | - | - | - | - | |
| 230 Other Required Payroll Costs | 1 | - | | - | - | - | - | |
| Total Associated Payroll Costs | \$ 45 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 258 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 340 Travel | 566 | - | | - | - | - | - | |
| 350 Communication | 1,792 | - | | - | - | - | - | |
| 380 Non-Instructional Professional & Technical Svcs. | 14,001 | - | | - | - | - | - | |
| 390 Other Gen Prof & Tech Svcs | 52,806 | - | | - | - | - | - | |
| Total Purchased Services | \$ 69,423 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 1,149 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 460 Non-Consumable Items | 1,979 | - | | - | - | - | - | |
| 480 Computer Hardware | 3,946 | - | | - | - | - | - | |
| Total Supplies and Materials | \$ 7,074 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|-------------------|-------------------|------------|-------------------|-------------------|-------------------|-------------------|----------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 17,993 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | \$ 17,993 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Service Area - Direction | \$ 94,648 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | | | | | | | | |
| 4120 - Site Acquisition & Development Services | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | |
| 530 Grounds Improvements | \$ - | \$ 12,995 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Capital Outlay | \$ - | \$ 12,995 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Site Acquisition & Development Services | \$ - | \$ 12,995 | - | \$ - | \$ - | \$ - | \$ - | - |
| | | | | | | | | |
| 4150 - Building Acq Constr & Imprv Services | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 44,533 | \$ 24,060 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 350 Communication | 8,361 | - | - | - | - | - | - | - |
| 380 Non-Instructional Professional & Technical Svcs. | 15,040 | 9,098 | 128,033 | 130,594 | 130,594 | 130,594 | 130,594 | - |
| 390 Other Gen Prof & Tech Svcs | 5,005 | - | - | - | - | - | - | - |
| Total Purchased Services | \$ 72,939 | \$ 33,158 | - | \$ 128,033 | \$ 130,594 | \$ 130,594 | \$ 130,594 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Materials | \$ 2,396 | \$ 62 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 460 Non-Consumable Items | 2,559 | - | - | - | - | - | - | - |
| 480 Computer Hardware | 8,670 | - | - | - | - | - | - | - |
| Total Supplies and Materials | \$ 13,625 | \$ 62 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Building Acquisition | \$ 7,722 | \$ 131,609 | \$ 102,046 | \$ 104,087 | \$ 104,087 | \$ 104,087 | \$ 104,087 | - |
| 530 Grounds Improvements | 15,104 | - | - | - | - | - | - | - |
| 540 Depreciable Equipment | - | 26,885 | - | - | - | - | - | - |
| Total Capital Outlay | \$ 22,826 | \$ 158,494 | - | \$ 102,046 | \$ 104,087 | \$ 104,087 | \$ 104,087 | - |
| <u>Other</u> | | | | | | | | |
| 670 Licenses & Permits | \$ 210 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | \$ 210 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Building Acq Constr & Imprv Services | \$ 109,600 | \$ 191,714 | - | \$ 230,079 | \$ 234,681 | \$ 234,681 | \$ 234,681 | - |
| Total Facilities Acquisition and Construction | \$ 204,248 | \$ 204,709 | - | \$ 230,079 | \$ 234,681 | \$ 234,681 | \$ 234,681 | - |

Requirements Detail – General Fund Continued

| Account Code and Description | 2017-18 | | 2019-20 | | 2020-21 | | | |
|--|-----------------------|-----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| 5000 - Other Uses | | | | | | | | |
| 5100 - Debt Service | | | | | | | | |
| <u>Other</u> | | | | | | | | |
| 610 Principal | \$ 535,081 | \$ 500,442 | | \$ 411,913 | \$ 2,080,000 | \$ 2,080,000 | \$ 2,080,000 | |
| 620 Interest | 86,227 | 62,546 | | 39,602 | 1,220,160 | 1,220,160 | 1,220,160 | |
| Total Other | \$ 621,308 | \$ 562,988 | - | \$ 451,515 | \$ 3,300,160 | \$ 3,300,160 | \$ 3,300,160 | - |
| Total Debt Service | \$ 621,308 | \$ 562,988 | - | \$ 451,515 | \$ 3,300,160 | \$ 3,300,160 | \$ 3,300,160 | - |
| 5200 - Transfers of Funds | | | | | | | | |
| <u>Transfers</u> | | | | | | | | |
| 710 Fund Modifications | | | | | | | | |
| Transfer to Asset Replacement Fund - Buses | \$ 320,000 | \$ 820,000 | | \$ 320,000 | \$ 3,100,000 | \$ 3,100,000 | \$ 3,100,000 | |
| Transfer to Asset Replacement Fund - Instr Mat | - | 4,550,000 | | - | - | - | - | |
| Transfer to 2018 Bond Capital Projects Fund | 2,183,983 | - | | - | - | - | - | |
| Transfer to Special Capital Projects Fund | 2,300,000 | - | | - | 100,000 | 100,000 | 100,000 | |
| Transfer to Risk Management Fund | - | 600,000 | | - | - | - | - | |
| Transfer to PERS Pension Debt Service Fund | - | - | | 1 | 1 | 1 | 1 | |
| Transfer to Preventative & Deferred Maint. Fund | 1,250,000 | 1,250,000 | | 1,250,000 | 1,500,000 | 1,500,000 | 1,500,000 | |
| Total Transfers | \$ 6,053,983 | \$ 7,220,000 | - | \$ 1,570,001 | \$ 4,700,001 | \$ 4,700,001 | \$ 4,700,001 | - |
| Total Transfer Of Funds | \$ 6,053,983 | \$ 7,220,000 | - | \$ 1,570,001 | \$ 4,700,001 | \$ 4,700,001 | \$ 4,700,001 | - |
| Total Other Uses | \$ 6,675,291 | \$ 7,782,988 | - | \$ 2,021,516 | \$ 8,000,161 | \$ 8,000,161 | \$ 8,000,161 | - |
| 6000 - Contingencies | | | | | | | | |
| <u>Other Uses of Funds</u> | | | | | | | | |
| 810 Operating Contingency | \$ - | \$ - | | \$ 20,202,436 | \$ 23,783,444 | \$ 23,783,444 | \$ 23,783,444 | |
| Total Other Uses of Funds | \$ - | \$ - | - | \$ 20,202,436 | \$ 23,783,444 | \$ 23,783,444 | \$ 23,783,444 | - |
| Total Operating Contingencies | \$ - | \$ - | - | \$ 20,202,436 | \$ 23,783,444 | \$ 23,783,444 | \$ 23,783,444 | - |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | |
| 761 Reserved for Inventories | \$ 244,987 | \$ 292,801 | | \$ - | \$ - | \$ - | \$ - | |
| 770 Unreserved Fund Balance | 51,233,046 | 58,554,853 | | - | - | - | - | |
| Total Unappropriated Ending Fund Balance | \$ 51,478,033 | \$ 58,847,654 | - | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL GENERAL FUND REQUIREMENTS | \$ 490,322,801 | \$ 512,896,868 | 4,634.66 | \$ 520,471,977 | \$ 582,439,383 | \$ 582,439,383 | \$ 582,439,383 | 4,659.49 |

Requirements Summary by Function – General Fund

| Function and Description | 2019-20 | | Proposed | 2020-21 | | FTE |
|---|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | FTE | Budget | | Approved | Adopted | |
| 1000 INSTRUCTION | | | | | | |
| 1110 Elementary Programs | 1,139.13 | \$ 114,133,608 | \$ 116,393,232 | \$ 116,393,232 | \$ 116,393,232 | 1,123.25 |
| 1120 Middle School Programs | 401.14 | 44,991,621 | 45,862,080 | 45,862,080 | 45,862,080 | 400.14 |
| 1130 High School Programs | 482.78 | 61,703,178 | 65,302,937 | 65,302,937 | 65,302,937 | 497.78 |
| 1140 Pre-Kindergarten Programs | - | 50,000 | 50,126 | 50,126 | 50,126 | - |
| 1200 Special Programs | 1,094.23 | 101,272,489 | 102,544,044 | 102,544,044 | 102,544,044 | 1,075.18 |
| 1400 Summer School Programs | 1.50 | 681,239 | 697,659 | 697,659 | 697,659 | 1.50 |
| TOTAL INSTRUCTION | 3,118.78 | \$ 322,832,135 | \$ 330,850,078 | \$ 330,850,078 | \$ 330,850,078 | 3,097.85 |
| 2000 SUPPORT SERVICES | | | | | | |
| 2100 Students | 305.85 | \$ 31,803,315 | \$ 33,275,680 | \$ 33,275,680 | \$ 33,275,680 | 317.72 |
| 2200 Instructional Staff | 142.51 | 17,905,556 | 19,145,998 | 19,145,998 | 19,145,998 | 148.50 |
| 2300 General Administration | 8.00 | 2,356,653 | 2,456,826 | 2,456,826 | 2,456,826 | 8.00 |
| 2400 School Administration | 342.64 | 37,934,767 | 39,583,740 | 39,583,740 | 39,583,740 | 351.54 |
| 2500 Business | 584.72 | 61,940,284 | 101,000,263 | 101,000,263 | 101,000,263 | 602.72 |
| 2600 Central Activities | 132.16 | 21,599,336 | 23,282,732 | 23,282,732 | 23,282,732 | 133.16 |
| 2700 Supplemental Retirement Program | - | 645,900 | 825,780 | 825,780 | 825,780 | - |
| TOTAL SUPPORT SERVICES | 1,515.88 | \$ 174,185,811 | \$ 219,571,019 | \$ 219,571,019 | \$ 219,571,019 | 1,561.64 |
| 3000 ENTERPRISE AND COMMUNITY SERVICES | | | | | | |
| 3500 Custody and Care of Children Services | - | \$ 1,000,000 | \$ - | \$ - | \$ - | - |
| TOTAL ENTERPRISE AND COMMUNITY SERVICES | - | \$ 1,000,000 | \$ - | \$ - | \$ - | - |
| 4000 FACILITIES ACQUISITION AND CONSTRUCTION | | | | | | |
| 4150 Building Acquisition, Construct & Improvement Svcs | - | \$ 230,079 | \$ 234,681 | \$ 234,681 | \$ 234,681 | - |
| TOTAL FACILITIES ACQUISITION AND CONSTRUCTION | - | \$ 230,079 | \$ 234,681 | \$ 234,681 | \$ 234,681 | - |
| 5000 OTHER USES | | | | | | |
| 5100 Debt Service | - | \$ 451,515 | \$ 3,300,160 | \$ 3,300,160 | \$ 3,300,160 | - |
| 5200 Transfers of Funds | - | 1,570,001 | 4,700,001 | 4,700,001 | 4,700,001 | - |
| TOTAL OTHER USES | - | \$ 2,021,516 | \$ 8,000,161 | \$ 8,000,161 | \$ 8,000,161 | - |
| 6000 CONTINGENCIES | | | | | | |
| 6100 Operating Contingency | - | \$ 20,202,436 | \$ 23,783,444 | \$ 23,783,444 | \$ 23,783,444 | - |
| TOTAL CONTINGENCY | - | \$ 20,202,436 | \$ 23,783,444 | \$ 23,783,444 | \$ 23,783,444 | - |
| TOTAL GENERAL FUND REQUIREMENTS | 4,634.66 | \$ 520,471,977 | \$ 582,439,383 | \$ 582,439,383 | \$ 582,439,383 | 4,659.49 |

Requirements by Object Code – General Fund

| Object | Object Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Salaries and Wages</u> | | | | | |
| 111 | Regular Licensed | \$ 139,717,932 | \$ 143,297,018 | \$ 154,511,196 | \$ 158,173,789 |
| 111 | Tutors | 1,772 | 453 | 4,562 | 4,676 |
| 112 | Regular Classified | 71,911,228 | 74,048,786 | 80,515,958 | 85,145,310 |
| 113 | Supervisory Licensed | 13,917,436 | 13,555,489 | 14,963,782 | 15,609,297 |
| 114 | Supervisory Classified | 2,381,304 | 2,659,920 | 2,880,448 | 2,797,374 |
| 115 | Sabbaticals | - | - | 533,254 | 546,803 |
| 116 | Early Retirement | 919,405 | 557,710 | 600,000 | 600,000 |
| 117 | Unused Leave | 7,940 | - | - | - |
| 121 | Licensed Substitutes | 3,741,950 | 3,797,496 | 4,268,255 | 4,374,965 |
| 122 | Classified Substitutes | 1,924,705 | 2,123,840 | 2,113,750 | 2,166,595 |
| 123 | Temporary Licensed | 280,627 | 307,766 | 145,607 | 149,247 |
| 124 | Temporary Classified | 1,271,446 | 1,347,877 | 1,186,839 | 1,216,508 |
| 130 | Licensed Staff Differentials | 4,447,015 | 4,537,651 | 4,764,961 | 5,625,562 |
| 130 | Licensed Additional Earnings | 1,335,840 | 1,196,859 | 1,912,405 | 2,014,491 |
| 130 | Classified Additional Earnings | 1,098,444 | 1,184,449 | 1,353,756 | 1,387,604 |
| 130 | Classified Staff Differentials | 121,715 | 127,752 | 168,052 | 190,590 |
| 130 | Car Allowance | 36,000 | 41,754 | 39,000 | 51,000 |
| Total Salaries and Wages | | \$ 243,114,759 | \$ 248,784,820 | \$ 269,961,825 | \$ 280,053,811 |
| <u>Associated Payroll Costs</u> | | | | | |
| 210 | Public Employees Retirement System | \$ 63,859,254 | \$ 65,430,388 | \$ 86,521,115 | \$ 90,352,062 |
| 220 | Social Security Contribution | 17,877,637 | 18,341,501 | 19,936,510 | 20,643,513 |
| 230 | Other | 4,720,703 | 6,836,872 | 6,953,110 | 7,766,348 |
| 240 | Employee Insurance | 61,220,729 | 63,081,793 | 69,262,583 | 70,974,647 |
| 240 | Professional Devel & Other Contractual Benefits | 495,982 | 488,321 | 683,629 | 434,200 |
| Total Associated Payroll Costs | | \$ 148,174,305 | \$ 154,178,875 | \$ 183,356,947 | \$ 190,170,770 |

Requirements by Object Code – General Fund Continued

| Object | Object Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--------------------------------------|--|----------------------|----------------------|----------------------|----------------------|
| <u>Purchased Services</u> | | | | | |
| 310 | Instructional, Profess, & Tech Svcs | \$ 1,155,770 | \$ 1,288,602 | \$ 1,377,359 | \$ 1,423,130 |
| 320 | Property Services | 8,511,307 | 8,616,664 | 8,608,626 | 9,049,205 |
| 330 | Student Transportation Services | 689,279 | 1,045,243 | 1,184,321 | 1,353,902 |
| 340 | Travel | 736,110 | 827,603 | 967,554 | 940,295 |
| 350 | Communication | 3,642,416 | 2,975,113 | 4,292,581 | 4,367,124 |
| 360 | Charter School Payments | 5,027,093 | 4,984,111 | 5,868,000 | 6,085,360 |
| 370 | Tuition | 1,029,067 | 1,043,960 | 1,108,420 | 1,123,388 |
| 380 | Non-Instructional Professional & Technical Svcs. | 4,087,894 | 4,789,152 | 5,118,310 | 5,407,480 |
| 390 | Other General Profess & Tech Svcs | 227,794 | 223,669 | 969,895 | 989,293 |
| Total Purchased Services | | \$ 25,106,730 | \$ 25,794,117 | \$ 29,495,066 | \$ 30,739,177 |
| <u>Supplies and Materials</u> | | | | | |
| 410 | Consumable Supplies & Materials | \$ 6,073,220 | \$ 6,408,898 | \$ 8,129,074 | \$ 8,615,780 |
| 420 | Textbooks | 780,484 | 667,446 | 652,925 | 664,873 |
| 430 | Library Books | 249,014 | 263,700 | 267,933 | 273,291 |
| 440 | Periodicals | 14,736 | 115,912 | 17,999 | 18,358 |
| 460 | Non-consumable Items | 1,164,555 | 884,838 | 2,055,589 | 1,063,535 |
| 470 | Computer Software | 2,552,907 | 2,095,992 | 2,465,820 | 3,514,145 |
| 480 | Computer Hardware | 3,382,825 | 3,196,101 | 1,228,797 | 1,249,451 |
| Total Supplies and Materials | | \$ 14,217,741 | \$ 13,632,887 | \$ 14,818,137 | \$ 15,399,433 |
| <u>Capital Outlay</u> | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 91,154 | \$ 180,249 | \$ 102,046 | \$ 104,087 |
| 530 | Improvements Other Than Buildings | 127,068 | 878,669 | - | - |
| 540 | Depreciable Equipment | 892,848 | 2,288,220 | 53,151 | 54,214 |
| 550 | Depreciable Technology | - | 14,313 | 14,635 | 14,928 |
| 560 | Depreciable Transportation | - | - | - | 32,965,000 |
| Total Capital Outlay | | \$ 1,111,070 | \$ 3,361,451 | \$ 169,832 | \$ 33,138,229 |

Requirements by Object Code – General Fund Continued

| Object | Object Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Budget |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>Other</u> | | | | | |
| 610 | Principal | \$ 535,081 | \$ 500,442 | \$ 411,913 | \$ 2,080,000 |
| 620 | Interest | 86,226 | 62,546 | 39,602 | 1,220,160 |
| 640 | Dues and Fees | 227,693 | 336,121 | 295,027 | 1,000,143 |
| 650 | Insurance and Judgments | 185,835 | 151,479 | 88,327 | 90,094 |
| 670 | Taxes, Licenses and Assessments | 31,345 | 26,476 | 62,864 | 64,121 |
| Total Other | | \$ 1,066,180 | \$ 1,077,064 | \$ 897,733 | \$ 4,454,518 |
| <u>Transfers</u> | | | | | |
| 710 | Transfer to Asset Replacement Fund | \$ 320,000 | \$ 5,370,000 | \$ 320,000 | \$ 3,100,000 |
| 710 | Transfer to PERS Pension Debt Service Fund | - | - | 1 | 1 |
| 710 | Transfer to Special Capital Projects Fund | 2,300,000 | - | - | 100,000 |
| 710 | Transfer to Preventative & Deferred Maint. Fund | 1,250,000 | 1,250,000 | 1,250,000 | 1,500,000 |
| 710 | Transfer to 2018 Bond Capital Projects Fund | 2,183,983 | - | - | - |
| 710 | Transfer to Risk Management Fund | - | 600,000 | - | - |
| Total Transfers | | \$ 6,053,983 | \$ 7,220,000 | \$ 1,570,001 | \$ 4,700,001 |
| <u>Other Uses of Funds</u> | | | | | |
| 810 | Operating Contingency | \$ - | \$ - | \$ 20,202,436 | \$ 23,783,444 |
| Total Other Uses of Funds | | \$ - | \$ - | \$ 20,202,436 | \$ 23,783,444 |
| <u>Unappropriated Ending Fund Balance</u> | | | | | |
| 761 | Reserved for Inventories | \$ 244,987 | \$ 292,801 | \$ - | \$ - |
| 770 | Unreserved Fund Balance | 51,233,046 | 58,554,853 | - | - |
| Total Unappropriated Ending Fund Balance | | \$ 51,478,033 | \$ 58,847,654 | \$ - | \$ - |
| TOTAL GENERAL FUND REQUIREMENTS BY OBJECT | | \$ 490,322,801 | \$ 512,896,868 | \$ 520,471,977 | \$ 582,439,383 |

Summary of FTE and Wages – General Fund

| Object | Object Description | 2019-20 FTE | FTE Increases | FTE Decreases | FTE Net Change | 2020-21 FTE | 2020-21 Budgeted Wages |
|---|--------------------------------|-----------------|------------------|------------------|-------------------|-----------------|------------------------------|
| LICENSED STAFF | | | | | | | |
| 111 | Regular Licensed | 2,329.41 | 32.80 | (26.50) | 6.30 | 2,335.71 | \$ 158,173,789 |
| 111 | Tutors | | | | | | 4,676 |
| 113 | Supervisory Licensed | 130.70 | 1.50 | - | 1.50 | 132.20 | 15,609,297 |
| 115 | Sabbaticals | | | | | | 546,803 |
| 116 | Early Retirement | | | | | | 600,000 |
| 121 | Licensed Substitutes | | | | | | 4,374,965 |
| 123 | Temporary Licensed | | | | | | 149,247 |
| 130 | Licensed Staff Differentials | | | | | | 5,625,562 |
| 130 | Licensed Additional Earnings | | | | | | 2,014,491 |
| TOTAL LICENSED STAFF | | 2,460.11 | 34.30 | (26.50) | 7.80 | 2,467.91 | \$ 187,098,830 |
| CLASSIFIED STAFF | | | | | | | |
| 112 | Regular Classified | 2,110.55 | 52.76 | (43.73) | 9.03 | 2,119.58 | \$ 81,383,715 |
| 112 | Professional and Technical | 39.00 | 9.00 | - | 9.00 | 48.00 | 3,761,595 |
| 114 | Supervisory Classified | 25.00 | - | (1.00) | (1.00) | 24.00 | 2,797,374 |
| 122 | Classified Substitutes | | | | | | 2,166,595 |
| 124 | Temporary Classified | | | | | | 1,216,508 |
| 130 | Classified Additional Earnings | | | | | | 1,387,604 |
| 130 | Classified Staff Differentials | | | | | | 190,590 |
| 130 | Car Allowance | | | | | | 51,000 |
| TOTAL CLASSIFIED STAFF | | 2,174.55 | 61.76 | (44.73) | 17.03 | 2,191.58 | \$ 92,954,981 |
| TOTAL GENERAL FUND FTE AND WAGES | | 4,634.66 | 96.06 | (71.23) | 24.83 | 4,659.49 | \$ 280,053,811 |

FTE Comparison by Program within Function – General Fund

| State Funct # | Function/Program Description | Object | Budgeted 2019-20 | FTE Change | Budgeted 2020-21 | Comments |
|------------------|---|--------|---------------------|----------------|---------------------|---|
| 1111 | <u>Elementary Instruction, Primary (K-5)</u> | | | | | |
| | Regular Licensed | 111 | 884.60 | (25.00) | 859.60 | See explanation of FTE changes - General Fund, multiple changes |
| | Regular Classified | 112 | 220.78 | 8.50 | 229.28 | See explanation of FTE changes - General Fund, multiple changes |
| | K-12 Instructional Reserve - Licensed | 111 | 15.00 | 10.00 | 25.00 | Additional positions of 10.00 FTE |
| | K-12 Instructional Reserve - Classified | 112 | 18.75 | (9.38) | 9.37 | Realignment of 9.38 FTE to func 2410 |
| | Total Elementary Instruction, Primary (K-5) | | 1,139.13 | (15.88) | 1,123.25 | |
| 1121 | <u>Middle School Instruction</u> | | | | | |
| | Regular Licensed | 111 | 368.25 | (1.00) | 367.25 | Realignment of 1.00 FTE to func 2210 |
| | Regular Classified | 112 | 32.89 | - | 32.89 | |
| | Total Middle School Instruction | | 401.14 | (1.00) | 400.14 | |
| 1131 | <u>High School Instruction</u> | | | | | |
| | Regular Licensed | 111 | 448.87 | 15.00 | 463.87 | Realignment of 15.00 FTE from func 1111 |
| | Regular Licensed - JROTC | 111 | 4.00 | - | 4.00 | |
| | Regular Classified | 112 | 23.91 | - | 23.91 | |
| | Total High School Instruction | | 476.78 | 15.00 | 491.78 | |
| 1132 | <u>High School Extracurricular</u> | | | | | |
| | Supervisory Licensed | 113 | 6.00 | - | 6.00 | |
| | Total High School Extracurricular | | 6.00 | - | 6.00 | |
| | Special Instructional Programs | | | | | |
| 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 | - | 111.10 | |
| | Regular Classified | 112 | 459.06 | (13.01) | 446.05 | Realignment of 11.31 FTE to func 1111 and 1.70 FTE to func 1250 |
| | Total Restrictive Programs for Students with Disabilities | | 570.16 | (13.01) | 557.15 | |
| 1250 | <u>Less Restrictive Programs for Students with Disabilities</u> | | | | | |
| | Regular Licensed | 111 | 143.70 | - | 143.70 | |
| | Regular Classified | 112 | 143.72 | 1.70 | 145.42 | Realignment of 1.70 FTE from func 1220 |
| | Total Less Restrictive Programs for Students with Disabilities | | 287.42 | 1.70 | 289.12 | |
| 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 Funct # | Function/Program Description | Object | Budgeted 2019-20 | FTE Change | Budgeted 2020-21 | Comments |
|------------------|--|--------|---------------------|---------------|---------------------|--|
| 1280 | <u>Alternative Education</u> | | | | | |
| | Regular Licensed | 111 | 38.67 | - | 38.67 | |
| | Regular Classified | 112 | 21.41 | (5.97) | 15.44 | Realignment of 6.00 FTE to func 2110, Realignment of 0.03 FTE from func 1291 |
| | Total Alternative Education | | 60.08 | (5.97) | 54.11 | |
| 1291 | <u>English Language Learner</u> | | | | | |
| | Regular Licensed | 111 | 43.44 | 2.79 | 46.23 | Conversion of 4.53 FTE (CLAS) to 2.79 FTE (LICN) |
| | Regular Classified | 112 | 119.05 | (4.56) | 114.49 | Conversion of 4.53 FTE (CLAS) to 2.79 FTE (LICN), Realignment of 0.03 FTE to func 1280 |
| | Total English Language Learner | | 162.49 | (1.77) | 160.72 | |
| 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 | |
| | Total Summer School Programs | | 1.50 | - | 1.50 | |
| 2110 | <u>Attendance & Social Work Services</u> | | | | | |
| | Regular Licensed | 111 | 7.75 | - | 7.75 | |
| | Regular Classified | 112 | 67.51 | 4.99 | 72.50 | See explanation of FTE changes - General Fund, multiple changes |
| | Total Attendance & Social Work Services | | 75.26 | 4.99 | 80.25 | |
| 2120 | <u>Guidance Services</u> | | | | | |
| | Regular Licensed | 111 | 107.85 | - | 107.85 | |
| | Regular Classified | 112 | - | 3.50 | 3.50 | Additional positions of 3.50 FTE for College & Career Coaches |
| | Total Guidance Services | | 107.85 | 3.50 | 111.35 | |
| 2130 | <u>Health Services</u> | | | | | |
| | Regular Licensed | 111 | 18.88 | - | 18.88 | |
| | Regular Classified | 112 | 16.38 | 3.37 | 19.75 | See explanation of FTE changes - General Fund, multiple changes |
| | Total Health Services | | 35.26 | 3.37 | 38.63 | |

FTE Comparison by Program within Function – General Fund Continued

| State Funct # | Function/Program Description | Object | Budgeted 2019-20 | FTE Change | Budgeted 2020-21 | Comments |
|------------------|--|--------|---------------------|---------------|---------------------|---|
| 2140 | <u>Psychological Services</u> | | | | | |
| | Regular Licensed | 111 | 10.00 | - | 10.00 | |
| | Total Psychological Services | | 10.00 | - | 10.00 | |
| 2150 | <u>Speech Pathology & Audiology Services</u> | | | | | |
| | Regular Licensed | 111 | 46.42 | 0.01 | 46.43 | Technical Adj of 0.01 FTE due to rounding |
| | Regular Classified | 112 | 2.66 | - | 2.66 | |
| | Total Speech Pathology & Audiology Services | | 49.08 | 0.01 | 49.09 | |
| 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 Classified | 112 | 7.19 | - | 7.19 | |
| | Supervisory Licensed | 113 | 5.00 | - | 5.00 | |
| | Total Service Direction, Student Support Services | | 12.19 | - | 12.19 | |
| 2210 | <u>Improvement of Instruction Services</u> | | | | | |
| | Regular Licensed | 111 | 9.50 | 4.00 | 13.50 | See explanation of FTE changes - General Fund, multiple changes |
| | Regular Classified | 112 | 3.25 | 2.00 | 5.25 | See explanation of FTE changes - General Fund, multiple changes |
| | Supervisory Licensed | 113 | 5.00 | - | 5.00 | |
| | Total Improvement of Instruction Services | | 17.75 | 6.00 | 23.75 | |
| 2220 | <u>Educational Media Services</u> | | | | | |
| | Regular Licensed | 111 | 8.00 | - | 8.00 | |
| | Regular Classified | 112 | 66.00 | - | 66.00 | |
| | Total Educational Media Services | | 74.00 | - | 74.00 | |
| 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 | |
| 2240 | <u>Instructional Staff Development</u> | | | | | |
| | Regular Licensed | 111 | 36.50 | 1.00 | 37.50 | See explanation of FTE changes - General Fund, multiple changes |
| | Regular Classified | 112 | 9.26 | (1.01) | 8.25 | See explanation of FTE changes - General Fund, multiple changes |
| | Total Instructional Staff Development | | 45.76 | (0.01) | 45.75 | |

FTE Comparison by Program within Function – General Fund Continued

| State Funct # | Function/Program Description | Object | Budgeted 2019-20 | FTE Change | Budgeted 2020-21 | Comments |
|------------------|---|--------|---------------------|---------------|---------------------|---|
| 2320 | <u>Executive Administration Services</u> | | | | | |
| | Regular Classified | 112 | 3.00 | - | 3.00 | |
| | Supervisory Licensed | 113 | 3.00 | 1.00 | 4.00 | Technical Adj of 1.00 FTE from object 114 |
| | Supervisory Classified | 114 | 2.00 | (1.00) | 1.00 | Technical Adj of 1.00 FTE to object 113 |
| | Total Executive Administration Services | | 8.00 | - | 8.00 | |
| 2410 | <u>Office of the Principal Services</u> | | | | | |
| | Regular Classified | 112 | 222.64 | (0.48) | 222.16 | See explanation of FTE changes - General Fund, multiple changes |
| | K-12 Support Reserve - Classified | 112 | 3.75 | 9.38 | 13.13 | Realignment of 9.38 FTE from func 1111 |
| | Supervisory Licensed | 113 | 97.70 | 0.50 | 98.20 | Additional position of 0.50 FTE |
| | Supervisory Reserve - Admin | 113 | 3.00 | - | 3.00 | |
| | Total Office of the Principal Services | | 327.09 | 9.40 | 336.49 | |
| 2490 | <u>Other Support Services - School Administration</u> | | | | | |
| | Regular Licensed | 111 | 0.50 | (0.50) | - | Realignment of 0.50 FTE to func 2240 |
| | Regular Classified | 112 | 7.55 | - | 7.55 | |
| | Supervisory Licensed | 113 | 7.50 | - | 7.50 | |
| | Total Other Support Services - School Administration | | 15.55 | (0.50) | 15.05 | |
| 2520 | <u>Fiscal Services</u> | | | | | |
| | Regular Classified | 112 | 21.70 | 1.00 | 22.70 | Technical Adj of 1.00 FTE for Budget & Staffing Analyst for SIA |
| | Supervisory Classified | 114 | 3.00 | - | 3.00 | |
| | Total Fiscal Services | | 24.70 | 1.00 | 25.70 | |
| 2540 | <u>Operation & Maintenance of Plant Services</u> | | | | | |
| | Regular Classified | 112 | 242.13 | 10.00 | 252.13 | See explanation of FTE changes - General Fund, multiple changes |
| | Supervisory Classified | 114 | 6.00 | - | 6.00 | |
| | Total Operation & Maintenance of Plant Services | | 248.13 | 10.00 | 258.13 | |
| 2550 | <u>Student Transportation Services</u> | | | | | |
| | Regular Classified | 112 | 297.89 | 7.00 | 304.89 | Technical Adj of 7.00 FTE for Transportation Department |
| | Supervisory Classified | 114 | 3.00 | - | 3.00 | |
| | Total Student Transportation Services | | 300.89 | 7.00 | 307.89 | |
| 2570 | <u>Internal Services</u> | | | | | |
| | Regular Classified | 112 | 10.00 | - | 10.00 | |
| | Supervisory Classified | 114 | 1.00 | - | 1.00 | |
| | Total Internal Services | | 11.00 | - | 11.00 | |
| 2630 | <u>Information Services</u> | | | | | |
| | Regular Classified | 112 | 5.00 | 0.50 | 5.50 | Realignment of 0.50 FTE from func 2410 |
| | Supervisory Classified | 114 | 1.00 | - | 1.00 | |
| | Total Information Services | | 6.00 | 0.50 | 6.50 | |

FTE Comparison by Program within Function – General Fund Continued

| State Funct # | Function/Program Description | Object | Budgeted 2019-20 | FTE Change | Budgeted 2020-21 | Comments |
|---------------------------------|--|--------|---------------------|---------------|---------------------|---|
| 2640 | <u>Staff Services</u> | | | | | |
| | Regular Licensed | 111 | 2.00 | - | 2.00 | |
| | Regular Classified | 112 | 29.00 | 1.00 | 30.00 | 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 | | 36.50 | 1.00 | 37.50 | |
| 2660 | <u>Technology Services</u> | | | | | |
| | Regular Classified | 112 | 69.91 | (0.50) | 69.41 | See explanation of FTE changes - General Fund, multiple changes |
| | Supervisory Classified | 114 | 7.00 | - | 7.00 | |
| | Total Technology Services | | 76.91 | (0.50) | 76.41 | |
| 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 | | | 4,634.66 | 24.83 | 4,659.49 | |

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 Instructional Reserve to K-12 Reserve Support | 1111 | | | (9.38) | | (9.38) |
| Realignment of Elementary Instruction from Special Programs - Special Education | 1111 | | | 11.31 | | 11.31 |
| Realignment of Elementary Instruction to High School Instruction | 1111 | | (15.00) | | | (15.00) |
| Realignment of Instructional Mentor to Improvement of Instruction | 1121 | | (1.00) | | | (1.00) |
| Realignment of High School Instruction from Elementary Instruction | 1131 | | 15.00 | | | 15.00 |
| Realignment of Special Programs - Special Education to Elementary Instruction | 1220 | | | (11.31) | | (11.31) |
| Realignment of Special Programs to Less Restrictive Programs - both Special Education | 1220 | | | (1.70) | | (1.70) |
| Realignment of Special Programs from Restrictive Programs - both Special Education | 1250 | | | 1.70 | | 1.70 |
| Realignment of Alternative Education to Attendance & Social Work Services | 1280 | | | (6.00) | | (6.00) |
| Realignment of Alternative Education from English Language Learner | 1280 | | | 0.03 | | 0.03 |
| Realignment of English Language Learner to Alternative Education | 1291 | | | (0.03) | | (0.03) |
| Realignment of Attendance & Social Work Services from Alternative Education | 2110 | | | 6.00 | | 6.00 |
| Realignment of Instructional Mentor from Middle School Instruction | 2210 | | 1.00 | | | 1.00 |
| Realignment of Administrative Secretary from Instructional Staff Development | 2210 | | | 1.00 | | 1.00 |
| Realignment of Administrative Secretary to Improvement of Instruction | 2240 | | | (1.00) | | (1.00) |
| Realignment of Instructional Mentor from Other Support Services | 2240 | | 0.50 | | | 0.50 |
| Realignment of K-12 Reserve Support from Instructional Reserve | 2410 | | | 9.38 | | 9.38 |
| Realignment of Office of the Principal to Information Services | 2410 | | | (0.50) | | (0.50) |
| Realignment of Instructional Mentor to Instructional Staff Development | 2490 | | (0.50) | | | (0.50) |
| Realignment of Information Services from Office of the Principal | 2630 | | | 0.50 | | 0.50 |
| 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 | | | | | | |
| Elementary Instruction - Classified | 1111 | | | 0.94 | | 0.94 |
| English Language Learner FTE conversion | 1291 | | 2.79 | (4.53) | | (1.74) |
| Attendance & Social Work Services | 2110 | | | (0.01) | | (0.01) |
| Attendance & Social Work Services (Security Spec. to Clerical Spec.) | 2110 | | | (1.00) | | (1.00) |
| Guidance Services (College & Career Coaches) | 2120 | | | 3.50 | | 3.50 |
| Health Services - Elementary | 2130 | | | (0.01) | | (0.01) |
| Speech Pathology & Audiology Services | 2150 | | 0.01 | | | 0.01 |
| Improvement of Instruction - Equity, Access and Advancement Administrative Assistant | 2210 | | | 1.00 | | 1.00 |
| Instructional Staff Development | 2240 | | | (0.01) | | (0.01) |
| Office of the Principal - Elementary | 2410 | | | 0.02 | | 0.02 |
| Fiscal Services - Budget & Staffing Analyst | 2520 | | | 1.00 | | 1.00 |
| Operation and Maintenance of Plant Services (Security Spec. to Clerical Spec.) | 2540 | | | 1.00 | | 1.00 |
| Student Transportation Services | 2550 | | | 3.00 | 4.00 | 7.00 |
| Staff Services position changes | 2640 | | | | 1.00 | 1.00 |
| Technology Services position changes | 2660 | | | (4.00) | 4.00 | - |
| Total Technical Adjustments | | - | 2.80 | 0.90 | 9.00 | 12.70 |
| Reduced Positions | | | | | | |
| Elementary Instruction - (Therapeutic Classrooms moved to SIA/Grants Fund) | 1111 | | (2.00) | (3.75) | | (5.75) |
| Elementary Instruction - Licensed | 1111 | | (8.00) | | | (8.00) |
| Technology Services | 2660 | | | (0.50) | | (0.50) |
| Total Reduced Positions | | - | (10.00) | (4.25) | - | (14.25) |

Explanation of FTE Changes – General Fund Continued

| Position Change | Function | Administrative | Licensed | Classified | ProTech | Total |
|---|----------|----------------|--------------|--------------|-------------|--------------|
| Additional Positions | | | | | | |
| K-12 Instructional Reserve | 1111 | | 10.00 | | | 10.00 |
| Health Services (SBHA) | 2130 | | | 3.38 | | 3.38 |
| Improvement of Instruction - District Instructional Mentors | 2210 | | 3.00 | | | 3.00 |
| Instructional Staff Development - Instructional Mentor (added from supplies budget) | 2240 | | 0.50 | | | 0.50 |
| Office of the Principal - Assistant High School Principal | 2410 | 0.50 | | | | 0.50 |
| Operation and Maintenance of Plant Services - Custodians | 2540 | | | 6.00 | | 6.00 |
| Operation and Maintenance of Plant Services - Maintenance Workers | 2540 | | | 3.00 | | 3.00 |
| Total Additional Positions | | 0.50 | 13.50 | 12.38 | - | 26.38 |
| Total FTE Changes | | 0.50 | 6.30 | 9.03 | 9.00 | 24.83 |



Special Revenue Funds (200)

Introduction - Special Revenue Funds

\$ 186,536,919

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.

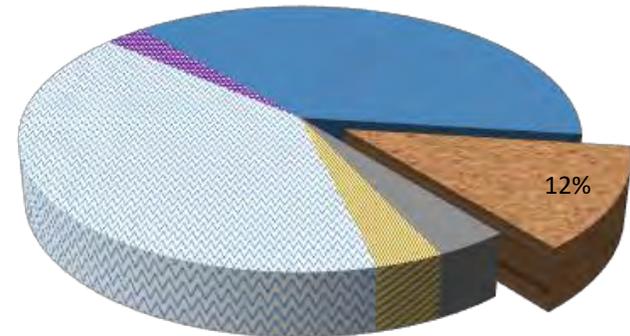
Fee Based Programs Fund (Committed*): This fund accounts for programs that are generally self-supporting in nature. Included are Associated Student Body (ASB) programs, after-school childcare programs, and pre-school programs. Revenue sources for this fund include fees, tuition, fundraising activities and donations.

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.



Special Revenue Funds: Percent of Total District Budget

*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.

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 tuition-based staff development programs. The revenue to support these programs and activities comes from tuition and user fees, grants and donations, overhead and building rental fees, 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.

FTE CHANGES

| Position | Function | Licensed | Classified | Total |
|--|----------|----------|------------|--------|
| Technical Adjustment - Preschool Program Staff Changes | 1140 | (0.26) | 0.25 | (0.01) |
| Technical Adjustment - Service Direction, Student Support Services | 2190 | - | (0.50) | (0.50) |
| | | (0.26) | (0.25) | (0.51) |

Fund Detail – Fee Based Programs Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|--|----------------------|----------------------|---------|----------------------|----------------------|----------------------|----------------------|-----|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| RESOURCES | | | | | | | | |
| 1311 Tuition from Patrons | \$ 580,297 | \$ 623,134 | | \$ 580,000 | \$ 650,000 | \$ 650,000 | \$ 650,000 | |
| 1312 Tuition-Other | 192,055 | 140,113 | | 200,000 | 200,000 | 200,000 | 200,000 | |
| 1710 ASB Card Sales | 122,511 | 114,139 | | 125,000 | 125,000 | 125,000 | 125,000 | |
| 1710 Gate Receipts | 270,635 | 261,071 | | 260,000 | 260,000 | 260,000 | 260,000 | |
| 1710 Admissions, Drama Productions | 60,725 | 72,604 | | 65,000 | 65,000 | 65,000 | 65,000 | |
| 1720 Student Annual/Yearbook Sales | 270,620 | 220,295 | | 275,000 | 275,000 | 275,000 | 275,000 | |
| 1720 School Stores | 119,193 | 168,166 | | 155,000 | 175,000 | 175,000 | 175,000 | |
| 1740 Athletic Participation Fees | 568,327 | 541,784 | | 540,000 | 550,000 | 550,000 | 550,000 | |
| 1750 Concessions/Vending Machines | (6,973) | 1,392 | | 1,000 | 1,400 | 1,400 | 1,400 | |
| 1760 Fundraising Activities | 587,303 | 526,729 | | 580,000 | 580,000 | 580,000 | 580,000 | |
| 1790 Extracurricular Miscellaneous | 2,915,069 | 2,725,392 | | 2,900,000 | 2,900,000 | 2,900,000 | 2,900,000 | |
| 1800 Child Care/Foster Care | 6,225 | 7,450 | | 6,300 | 7,000 | 7,000 | 7,000 | |
| 1910 Building Rental, Fines and Fees | 107,924 | 87,238 | | 97,000 | 85,000 | 85,000 | 85,000 | |
| 1920 Contributions and Donations | 1,582,958 | 752,956 | | 1,500,000 | 1,800,000 | 1,800,000 | 1,800,000 | |
| 1950 Textbook Sales | 19,228 | 31,453 | | 20,000 | 30,000 | 30,000 | 30,000 | |
| 1960 Recovery of Prior Years Expense | 313 | 1,245 | | - | - | - | - | |
| 1980 Fees Charged to Grants | 251,000 | 43 | | - | - | - | - | |
| 1990 Miscellaneous | 1,623,283 | 731,824 | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | |
| 4500 Restricted Federal Revenue through State | - | 7,155 | | - | - | - | - | |
| 5200 Interfund Transfers | - | - | | - | 212,314 | 212,314 | 212,314 | |
| 5400 Beginning Fund Balance | 6,172,539 | 6,252,004 | | 6,300,000 | 6,200,000 | 6,200,000 | 6,200,000 | |
| TOTAL FEE BASED PROGRAMS FUND RESOURCES | \$ 15,443,232 | \$ 13,266,187 | | \$ 14,604,300 | \$ 15,115,714 | \$ 15,115,714 | \$ 15,115,714 | |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|-------------------|----------|---------------------|---------------------|---------------------|---------------------|----------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| REQUIREMENTS | | | | | | | | |
| 1000 - Instruction | | | | | | | | |
| 1113 - Elementary Extracurricular | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 121 Licensed Substitutes | \$ 7,847 | \$ 5,582 | | \$ 17,514 | \$ 17,952 | \$ 17,952 | \$ 17,952 | |
| 122 Classified Substitutes | 2,435 | 1,051 | | 6,095 | 6,247 | 6,247 | 6,247 | |
| 123 Temporary Licensed | - | 2,160 | | - | - | - | - | |
| 124 Temporary Classified | 56 | - | | 3,683 | 3,775 | 3,775 | 3,775 | |
| 130 Licensed Additional Earnings | 1,432 | 1,228 | | 119,343 | 122,327 | 122,327 | 122,327 | |
| 130 Classified Additional Earnings | 1,644 | 1,515 | | 3,683 | 3,775 | 3,775 | 3,775 | |
| Total Salaries and Wages | \$ 13,414 | \$ 11,536 | - | \$ 150,318 | \$ 154,076 | \$ 154,076 | \$ 154,076 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 1,469 | \$ 1,753 | | \$ 49,221 | \$ 52,635 | \$ 52,635 | \$ 52,635 | |
| 220 Social Security Contribution | 1,050 | 883 | | 11,506 | 11,792 | 11,792 | 11,792 | |
| 230 Other Required Payroll Costs | 205 | 239 | | 2,440 | 2,497 | 2,497 | 2,497 | |
| Total Associated Payroll Costs | \$ 2,724 | \$ 2,875 | - | \$ 63,167 | \$ 66,924 | \$ 66,924 | \$ 66,924 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 41,620 | \$ 21,973 | | \$ 44,115 | \$ 44,115 | \$ 44,115 | \$ 44,115 | |
| 320 Property Services | 5,792 | 1,352 | | 3,133 | 3,133 | 3,133 | 3,133 | |
| 330 Student Transportation Services | 173,720 | 149,280 | | 269,967 | 269,967 | 269,967 | 269,967 | |
| 340 Travel | 27,905 | 40,534 | | - | - | - | - | |
| 350 Communication | 2,737 | 9,154 | | 14,360 | 14,360 | 14,360 | 14,360 | |
| 380 Non-Instructional Profess & Tech Svcs | 3,100 | - | | - | - | - | - | |
| 390 Other General Profess & Tech Svcs | 403 | 697 | | 748 | 748 | 748 | 748 | |
| Total Purchased Services | \$ 255,277 | \$ 222,990 | - | \$ 332,323 | \$ 332,323 | \$ 332,323 | \$ 332,323 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Material | \$ 379,576 | \$ 383,577 | | \$ 1,551,579 | \$ 1,551,579 | \$ 1,551,579 | \$ 1,551,579 | |
| 420 Textbooks | 39,428 | 11,292 | | 29,869 | 29,869 | 29,869 | 29,869 | |
| 430 Library Books | 12,403 | 7,779 | | - | - | - | - | |
| 460 Non-consumable Items | 48,945 | 56,221 | | 109,137 | 109,137 | 109,137 | 109,137 | |
| 470 Computer Software | 10,780 | 18,591 | | 6,893 | 6,893 | 6,893 | 6,893 | |
| 480 Computer Hardware | 24,880 | 24,527 | | 36,762 | 36,762 | 36,762 | 36,762 | |
| Total Supplies and Materials | \$ 516,012 | \$ 501,987 | - | \$ 1,734,240 | \$ 1,734,240 | \$ 1,734,240 | \$ 1,734,240 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|--|-------------------|-------------------|-----------|---------------------|---------------------|---------------------|---------------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 14,695 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 530 | Grounds Improvements | - | 7,500 | - | - | - | - | - | |
| 540 | Depreciable Equipment | - | 13,179 | - | 63,048 | 63,048 | 63,048 | 63,048 | |
| | Total Capital Outlay | \$ 14,695 | \$ 20,679 | - | \$ 63,048 | \$ 63,048 | \$ 63,048 | \$ 63,048 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 2,993 | \$ 3,368 | \$ 5,744 | \$ 5,744 | \$ 5,744 | \$ 5,744 | \$ 5,744 | |
| 670 | Taxes, Licenses and Assessments | 455 | 479 | - | - | - | - | - | |
| | Total Other | \$ 3,448 | \$ 3,847 | - | \$ 5,744 | \$ 5,744 | \$ 5,744 | \$ 5,744 | - |
| | Total Elementary Extracurricular | \$ 805,570 | \$ 763,914 | - | \$ 2,348,840 | \$ 2,356,355 | \$ 2,356,355 | \$ 2,356,355 | - |
| | | | | | | | | | |
| 1121 - Middle School Instruction | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ - | \$ 1,340 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | Total Purchased Services | \$ - | \$ 1,340 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 8,140 | \$ 4,301 | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | |
| 470 | Computer Software | 305 | - | - | - | - | - | - | |
| 480 | Computer Hardware | 1,495 | - | - | - | - | - | - | |
| | Total Supplies and Materials | \$ 9,940 | \$ 4,301 | - | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | - |
| | Total Middle School Instruction | \$ 9,940 | \$ 5,641 | - | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | - |
| | | | | | | | | | |
| 1122 - Middle School Extracurricular | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 121 | Licensed Substitutes | \$ 11,665 | \$ 8,704 | \$ 8,562 | \$ 8,776 | \$ 8,776 | \$ 8,776 | \$ 8,776 | |
| 122 | Classified Substitutes | - | - | 609 | 624 | 624 | 624 | 624 | |
| 124 | Temporary Classified | 245 | 1,340 | 9,821 | 10,067 | 10,067 | 10,067 | 10,067 | |
| 130 | Licensed Staff Differentials | 7,193 | 26,622 | 36,070 | 36,972 | 36,972 | 36,972 | 36,972 | |
| 130 | Licensed Additional Earnings | 9,430 | 3,795 | 30,057 | 30,808 | 30,808 | 30,808 | 30,808 | |
| 130 | Classified Additional Earnings | 4,157 | 2,210 | 3,683 | 3,775 | 3,775 | 3,775 | 3,775 | |
| | Total Salaries and Wages | \$ 32,690 | \$ 42,671 | - | \$ 88,802 | \$ 91,022 | \$ 91,022 | \$ 91,022 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---------------------------------|--|-------------------|-------------------|----------|---------------------|---------------------|---------------------|---------------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 5,808 | \$ 9,036 | | \$ 27,046 | \$ 28,571 | \$ 28,571 | \$ 28,571 | |
| 220 | Social Security Contribution | 2,686 | 3,222 | | 6,799 | 6,967 | 6,967 | 6,967 | |
| 230 | Other Required Payroll Costs | 526 | 859 | | 1,444 | 1,477 | 1,477 | 1,477 | |
| | Total Associated Payroll Costs | \$ 9,020 | \$ 13,117 | - | \$ 35,289 | \$ 37,015 | \$ 37,015 | \$ 37,015 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 110,295 | \$ 27,006 | | \$ 39,060 | \$ 39,060 | \$ 39,060 | \$ 39,060 | |
| 320 | Property Services | 3,916 | 7,060 | | 11,488 | 11,488 | 11,488 | 11,488 | |
| 330 | Student Transportation Services | 78,007 | 41,563 | | 183,807 | 183,807 | 183,807 | 183,807 | |
| 340 | Travel | 100,489 | 28,863 | | 2,297 | 2,297 | 2,297 | 2,297 | |
| 350 | Communication | 28,149 | 33,508 | | 40,208 | 40,208 | 40,208 | 40,208 | |
| 380 | Non-Instructional Profess & Tech Svcs | - | 64 | | - | - | - | - | |
| 390 | Other General Profess & Tech Svcs | 1,946 | 600 | | 574 | 574 | 574 | 574 | |
| | Total Purchased Services | \$ 322,802 | \$ 138,664 | - | \$ 277,434 | \$ 277,434 | \$ 277,434 | \$ 277,434 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 385,507 | \$ 452,246 | | \$ 1,369,953 | \$ 1,369,953 | \$ 1,369,953 | \$ 1,369,953 | |
| 420 | Textbooks | 9,177 | 5,190 | | 13,786 | 13,786 | 13,786 | 13,786 | |
| 430 | Library Books | 1,599 | 906 | | - | - | - | - | |
| 460 | Non-consumable Items | 31,171 | 12,159 | | 45,951 | 45,951 | 45,951 | 45,951 | |
| 470 | Computer Software | 1,587 | 1,453 | | 4,595 | 4,595 | 4,595 | 4,595 | |
| 480 | Computer Hardware | 13,182 | 3,053 | | 17,232 | 17,232 | 17,232 | 17,232 | |
| | Total Supplies and Materials | \$ 442,223 | \$ 475,007 | - | \$ 1,451,517 | \$ 1,451,517 | \$ 1,451,517 | \$ 1,451,517 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 540 | Depreciable Equipment | \$ 39,181 | \$ 49,202 | | \$ 15,762 | \$ 15,762 | \$ 15,762 | \$ 15,762 | |
| | Total Capital Outlay | \$ 39,181 | \$ 49,202 | - | \$ 15,762 | \$ 15,762 | \$ 15,762 | \$ 15,762 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 9,270 | \$ 4,958 | | \$ 34,465 | \$ 34,465 | \$ 34,465 | \$ 34,465 | |
| 670 | Taxes, Licenses and Assessments | 190 | - | | - | - | - | - | |
| | Total Other | \$ 9,460 | \$ 4,958 | - | \$ 34,465 | \$ 34,465 | \$ 34,465 | \$ 34,465 | - |
| | Total Middle School Extracurricular | \$ 855,376 | \$ 723,619 | - | \$ 1,903,269 | \$ 1,907,215 | \$ 1,907,215 | \$ 1,907,215 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|--------------|------------|---------|--------------|--------------|--------------|--------------|-----|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1131 - High School Instruction | | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ - | \$ - | | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | |
| | Total Supplies and Materials | \$ - | \$ - | - | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | - |
| | Total High School Instruction | \$ - | \$ - | - | \$ 10,913 | \$ 10,913 | \$ 10,913 | \$ 10,913 | - |
| 1132 - High School Extracurricular | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 121 | Licensed Substitutes | \$ 25,559 | \$ 32,091 | | \$ 22,022 | \$ 22,573 | \$ 22,573 | \$ 22,573 | |
| 122 | Classified Substitutes | 526 | 723 | | 609 | 624 | 624 | 624 | |
| 124 | Temporary Classified | 104,529 | 105,498 | | 196,414 | 201,324 | 201,324 | 201,324 | |
| 130 | Licensed Additional Earnings | 27,411 | 16,214 | | 91,983 | 94,283 | 94,283 | 94,283 | |
| 130 | Classified Additional Earnings | 37,517 | 35,834 | | 40,509 | 41,522 | 41,522 | 41,522 | |
| | Total Salaries and Wages | \$ 195,542 | \$ 190,360 | - | \$ 351,537 | \$ 360,326 | \$ 360,326 | \$ 360,326 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 37,948 | \$ 38,402 | | \$ 52,421 | \$ 55,826 | \$ 55,826 | \$ 55,826 | |
| 220 | Social Security Contribution | 14,672 | 14,365 | | 26,899 | 27,571 | 27,571 | 27,571 | |
| 230 | Other Required Payroll Costs | 4,313 | 5,583 | | 5,684 | 5,816 | 5,816 | 5,816 | |
| 240 | Employee Insur & Other Contract Benefits | - | 15 | | - | - | - | - | |
| | Total Associated Payroll Costs | \$ 56,933 | \$ 58,365 | - | \$ 85,004 | \$ 89,213 | \$ 89,213 | \$ 89,213 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 265,469 | \$ 164,829 | | \$ 287,201 | \$ 287,201 | \$ 287,201 | \$ 287,201 | |
| 320 | Property Services | 106,668 | 81,773 | | 57,440 | 57,440 | 57,440 | 57,440 | |
| 330 | Student Transportation Services | 275,191 | 193,005 | | 488,240 | 488,240 | 488,240 | 488,240 | |
| 340 | Travel | 267,921 | 375,151 | | 17,232 | 17,232 | 17,232 | 17,232 | |
| 350 | Communication | 152,314 | 118,909 | | 206,784 | 206,784 | 206,784 | 206,784 | |
| 380 | Non-Instructional Profess & Tech Svcs | 14,778 | 13,282 | | - | - | - | - | |
| 390 | Other General Profess & Tech Svcs | (659) | 5,853 | | 574 | 574 | 574 | 574 | |
| | Total Purchased Services | \$ 1,081,682 | \$ 952,802 | - | \$ 1,057,471 | \$ 1,057,471 | \$ 1,057,471 | \$ 1,057,471 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 1,285,229 | \$ 1,499,803 | | \$ 3,246,039 | \$ 3,246,039 | \$ 3,246,039 | \$ 3,246,039 | |
| 420 | Textbooks | 17,927 | 14,626 | | 114,880 | 114,880 | 114,880 | 114,880 | |
| 430 | Library Books | 441 | 73 | | - | - | - | - | |
| 460 | Non-consumable Items | 314,166 | 183,380 | | 57,440 | 57,440 | 57,440 | 57,440 | |
| 470 | Computer Software | 15,437 | 15,264 | | 17,232 | 17,232 | 17,232 | 17,232 | |
| 480 | Computer Hardware | 18,166 | 11,862 | | 57,440 | 57,440 | 57,440 | 57,440 | |
| Total Supplies and Materials | | \$ 1,651,366 | \$ 1,725,008 | - | \$ 3,493,031 | \$ 3,493,031 | \$ 3,493,031 | \$ 3,493,031 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 14,793 | \$ 27,869 | | \$ - | \$ - | \$ - | \$ - | |
| 530 | Grounds Improvements | 894,328 | 40,260 | | - | - | - | - | |
| 540 | Depreciable Equipment | 92,535 | 99,204 | | 42,032 | 42,032 | 42,032 | 42,032 | |
| Total Capital Outlay | | \$ 1,001,656 | \$ 167,333 | - | \$ 42,032 | \$ 42,032 | \$ 42,032 | \$ 42,032 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 366,106 | \$ 372,067 | | \$ 344,640 | \$ 344,640 | \$ 344,640 | \$ 344,640 | |
| 650 | Insurance and Judgments | 475 | - | | - | - | - | - | |
| 670 | Taxes, Licenses and Assessments | 402 | 3,121 | | 1,608 | 1,608 | 1,608 | 1,608 | |
| Total Other | | \$ 366,983 | \$ 375,188 | - | \$ 346,248 | \$ 346,248 | \$ 346,248 | \$ 346,248 | - |
| Total High School Extracurricular | | \$ 4,354,162 | \$ 3,469,056 | - | \$ 5,375,323 | \$ 5,388,321 | \$ 5,388,321 | \$ 5,388,321 | - |
| 1140 - Pre-Kindergarten Programs | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 46,303 | \$ 30,130 | 0.75 | \$ 52,104 | \$ 31,301 | \$ 31,301 | \$ 31,301 | 0.49 |
| 112 | Regular Classified | 417,988 | 411,067 | 14.78 | 460,345 | 488,548 | 488,548 | 488,548 | 15.03 |
| 113 | Supervisory Licensed | 72,777 | 95,358 | 1.35 | 112,145 | 127,881 | 127,881 | 127,881 | 1.35 |
| 122 | Classified Substitutes | 5,587 | 7,456 | | - | - | - | - | |
| 124 | Temporary Classified | 57,836 | 42,086 | | 70,000 | 71,750 | 71,750 | 71,750 | |
| 130 | Licensed Staff Differentials | - | 261 | | - | - | - | - | |
| 130 | Licensed Additional Earnings | 684 | 2,142 | | - | - | - | - | |
| 130 | Classified Additional Earnings | 22,832 | 16,832 | | 3,287 | 3,369 | 3,369 | 3,369 | |
| Total Salaries and Wages | | \$ 624,007 | \$ 605,332 | 16.88 | \$ 697,881 | \$ 722,849 | \$ 722,849 | \$ 722,849 | 16.87 |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|--|-------------------|-------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 145,996 | \$ 143,096 | | \$ 193,293 | \$ 209,644 | \$ 209,644 | \$ 209,644 | |
| 220 | Social Security Contribution | 47,301 | 45,721 | | 52,912 | 54,690 | 54,690 | 54,690 | |
| 230 | Other Required Payroll Costs | 9,938 | 10,105 | | 11,404 | 11,854 | 11,854 | 11,854 | |
| 240 | Employee Insur & Other Contract Benefits | 92,166 | 86,281 | | 96,586 | 95,032 | 95,032 | 95,032 | |
| Total Associated Payroll Costs | | \$ 295,401 | \$ 285,203 | - | \$ 354,195 | \$ 371,220 | \$ 371,220 | \$ 371,220 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 9,868 | \$ 6,451 | | \$ 34,318 | \$ 34,318 | \$ 34,318 | \$ 34,318 | |
| 320 | Property Services | - | 1,650 | | - | - | - | - | |
| 330 | Student Transportation Services | 3,543 | 6,968 | | 11,186 | 11,186 | 11,186 | 11,186 | |
| 340 | Travel | 3,350 | 2,373 | | 2,297 | 2,297 | 2,297 | 2,297 | |
| 350 | Communication | 5,440 | 6,050 | | 18,248 | 18,248 | 18,248 | 18,248 | |
| 380 | Non-Instructional Profess & Tech Svcs | 1,200 | 2,040 | | - | - | - | - | |
| 390 | Other General Profess & Tech Svcs | 757 | 1,071 | | 2,297 | 2,297 | 2,297 | 2,297 | |
| Total Purchased Services | | \$ 24,158 | \$ 26,603 | - | \$ 68,346 | \$ 68,346 | \$ 68,346 | \$ 68,346 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 24,599 | \$ 23,544 | | \$ 320,572 | \$ 320,572 | \$ 320,572 | \$ 320,572 | |
| 420 | Textbooks | 1,402 | 10,496 | | 7,603 | 7,603 | 7,603 | 7,603 | |
| 460 | Non-consumable Items | 7,363 | 6,469 | | 13,922 | 13,922 | 13,922 | 13,922 | |
| 470 | Computer Software | 1,287 | 1,188 | | - | - | - | - | |
| 480 | Computer Hardware | - | 2,991 | | - | - | - | - | |
| Total Supplies and Materials | | \$ 34,651 | \$ 44,688 | - | \$ 342,097 | \$ 342,097 | \$ 342,097 | \$ 342,097 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 4,059 | \$ 4,535 | | \$ 5,744 | \$ 5,744 | \$ 5,744 | \$ 5,744 | |
| Total Other | | \$ 4,059 | \$ 4,535 | - | \$ 5,744 | \$ 5,744 | \$ 5,744 | \$ 5,744 | - |
| Total Pre-Kindergarten Programs | | \$ 982,276 | \$ 966,361 | 16.88 | \$ 1,468,263 | \$ 1,510,256 | \$ 1,510,256 | \$ 1,510,256 | 16.87 |
| 1210 - Programs for the Talented and Gifted | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Student Transportation Services | \$ 51 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Purchased Services | | \$ 51 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | | |
|---|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE | |
| <u>Supplies and Materials</u> | | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 203 | \$ 166 | | \$ 8,616 | \$ 8,616 | \$ 8,616 | \$ 8,616 | | |
| 470 | Computer Software | 3,600 | - | | - | - | - | - | | |
| Total Supplies and Materials | | \$ 3,803 | \$ 166 | - | \$ 8,616 | \$ 8,616 | \$ 8,616 | \$ 8,616 | - | - |
| Total Programs for the Talented and Gifted | | \$ 3,854 | \$ 166 | - | \$ 8,616 | \$ 8,616 | \$ 8,616 | \$ 8,616 | - | - |
| | | | | | | | | | | |
| 1220 - Restrictive Programs for Students with Disabilities | | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | | |
| 112 | Regular Classified | \$ 59,724 | \$ 51,908 | 2.60 | \$ 109,343 | \$ 99,367 | \$ 99,367 | \$ 99,367 | 2.60 | |
| 122 | Classified Substitutes | 1,974 | 2,064 | | 1,316 | 1,349 | 1,349 | 1,349 | | |
| Total Salaries and Wages | | \$ 61,698 | \$ 53,972 | 2.60 | \$ 110,659 | \$ 100,716 | \$ 100,716 | \$ 100,716 | 2.60 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 18,911 | \$ 11,643 | | \$ 38,037 | \$ 34,460 | \$ 34,460 | \$ 34,460 | | |
| 220 | Social Security Contribution | 4,468 | 3,943 | | 8,277 | 7,708 | 7,708 | 7,708 | | |
| 230 | Other Required Payroll Costs | 746 | 873 | | 1,819 | 1,633 | 1,633 | 1,633 | | |
| 240 | Employee Insur & Other Contract Benefits | 29,905 | 14,092 | | 32,094 | 17,081 | 17,081 | 17,081 | | |
| Total Associated Payroll Costs | | \$ 54,030 | \$ 30,551 | - | \$ 80,227 | \$ 60,882 | \$ 60,882 | \$ 60,882 | - | - |
| <u>Purchased Services</u> | | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ - | \$ 19,145 | | \$ - | \$ 18,005 | \$ 18,005 | \$ 18,005 | | |
| 340 | Travel | 108 | 975 | | - | - | - | - | | |
| Total Purchased Services | | \$ 108 | \$ 20,120 | - | \$ - | \$ 18,005 | \$ 18,005 | \$ 18,005 | - | - |
| <u>Supplies and Materials</u> | | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 1,886 | \$ 2,690 | | \$ 96,419 | \$ 96,419 | \$ 96,419 | \$ 96,419 | | |
| Total Supplies and Materials | | \$ 1,886 | \$ 2,690 | - | \$ 96,419 | \$ 96,419 | \$ 96,419 | \$ 96,419 | - | - |
| Total Restrictive Programs for Students with Disabilities | | \$ 117,722 | \$ 107,333 | 2.60 | \$ 287,305 | \$ 276,022 | \$ 276,022 | \$ 276,022 | 2.60 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------------------|---------------------|---------------------|--------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1250 - Less Restrictive Programs for Students with Disabilities | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Student Transportation Services | \$ 238 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 340 | Travel | 392 | - | - | - | - | - | - | - |
| Total Purchased Services | | \$ 630 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 2,138 | \$ 4,396 | \$ 27,800 | \$ 27,800 | \$ 27,800 | \$ 27,800 | \$ 27,800 | - |
| Total Supplies and Materials | | \$ 2,138 | \$ 4,396 | - | \$ 27,800 | \$ 27,800 | \$ 27,800 | \$ 27,800 | - |
| Total Less Restrictive Programs for Students with Disabilities | | \$ 2,768 | \$ 4,396 | - | \$ 27,800 | \$ 27,800 | \$ 27,800 | \$ 27,800 | - |
| 1292 - Teen Parent Programs | | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ - | \$ 1,144 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | - |
| Total Supplies and Materials | | \$ - | \$ 1,144 | - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | - |
| Total Teen Parent Programs | | \$ - | \$ 1,144 | - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | - |
| 1299 - Other Programs | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Student Transportation Services | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Purchased Services | | \$ 1,500 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ - | \$ 1,300 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Supplies and Materials | | \$ - | \$ 1,300 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Other Programs | | \$ 1,500 | \$ 1,300 | - | \$ - | \$ - | \$ - | \$ - | - 19.47 |
| Total Instruction | | \$ 7,133,168 | \$ 6,042,930 | 19.48 | \$ 11,451,242 | \$ 11,506,411 | \$ 11,506,411 | \$ 11,506,411 | 19.47 |
| 2000 - Support Services | | | | | | | | | |
| 2113 - Social Work Services | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Student Transportation Services | \$ 230 | \$ 223 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Purchased Services | | \$ 230 | \$ 223 | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---------------------------------|--|------------------|-----------------|----------|-----------------|-----------------|-----------------|-----------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 1,567 | \$ 2,342 | | \$ 8,904 | \$ 8,904 | \$ 8,904 | \$ 8,904 | |
| | Total Supplies and Materials | \$ 1,567 | \$ 2,342 | - | \$ 8,904 | \$ 8,904 | \$ 8,904 | \$ 8,904 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ - | \$ - | | \$ 863 | \$ 863 | \$ 863 | \$ 863 | |
| | Total Other | \$ - | \$ - | - | \$ 863 | \$ 863 | \$ 863 | \$ 863 | - |
| | Total Social Work Services | \$ 1,797 | \$ 2,565 | - | \$ 9,767 | \$ 9,767 | \$ 9,767 | \$ 9,767 | - |
| | | | | | | | | | |
| 2133 - Dental Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ (20) | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 124 | Temporary Classified | 1,986 | - | | - | - | - | - | - |
| 130 | Classified Additional Earnings | 3,041 | 72 | | - | - | - | - | - |
| | Total Salaries and Wages | \$ 5,007 | \$ 72 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 819 | \$ 19 | | \$ - | \$ - | \$ - | \$ - | - |
| 220 | Social Security Contribution | (119) | 6 | | - | - | - | - | - |
| 230 | Other Required Payroll Costs | (26) | 1 | | - | - | - | - | - |
| | Total Associated Payroll Costs | \$ 674 | \$ 26 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 1,000 | \$ 600 | | \$ - | \$ - | \$ - | \$ - | - |
| 340 | Travel | 910 | - | | - | - | - | - | - |
| 350 | Communication | 23,578 | 1 | | - | - | - | - | - |
| | Total Purchased Services | \$ 25,488 | \$ 601 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 79 | \$ - | | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| 470 | Computer Software | 50 | - | | - | - | - | - | - |
| 480 | Computer Hardware | 353 | - | | - | - | - | - | - |
| | Total Supplies and Materials | \$ 482 | \$ - | - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 70 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| | Total Other | \$ 70 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Dental Services | \$ 31,721 | \$ 699 | - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|-------------------|------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2190 - Service Direction, Student Support Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ 43,809 | \$ 38,422 | 1.25 | \$ 55,585 | \$ 38,019 | \$ 38,019 | \$ 38,019 | 0.75 |
| 130 | Classified Additional Earnings | 738 | - | | 5,077 | 5,204 | 5,204 | 5,204 | |
| Total Salaries and Wages | | \$ 44,547 | \$ 38,422 | 1.25 | \$ 60,662 | \$ 43,223 | \$ 43,223 | \$ 43,223 | 0.75 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 14,172 | \$ 12,064 | | \$ 21,833 | \$ 15,554 | \$ 15,554 | \$ 15,554 | |
| 220 | Social Security Contribution | 4,257 | 3,363 | | 4,429 | 3,052 | 3,052 | 3,052 | |
| 230 | Other Required Payroll Costs | 610 | 5,971 | | 992 | 691 | 691 | 691 | |
| 240 | Employee Insur & Other Contract Benefits | 16,102 | 15,313 | | 17,272 | 16,213 | 16,213 | 16,213 | |
| Total Associated Payroll Costs | | \$ 35,141 | \$ 36,711 | - | \$ 44,526 | \$ 35,510 | \$ 35,510 | \$ 35,510 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 340 | Travel | \$ - | \$ 1,134 | | \$ - | \$ - | \$ - | \$ - | |
| Total Purchased Services | | \$ - | \$ 1,134 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 8,002 | \$ - | | \$ 521,799 | \$ 532,139 | \$ 532,139 | \$ 532,139 | |
| 460 | Non-consumable Items | - | - | | 10,340 | - | - | - | |
| 480 | Computer Hardware | 13,271 | - | | - | - | - | - | |
| Total Supplies and Materials | | \$ 21,273 | \$ - | - | \$ 532,139 | \$ 532,139 | \$ 532,139 | \$ 532,139 | - |
| Total Service Direction, Student Support Services | | \$ 100,961 | \$ 76,267 | 1.25 | \$ 637,327 | \$ 610,872 | \$ 610,872 | \$ 610,872 | 0.75 |
| 2230 - Assessment & Testing | | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 36 | \$ 3,283 | | \$ - | \$ - | \$ - | \$ - | |
| 460 | Non-consumable Items | - | 1,215 | | - | - | - | - | |
| 470 | Computer Software | - | 100 | | - | - | - | - | |
| Total Supplies and Materials | | \$ 36 | \$ 4,598 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Assessment & Testing | | \$ 36 | \$ 4,598 | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---|------------------|------------------|-----------|------------------|------------------|------------------|------------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2240 - Instructional Staff Development | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 130 | Licensed Additional Earnings | \$ 9,832 | \$ 7,000 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Salaries and Wages | \$ 9,832 | \$ 7,000 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 2,680 | \$ 1,931 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 220 | Social Security Contribution | 507 | 536 | - | - | - | - | - | - |
| 230 | Other Required Payroll Costs | 119 | 112 | - | - | - | - | - | - |
| 240 | Employee Insur & Other Contract Benefits | 3,388 | - | - | - | - | - | - | - |
| | Total Associated Payroll Costs | \$ 6,694 | \$ 2,579 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 65,365 | \$ - | \$ 13,784 | \$ - | \$ - | \$ - | \$ - | - |
| 380 | Non-Instructional Profess & Tech Svcs | 7,711 | - | - | - | - | - | - | - |
| 390 | Other General Profess & Tech Svcs | - | 437 | - | - | - | - | - | - |
| | Total Purchased Services | \$ 73,076 | \$ 437 | - | \$ 13,784 | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 2,817 | \$ 6,049 | \$ 54,790 | \$ 68,574 | \$ 68,574 | \$ 68,574 | \$ 68,574 | - |
| 460 | Non-consumable Items | - | 17,008 | - | - | - | - | - | - |
| 480 | Computer Hardware | - | 282 | - | - | - | - | - | - |
| | Total Supplies and Materials | \$ 2,817 | \$ 23,339 | - | \$ 54,790 | \$ 68,574 | \$ 68,574 | \$ 68,574 | - |
| | Total Instructional Staff Development | \$ 92,419 | \$ 33,355 | - | \$ 68,574 | \$ 68,574 | \$ 68,574 | \$ 68,574 | - |
| 2490 - Other Support Services - School Administration | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 700 | \$ 700 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 330 | Student Transportation Services | 253 | - | - | - | - | - | - | - |
| 340 | Travel | 165 | 23,374 | - | - | - | - | - | - |
| | Total Purchased Services | \$ 1,118 | \$ 24,074 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 7,560 | \$ 3,412 | \$ 14,312 | \$ 14,312 | \$ 14,312 | \$ 14,312 | \$ 14,312 | - |
| | Total Supplies and Materials | \$ 7,560 | \$ 3,412 | - | \$ 14,312 | \$ 14,312 | \$ 14,312 | \$ 14,312 | - |
| | Total Other Support Services - School Administration | \$ 8,678 | \$ 27,486 | - | \$ 14,312 | \$ 14,312 | \$ 14,312 | \$ 14,312 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|-------------------|------------------|----------|-------------------|-------------------|-------------------|-------------------|----------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2520 - Fiscal Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ 69,037 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 130 | Classified Additional Earnings | 428 | - | | - | - | - | - | - |
| Total Salaries and Wages | | \$ 69,465 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 21,289 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 220 | Social Security Contribution | 5,231 | - | | - | - | - | - | - |
| 230 | Other Required Payroll Costs | 797 | - | | - | - | - | - | - |
| 240 | Employee Insur & Other Contract Benefits | 17,570 | - | | - | - | - | - | - |
| Total Associated Payroll Costs | | \$ 44,887 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 390 | Other General Profess & Tech Svcs | \$ 7,429 | \$ 10,447 | | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | - |
| Total Purchased Services | | \$ 7,429 | \$ 10,447 | - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 3,106 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | | \$ 3,106 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Fiscal Services | | \$ 124,887 | \$ 10,447 | - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | - |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 300 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 330 | Student Transportation Services | 45 | - | | - | - | - | - | - |
| 340 | Travel | 253 | 1,624 | | - | - | - | - | - |
| Total Purchased Services | | \$ 598 | \$ 1,624 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 3,343 | \$ 797 | | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | - |
| 460 | Non-consumable Items | 46,698 | - | | - | - | - | - | - |
| 480 | Computer Hardware | 760 | - | | - | - | - | - | - |
| Total Supplies and Materials | | \$ 50,801 | \$ 797 | - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 540 | Depreciable Equipment | \$ 96,274 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Capital Outlay | | \$ 96,274 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 1,474 | \$ 2,015 | | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | | \$ 1,474 | \$ 2,015 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Operation and Maintenance of Plant Services | | \$ 149,147 | \$ 4,436 | - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| 2620 - Planning and Development Services | | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 400 | \$ 53 | | \$ - | \$ - | \$ - | \$ - | |
| | Total Supplies and Materials | \$ 400 | \$ 53 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Planning and Development Services | \$ 400 | \$ 53 | - | \$ - | \$ - | \$ - | \$ - | - |
| 2633 - Public Information Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 114 | Supervisory Classified | \$ 101,958 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 117 | Unused Leave | 866 | - | | - | - | - | - | |
| 130 | Car Allowance | 3,058 | - | | - | - | - | - | |
| | Total Salaries and Wages | \$ 105,882 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 11,599 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 220 | Social Security Contribution | 7,786 | - | | - | - | - | - | |
| 230 | Other Required Payroll Costs | 1,248 | - | | - | - | - | - | |
| 240 | Employee Insur & Other Contract Benefits | 12,561 | - | | - | - | - | - | |
| | Total Associated Payroll Costs | \$ 33,194 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Public Information Services | \$ 139,076 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 2649 - Other Staff Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 204,076 | \$ 173,796 | 2.00 | \$ 176,096 | \$ 186,357 | \$ 186,357 | \$ 186,357 | 2.00 |
| 112 | Regular Classified | 51,135 | 54,960 | 1.00 | 59,308 | 62,311 | 62,311 | 62,311 | 1.00 |
| 130 | Licensed Additional Earnings | 2,115 | - | | - | - | - | - | |
| | Total Salaries and Wages | \$ 257,326 | \$ 228,756 | 3.00 | \$ 235,404 | \$ 248,668 | \$ 248,668 | \$ 248,668 | 3.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 76,126 | \$ 68,898 | | \$ 81,469 | \$ 86,079 | \$ 86,079 | \$ 86,079 | |
| 220 | Social Security Contribution | 19,006 | 16,994 | | 17,488 | 18,505 | 18,505 | 18,505 | |
| 230 | Other Required Payroll Costs | 3,150 | 3,704 | | 3,843 | 4,044 | 4,044 | 4,044 | |
| 240 | Employee Insur & Other Contract Benefits | 52,959 | 45,023 | | 46,600 | 48,134 | 48,134 | 48,134 | |
| | Total Associated Payroll Costs | \$ 151,241 | \$ 134,619 | - | \$ 149,400 | \$ 156,762 | \$ 156,762 | \$ 156,762 | - |
| | Total Other Staff Services | \$ 408,567 | \$ 363,375 | 3.00 | \$ 384,804 | \$ 405,430 | \$ 405,430 | \$ 405,430 | 3.00 |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|---------------------|----------|---------------------|---------------------|---------------------|---------------------|----------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2669 - Other Technology Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 114 Supervisory Classified | \$ 103,816 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 124 Temporary Classified | 65,280 | - | | - | - | - | - | - |
| 130 Licensed Additional Earnings | 951 | - | | - | - | - | - | - |
| Total Salaries and Wages | \$ 170,047 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 32,598 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 220 Social Security Contribution | 13,349 | - | | - | - | - | - | - |
| 230 Other Required Payroll Costs | 2,014 | - | | - | - | - | - | - |
| 240 Employee Insur & Other Contract Benefits | 14,214 | - | | - | - | - | - | - |
| Total Associated Payroll Costs | \$ 62,175 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 14,755 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 320 Property Services | 3,187 | - | | - | - | - | - | - |
| 340 Travel | 84,385 | 44,231 | | 81,600 | 81,600 | 81,600 | 81,600 | 81,600 |
| 380 Non-Instructional Profess & Tech Svcs | 1,896 | 5,578 | | - | - | - | - | - |
| 390 Other General Profess & Tech Svcs | 39,872 | - | | - | - | - | - | - |
| Total Purchased Services | \$ 144,095 | \$ 49,809 | - | \$ 81,600 | \$ 81,600 | \$ 81,600 | \$ 81,600 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies & Material | \$ 33,167 | \$ 10,987 | | \$ 975,352 | \$ 962,461 | \$ 962,461 | \$ 962,461 | - |
| 460 Non-consumable Items | 21,343 | - | | 3,060 | 3,060 | 3,060 | 3,060 | 3,060 |
| 470 Computer Software | 46,659 | 538,368 | | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| 480 Computer Hardware | 259,171 | 12,197 | | 510,000 | 510,000 | 510,000 | 510,000 | 510,000 |
| Total Supplies and Materials | \$ 360,340 | \$ 561,552 | - | \$ 1,590,412 | \$ 1,577,521 | \$ 1,577,521 | \$ 1,577,521 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Building Acquisition | \$ 22,088 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 550 Depreciable Technology | 22,904 | 413,391 | | 163,988 | 426,639 | 426,639 | 426,639 | 426,639 |
| Total Capital Outlay | \$ 44,992 | \$ 413,391 | - | \$ 163,988 | \$ 426,639 | \$ 426,639 | \$ 426,639 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 868 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | \$ 868 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Other Technology Services | \$ 782,517 | \$ 1,024,752 | - | \$ 1,836,000 | \$ 2,085,760 | \$ 2,085,760 | \$ 2,085,760 | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|---|---------------------|---------------------|-------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| 2690 - Other Support Services - Central | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 130 | Classified Additional Earnings | \$ - | \$ 455 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Salaries and Wages | \$ - | \$ 455 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ 126 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 220 | Social Security Contribution | - | 35 | - | - | - | - | - | - |
| 230 | Other Required Payroll Costs | - | 18 | - | - | - | - | - | - |
| | Total Associated Payroll Costs | \$ - | \$ 179 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 320 | Property Services | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Purchased Services | \$ 400 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 4,161 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 430 | Library Books | 33,359 | - | - | - | - | - | - | - |
| | Total Supplies and Materials | \$ 37,520 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Other Support Services - Central | \$ 37,920 | \$ 634 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Support Services | \$ 1,878,126 | \$ 1,548,667 | 4.25 | \$ 3,070,784 | \$ 3,314,715 | \$ 3,314,715 | \$ 3,314,715 | 3.75 |
| 3000 - Enterprise and Community Services | | | | | | | | | |
| 3300 - Community Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 124 | Temporary Classified | \$ 4,165 | \$ 10,179 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Salaries and Wages | \$ 4,165 | \$ 10,179 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 220 | Social Security Contribution | \$ 319 | \$ 709 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 230 | Other Required Payroll Costs | 471 | 1,507 | - | - | - | - | - | - |
| | Total Associated Payroll Costs | \$ 790 | \$ 2,216 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 350 | Communication | \$ 31 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Purchased Services | \$ 31 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – Fee Based Programs Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|----------------------------------|---|----------------------|----------------------|--------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 7,698 | \$ 11,747 | | \$ 82,274 | \$ 294,588 | \$ 294,588 | \$ 294,588 | |
| 460 | Non-consumable Items | 106 | 1,030 | | - | - | - | - | |
| | Total Supplies and Materials | \$ 7,804 | \$ 12,777 | - | \$ 82,274 | \$ 294,588 | \$ 294,588 | \$ 294,588 | - |
| | Total Community Services | \$ 12,790 | \$ 25,172 | - | \$ 82,274 | \$ 294,588 | \$ 294,588 | \$ 294,588 | - |
| | Total Enterprise and Community Services | \$ 12,790 | \$ 25,172 | - | \$ 82,274 | \$ 294,588 | \$ 294,588 | \$ 294,588 | - |
| 5000 - Other Uses | | | | | | | | | |
| 5200 - Transfers of Funds | | | | | | | | | |
| <u>Transfers</u> | | | | | | | | | |
| 710 | Fund Modifications | \$ 167,144 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | Total Transfers | \$ 167,144 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Transfers of Funds | \$ 167,144 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Other Uses | \$ 167,144 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| | Ending Fund Balance | \$ 6,252,004 | \$ 5,649,418 | - | \$ - | \$ - | \$ - | \$ - | - |
| | TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS | \$ 15,443,232 | \$ 13,266,187 | 23.73 | \$ 14,604,300 | \$ 15,115,714 | \$ 15,115,714 | \$ 15,115,714 | 23.22 |

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. More than 31,000 students enjoy meals daily and over 800 students receive after-school suppers every day. Other services available include á la carte selections and catering for special events at all locations within the district. 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.

FTE CHANGES

| Position | Function | Administrative | Classified | Total |
|--------------------------|----------|----------------|------------|-------|
| Administrative Secretary | 3100 | | 1.00 | 1.00 |
| Administrative Secretary | 3100 | | 1.00 | 1.00 |
| Food Services Manager | 3100 | 0.50 | | 0.50 |
| | | 0.50 | 2.00 | 2.50 |

Fund Detail – Food Services Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|----------------------|----------------------|-------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1500 Earnings on Investments | \$ 64,594 | \$ 113,475 | | \$ 60,000 | \$ 110,000 | \$ 110,000 | \$ 110,000 | |
| 1610 Daily Sales-Reimbursable | 591,365 | 506,049 | | 600,000 | 600,000 | 600,000 | 600,000 | |
| 1620 Daily Sales-Non-Reimbursable | 992,791 | 1,144,980 | | 1,100,000 | 1,150,000 | 1,150,000 | 1,150,000 | |
| 1630 Special Functions | 229,586 | 259,849 | | 250,000 | 260,000 | 260,000 | 260,000 | |
| 1920 Contributions and Donations | - | 2,250 | | - | - | - | - | |
| 1960 Recovery of Prior Years Expense | - | 1,138 | | - | - | - | - | |
| 1990 Miscellaneous | 25,890 | 96,086 | | 680,000 | 100,000 | 100,000 | 100,000 | |
| 3102 State School Fund-School Lunch Match | 179,577 | 181,978 | | 180,000 | 180,000 | 180,000 | 180,000 | |
| 3299 State School Breakfast Program | 220,863 | 265,615 | | 213,000 | 2,508,000 | 2,508,000 | 2,508,000 | |
| 4500 Federal School Lunch Program | 14,522,076 | 14,329,685 | | 14,500,000 | 14,500,000 | 14,500,000 | 14,500,000 | |
| 4900 Commodities Donated by USDA | 1,198,090 | 1,406,454 | | 1,200,000 | 1,400,000 | 1,400,000 | 1,400,000 | |
| 5400 Beginning Fund Balance | 1,732,257 | 2,102,126 | | 2,300,000 | 3,500,000 | 3,500,000 | 3,500,000 | |
| TOTAL FOOD SERVICES FUND RESOURCES | \$ 19,757,089 | \$ 20,409,685 | | \$ 21,083,000 | \$ 24,308,000 | \$ 24,308,000 | \$ 24,308,000 | |
| REQUIREMENTS | | | | | | | | |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 42,481 | \$ 85,758 | 2.00 | \$ 112,832 | \$ 124,559 | \$ 124,559 | \$ 124,559 | 2.00 |
| 130 Classified Additional Earnings | - | 80 | | - | - | - | - | |
| 130 Classified Overtime | 370 | 670 | | 5,346 | 5,480 | 5,480 | 5,480 | |
| Total Salaries and Wages | \$ 42,851 | \$ 86,508 | 2.00 | \$ 118,178 | \$ 130,039 | \$ 130,039 | \$ 130,039 | 2.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 4,786 | \$ 22,553 | | \$ 36,375 | \$ 40,004 | \$ 40,004 | \$ 40,004 | |
| 220 Social Security Contribution | 3,139 | 6,272 | | 8,645 | 9,486 | 9,486 | 9,486 | |
| 230 Other Required Payroll Costs | 4,476 | 13,138 | | 17,593 | 19,399 | 19,399 | 19,399 | |
| 240 Employee Insur & Other Contract Benefits | 12,461 | 27,949 | | 31,586 | 32,426 | 32,426 | 32,426 | |
| Total Associated Payroll Costs | \$ 24,862 | \$ 69,912 | - | \$ 94,199 | \$ 101,315 | \$ 101,315 | \$ 101,315 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 188,809 | \$ 87,755 | | \$ - | \$ 139,500 | \$ 139,500 | \$ 139,500 | |
| 380 Non-Instructional Profess & Tech Svcs | - | - | | 5,306 | 10,500 | 10,500 | 10,500 | |
| 390 Other General Profess & Tech Svcs | 550 | 87 | | 44,923 | 45,000 | 45,000 | 45,000 | |
| Total Purchased Services | \$ 189,359 | \$ 87,842 | - | \$ 50,229 | \$ 195,000 | \$ 195,000 | \$ 195,000 | - |

Fund Detail – Food Services Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---------------------------------|--|----------------------|----------------------|-------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 57,515 | \$ 76,546 | | \$ 289,543 | \$ 300,000 | \$ 300,000 | \$ 300,000 | |
| 460 | Non-consumable Items | 4,326 | - | | - | - | - | - | |
| | Total Supplies and Materials | \$ 61,841 | \$ 76,546 | - | \$ 289,543 | \$ 300,000 | \$ 300,000 | \$ 300,000 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 540 | Depreciable Equipment | \$ - | \$ 11,977 | | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| | Total Capital Outlay | \$ - | \$ 11,977 | - | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | - |
| | Total Operation and Maintenance of Plant Services | \$ 318,913 | \$ 332,785 | 2.00 | \$ 552,149 | \$ 736,354 | \$ 736,354 | \$ 736,354 | 2.00 |
| | Total Support Services | \$ 318,913 | \$ 332,785 | 2.00 | \$ 552,149 | \$ 736,354 | \$ 736,354 | \$ 736,354 | 2.00 |
| 3100 - Food Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ 40,575 | \$ 41,255 | 1.00 | \$ 43,733 | \$ 119,824 | \$ 119,824 | \$ 119,824 | 3.00 |
| 114 | Supervisory Classified | - | - | | - | 44,156 | 44,156 | 44,156 | 0.50 |
| 124 | Temporary Classified Staff | 5,776 | 7,376 | | 12,195 | 12,500 | 12,500 | 12,500 | |
| 130 | Classified Additional Earnings | 1,060 | 211 | | - | - | - | - | |
| | Total Salaries and Wages | \$ 47,411 | \$ 48,842 | 1.00 | \$ 55,928 | \$ 176,480 | \$ 176,480 | \$ 176,480 | 3.50 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 14,130 | \$ 15,301 | | \$ 15,737 | \$ 54,366 | \$ 54,366 | \$ 54,366 | |
| 220 | Social Security Contribution | 3,259 | 3,356 | | 3,899 | 13,317 | 13,317 | 13,317 | |
| 230 | Other Required Payroll Costs | 571 | 783 | | 901 | 2,893 | 2,893 | 2,893 | |
| 240 | Employee Insur & Other Contract Benefits | 14,928 | 15,283 | | 15,793 | 57,172 | 57,172 | 57,172 | |
| | Total Associated Payroll Costs | \$ 32,888 | \$ 34,723 | - | \$ 36,330 | \$ 127,748 | \$ 127,748 | \$ 127,748 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 320 | Property Services | \$ 1,697 | \$ 3,216 | | \$ 19,840 | \$ 20,000 | \$ 20,000 | \$ 20,000 | |
| 340 | Travel | 3,594 | 1,108 | | 2,709 | 5,000 | 5,000 | 5,000 | |
| 350 | Communication | 121,198 | 124,537 | | 127,523 | 150,000 | 150,000 | 150,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | 14,346,532 | 13,980,677 | | 15,644,612 | 15,700,000 | 15,700,000 | 15,700,000 | |
| 390 | Other General Profess & Tech Svcs | 32,444 | 47,978 | | 68,245 | 50,000 | 50,000 | 50,000 | |
| | Total Purchased Services | \$ 14,505,465 | \$ 14,157,516 | - | \$ 15,862,929 | \$ 15,925,000 | \$ 15,925,000 | \$ 15,925,000 | - |

Fund Detail – Food Services Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|-------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 1,228,654 | \$ 1,462,444 | | \$ 2,408,977 | \$ 5,152,318 | \$ 5,152,318 | \$ 5,152,318 | |
| 460 Non-consumable Items | 92,892 | 48,891 | | 285,243 | 285,000 | 285,000 | 285,000 | |
| 470 Computer Software | 500 | - | | - | 10,000 | 10,000 | 10,000 | |
| 480 Computer Hardware | 3,795 | 1,349 | | 41,616 | 5,000 | 5,000 | 5,000 | |
| Total Supplies and Materials | \$ 1,325,841 | \$ 1,512,684 | - | \$ 2,735,836 | \$ 5,452,318 | \$ 5,452,318 | \$ 5,452,318 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Buildings Acquisition and Improvement | \$ 744,746 | \$ 96,083 | | \$ - | \$ 750,000 | \$ 750,000 | \$ 750,000 | |
| 540 Depreciable Equipment | 89,511 | 45,782 | | 1,200,000 | 500,000 | 500,000 | 500,000 | |
| Total Capital Outlay | \$ 834,257 | \$ 141,865 | - | \$ 1,200,000 | \$ 1,250,000 | \$ 1,250,000 | \$ 1,250,000 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues and Fees | \$ - | \$ 36,652 | | \$ 49,728 | \$ 50,000 | \$ 50,000 | \$ 50,000 | |
| 670 Licenses & Permits | 88 | 88 | | - | - | - | - | |
| 690 Grant Indirect Charges | 590,100 | 590,100 | | 590,100 | 590,100 | 590,100 | 590,100 | |
| Total Other | \$ 590,188 | \$ 626,840 | - | \$ 639,828 | \$ 640,100 | \$ 640,100 | \$ 640,100 | - |
| Total Food Services | \$ 17,336,050 | \$ 16,522,470 | 1.00 | \$ 20,530,851 | \$ 23,571,646 | \$ 23,571,646 | \$ 23,571,646 | 3.50 |
| Ending Fund Balance | \$ 2,102,126 | \$ 3,554,430 | | \$ - | \$ - | \$ - | \$ - | |
| TOTAL FOOD SERVICES FUND REQUIREMENTS | \$ 19,757,089 | \$ 20,409,685 | 3.00 | \$ 21,083,000 | \$ 24,308,000 | \$ 24,308,000 | \$ 24,308,000 | 5.50 |

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 | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed | 2020-21 Approved | 2020-21 Adopted |
|--------------------------------|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | | | | |
| Buses | | | | | | | |
| 1500 | Earnings on Investments | \$ 97,196 | \$ 142,256 | \$ - | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| 3222 | State School Fund Transportation Equipment | 1,315,583 | 1,064,746 | 700,000 | 1,720,000 | 1,720,000 | 1,720,000 |
| 5100 | Bond Proceeds | - | - | - | 26,000,000 | 26,000,000 | 26,000,000 |
| 5200 | Interfund Transfers | 320,000 | 820,000 | 320,000 | 3,100,000 | 3,100,000 | 3,100,000 |
| 5300 | Sale of or Compensation for Loss of Fixed Assets | 9,950 | 6,881 | - | - | - | - |
| 5400 | Beginning Fund Balance | 495,573 | 1,033,389 | 1,768,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| | Total Buses | \$ 2,238,302 | \$ 3,067,272 | \$ 2,788,000 | \$ 33,620,000 | \$ 33,620,000 | \$ 33,620,000 |
| Instructional Materials | | | | | | | |
| 1990 | Miscellaneous | \$ 894 | \$ 82 | \$ - | \$ - | \$ - | \$ - |
| 5200 | Interfund Transfers | - | 4,550,000 | - | - | - | - |
| 5400 | Beginning Fund Balance | 916,175 | 284,230 | 1,990,600 | 320,000 | 320,000 | 320,000 |
| | Total Instructional Materials | \$ 917,069 | \$ 4,834,312 | \$ 1,990,600 | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| Equipment | | | | | | | |
| 3299 | Facility Grant | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 5400 | Beginning Fund Balance | 569,644 | 66,758 | 8,700 | 8,700 | 8,700 | 8,700 |
| | Total Equipment | \$ 569,644 | \$ 66,758 | \$ 108,700 | \$ 108,700 | \$ 108,700 | \$ 108,700 |
| Custodial Equipment | | | | | | | |
| 1910 | Rentals | \$ 65,057 | \$ 54,388 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 5400 | Beginning Fund Balance | - | 65,057 | 150,000 | 76,000 | 76,000 | 76,000 |
| | Total Custodial Equipment | \$ 65,057 | \$ 119,445 | \$ 240,000 | \$ 166,000 | \$ 166,000 | \$ 166,000 |
| Vehicles | | | | | | | |
| 5200 | Interfund Transfers | \$ 167,144 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5400 | Beginning Fund Balance | 99,823 | 174,016 | - | 34,000 | 34,000 | 34,000 |
| | Total Vehicles | \$ 266,967 | \$ 174,016 | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 |
| Technology | | | | | | | |
| 5400 | Beginning Fund Balance | \$ 1,495,951 | \$ 436,063 | \$ 436,000 | \$ 436,000 | \$ 436,000 | \$ 436,000 |
| | Total Technology | \$ 1,495,951 | \$ 436,063 | \$ 436,000 | \$ 436,000 | \$ 436,000 | \$ 436,000 |

Fund Detail – Asset Replacement Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|---|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Other | | | | | | | |
| 5400 | Beginning Fund Balance | \$ 298,075 | \$ 298,075 | \$ - | \$ 298,075 | \$ 298,075 | \$ 298,075 |
| | Total Other | \$ 298,075 | \$ 298,075 | \$ - | \$ 298,075 | \$ 298,075 | \$ 298,075 |
| TOTAL ASSET REPLACEMENT FUND RESOURCES | | \$ 5,851,065 | \$ 8,995,941 | \$ 5,563,300 | \$ 34,982,775 | \$ 34,982,775 | \$ 34,982,775 |
| REQUIREMENTS | | | | | | | |
| Buses | | | | | | | |
| 2550 - Student Transportation | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | |
| 560 | Depreciable Bus Garage, Bus & Capital Bus Improvements | \$ - | \$ 254,964 | \$ 475,000 | \$ 26,475,000 | \$ 26,475,000 | \$ 26,475,000 |
| | Total Capital Outlay | \$ - | \$ 254,964 | \$ 475,000 | \$ 26,475,000 | \$ 26,475,000 | \$ 26,475,000 |
| <u>Other</u> | | | | | | | |
| 640 | Dues and Fees | \$ - | \$ - | \$ - | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| | Total Other | \$ - | \$ - | \$ - | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| | Total Student Transportation | \$ - | \$ 254,964 | \$ 475,000 | \$ 26,775,000 | \$ 26,775,000 | \$ 26,775,000 |
| 5100 - Debt Service | | | | | | | |
| <u>Other</u> | | | | | | | |
| 610 | Principal on Bus Loan Outstanding | \$ 1,073,146 | \$ 765,144 | \$ 2,030,000 | \$ 6,205,000 | \$ 6,205,000 | \$ 6,205,000 |
| 620 | Interest on Bus Loan Outstanding | 131,766 | 101,515 | 283,000 | 938,074 | 938,074 | 938,074 |
| | Total Other | \$ 1,204,912 | \$ 866,659 | \$ 2,313,000 | \$ 7,143,074 | \$ 7,143,074 | \$ 7,143,074 |
| | Total Debt Service | \$ 1,204,912 | \$ 866,659 | \$ 2,313,000 | \$ 7,143,074 | \$ 7,143,074 | \$ 7,143,074 |
| | Total Buses (L550A) | \$ 1,204,912 | \$ 1,121,623 | \$ 2,788,000 | \$ 33,918,074 | \$ 33,918,074 | \$ 33,918,074 |
| Instructional Materials | | | | | | | |
| 1111 - Elementary Instruction, Primary (K-5) | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | |
| 420 | Textbooks | \$ 545,775 | \$ 2,413,395 | \$ 1,690,600 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| | Total Supplies and Materials | \$ 545,775 | \$ 2,413,395 | \$ 1,690,600 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| | Total Elementary Instruction, Primary (K-5) | \$ 545,775 | \$ 2,413,395 | \$ 1,690,600 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| 1291 - English Language Learners | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | |
| 420 | Textbooks | \$ 15,104 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Supplies and Materials | \$ 15,104 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total English Language Learners | \$ 15,104 | \$ - | \$ - | \$ - | \$ - | \$ - |

Fund Detail – Asset Replacement Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|--|---|-------------------|---------------------|---------------------|-------------------|---------------------|-------------------|
| 2240 - Instructional Staff Development | | | | | | | |
| <u>Purchased Services</u> | | | | | | | |
| 310 | Instructional, Profess & Tech Svcs | \$ 71,960 | \$ 430,640 | \$ 300,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 |
| | Total Purchased Services | \$ 71,960 | \$ 430,640 | \$ 300,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 |
| | Total Instructional Staff Development | \$ 71,960 | \$ 430,640 | \$ 300,000 | \$ 120,000 | \$ 120,000 | \$ 120,000 |
| | Total Instructional Materials (L510A) | \$ 632,839 | \$ 2,844,035 | \$ 1,990,600 | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| Equipment | | | | | | | |
| 2540 - Operation and Maintenance of Plant | | | | | | | |
| <u>Purchased Services</u> | | | | | | | |
| 390 | Other Gen Prof & Tech Svcs | \$ 3,545 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Purchased Services | \$ 3,545 | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>Supplies and Materials</u> | | | | | | | |
| 460 | Non-consumable Items | \$ - | \$ 53,395 | \$ 240,000 | \$ 203,000 | \$ 203,000 | \$ 203,000 |
| | Total Supplies and Materials | \$ - | \$ 53,395 | \$ 240,000 | \$ 203,000 | \$ 203,000 | \$ 203,000 |
| <u>Capital Outlay</u> | | | | | | | |
| 540 | Depreciable Equipment | \$ 469,833 | \$ 78,792 | \$ 108,699 | \$ 71,700 | \$ 71,700 | \$ 71,700 |
| | Total Capital Outlay | \$ 469,833 | \$ 78,792 | \$ 108,699 | \$ 71,700 | \$ 71,700 | \$ 71,700 |
| | Total Operation and Maintenance of Plant | \$ 473,378 | \$ 132,187 | \$ 348,699 | \$ 274,700 | \$ 274,700 | \$ 274,700 |
| 5100 - Debt Service | | | | | | | |
| <u>Other</u> | | | | | | | |
| 610 | Principal | \$ 27,820 | \$ 28,652 | \$ - | \$ - | \$ - | \$ - |
| 620 | Interest | 1,689 | 857 | - | - | - | - |
| | Total Other | \$ 29,509 | \$ 29,509 | \$ - | \$ - | \$ - | \$ - |
| | Total Debt Service | \$ 29,509 | \$ 29,509 | \$ - | \$ - | \$ - | \$ - |
| | Total Equipment (L505A & L515A) | \$ 502,887 | \$ 161,696 | \$ 348,699 | \$ 274,700 | \$ 274,700 | \$ 274,700 |
| Vehicles | | | | | | | |
| 2570 - Internal Services | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | |
| 541 | New Equipment | \$ - | \$ 140,039 | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 |
| 542 | Replacement Equipment | 92,951 | - | - | - | - | - |
| | Total Capital Outlay | \$ 92,951 | \$ 140,039 | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 |
| | Total Internal Services | \$ 92,951 | \$ 140,039 | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 |
| | Total Vehicles (L570A) | \$ 92,951 | \$ 140,039 | \$ - | \$ 34,000 | \$ 34,000 | \$ 34,000 |

Fund Detail – Asset Replacement Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|--|---------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Technology | | | | | | | |
| 2660 - Technology Services | | | | | | | |
| <u>Purchased Services</u> | | | | | | | |
| 320 | Property Services | \$ 2,100 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 380 | Non-Instructional Profess & Tech Svcs | 19,600 | - | 51,000 | 51,000 | 51,000 | 51,000 |
| Total Purchased Services | | \$ 21,700 | \$ - | \$ 51,000 | \$ 51,000 | \$ 51,000 | \$ 51,000 |
| <u>Supplies & Materials</u> | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 350,188 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 470 | Computer Software | 189,443 | - | - | - | - | - |
| 480 | Computer Hardware | 467,629 | - | 385,000 | 385,000 | 385,000 | 385,000 |
| Total Supplies and Materials | | \$ 1,007,260 | \$ - | \$ 385,000 | \$ 385,000 | \$ 385,000 | \$ 385,000 |
| <u>Capital Outlay</u> | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 17,328 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 550 | Depreciable Technology | 13,600 | - | - | - | - | - |
| Total Capital Outlay | | \$ 30,928 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Technology Services | | \$ 1,059,888 | \$ - | \$ 436,000 | \$ 436,000 | \$ 436,000 | \$ 436,000 |
| Total Technology (L500A) | | \$ 1,059,888 | \$ - | \$ 436,000 | \$ 436,000 | \$ 436,000 | \$ 436,000 |
| 5200 - Transfers of Funds | | | | | | | |
| 710 | Fund Modifications | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Total Transfers of Funds | | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| Ending Fund Balance | | \$ 2,357,588 | \$ 4,728,548 | \$ - | \$ - | \$ - | \$ - |
| TOTAL ASSET REPLACEMENT FUND REQUIREMENTS | | \$ 5,851,065 | \$ 8,995,941 | \$ 5,563,300 | \$ 34,982,775 | \$ 34,982,775 | \$ 34,982,775 |

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. Provision for future growth has been included in the budget.

There are no FTE in this fund.

Fund Detail – Energy Efficiency Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | 2020-21 | | |
|--|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Proposed | Approved | Adopted |
| RESOURCES | | | | | | |
| 1990 Miscellaneous | \$ 679,480 | \$ 699,452 | \$ 780,000 | \$ 780,000 | \$ 780,000 | \$ 780,000 |
| 5400 Beginning Fund Balance | 1,937,720 | 129,021 | 575,000 | 1,170,000 | 1,170,000 | 1,170,000 |
| TOTAL ENERGY EFFICIENCY FUND RESOURCES | \$ 2,617,200 | \$ 828,473 | \$ 1,355,000 | \$ 1,950,000 | \$ 1,950,000 | \$ 1,950,000 |
| REQUIREMENTS | | | | | | |
| 5200 - Transfers of Funds | | | | | | |
| 710 Fund Modifications | \$ 2,488,179 | \$ 358,819 | \$ 1,355,000 | \$ 1,950,000 | \$ 1,950,000 | \$ 1,950,000 |
| Total Transfers of Funds | \$ 2,488,179 | \$ 358,819 | \$ 1,355,000 | \$ 1,950,000 | \$ 1,950,000 | \$ 1,950,000 |
| Ending Fund Balance | \$ 129,021 | \$ 469,654 | \$ - | \$ - | \$ - | \$ - |
| TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS | \$ 2,617,200 | \$ 828,473 | \$ 1,355,000 | \$ 1,950,000 | \$ 1,950,000 | \$ 1,950,000 |

Transfer of funds out of Energy Efficiency Fund of \$1,950,000 is a transfer in to the 2018 Bond 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.

Grant funding, like other District revenues, may be negatively impacted by the COVID-19 pandemic.

Fund Detail – Grants Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|----------|----------------------|-----------------------|-----------------------|-----------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 2200 Restricted | \$ 1,594,154 | \$ 1,435,268 | | \$ 1,439,084 | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | |
| 3299 Restricted Grants-In-Aid | 8,469,179 | 16,554,979 | | 30,580,000 | 70,256,430 | 70,256,430 | 70,256,430 | |
| 4300 Restricted Direct From Federal | 153,782 | 158,196 | | 158,000 | 200,000 | 200,000 | 200,000 | |
| 4500 Restricted Through State | 28,782,345 | 26,148,004 | | 33,345,852 | 34,724,000 | 34,724,000 | 34,724,000 | |
| 4900 For/On Behalf of the District | 4,330 | 1,667 | | - | - | - | - | |
| TOTAL GRANTS FUND RESOURCES | \$ 39,003,790 | \$ 44,298,114 | | \$ 65,522,936 | \$ 110,180,430 | \$ 110,180,430 | \$ 110,180,430 | |
| 1000 - Instruction | | | | | | | | |
| 1111 - Elementary Programs, Primary (K-5) | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 36,550 | \$ 48,770 | - | \$ - | \$ 2,227,342 | \$ 2,227,342 | \$ 2,227,342 | 37.50 |
| 112 Regular Classified | - | - | - | - | 426,704 | 426,704 | 426,704 | 9.91 |
| 121 Licensed Substitutes | 1,605 | 540 | | - | - | - | - | |
| 130 Licensed Staff Differentials | - | - | | - | 15,356 | 15,356 | 15,356 | |
| 130 Licensed Additional Earnings | 12,726 | 16,017 | | 25,000 | - | - | - | |
| 130 Classified Additional Earnings | 121 | 387 | | - | - | - | - | |
| Total Salaries and Wages | \$ 51,002 | \$ 65,714 | - | \$ 25,000 | \$ 2,669,402 | \$ 2,669,402 | \$ 2,669,402 | 47.41 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 7,362 | \$ 14,906 | | \$ 8,995 | \$ 961,839 | \$ 961,839 | \$ 961,839 | |
| 220 Social Security Contribution | 3,703 | 4,082 | | 1,913 | 204,800 | 204,800 | 204,800 | |
| 230 Other Required Payroll Costs | 617 | 917 | | 400 | 42,965 | 42,965 | 42,965 | |
| 240 Employee Insur & Other Contract Benefits | 1,415 | 7,175 | | - | 770,577 | 770,577 | 770,577 | |
| Total Associated Payroll Costs | \$ 13,097 | \$ 27,080 | - | \$ 11,308 | \$ 1,980,181 | \$ 1,980,181 | \$ 1,980,181 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 19,550 | \$ - | | \$ 282,500 | \$ - | \$ - | \$ - | |
| 330 Student Transportation Services | 148,369 | 144,593 | | 300,000 | 979,000 | 979,000 | 979,000 | |
| 340 Travel | 10,442 | 289,134 | | - | - | - | - | |
| 350 Communication | 4,068 | 933 | | 97 | 4,000 | 4,000 | 4,000 | |
| Total Purchased Services | \$ 182,429 | \$ 434,660 | - | \$ 582,597 | \$ 983,000 | \$ 983,000 | \$ 983,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 15,404 | \$ 11,869 | | \$ 11,500 | \$ 110,005 | \$ 110,005 | \$ 110,005 | |
| 420 Textbooks | 47,510 | 12,758 | | 12,014 | 2,208,000 | 2,208,000 | 2,208,000 | |
| 460 Non-consumable Items | 2,725 | 33 | | 17,000 | 57,000 | 57,000 | 57,000 | |
| 470 Computer Software | 3,142 | - | | 500 | - | - | - | |
| 480 Computer Hardware | - | - | | 30,040 | 74,000 | 74,000 | 74,000 | |
| Total Supplies and Materials | \$ 68,781 | \$ 24,660 | - | \$ 71,054 | \$ 2,449,005 | \$ 2,449,005 | \$ 2,449,005 | - |
| Total Elementary Programs, Primary (K-5) | \$ 315,309 | \$ 552,114 | - | \$ 689,959 | \$ 8,081,588 | \$ 8,081,588 | \$ 8,081,588 | 47.41 |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|--|------------------|-------------------|-------------|------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1113 - Elementary Extracurricular | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 130 | Licensed Additional Earnings | \$ - | \$ - | \$ - | \$ - | \$ 495,900 | \$ 495,900 | \$ 495,900 | |
| | Total Salaries and Wages | \$ - | \$ - | - | \$ - | \$ 495,900 | \$ 495,900 | \$ 495,900 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ - | \$ - | \$ - | \$ 178,425 | \$ 178,425 | \$ 178,425 | |
| 220 | Social Security Contribution | - | - | - | - | 37,937 | 37,937 | 37,937 | |
| 230 | Other Required Payroll Costs | - | - | - | - | 7,935 | 7,935 | 7,935 | |
| | Total Associated Payroll Costs | \$ - | \$ - | - | \$ - | \$ 224,297 | \$ 224,297 | \$ 224,297 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Student Transportation Services | \$ - | \$ 1 | \$ - | \$ - | \$ 45,000 | \$ 45,000 | \$ 45,000 | |
| | Total Purchased Services | \$ - | \$ 1 | - | \$ - | \$ 45,000 | \$ 45,000 | \$ 45,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 1,499 | \$ - | \$ - | \$ - | \$ 134,802 | \$ 134,802 | \$ 134,802 | |
| 460 | Non-consumable Items | 165 | - | - | - | - | - | - | |
| | Total Supplies and Materials | \$ 1,664 | \$ - | - | \$ - | \$ 134,802 | \$ 134,802 | \$ 134,802 | - |
| | Total Elementary Extracurricular | \$ 1,664 | \$ 1 | - | \$ - | \$ 899,999 | \$ 899,999 | \$ 899,999 | - |
| 1121 - Middle School Instruction | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ - | \$ 94,423 | 1.00 | \$ 72,257 | \$ 1,160,240 | \$ 1,160,240 | \$ 1,160,240 | 21.00 |
| 112 | Regular Classified | - | - | - | - | 632,980 | 632,980 | 632,980 | 14.00 |
| 121 | Licensed Substitutes | 2,408 | 7,146 | | 220 | 6,000 | 6,000 | 6,000 | |
| 130 | Licensed Additional Earnings | 1,852 | 3,201 | | 4,104 | 13,000 | 13,000 | 13,000 | |
| 130 | Classified Additional Earnings | - | - | | 100 | - | - | - | |
| | Total Salaries and Wages | \$ 4,260 | \$ 104,770 | 1.00 | \$ 76,681 | \$ 1,812,220 | \$ 1,812,220 | \$ 1,812,220 | 35.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 646 | \$ 23,220 | | \$ 26,813 | \$ 651,760 | \$ 651,760 | \$ 651,760 | |
| 220 | Social Security Contribution | 326 | 7,434 | | 5,782 | 139,147 | 139,147 | 139,147 | |
| 230 | Other Required Payroll Costs | 62 | 1,726 | | 1,225 | 29,437 | 29,437 | 29,437 | |
| 240 | Employee Insur & Other Contract Benefits | - | 16,401 | | 15,733 | 570,241 | 570,241 | 570,241 | |
| | Total Associated Payroll Costs | \$ 1,034 | \$ 48,781 | - | \$ 49,553 | \$ 1,390,585 | \$ 1,390,585 | \$ 1,390,585 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ - | \$ 477,025 | | \$ - | \$ 604,000 | \$ 604,000 | \$ 604,000 | |
| 330 | Student Transportation Services | 28,250 | 10,415 | | 1,435 | 21,000 | 21,000 | 21,000 | |
| 340 | Travel | - | 1,459 | | - | 2,000 | 2,000 | 2,000 | |
| 350 | Communication | 300 | 277 | | - | 2,000 | 2,000 | 2,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | - | 9,892 | | - | - | - | - | |
| | Total Purchased Services | \$ 28,550 | \$ 499,068 | - | \$ 1,435 | \$ 629,000 | \$ 629,000 | \$ 629,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|------------------|-------------------|-------------|-------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 11,895 | \$ 16,557 | | \$ 83,558 | \$ 93,006 | \$ 93,006 | \$ 93,006 | |
| 420 | Textbooks | - | - | | - | 967,610 | 967,610 | 967,610 | |
| 460 | Non-consumable Items | 4,108 | 57,335 | | 34,000 | 103,000 | 103,000 | 103,000 | |
| 470 | Computer Software | 7,600 | 3,850 | | 1,000 | 112,500 | 112,500 | 112,500 | |
| 480 | Computer Hardware | - | 127,845 | | 4,000 | 89,000 | 89,000 | 89,000 | |
| | Total Supplies and Materials | \$ 23,603 | \$ 205,587 | - | \$ 122,558 | \$ 1,365,116 | \$ 1,365,116 | \$ 1,365,116 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ - | \$ 59,277 | | \$ - | \$ - | \$ - | \$ - | |
| 540 | Depreciable Equipment | - | 39,659 | | - | - | - | - | |
| | Total Capital Outlay | \$ - | \$ 98,936 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Middle School Instruction | \$ 57,447 | \$ 957,142 | 1.00 | \$ 250,227 | \$ 5,196,921 | \$ 5,196,921 | \$ 5,196,921 | 35.00 |
| 1122 - Middle School Extracurricular | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 130 | Licensed Additional Earnings | \$ - | \$ - | | \$ - | \$ 743,850 | \$ 743,850 | \$ 743,850 | |
| | Total Salaries and Wages | \$ - | \$ - | - | \$ - | \$ 743,850 | \$ 743,850 | \$ 743,850 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ - | | \$ - | \$ 267,639 | \$ 267,639 | \$ 267,639 | |
| 220 | Social Security Contribution | - | - | | - | 56,913 | 56,913 | 56,913 | |
| 230 | Other Required Payroll Costs | - | - | | - | 11,891 | 11,891 | 11,891 | |
| | Total Associated Payroll Costs | \$ - | \$ - | - | \$ - | \$ 336,443 | \$ 336,443 | \$ 336,443 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 20,084 | \$ 20,084 | | \$ 20,084 | \$ 21,000 | \$ 21,000 | \$ 21,000 | |
| 330 | Student Transportation Services | - | - | | - | 67,500 | 67,500 | 67,500 | |
| | Total Purchased Services | \$ 20,084 | \$ 20,084 | - | \$ 20,084 | \$ 88,500 | \$ 88,500 | \$ 88,500 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ - | \$ - | | \$ - | \$ 202,207 | \$ 202,207 | \$ 202,207 | |
| | Total Supplies and Materials | \$ - | \$ - | - | \$ - | \$ 202,207 | \$ 202,207 | \$ 202,207 | - |
| | Total Middle School Extracurricular | \$ 20,084 | \$ 20,084 | - | \$ 20,084 | \$ 1,371,000 | \$ 1,371,000 | \$ 1,371,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1131 - High School Instruction | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 586,026 | \$ 1,202,563 | 15.50 | \$ 1,144,149 | \$ 4,305,434 | \$ 4,305,434 | \$ 4,305,434 | 29.20 |
| 112 Regular Classified | 35,667 | 182,324 | 4.88 | 135,348 | 744,490 | 744,490 | 744,490 | 16.69 |
| 121 Licensed Substitutes | 16,986 | 25,950 | | 106,420 | 34,000 | 34,000 | 34,000 | |
| 122 Classified Substitutes | 780 | 232 | | - | - | - | - | |
| 123 Temporary Licensed | - | 2,085 | | - | - | - | - | |
| 124 Temporary Classified | 446 | 437 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 3,160 | - | | - | - | - | - | |
| 130 Licensed Additional Earnings | 48,718 | 24,612 | | 54,807 | 52,000 | 52,000 | 52,000 | |
| 130 Classified Additional Earnings | 946 | 1,176 | | - | 6,000 | 6,000 | 6,000 | |
| Total Salaries and Wages | \$ 692,729 | \$ 1,439,379 | 20.38 | \$ 1,440,724 | \$ 5,141,924 | \$ 5,141,924 | \$ 5,141,924 | 45.89 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 164,397 | \$ 336,710 | | \$ 502,388 | \$ 937,025 | \$ 937,025 | \$ 937,025 | |
| 220 Social Security Contribution | 51,630 | 105,866 | | 110,214 | 200,166 | 200,166 | 200,166 | |
| 230 Other Required Payroll Costs | 8,548 | 23,338 | | 23,164 | 43,123 | 43,123 | 43,123 | |
| 240 Employee Insur & Other Contract Benefits | 133,369 | 336,283 | | 338,620 | 808,981 | 808,981 | 808,981 | |
| Total Associated Payroll Costs | \$ 357,944 | \$ 802,197 | - | \$ 974,386 | \$ 1,989,295 | \$ 1,989,295 | \$ 1,989,295 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 10,226 | \$ 40,041 | | \$ 90,714 | \$ 53,000 | \$ 53,000 | \$ 53,000 | |
| 320 Property Services | - | 942 | | - | - | - | - | |
| 330 Student Transportation Services | 10,277 | 2,343 | | 1,300 | 3,000 | 3,000 | 3,000 | |
| 340 Travel | 3,404 | 40,409 | | 20,000 | 25,000 | 25,000 | 25,000 | |
| 350 Communication | - | 2,257 | | - | - | - | - | |
| 380 Non-Instructional Profess & Tech Svcs | 15,666 | 123,498 | | - | 137,000 | 137,000 | 137,000 | |
| 390 Other General Profess & Tech Svcs | 9,277 | 13,502 | | - | - | - | - | |
| Total Purchased Services | \$ 48,850 | \$ 222,992 | - | \$ 112,014 | \$ 218,000 | \$ 218,000 | \$ 218,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 99,968 | \$ 165,959 | | \$ 86,800 | \$ 473,003 | \$ 473,003 | \$ 473,003 | |
| 420 Textbooks | 8,229 | 18,599 | | 22,864 | 17,000 | 17,000 | 17,000 | |
| 460 Non-consumable Items | 435,601 | 810,247 | | 5,200,000 | 869,000 | 869,000 | 869,000 | |
| 470 Computer Software | 4,454 | 167,119 | | - | 238,500 | 238,500 | 238,500 | |
| 480 Computer Hardware | 127,811 | 768,391 | | 4,300 | 43,000 | 43,000 | 43,000 | |
| Total Supplies and Materials | \$ 676,063 | \$ 1,930,315 | - | \$ 5,313,964 | \$ 1,640,503 | \$ 1,640,503 | \$ 1,640,503 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 45,928 | \$ 106,052 | | \$ - | \$ - | \$ - | \$ - | |
| 530 | Grounds Improvements | - | 104,101 | | - | - | - | - | |
| 540 | Depreciable Equipment | 248,055 | 203,221 | | 20,000 | 216,000 | 216,000 | 216,000 | |
| 550 | Depreciable Technology | 43,248 | - | | - | - | - | - | |
| | Total Capital Outlay | \$ 337,231 | \$ 413,374 | - | \$ 20,000 | \$ 216,000 | \$ 216,000 | \$ 216,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 16,689 | \$ 4,309 | | \$ 75,000 | \$ 26,000 | \$ 26,000 | \$ 26,000 | |
| | Total Other | \$ 16,689 | \$ 4,309 | - | \$ 75,000 | \$ 26,000 | \$ 26,000 | \$ 26,000 | - |
| | Total High School Instruction | \$ 2,129,506 | \$ 4,812,566 | 20.38 | \$ 7,936,088 | \$ 9,231,722 | \$ 9,231,722 | \$ 9,231,722 | 45.89 |
| 1132 - High School Extracurricular | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 130 | Licensed Additional Earnings | \$ 3,375 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | Total Salaries and Wages | \$ 3,375 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 880 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 220 | Social Security Contribution | 258 | - | | - | - | - | - | |
| 230 | Other Required Payroll Costs | 41 | - | | - | - | - | - | |
| | Total Associated Payroll Costs | \$ 1,179 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 1,036 | \$ 3,459 | | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| | Total Supplies and Materials | \$ 1,036 | \$ 3,459 | - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ - | \$ - | | \$ - | \$ 750,000 | \$ 750,000 | \$ 750,000 | |
| | Total Other | \$ - | \$ - | - | \$ - | \$ 750,000 | \$ 750,000 | \$ 750,000 | - |
| | Total High School Extracurricular | \$ 5,590 | \$ 3,459 | - | \$ - | \$ 755,000 | \$ 755,000 | \$ 755,000 | - |
| 1140 - Pre-Kindergarten Programs | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 182,821 | \$ 222,212 | 5.30 | \$ 265,000 | \$ 227,000 | \$ 227,000 | \$ 227,000 | 4.43 |
| 112 | Regular Classified | 1,246,063 | 1,039,136 | 34.88 | 1,457,014 | 3,118,000 | 3,118,000 | 3,118,000 | 49.00 |
| 113 | Supervisory Licensed | 3,943 | 18,834 | 0.25 | 21,000 | 21,000 | 21,000 | 21,000 | 0.25 |
| 121 | Licensed Substitutes | 8,900 | 13,518 | | 4,100 | 7,000 | 7,000 | 7,000 | |
| 122 | Classified Substitutes | 26,611 | 28,412 | | 27,290 | 18,000 | 18,000 | 18,000 | |
| 123 | Temporary Licensed | - | - | | 669 | - | - | - | |
| 124 | Temporary Classified | 242,885 | 237,464 | | 149,408 | 214,000 | 214,000 | 214,000 | |
| 130 | Licensed Additional Earnings | 38,701 | 27,186 | | 63,025 | 3,000 | 3,000 | 3,000 | |
| 130 | Classified Additional Earnings | 101,376 | 83,932 | | 42,487 | 26,000 | 26,000 | 26,000 | |
| | Total Salaries and Wages | \$ 1,851,300 | \$ 1,670,694 | 40.43 | \$ 2,029,993 | \$ 3,634,000 | \$ 3,634,000 | \$ 3,634,000 | 53.68 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 383,986 | \$ 353,309 | | \$ 569,224 | \$ 439,000 | \$ 439,000 | \$ 439,000 | |
| 220 Social Security Contribution | 137,633 | 123,051 | | 155,294 | 124,000 | 124,000 | 124,000 | |
| 230 Other Required Payroll Costs | 26,842 | 33,086 | | 32,480 | 27,000 | 27,000 | 27,000 | |
| 240 Employee Insur & Other Contract Benefits | 537,229 | 447,177 | | 638,511 | 583,000 | 583,000 | 583,000 | |
| Total Associated Payroll Costs | \$ 1,085,690 | \$ 956,623 | - | \$ 1,395,509 | \$ 1,173,000 | \$ 1,173,000 | \$ 1,173,000 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 67,416 | \$ 54,738 | | \$ 41,871 | \$ 53,000 | \$ 53,000 | \$ 53,000 | |
| 320 Property Services | 4,012 | 1,897 | | 4,150 | 4,000 | 4,000 | 4,000 | |
| 330 Student Transportation Services | 28,321 | 28,617 | | 64,956 | 9,000 | 9,000 | 9,000 | |
| 340 Travel | 13,024 | 8,059 | | 6,644 | 6,000 | 6,000 | 6,000 | |
| 350 Communication | 25,466 | 30,746 | | 20,811 | 16,000 | 16,000 | 16,000 | |
| 380 Non-Instructional Profess & Tech Svcs | 61 | 190 | | - | - | - | - | |
| 390 Other General Profess & Tech Svcs | 3,253 | 3,908 | | 3,490 | 2,000 | 2,000 | 2,000 | |
| Total Purchased Services | \$ 141,553 | \$ 128,155 | - | \$ 141,922 | \$ 90,000 | \$ 90,000 | \$ 90,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 206,874 | \$ 335,691 | | \$ 82,070 | \$ 549,000 | \$ 549,000 | \$ 549,000 | |
| 420 Textbooks | 49,059 | 21,477 | | 14,349 | 3,000 | 3,000 | 3,000 | |
| 430 Library Books | - | - | | 3,442 | - | - | - | |
| 460 Non-consumable Items | 35,222 | 46,895 | | 12,032 | 5,000 | 5,000 | 5,000 | |
| 470 Computer Software | 6,272 | 15,544 | | 5,744 | 3,000 | 3,000 | 3,000 | |
| 480 Computer Hardware | 6,729 | 6,039 | | 8,991 | 3,000 | 3,000 | 3,000 | |
| Total Supplies and Materials | \$ 304,156 | \$ 425,646 | - | \$ 126,628 | \$ 563,000 | \$ 563,000 | \$ 563,000 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ - | \$ 10,326 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ - | \$ 10,326 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 19,392 | \$ 8,939 | | \$ 8,904 | \$ 9,000 | \$ 9,000 | \$ 9,000 | |
| 650 Insurance and Judgments | 1,088 | - | | 2,000 | 2,000 | 2,000 | 2,000 | |
| 670 Taxes, Licenses and Assessments | 388 | - | | - | 1,000 | 1,000 | 1,000 | |
| Total Other | \$ 20,868 | \$ 8,939 | - | \$ 10,904 | \$ 12,000 | \$ 12,000 | \$ 12,000 | - |
| Total Pre-Kindergarten Programs | \$ 3,403,567 | \$ 3,200,383 | 40.43 | \$ 3,704,956 | \$ 5,472,000 | \$ 5,472,000 | \$ 5,472,000 | 53.68 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1220 - Restrictive Programs for Students with Disabilities | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 543,330 | \$ 488,320 | 9.10 | \$ 709,644 | \$ 1,262,124 | \$ 1,262,124 | \$ 1,262,124 | 9.00 |
| 112 Regular Classified | 2,168,047 | 549,140 | 24.69 | 876,260 | 471,000 | 471,000 | 471,000 | 9.81 |
| 121 Licensed Substitutes | 3,080 | 5,943 | | 6,610 | 5,000 | 5,000 | 5,000 | |
| 122 Classified Substitutes | 20,100 | 6,530 | | 4,594 | - | - | - | |
| 123 Temporary Licensed | - | - | | 4,000 | - | - | - | |
| 124 Temporary Classified | - | 338 | | - | 40,000 | 40,000 | 40,000 | |
| 130 Licensed Staff Differentials | 53,848 | 44,793 | | 299,300 | 24,678 | 24,678 | 24,678 | |
| 130 Licensed Additional Earnings | - | 2,718 | | - | - | - | - | |
| 130 Classified Additional Earnings | 1,081 | 4,818 | | - | 50,000 | 50,000 | 50,000 | |
| Total Salaries and Wages | \$ 2,789,486 | \$ 1,102,600 | 33.79 | \$ 1,900,408 | \$ 1,852,802 | \$ 1,852,802 | \$ 1,852,802 | 18.81 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 604,946 | \$ 270,126 | | \$ 646,774 | \$ 595,666 | \$ 595,666 | \$ 595,666 | |
| 220 Social Security Contribution | 205,546 | 80,196 | | 249,808 | 141,860 | 141,860 | 141,860 | |
| 230 Other Required Payroll Costs | 44,426 | 18,180 | | 98,565 | 31,854 | 31,854 | 31,854 | |
| 240 Employee Insur & Other Contract Benefits | 942,882 | 362,486 | | 674,053 | 981,426 | 981,426 | 981,426 | |
| Total Associated Payroll Costs | \$ 1,797,800 | \$ 730,988 | - | \$ 1,669,200 | \$ 1,750,806 | \$ 1,750,806 | \$ 1,750,806 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ - | \$ 428 | | \$ - | \$ - | \$ - | \$ - | |
| 330 Student Transportation Services | 1,056 | 32,351 | | - | 4,000 | 4,000 | 4,000 | |
| 340 Travel | 5,212 | 5,663 | | 5,633 | 12,000 | 12,000 | 12,000 | |
| 350 Communication | 401 | 2,004 | | 2,500 | 14,000 | 14,000 | 14,000 | |
| 390 Other General Profess & Tech Svcs | - | 147 | | - | - | - | - | |
| Total Purchased Services | \$ 6,669 | \$ 40,593 | - | \$ 8,133 | \$ 30,000 | \$ 30,000 | \$ 30,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 5,278 | \$ 55,935 | | \$ 7,597 | \$ 11,000 | \$ 11,000 | \$ 11,000 | |
| 420 Textbooks | - | - | | 1,500 | - | - | - | |
| 460 Non-consumable Items | 415 | 65,447 | | 9,000 | 5,000 | 5,000 | 5,000 | |
| 470 Computer Software | - | 2,769 | | - | - | - | - | |
| 480 Computer Hardware | 105 | 5,324 | | 1,975 | 4,000 | 4,000 | 4,000 | |
| Total Supplies and Materials | \$ 5,798 | \$ 129,475 | - | \$ 20,072 | \$ 20,000 | \$ 20,000 | \$ 20,000 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ - | \$ 5,400 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ - | \$ 5,400 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Restrictive Programs for Students with Disabilities | \$ 4,599,753 | \$ 2,009,056 | 33.79 | \$ 3,597,813 | \$ 3,653,608 | \$ 3,653,608 | \$ 3,653,608 | 18.81 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|-------------|-------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1250 - Less Restrictive Programs for Students with Disabilities | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 151,616 | \$ 555,450 | 2.00 | \$ 220,000 | \$ 798,620 | \$ 798,620 | \$ 798,620 | 14.30 |
| 112 Regular Classified | 1,596,453 | 156,898 | 3.00 | 100,000 | 4,000 | 4,000 | 4,000 | 2.81 |
| 121 Licensed Substitutes | 1,784 | 1,711 | | 4,000 | 4,000 | 4,000 | 4,000 | |
| 122 Classified Substitutes | 26,656 | 1,472 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 17,612 | 39,940 | | 25,000 | 49,392 | 49,392 | 49,392 | |
| 130 Licensed Additional Earnings | - | - | | - | 3,000 | 3,000 | 3,000 | |
| 130 Classified Additional Earnings | 355 | - | | - | - | - | - | |
| Total Salaries and Wages | \$ 1,794,476 | \$ 755,471 | 5.00 | \$ 349,000 | \$ 859,012 | \$ 859,012 | \$ 859,012 | 17.11 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 336,618 | \$ 217,216 | | \$ 124,970 | \$ 274,328 | \$ 274,328 | \$ 274,328 | |
| 220 Social Security Contribution | 133,358 | 55,693 | | 26,699 | 64,300 | 64,300 | 64,300 | |
| 230 Other Required Payroll Costs | 39,372 | 12,527 | | 5,584 | 14,268 | 14,268 | 14,268 | |
| 240 Employee Insur & Other Contract Benefits | 732,290 | 188,175 | | 157,975 | 196,128 | 196,128 | 196,128 | |
| Total Associated Payroll Costs | \$ 1,241,638 | \$ 473,611 | - | \$ 315,228 | \$ 549,024 | \$ 549,024 | \$ 549,024 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 350 Communication | \$ - | \$ - | | \$ 7,793 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| Total Purchased Services | \$ - | \$ - | - | \$ 7,793 | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 209 | \$ - | | \$ - | \$ 28,000 | \$ 28,000 | \$ 28,000 | |
| 460 Non-consumable Items | - | - | | - | 10,000 | 10,000 | 10,000 | |
| 470 Computer Software | - | - | | - | 158,000 | 158,000 | 158,000 | |
| 480 Computer Hardware | - | - | | - | 134,000 | 134,000 | 134,000 | |
| Total Supplies and Materials | \$ 209 | \$ - | - | \$ - | \$ 330,000 | \$ 330,000 | \$ 330,000 | - |
| Total Less Restrictive Program for Students with Disabilities | \$ 3,036,323 | \$ 1,229,082 | 5.00 | \$ 672,021 | \$ 1,743,036 | \$ 1,743,036 | \$ 1,743,036 | 17.11 |
| 1260 - Treatment and Habilitation | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 447,952 | \$ 565,748 | 5.00 | \$ 447,379 | \$ 114,000 | \$ 114,000 | \$ 114,000 | 6.00 |
| Total Salaries and Wages | \$ 447,952 | \$ 565,748 | 5.00 | \$ 447,379 | \$ 114,000 | \$ 114,000 | \$ 114,000 | 6.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 140,657 | \$ 177,727 | | \$ 150,302 | \$ 36,000 | \$ 36,000 | \$ 36,000 | |
| 220 Social Security Contribution | 32,468 | 40,461 | | 52,695 | 6,000 | 6,000 | 6,000 | |
| 230 Other Required Payroll Costs | 5,495 | 9,207 | | 15,904 | 2,000 | 2,000 | 2,000 | |
| 240 Employee Insur & Other Contract Benefits | 90,774 | 101,871 | | 100,080 | 11,000 | 11,000 | 11,000 | |
| Total Associated Payroll Costs | \$ 269,394 | \$ 329,266 | - | \$ 318,981 | \$ 55,000 | \$ 55,000 | \$ 55,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ - | \$ 6,763 | | \$ - | \$ - | \$ - | \$ - | |
| 470 | Computer Software | - | 12,166 | | - | - | - | - | |
| 480 | Computer Hardware | - | 6,286 | | - | - | - | - | |
| | Total Supplies and Materials | \$ - | \$ 25,215 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Treatment and Habilitation | \$ 717,346 | \$ 920,229 | 5.00 | \$ 766,360 | \$ 169,000 | \$ 169,000 | \$ 169,000 | 6.00 |
| | | | | | | | | | |
| 1271 - Remediation | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ - | \$ 36,356 | - | \$ - | \$ 69,000 | \$ 69,000 | \$ 69,000 | 1.18 |
| 121 | Licensed Substitutes | - | - | | - | 14,000 | 14,000 | 14,000 | |
| 123 | Temporary Licensed | - | 1,746 | | - | - | - | - | |
| 124 | Temporary Classified | - | 1,815 | | - | - | - | - | |
| 130 | Licensed Additional Earnings | 13,286 | 195,914 | | - | 207,000 | 207,000 | 207,000 | |
| 130 | Classified Additional Earnings | - | 34,311 | | - | 28,000 | 28,000 | 28,000 | |
| | Total Salaries and Wages | \$ 13,286 | \$ 270,142 | - | \$ - | \$ 318,000 | \$ 318,000 | \$ 318,000 | 1.18 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 3,851 | \$ 78,737 | | \$ - | \$ 114,000 | \$ 114,000 | \$ 114,000 | |
| 220 | Social Security Contribution | 1,016 | 20,580 | | - | 25,000 | 25,000 | 25,000 | |
| 230 | Other Required Payroll Costs | 164 | 4,931 | | - | 6,000 | 6,000 | 6,000 | |
| 240 | Employee Insur & Other Contract Benefits | - | 6,121 | | - | 6,000 | 6,000 | 6,000 | |
| | Total Associated Payroll Costs | \$ 5,031 | \$ 110,369 | - | \$ - | \$ 151,000 | \$ 151,000 | \$ 151,000 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 50 | \$ 3,340 | | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | |
| 330 | Student Transportation Services | 267 | 26,082 | | - | 36,000 | 36,000 | 36,000 | |
| 340 | Travel | - | 2,269 | | - | - | - | - | |
| 350 | Communication | - | 428 | | - | 2,000 | 2,000 | 2,000 | |
| | Total Purchased Services | \$ 317 | \$ 32,119 | - | \$ - | \$ 58,000 | \$ 58,000 | \$ 58,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ - | \$ 45,454 | | \$ - | \$ 43,000 | \$ 43,000 | \$ 43,000 | |
| 460 | Non-consumable Items | - | 8,076 | | - | - | - | - | |
| 470 | Computer Software | - | 7,694 | | - | - | - | - | |
| 480 | Computer Hardware | - | 2,274 | | - | - | - | - | |
| | Total Supplies and Materials | \$ - | \$ 63,498 | - | \$ - | \$ 43,000 | \$ 43,000 | \$ 43,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ - | \$ 222 | | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| | Total Other | \$ - | \$ 222 | - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| | Total Remediation | \$ 18,634 | \$ 476,350 | - | \$ - | \$ 575,000 | \$ 575,000 | \$ 575,000 | 1.18 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|----------------------|----------------------|----------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1272 - Title IA/D | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 1,878,561 | \$ 1,606,712 | 31.65 | \$ 1,435,358 | \$ 1,208,000 | \$ 1,208,000 | \$ 1,208,000 | 29.50 |
| 112 Regular Classified | 1,888,324 | 1,228,749 | 47.85 | 1,382,543 | 1,935,000 | 1,935,000 | 1,935,000 | 35.19 |
| 113 Supervisory Licensed | 26,637 | 27,170 | 0.25 | 20,943 | 28,000 | 28,000 | 28,000 | 0.25 |
| 121 Licensed Substitutes | 38,702 | 45,846 | | 14,000 | 24,000 | 24,000 | 24,000 | |
| 122 Classified Substitutes | 25,983 | 33,236 | | 11,668 | 11,000 | 11,000 | 11,000 | |
| 123 Temporary Licensed | 24,407 | 989 | | 18,794 | - | - | - | |
| 124 Temporary Classified | 29,688 | 66,283 | | 13,755 | 113,000 | 113,000 | 113,000 | |
| 130 Licensed Staff Differentials | 3,034 | 36 | | 11,730 | 1,000 | 1,000 | 1,000 | |
| 130 Licensed Additional Earnings | 447,480 | 550,885 | | 901,646 | 1,527,000 | 1,527,000 | 1,527,000 | |
| 130 Classified Additional Earnings | 173,546 | 191,679 | | 566,821 | 775,000 | 775,000 | 775,000 | |
| Total Salaries and Wages | \$ 4,536,362 | \$ 3,751,585 | 79.75 | \$ 4,377,258 | \$ 5,622,000 | \$ 5,622,000 | \$ 5,622,000 | 64.94 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 1,167,175 | \$ 963,841 | | \$ 1,371,494 | \$ 2,411,000 | \$ 2,411,000 | \$ 2,411,000 | |
| 220 Social Security Contribution | 336,525 | 279,933 | | 355,229 | 474,000 | 474,000 | 474,000 | |
| 230 Other Required Payroll Costs | 67,577 | 78,701 | | 76,141 | 87,000 | 87,000 | 87,000 | |
| 240 Employee Insur & Other Contract Benefits | 1,120,718 | 853,678 | | 1,241,029 | 1,284,000 | 1,284,000 | 1,284,000 | |
| Total Associated Payroll Costs | \$ 2,691,995 | \$ 2,176,153 | - | \$ 3,043,893 | \$ 4,256,000 | \$ 4,256,000 | \$ 4,256,000 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 23,620 | \$ 4,050 | | \$ 47,698 | \$ 70,000 | \$ 70,000 | \$ 70,000 | |
| 320 Property Services | 3,502 | 3,600 | | 1,600 | 4,000 | 4,000 | 4,000 | |
| 330 Student Transportation Services | 58,250 | 48,275 | | 88,190 | 166,000 | 166,000 | 166,000 | |
| 340 Travel | 2,895 | 3,018 | | 14,500 | 6,000 | 6,000 | 6,000 | |
| 350 Communication | 18,772 | 15,250 | | 19,166 | 68,000 | 68,000 | 68,000 | |
| 380 Non-Instructional Profess & Tech Svcs | 5,560 | - | | 120,700 | - | - | - | |
| 390 Other General Profess & Tech Svcs | 111 | 38 | | - | 2,000 | 2,000 | 2,000 | |
| Total Purchased Services | \$ 112,710 | \$ 74,231 | - | \$ 291,854 | \$ 316,000 | \$ 316,000 | \$ 316,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 139,380 | \$ 128,463 | | \$ 79,750 | \$ 585,000 | \$ 585,000 | \$ 585,000 | |
| 420 Textbooks | 144,027 | 112,738 | | 128,873 | 90,000 | 90,000 | 90,000 | |
| 430 Library Books | 3,250 | 2,891 | | 3,600 | 4,000 | 4,000 | 4,000 | |
| 460 Non-consumable Items | 6,510 | 53,725 | | 25,205 | 428,000 | 428,000 | 428,000 | |
| 470 Computer Software | 197,889 | 61,406 | | 52,031 | 99,000 | 99,000 | 99,000 | |
| 480 Computer Hardware | 36,832 | - | | 67,610 | 12,000 | 12,000 | 12,000 | |
| Total Supplies and Materials | \$ 527,888 | \$ 359,223 | - | \$ 357,069 | \$ 1,218,000 | \$ 1,218,000 | \$ 1,218,000 | - |
| Total Title IA/D | \$ 7,868,955 | \$ 6,361,192 | 79.75 | \$ 8,070,074 | \$ 11,412,000 | \$ 11,412,000 | \$ 11,412,000 | 64.94 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE | |
|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|--|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | | |
| 1280 - Alternative Education | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 Regular Licensed | \$ 159,228 | \$ 126,521 | 2.00 | \$ 183,690 | \$ 303,000 | \$ 303,000 | \$ 303,000 | 2.00 | |
| 112 Regular Classified | 61,400 | 17,599 | 0.63 | 18,403 | 54,000 | 54,000 | 54,000 | 0.63 | |
| 121 Licensed Substitutes | 2,187 | 1,981 | | - | 4,000 | 4,000 | 4,000 | | |
| 122 Classified Substitutes | 866 | 626 | | - | - | - | - | | |
| 130 Licensed Additional Earnings | - | - | | 99,446 | 19,000 | 19,000 | 19,000 | | |
| 130 Classified Additional Earnings | - | - | | - | 1,000 | 1,000 | 1,000 | | |
| Total Salaries and Wages | \$ 223,681 | \$ 146,727 | 2.63 | \$ 301,539 | \$ 381,000 | \$ 381,000 | \$ 381,000 | 2.63 | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 Public Employees Retirement System | \$ 51,557 | \$ 37,984 | | \$ 108,494 | \$ 134,000 | \$ 134,000 | \$ 134,000 | | |
| 220 Social Security Contribution | 16,346 | 11,108 | | 23,068 | 29,000 | 29,000 | 29,000 | | |
| 230 Other Required Payroll Costs | 2,746 | 2,425 | | 4,825 | 6,000 | 6,000 | 6,000 | | |
| 240 Employee Insur & Other Contract Benefits | 58,619 | 40,073 | | 53,223 | 104,000 | 104,000 | 104,000 | | |
| Total Associated Payroll Costs | \$ 129,268 | \$ 91,590 | - | \$ 189,610 | \$ 273,000 | \$ 273,000 | \$ 273,000 | - | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ - | \$ - | | \$ 41,088 | \$ - | \$ - | \$ - | | |
| 330 Student Transportation Services | - | 331 | | - | 1,000 | 1,000 | 1,000 | | |
| 340 Travel | 530 | - | | - | 2,000 | 2,000 | 2,000 | | |
| 360 Charter School Payments | - | - | | - | 96,150 | 96,150 | 96,150 | | |
| 380 Non-Instructional Profess & Tech Svcs | 9,311 | - | | - | - | - | - | | |
| Total Purchased Services | \$ 9,841 | \$ 331 | - | \$ 41,088 | \$ 99,150 | \$ 99,150 | \$ 99,150 | - | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ 9,779 | | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | | |
| 420 Textbooks | 2,474 | - | | - | - | - | - | | |
| 460 Non-consumable Items | 4,952 | 786 | | - | 9,000 | 9,000 | 9,000 | | |
| 470 Computer Software | 11,000 | 42,337 | | - | 2,000 | 2,000 | 2,000 | | |
| Total Supplies and Materials | \$ 18,426 | \$ 52,902 | - | \$ - | \$ 16,000 | \$ 16,000 | \$ 16,000 | - | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 540 Depreciable Equipment | \$ 24,849 | \$ 53,147 | | \$ - | \$ - | \$ - | \$ - | | |
| Total Capital Outlay | \$ 24,849 | \$ 53,147 | - | \$ - | \$ - | \$ - | \$ - | - | |
| <u>Other</u> | | | | | | | | | |
| 640 Dues And Fees | \$ - | \$ 200 | | \$ - | \$ - | \$ - | \$ - | | |
| Total Other | \$ - | \$ 200 | - | \$ - | \$ - | \$ - | \$ - | - | |
| Total Alternative Education | \$ 406,065 | \$ 344,897 | 2.63 | \$ 532,237 | \$ 769,150 | \$ 769,150 | \$ 769,150 | 2.63 | |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|------------------|------------------|----------|------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 1291 - English Language Learner | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ - | \$ - | \$ - | \$ - | \$ 540,620 | \$ 540,620 | \$ 540,620 | 10.00 |
| 112 Regular Classified | - | - | - | - | 23,000 | 23,000 | 23,000 | 0.81 |
| 130 Licensed Additional Earnings | 28,472 | 31,100 | | 30,000 | 4,000 | 4,000 | 4,000 | |
| 130 Classified Additional Earnings | 1,579 | 1,911 | | 202 | 16,000 | 16,000 | 16,000 | |
| Total Salaries and Wages | \$ 30,051 | \$ 33,011 | - | \$ 30,202 | \$ 583,620 | \$ 583,620 | \$ 583,620 | 10.81 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 8,681 | \$ 9,867 | | \$ 10,272 | \$ 209,516 | \$ 209,516 | \$ 209,516 | |
| 220 Social Security Contribution | 2,299 | 2,525 | | 2,311 | 45,360 | 45,360 | 45,360 | |
| 230 Other Required Payroll Costs | 373 | 540 | | 473 | 9,645 | 9,645 | 9,645 | |
| 240 Employee Insur & Other Contract Benefits | - | - | | - | 178,125 | 178,125 | 178,125 | |
| Total Associated Payroll Costs | \$ 11,353 | \$ 12,932 | - | \$ 13,056 | \$ 442,646 | \$ 442,646 | \$ 442,646 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 330 Student Transportation Services | \$ 1,500 | \$ 900 | | \$ 1,350 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| 350 Communication | 57 | 78 | | 500 | 1,000 | 1,000 | 1,000 | |
| Total Purchased Services | \$ 1,557 | \$ 978 | - | \$ 1,850 | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 1,301 | \$ 1,058 | | \$ 4,200 | \$ 33,000 | \$ 33,000 | \$ 33,000 | |
| 420 Textbooks | 139 | - | | 7,000 | 201,000 | 201,000 | 201,000 | |
| 460 Non-consumable Items | - | - | | - | 16,000 | 16,000 | 16,000 | |
| 470 Computer Software | - | - | | 4,000 | - | - | - | |
| 480 Computer Hardware | - | - | | - | 32,000 | 32,000 | 32,000 | |
| Total Supplies and Materials | \$ 1,440 | \$ 1,058 | - | \$ 15,200 | \$ 282,000 | \$ 282,000 | \$ 282,000 | - |
| Total English Language Learner | \$ 44,401 | \$ 47,979 | - | \$ 60,308 | \$ 1,310,266 | \$ 1,310,266 | \$ 1,310,266 | 10.81 |
| 1292 - Teen Parent Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 75,416 | \$ 58,013 | | \$ - | \$ 67,000 | \$ 67,000 | \$ 67,000 | 1.00 |
| 121 Licensed Substitutes | 1,083 | 1,711 | | - | - | - | - | |
| 130 Licensed Additional Earnings | - | 272 | | - | 2,000 | 2,000 | 2,000 | |
| Total Salaries and Wages | \$ 76,499 | \$ 59,996 | - | \$ - | \$ 69,000 | \$ 69,000 | \$ 69,000 | 1.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 12,507 | \$ 9,589 | | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| 220 Social Security Contribution | 5,542 | 3,835 | | - | 6,000 | 6,000 | 6,000 | |
| 230 Other Required Payroll Costs | 939 | 872 | | - | 2,000 | 2,000 | 2,000 | |
| 240 Employee Insur & Other Contract Benefits | 15,415 | 15,237 | | - | 16,000 | 16,000 | 16,000 | |
| Total Associated Payroll Costs | \$ 34,403 | \$ 29,533 | - | \$ - | \$ 49,000 | \$ 49,000 | \$ 49,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| 340 | Travel | 289 | - | - | - | - | - | - | |
| | Total Purchased Services | \$ 289 | \$ - | - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 1,635 | \$ 6,190 | \$ - | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| 460 | Non-consumable Items | 4,626 | 2,849 | - | - | 5,000 | 5,000 | 5,000 | |
| | Total Supplies and Materials | \$ 6,261 | \$ 9,039 | - | \$ - | \$ 17,000 | \$ 17,000 | \$ 17,000 | - |
| | Total Teen Parent Programs | \$ 117,452 | \$ 98,568 | - | \$ - | \$ 136,000 | \$ 136,000 | \$ 136,000 | 1.00 |
| 1293 - Migrant Education | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 39,199 | \$ 6,179 | \$ - | \$ - | \$ 22,000 | \$ 22,000 | \$ 22,000 | 0.25 |
| 112 | Regular Classified | 252,929 | 341,006 | 4.38 | 170,333 | 442,000 | 442,000 | 442,000 | 11.74 |
| 122 | Classified Substitutes | 1,824 | 5,282 | - | - | - | - | - | |
| 123 | Temporary Licensed | 810 | 6,093 | - | - | - | - | - | |
| 124 | Temporary Classified | 38 | 13,218 | - | 8,712 | 20,000 | 20,000 | 20,000 | |
| 130 | Licensed Additional Earnings | 48,375 | 156,114 | - | 150,000 | 259,000 | 259,000 | 259,000 | |
| 130 | Classified Additional Earnings | 10,418 | 31,337 | - | 68,327 | 106,000 | 106,000 | 106,000 | |
| | Total Salaries and Wages | \$ 353,593 | \$ 559,229 | 4.38 | \$ 397,372 | \$ 849,000 | \$ 849,000 | \$ 849,000 | 11.99 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 91,179 | \$ 147,090 | \$ - | \$ 115,443 | \$ 327,000 | \$ 327,000 | \$ 327,000 | |
| 220 | Social Security Contribution | 27,060 | 42,327 | - | 27,988 | 66,000 | 66,000 | 66,000 | |
| 230 | Other Required Payroll Costs | 5,141 | 10,277 | - | 5,084 | 15,000 | 15,000 | 15,000 | |
| 240 | Employee Insur & Other Contract Benefits | 103,656 | 145,222 | - | 218,320 | 226,000 | 226,000 | 226,000 | |
| | Total Associated Payroll Costs | \$ 227,036 | \$ 344,916 | - | \$ 366,835 | \$ 634,000 | \$ 634,000 | \$ 634,000 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ - | \$ 4,700 | \$ - | \$ - | \$ 21,000 | \$ 21,000 | \$ 21,000 | |
| 330 | Student Transportation Services | 12,828 | 52,797 | - | 52,500 | 85,000 | 85,000 | 85,000 | |
| 340 | Travel | 9,976 | 12,032 | - | 15,000 | 45,000 | 45,000 | 45,000 | |
| 350 | Communication | 2,638 | 3,503 | - | 400 | 6,000 | 6,000 | 6,000 | |
| 390 | Other General Profess & Tech Svcs | - | 54 | - | 3,850 | - | - | - | |
| | Total Purchased Services | \$ 25,442 | \$ 73,086 | - | \$ 71,750 | \$ 157,000 | \$ 157,000 | \$ 157,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|-------------------|-------------|-------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 7,107 | \$ 19,802 | | \$ 28,200 | \$ 29,000 | \$ 29,000 | \$ 29,000 | |
| 460 Non-consumable Items | - | 1,360 | | - | - | - | - | |
| 470 Computer Software | 40,365 | - | | - | 25,000 | 25,000 | 25,000 | |
| 480 Computer Hardware | - | 257 | | - | - | - | - | |
| Total Supplies and Materials | \$ 47,472 | \$ 21,419 | - | \$ 28,200 | \$ 54,000 | \$ 54,000 | \$ 54,000 | - |
| Total Migrant Education | \$ 653,543 | \$ 998,650 | 4.38 | \$ 864,157 | \$ 1,694,000 | \$ 1,694,000 | \$ 1,694,000 | 11.99 |
| 1294 - Youth Correction Education | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 49,997 | \$ - | | \$ 29,675 | \$ - | \$ - | \$ - | |
| Total Purchased Services | \$ 49,997 | \$ - | - | \$ 29,675 | \$ - | \$ - | \$ - | - |
| Total Youth Correction Education | \$ 49,997 | \$ - | - | \$ 29,675 | \$ - | \$ - | \$ - | - |
| 1299 - Other Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 38,208 | \$ 39,737 | 0.50 | \$ 36,278 | \$ - | \$ - | \$ - | |
| 112 Regular Classified | 1,382 | 207 | 0.25 | 6,781 | - | - | - | |
| 123 Temporary Licensed | - | - | | 500 | - | - | - | |
| 124 Temporary Classified | 2,183 | 2,462 | | 4,900 | 2,000 | 2,000 | 2,000 | |
| 130 Licensed Staff Differentials | 2,023 | 2,064 | | 2,262 | - | - | - | |
| 130 Licensed Additional Earnings | 42,471 | 37,491 | | 32,000 | 7,000 | 7,000 | 7,000 | |
| 130 Classified Additional Earnings | 7,955 | 7,035 | | 8,350 | 3,000 | 3,000 | 3,000 | |
| Total Salaries and Wages | \$ 94,222 | \$ 88,996 | 0.75 | \$ 91,071 | \$ 12,000 | \$ 12,000 | \$ 12,000 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 27,451 | \$ 26,006 | | \$ 21,434 | \$ 4,000 | \$ 4,000 | \$ 4,000 | |
| 220 Social Security Contribution | 6,951 | 6,498 | | 6,578 | 1,000 | 1,000 | 1,000 | |
| 230 Other Required Payroll Costs | 1,642 | 2,650 | | 1,121 | 1,000 | 1,000 | 1,000 | |
| 240 Employee Insur & Other Contract Benefits | 9,330 | 7,433 | | 10,845 | - | - | - | |
| Total Associated Payroll Costs | \$ 45,374 | \$ 42,587 | - | \$ 39,978 | \$ 6,000 | \$ 6,000 | \$ 6,000 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 3,000 | \$ 300 | | \$ 500 | \$ - | \$ - | \$ - | |
| 330 Student Transportation Services | 2,182 | 1,753 | | - | - | - | - | |
| 340 Travel | - | 5,726 | | 1,200 | - | - | - | |
| 350 Communication | 1,042 | 171 | | 700 | 2,000 | 2,000 | 2,000 | |
| 390 Other General Profess & Tech Svcs | 812 | 65 | | - | - | - | - | |
| Total Purchased Services | \$ 7,036 | \$ 8,015 | - | \$ 2,400 | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 441 | \$ 9,399 | | \$ 3,786 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| 420 Textbooks | 193 | - | | 500 | - | - | - | |
| 460 Non-consumable Items | 49 | 148 | | 500,300 | 1,000 | 1,000 | 1,000 | |
| Total Supplies and Materials | \$ 683 | \$ 9,547 | - | \$ 504,586 | \$ 9,000 | \$ 9,000 | \$ 9,000 | - |
| Total Other Programs | \$ 147,315 | \$ 149,145 | 0.75 | \$ 638,035 | \$ 29,000 | \$ 29,000 | \$ 29,000 | - |
| | | | | | | | | |
| 1400 - Summer School Programs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 121 Licensed Substitutes | \$ - | \$ - | | \$ 1,000 | \$ - | \$ - | \$ - | |
| 123 Temporary Licensed | - | 504 | | - | 5,000 | 5,000 | 5,000 | |
| 124 Temporary Classified | 592 | 614 | | 1,035 | - | - | - | |
| 130 Licensed Additional Earnings | 143,926 | 51,399 | | 399,817 | 149,243 | 149,243 | 149,243 | |
| 130 Classified Additional Earnings | 23,722 | 3,422 | | 148,657 | 21,000 | 21,000 | 21,000 | |
| Total Salaries and Wages | \$ 168,240 | \$ 55,939 | - | \$ 550,509 | \$ 175,243 | \$ 175,243 | \$ 175,243 | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 45,166 | \$ 15,403 | | \$ 161,723 | \$ 64,565 | \$ 64,565 | \$ 64,565 | |
| 220 Social Security Contribution | 12,462 | 4,279 | | 44,227 | 15,395 | 15,395 | 15,395 | |
| 230 Other Required Payroll Costs | 2,291 | 919 | | 7,749 | 4,292 | 4,292 | 4,292 | |
| Total Associated Payroll Costs | \$ 59,919 | \$ 20,601 | - | \$ 213,699 | \$ 84,252 | \$ 84,252 | \$ 84,252 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 50 | \$ 274 | | \$ 35,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | |
| 330 Student Transportation Services | 5,963 | 2,557 | | 75,554 | 13,000 | 13,000 | 13,000 | |
| 340 Travel | - | 450 | | - | - | - | - | |
| 350 Communication | 1,647 | 442 | | 13,815 | 2,000 | 2,000 | 2,000 | |
| Total Purchased Services | \$ 7,660 | \$ 3,723 | - | \$ 124,369 | \$ 17,500 | \$ 17,500 | \$ 17,500 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 18,259 | \$ 9,954 | | \$ 40,000 | \$ 18,006 | \$ 18,006 | \$ 18,006 | |
| 460 Non-consumable Items | - | 7,021 | | - | - | - | - | |
| 470 Computer Software | - | 25 | | - | - | - | - | |
| Total Supplies and Materials | \$ 18,259 | \$ 17,000 | - | \$ 40,000 | \$ 18,006 | \$ 18,006 | \$ 18,006 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ - | \$ 105 | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ - | \$ 105 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Summer School Programs | \$ 254,078 | \$ 97,368 | - | \$ 928,577 | \$ 295,001 | \$ 295,001 | \$ 295,001 | - |
| Total Instruction | \$ 23,847,029 | \$ 22,278,265 | 193.11 | \$ 28,760,571 | \$ 52,794,291 | \$ 52,794,291 | \$ 52,794,291 | 316.45 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2000 - Support Services | | | | | | | | |
| 2110 - Attendance & Social Work Svcs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ - | \$ 145,689 | 0.95 | \$ 170,000 | \$ 2,492,170 | \$ 2,492,170 | \$ 2,492,170 | 12.95 |
| 112 Regular Classified | 285,984 | 617,488 | 14.57 | 483,883 | 2,702,521 | 2,702,521 | 2,702,521 | 62.11 |
| 121 Licensed Substitutes | - | 9,449 | - | - | - | - | - | - |
| 122 Classified Substitutes | 2,650 | 9,779 | - | - | - | - | - | - |
| 123 Temporary Licensed | - | 191 | - | - | - | - | - | - |
| 124 Temporary Classified | 83 | 41 | - | - | 13,000 | 13,000 | 13,000 | - |
| 130 Licensed Staff Differentials | - | 2,725 | - | - | 11,920 | 11,920 | 11,920 | - |
| 130 Licensed Additional Earnings | 1,258 | 99,027 | - | 13,300 | 303,000 | 303,000 | 303,000 | - |
| 130 Classified Additional Earnings | 8,345 | 15,618 | - | 25,437 | 113,000 | 113,000 | 113,000 | - |
| Total Salaries and Wages | \$ 298,320 | \$ 900,007 | 15.52 | \$ 692,620 | \$ 5,635,611 | \$ 5,635,611 | \$ 5,635,611 | 75.06 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 67,686 | \$ 229,119 | - | \$ 220,936 | \$ 1,450,234 | \$ 1,450,234 | \$ 1,450,234 | - |
| 220 Social Security Contribution | 22,819 | 67,341 | - | 53,442 | 308,586 | 308,586 | 308,586 | - |
| 230 Other Required Payroll Costs | 3,627 | 15,490 | - | 10,636 | 67,341 | 67,341 | 67,341 | - |
| 240 Employee Insur & Other Contract Benefits | 117,574 | 280,501 | - | 245,068 | 1,187,650 | 1,187,650 | 1,187,650 | - |
| Total Associated Payroll Costs | \$ 211,706 | \$ 592,451 | - | \$ 530,082 | \$ 3,013,811 | \$ 3,013,811 | \$ 3,013,811 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 375 | \$ 101,499 | - | \$ - | \$ 343,000 | \$ 343,000 | \$ 343,000 | - |
| 320 Property Services | 540 | 775 | - | - | 3,000 | 3,000 | 3,000 | - |
| 330 Student Transportation Services | - | 4,310 | - | 800 | 7,000 | 7,000 | 7,000 | - |
| 340 Travel | 4,656 | 16,120 | - | 3,000 | 40,000 | 40,000 | 40,000 | - |
| 350 Communication | 5,743 | 6,988 | - | 4,000 | 26,760 | 26,760 | 26,760 | - |
| 380 Non-Instructional Profess & Tech Svcs | - | 65,061 | - | - | - | - | - | - |
| 390 Other General Profess & Tech Svcs | 111 | - | - | - | - | - | - | - |
| Total Purchased Services | \$ 11,425 | \$ 194,753 | - | \$ 7,800 | \$ 419,760 | \$ 419,760 | \$ 419,760 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 12,380 | \$ 46,103 | - | \$ 5,822 | \$ 147,962 | \$ 147,962 | \$ 147,962 | - |
| 460 Non-consumable Items | 3,119 | 117 | - | 200 | 77,000 | 77,000 | 77,000 | - |
| 470 Computer Software | 23,500 | 86,380 | - | 23,500 | 149,000 | 149,000 | 149,000 | - |
| 480 Computer Hardware | 4,353 | - | - | - | 107,000 | 107,000 | 107,000 | - |
| Total Supplies and Materials | \$ 43,352 | \$ 132,600 | - | \$ 29,522 | \$ 480,962 | \$ 480,962 | \$ 480,962 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 2,491 | \$ 2,974 | - | \$ 3,200 | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| Total Other | \$ 2,491 | \$ 2,974 | - | \$ 3,200 | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| Total Attendance & Social Work Svcs | \$ 567,294 | \$ 1,822,785 | 15.52 | \$ 1,263,224 | \$ 9,555,144 | \$ 9,555,144 | \$ 9,555,144 | 75.06 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|-------------------|-------------|-------------------|---------------------|---------------------|---------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2120 - Guidance Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ - | \$ 115,940 | 2.00 | \$ 104,318 | \$ 432,452 | \$ 432,452 | \$ 432,452 | 5.58 |
| 112 Regular Classified | - | - | | - | 111,000 | 111,000 | 111,000 | 2.50 |
| 121 Licensed Substitutes | 16,131 | 18,305 | | 14,350 | 24,000 | 24,000 | 24,000 | |
| 123 Temporary Licensed | - | 7,669 | | - | - | - | - | |
| 130 Licensed Staff Differentials | - | - | | - | 4,920 | 4,920 | 4,920 | |
| 130 Licensed Additional Earnings | 7,178 | 4,439 | | 11,229 | 5,000 | 5,000 | 5,000 | |
| Total Salaries and Wages | \$ 23,309 | \$ 146,353 | 2.00 | \$ 129,897 | \$ 577,372 | \$ 577,372 | \$ 577,372 | 8.08 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 3,653 | \$ 35,171 | | \$ 39,615 | \$ 206,684 | \$ 206,684 | \$ 206,684 | |
| 220 Social Security Contribution | 1,783 | 10,998 | | 9,635 | 48,006 | 48,006 | 48,006 | |
| 230 Other Required Payroll Costs | 292 | 2,470 | | 1,937 | 10,767 | 10,767 | 10,767 | |
| 240 Employee Insur & Other Contract Benefits | - | 33,681 | | 30,506 | 142,638 | 142,638 | 142,638 | |
| Total Associated Payroll Costs | \$ 5,728 | \$ 82,320 | - | \$ 81,693 | \$ 408,095 | \$ 408,095 | \$ 408,095 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 41,286 | \$ - | | \$ 6,500 | \$ - | \$ - | \$ - | |
| 330 Student Transportation Services | 10,883 | 6,465 | | 6,500 | 44,000 | 44,000 | 44,000 | |
| 340 Travel | 21,940 | 21,570 | | - | 46,000 | 46,000 | 46,000 | |
| 350 Communication | 369 | 2,442 | | 7,200 | 28,000 | 28,000 | 28,000 | |
| 380 Non-Instructional Profess & Tech Svcs | - | 50,367 | | - | 25,000 | 25,000 | 25,000 | |
| Total Purchased Services | \$ 74,478 | \$ 80,844 | - | \$ 20,200 | \$ 143,000 | \$ 143,000 | \$ 143,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 31,430 | \$ 1,375 | | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| 460 Non-consumable Items | - | - | | - | 5,000 | 5,000 | 5,000 | |
| 470 Computer Software | 12,740 | - | | 50,000 | 20,000 | 20,000 | 20,000 | |
| 480 Computer Hardware | - | - | | - | 10,000 | 10,000 | 10,000 | |
| Total Supplies and Materials | \$ 44,170 | \$ 1,375 | - | \$ 50,000 | \$ 47,000 | \$ 47,000 | \$ 47,000 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 150 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ 150 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Guidance Services | \$ 147,835 | \$ 310,892 | 2.00 | \$ 281,790 | \$ 1,175,467 | \$ 1,175,467 | \$ 1,175,467 | 8.08 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2130 - Health Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 96,087 | \$ 136,258 | 1.42 | \$ 55,546 | \$ 7,000 | \$ 7,000 | \$ 7,000 | 2.03 |
| 112 Regular Classified | 23,331 | - | 0.75 | 40,134 | - | - | - | - |
| 124 Temporary Classified | 4,597 | 6,320 | | - | 1,000 | 1,000 | 1,000 | |
| 130 Licensed Staff Differentials | 5,027 | 5,752 | | 43,036 | 3,000 | 3,000 | 3,000 | |
| Total Salaries and Wages | \$ 129,042 | \$ 148,330 | 2.17 | \$ 138,716 | \$ 11,000 | \$ 11,000 | \$ 11,000 | 2.03 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 34,554 | \$ 35,983 | | \$ 69,961 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| 220 Social Security Contribution | 9,662 | 10,755 | | 26,022 | 1,000 | 1,000 | 1,000 | |
| 230 Other Required Payroll Costs | 1,617 | 2,493 | | 11,109 | 1,000 | 1,000 | 1,000 | |
| 240 Employee Insur & Other Contract Benefits | 28,198 | 24,220 | | 58,440 | 10,000 | 10,000 | 10,000 | |
| Total Associated Payroll Costs | \$ 74,031 | \$ 73,451 | - | \$ 165,532 | \$ 22,000 | \$ 22,000 | \$ 22,000 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 100 | \$ - | | \$ - | \$ 600,000 | \$ 600,000 | \$ 600,000 | |
| 340 Travel | - | 219 | | - | 1,000 | 1,000 | 1,000 | |
| 350 Communication | 1,500 | 1,020 | | - | 5,000 | 5,000 | 5,000 | |
| 380 Non-Instructional Profess & Tech Svcs | 36,835 | - | | - | - | - | - | |
| Total Purchased Services | \$ 38,435 | \$ 1,239 | - | \$ - | \$ 606,000 | \$ 606,000 | \$ 606,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 6,705 | \$ 17,900 | | \$ 8,232 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| 480 Computer Hardware | - | - | | - | 4,000 | 4,000 | 4,000 | |
| Total Supplies and Materials | \$ 6,705 | \$ 17,900 | - | \$ 8,232 | \$ 12,000 | \$ 12,000 | \$ 12,000 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ - | \$ 70 | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | \$ - | \$ 70 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Health Services | \$ 248,213 | \$ 240,990 | 2.17 | \$ 312,480 | \$ 651,000 | \$ 651,000 | \$ 651,000 | 2.03 |
| 2140 - Psychological Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 79,879 | \$ 104,108 | 0.10 | \$ 31,121 | \$ 399,448 | \$ 399,448 | \$ 399,448 | 4.00 |
| 130 Licensed Staff Differentials | - | - | | 42,730 | - | - | - | |
| Total Salaries and Wages | \$ 79,879 | \$ 104,108 | 0.10 | \$ 73,851 | \$ 399,448 | \$ 399,448 | \$ 399,448 | 4.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 26,589 | \$ 32,690 | | \$ 50,850 | \$ 143,724 | \$ 143,724 | \$ 143,724 | |
| 220 Social Security Contribution | 6,090 | 7,477 | | 20,156 | 30,556 | 30,556 | 30,556 | |
| 230 Other Required Payroll Costs | 1,032 | 1,687 | | 10,156 | 6,388 | 6,388 | 6,388 | |
| 240 Employee Insur & Other Contract Benefits | 12,681 | 15,253 | | 31,422 | 64,852 | 64,852 | 64,852 | |
| Total Associated Payroll Costs | \$ 46,392 | \$ 57,107 | - | \$ 112,584 | \$ 245,520 | \$ 245,520 | \$ 245,520 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|-------------------|-------------------|--------------|---------------------|-------------------|-------------------|-------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ - | | \$ - | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| 460 Non-consumable Items | - | - | | - | 4,000 | 4,000 | 4,000 | |
| 480 Computer Hardware | - | - | | - | 8,000 | 8,000 | 8,000 | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | - |
| Total Psychological Services | \$ 126,271 | \$ 161,215 | 0.10 | \$ 186,435 | \$ 664,968 | \$ 664,968 | \$ 664,968 | 4.00 |
| 2150 - Speech Pathology & Audiology Svcs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 256,617 | \$ 304,474 | 4.68 | \$ 330,887 | \$ 23,000 | \$ 23,000 | \$ 23,000 | 2.60 |
| 112 Regular Classified | 183,038 | 233,964 | 6.69 | 292,837 | 6,000 | 6,000 | 6,000 | 7.31 |
| 130 Licensed Staff Differentials | 12,616 | 13,183 | | 56,623 | 1,000 | 1,000 | 1,000 | |
| 130 Licensed Additional Earnings | 10,800 | - | | - | - | - | - | |
| Total Salaries and Wages | \$ 463,071 | \$ 551,621 | 11.37 | \$ 680,347 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 9.91 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 135,506 | \$ 151,883 | | \$ 169,963 | \$ 28,000 | \$ 28,000 | \$ 28,000 | |
| 220 Social Security Contribution | 34,817 | 40,701 | | 53,631 | 3,000 | 3,000 | 3,000 | |
| 230 Other Required Payroll Costs | 5,820 | 9,012 | | 17,986 | 1,000 | 1,000 | 1,000 | |
| 240 Employee Insur & Other Contract Benefits | 127,441 | 174,863 | | 162,627 | 16,000 | 16,000 | 16,000 | |
| Total Associated Payroll Costs | \$ 303,584 | \$ 376,459 | - | \$ 404,207 | \$ 48,000 | \$ 48,000 | \$ 48,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ 37,666 | | \$ - | \$ - | \$ - | \$ - | |
| 470 Computer Software | - | 2,276 | | - | - | - | - | |
| 480 Computer Hardware | - | 21,505 | | - | - | - | - | |
| Total Supplies and Materials | \$ - | \$ 61,447 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Speech Pathology & Audiology Svcs | \$ 766,655 | \$ 989,527 | 11.37 | \$ 1,084,554 | \$ 78,000 | \$ 78,000 | \$ 78,000 | 9.91 |
| 2160 - Other Student Treatment Svcs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 50,537 | \$ 26,132 | 1.20 | \$ 54,469 | \$ - | \$ - | \$ - | - |
| 112 Regular Classified | 2,184 | 3,313 | 0.09 | 8,391 | - | - | - | - |
| 124 Temporary Classified | 663 | 346 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 2,304 | 1,330 | | 2,277 | - | - | - | |
| Total Salaries and Wages | \$ 55,688 | \$ 31,121 | 1.29 | \$ 65,137 | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 17,553 | \$ 9,664 | | \$ 23,437 | \$ - | \$ - | \$ - | |
| 220 Social Security Contribution | 3,934 | 2,402 | | 4,983 | - | - | - | |
| 230 Other Required Payroll Costs | 719 | 509 | | 912 | - | - | - | |
| 240 Employee Insur & Other Contract Benefits | 10,425 | 10,412 | | 15,000 | - | - | - | |
| Total Associated Payroll Costs | \$ 32,631 | \$ 22,987 | - | \$ 44,332 | \$ - | \$ - | \$ - | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|-------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | |
| 380 Non-Instructional Profess & Tech Svcs | \$ 67,973 | \$ 287,317 | | \$ - | \$ - | \$ - | \$ - | |
| Total Purchased Services | \$ 67,973 | \$ 287,317 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ 6,951 | | \$ - | \$ - | \$ - | \$ - | |
| Total Supplies and Materials | \$ - | \$ 6,951 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Other Student Treatment Svcs | \$ 156,292 | \$ 348,376 | 1.29 | \$ 109,469 | \$ - | \$ - | \$ - | - |
| 2190 - Service Direction, Student Support Svcs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 399,141 | \$ 663,624 | 10.88 | \$ 492,073 | \$ 439,673 | \$ 439,673 | \$ 439,673 | 19.00 |
| 113 Supervisory Licensed | 213,096 | 511,978 | 2.00 | 211,369 | 473,654 | 473,654 | 473,654 | 4.00 |
| 121 Licensed Substitutes | - | - | | 2,000 | - | - | - | |
| 122 Classified Substitutes | - | 5,844 | | - | - | - | - | |
| 130 Licensed Additional Earnings | 2,843 | 154 | | 5,000 | 3,000 | 3,000 | 3,000 | |
| 130 Classified Additional Earnings | - | - | | 2,997 | - | - | - | |
| Total Salaries and Wages | \$ 615,080 | \$ 1,181,600 | 12.88 | \$ 713,439 | \$ 916,327 | \$ 916,327 | \$ 916,327 | 23.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 177,353 | \$ 339,882 | | \$ 186,621 | \$ 277,066 | \$ 277,066 | \$ 277,066 | |
| 220 Social Security Contribution | 44,495 | 86,333 | | 59,223 | 66,609 | 66,609 | 66,609 | |
| 230 Other Required Payroll Costs | 8,101 | 24,511 | | 18,989 | 21,030 | 21,030 | 21,030 | |
| 240 Employee Insur & Other Contract Benefits | 151,530 | 266,299 | | 204,860 | 198,917 | 198,917 | 198,917 | |
| Total Associated Payroll Costs | \$ 381,479 | \$ 717,025 | - | \$ 469,693 | \$ 563,622 | \$ 563,622 | \$ 563,622 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ - | \$ - | | \$ 3,785 | \$ - | \$ - | \$ - | |
| 350 Communication | - | - | | 1,000 | - | - | - | |
| Total Purchased Services | \$ - | \$ - | - | \$ 4,785 | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ - | | \$ 7,500 | \$ 17,991 | \$ 17,991 | \$ 17,991 | |
| 460 Non-consumable Items | - | - | | - | 9,000 | 9,000 | 9,000 | |
| 480 Computer Hardware | - | - | | - | 18,000 | 18,000 | 18,000 | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ 7,500 | \$ 44,991 | \$ 44,991 | \$ 44,991 | - |
| Total Service Direction, Student Support Svcs | \$ 996,559 | \$ 1,898,625 | 12.88 | \$ 1,195,417 | \$ 1,524,940 | \$ 1,524,940 | \$ 1,524,940 | 23.00 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2210 - Improvement of Instruction Svcs | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 608,633 | \$ 961,669 | 11.00 | \$ 772,529 | \$ 924,085 | \$ 924,085 | \$ 924,085 | 10.80 |
| 112 Regular Classified | 26,156 | 64,016 | 0.75 | 34,592 | 70,000 | 70,000 | 70,000 | 2.00 |
| 113 Supervisory Licensed | - | 44,728 | | - | - | - | - | |
| 121 Licensed Substitutes | 14,219 | 33,823 | | - | 13,000 | 13,000 | 13,000 | |
| 122 Classified Substitutes | - | 166 | | - | - | - | - | |
| 123 Temporary Licensed | 14,600 | 8,130 | | 14,618 | 5,000 | 5,000 | 5,000 | |
| 124 Temporary Classified | - | 19,215 | | - | 16,000 | 16,000 | 16,000 | |
| 130 Licensed Staff Differentials | 33,027 | 61,995 | | 12,059 | 31,840 | 31,840 | 31,840 | |
| 130 Licensed Additional Earnings | 67,661 | 315,229 | | 190,005 | 189,000 | 189,000 | 189,000 | |
| 130 Classified Additional Earnings | 16,070 | 17,269 | | 15,833 | 67,000 | 67,000 | 67,000 | |
| Total Salaries and Wages | \$ 780,366 | \$ 1,526,240 | 11.75 | \$ 1,039,636 | \$ 1,315,925 | \$ 1,315,925 | \$ 1,315,925 | 12.80 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 210,555 | \$ 394,608 | | \$ 311,769 | \$ 491,735 | \$ 491,735 | \$ 491,735 | |
| 220 Social Security Contribution | 57,084 | 114,192 | | 71,351 | 101,137 | 101,137 | 101,137 | |
| 230 Other Required Payroll Costs | 9,815 | 25,607 | | 14,210 | 21,303 | 21,303 | 21,303 | |
| 240 Employee Insur & Other Contract Benefits | 137,694 | 220,643 | | 203,330 | 229,065 | 229,065 | 229,065 | |
| Total Associated Payroll Costs | \$ 415,148 | \$ 755,050 | - | \$ 600,660 | \$ 843,240 | \$ 843,240 | \$ 843,240 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ 17,250 | \$ 47,350 | | \$ 337,500 | \$ 80,000 | \$ 80,000 | \$ 80,000 | |
| 320 Property Services | 50 | 3,190 | | 750 | 4,000 | 4,000 | 4,000 | |
| 330 Student Transportation Services | - | 538 | | - | - | - | - | |
| 340 Travel | 23,769 | 54,978 | | 21,054 | 101,000 | 101,000 | 101,000 | |
| 350 Communication | 2,273 | 2,371 | | 1,100 | 14,000 | 14,000 | 14,000 | |
| 380 Non-Instructional Profess & Tech Svcs | 674,650 | 656,014 | | 118,422 | 9,000 | 9,000 | 9,000 | |
| Total Purchased Services | \$ 717,992 | \$ 764,441 | - | \$ 478,826 | \$ 208,000 | \$ 208,000 | \$ 208,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 13,580 | \$ 23,361 | | \$ 9,250 | \$ 156,998 | \$ 156,998 | \$ 156,998 | |
| 460 Non-consumable Items | 17,908 | 59,828 | | 127,955 | 138,000 | 138,000 | 138,000 | |
| 470 Computer Software | 18,517 | 22,522 | | 32,800 | 2,000 | 2,000 | 2,000 | |
| 480 Computer Hardware | 13,656 | 23,511 | | 35,550 | 13,000 | 13,000 | 13,000 | |
| Total Supplies and Materials | \$ 63,661 | \$ 129,222 | - | \$ 205,555 | \$ 309,998 | \$ 309,998 | \$ 309,998 | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 540 Depreciable Equipment | \$ 13,189 | \$ - | | \$ 65,213 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| 550 Depreciable Technology | 1,143 | 14,798 | | - | - | - | - | |
| Total Capital Outlay | \$ 14,332 | \$ 14,798 | - | \$ 65,213 | \$ 1,000 | \$ 1,000 | \$ 1,000 | - |
| Total Improvement of Instruction Svcs | \$ 1,991,499 | \$ 3,189,751 | 11.75 | \$ 2,389,890 | \$ 2,678,163 | \$ 2,678,163 | \$ 2,678,163 | 12.80 |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2230 - Assessment & Testing | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 380 | Non-Instructional Profess & Tech Svcs | \$ 3,000 | \$ 3,000 | | \$ 200,000 | \$ 388,000 | \$ 388,000 | \$ 388,000 | |
| | Total Purchased Services | \$ 3,000 | \$ 3,000 | - | \$ 200,000 | \$ 388,000 | \$ 388,000 | \$ 388,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 7,220 | \$ 12,494 | | \$ 13,000 | \$ 28,000 | \$ 28,000 | \$ 28,000 | |
| | Total Other | \$ 7,220 | \$ 12,494 | - | \$ 13,000 | \$ 28,000 | \$ 28,000 | \$ 28,000 | - |
| | Total Assessment & Testing | \$ 10,220 | \$ 15,494 | - | \$ 213,000 | \$ 416,000 | \$ 416,000 | \$ 416,000 | - |
| 2240 - Instructional Staff Development | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 111 | Regular Licensed | \$ 2,186,824 | \$ 2,145,016 | 34.97 | \$ 2,638,697 | \$ 4,694,240 | \$ 4,694,240 | \$ 4,694,240 | 61.18 |
| 112 | Regular Classified | - | - | - | - | 45,213 | 45,213 | 45,213 | 1.00 |
| 113 | Supervisory Licensed | - | - | - | - | 89,327 | 89,327 | 89,327 | 1.00 |
| 121 | Licensed Substitutes | 127,965 | 171,956 | | 31,349 | 562,723 | 562,723 | 562,723 | |
| 122 | Classified Substitutes | 2,405 | 13,015 | | 3,457 | 12,000 | 12,000 | 12,000 | |
| 123 | Temporary Licensed | 37,537 | 23,518 | | 11,928 | 58,000 | 58,000 | 58,000 | |
| 130 | Licensed Staff Differentials | 3,920 | 5,937 | | 11,315 | 140,920 | 140,920 | 140,920 | |
| 130 | Licensed Additional Earnings | 799,865 | 508,047 | | 746,493 | 1,712,105 | 1,712,105 | 1,712,105 | |
| 130 | Classified Additional Earnings | 52,453 | 55,428 | | 70,619 | 212,000 | 212,000 | 212,000 | |
| | Total Salaries and Wages | \$ 3,210,969 | \$ 2,922,917 | 34.97 | \$ 3,513,858 | \$ 7,526,528 | \$ 7,526,528 | \$ 7,526,528 | 63.18 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 857,552 | \$ 780,504 | | \$ 963,888 | \$ 2,759,501 | \$ 2,759,501 | \$ 2,759,501 | |
| 220 | Social Security Contribution | 239,402 | 215,617 | | 292,086 | 596,901 | 596,901 | 596,901 | |
| 230 | Other Required Payroll Costs | 40,616 | 48,752 | | 56,619 | 123,710 | 123,710 | 123,710 | |
| 240 | Employee Insur & Other Contract Benefits | 408,432 | 416,656 | | 651,231 | 1,099,296 | 1,099,296 | 1,099,296 | |
| | Total Associated Payroll Costs | \$ 1,546,002 | \$ 1,461,529 | - | \$ 1,963,824 | \$ 4,579,408 | \$ 4,579,408 | \$ 4,579,408 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 572,466 | \$ 527,563 | | \$ 413,892 | \$ 933,000 | \$ 933,000 | \$ 933,000 | |
| 320 | Property Services | 1,005 | 8,690 | | 4,000 | 15,000 | 15,000 | 15,000 | |
| 340 | Travel | 345,886 | 455,992 | | 350,047 | 1,438,000 | 1,438,000 | 1,438,000 | |
| 350 | Communication | 3,951 | 4,405 | | 9,087 | 14,000 | 14,000 | 14,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | 258,117 | 84,325 | | 229,951 | 92,000 | 92,000 | 92,000 | |
| 390 | Other General Profess & Tech Svcs | - | - | | 14,000 | - | - | - | |
| | Total Purchased Services | \$ 1,181,425 | \$ 1,080,975 | - | \$ 1,020,977 | \$ 2,492,000 | \$ 2,492,000 | \$ 2,492,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|--|---------------------|---------------------|--------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 89,312 | \$ 44,198 | | \$ 39,436 | \$ 638,320 | \$ 638,320 | \$ 638,320 | |
| 420 | Textbooks | - | 824 | | - | 2,000 | 2,000 | 2,000 | |
| 460 | Non-consumable Items | - | - | | 4,800,500 | 78,000 | 78,000 | 78,000 | |
| 470 | Computer Software | 7,610 | 5,538 | | 100 | 18,000 | 18,000 | 18,000 | |
| 480 | Computer Hardware | 119 | - | | - | 62,000 | 62,000 | 62,000 | |
| Total Supplies and Materials | | \$ 97,041 | \$ 50,560 | - | \$ 4,840,036 | \$ 798,320 | \$ 798,320 | \$ 798,320 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 21,405 | \$ 7,865 | | \$ 33,119 | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| 670 | Taxes, Licenses and Assessments | - | - | | 40 | 1,000 | 1,000 | 1,000 | |
| Total Other | | \$ 21,405 | \$ 7,865 | - | \$ 33,159 | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |
| Total Instructional Staff Development | | \$ 6,056,842 | \$ 5,523,846 | 34.97 | \$ 11,371,854 | \$ 15,398,256 | \$ 15,398,256 | \$ 15,398,256 | 63.18 |
| 2410 - Office of the Principal Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ 69,399 | \$ 69,342 | 2.00 | \$ 60,276 | \$ 80,000 | \$ 80,000 | \$ 80,000 | 2.00 |
| 113 | Supervisory Licensed | - | 116,425 | 1.00 | 104,151 | 218,193 | 218,193 | 218,193 | 2.00 |
| 123 | Temporary Licensed | 5,175 | 1,727 | | - | - | - | - | |
| 130 | Classified Additional Earnings | 678 | 19 | | - | 1,000 | 1,000 | 1,000 | |
| Total Salaries and Wages | | \$ 75,252 | \$ 187,513 | 3.00 | \$ 164,427 | \$ 299,193 | \$ 299,193 | \$ 299,193 | 4.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 17,108 | \$ 42,572 | | \$ 51,780 | \$ 108,690 | \$ 108,690 | \$ 108,690 | |
| 220 | Social Security Contribution | 5,308 | 14,110 | | 12,615 | 23,588 | 23,588 | 23,588 | |
| 230 | Other Required Payroll Costs | 952 | 3,124 | | 2,709 | 5,587 | 5,587 | 5,587 | |
| 240 | Employee Insur & Other Contract Benefits | 28,632 | 51,094 | | 45,759 | 75,213 | 75,213 | 75,213 | |
| Total Associated Payroll Costs | | \$ 52,000 | \$ 110,900 | - | \$ 112,863 | \$ 213,078 | \$ 213,078 | \$ 213,078 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 320 | Property Services | \$ 2,145 | - | | \$ - | \$ - | \$ - | \$ - | |
| 350 | Communication | 12,450 | - | | - | - | - | - | |
| 380 | Non-Instructional Profess & Tech Svcs | 142,244 | 81,612 | | 95,000 | 219,000 | 219,000 | 219,000 | |
| Total Purchased Services | | \$ 156,839 | \$ 81,612 | - | \$ 95,000 | \$ 219,000 | \$ 219,000 | \$ 219,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 109 | - | | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| 460 | Non-consumable Items | - | - | | - | 1,000 | 1,000 | 1,000 | |
| 470 | Computer Software | 75,000 | 8,989 | | - | - | - | - | |
| 480 | Computer Hardware | - | - | | - | 2,000 | 2,000 | 2,000 | |
| Total Supplies and Materials | | \$ 75,109 | \$ 8,989 | - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| Total Office of the Principal Services | | \$ 359,200 | \$ 389,014 | 3.00 | \$ 372,290 | \$ 736,271 | \$ 736,271 | \$ 736,271 | 4.00 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|-------------------|---------------------|-------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2490 - Other Support Svcs - School Admin | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 75,790 | \$ 152,607 | 1.00 | \$ 53,153 | \$ 155,000 | \$ 155,000 | \$ 155,000 | 1.75 |
| 112 Regular Classified | 195,257 | 262,035 | 5.55 | 194,807 | 519,239 | 519,239 | 519,239 | 8.66 |
| 113 Supervisory Licensed | 268,142 | 251,241 | 2.15 | 403,648 | 982,635 | 982,635 | 982,635 | 10.55 |
| 122 Classified Substitutes | 1,111 | 3,145 | | - | - | - | - | |
| 124 Temporary Classified | 3,129 | 398 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 4,046 | 8,821 | | 3,976 | 10,000 | 10,000 | 10,000 | |
| 130 Licensed Additional Earnings | 1,752 | 1,911 | | 10,000 | 18,000 | 18,000 | 18,000 | |
| 130 Classified Additional Earnings | 269 | 2,511 | | 12,743 | 6,000 | 6,000 | 6,000 | |
| 130 Car Allowance | - | - | | 1,500 | - | - | - | |
| Total Salaries and Wages | \$ 549,496 | \$ 682,669 | 8.70 | \$ 679,827 | \$ 1,690,874 | \$ 1,690,874 | \$ 1,690,874 | 20.96 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 151,057 | \$ 194,042 | | \$ 154,216 | \$ 585,098 | \$ 585,098 | \$ 585,098 | |
| 220 Social Security Contribution | 40,306 | 51,021 | | 52,030 | 121,014 | 121,014 | 121,014 | |
| 230 Other Required Payroll Costs | 6,624 | 11,058 | | 9,583 | 25,741 | 25,741 | 25,741 | |
| 240 Employee Insur & Other Contract Benefits | 116,096 | 148,861 | | 137,399 | 318,278 | 318,278 | 318,278 | |
| Total Associated Payroll Costs | \$ 314,083 | \$ 404,982 | - | \$ 353,228 | \$ 1,050,131 | \$ 1,050,131 | \$ 1,050,131 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 310 Instructional, Professional and Technical Services | \$ - | \$ - | | \$ 20,000 | \$ - | \$ - | \$ - | |
| 320 Property Services | 211 | 659 | | 45 | 1,000 | 1,000 | 1,000 | |
| 340 Travel | 20,889 | 5,591 | | 19,391 | 32,000 | 32,000 | 32,000 | |
| 350 Communication | 3,493 | 5,018 | | 6,015 | 9,000 | 9,000 | 9,000 | |
| 380 Non-Instructional Profess & Tech Svcs | - | - | | 5,000 | 55,000 | 55,000 | 55,000 | |
| 390 Other General Profess & Tech Svcs | 554 | 134 | | - | 1,000 | 1,000 | 1,000 | |
| Total Purchased Services | \$ 25,147 | \$ 11,402 | - | \$ 50,451 | \$ 98,000 | \$ 98,000 | \$ 98,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 4,098 | \$ 23,065 | | \$ 10,006 | \$ 25,000 | \$ 25,000 | \$ 25,000 | |
| 440 Periodicals | 438 | 512 | | 500 | 1,000 | 1,000 | 1,000 | |
| 460 Non-consumable Items | 3,865 | 11,302 | | 6,429 | 13,000 | 13,000 | 13,000 | |
| 470 Computer Software | 127 | 207 | | 758 | - | - | - | |
| 480 Computer Hardware | 1,150 | 1,436 | | 1,579 | 13,000 | 13,000 | 13,000 | |
| Total Supplies and Materials | \$ 9,678 | \$ 36,522 | - | \$ 19,272 | \$ 52,000 | \$ 52,000 | \$ 52,000 | - |
| <u>Other</u> | | | | | | | | |
| 640 Dues And Fees | \$ 627 | \$ 19 | | \$ 250 | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| Total Other | \$ 627 | \$ 19 | - | \$ 250 | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |
| Total Other Support Svcs - School Admin | \$ 899,031 | \$ 1,135,594 | 8.70 | \$ 1,103,028 | \$ 2,893,005 | \$ 2,893,005 | \$ 2,893,005 | 20.96 |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| 2520 - Fiscal Services | | | | | | | | | |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 4,330 | \$ 1,667 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Supplies and Materials | \$ 4,330 | \$ 1,667 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | | |
| 690 | Grant Indirect Charges | \$ 1,541,433 | \$ 1,949,222 | \$ 2,064,929 | \$ 2,705,000 | \$ 2,705,000 | \$ 2,705,000 | \$ 2,705,000 | - |
| | Total Other | \$ 1,541,433 | \$ 1,949,222 | - | \$ 2,064,929 | \$ 2,705,000 | \$ 2,705,000 | \$ 2,705,000 | - |
| | Total Fiscal Services | \$ 1,545,763 | \$ 1,950,889 | - | \$ 2,064,929 | \$ 2,705,000 | \$ 2,705,000 | \$ 2,705,000 | - |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ - | \$ 23,899 | 2.00 | \$ 79,164 | \$ 160,000 | \$ 160,000 | \$ 160,000 | 2.00 |
| | Total Salaries and Wages | \$ - | \$ 23,899 | 2.00 | \$ 79,164 | \$ 160,000 | \$ 160,000 | \$ 160,000 | 2.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ 3,717 | \$ 28,483 | \$ 58,000 | \$ 58,000 | \$ 58,000 | \$ 58,000 | - |
| 220 | Social Security Contribution | - | 1,512 | 6,056 | 14,000 | 14,000 | 14,000 | 14,000 | - |
| 230 | Other Required Payroll Costs | - | 3,712 | 1,325 | 4,000 | 4,000 | 4,000 | 4,000 | - |
| 240 | Employee Insur & Other Contract Benefits | - | 10,968 | 37,903 | 54,000 | 54,000 | 54,000 | 54,000 | - |
| | Total Associated Payroll Costs | \$ - | \$ 19,909 | - | \$ 73,767 | \$ 130,000 | \$ 130,000 | \$ 130,000 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 390 | Other General Profess & Tech Svcs | \$ 110,349 | \$ 31,859 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Purchased Services | \$ 110,349 | \$ 31,859 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Operation and Maintenance of Plant Services | \$ 110,349 | \$ 75,667 | 2.00 | \$ 152,931 | \$ 290,000 | \$ 290,000 | \$ 290,000 | 2.00 |
| 2550 - Vehicle Operation Services | | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | | |
| 330 | Non-Instructional Profess & Tech Svcs | \$ 1,273 | \$ 2,122 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Purchased Services | \$ 1,273 | \$ 2,122 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Vehicle Operation Services | \$ 1,273 | \$ 2,122 | - | \$ - | \$ - | \$ - | \$ - | - |
| 2620 - Planning and Development Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 123 | Temporary Licensed | \$ 14,414 | \$ 8,299 | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | - |
| 130 | Licensed Additional Earnings | - | 42,502 | - | 48,000 | 48,000 | 48,000 | 48,000 | - |
| 130 | Classified Additional Earnings | - | 31 | - | - | - | - | - | - |
| | Total Salaries and Wages | \$ 14,414 | \$ 50,832 | - | \$ - | \$ 60,000 | \$ 60,000 | \$ 60,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|------------------------------------|--|------------------|------------------|----------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ 11,996 | \$ - | \$ - | \$ 21,000 | \$ 21,000 | \$ 21,000 | |
| 220 | Social Security Contribution | 1,103 | 3,889 | - | - | 5,000 | 5,000 | 5,000 | |
| 230 | Other Required Payroll Costs | 176 | 827 | - | - | 2,000 | 2,000 | 2,000 | |
| | Total Associated Payroll Costs | \$ 1,279 | \$ 16,712 | - | \$ - | \$ 28,000 | \$ 28,000 | \$ 28,000 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 340 | Travel | \$ - | \$ 2,497 | \$ - | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | 54,116 | 17,650 | - | 100,000 | 56,000 | 56,000 | 56,000 | |
| | Total Purchased Services | \$ 54,116 | \$ 20,147 | - | \$ 100,000 | \$ 63,000 | \$ 63,000 | \$ 63,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 603 | \$ 1,161 | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| | Total Supplies and Materials | \$ 603 | \$ 1,161 | - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |
| | Total Planning and Development Services | \$ 70,412 | \$ 88,852 | - | \$ 100,000 | \$ 153,000 | \$ 153,000 | \$ 153,000 | - |
| 2630 - Information Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ - | \$ - | - | \$ - | \$ 70,367 | \$ 70,367 | \$ 70,367 | 1.00 |
| | Total Salaries and Wages | \$ - | \$ - | - | \$ - | \$ 70,367 | \$ 70,367 | \$ 70,367 | 1.00 |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ - | \$ - | \$ - | \$ - | \$ 25,318 | \$ 25,318 | \$ 25,318 | |
| 220 | Social Security Contribution | - | - | - | - | 5,383 | 5,383 | 5,383 | |
| 230 | Other Required Payroll Costs | - | - | - | - | 1,126 | 1,126 | 1,126 | |
| 240 | Employee Insur & Other Contract Benefits | - | - | - | - | 16,213 | 16,213 | 16,213 | |
| | Total Associated Payroll Costs | \$ - | \$ - | - | \$ - | \$ 48,040 | \$ 48,040 | \$ 48,040 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| 460 | Non-consumable Items | - | - | - | - | 1,000 | 1,000 | 1,000 | |
| 480 | Computer Hardware | - | - | - | - | 2,000 | 2,000 | 2,000 | |
| | Total Supplies and Materials | \$ - | \$ - | - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | - |
| | Total Information Services | \$ - | \$ - | - | \$ - | \$ 123,407 | \$ 123,407 | \$ 123,407 | 1.00 |
| 2640 - Staff Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ - | \$ - | - | \$ - | \$ 82,112 | \$ 82,112 | \$ 82,112 | 2.00 |
| | Total Salaries and Wages | \$ - | \$ - | - | \$ - | \$ 82,112 | \$ 82,112 | \$ 82,112 | 2.00 |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|------------------|------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | \$ - | \$ - | \$ - | \$ - | \$ 29,542 | \$ 29,542 | \$ 29,542 | |
| 220 Social Security Contribution | - | - | - | - | 6,280 | 6,280 | 6,280 | |
| 230 Other Required Payroll Costs | - | - | - | - | 1,314 | 1,314 | 1,314 | |
| 240 Employee Insur & Other Contract Benefits | - | - | - | - | 32,426 | 32,426 | 32,426 | |
| Total Associated Payroll Costs | \$ - | \$ - | - | \$ - | \$ 69,562 | \$ 69,562 | \$ 69,562 | - |
| Supplies and Materials | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ - | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | |
| 460 Non-consumable Items | - | - | - | - | 2,000 | 2,000 | 2,000 | |
| 480 Computer Hardware | - | - | - | - | 4,000 | 4,000 | 4,000 | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | - |
| Total Staff Services | \$ - | \$ - | - | \$ - | \$ 161,674 | \$ 161,674 | \$ 161,674 | 2.00 |
| 2660 - Technology Services | | | | | | | | |
| Salaries and Wages | | | | | | | | |
| 112 Regular Classified | \$ 15,640 | \$ 64,025 | 1.00 | \$ 65,375 | \$ 67,000 | \$ 67,000 | \$ 67,000 | 1.00 |
| Total Salaries and Wages | \$ 15,640 | \$ 64,025 | 1.00 | \$ 65,375 | \$ 67,000 | \$ 67,000 | \$ 67,000 | 1.00 |
| Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | \$ 4,077 | \$ 16,691 | \$ 23,522 | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 | |
| 220 Social Security Contribution | 1,196 | 4,744 | 5,001 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 230 Other Required Payroll Costs | 191 | 993 | 1,075 | 2,000 | 2,000 | 2,000 | 2,000 | |
| 240 Employee Insur & Other Contract Benefits | 2,597 | 10,577 | 15,793 | 16,000 | 16,000 | 16,000 | 16,000 | |
| Total Associated Payroll Costs | \$ 8,061 | \$ 33,005 | - | \$ 45,391 | \$ 48,000 | \$ 48,000 | \$ 48,000 | - |
| Purchased Services | | | | | | | | |
| 340 Travel | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | |
| Total Purchased Services | \$ - | \$ - | - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | - |
| Total Technology Services | \$ 23,701 | \$ 97,030 | 1.00 | \$ 110,766 | \$ 117,000 | \$ 117,000 | \$ 117,000 | 1.00 |
| 2680 - Interpretation & Translation Services | | | | | | | | |
| Salaries and Wages | | | | | | | | |
| 112 Regular Classified | \$ - | \$ - | - | \$ - | \$ 207,648 | \$ 207,648 | \$ 207,648 | 6.00 |
| Total Salaries and Wages | \$ - | \$ - | - | \$ - | \$ 207,648 | \$ 207,648 | \$ 207,648 | 6.00 |
| Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | \$ - | \$ - | \$ - | \$ - | \$ 74,712 | \$ 74,712 | \$ 74,712 | |
| 220 Social Security Contribution | - | - | - | - | 15,888 | 15,888 | 15,888 | |
| 230 Other Required Payroll Costs | - | - | - | - | 3,318 | 3,318 | 3,318 | |
| 240 Employee Insur & Other Contract Benefits | - | - | - | - | 97,278 | 97,278 | 97,278 | |
| Total Associated Payroll Costs | \$ - | \$ - | - | \$ - | \$ 191,196 | \$ 191,196 | \$ 191,196 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ - | \$ - | | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,000 | |
| 460 Non-consumable Items | - | - | | - | 6,000 | 6,000 | 6,000 | |
| 480 Computer Hardware | - | - | | - | 47,000 | 47,000 | 47,000 | |
| Total Supplies and Materials | \$ - | \$ - | - | \$ - | \$ 65,000 | \$ 65,000 | \$ 65,000 | - |
| Total Interpretation & Translation Services | \$ - | \$ - | - | \$ - | \$ 463,844 | \$ 463,844 | \$ 463,844 | 6.00 |
| Total Support Services | \$ 14,077,409 | \$ 18,240,669 | 106.75 | \$ 22,312,057 | \$ 39,785,139 | \$ 39,785,139 | \$ 39,785,139 | 235.02 |
| 3000 - Enterprise and Community Services | | | | | | | | |
| 3100 - Food Services | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 350 Communication | \$ 1,392 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Purchased Services | \$ 1,392 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 7,096 | \$ 10,964 | | \$ - | \$ - | \$ - | \$ - | - |
| 450 Food | 58,658 | 75,713 | | 105,182 | 235,000 | 235,000 | 235,000 | |
| 460 Non-consumable Items | 2,453 | - | | - | - | - | - | |
| Total Supplies and Materials | \$ 68,207 | \$ 86,677 | - | \$ 105,182 | \$ 235,000 | \$ 235,000 | \$ 235,000 | - |
| Total Food Services | \$ 69,599 | \$ 86,677 | - | \$ 105,182 | \$ 235,000 | \$ 235,000 | \$ 235,000 | - |
| 3300 - Community Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 142,205 | \$ 6,084 | | \$ - | \$ - | \$ - | \$ - | - |
| 112 Regular Classified | 118,170 | 697,134 | 2.13 | 280,384 | 868,000 | 868,000 | 868,000 | 22.33 |
| 121 Licensed Substitutes | 89 | - | | - | 21,000 | 21,000 | 21,000 | |
| 122 Classified Substitutes | - | 1,164 | | - | 1,000 | 1,000 | 1,000 | |
| 123 Temporary Licensed | 14,531 | 232,068 | | - | 217,000 | 217,000 | 217,000 | |
| 124 Temporary Classified | 864 | 2,969 | | 5,781 | 2,000 | 2,000 | 2,000 | |
| 130 Licensed Additional Earnings | 52,936 | 76,279 | | 68,988 | 178,000 | 178,000 | 178,000 | |
| 130 Classified Additional Earnings | 47,179 | 49,597 | | 38,407 | 272,000 | 272,000 | 272,000 | |
| Total Salaries and Wages | \$ 375,974 | \$ 1,065,295 | 2.13 | \$ 393,560 | \$ 1,559,000 | \$ 1,559,000 | \$ 1,559,000 | 22.33 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 65,797 | \$ 255,491 | | \$ 64,684 | \$ 617,000 | \$ 617,000 | \$ 617,000 | |
| 220 Social Security Contribution | 28,572 | 79,708 | | 20,325 | 109,000 | 109,000 | 109,000 | |
| 230 Other Required Payroll Costs | 5,099 | 23,105 | | 3,715 | 19,000 | 19,000 | 19,000 | |
| 240 Employee Insur & Other Contract Benefits | 56,498 | 257,351 | | 66,893 | 397,000 | 397,000 | 397,000 | |
| Total Associated Payroll Costs | \$ 155,966 | \$ 615,655 | - | \$ 155,617 | \$ 1,142,000 | \$ 1,142,000 | \$ 1,142,000 | - |

Fund Detail – Grants Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|----------------------|----------------------|---------------|----------------------|-----------------------|-----------------------|-----------------------|---------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 22,179 | \$ 130,139 | | \$ 9,827 | \$ 200,000 | \$ 200,000 | \$ 200,000 | |
| 320 | Property Services | - | - | | 650 | 1,000 | 1,000 | 1,000 | |
| 330 | Student Transportation Services | - | - | | - | 4,000 | 4,000 | 4,000 | |
| 340 | Travel | 36,628 | 13,202 | | 26,700 | 95,000 | 95,000 | 95,000 | |
| 350 | Communication | 5,894 | 4,293 | | 9,360 | 4,000 | 4,000 | 4,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | 16,885 | 3,080 | | 68,482 | 3,000 | 3,000 | 3,000 | |
| 390 | Other General Profess & Tech Svcs | - | - | | 850 | - | - | - | |
| Total Purchased Services | | \$ 81,586 | \$ 150,714 | - | \$ 115,869 | \$ 307,000 | \$ 307,000 | \$ 307,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 69,369 | \$ 75,839 | | \$ 68,503 | \$ 1,246,000 | \$ 1,246,000 | \$ 1,246,000 | |
| 420 | Textbooks | 5,286 | 22,796 | | - | 6,000 | 6,000 | 6,000 | |
| 440 | Periodicals | - | 1,684 | | - | - | - | - | |
| 460 | Non-consumable Items | 5,357 | 37,062 | | 4,704,577 | 19,000 | 19,000 | 19,000 | |
| 470 | Computer Software | 3,310 | 3,491 | | 7,000 | 30,000 | 30,000 | 30,000 | |
| 480 | Computer Hardware | 5,485 | 19,064 | | - | 56,000 | 56,000 | 56,000 | |
| Total Supplies and Materials | | \$ 88,807 | \$ 159,936 | - | \$ 4,780,080 | \$ 1,357,000 | \$ 1,357,000 | \$ 1,357,000 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 105 | \$ 15,210 | | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | |
| Total Other | | \$ 105 | \$ 15,210 | - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | - |
| Total Community Services | | \$ 702,438 | \$ 2,006,810 | 2.13 | \$ 5,445,126 | \$ 4,366,000 | \$ 4,366,000 | \$ 4,366,000 | 22.33 |
| Total Enterprise and Community Services | | \$ 772,037 | \$ 2,093,487 | 2.13 | \$ 5,550,308 | \$ 4,601,000 | \$ 4,601,000 | \$ 4,601,000 | 22.33 |
| 4000 - Facilities Acquisition and Construction | | | | | | | | | |
| 4150 - Building Acquisit, Construct and Improvement Services | | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 307,315 | \$ 1,685,693 | | \$ 8,900,000 | \$ 13,000,000 | \$ 13,000,000 | \$ 13,000,000 | |
| Total Capital Outlay | | \$ 307,315 | \$ 1,685,693 | - | \$ 8,900,000 | \$ 13,000,000 | \$ 13,000,000 | \$ 13,000,000 | - |
| Total Building Acquisit, Construct and Improvement Svcs | | \$ 307,315 | \$ 1,685,693 | - | \$ 8,900,000 | \$ 13,000,000 | \$ 13,000,000 | \$ 13,000,000 | - |
| Total Facilities Acquisition and Construction | | \$ 307,315 | \$ 1,685,693 | - | \$ 8,900,000 | \$ 13,000,000 | \$ 13,000,000 | \$ 13,000,000 | - |
| TOTAL GRANTS FUND REQUIREMENTS | | \$ 39,003,790 | \$ 44,298,114 | 301.99 | \$ 65,522,936 | \$ 110,180,430 | \$ 110,180,430 | \$ 110,180,430 | 573.80 |

Grant Descriptions

Children's Dental Health Initiative

This grant provides dental education, prevention services and access to care. Parents of students receive education and outreach services through collaborative community partnerships.

Chronic Absenteeism

Regular attendance is a leading indicator for high school completion. Funds are used for communication strategies and advertising to promote increased community awareness around the importance of attendance. Media promotion and technology applications are used to promote real-time communication between teachers and families.

City of Salem SKEF Enrichment Program

Funds are provided for middle schools to provide after-school activities for students.

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

Funding under the CARES Act includes a shared pool of \$30.9 billion in emergency funding available through the US Department of Education. Of that, \$13.5 billion will be available to elementary and secondary education and will be distributed using the Title I formula. Another \$3 billion will be available to governors for emergency grants for the highly impacted educational agencies and those providing essential childcare and education services. There are additional pots of funding available that may be applicable under the CARES Act such as \$3.5 billion for the Child Care and Development Block Grant and \$750 million for Head Start through the Department of Health and Human Services.

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.

Extended Assessment Grant

Funds are used to support training towards the statewide assessment of students with disabilities. The Extended Assessment trainings are provided to Special Education teachers and used to provide substitutes, additional hours, print and supplies as needed to administer assessments.

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.

GENYOUth COVID-19 Emergency School Nutrition Funding

GENYOUth offers grants of up to \$3,000 per school building for resources needs to distribute meals to students during the COVID-19 pandemic.

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 for service to these students. Grant funds are used only for the excess costs of providing special education and related services to students with disabilities. Funds ensure that these students have access to public education to meet each child's unique needs and prepare each child for further education, employment, and independent living. These grant funds also assist districts with annual performance data collection and reporting for special education. In addition, funds may be used to attend required trainings and to provide training for special education staff.

Individuals with Disabilities Act Grants (IDEA Enhancement)

These funds are for activities that support enhancement of activities including RTI, PBIS, expanded SPR&I, determination issues, and other trainings and activities related to support of students with disabilities.

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.

Long Term Care & Treatment (LTCT) (One program, funded between State and Federal)

This intergovernmental contract is between the ODE and the district. SKPS provides approved educational programs for students in Christian Community Placement Center's sponsored long-term care and treatment facility. The funds provide for special education instructional staff for the students in this program.

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.

My Future My Choice

This is a Department of Human Services sponsored grant to support a sixth-grade sexual health curriculum that is comprehensive, abstinence-based and age appropriate for middle school students.

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.

Oregon School Capital Improvement Matching (OSCIM) Program

Oregon School Capital Improvement Matching Program is a matching grant that is funded with state-issued general obligation bonds for school districts who have issued general obligation bonds.

Outdoor School

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

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.

School Innovation Collaboration Program

This grant is to promote high school innovations and practices that increase student achievement and outcomes at North Salem High School and McKay High School.

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.

Seismic Rehabilitation Grant Program (SRGP)

The SRGP provides funding for the seismic rehabilitation of South Salem High School and McNary High School.

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.

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, Englewood, Eyre, Four Corners, Grant, Hallman, Hammond, Hayesville, Highland, Hoover, Keizer, Kennedy, Lamb, Miller, Richmond, Scott, Swegle, Washington, Weddle, Yoshikai, Claggett Creek, Houck, Leslie, Parrish, Stephens, Waldo, McKay, North and Roberts. The majority of Title IA 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 I 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 II-A – Teacher Quality

The Title IIA grant provides assistance to districts in preparing, training and recruiting high quality teachers and principals.

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).

Youth Transition Program

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

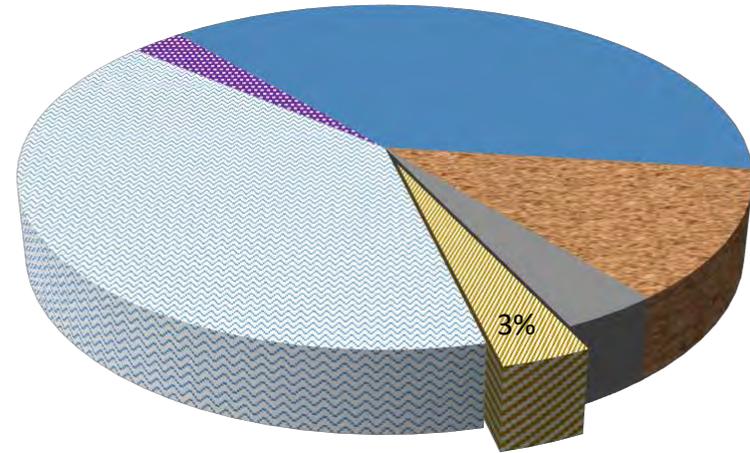
\$ 51,500,001
Assigned Fund*

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.

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 | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| RESOURCES | | | | | | | |
| 1500 | Earnings on Investments | \$ 667,015 | \$ 899,153 | \$ 600,000 | \$ 900,000 | \$ 900,000 | \$ 900,000 |
| 1970 | Services Provided to Other Funds | 22,448,874 | 23,292,663 | 24,700,000 | 25,600,000 | 25,600,000 | 25,600,000 |
| 5200 | Interfund Transfers | - | - | 1 | 1 | 1 | 1 |
| 5400 | Beginning Fund Balance | 22,075,516 | 23,125,403 | 24,000,000 | 25,000,000 | 25,000,000 | 25,000,000 |
| TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES | | \$ 45,191,405 | \$ 47,317,219 | \$ 49,300,001 | \$ 51,500,001 | \$ 51,500,001 | \$ 51,500,001 |
| REQUIREMENTS | | | | | | | |
| 5100 - Debt Service | | | | | | | |
| 610 | Principal on Bonds Outstanding | | | | | | |
| | Issue of October 2002 | \$ 2,377,782 | \$ 2,413,198 | \$ 2,438,666 | \$ - | \$ - | \$ - |
| | Issue of February 2004 | 3,680,000 | 4,270,000 | 4,915,000 | 5,615,000 | 5,615,000 | 5,615,000 |
| | Issue of December 2011 (refunding) | - | - | - | 7,820,000 | 7,820,000 | 7,820,000 |
| | Issue of December 2015 | 2,235,000 | 2,265,000 | 2,310,000 | 2,360,000 | 2,360,000 | 2,360,000 |
| | Total Principal Requirements | \$ 8,292,782 | \$ 8,948,198 | \$ 9,663,666 | \$ 15,795,000 | \$ 15,795,000 | \$ 15,795,000 |
| 620 | Interest on Bonds Outstanding | | | | | | |
| | Issue of October 2002 | \$ 7,866,231 | \$ 8,375,816 | \$ 8,915,349 | \$ 4,304,015 | \$ 4,304,015 | \$ 4,304,015 |
| | Issue of February 2004 | 4,142,726 | 3,950,519 | 3,723,227 | 3,459,144 | 3,459,144 | 3,459,144 |
| | Issue of December 2011 (refunding) | 321,794 | 321,793 | 321,793 | 321,793 | 321,793 | 321,793 |
| | Issue of December 2015 | 1,442,469 | 1,409,816 | 1,367,302 | 1,318,630 | 1,318,630 | 1,318,630 |
| | Total Interest Requirements | \$ 13,773,220 | \$ 14,057,944 | \$ 14,327,671 | \$ 9,403,582 | \$ 9,403,582 | \$ 9,403,582 |
| | Total Debt Service | \$ 22,066,002 | \$ 23,006,142 | \$ 23,991,337 | \$ 25,198,582 | \$ 25,198,582 | \$ 25,198,582 |
| 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 | \$ 23,125,403 | \$ 24,311,077 | \$ 25,308,663 | \$ 26,301,418 | \$ 26,301,418 | \$ 26,301,418 |
| | Total Unappropriated Ending Fund Balance | \$ 23,125,403 | \$ 24,311,077 | \$ 25,308,663 | \$ 26,301,418 | \$ 26,301,418 | \$ 26,301,418 |
| TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS | | \$ 45,191,405 | \$ 47,317,219 | \$ 49,300,001 | \$ 51,500,001 | \$ 51,500,001 | \$ 51,500,001 |

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

As of June 30, 2020

| Issue Date | Amount of Issue | Interest Rate | Interest Dates | Maturity Date | Annual Interest Payment | Annual Principal Payment |
|------------|-----------------|---------------|----------------|---------------|-------------------------|--------------------------|
| 2002 | \$114,614,763 | - | 6/30 & 12/30 | 6/30/2021 | \$ 4,304,015 | \$ - |
| | | 5.48% | | 6/30/2022 | 4,304,015 | 8,670,000 |
| | | 5.49% | | 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 |
| | | | | \$ 22,040,096 | \$ 77,765,000 | |
| 2004 | \$88,815,000 | 5.42% | 6/30 & 12/30 | 6/30/2021 | \$ 3,459,144 | \$ 5,615,000 |
| | | 5.47% | | 6/30/2022 | 3,154,643 | 6,370,000 |
| | | 5.53% | | 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 |
| | | | | \$ 16,444,230 | \$ 62,745,000 | |

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

| Issue Date | Amount of Issue | Interest Rate | Interest Dates | Maturity Date | Annual Interest Payment | Annual Principal Payment |
|--------------|-----------------|---------------|----------------|---------------|-------------------------|--------------------------|
| 2011 | \$7,820,000 | 4.12% | 6/30 & 12/30 | 6/30/2021 | \$ 321,793 | \$ 7,820,000 |
| | | | | | \$ 321,793 | \$ 7,820,000 |
| 2015 | \$50,145,000 | 2.10% | 06/30 & 12/30 | 6/30/2021 | \$ 1,318,630 | \$ 2,360,000 |
| | | 2.43% | | 6/30/2022 | 1,261,164 | 2,410,000 |
| | | 2.65% | | 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 |
| | | | | | \$ 10,904,740 | \$ 38,670,000 |
| Total | | | | | \$ 49,710,859 | \$ 187,000,000 |

GO Debt Service Fund – 308

\$ 56,767,000
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.

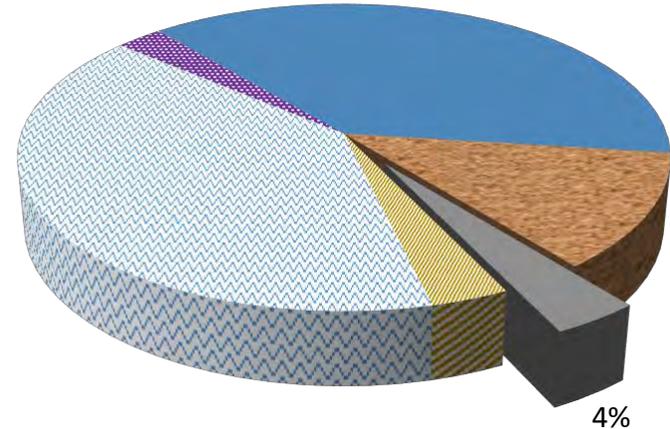
When the district sells bonds to finance a voter-approved bond levy, an account is set up to repay the debt associated with the sale. The fund receives the money that is allocated from taxpayers to repay the debt associated with the voter-approved construction bond.

In November 2008, district voters approved a \$242.1 million construction bond, and in February 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 June 2011, SKPS issued the final \$31.6 million of bonds. In May 2018, voters approved a \$619.7 million construction bond, and in July 2018, SKPS issued \$383.2 million in bonds. SKPS anticipates issuing the remaining voter-approved bonds of \$236.5 million in July 2020.

There are no FTE in this fund.

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 \$2.8 billion. As of June 30, 2020, the district had \$479.7 million in General Obligation debt, which is 16.9% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.3 billion.



GO Debt Service Fund: Percent of Total District Budget

*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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Budget | Proposed | Approved | Adopted |
| RESOURCES | | | | | | |
| Taxes to be Levied, Outstanding Bond Issues | \$ - | \$ - | \$ 52,735,132 | \$ 57,129,100 | \$ 57,129,100 | \$ 57,129,100 |
| Less: Uncollectible Taxes | - | - | (2,900,432) | (3,142,101) | (3,142,101) | (3,142,101) |
| 1111 Total Current Year Taxes, Debt Service | \$ 26,677,579 | \$ 51,839,896 | \$ 49,834,700 | \$ 53,987,000 | \$ 53,987,000 | \$ 53,987,000 |
| 1112 Prior Year Taxes | 531,966 | 903,911 | 500,000 | 900,000 | 900,000 | 900,000 |
| 1500 Earnings on Investments | 10,274 | 86,046 | 10,000 | 80,000 | 80,000 | 80,000 |
| 5400 Beginning Fund Balance - Sinking Fund | - | - | 9,010,000 | - | - | - |
| 5400 Beginning Fund Balance - Regular | 325,783 | 849,229 | 2,900,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| TOTAL GO DEBT SERVICE FUND RESOURCES | \$ 27,545,602 | \$ 53,679,082 | \$ 62,254,700 | \$ 56,767,000 | \$ 56,767,000 | \$ 56,767,000 |
| REQUIREMENTS | | | | | | |
| 5100 - Debt Service | | | | | | |
| 610 Principal on Bonds Outstanding | | | | | | |
| Issue of February 2009 | \$ 1,189,388 | \$ 2,640,853 | \$ 2,458,377 | \$ 12,517,987 | \$ 12,517,987 | \$ 12,517,987 |
| Issue of December 2009 | - | - | 31,760,000 | - | - | - |
| Issue of June 2011 | 14,300,000 | 3,985,000 | 1,750,000 | - | - | - |
| Issue of February 2013 (Refunding) | 9,065,000 | 9,300,000 | - | - | - | - |
| Issue of July 2018 | - | 5,435,000 | 3,955,000 | 12,270,000 | 12,270,000 | 12,270,000 |
| Total Principal Requirements | \$ 24,554,388 | \$ 21,360,853 | \$ 39,923,377 | \$ 24,787,987 | \$ 24,787,987 | \$ 24,787,987 |
| 620 Interest on Bonds Outstanding | | | | | | |
| Issue of February 2009 | \$ 560,613 | \$ 1,509,148 | \$ 1,691,623 | \$ 10,402,013 | \$ 10,402,013 | \$ 10,402,013 |
| Issue of December 2009 | 397,000 | 397,000 | 397,000 | - | - | - |
| Issue of June 2011 | 881,400 | 224,400 | 82,500 | - | - | - |
| Issue of February 2013 (Refunding) | 302,972 | 165,819 | - | - | - | - |
| Issue of July 2018 | - | 16,780,089 | 18,660,200 | 18,502,000 | 18,502,000 | 18,502,000 |
| Issue of July 2020 | - | - | - | 3,075,000 | 3,075,000 | 3,075,000 |
| Total Interest Requirements | \$ 2,141,985 | \$ 19,076,456 | \$ 20,831,323 | \$ 31,979,013 | \$ 31,979,013 | \$ 31,979,013 |
| Total Debt Service | \$ 26,696,373 | \$ 40,437,309 | \$ 60,754,700 | \$ 56,767,000 | \$ 56,767,000 | \$ 56,767,000 |
| 7000 - Unappropriated Ending Fund Balance | | | | | | |
| 820 Reserved for Next Year | \$ 849,229 | \$ 13,241,773 | \$ 1,500,000 | \$ - | \$ - | \$ - |
| Total Unappropriated Ending Fund Balance | \$ 849,229 | \$ 13,241,773 | \$ 1,500,000 | \$ - | \$ - | \$ - |
| TOTAL GO DEBT SERVICE FUND REQUIREMENTS | \$ 27,545,602 | \$ 53,679,082 | \$ 62,254,700 | \$ 56,767,000 | \$ 56,767,000 | \$ 56,767,000 |

Debt service has been increased to include bonds the district expects to issue in July 2020.

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

As of June 30, 2020

| Issue Date | Amount of Issue | Interest Rate | Interest Dates | Maturity Date | Annual Interest Payment | Annual Principal Payment |
|--------------|-----------------|---------------|----------------|-----------------------|------------------------------|------------------------------|
| 2009 | \$178,715,187 | 5.00% | 12/15 & 6/15 | 6/15/2021 | \$ 10,402,013 | \$ 12,517,987 |
| | | 5.17% | | 6/15/2022 | 11,603,135 | 12,006,866 |
| | | 5.26% | | 6/15/2023 | 12,713,523 | 11,606,477 |
| | | 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 |
| | | | | <u>\$ 156,961,662</u> | <u>\$ 105,828,339</u> | |
| 2018 | \$383,230,000 | Varies | 12/15 & 6/15 | 6/15/2021 | \$ 18,502,000 | \$ 12,270,000 |
| | | Varies | | 6/15/2022 | 17,908,500 | 6,585,000 |
| | | Varies | | 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 |
| | | | 6/15/2039 | 1,937,750 | 38,755,000 | |
| | | | | <u>\$ 233,241,250</u> | <u>\$ 373,840,000</u> | |
| Total | | | | | <u>\$ 390,202,912</u> | <u>\$ 479,668,339</u> |

This table does not include bonds the district expects to issue in July 2020.

Capital Projects Funds (400)

Introduction - Capital Projects Funds

\$ 611,530,000

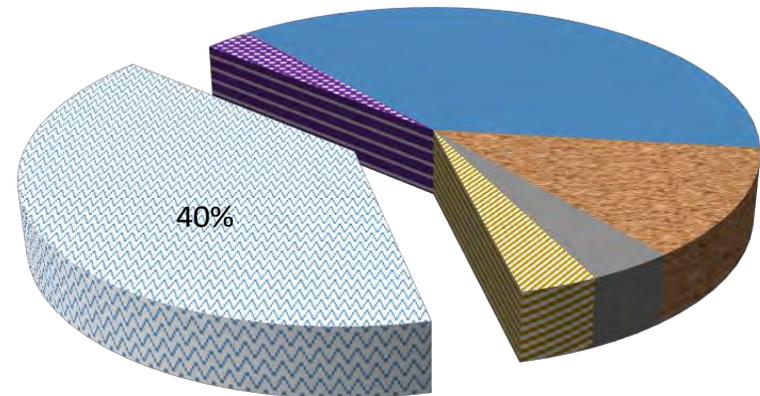
Restricted, Committed or Assigned Funds*

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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Proposed | Approved | Adopted |
| RESOURCES | | | | | | |
| 1500 Earnings on Investments | \$ 71,296 | \$ 121,422 | \$ - | \$ - | \$ - | \$ - |
| 1920 Contributions and Donations | 11,968,963 | - | - | - | - | - |
| 5200 Interfund Transfers | 4,788,179 | 358,819 | - | 100,000 | 100,000 | 100,000 |
| 5400 Beginning Fund Balance | 912,757 | 2,506,332 | 2,860,000 | 2,860,000 | 2,860,000 | 2,860,000 |
| TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES | \$ 17,741,195 | \$ 2,986,573 | \$ 2,860,000 | \$ 2,960,000 | \$ 2,960,000 | \$ 2,960,000 |
| REQUIREMENTS | | | | | | |
| 2000 - Support Services | | | | | | |
| 2540 - Operation and Maintenance of Plant Services | | | | | | |
| <u>Purchased Services</u> | | | | | | |
| 390 Other General Profess & Tech Svcs | \$ - | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Total Purchased Services | \$ - | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Total Operation and Maintenance of Plant Services | \$ - | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Total Support Services | \$ - | \$ - | \$ - | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| 4000 - Facilities Acquisition and Construction | | | | | | |
| 4120 - Site Acquisition and Development Svcs | | | | | | |
| <u>Capital Outlay</u> | | | | | | |
| 530 Improvements Other Than Buildings | \$ - | \$ 58,361 | \$ 150,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| Total Capital Outlay | \$ - | \$ 58,361 | \$ 150,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| Total Site Acquisition and Development Svcs | \$ - | \$ 58,361 | \$ 150,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 |

Fund Detail – Special Capital Projects Fund Continued

| Account Code and Description | | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|---|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4150 - Building Acquisit, Construct and Improvement Services | | | | | | | |
| <u>Purchased Services</u> | | | | | | | |
| 380 | Non-Instructional Profess & Tech Svcs | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - |
| | Total Purchased Services | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - |
| <u>Supplies and Materials</u> | | | | | | | |
| 460 | Non-consumable Items | \$ 21,407 | \$ 23,942 | \$ 35,000 | \$ - | \$ - | \$ - |
| | Total Supplies and Materials | \$ 21,407 | \$ 23,942 | \$ 35,000 | \$ - | \$ - | \$ - |
| <u>Capital Outlay</u> | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 409,159 | \$ 40,818 | \$ 2,615,000 | \$ 2,060,000 | \$ 2,060,000 | \$ 2,060,000 |
| | Total Capital Outlay | \$ 409,159 | \$ 40,818 | \$ 2,615,000 | \$ 2,060,000 | \$ 2,060,000 | \$ 2,060,000 |
| | Total Building Acquisit, Construct and Improvement Services | \$ 430,566 | \$ 64,760 | \$ 2,660,000 | \$ 2,060,000 | \$ 2,060,000 | \$ 2,060,000 |
| 4180 - Other Capital Items | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | |
| 550 | Depreciable Technology | \$ 14,804,297 | \$ 12,581 | \$ 50,000 | \$ - | \$ - | \$ - |
| | Total Capital Outlay | \$ 14,804,297 | \$ 12,581 | \$ 50,000 | \$ - | \$ - | \$ - |
| | Total Other Capital Items | \$ 14,804,297 | \$ 12,581 | \$ 50,000 | \$ - | \$ - | \$ - |
| | Total Facilities Acquisition and Construction | \$ 15,234,863 | \$ 135,702 | \$ 2,860,000 | \$ 2,460,000 | \$ 2,460,000 | \$ 2,460,000 |
| | Ending Fund Balance | \$ 2,506,332 | \$ 2,850,871 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS | \$ 17,741,195 | \$ 2,986,573 | \$ 2,860,000 | \$ 2,960,000 | \$ 2,960,000 | \$ 2,960,000 |

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 | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | | | |
| 1500 Earnings on Investments | \$ 72,008 | \$ 100,754 | \$ - | \$ - | \$ - | \$ - |
| 1990 Miscellaneous | - | 116,321 | - | - | - | - |
| 5200 Interfund Transfers | 1,250,000 | 1,250,000 | 1,250,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| 5400 Beginning Fund Balance | 2,182,815 | 2,130,756 | 1,831,236 | 3,650,000 | 3,650,000 | 3,650,000 |
| TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES | \$ 3,504,823 | \$ 3,597,831 | \$ 3,081,236 | \$ 5,150,000 | \$ 5,150,000 | \$ 5,150,000 |
| REQUIREMENTS | | | | | | |
| 2000 - Support Services | | | | | | |
| 2540 - Operation and Maintenance of Plant Services | | | | | | |
| <u>Purchased Services</u> | | | | | | |
| 390 Other General Profess & Tech Svcs | \$ - | \$ - | \$ - | \$ 700,000 | \$ 700,000 | \$ 700,000 |
| Total Purchased Services | \$ - | \$ - | \$ - | \$ 700,000 | \$ 700,000 | \$ 700,000 |
| Total Operation and Maintenance of Plant Services | \$ - | \$ - | \$ - | \$ 700,000 | \$ 700,000 | \$ 700,000 |
| Total Support Services | \$ - | \$ - | \$ - | \$ 700,000 | \$ 700,000 | \$ 700,000 |
| 4000 - Facilities Acquisition and Construction | | | | | | |
| 4120 - Site Acquisition and Development Services | | | | | | |
| <u>Capital Outlay</u> | | | | | | |
| 530 Improvements Other Than Buildings | \$ 697,649 | \$ 372,288 | \$ 750,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Total Capital Outlay | \$ 697,649 | \$ 372,288 | \$ 750,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Total Site Acquisition and Development Services | \$ 697,649 | \$ 372,288 | \$ 750,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| 4150 - Building Acquisit, Construct and Improvement Services | | | | | | |
| <u>Capital Outlay</u> | | | | | | |
| 520 Buildings Acquisition and Improvement | \$ 676,418 | \$ 487,557 | \$ 2,331,236 | \$ 3,450,000 | \$ 3,450,000 | \$ 3,450,000 |
| Total Capital Outlay | \$ 676,418 | \$ 487,557 | \$ 2,331,236 | \$ 3,450,000 | \$ 3,450,000 | \$ 3,450,000 |
| Total Building Acquisit, Construct and Improvement Services | \$ 676,418 | \$ 487,557 | \$ 2,331,236 | \$ 3,450,000 | \$ 3,450,000 | \$ 3,450,000 |
| Total Facilities Acquisition and Construction | \$ 1,374,067 | \$ 859,845 | \$ 3,081,236 | \$ 4,450,000 | \$ 4,450,000 | \$ 4,450,000 |
| Ending Fund Balance | \$ 2,130,756 | \$ 2,737,986 | \$ - | \$ - | \$ - | \$ - |
| TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS | \$ 3,504,823 | \$ 3,597,831 | \$ 3,081,236 | \$ 5,150,000 | \$ 5,150,000 | \$ 5,150,000 |

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 anticipates issuing the remaining bond amount of \$236,470,000 in 2020.

Fund Detail – 2018 Bond Capital Projects Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|---------------------|-----------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1500 Earnings on Investments | \$ - | \$ 12,118,670 | | \$ 4,000,000 | \$ 10,000,000 | \$ 10,000,000 | \$ 10,000,000 | |
| 1900 Other Revenue From Local Sources | - | 1,143,377 | | - | - | - | - | |
| 5110 Bond Proceeds | - | 383,230,000 | | - | 236,470,000 | 236,470,000 | 236,470,000 | |
| 5120 Bond Premium | - | 64,964,296 | | - | - | - | - | |
| 5200 Interfund Transfers | 2,183,983 | - | | 1,355,000 | 1,950,000 | 1,950,000 | 1,950,000 | |
| 5400 Beginning Fund Balance | - | - | | 430,000,000 | 355,000,000 | 355,000,000 | 355,000,000 | |
| TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES | \$ 2,183,983 | \$ 461,456,343 | - | \$ 435,355,000 | \$ 603,420,000 | \$ 603,420,000 | \$ 603,420,000 | - |
| REQUIREMENTS | | | | | | | | |
| 2000 - Support Services | | | | | | | | |
| 2660 - Technology Services | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | |
| 550 Depreciable Technology Equip | \$ - | \$ - | - | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | - |
| Total Capital Outlay | \$ - | \$ - | - | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | - |
| Total Technology Services | \$ - | \$ - | - | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | - |
| Total Support Services | \$ - | \$ - | - | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | \$ 8,500,000 | - |
| 4000 - Facilities Acquisition and Construction | | | | | | | | |
| 4110 - Service Area Direction | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 40,611 | \$ 417,865 | 15.42 | \$ 924,967 | \$ 908,993 | \$ 908,993 | \$ 908,993 | 15.00 |
| 114 Supervisory Classified | 21,856 | 80,294 | 1.50 | 161,081 | 310,746 | 310,746 | 310,746 | 2.50 |
| 130 Licensed Additional Earnings | 8,900 | 10,234 | | 76,688 | 78,605 | 78,605 | 78,605 | |
| 130 Classified Additional Earnings | 4,459 | 11,317 | | 153,375 | 157,209 | 157,209 | 157,209 | |
| Total Salaries and Wages | \$ 75,826 | \$ 519,710 | 16.92 | \$ 1,316,111 | \$ 1,455,553 | \$ 1,455,553 | \$ 1,455,553 | 17.50 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 10,749 | \$ 121,650 | | \$ 458,223 | \$ 492,138 | \$ 492,138 | \$ 492,138 | |
| 220 Social Security Contribution | 5,507 | 39,161 | | 100,079 | 109,554 | 109,554 | 109,554 | |
| 230 Other | 899 | 11,148 | | 21,595 | 33,524 | 33,524 | 33,524 | |
| 240 Employee Insur & Other Contract Benefits | 9,104 | 97,114 | | 263,119 | 261,389 | 261,389 | 261,389 | |
| Total Associated Payroll Costs | \$ 26,259 | \$ 269,073 | - | \$ 843,016 | \$ 896,605 | \$ 896,605 | \$ 896,605 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 380 Non-Instructional Profess & Tech Svcs | \$ 198,282 | \$ 1,351,515 | | \$ 4,800,000 | \$ 4,800,000 | \$ 4,800,000 | \$ 4,800,000 | - |
| 390 Other General Profess & Tech Svcs | - | 79,068 | | - | - | - | - | - |
| Total Purchased Services | \$ 198,282 | \$ 1,430,583 | - | \$ 4,800,000 | \$ 4,800,000 | \$ 4,800,000 | \$ 4,800,000 | - |

Fund Detail – 2018 Bond Capital Projects Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|--|--------------|----------------|---------|----------------|----------------|----------------|----------------|-------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues & Fees | \$ - | \$ 1,705,929 | - | \$ - | \$ 1,750,000 | \$ 1,750,000 | \$ 1,750,000 | - |
| | Total Other | \$ - | \$ 1,705,929 | - | \$ - | \$ 1,750,000 | \$ 1,750,000 | \$ 1,750,000 | - |
| | Total Service Area Direction | \$ 300,367 | \$ 3,925,295 | 16.92 | \$ 6,959,127 | \$ 8,902,158 | \$ 8,902,158 | \$ 8,902,158 | 17.50 |
| 4120 - Site Acquisition and Development Services | | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 510 | Land Acquisitions | \$ 76,420 | \$ 3,424,682 | | \$ - | \$ - | \$ - | \$ - | |
| 530 | Improvements Other Than Buildings | - | 110,032 | | 25,000,000 | 150,000,000 | 150,000,000 | 150,000,000 | |
| | Total Capital Outlay | \$ 76,420 | \$ 3,534,714 | - | \$ 25,000,000 | \$ 150,000,000 | \$ 150,000,000 | \$ 150,000,000 | - |
| | Total Site Acquisition and Development Services | \$ 76,420 | \$ 3,534,714 | - | \$ 25,000,000 | \$ 150,000,000 | \$ 150,000,000 | \$ 150,000,000 | - |
| 4150 - Building Acquisit, Construct and Improvement Services | | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 1,807,196 | \$ 25,551,672 | | \$ 394,895,873 | \$ 428,017,842 | \$ 428,017,842 | \$ 428,017,842 | |
| 540 | Depreciable Equipment | - | 5,082 | | - | - | - | - | |
| | Total Capital Outlay | \$ 1,807,196 | \$ 25,556,754 | - | \$ 394,895,873 | \$ 428,017,842 | \$ 428,017,842 | \$ 428,017,842 | - |
| | Total Building Acquisit, Construct and Improvement Services | \$ 1,807,196 | \$ 25,556,754 | - | \$ 394,895,873 | \$ 428,017,842 | \$ 428,017,842 | \$ 428,017,842 | - |
| 4180 - Other Capital Items | | | | | | | | | |
| <u>Capital Outlay</u> | | | | | | | | | |
| 550 | Depreciable Technology | \$ - | \$ 1,767,427 | | \$ - | \$ 8,000,000 | \$ 8,000,000 | \$ 8,000,000 | |
| | Total Capital Outlay | \$ - | \$ 1,767,427 | - | \$ - | \$ 8,000,000 | \$ 8,000,000 | \$ 8,000,000 | - |
| | Total Other Capital Items | \$ - | \$ 1,767,427 | - | \$ - | \$ 8,000,000 | \$ 8,000,000 | \$ 8,000,000 | - |
| | Total Facilities Acquisition and Construction | \$ 2,183,983 | \$ 34,784,190 | 16.92 | \$ 426,855,000 | \$ 594,920,000 | \$ 594,920,000 | \$ 594,920,000 | 17.50 |
| 5200 - Transfers of Funds | | | | | | | | | |
| <u>Transfers</u> | | | | | | | | | |
| 710 | Fund Modifications | \$ - | \$ 2,183,983 | | \$ - | \$ - | \$ - | \$ - | |
| | Total Transfers | \$ - | \$ 2,183,983 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Transfers of Funds | \$ - | \$ 2,183,983 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Other Uses | \$ - | \$ 2,183,983 | - | \$ - | \$ - | \$ - | \$ - | - |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | | |
| <u>Fund Equity</u> | | | | | | | | | |
| 820 | Reserve for Future Years | \$ - | \$ 424,488,170 | | \$ - | \$ - | \$ - | \$ - | |
| | Total Fund Equity | \$ - | \$ 424,488,170 | - | \$ - | \$ - | \$ - | \$ - | - |
| | Total Unappropriated Ending Fund Balance | \$ - | \$ 424,488,170 | - | \$ - | \$ - | \$ - | \$ - | - |
| | TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS | \$ 2,183,983 | \$ 461,456,343 | 16.92 | \$ 435,355,000 | \$ 603,420,000 | \$ 603,420,000 | \$ 603,420,000 | 17.50 |

Internal Service Funds (600)

Introduction - Internal Service Funds

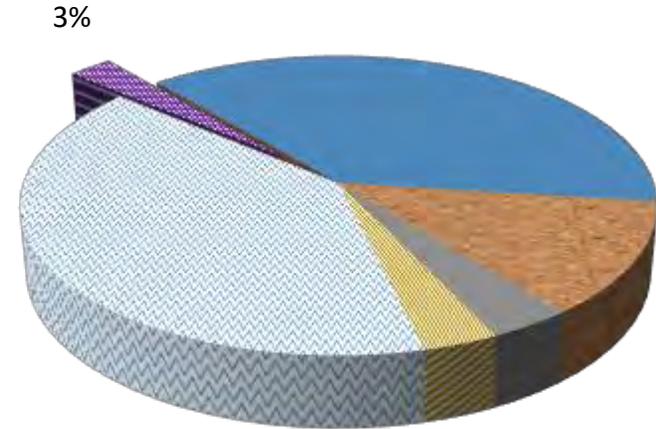
\$ 40,339,500
Proprietary Funds*

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. Provision for future growth has been included in the budget.

Fund Detail – Charter Schools Services Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1500 Earnings on Investment | \$ 17,115 | \$ 26,209 | | \$ 15,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | |
| 1990 Miscellaneous | 3,920,637 | 3,911,852 | | 4,500,000 | 5,000,000 | 5,000,000 | 5,000,000 | |
| 3299 Restricted Grants-In-Aid | 12,520 | 19,574 | | - | 520,000 | 520,000 | 520,000 | |
| 5400 Beginning Fund Balance | 461,364 | 683,063 | | 700,000 | 950,000 | 950,000 | 950,000 | |
| TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES | \$ 4,411,636 | \$ 4,640,698 | | \$ 5,215,000 | \$ 6,500,000 | \$ 6,500,000 | \$ 6,500,000 | |
| REQUIREMENTS | | | | | | | | |
| 1280 - Alternative Education | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 111 Regular Licensed | \$ 1,135,047 | \$ 1,176,487 | 18.95 | \$ 1,222,889 | \$ 1,189,847 | \$ 1,189,847 | \$ 1,189,847 | 17.35 |
| 112 Regular Classified | 248,384 | 278,823 | 8.58 | 287,668 | 341,324 | 341,324 | 341,324 | 9.73 |
| 113 Supervisory Licensed | 152,173 | 161,228 | 1.40 | 156,147 | 161,796 | 161,796 | 161,796 | 1.40 |
| 121 Licensed Substitutes | 41,058 | 44,869 | | - | - | - | - | |
| 122 Classified Substitutes | 3,732 | 4,768 | | - | - | - | - | |
| 123 Temporary Licensed | 18,378 | - | | - | - | - | - | |
| 124 Temporary Classified | 1,183 | 463 | | - | - | - | - | |
| 130 Licensed Staff Differentials | 1,920 | 1,958 | | 2,002 | - | - | - | |
| 130 Licensed Additional Earnings | 18,538 | 19,793 | | - | 180 | 180 | 180 | |
| 130 Classified Additional Earnings | 4,108 | 3,480 | | - | - | - | - | |
| Total Salaries and Wages | \$ 1,624,521 | \$ 1,691,869 | 28.93 | \$ 1,668,706 | \$ 1,693,147 | \$ 1,693,147 | \$ 1,693,147 | 28.48 |

Fund Detail – Charter Schools Services Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 406,075 | \$ 430,263 | | \$ 540,644 | \$ 541,777 | \$ 541,777 | \$ 541,777 | |
| 220 | Social Security Contribution | 119,587 | 125,543 | | 124,116 | 125,249 | 125,249 | 125,249 | |
| 230 | Other Required Payroll Costs | 20,162 | 27,796 | | 27,228 | 27,988 | 27,988 | 27,988 | |
| 240 | Employee Insur & Other Contract Benefits | 335,510 | 336,376 | | 376,048 | 385,009 | 385,009 | 385,009 | |
| Total Associated Payroll Costs | | \$ 881,334 | \$ 919,978 | - | \$ 1,068,036 | \$ 1,080,023 | \$ 1,080,023 | \$ 1,080,023 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 130,603 | \$ 127,755 | | \$ 129,000 | \$ 129,000 | \$ 129,000 | \$ 129,000 | |
| 320 | Property Services | 60,361 | 61,510 | | 67,000 | 67,000 | 67,000 | 67,000 | |
| 330 | Student Transportation Services | 24,453 | 17,419 | | 17,000 | 17,000 | 17,000 | 17,000 | |
| 340 | Travel | 1,675 | 3,647 | | - | - | - | - | |
| 350 | Communication | 18,587 | 13,846 | | 18,000 | 18,000 | 18,000 | 18,000 | |
| 360 | Charter School Payments | 869,106 | 1,706,995 | | 1,200,000 | 2,500,000 | 2,500,000 | 2,500,000 | |
| 380 | Non-Instructional Profess & Tech Svcs | 2,203 | 1,911 | | - | - | - | - | |
| 390 | Other General Profess & Tech Svcs | 682 | 1,997 | | - | - | - | - | |
| Total Purchased Services | | \$ 1,107,670 | \$ 1,935,080 | - | \$ 1,431,000 | \$ 2,731,000 | \$ 2,731,000 | \$ 2,731,000 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 17,552 | \$ 20,154 | | \$ 1,015,258 | \$ 963,830 | \$ 963,830 | \$ 963,830 | |
| 420 | Textbooks | - | 32,162 | | - | - | - | - | |
| 460 | Non-consumable Items | 7,628 | 320 | | 8,000 | 8,000 | 8,000 | 8,000 | |
| 470 | Computer Software | 2,878 | 3,753 | | 2,000 | 2,000 | 2,000 | 2,000 | |
| 480 | Computer Hardware | 74,377 | 22,591 | | 22,000 | 22,000 | 22,000 | 22,000 | |
| Total Supplies and Materials | | \$ 102,435 | \$ 78,980 | - | \$ 1,047,258 | \$ 995,830 | \$ 995,830 | \$ 995,830 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues And Fees | \$ 12,613 | \$ 14,791 | | \$ - | \$ - | \$ - | \$ - | |
| Total Other | | \$ 12,613 | \$ 14,791 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Alternative Education | | \$ 3,728,573 | \$ 4,640,698 | 28.93 | \$ 5,215,000 | \$ 6,500,000 | \$ 6,500,000 | \$ 6,500,000 | 28.48 |
| Ending Fund Balance | | \$ 683,063 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS | | \$ 4,411,636 | \$ 4,640,698 | 28.93 | \$ 5,215,000 | \$ 6,500,000 | \$ 6,500,000 | \$ 6,500,000 | 28.48 |

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 is able to 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. Provision for future growth has been included in this budget.

There are no changes to FTE in this fund.

Fund Detail – Auxiliary Services Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|--|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1940 Printing/Mail Revenue-External Sales | \$ 106,378 | \$ 134,840 | | \$ 200,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | |
| 1970 Printing/Mail Revenue-Internal Sales | 2,250,104 | 2,125,979 | | 2,500,000 | 2,850,000 | 2,850,000 | 2,850,000 | |
| 1990 Central Stores Revenue-Internal Sales | 2,016,989 | 1,908,053 | | 1,780,000 | 2,650,000 | 2,650,000 | 2,650,000 | |
| 1990 Central Stores Revenue-External Sales | 371,537 | 318,181 | | 310,000 | 400,000 | 400,000 | 400,000 | |
| 1990 Miscellaneous | 325,325 | 297,983 | | - | - | - | - | |
| 5400 Beginning Fund Balance | 2,521,352 | 2,945,146 | | 3,550,000 | 2,650,000 | 2,650,000 | 2,650,000 | |
| TOTAL AUXILIARY SERVICES FUND RESOURCES | \$ 7,591,685 | \$ 7,730,182 | | \$ 8,340,000 | \$ 8,800,000 | \$ 8,800,000 | \$ 8,800,000 | |
| REQUIREMENTS | | | | | | | | |
| 2000 - Support Services | | | | | | | | |
| 2570 - Internal Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 780,811 | \$ 781,172 | 24.80 | \$ 1,038,045 | \$ 1,082,784 | \$ 1,082,784 | \$ 1,082,784 | 24.80 |
| 114 Supervisory Classified | 89,091 | 88,027 | 1.00 | 93,188 | 99,340 | 99,340 | 99,340 | 1.00 |
| 124 Temporary Classified | 7,675 | 3,680 | | 73,993 | 75,844 | 75,844 | 75,844 | |
| 124 Student Labor | 2,304 | - | | 5,588 | 5,728 | 5,728 | 5,728 | |
| 130 Classified Additional Earnings | 366 | 408 | | - | 707 | 707 | 707 | |
| 130 Classified Overtime | 19,512 | 12,636 | | 23,003 | 23,578 | 23,578 | 23,578 | |
| Total Salaries and Wages | \$ 899,759 | \$ 885,923 | 25.80 | \$ 1,233,817 | \$ 1,287,981 | \$ 1,287,981 | \$ 1,287,981 | 25.80 |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 199,430 | \$ 234,983 | | \$ 376,072 | \$ 404,895 | \$ 404,895 | \$ 404,895 | |
| 220 Social Security Contribution | 62,781 | 64,401 | | 90,683 | 94,842 | 94,842 | 94,842 | |
| 230 Other Required Payroll Costs | 17,038 | 19,500 | | 25,589 | 27,183 | 27,183 | 27,183 | |
| 240 Employee Insur & Other Contract Benefits | 268,774 | 279,405 | | 388,613 | 374,297 | 374,297 | 374,297 | |
| Total Associated Payroll Costs | \$ 548,023 | \$ 598,289 | - | \$ 880,957 | \$ 901,217 | \$ 901,217 | \$ 901,217 | - |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 34,386 | \$ 30,467 | | \$ 171,500 | \$ 180,000 | \$ 180,000 | \$ 180,000 | |
| 340 Travel | 1,400 | 554 | | 5,000 | 5,000 | 5,000 | 5,000 | |
| 350 Communication | 793,740 | 847,995 | | 2,097,395 | 854,325 | 854,325 | 854,325 | |
| 380 Non-Instructional Profess & Tech Svcs | 113 | 379 | | 113,200 | 115,000 | 115,000 | 115,000 | |
| 390 Other General Profess & Tech Svcs | 143,035 | 191,062 | | 70,000 | 100,000 | 100,000 | 100,000 | |
| Total Purchased Services | \$ 972,674 | \$ 1,070,457 | - | \$ 2,457,095 | \$ 1,254,325 | \$ 1,254,325 | \$ 1,254,325 | - |

Fund Detail – Auxiliary Services Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| Supplies and Materials | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 2,056,055 | \$ 2,005,074 | | \$ 2,125,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | |
| 440 Periodicals | 213 | 220 | | - | 500 | 500 | 500 | |
| 460 Non-consumable Items | 24,030 | 1,226 | | 14,375 | 20,000 | 20,000 | 20,000 | |
| 470 Computer Software | 29,908 | 138 | | 180,000 | 226,977 | 226,977 | 226,977 | |
| 480 Computer Hardware | 186 | 242 | | 44,500 | 100,000 | 100,000 | 100,000 | |
| Total Supplies and Materials | \$ 2,110,392 | \$ 2,006,900 | - | \$ 2,363,875 | \$ 2,847,477 | \$ 2,847,477 | \$ 2,847,477 | - |
| Capital Outlay | | | | | | | | |
| 520 Buildings Acquisition and Improvement | \$ 810 | \$ 52,492 | | \$ 550,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | |
| 540 Depreciable Equipment | 114,333 | 94,468 | | 850,000 | 1,500,000 | 1,500,000 | 1,500,000 | |
| Total Capital Outlay | \$ 115,143 | \$ 146,960 | - | \$ 1,400,000 | \$ 2,500,000 | \$ 2,500,000 | \$ 2,500,000 | - |
| Other | | | | | | | | |
| 640 Dues and Fees | \$ 545 | \$ 1,450 | | \$ 3,275 | \$ 8,000 | \$ 8,000 | \$ 8,000 | |
| 670 Taxes, Licenses and Assessments | - | - | | 981 | 1,000 | 1,000 | 1,000 | |
| Total Other | \$ 545 | \$ 1,450 | - | \$ 4,256 | \$ 9,000 | \$ 9,000 | \$ 9,000 | - |
| Total Internal Services | \$ 4,646,536 | \$ 4,709,979 | 25.80 | \$ 8,340,000 | \$ 8,800,000 | \$ 8,800,000 | \$ 8,800,000 | 25.80 |
| Total Support Services | \$ 4,646,536 | \$ 4,709,979 | 25.80 | \$ 8,340,000 | \$ 8,800,000 | \$ 8,800,000 | \$ 8,800,000 | 25.80 |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | |
| 761 Reserved for Inventories | \$ 588,330 | \$ 676,453 | | \$ - | \$ - | \$ - | \$ - | |
| 770 Unreserved Fund Balance | 2,356,819 | 2,343,750 | | - | - | - | - | |
| Total Unappropriated Ending Fund Balance | \$ 2,945,149 | \$ 3,020,203 | - | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL AUXILIARY SERVICES FUND REQUIREMENTS | \$ 7,591,685 | \$ 7,730,182 | 25.80 | \$ 8,340,000 | \$ 8,800,000 | \$ 8,800,000 | \$ 8,800,000 | 25.80 |

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.

There are no FTE changes in this fund.

Fund Detail – Risk Management Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|---|----------------------|----------------------|---------|----------------------|----------------------|----------------------|----------------------|-----|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1500 Earnings on Investments | \$ 423,304 | \$ 584,941 | | \$ 250,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | |
| 1960 Recovery of Prior Years' Expenditure | 35,149 | 13,916 | | 4,500 | 4,500 | 4,500 | 4,500 | |
| 1970 Workers Compensation | 3,829,445 | 6,154,971 | | 6,300,000 | 6,650,000 | 6,650,000 | 6,650,000 | |
| 1970 Unemployment Premiums | 1,068,584 | 1,094,910 | | 1,200,000 | 1,250,000 | 1,250,000 | 1,250,000 | |
| 1990 Miscellaneous | 199,103 | 134,513 | | 35,000 | 35,000 | 35,000 | 35,000 | |
| 5200 Interfund Transfers | - | 600,000 | | - | - | - | - | |
| 5400 Beginning Fund Balance | | | | | | | | |
| Unreserved Fund Equity | 10,968,044 | 10,133,589 | | 10,500,000 | 14,500,000 | 14,500,000 | 14,500,000 | |
| Reserve for Accrued Claims | 1,931,178 | 1,870,435 | | 2,100,000 | 2,100,000 | 2,100,000 | 2,100,000 | |
| Total Beginning Fund Balance | \$ 12,899,222 | \$ 12,004,024 | | \$ 12,600,000 | \$ 16,600,000 | \$ 16,600,000 | \$ 16,600,000 | |
| TOTAL RISK MANAGEMENT FUND RESOURCES | \$ 18,454,807 | \$ 20,587,275 | | \$ 20,389,500 | \$ 25,039,500 | \$ 25,039,500 | \$ 25,039,500 | |

REQUIREMENTS

2000 - Support Services

2528 - Risk Management Services

Salaries and Wages

| | | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------|
| 111 Regular Licensed | \$ 25,259 | \$ 24,753 | | \$ 25,000 | \$ 25,625 | \$ 25,625 | \$ 25,625 | |
| 112 Regular Classified | 448,240 | 436,725 | 5.00 | 557,245 | 573,145 | 573,145 | 573,145 | 5.00 |
| 114 Supervisory Classified | 91,972 | 105,778 | 1.00 | 105,834 | 108,480 | 108,480 | 108,480 | 1.00 |
| 124 Temporary Classified | 15,738 | - | | - | - | - | - | |
| 130 Classified Overtime | 279 | - | | - | - | - | - | |
| Total Salaries and Wages | \$ 581,488 | \$ 567,256 | 6.00 | \$ 688,079 | \$ 707,250 | \$ 707,250 | \$ 707,250 | 6.00 |

Associated Payroll Costs

| | | | | | | | | |
|--|-------------------|-------------------|----------|-------------------|-------------------|-------------------|-------------------|----------|
| 210 Public Employees Retirement System | \$ 118,893 | \$ 146,220 | | \$ 217,587 | \$ 234,669 | \$ 234,669 | \$ 234,669 | |
| 220 Social Security Contribution | 42,093 | 40,970 | | 48,154 | 52,610 | 52,610 | 52,610 | |
| 230 Other Required Payroll Costs | 109,785 | 129,996 | | 10,517 | 11,498 | 11,498 | 11,498 | |
| 240 Employee Insur & Other Contract Benefits | 137,216 | 119,359 | | 174,158 | 94,722 | 94,722 | 94,722 | |
| Total Associated Payroll Costs | \$ 407,987 | \$ 436,545 | - | \$ 450,416 | \$ 393,499 | \$ 393,499 | \$ 393,499 | - |

Fund Detail – Risk Management Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|--|---------------------|---------------------|-------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Purchased Services</u> | | | | | | | | | |
| 310 | Instructional, Professional and Technical Services | \$ 500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 320 | Property Services | 181,554 | 33,290 | | 18,895 | 19,272 | 19,272 | 19,272 | |
| 340 | Travel | 11,189 | 9,942 | | 14,530 | 14,821 | 14,821 | 14,821 | |
| 350 | Communication | 3,996 | 4,091 | | 8,646 | 8,819 | 8,819 | 8,819 | |
| 380 | Non-Instructional Profess & Tech Svcs | 1,102,555 | 863,992 | | 1,181,186 | 1,204,811 | 1,204,811 | 1,204,811 | |
| 390 | Other General Profess & Tech Svcs | 25,550 | 86,565 | | 758,661 | 773,834 | 773,834 | 773,834 | |
| | Total Purchased Services | \$ 1,325,344 | \$ 997,880 | - | \$ 1,981,918 | \$ 2,021,557 | \$ 2,021,557 | \$ 2,021,557 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies and Materials | \$ 78,004 | \$ 87,945 | | \$ 93,587 | \$ 95,458 | \$ 95,458 | \$ 95,458 | |
| 460 | Non-consumable Items | 142,012 | 145,871 | | 41,587 | 42,419 | 42,419 | 42,419 | |
| 470 | Computer Software | 6,867 | 5,549 | | 1,423 | 1,452 | 1,452 | 1,452 | |
| 480 | Computer Hardware | 79,823 | 71,495 | | 1,896 | 1,934 | 1,934 | 1,934 | |
| | Total Supplies and Materials | \$ 306,706 | \$ 310,860 | - | \$ 138,493 | \$ 141,263 | \$ 141,263 | \$ 141,263 | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ 27,230 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 540 | Depreciable Equipment | 32,731 | 37,562 | | 36,546 | 37,277 | 37,277 | 37,277 | |
| | Total Capital Outlay | \$ 59,961 | \$ 37,562 | - | \$ 36,546 | \$ 37,277 | \$ 37,277 | \$ 37,277 | - |
| <u>Other</u> | | | | | | | | | |
| 640 | Dues and Fees | \$ 16,324 | \$ 3,786 | | \$ 9,591 | \$ 9,782 | \$ 9,782 | \$ 9,782 | |
| 650 | Claims | 2,859,576 | 2,225,529 | | 2,228,677 | 2,273,251 | 2,273,251 | 2,273,251 | |
| 650 | Insurance Premiums | 840,678 | 912,114 | | 901,341 | 919,368 | 919,368 | 919,368 | |
| 650 | Allowance for Claims | - | (1,762) | | 13,526,842 | 18,097,877 | 18,097,877 | 18,097,877 | |
| 670 | Taxes, Licenses and Assessments | 144 | - | | - | - | - | - | |
| | Total Other | \$ 3,716,722 | \$ 3,139,667 | - | \$ 16,666,451 | \$ 21,300,278 | \$ 21,300,278 | \$ 21,300,278 | - |
| | Total Risk Management Services | \$ 6,398,208 | \$ 5,489,770 | 6.00 | \$ 19,961,903 | \$ 24,601,124 | \$ 24,601,124 | \$ 24,601,124 | 6.00 |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | | |
| 112 | Regular Classified | \$ 4,420 | \$ 24,728 | 0.50 | \$ 26,890 | \$ 28,913 | \$ 28,913 | \$ 28,913 | 0.50 |
| 124 | Temporary Classified | 1,908 | 10,362 | | - | - | - | - | |
| | Total Salaries and Wages | \$ 6,328 | \$ 35,090 | 0.50 | \$ 26,890 | \$ 28,913 | \$ 28,913 | \$ 28,913 | 0.50 |

Fund Detail – Risk Management Fund Continued

| Account Code and Description | | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | FTE |
|----------------------------------|--|----------------------|----------------------|-------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | |
| <u>Associated Payroll Costs</u> | | | | | | | | | |
| 210 | Public Employees Retirement System | \$ 926 | \$ 6,487 | \$ 8,211 | \$ 8,828 | \$ 8,828 | \$ 8,828 | \$ 8,828 | |
| 220 | Social Security Contribution | 407 | 2,612 | 1,971 | 2,019 | 2,019 | 2,019 | 2,019 | |
| 230 | Other | 388 | 3,986 | 4,166 | 4,478 | 4,478 | 4,478 | 4,478 | |
| 240 | Employee Insur & Other Contract Benefits | 1,140 | 7,626 | 7,897 | 8,107 | 8,107 | 8,107 | 8,107 | |
| | Total Associated Payroll Costs | \$ 2,861 | \$ 20,711 | - | \$ 22,245 | \$ 23,432 | \$ 23,432 | \$ 23,432 | - |
| <u>Purchased Services</u> | | | | | | | | | |
| 380 | Non-Instructional Profess & Tech Svcs | \$ 1,204 | \$ 333,480 | \$ 72,583 | \$ 74,035 | \$ 74,035 | \$ 74,035 | \$ 74,035 | |
| 390 | Other General Profess & Tech Svcs | 1,907 | - | 45,778 | 46,694 | 46,694 | 46,694 | 46,694 | |
| | Total Purchased Services | \$ 3,111 | \$ 333,480 | - | \$ 118,361 | \$ 120,729 | \$ 120,729 | \$ 120,729 | - |
| <u>Supplies and Materials</u> | | | | | | | | | |
| 410 | Consumable Supplies & Material | \$ 573 | \$ 2,971 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 460 | Non-consumable Items | 24,307 | 4,844 | - | - | - | - | - | |
| 470 | Computer Software | 2,616 | 4,526 | - | - | - | - | - | |
| 480 | Computer Hardware | 12,780 | 9,936 | - | - | - | - | - | |
| | Total Supplies and Materials | \$ 40,276 | \$ 22,277 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Capital Outlay</u> | | | | | | | | | |
| 520 | Buildings Acquisition and Improvement | \$ - | \$ 25,470 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 530 | Improvements Other Than Buildings | - | 2,357 | - | - | - | - | - | |
| | Total Capital Outlay | \$ - | \$ 27,827 | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | | |
| 650 | Security Liability/Claims | \$ - | \$ - | \$ 260,100 | \$ 265,301 | \$ 265,301 | \$ 265,301 | \$ 265,301 | |
| | Total Other | \$ - | \$ - | \$ 260,100 | \$ 265,301 | \$ 265,301 | \$ 265,301 | \$ 265,301 | - |
| | Total Operation and Maintenance of Plant Services | \$ 52,576 | \$ 439,385 | 0.50 | \$ 427,596 | \$ 438,375 | \$ 438,375 | \$ 438,375 | 0.50 |
| | Total Support Services | \$ 6,450,784 | \$ 5,929,155 | 6.50 | \$ 20,389,499 | \$ 25,039,499 | \$ 25,039,499 | \$ 25,039,499 | 6.50 |
| 5200 - Transfers of Funds | | | | | | | | | |
| 710 | Fund Modifications | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | |
| | Total Transfers of Funds | \$ - | \$ - | - | \$ 1 | \$ 1 | \$ 1 | \$ 1 | - |
| | Ending Fund Balance | \$ 12,004,023 | \$ 14,658,120 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | TOTAL RISK MANAGEMENT FUND REQUIREMENTS | \$ 18,454,807 | \$ 20,587,275 | 6.50 | \$ 20,389,500 | \$ 25,039,500 | \$ 25,039,500 | \$ 25,039,500 | 6.50 |

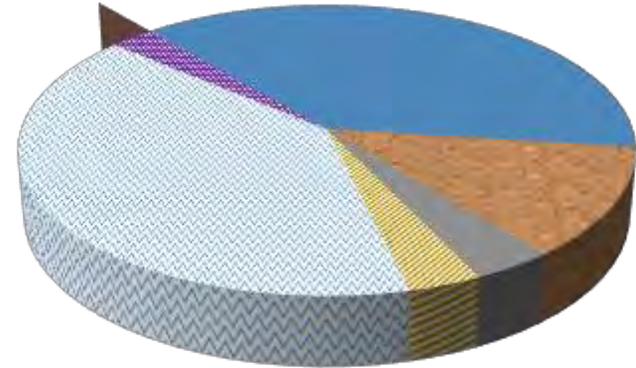
Trust Funds (700)

Introduction - Trust Funds

\$ 217,332
Restricted Funds*

The Small Memorial Trust Fund was created in 2015-16 to account for small memorial funds and scholarships held in trust by SKPS to be utilized for various purposes as established by the donors. These funds are received from a variety of donations and other sources with specific intended use.

The Loretta Isom Scholarship Fund is used to track the activity of the Loretta Isom Scholarship. This fund was founded in 1993 through a gift from Loretta Isom. The fund provides scholarships to students entering a Business Administration program at an accredited college or community college as directed by the trustees and as such is restricted.



Trust Funds: Less than one percent of Total District Budget

*Restricted Funds: These funds are restricted accounts to be used as directed by the trustees of the fund or donor.

Small Memorial Trust Fund – 711

The Small Memorial Trust Fund was created in 2015-16 to account for small memorial funds and scholarships held in trust by SKPS to be utilized for various purposes as established by the donors. These funds are received from a variety of donations and other sources with specific intended use.

To comply with upcoming changes in accounting standards, the District intends to close this fund in fiscal year 2020-21 and account for these activities in the Fee Based Programs Fund.

There are no FTE in this fund.

Fund Detail – Small Memorial Trust Fund

| Account Code and Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| RESOURCES | | | | | | |
| 1920 Contributions and Donations | \$ - | \$ - | \$ 8,000 | \$ 19,000 | \$ 19,000 | \$ 19,000 |
| 1990 Miscellaneous | 21,054 | 18,564 | - | 1,000 | 1,000 | 1,000 |
| 5400 Beginning Fund Balance | 202,359 | 200,860 | 199,498 | 192,314 | 192,314 | 192,314 |
| TOTAL SMALL MEMORIAL FUND RESOURCES | \$ 223,413 | \$ 219,424 | \$ 207,498 | \$ 212,314 | \$ 212,314 | \$ 212,314 |
| REQUIREMENTS | | | | | | |
| 3300 - Community Services | | | | | | |
| <u>Supplies and Materials</u> | | | | | | |
| 410 Consumable Supplies and Materials | \$ 22,553 | \$ 27,868 | \$ 207,498 | \$ - | \$ - | \$ - |
| Total Supplies and Materials | \$ 22,553 | \$ 27,868 | \$ 207,498 | \$ - | \$ - | \$ - |
| Total Community Services | \$ 22,553 | \$ 27,868 | \$ 207,498 | \$ - | \$ - | \$ - |
| 5200 - Transfers of Funds | | | | | | |
| 710 Fund Modifications | \$ - | \$ - | \$ - | \$ 212,314 | \$ 212,314 | \$ 212,314 |
| Total Transfers of Funds | \$ - | \$ - | \$ - | \$ 212,314 | \$ 212,314 | \$ 212,314 |
| Ending Fund Balance | \$ 200,860 | \$ 191,556 | \$ - | \$ - | \$ - | \$ - |
| TOTAL SMALL MEMORIAL FUND REQUIREMENTS | \$ 223,413 | \$ 219,424 | \$ 207,498 | \$ 212,314 | \$ 212,314 | \$ 212,314 |

Loretta Isom Scholarship Fund – 712

The Loretta Isom Scholarship Fund is used to track the activity of the Loretta Isom Scholarship. This fund was founded in 1993 through a gift from Loretta Isom. The fund provides scholarships to students entering a Business Administration program at an accredited college or community college as directed by the trustees and as such is restricted.

There are no FTE in this fund.

Fund Detail – Loretta Isom Scholarship Fund

| Account Code and Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | Proposed | 2020-21 Approved | Adopted |
|---|-------------------|-------------------|-------------------|-----------------|---------------------|-----------------|
| RESOURCES | | | | | | |
| 5400 Beginning Fund Balance | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |
| TOTAL LORETTA ISOM SCHOLARSHIP FUND RESOURCES | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |
| REQUIREMENTS | | | | | | |
| 3300 - Community Services | | | | | | |
| <u>Purchased Services</u> | | | | | | |
| 370 Scholarships | \$ 8,500 | \$ - | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |
| Total Purchased Services | \$ 8,500 | \$ - | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |
| Total Community Services | \$ 8,500 | \$ - | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |
| Ending Fund Balance | \$ 9,518 | \$ 9,518 | \$ - | \$ - | \$ - | \$ - |
| TOTAL LORETTA ISOM SCHOLARSHIP FUND REQUIREMENTS | \$ 18,018 | \$ 9,518 | \$ 9,518 | \$ 5,018 | \$ 5,018 | \$ 5,018 |



Personnel Statistics

Licensed Salary Schedule

The licensed staff wage scales are final for 2020-21 per the Collective Bargaining Agreements. 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 July 1, 2020

2.50%

| 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 | 42,234 | 43,925 | 45,613 | 47,304 | 48,995 | 50,682 | 52,372 |
| 2 | 43,925 | 45,613 | 47,304 | 48,995 | 50,682 | 52,372 | 54,062 |
| 3 | 45,613 | 47,304 | 48,995 | 50,682 | 52,372 | 54,062 | 55,750 |
| 4 | 47,304 | 48,995 | 50,682 | 52,372 | 54,062 | 55,750 | 57,440 |
| 5 | 48,995 | 50,682 | 52,372 | 54,062 | 55,750 | 57,440 | 59,130 |
| 6 | 50,682 | 52,372 | 54,062 | 55,750 | 57,440 | 59,130 | 60,818 |
| 7 | 52,372 | 54,062 | 55,750 | 57,440 | 59,130 | 60,818 | 62,510 |
| 8 | 54,062 | 55,750 | 57,440 | 59,130 | 60,818 | 62,510 | 64,198 |
| 9 | 55,750 | 57,440 | 59,130 | 60,818 | 62,510 | 64,198 | 66,300 |
| 10 | 57,440 | 59,130 | 60,818 | 62,510 | 64,198 | 66,300 | 68,404 |
| 11 | 59,130 | 60,818 | 62,510 | 64,198 | 66,300 | 68,404 | 70,508 |
| *12* | 60,818 | 62,510 | 64,198 | 66,300 | 68,404 | 70,508 | 72,608 |
| 13 | 62,510 | 64,198 | 66,300 | 68,404 | 70,508 | 72,608 | 74,713 |
| 14 | 64,198 | 66,300 | 68,404 | 70,508 | 72,608 | 74,713 | 76,817 |
| 15 | 66,300 | 68,404 | 70,508 | 72,608 | 74,713 | 76,817 | 78,922 |
| 16 | 68,404 | 70,508 | 72,608 | 74,713 | 76,817 | 78,922 | 81,021 |
| 17 | - | - | - | - | - | - | 83,126 |

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

The licensed staff wage scales are final for 2020-21 per the Collective Bargaining Agreements. Wage scales shown in the budget are informational, not the formal source.

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2020-2021

| JOB CLASS | Position | % of M+0, Step 4 | 2020-2021 | Monthly | Per Diem | 2.50% Inc. | | |
|----------------|-------------------------------------|---------------------|-----------|----------|----------|------------|------------|------------|
| | | \$54,062 | Annual | (12-Pay) | (1/192) | Hourly | Add'l Days | Total Days |
| 7300 | M.S. Activity Advisor | 1.50% | 811 | 67.58 | 4.224 | 0.53 | | |
| 7301 | Tchr., Media Specialist, Lead, H.S. | 3.10% | 1,676 | 139.66 | 8.729 | 1.09 | 1,720 | 5 Days |
| 7302 | Program Assistant | 8.00% | 4,325 | 360.41 | 22.526 | 2.82 | | |
| 7305 | Head Teacher | 7.00% | 3,784 | 315.36 | 19.710 | 2.46 | | |
| 7308 | High School Activity Advisor | 9.10% | 4,920 | 409.97 | 25.623 | 3.20 | 4,971 | 2 Days |
| 7309 | Program Associate | 9.10% | 4,920 | 409.97 | 25.623 | 3.20 | | |
| 7312 | Special Education | 7.10% | 3,838 | 319.83 | 19.990 | 2.50 | | |
| 7313 | Bilingual | 4.00% | 2,162 | 180.21 | 11.263 | 1.408 | | |
| 7402 | Demonstration Teacher | 7.00% | 3,784 | 315.36 | 19.710 | 2.464 | | |
| 7321 | Masters Stipend | | 1,000 | 100.00 | 5.21 | 0.65 | | |
| PAYCODE | | | | | | | | |
| 558 | 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 | 634 | 845 | 1056 | 1267 | 1689 |
| Step 2 | 659 | 879 | 1098 | 1318 | 1757 |
| Step 3 | 684 | 912 | 1140 | 1368 | 1825 |
| Step 4 | 710 | 946 | 1183 | 1419 | 1892 |
| Step 5 | 735 | 980 | 1225 | 1470 | 1960 |
| Step 6 | 760 | 1014 | 1267 | 1520 | 2027 |
| Step 7 | 786 | 1047 | 1309 | 1571 | 2095 |
| Step 8 | 811 | 1081 | 1352 | 1622 | 2162 |
| Step 9 | 836 | 1115 | 1394 | 1673 | 2230 |
| Step 10 | 862 | 1149 | 1436 | 1723 | 2298 |
| Step 11 | 887 | 1183 | 1478 | 1774 | 2365 |
| Step 12 | 912 | 1216 | 1520 | 1825 | 2433 |
| Step 13 | 938 | 1250 | 1563 | 1875 | 2500 |
| Step 14 | 963 | 1284 | 1605 | 1926 | 2568 |
| Step 15 | 995 | 1326 | 1658 | 1989 | 2652 |
| Step 16 | 1026 | 1368 | 1710 | 2052 | 2736 |

| 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 |
|---------------------|---|--|--|---|
| Range | 909 | 911 | 913 | 915 |
| Differential Factor | 5.0 | 6.0 | 7.0 | 8.0 |
| Step 1 | 2112 | 2534 | 2956 | 3379 |
| Step 2 | 2196 | 2636 | 3075 | 3514 |
| Step 3 | 2281 | 2737 | 3193 | 3649 |
| Step 4 | 2365 | 2838 | 3311 | 3784 |
| Step 5 | 2450 | 2940 | 3430 | 3920 |
| Step 6 | 2534 | 3041 | 3548 | 4055 |
| Step 7 | 2619 | 3142 | 3666 | 4190 |
| Step 8 | 2703 | 3244 | 3784 | 4325 |
| Step 9 | 2788 | 3345 | 3903 | 4460 |
| Step 10 | 2872 | 3446 | 4021 | 4595 |
| Step 11 | 2957 | 3548 | 4139 | 4730 |
| Step 12 | 3041 | 3649 | 4257 | 4865 |
| Step 13 | 3126 | 3751 | 4376 | 5001 |
| Step 14 | 3210 | 3852 | 4494 | 5136 |
| Step 15 | 3315 | 3978 | 4641 | 5304 |
| Step 16 | 3420 | 4104 | 4788 | 5472 |

| Activity | <u>High School</u> 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 | <u>High School</u> Head Cross Country Head Volleyball Head Soccer (Boys-Girls) | <u>High School</u> Speech (if responsible for adjudicated speech tournament in excess of 10) |
|----------------------------|--|--|---|
| Range | 917 | 920 | 921 |
| Differential Factor | 9.0 | 10.5 | 11.0 |
| Step 1 | 3801 | 4435 | 4646 |
| Step 2 | 3953 | 4612 | 4832 |
| Step 3 | 4105 | 4789 | 5017 |
| Step 4 | 4257 | 4967 | 5203 |
| Step 5 | 4410 | 5144 | 5389 |
| Step 6 | 4561 | 5322 | 5575 |
| Step 7 | 4713 | 5499 | 5761 |
| Step 8 | 4866 | 5677 | 5947 |
| Step 9 | 5018 | 5854 | 6133 |
| Step 10 | 5170 | 6031 | 6318 |
| Step 11 | 5322 | 6209 | 6504 |
| Step 12 | 5474 | 6386 | 6690 |
| Step 13 | 5626 | 6564 | 6876 |
| Step 14 | 5778 | 6741 | 7062 |
| Step 15 | 5967 | 6962 | 7293 |
| Step 16 | 6156 | 7182 | 7524 |

| Activity | <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 |
|--------------------------------------|---|--|--|
| Range | 922 | 923 | 927 |
| Differ- ential Factor | 11.5 | 12.0 | 14.0 |
| Step 1 | 4857 | 5068 | 5913 |
| Step 2 | 5051 | 5271 | 6150 |
| Step 3 | 5245 | 5474 | 6386 |
| Step 4 | 5440 | 5676 | 6623 |
| Step 5 | 5634 | 5879 | 6859 |
| Step 6 | 5828 | 6082 | 7095 |
| Step 7 | 6023 | 6285 | 7332 |
| Step 8 | 6217 | 6487 | 7569 |
| Step 9 | 6411 | 6690 | 7805 |
| Step 10 | 6606 | 6893 | 8042 |
| Step 11 | 6800 | 7096 | 8278 |
| Step 12 | 6994 | 7298 | 8515 |
| Step 13 | 7189 | 7501 | 8751 |
| Step 14 | 7383 | 7704 | 8988 |
| Step 15 | 7625 | 7956 | 9282 |
| Step 16 | 7866 | 8208 | 9577 |

Classified Salary Schedule

The classified staff wage scales are final for 2020-21 per the Collective Bargaining Agreements. Wage scales shown in the budget are informational, not the formal source.

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
2020-2021 FISCAL YEAR
EFFECTIVE JULY 1, 2020

2.50% COLA

| RANGE NUMBER | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 |
|--------------|--------|--------|--------|--------|--------|---------|
| 9 | 29,157 | 30,457 | 32,091 | 33,725 | 35,344 | 37,239 |
| 10 | 30,457 | 32,091 | 33,725 | 35,344 | 37,239 | 39,116 |
| 11 | 32,091 | 33,725 | 35,344 | 37,239 | 39,116 | 41,056 |
| 12 | 33,725 | 35,344 | 37,239 | 39,116 | 41,056 | 43,257 |
| 13 | 35,344 | 37,239 | 39,116 | 41,056 | 43,257 | 45,213 |
| 14 | 37,239 | 39,116 | 41,056 | 43,257 | 45,213 | 47,549 |
| 15 | 39,116 | 41,056 | 43,257 | 45,213 | 47,549 | 49,901 |
| 16 | 41,056 | 43,257 | 45,213 | 47,549 | 49,901 | 52,497 |
| 17 | 43,257 | 45,213 | 47,549 | 49,901 | 52,497 | 55,123 |
| 18 | 45,213 | 47,549 | 49,901 | 52,497 | 55,123 | 57,826 |
| 19 | 47,549 | 49,901 | 52,497 | 55,123 | 57,826 | 60,791 |
| 20 | 49,901 | 52,497 | 55,123 | 57,826 | 60,791 | 63,768 |
| 21 | 52,497 | 55,123 | 57,826 | 60,791 | 63,768 | 67,009 |
| 22 | 55,123 | 57,826 | 60,791 | 63,768 | 67,009 | 70,367 |
| 23 | 57,826 | 60,791 | 63,768 | 67,009 | 70,367 | 73,850 |
| 24 | 60,791 | 63,768 | 67,009 | 70,367 | 73,850 | 77,546 |
| 25 | 63,768 | 67,009 | 70,367 | 73,850 | 77,546 | 81,412 |
| 26 | 67,009 | 70,367 | 73,850 | 77,546 | 81,412 | 85,597 |
| 27 | 70,367 | 73,850 | 77,546 | 81,412 | 85,597 | 89,904 |
| 28 | 73,850 | 77,546 | 81,412 | 85,597 | 89,904 | 94,409 |
| 29 | 77,546 | 81,412 | 85,597 | 89,904 | 94,409 | 99,128 |
| 30 | 81,412 | 85,597 | 89,904 | 94,409 | 99,128 | 104,094 |

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
HOURLY SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
2020-2021 FISCAL YEAR
EFFECTIVE JULY 1, 2020

2.50% COLA

| RANGE NUMBER | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 |
|--------------|--------|--------|--------|--------|--------|--------|
| 9 | 14.02 | 14.64 | 15.43 | 16.21 | 16.99 | 17.90 |
| 10 | 14.64 | 15.43 | 16.21 | 16.99 | 17.90 | 18.81 |
| 11 | 15.43 | 16.21 | 16.99 | 17.90 | 18.81 | 19.74 |
| 12 | 16.21 | 16.99 | 17.90 | 18.81 | 19.74 | 20.80 |
| 13 | 16.99 | 17.90 | 18.81 | 19.74 | 20.80 | 21.74 |
| 14 | 17.90 | 18.81 | 19.74 | 20.80 | 21.74 | 22.86 |
| 15 | 18.81 | 19.74 | 20.80 | 21.74 | 22.86 | 23.99 |
| 16 | 19.74 | 20.80 | 21.74 | 22.86 | 23.99 | 25.24 |
| 17 | 20.80 | 21.74 | 22.86 | 23.99 | 25.24 | 26.50 |
| 18 | 21.74 | 22.86 | 23.99 | 25.24 | 26.50 | 27.80 |
| 19 | 22.86 | 23.99 | 25.24 | 26.50 | 27.80 | 29.23 |
| 20 | 23.99 | 25.24 | 26.50 | 27.80 | 29.23 | 30.66 |
| 21 | 25.24 | 26.50 | 27.80 | 29.23 | 30.66 | 32.22 |
| 22 | 26.50 | 27.80 | 29.23 | 30.66 | 32.22 | 33.83 |
| 23 | 27.80 | 29.23 | 30.66 | 32.22 | 33.83 | 35.50 |
| 24 | 29.23 | 30.66 | 32.22 | 33.83 | 35.50 | 37.28 |
| 25 | 30.66 | 32.22 | 33.83 | 35.50 | 37.28 | 39.14 |
| 26 | 32.22 | 33.83 | 35.50 | 37.28 | 39.14 | 41.15 |
| 27 | 33.83 | 35.50 | 37.28 | 39.14 | 41.15 | 43.22 |
| 28 | 35.50 | 37.28 | 39.14 | 41.15 | 43.22 | 45.39 |
| 29 | 37.28 | 39.14 | 41.15 | 43.22 | 45.39 | 47.66 |
| 30 | 39.14 | 41.15 | 43.22 | 45.39 | 47.66 | 50.05 |

Classified Job Titles and Salary Ranges

| CODE | CLASSIFICATION | SALARY RANGE | CODE | CLASSIFICATION | SALARY RANGE | CODE | CLASSIFICATION | SALARY RANGE |
|------|---|--------------|------|---|--------------|------|--|--------------|
| 003 | Clerical Specialist | 010 | 098 | Capital Construction Public Engagement Specialist | 025 | 123 | Maintenance Worker 3 | 018 |
| 004 | Senior Clerical Specialist | 011 | 119 | Utilities Coordinator | 025 | 135 | HVAC Preventive Maintenance | 018 |
| 002 | School Office Specialist | 012 | 134 | Energy Systems Coordinator | 025 | 138 | HVAC Technician | 018 |
| 007 | Substitute Placement Specialist | 012 | 054 | Facilities Project Coordinator 1 | 025 | 130 | Maintenance Worker 4 | 021 |
| 028 | School Office Specialist 2 – MS | 014 | 055 | Facilities Project Coordinator 2 | 027 | 124 | Lead Maintenance Worker | 022 |
| 006 | School Office Specialist 2 – HS | 014 | 040 | Administrative Assistant 1 | 016 | 127 | Head Maintenance Worker | 023 |
| 009 | Substitute Placement Coordinator | 016 | 041 | Administrative Assistant 2 | 021 | 139 | Master HVAC Technician | 023 |
| 012 | Senior Secretary | 012 | 132 | Risk Management Facility Project Assistant | 014 | 126 | Head Structural Worker | 025 |
| 016 | Administrative Secretary | 014 | 042 | Workers Compensation Analyst | 020 | 125 | Head Utilities & Electrical Worker | 025 |
| 027 | Administrative Specialist | 019 | 045 | Security Coordinator | 023 | 140 | Utilities Head Worker, Supervising Electrician | 025 |
| 013 | Office Manager 1 | 015 | 050 | High Speed Copier Operator | 011 | 099 | Homeless Student Advocate | 015 |
| 017 | Office Manager 2 | 016 | 064 | Bindery Worker | 011 | 110 | Oregon Prekindergarten Program Family Adv. | 015 |
| 018 | Office Manager 3 | 018 | 046 | Offset Press Operator | 011 | 112 | Translator | 016 |
| 019 | Office Manager 4 | 020 | 133 | Customer Service Representative | 011 | 128 | Food Program Coordinator | 016 |
| 022 | Mailing Services Specialist 1 | 011 | 136 | Customer Service Representative 2 | 014 | 101 | Community School Outreach Coordinator | 016 |
| 029 | Mailing Services Specialist 2 | 013 | 024 | Digital Print Submissions Assistant | 013 | 115 | Graduation Coach | 016 |
| 015 | Testing & Records Mgmt. Technician | 016 | 025 | Digital and Print Graphic Specialist | 016 | 118 | District Travel Coordinator | 018 |
| 020 | Print & Mail Operations Coordinator | 019 | 023 | Copy Center Digital Process Specialist | 013 | 090 | Community Resource Specialist | 018 |
| 021 | Technical Testing & Evaluation Assistant | 027 | 048 | Reprographics Office Manager | 016 | 093 | Chapter 1 Home School Liaison | 018 |
| 085 | Graphic Artist Technician | 012 | 061 | Print Production Coordinator | 018 | 303 | Support Services & Recruitment Specialist | 018 |
| 026 | Graphics/Typesetting Specialist | 014 | 063 | Custom Print Coordinator | 018 | 091 | Business Partnership Coordinator | 019 |
| 131 | Lead Graphic Designer | 016 | 067 | Print Customer Relations Coordinator | 018 | 092 | Community Education Coordinator | 019 |
| 031 | Accounting Clerk 1 | 010 | 065 | Communications Coordinator | 020 | 120 | Dental Health Coordinator | 019 |
| 032 | Accounting Clerk 2 | 012 | 089 | Public Engagement Specialist | 025 | 114 | Grant Budget Manager | 020 |
| 033 | Accounting Clerk 3 - Department | 014 | 074 | Delivery Clerk | 011 | 111 | Translation Coordinator | 020 |
| 088 | Accounting Clerk 3 – High School | 015 | 072 | Shipping & Receiving Clerk | 011 | 084 | Behavior Intervention Trainer | 022 |
| 030 | Payroll Specialist | 016 | 075 | Purchasing Expediter | 011 | 094 | Grant Coordinator | 022 |
| 039 | Human Resources Payroll Specialist | 016 | 080 | Inventory Control Specialist | 012 | 100 | Grant Resource Specialist | 022 |
| 034 | Accountant | 017 | 076 | Lead Delivery Specialist | 016 | 116 | Student Dispute Coordinator | 023 |
| 035 | Accountant 2 | 019 | 077 | Buyer 1 | 016 | 097 | Special Project Facilitator | 025 |
| 038 | Senior Accountant | 022 | 078 | Buyer 2 | 018 | 149 | School Bus Driver | 014 |
| 036 | Grants Analyst | 022 | 073 | Inventory and Warehouse Lead | 018 | 159 | Special Program Driver | 014 |
| 070 | Budget & Staffing Analyst | 023 | 081 | Purchasing Systems Analyst | 020 | 147 | Driver Trainer | 016 |
| 083 | Payroll Analyst | 021 | 082 | Purchasing Coordinator | 027 | 150 | Transportation Dispatcher | 016 |
| 068 | Payroll Compliance Coordinator | 021 | 103 | Custodian 1 | 010 | 158 | Transportation Router | 018 |
| 086 | Budget & Fiscal Analyst | 025 | 104 | Custodian 2 | 012 | 152 | Mechanic | 020 |
| 129 | Sr. Budget & Staffing Analyst | 025 | 107 | Custodian 3 | 014 | 163 | Mechanic Technician | 022 |
| 523 | Financial Systems Coordinator | 026 | 108 | Custodian 4 | 017 | 153 | Lead Mechanic | 024 |
| 037 | Property Control & Facilities Specialist | 011 | 121 | Maintenance Worker 1 | 011 | 161 | Lead Driver Trainer Instructor | 018 |
| 056 | Facilities Project Assistant | 012 | 122 | Maintenance Worker 2 | 014 | 162 | Lead Transportation Dispatcher | 018 |
| 105 | Bond & Construction Procurement Coordinator | 018 | 137 | Apprentice HVAC Technician | 014 | 160 | Lead Transportation Router | 020 |

| CODE | CLASSIFICATION | SALARY RANGE |
|-------------|--|-------------------------|
| 156 | Computerized Routing Specialist | 020 |
| 310 | Instructional Assistant | 011 |
| 325 | School-Based Health Assistant | 011 |
| 305 | College & Career Coach | 016 |
| 306 | College & Career Center Assistant | 012 |
| 102 | CTE High School Liaison | 015 |
| 337 | School Testing Specialist | 012 |
| 309 | Security Specialist | 013 |
| 323 | Special Programs Instr. Assist. 2 | 014 |
| 117 | Migrant Specialist | 014 |
| 318 | Special Programs Employment Specialist | 015 |
| 304 | Support Services Assistant | 015 |
| 329 | Phys/Occ. Therapy Assistant | 015 |
| 096 | Native Language Specialist | 016 |
| 319 | Indian Education Cultural Resource Facilitator | 016 |
| 336 | Student Mentor | 016 |
| 338 | Preschool Lead Worker | 016 |
| 327 | Speech-Language Pathology Assistant | 016 |
| 326 | Sign Language Specialist | 016 |
| 339 | Sign Language Scheduler | 018 |
| 332 | Instructional Support Assistant | 016 |
| 301 | Lead Security Specialist | 016 |
| 106 | Tutor/Mentor Coordinator – HSGI Grant | 018 |
| 302 | College Readiness Specialist | 019 |
| 317 | Career Services Specialist | 019 |
| 328 | Licensed & Certified Occupational Therapy Asst | 019 |
| 300 | Child Care Assistant | 008 |
| 307 | Child Care Worker | 011 |
| 308 | Child Care Coordinator | 016 |
| 333 | Library Media Assistant | 012 |
| 330 | Lead Library Media Assistant | 014 |
| 505 | Student Data Specialist | 017 |
| 503 | School/Dept Technical Support Specialist | 018 |
| 525 | Microcomputer Support 1 | 018 |
| 526 | Microcomputer Support 2 | 021 |
| 513 | Applications Developer II | 022 |
| 516 | Network Communications Analyst I | 024 |
| 524 | Lead Computer Operations Specialist | 025 |
| 515 | Applications Developer III | 027 |
| 522 | Applications Developer IV | 030 |
| 529 | Database Administration | 030 |

Confidential Salary Schedule

The Confidential wage scale shown below is for 2020-21. Wage scales shown in the budget are informational, not the formal source.

CONFIDENTIALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
2020-2021 FISCAL YEAR
EFFECTIVE JULY 1, 2020- JUNE 30, 2021

2.50% Inc.

| Title | SALARY GRADE | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 |
|--------------------------------------|-----------------|--------|--------|--------|--------|--------|--------|--------|
| Executive Assistant 1 (0784) | 509 | 52,395 | 55,051 | 57,831 | 60,634 | 63,780 | 66,903 | 70,247 |
| Employee Relations Specialist (0794) | 513 | 63,780 | 66,903 | 70,323 | 73,864 | 77,553 | 81,440 | 85,512 |
| Management Analyst HR (0791) | 515 | 70,323 | 73,864 | 77,553 | 81,440 | 85,478 | 89,857 | 94,350 |

Hourly

| | | | | | | | | |
|--------------------------------------|-----|-------|-------|-------|-------|-------|-------|-------|
| Executive Assistant 1 (0784) | 509 | 25.19 | 26.47 | 27.80 | 29.15 | 30.66 | 32.16 | 33.77 |
| Employee Relations Specialist (0794) | 513 | 30.66 | 32.16 | 33.81 | 35.51 | 37.29 | 39.15 | 41.11 |
| Management Analyst HR (0791) | 515 | 33.81 | 35.51 | 37.29 | 39.15 | 41.10 | 43.20 | 45.36 |

Professional/Technical Salary Schedule

The Professional/Technical wage scale shown below is for 2020-21. Wage scales shown in the budget are informational, not the formal source.

PROFESSIONAL/TECHNICALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2020 - JUNE 30, 2021

2.50% INC.

| Title | GRADE | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 |
|---|-------|--------|--------|--------|--------|--------|---------|---------|
| Transportation Field Coord. (0772) | 421 | 52,114 | 54,722 | 57,404 | 60,347 | 63,302 | 66,518 | 69,853 |
| Custodial Field Coordinator (0771) | | | | | | | | |
| Recruiter - Classified (0774) | | | | | | | | |
| Security Field Coordinator (0043) | | | | | | | | |
| Shop Foreman (0773) | 423 | 57,404 | 60,347 | 63,302 | 66,518 | 69,853 | 73,311 | 76,980 |
| Tech Support Field Coordinator (0531) | | | | | | | | |
| Network Infrastructure Support Technician. (0775) | 425 | 63,302 | 66,518 | 69,853 | 73,311 | 76,980 | 80,816 | 84,971 |
| Emergency Management Specialist (0761) | 426 | 66,518 | 69,853 | 73,311 | 76,980 | 80,816 | 84,971 | 89,247 |
| College & Career Readiness Coordinator (0340) | | | | | | | | |
| Safety Officer (0762) | | | | | | | | |
| Financial Systems Coordinator (0523) | | | | | | | | |
| Workers Compensation Coordinator (0764) | | | | | | | | |
| Environmental Health Spec.(0776) | | | | | | | | |
| Network Communication Analyst 2 (0778) | 427 | 69,853 | 73,311 | 76,980 | 80,816 | 84,971 | 89,247 | 93,718 |
| Technology Development Coordinator (0520) | | | | | | | | |
| Network Communication Analyst 3 (0780) | 430 | 80,816 | 84,971 | 89,247 | 93,718 | 98,404 | 103,331 | 108,498 |
| Management Asst. 2 (0786) | 310 | 56,152 | 58,987 | 61,846 | 65,056 | 68,241 | 71,730 | 75,341 |
| Senior Payroll Specialist (0782) | 311 | 58,987 | 61,846 | 65,056 | 68,241 | 71,730 | 75,341 | 79,103 |
| Staffing Specialist (0785) | | | | | | | | |
| Business & Policy Analyst (0795) | 314 | 68,241 | 71,730 | 75,341 | 79,103 | 83,069 | 87,188 | 91,654 |
| Business Solutions Analyst (0530) | | | | | | | | |
| Prevention & Prot. Coord (0797) | 315 | 70,323 | 73,864 | 77,553 | 81,440 | 85,478 | 89,857 | 94,350 |

Supervisory Salary Schedule

| SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON | | | | | | | | | |
|---|-------|-----------|---------|---------|---------|---------|---------|---------|---------|
| EFFECTIVE JULY 1, 2019 - JUNE 30, 2020 | | | | | | | | | |
| SUPERVISOR SALARY SCHEDULE | | | | | | | | | |
| 2.25% INC. | | | | | | | | | |
| JOB TITLES | GRADE | WORK DAYS | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 | STEP 7 |
| Manager, Auxiliary Services | 205A | 260 | 79,659 | 82,845 | 86,157 | 89,605 | 93,188 | 96,917 | 100,794 |
| Manager, Financial Services | | | | | | | | | |
| Manager, Procurement & Contracting | | | | | | | | | |
| Manager, Payroll | | | | | | | | | |
| Manager, Transportation Oper/Maint | | | | | | | | | |
| Coordinator, Avid | 206B | 230 | 80,156 | 83,361 | 86,697 | 90,164 | 93,771 | 97,525 | 101,425 |
| Asst, Coordinator Head Start/Kinder | 206D | 223 | 77,716 | 80,825 | 84,058 | 87,420 | 90,918 | 94,557 | 98,338 |
| Coordinator, Compensation & Benefits | 206A | 260 | 83,639 | 86,985 | 90,468 | 94,086 | 97,849 | 101,761 | 105,834 |
| Coordinator, District Music & Drama | | | | | | | | | |
| Manager, Custodial Services | | | | | | | | | |
| Manager, Maintenance Services | | | | | | | | | |
| Manager, Risk | | | | | | | | | |
| Coord. Student Serv/Early Childhood | 207A | 260 | 87,824 | 91,337 | 94,990 | 98,788 | 102,742 | 106,850 | 111,124 |
| Coordinator, Student Services/Spec Ed | | | | | | | | | |
| Coordinator, ESOL & Migrant Programs | | | | | | | | | |
| Supervisor, Technology | | | | | | | | | |
| Asst. Director, Technology & Info Services | 208A | 260 | 92,214 | 95,901 | 99,740 | 103,729 | 107,878 | 112,190 | 116,677 |
| Coordinator, Federal Programs | | | | | | | | | |
| Director, Career and Technical Education | | | | | | | | | |
| Coordinator, Curriculum & Professional Dev. | | | | | | | | | |
| Director, Transportation Services | | | | | | | | | |
| Director, Custodial & Property Svcs | | | | | | | | | |
| Director, Maintenance & Construction Svcs | | | | | | | | | |
| Senior Planner | | | | | | | | | |
| Director, Equity | 209A | 260 | 96,825 | 100,697 | 104,725 | 108,917 | 113,273 | 117,802 | 122,515 |
| Director, Budget and Finance | 211A | 260 | 106,749 | 111,018 | 115,463 | 120,079 | 124,882 | 129,878 | 135,072 |
| Director, Employee Staffing & HR Initiaves | | | | | | | | | |
| Director, Employee Staffing | | | | | | | | | |
| Director, Risk, Safety & Security | | | | | | | | | |
| Director, Employee Relations | | | | | | | | | |
| Director, Elementary Education | 212A | 260 | 112,085 | 116,571 | 121,233 | 126,081 | 131,126 | 136,369 | 141,825 |
| Director, Academic Achievement | | | | | | | | | |
| Director, Community Rel. & Communication | | | | | | | | | |
| Director, Strategic Initiatives | | | | | | | | | |
| Director, High Schools | | | | | | | | | |
| Director, Middle Schools | | | | | | | | | |
| Director, Student Services | | | | | | | | | |
| Director, Technology & Information Services | | | | | | | | | |
| Assistant Superintendent | 213A | 260 | 117,691 | 122,396 | 127,293 | 132,384 | 137,681 | 143,188 | 148,918 |
| Executive Director, Human Resources | | | | | | | | | |
| Chief Operations Officer | | | | | | | | | |

The Supervisory wage scale has not been finalized for 2020-21. The scale shown to the left is for 2019-20. Wage scales shown in the budget are informational, not the formal source.

Principal Salary Schedule

The Principal wage scale has not been finalized for 2020-21. The scale shown below is for 2019-20. Wage scales shown in the budget are informational, not the formal source.

**SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2019 - JUNE 30, 2020**

2.25% INC.

| JOB TITLES | GRADE | WORK DAYS | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 |
|------------------------------------|-------|-----------|---------|---------|---------|---------|---------|---------|
| Elementary Principal | 208E | 223 | 92,674 | 96,381 | 100,235 | 104,244 | 108,414 | 112,748 |
| Elementary Assistant Principal | 205E | 223 | 80,055 | 83,258 | 86,588 | 90,050 | 93,651 | 97,397 |
| Middle School Principal | 209C | 230 | 100,362 | 104,379 | 108,552 | 112,894 | 117,408 | 119,755 |
| Middle School Assistant Principal | 206C | 230 | 86,697 | 90,164 | 93,771 | 97,525 | 101,425 | 105,482 |
| High School Principal | 210D | 260 | 109,963 | 114,360 | 118,934 | 123,693 | 128,639 | 131,211 |
| High School Assistant Principal | 207C | 230 | 91,032 | 94,674 | 98,461 | 102,398 | 106,494 | 110,754 |
| Atl High School/Small HS Principal | 209D | 260 | 98,722 | 102,672 | 106,781 | 111,052 | 115,492 | 120,113 |
| Principal, Asst. HS Athletics | 207C | 230 | 91,032 | 94,674 | 98,461 | 102,398 | 106,494 | 110,754 |

****Note: Middle School and High School Principals received 2% or 1/2 step added to the top step effective 07/01/10**

Appendices

Student Investment Account 2020 Plan Highlights

Budget: Approximately \$35 million annually

84 new licensed teachers in classrooms | 98 new licensed and classified staff supporting students



Elementary School Supports:

- Behavior specialist staffing increase from half-time to full-time at 16 schools
- Eight licensed teachers at targeted schools to support K-1 reading
- Three licensed teachers added as district English language development trainers
- Four licensed teachers added as biliteracy trainers at eight targeted schools
- Eight licensed teachers added as language coaches at eight targeted schools
- Expansion of afterschool programs



Middle School Supports:

- Schools will move from seven periods a day to six, and 16 new teachers will be added to support instruction
- Six licensed teachers added to support students learning English
- Four licensed math teachers will be added at two targeted schools
- Two additional counselors
- Eleven classified staff to supervise newly designed zones of regulation spaces
- Expansion of afterschool programs
- Grants for music, theater and performing arts programs
- Formation of one trauma-informed school



High School Supports:

- Seven licensed math teachers at targeted high schools
- Licensed teacher added as a ninth-grade success coach
- Four licensed teachers added to support newcomer programs
- Seven classified staff to supervise newly designed safe spaces
- Reduction of participation fees for sports and activities
- Grants for music, theater and performing arts programs



Mental Health Supports:

- Eight additional clinical social workers, with one dedicated to suicide prevention
- Four additional school psychologists
- Additional mental health contracts to increase student access to counseling services



Targeted Supports:

- Liaison/advocate for LGBTQIA+ students
- Six community resource specialists to support African American/Black students, Latina/Latino/Latinx students, students who qualify for special education and Pacific Islander students
- Full-time community school outreach coordinators at all 30 Title I schools
- Increased translation services for Chuukese, Marshallese, Russian and Spanish-speaking students and families
- Extension of Indian Education summer programming
- Ten additional special education teachers to reduce caseloads for learning resource teachers
- Eight highly trained licensed and classified staff to support Interim Therapeutic Care Classrooms
- Three additional advocates to support students experiencing homelessness

Salem-Keizer Student Investment Account Task Force



Universal Priorities

- Professional Development for Staff
 - Disability awareness
 - Supports for students with disabilities
 - Trauma informed / understand homelessness / confidentiality
 - Culturally Responsive Teaching
 - Native American / Pacific Islander / AA Black
 - Cultural Awareness & Bias training
- Extra-Curricular Opportunities
 - Must include transportation
 - Free athletics
 - Improved access for students with disabilities
 - Before school & after school
 - After school programs
 - Culturally specific (Native American, Pacific Islander)
 - Academic Supports / Tutoring / Homework help
 - STEM
 - Clubs
 - Culturally specific celebrations
- Student Mental Health Needs
 - Hire more social workers and counselors
 - Therapists inside schools
 - Mental Health specialists accessible
 - School health professionals
- Increase diversity of staff. Should be bilingual when possible.
 - Teachers and classroom instructional support
 - Counselors
 - CSOC's or Community Resource Specialists
- Improved communication patterns
 - Appropriate translation
 - More frequent and regular
 - Feedback opportunities
- Improved transportation
 - Decrease zone for walkers
 - Creative problem solving
 - Alternatives to yellow busses



Finalized by SIA Task Force: 1/23/2020

Salem-Keizer Student Investment Account Task Force



Strategic Priorities

- Smaller class size / reduced caseloads
 - More adults in classrooms
- Hire more Community Resource Specialists
 - Special Education
 - Culture / Language groups
- Increase arts education (music, drama, art)
- Access to education and resources for families
 - Counseling & mental health
 - Bilingual or culturally appropriate supports
 - Assistance in navigating systems for access
- Family Engagement
 - Improved communication between school / home
 - Welcoming environment
 - Involved in decision making



Targeted Priorities

- Improve transitions for students with disabilities (Kinder, 6th, 9th)
- Modified / Alternative curriculum for self-contained SpEd classrooms
- Increase access to PreSchool for economically disadvantaged
- Expanded summer programming for Native American students
- Explore special education services in students' home language
- Increase consistency in dual language / bilingual programs
- Expand STEP office (more advocates)
- Basic resources for students & families: food, clothing, hygiene
- Support students experiencing homelessness with real world skills
 - Resume writing & job applications
 - Banking & financial management
 - Housing options / rent applications
- Respectful & tangible means of engaging complaints of discrimination
 - Implement restorative justice practices
- Implement accountability structures for staff and administrators for disproportionate discipline of students of color
- Deepen community engagement for AA Black students
 - Boys & Girls Club
 - Faith community (YoungLife / WyldLife)



Finalized by SIA Task Force: 1/23/2020

Budget Committee Meeting Notice



AFFIDAVIT OF PUBLICATION

SALEM KEIZER SCHOOL DISTRICT
3630 STATE ST
SALEM, OR 97301

PUBLIC NOTICE

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2020, to June 30, 2021:

May 12, 2020 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2020-21 Proposed Budget; no public comment received

May 19, 2020 Budget Committee deliberation; public comment received*

May 26, 2020 Public comment received*; deliberations on proposed budget until approved/recommended to the school board for adoption

May 27, 2020 Tentative (if budget not approved May 26). Public comment may or may not be received; deliberations on proposed budget until approved/recommended to the school board for adoption; additional meetings may be necessary if budget not approved/recommended to the school board for adoption by May 27

Meetings will begin at 6 pm and will be held electronically due to social distancing guidelines per the governor's executive order. Meeting dates/times will also be posted on the district website: <https://salkeiz.k12.or.us/budget-committee/>. Beginning at 12 p.m. May 12, 2020, a copy of the 2020-21 Proposed 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 a.m. and 4:30 p.m. for more information or to inquire about alternate means of inspection.

*Public comment will be received by electronic means, and any person may provide comment during the meeting by calling in or through written or prerecorded video submission. Any person may sign up, and view instruction, to provide public comment on the district's website in the agenda at <https://salkeiz.k12.or.us/budget-committee/>.

Statesman Journal
May 2, 2020

I, Nicholas Renstrom
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 -

5/02/2020

Dated this 4 day of May, 2020

AG
Public Notice Clerk

Subscribed and sworn to me this

Pang Pappathopoulos
Notary Public for State of Wisconsin, Brown County

Notary Expires on 10/23/2023

Ad#: 0004174730

P O :

This is not an invoice

of Affidavits: 1

PANG PAPPATHOPOULOS
Notary Public
State of Wisconsin

In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning the first week of May 2020.

Notice of Budget Hearing Affidavit – Form ED-1



AFFIDAVIT OF PUBLICATION

SALEM-KEIZER PUBLIC MISC - PUR
2450 LANCASTER DR NE
SALEM, OR 97305

Nicholas Lewstrom

being first duly sworn, dispose 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 -

06/01/2020

Dated this 10 day of June, 2020

AG
Public Notice Clerk

Subscribed and sworn to me this

Vicky Felty
Notary Public for State of Wisconsin, Brown County

Notary Expires on 9/19/21

Ad#: 0000399527

P O :

This is not an invoice

of Affidavits: 1



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Salem-Keizer Public Schools 241/32 Board of Directors will be held on June 9, 2020 at 6:00 pm and will be held electronically due to social distancing guidelines per the governor's executive order. Meeting dates/times 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, 2020 as approved by the Salem-Keizer Public Schools 241/32 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.

Contact: Michael Wolfe, Chief Operations Officer Telephone: (503) 399-3036 Email: WOLFE_MICHAEL@salkeiz.k12.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|--|------------------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2018-19 | Adopted Budget This Year 2019-20 | Approved Budget Next Year 2020-21 |
| Beginning Fund Balance | \$108,089,344 | \$551,288,552 | \$478,250,107 |
| Current Year Property Taxes, other than Local Option Taxes | 137,317,534 | 135,334,700 | 143,936,000 |
| Current Year Local Option Property Taxes | - | - | - |
| Other Revenue from Local Sources | 71,852,524 | 63,156,800 | 75,847,900 |
| Revenue from Intermediate Sources | 18,467,155 | 17,619,084 | 21,500,000 |
| Revenue from State Sources | 368,047,386 | 396,049,974 | 455,488,810 |
| Revenue from Federal Sources | 42,178,777 | 49,238,852 | 50,964,000 |
| Interfund Transfers | 9,862,802 | 3,025,004 | 6,862,318 |
| All Other Budget Resources | 448,428,624 | - | 296,481,000 |
| Total Resources | \$1,204,244,146 | \$1,215,712,966 | \$1,529,330,135 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------------|------------------------|------------------------|
| Salaries | \$274,065,304 | \$297,211,787 | \$333,195,432 |
| Other Associated Payroll Costs | 168,631,316 | 201,278,663 | 222,500,367 |
| Purchased Services | 51,936,924 | 61,943,946 | 68,699,895 |
| Supplies & Materials | 27,502,341 | 50,169,327 | 47,521,815 |
| Capital Outlay | 40,150,628 | 446,952,229 | 678,708,529 |
| Other Objects (except debt service & interfund transfers) | 8,394,925 | 20,610,359 | 29,348,101 |
| Debt Service* | 64,902,607 | 87,510,552 | 92,408,816 |
| Interfund Transfers* | 9,862,802 | 3,025,004 | 6,862,318 |
| Operating Contingency | - | 20,202,436 | 23,783,444 |
| Unappropriated Ending Fund Balance & Reserves | 558,797,299 | 26,808,663 | 26,301,418 |
| Total Requirements | \$1,204,244,146 | \$1,215,712,966 | \$1,529,330,135 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
|---|------------------------|------------------------|------------------------|
| 1000 Instruction | \$327,456,292 | \$369,949,548 | \$401,850,780 |
| FTE | 3,434.13 | 3,360.30 | 3,462.25 |
| 2000 Support Services | 185,699,598 | 238,909,999 | 334,586,426 |
| FTE | 1,560.82 | 1,661.18 | 1,834.71 |
| 3000 Enterprise & Community Service | 18,668,997 | 27,380,449 | 28,472,252 |
| FTE | 19.53 | 3.13 | 25.83 |
| 4000 Facility Acquisition & Construction | 38,856,551 | 441,926,315 | 615,064,681 |
| FTE | 10.25 | 16.92 | 17.50 |
| 5000 Other Uses | - | - | - |
| 5100 Debt Service* | 64,902,607 | 87,510,552 | 92,408,816 |
| 5200 Interfund Transfers* | 9,862,802 | 3,025,004 | 6,862,318 |
| 6000 Contingency | - | 20,202,436 | 23,783,444 |
| 7000 Unappropriated Ending Fund Balance | 558,797,299 | 26,808,663 | 26,301,418 |
| Total Requirements | \$1,204,244,146 | \$1,215,712,966 | \$1,529,330,135 |
| Total FTE | 5,024.73 | 5,041.53 | 5,340.29 |

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **
General Fund: The budget is built on a 2019-21 State School Fund biennial revenue assumption of \$9.08. The new transportation facility and bus purchases approved by the school board in April are also included in this budget. The budget was built before the COVID-19 pandemic. The budget is balanced through the Contingency of 4.1% of resources.
Other Funds: Major changes to this budget include appropriations to the 2018 Bond Capital Projects Fund for an estimate of proceeds for the sale of the remaining voter-approved bonds in May 2018 and construction costs for the 2020-21 fiscal year, as well as appropriations to the GO Debt Service Fund for the estimated interest payments. Grants Fund includes the Student Investment Account funding of the Student Success Act and was built before the COVID-19 pandemic.

| 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 | \$54,434,888 | \$52,735,132 | \$57,129,100 |

| STATEMENT OF INDEBTEDNESS | | |
|---------------------------|---|--|
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, But Not Incurred on July 1 |
| General Obligation Bonds | \$479,668,339 | \$236,470,000 |
| Other Bonds | \$187,000,000 | - |
| Other Borrowings | \$3,897,190 | \$65,000,000 |
| Total | \$670,565,529 | \$301,470,000 |

Salem-Keizer Public Schools 241/32 Adopted Budget 2020-21



Resolution to Adopt, Appropriate, Impose and Categorize

RESOLUTION NO. 201920-8

ADOPTION AND APPROPRIATION OF THE 2020-21 BUDGET INCLUDING RESOLUTION TO CLOSE EXTERNAL CUSTOMERS FUND AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2020-21

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 2020-21 in the sum of \$1,529,330,135, 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 2020-21 beginning July 1, 2020, and for the purposes shown below are hereby appropriated as shown below:

| | | | |
|---|-----------------------|--|-------------------------|
| General Fund | | Capital Projects Funds | |
| Instruction | \$ 330,850,078 | <u>Special Capital Projects Fund</u> | |
| Support Services | 219,571,019 | Support Services | \$ 500,000 |
| Facilities Acquisition and Construction | 234,681 | Facilities Acquisition and Construction | 2,460,000 |
| Debt Service | 3,300,160 | Total Special Capital Projects Fund | \$ 2,960,000 |
| Transfers Out | 4,700,001 | <u>Preventative and Deferred Maintenance Fund</u> | |
| Contingency | 23,783,444 | Support Services | \$ 700,000 |
| Total General Fund | \$ 582,439,383 | Facilities Acquisition and Construction | 4,450,000 |
| | | Total Preventative and Deferred Maintenance Fund | \$ 5,150,000 |
| | | <u>2018 Bond Capital Projects Fund</u> | |
| Special Revenue Funds | | Support Services | \$ 8,500,000 |
| <u>Fee Based Programs Fund</u> | | Facilities Acquisition and Construction | 594,920,000 |
| Instruction | \$ 11,506,411 | Total 2018 Bond Capital Projects Fund | \$ 603,420,000 |
| Support Services | 3,314,715 | | |
| Enterprise and Community Services | 294,588 | Internal Service Funds | |
| Total Fee Based Programs Fund | \$ 15,115,714 | <u>Charter Schools Services Fund</u> | |
| <u>Food Services Fund</u> | | Instruction | \$ 6,500,000 |
| Support Services | \$ 736,354 | Total Charter Schools Services Fund | \$ 6,500,000 |
| Enterprise and Community Services | 23,571,646 | <u>Auxiliary Services Fund</u> | |
| Total Food Services Fund | \$ 24,308,000 | Support Services | \$ 8,800,000 |
| <u>Asset Replacement Fund</u> | | Total Auxiliary Services Fund | \$ 8,800,000 |
| Instruction | \$ 200,000 | <u>Risk Management Fund</u> | |
| Support Services | 27,639,700 | Support Services | \$ 25,039,499 |
| Debt Service | 7,143,074 | Transfers Out | 1 |
| Transfers Out | 1 | Total Risk Management Fund | \$ 25,039,500 |
| Total Asset Replacement Fund | \$ 34,982,775 | | |
| <u>Energy Efficiency Fund</u> | | Trust Funds | |
| Transfers Out | \$ 1,950,000 | <u>Small Memorial Trust Fund</u> | |
| Total Energy Efficiency Fund | \$ 1,950,000 | Transfers Out | \$ 212,314 |
| <u>Grants Fund</u> | | Total Small Memorial Trust Fund | \$ 212,314 |
| Instruction | \$ 52,794,291 | <u>Loretta Isom Scholarship Fund</u> | |
| Support Services | 39,785,139 | Enterprise and Community Services | \$ 5,018 |
| Enterprise and Community Services | 4,601,000 | Total Loretta Isom Scholarship Fund | \$ 5,018 |
| Facilities Acquisition and Construction | 13,000,000 | | |
| Total Grants Fund | \$ 110,180,430 | Total Appropriations, All Funds | \$ 1,503,028,717 |
| Debt Service Funds | | | |
| <u>PERS Pension Debt Service Fund</u> | | Unappropriated and Reserve Amounts, All Funds | |
| Debt Service | \$ 25,198,582 | Reserve for Future Years - PERS Pension Debt Service Fund | \$ 26,301,418 |
| Transfers Out | 1 | Total Unappropriated and Reserve Amounts, All Funds | \$ 26,301,418 |
| Total PERS Pension Debt Service Fund | \$ 25,198,583 | | |
| <u>GO Debt Service Fund</u> | | TOTAL ADOPTED BUDGET | \$ 1,529,330,135 |
| Debt Service | \$ 56,767,000 | | |
| Total GO Debt Service Fund | \$ 56,767,000 | | |

Resolution Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2020-21 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 \$57,129,100 for debt service for general obligation bonds

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2020-21 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 | | \$57,129,100 |

RESOLUTION TO CLOSE FUND: EXTERNAL CUSTOMERS FUND

BE IT RESOLVED that the Board of Directors of the Salem-Keizer School District 24J/32, Marion/Polk Counties, Oregon, authorizes the closure of the External Customers Fund.

The above resolution statements were approved and declared adopted on this 23rd day of June 2020.



Marty Heyen, 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 ED-50 2020-2021

To assessor of Marion/Polk County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Salem-Keizer SD 24 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Marion/Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

P.O. Box 12024 Salem OR 97309 June 29, 2020
Mailing Address of District City State Zip Date Submitted
Sarah Head Director of Budget & Financial Services 971-900-5366 head_sarah@salkeiz.12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of 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 or dollar amount levied (within permanent rate limit) | 1 | 4.5210 | Excluded from Measure 5 Limits Amount of Levy |
| 2. Local option operating tax | 2 | | |
| 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. | | \$57,129,100 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c. | | \$57,129,100 |

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 limit | 6 | |
| 7. Estimated permanent rate limit for newly merged/consolidated district | 7 | |

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three 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 |
|---|---|--------------------------|--------------------------------|---|
| | | | | |
| | | | | |
| | | | | |

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



Bond Capital Projects Fund – 417 – Closed

Governmental Fund

The Bond Capital Projects Fund was established to account for the proceeds of 2008 voter-approved general obligation bond issued in 2011. 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.

This fund was closed by board resolution on June 11, 2019.

Fund Detail – Bond Capital Projects Fund

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|--|---------------------|---------------------|----------|-------------|-------------|-------------|-------------|----------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| RESOURCES | | | | | | | | |
| 1500 Earnings on Investments | \$ 134,044 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 1900 Other Revenue From Local Sources | - | 8,492 | - | - | - | - | - | - |
| 5400 Beginning Fund Balance | 6,038,143 | 1,177,920 | - | - | - | - | - | - |
| TOTAL BOND CAPITAL PROJECTS FUND RESOURCES | \$ 6,172,187 | \$ 1,186,412 | - | \$ - | \$ - | \$ - | \$ - | - |
| REQUIREMENTS | | | | | | | | |
| 4000 - Facilities Acquisition and Construction | | | | | | | | |
| 4110 - Service Area Direction | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 380 Non-Instructional Profess & Tech Svcs | \$ 93,400 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Total Purchased Services | \$ 93,400 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Service Area Direction | \$ 93,400 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 4150 - Building Acquisition, Construct and Improvement Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 46,947 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 114 Supervisory Classified | 5,721 | - | - | - | - | - | - | - |
| 130 Classified Overtime | 31 | - | - | - | - | - | - | - |
| Total Salaries and Wages | \$ 52,699 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – Bond Capital Projects Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|--|---------------------|---------------------|----------|-------------|-------------|-------------|-------------|----------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 5,515 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 220 Social Security Contribution | 3,933 | - | | - | - | - | - | |
| 230 Other | 657 | - | | - | - | - | - | |
| 240 Employee Insur & Other Contract Benefits | 10,822 | - | | - | - | - | - | |
| Total Associated Payroll Costs | \$ 20,927 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Purchased Services</u> | | | | | | | | |
| 340 Travel | \$ 542 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| 350 Communication | 1,900 | - | | - | - | - | - | |
| 380 Non-Instructional Profess & Tech Svcs | 69,751 | - | | - | - | - | - | |
| 390 Other General Profess & Tech Svcs | 57,763 | - | | - | - | - | - | |
| Total Purchased Services | \$ 129,956 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Buildings Acquisition and Improvement | \$ 4,697,285 | \$ 1,186,412 | | \$ - | \$ - | \$ - | \$ - | |
| Total Capital Outlay | \$ 4,697,285 | \$ 1,186,412 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Building Acquisit, Construct and Improvement Services | \$ 4,900,867 | \$ 1,186,412 | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Facilities Acquisition and Construction | \$ 4,994,267 | \$ 1,186,412 | - | \$ - | \$ - | \$ - | \$ - | - |
| Ending Fund Balance | \$ 1,177,920 | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| TOTAL BOND CAPITAL PROJECTS FUND REQUIREMENTS | \$ 6,172,187 | \$ 1,186,412 | - | \$ - | \$ - | \$ - | \$ - | - |

External Customers Fund – 550 – Closed

Proprietary Fund

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 | 2017-18 | 2018-19 | 2019-20 | | Proposed | 2020-21 | | FTE |
|--|---------------------|-------------------|----------|-------------------|-------------|-------------|-------------|----------|
| | Actual | Actual | FTE | Budget | | Approved | Adopted | |
| RESOURCES | | | | | | | | |
| 1910 Rentals | \$ 439,260 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 1990 Miscellaneous | 108,917 | - | | - | - | - | - | - |
| 5400 Beginning Fund Balance | 516,840 | 138,321 | | 100,000 | - | - | - | - |
| TOTAL EXTERNAL CUSTOMERS FUND RESOURCES | \$ 1,065,017 | \$ 138,321 | | \$ 100,000 | \$ - | \$ - | \$ - | - |
| REQUIREMENTS | | | | | | | | |
| 3000 - Enterprise and Community Services | | | | | | | | |
| 3200 - Transportation Shop Operations | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 380 Non-Instructional Profess & Tech Svcs | \$ 63,294 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Purchased Services | \$ 63,294 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Transportation Shop Operations | \$ 63,294 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 3210 - Facilities Rental Services | | | | | | | | |
| <u>Salaries and Wages</u> | | | | | | | | |
| 112 Regular Classified | \$ 40,365 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 114 Supervisory Classified | 111,874 | - | | - | - | - | - | - |
| 130 Classified Additional Earnings | 848 | - | | - | - | - | - | - |
| 130 Classified Overtime | 15,990 | - | | - | - | - | - | - |
| Total Salaries and Wages | \$ 169,077 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Associated Payroll Costs</u> | | | | | | | | |
| 210 Public Employees Retirement System | \$ 43,593 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 220 Social Security Contribution | 12,207 | - | | - | - | - | - | - |
| 230 Other | 3,546 | - | | - | - | - | - | - |
| 240 Employee Insur & Other Contract Benefits | 29,805 | - | | - | - | - | - | - |
| Total Associated Payroll Costs | \$ 89,151 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |

Fund Detail – External Customers Fund Continued

| Account Code and Description | 2017-18 | 2018-19 | 2019-20 | | 2020-21 | | | |
|---|---------------------|-------------------|----------|-------------------|-------------|-------------|-------------|----------|
| | Actual | Actual | FTE | Budget | Proposed | Approved | Adopted | FTE |
| <u>Purchased Services</u> | | | | | | | | |
| 320 Property Services | \$ 44 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 340 Travel | 112 | - | | - | - | - | - | - |
| 350 Communication | 871 | - | | - | - | - | - | - |
| Total Purchased Services | \$ 1,027 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 141,131 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 460 Non-consumable Items | 209,792 | - | | - | - | - | - | - |
| 470 Computer Software | 26,823 | - | | - | - | - | - | - |
| Total Supplies and Materials | \$ 377,746 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Capital Outlay</u> | | | | | | | | |
| 520 Buildings Acquisition and Improvement | \$ 620 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 540 Depreciable Equipment | 133,336 | - | | - | - | - | - | - |
| Total Capital Outlay | \$ 133,956 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Other</u> | | | | | | | | |
| 670 Taxes, Licenses and Assessments | \$ 9,872 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Other | \$ 9,872 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Facilities Rental Services | \$ 780,829 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 3220 - Reprographics and Central Stores Services | | | | | | | | |
| <u>Purchased Services</u> | | | | | | | | |
| 350 Communication | \$ 41,807 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| 380 Non-Instructional Profess & Tech Svcs | 794 | - | | - | - | - | - | - |
| Total Purchased Services | \$ 42,601 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| <u>Supplies and Materials</u> | | | | | | | | |
| 410 Consumable Supplies and Materials | \$ 39,975 | \$ - | | \$ - | \$ - | \$ - | \$ - | - |
| Total Supplies and Materials | \$ 39,975 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Reprographics and Central Stores Services | \$ 82,576 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| Total Enterprise and Community Services | \$ 926,699 | \$ - | - | \$ - | \$ - | \$ - | \$ - | - |
| 5200 - Transfers of Funds | | | | | | | | |
| 710 Fund Modifications | \$ - | \$ 100,000 | | \$ 100,000 | \$ - | \$ - | \$ - | - |
| Total Transfers of Funds | \$ - | \$ 100,000 | - | \$ 100,000 | \$ - | \$ - | \$ - | - |
| Ending Fund Balance | \$ 138,318 | \$ 38,321 | | \$ - | \$ - | \$ - | \$ - | - |
| TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS | \$ 1,065,017 | \$ 138,321 | - | \$ 100,000 | \$ - | \$ - | \$ - | - |

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. |
| Appropriations | A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. |
| 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 | Salem-Keizer Association of Classified Employees. 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. |
| CAFR | Consolidated Annual Financial Report. The audited report of district revenues and expenditures, which represent the district's financial position. |
| 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. |

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| 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. |

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| 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. |
| Proposed Budget | Financial and operating plan for the district that the superintendent is recommending to the public and budget committee. |
| 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. |
| 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 | Types of revenue: <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. |

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| 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. Also referred to as fiduciary funds. T & A accounts are for assets held by the district in a trustee capacity for organizations related, but independent, of the district. The district does not have the authority to expend these funds and cannot use a T & A account without authorization from approving club/organization. New accounting standards eliminate these accounts. |
| 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

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

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.



Kathy Goss

Board Director | Zone: 1
Elected to Board in 2017
Occupation: Real Estate Appraiser,
Retired Educator & Chief of
Operations-Newport Pacific Corp.



Jesse Lippold

Board Vice Chair | Zone: 5
Elected to Board in 2017
Occupation: Real Estate Broker,
HomeSmart Realty Group



Marty Heyen

Board Chair | Zone: 2
Elected to Board in 2015
Occupation: Retired IT Professional



Danielle Bethell

Board Director | Zone: 6
Elected to Board in 2019
Occupation: Executive Director,
City of Keizer Chamber of Commerce



Sheronne Blasi

Board Director | Zone: 3
Elected to Board in 2017
Occupation: Director of Statewide
Veteran Services, Oregon Department
of Veterans' Affairs



Paul Kylo

Board Director | Zone: 7
Elected to Board in 2013
Occupation: Retired



Satya Chandragiri

Board Director | Zone: 4
Elected to Board in 2019
Occupation: Psychiatrist,
Salem Health



Budget Committee Members

Jaqualine Bechtel | Kathleen Harder | Levi Herrera-Lopez
Adriana Miranda | Tyson Pruett | Virginia Stapleton | Cynthia Stinson