

# 2021-22 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](https://www.salemkeizer.org)

# Salem-Keizer Public Schools 24J/32 Adopted Budget 2021-22

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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
Barbara Ghio	June 30, 2023	Sheronne Blasi	June 30, 2021
Lisa Harnisch	June 30, 2023	Satya Chandragiri	June 30, 2023
Levi Herrera-Lopez	June 30, 2022	Kathy Goss	June 30, 2021
Oni Marchbanks	June 30, 2023	Marty Heyen	June 30, 2023
Adriana Miranda	June 30, 2021	Paul Kylo	June 30, 2021
Tyson Pruett	June 30, 2021	Jesse Lippold Peone	June 30, 2021

### CONTACT INFORMATION

Budget Committee: 503-399-3021

Email [Budget\\_Committee@salkeiz.k12.or.us](mailto:Budget_Committee@salkeiz.k12.or.us)

### Student Advisor Leanne Mabinton

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

# Superintendent's Budget Message

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



May 4, 2021

Dear SKPS Community, Parents, Students and Staff,

As I am writing this message, students and staff across the district are returning to in-person learning after nearly a year of distance learning. It has been incredibly exciting to watch students reunite with friends, teachers and school staff, and to watch our kindergarten students see their classrooms for the very first time. While there have been numerous challenges in the last year, we have learned a lot about ourselves and our organization. Our students, their families, and our staff are incredibly resilient and flexible. The school district is the primary social service provider in our community, providing essential food, clothing, technology, and other essential resources. The need for authentic relationships with students and their families continues to be at the heart of our work and was made possible with digital technology in the hands of a committed workforce.

The COVID-19 pandemic has taken a massive human and economic toll on the greater SKPS community, and the impacts of the pandemic will be felt for many years to come. The pandemic heightened access and learning inequities amongst our historically underserved populations. We worked with urgency to provide access and support to our students through internet access, Chromebooks, and care and connection. Our home coaches, community resource specialists, social workers, McKinney Vento advocates, migrant specialists, cultural language facilitators, and translators/interpreters worked tirelessly to complement the supports provided in our schools in order to reach our students even more at risk of disengagement in comprehensive distance learning. The constant changes and the need to quickly pivot have fatigued our organization and kept us focused on managing each crisis day to day. As an organization we have led through a pandemic, wildfires, and an ice storm. It feels good to pick up our heads, reflect on what we have learned as a community, and prepare for the 2021-22 school year.

This 2021-22 Proposed Budget is built on the following principles related to teaching and learning:

- The 2021-22 school year will be in person five days a week
- The social-emotional health of our students and their safety and well-being is always critical, now more than ever
- Academic acceleration will be critical when students return in person five days a week
- EDGE, our online academy, will remain. EDGE has proven to be a successful school experience for many students and their families. Our plan is to have 2,300 students K-12 at EDGE in the 2021-22 school year
- Some middle school students need access to an alternative education program
- Multiple funding sources will need to be braided with our core services in the General Fund in order to meet our equity goals, get students back to five days of in-person instruction and carry out our financial recovery plan

## General Fund

The 2021-22 General Fund proposed budget is built on the revenue assumption of **\$9.4 billion**, but current proposals from the legislature are only at \$9.1 billion. Page 55 in the budget book shows the assumed revenue at the funding level of \$9.4 billion. Even at \$9.4 billion, the increase in the State School Fund (SSF) would be the lowest level since climbing out of the Great Recession over eight years ago. At \$9.4 billion SSF, SKPS will still receive approximately \$4.0 million less in SSF revenue compared to 2020-21 funding levels. The reductions at \$9.1 billion are even more impactful. If we are forced to reduce based on the proposed \$9.1 billion SSF, SKPS would lower the contingency by 1.65 percent or approximately \$10.0 million.

Beginning in the 2018-19 school year, the district's total enrollment began to flatten. While the ten-year trend still shows a slight increase in the total number of students, the current enrollment is relatively flat. During the 2020-21 school year, enrollment declined significantly due to COVID-19, but we expect about 500 students who left the school district to return in the fall of 2021-22. Revenues are tied to enrollment, so declining enrollment can make it difficult to maintain programs.



The 2021-22 General Fund proposed budget is built on the following assumptions:

- \$9.4 billion SSF allocation
- Beginning fund balance of \$102.4 million, which includes \$32.4 million restricted for transportation facility
- Contingency of 6.18 percent
- PERS rates have dropped for this new biennium but are expected to increase for the next biennium due to a pending PERS board decision to lower the assumed earnings, which will increase our unfunded actuarial liability (UAL)
- Bargaining has not commenced at the time of this budget message, and collective bargaining agreements are not in place for 2021-22
- ADMw with a slight increase with the assumption that 50 percent of students who withdrew due to COVID-19 return to SKPS
- Enrollment is down at the elementary and middle school level, but up slightly in grades 9-12

	Actual Annual Average Enrollment					Projected Enrollment	
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Elementary</b>	19,743	19,886	19,797	19,474	18,915	17,509	17,770
<b>Middle</b>	9,317	9,541	9,759	9,907	10,246	9,845	9,857
<b>High</b>	11,803	11,922	11,889	11,869	12,041	12,559	12,803
<b>Other</b>	263	289	310	348	368	408	391
<b>TOTAL</b>	<b>41,126</b>	<b>41,638</b>	<b>41,755</b>	<b>41,598</b>	<b>41,570</b>	<b>40,321</b>	<b>40,821</b>

- Declining number of students at the elementary level qualifying for English language services, but keeping the overall district FTE of bilingual classified supports at a consistent level in order to support students learning English in their return to in-person learning

	Actual English Language Learners (ELL)						Projected ELL
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Elementary</b>	6,242	6,708	5,411	4,978	4,539	4,191	3,917
<b>Middle</b>	1,042	1,347	1,417	1,597	1,676	1,693	1,741
<b>High</b>	590	767	803	961	1,178	1,445	1,597
<b>TOTAL</b>	<b>7,874</b>	<b>8,822</b>	<b>7,631</b>	<b>7,536</b>	<b>7,393</b>	<b>7,329</b>	<b>7,255</b>

- Additional assumptions are listed on page 25 of the 2021-22 Proposed Budget

## Budget Adjustments

### Major Technical Adjustments Related to COVID-19 Rolled Into 2021-22 General Fund

- 10.0 FTE classified for office support, community school outreach coordinator (CSOC), student data specialist for EDGE
- 2.0 FTE principals for EDGE
- 1.0 FTE licensed for curriculum program associate
- 1.4 FTE licensed for district instructional mentors
- 1.0 FTE communications project manager and operations supervisor
- 3.0 FTE classified for technology support
- 1.0 FTE security manager

### Additions

- Middle School Alternative Education:
  - 1.0 FTE licensed for behavior specialist
  - 2.0 FTE classified for special programs instructional assistants
  - 1.0 FTE licensed for guidance counselor
  - 1.0 FTE classified for school office specialist
  - 2.0 FTE licensed staff realigned to alternative education from middle school instruction
  - 0.5 FTE assistant principal realigned to alternative education from middle school
  - Additional positions funded in Grants Fund 240
- 12.8 FTE licensed for speech language pathologists to increase speech pathology and audiology services to students by decreasing caseloads
- 1.0 FTE licensed staff for elementary instruction - literacy
- 3.0 FTE licensed staff for bilingual education at the secondary level
- 4.0 FTE licensed for instructional mentors (2.0 elementary, 1.0 middle, 1.0 high) for EDGE
- 6.37 FTE classified staff for custodians and 2.0 FTE classified staff for maintenance workers for bond square-footage increase
- 2.0 FTE classified for instructional technology supports
- 0.5 FTE classified for communications support

### Reductions/Major Budget Realignments

- 11.5 FTE licensed staff moved from elementary instruction to high school instruction for enrollment shifts
- 10.0 FTE licensed staff in elementary instruction reduced because of declining enrollment at the elementary level
- 5.0 FTE licensed staff in middle school instruction reduced because of declining enrollment at the middle level

### Additional Transfers Out of the General Fund

- \$200,000 to food services fund for meal write-offs
- \$750,000 to preventative and deferred maintenance for turf field replacements
- \$500,000 to asset replacement for white fleet replacement for aging vehicles

### Transportation

The transportation facility and bus purchases approved by the school board in April of 2020 are included in this budget, including \$32.4 million in the beginning fund balance restricted for the transportation facility.

## Sources of Revenue Outside the General Fund

### Student Investment Account

SKPS expects to receive approximately **\$30 million** from the Student Investment Account (SIA) grant. The current SKPS SIA plan reflects the universal and targeted priorities identified by the SIA Task Force and our SKPS community in 2019-20. These priorities were generated after several months of feedback from parents, students, community members, and district staff. Due to reduced funding in 2020-21, the original plan was only partially implemented last year. In 2021-22, with increased SIA funding, the district and the SIA Advisory Team is committed to deeper implementation of the following strategies:

- Language and literacy development at targeted elementary schools
- 9th grade on-track (algebra I focus)
- Secondary English language development and newcomer center redesign
- Dual language expansion
- Middle school math
- Social-emotional and behavioral supports
- Community engagement
- Extra-curricular activities
- Equity, diversity, and inclusion
- Continuum of student supports

An important component of the SKPS SIA plan is to provide additional social-emotional and behavioral supports to students. The SIA plan devotes 25 percent of the overall plan to these resources. Supports include additional social workers, school psychologists, counselors, access to mental health supports, and social-emotional curriculum. This social-emotional focus will enable the placement of a full-time social worker at each high school and every Title I middle school. These social workers will provide support for some of the student needs where resource officers previously assisted. In addition, 2.0 counseling FTE has been added to the high schools with the largest counselor-to-student caseload to further support the well-being of our high school students.

### High School Success

High School Success provides resources for career and technical education (CTE), drop-out prevention, and accelerated credit. High School Success revenue is expected to be fully funded at **\$11.0 million** and is budgeted in Grants Fund 240.



## Federal Funds through Elementary & Secondary School Emergency Relief Fund (ESSER)

The district is receiving substantial grants through ESSER I, ESSER II, ESSER III, and the Comprehensive Distance Learning (CDL) Grant Program. These funds are budgeted in Grants Fund 240 on page 133 and are expected to be approximately **\$140.0 million** to be used between now and September 2023. Careful allocation of these resources is needed to span the following fiscal years: 2021-22, 2022-23, 2023-24 (grant close-out September 2024). Central to our planning is the need to accelerate student learning and support the ongoing social and emotional health of our community. To provide these critical functions, operational continuity and financial stability are also essential.

Our ultimate priority is to safely reopen schools in the fall of 2021 for a five-day-a-week in-person instructional model or access to a vibrant learning experience in EDGE for all students. We realize that impacts of the pandemic and additional safety precautions will most likely be necessary, and the ESSER grants will be used in the following categories to support students:

- Learning acceleration (unfinished learning)
- Social-emotional and behavioral health supports
- Responses to COVID-19, including safety protocols needed to implement a five-day-a-week instructional model and could include district health authority, increased cleaning/sanitation protocols, and additional FTE required to meet Ready Schools Safe Learning (RSSL) guidelines
- Technology resources to support digital teaching and learning
- Support for the operations and management of large grants and COVID-19 response requirements
- Capital improvements such as improved ventilation
- Support to the General Fund if state school fund not fully funded



## Financial Policy Update

As part of our long-term financial planning process, we believe it is necessary to update the existing financial management policy regarding the targeted General Fund ending fund balance and the targeted General Fund minimum contingency amount. Both targets would be increased to reflect current trends in the public sector related to financial management and are intended to create a sustainable operating budget as we move past the global pandemic. The proposed changes are as follows:

- The targeted General Fund ending fund balance would be increased from the existing five to seven percent of operating revenues to the proposed seven to twelve percent of operating revenue.
- The targeted General Fund contingency amount would be increased from the existing one percent of operating revenue to the proposed three percent of operating revenue.

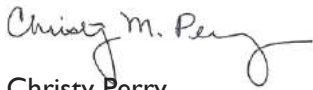


## Summary

The pandemic has provided unique challenges and opportunities for our students, families, and educators. Part of the challenge remains in presenting a budget that braids a below current service level revenue package in our general operating budget (based on the SSF) with multiple grants. While the general operating budget and the related revenue package are by far the largest and most long-term consideration, the ESSER grant funds provide targeted support for students and are designed to help offset the impacts of COVID-19. While these funds are definitely needed at this unique point in time, they are primarily one-time funding sources and not sustainable past September of 2023.

I remain fully committed to our students and our community. I am proud of the accomplishments of our students, staff, and families during a pandemic and believe that with the resources outlined in this proposed budget we can successfully reopen our schools, attend to the social-emotional health of our students, and accelerate learning as students return to the classrooms in the fall.

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 40,000 students from preschool through grade 12, as well as community transition programs for students ages 18-21. SKPS was established in January of 1855 by then-county superintendent William P. Pugh, and it consisted of a log cabin school at the southwest corner of Marion and Commercial streets.

Nearly 70 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 88 different languages. Six percent of the district's students are enrolled in the talented and gifted program, and 17 percent of students receive special education services. Prior to 2020-21 school year, at the high school level 21 percent of our students participated in athletics, and 21 percent were enrolled in music. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

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

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

Just over 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 11 middle schools with career center labs. We have 48 state-approved CTE programs and 5 start-up programs. Sixteen of our programs offer industry certification with 22 offering dual credits. Graduation rates are over 96% 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 for the EDGE program include: Agriculture Science, Culinary Arts, Business Management, and Health Services. In addition, there is one new program at McNary for Audio Production Technology. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/cte/>.

The class of 2020 earned more than \$33 million in scholarships. The graduation rate grew by nearly two percentage points to 81.01%.

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

Located just south of the Portland metropolitan area in the center of the Willamette Valley, SKPS serves the state capital, Salem, and the City of Keizer, which are the third and 14<sup>th</sup> 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

## Board of Directors

Chairperson: Satya Chandragiri, Vice Chairperson: Danielle Bethell  
Directors: Kathy Goss, Marty Heyen, Sheronne Blasi, Jesse Lippold Peone and Paul Kylo



Christy Perry  
Superintendent



Kraig Sproles  
Assistant  
Superintendent



Iton Udosenata  
Assistant  
Superintendent



Michael Wolfe  
Chief  
Operations Officer



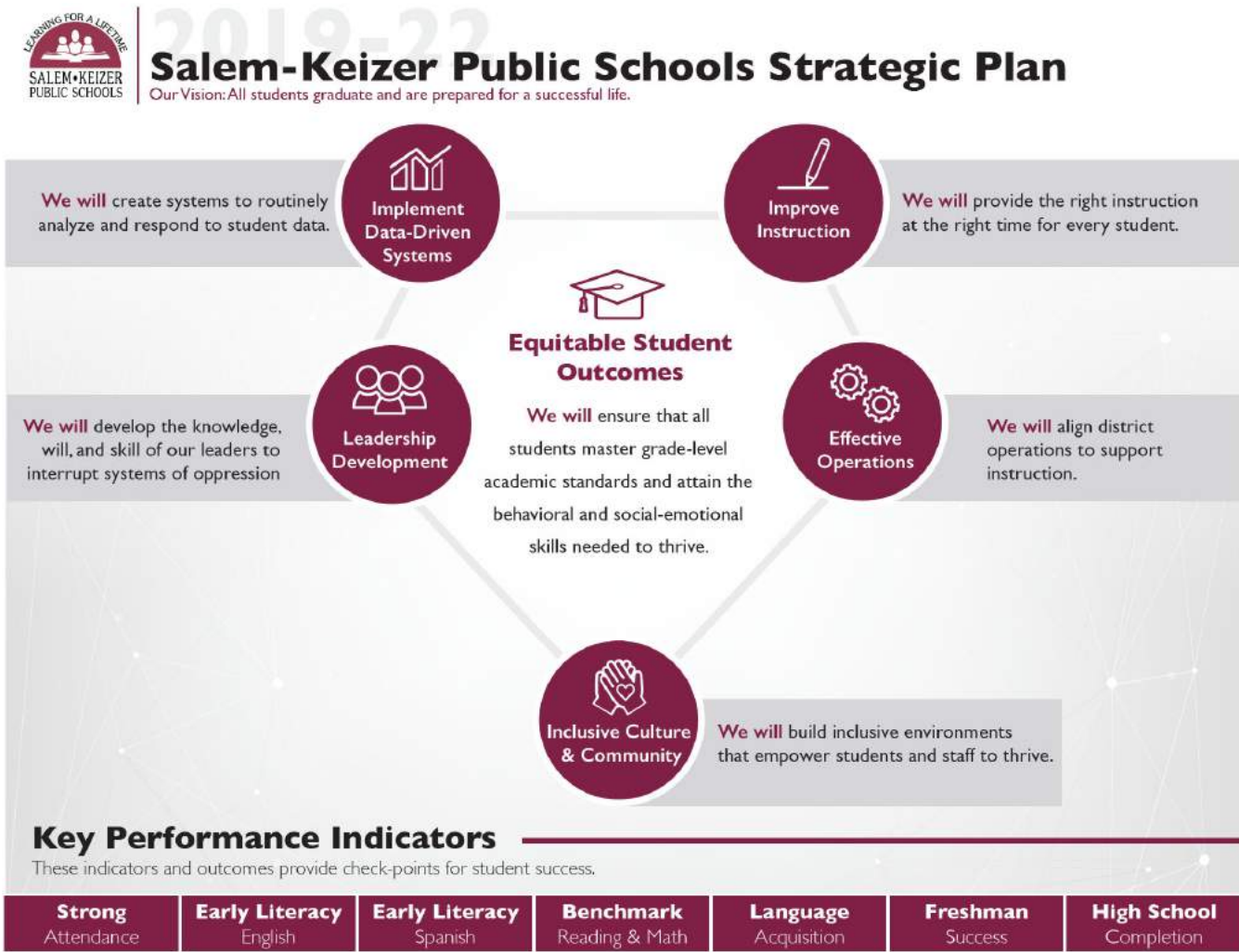
Sylvia McDaniel  
Director of Community Relations  
& Communications



John Beight  
Executive Director  
Human Resources

# Strategic Plan

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



## Student Enrollment and Average Daily Membership

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

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

All forecasting models, including the district's, predict a growing student population over the long term. However, the district has experienced a decline in student enrollment and ADM recently and has modified the projections to match the most current student enrollment. The ADM for 2019-20 was set at January 2020 by Oregon Department of Education, due to COVID-19. The following table provides actual and projected average enrollment, ADM, ADMw, and Extended ADMw for SKPS:

Year	Average Enrollment	ADM	ADMw	Extended ADMw
2017-18	41,755	41,416	52,629	53,054
2018-19	41,598	41,255	52,340	52,629
2019-20	41,570	41,085	52,120	52,340
2020-21	40,321*	40,341*	49,843*	52,120*
2021-22	40,821*	40,607*	51,278*	51,278*

\* Projected

## Staffing

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

**Projected Educator (FTE) to Student Ratios**

Level		Title Schools	Non-Title Schools
Elementary	Grades K-2	1.00 FTE: 25 students	1.00 FTE: 27 students
	Grades 3-5	1.00 FTE: 27 students	1.00 FTE: 29 students
Middle		1.00 FTE: 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.

## 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

<b>January</b>	Start budget projection
	General Fund budget preparation
<b>February</b>	Balancing and preparation of non-General Funds
<b>March</b>	Financial Services enters required fund transfers and balances each fund
<b>April</b>	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

<b>May</b>	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
<b>June</b>	Publish budget hearing notice and summary of approved budget
	School Board holds hearing regarding adoption of the budget
	School Board discusses any changes made by Budget Committee and proposes new changes
	School Board adopts budget, makes applicable appropriations and declares tax levies
<b>July</b>	Adopted budget takes effect
	Staff submits tax forms to Polk and Marion County Assessors
	Staff submits budget document to ODE and County Clerks
	Staff submits budget detail electronically to ODE (due in August)

# Budget Assumptions

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

- State School Fund revenue of \$9.4 billion
- Extended Average Daily Membership Weighted (ADMw) of 51,278 students used in State School Fund revenue calculation
- Property tax revenue is expected to increase 3.50 percent over current year collections
- General Fund beginning fund balance of \$102.4 million, including \$32.4 million restricted for transportation facility
- Salary and medical insurance calculations based on known rates, collective bargaining agreements are not in place for 2021-22
- Exact PERS rates were used for filled positions, Tier I rates were used for vacancies
  - Tier 1/2 16.29 percent Pickup 6.00 percent
  - OPSRP 13.18 percent Debt 9.50 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 were not adjusted for inflation this year
- Cost allocations based on annual average enrollment of 40,821 students
- Oregon Paid Family Medical Leave Insurance (PFMLI) estimated district contribution costs effective January 2022

## Discussion of General Fund Revenues

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

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

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

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

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

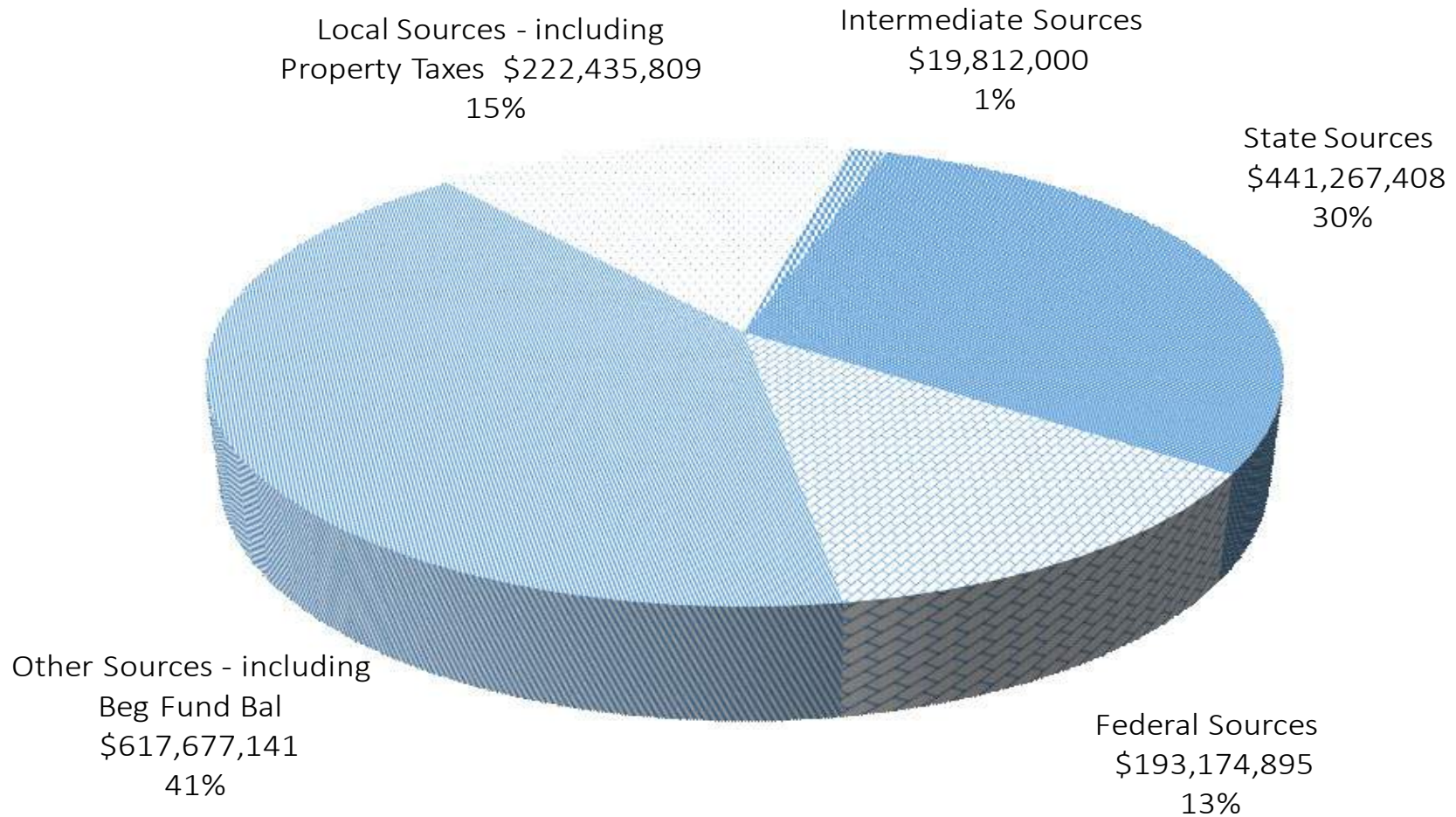
The **Facility Grant** is distributed from a limited, shared pool on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on the total construction costs of a new school building excluding land but including the addition of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

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

Property taxes in the district are budgeted for 2021-22 at 3.50 percent over estimated receipts for 2020-21. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

## Budgeted Revenues – All Funds

\$ 1,494,367,253



# Fund Descriptions

## General Fund 101 (Governmental Fund)

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

## Special Revenue Funds (Governmental Funds)

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

- **Fee Based Programs Fund 214:** This fund represents programs that are self-supporting in nature. Programs in the fund include, but are not limited to, elementary after-school childcare and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, and AVID college visitation support.
- **Food Services Fund 220:** This fund accounts for all transactions associated with food services, including breakfasts, lunches, and after-school programs.
- **Asset Replacement Fund 222:** This fund provides for the purchase of student transportation equipment, replacement of district infrastructure such as buses, support vehicles, equipment, technology, instructional materials, and other specified activities.
- **Energy Efficiency Fund 230:** This fund reflects the activities of the state energy efficiency program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption.
- **Grants Fund 240:** This fund accounts for grants received from state and federal agencies for the purpose of expanding educational offerings and opportunities.

## Debt Service Funds (Governmental Funds)

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

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

## Capital Projects Funds (Governmental Funds)

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

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

### Internal Service Funds (Proprietary Funds)

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

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

### Trust Funds (Fiduciary Funds)

- **Small Memorial Trust Fund 711:** This fund was created in 2015-16 to account for activity related to small memorial funds and scholarships held in trust by the district to be utilized for various purposes as established by the donors. The resources were received from a variety of donations and other sources. SKPS expects to phase out this fund sometime in the future. The District intends to close this fund at the end of 2020-21, and currently accounts 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. The District intends to close this fund at the end of 2020-21.

## 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 <b>revenues</b> 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 <b>expenditures</b> 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 <b>object</b> 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	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 209,170,058	\$ 202,900,491	\$ 219,783,900	\$ 222,435,809
<b>2000</b> Intermediate Sources	18,467,155	19,320,846	21,500,000	19,812,000
<b>3000</b> State Sources	368,047,386	377,940,741	455,488,810	441,267,408
<b>4000</b> Federal Sources	42,178,777	39,447,382	50,964,000	193,174,895
<b>5000</b> Other Sources	566,380,770	560,437,813	781,593,425	617,677,141
<b>TOTAL RESOURCES</b>	<b>\$ 1,204,244,146</b>	<b>\$ 1,200,047,273</b>	<b>\$ 1,529,330,135</b>	<b>\$ 1,494,367,253</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 327,456,292	\$ 331,426,528	\$ 401,850,780	\$ 441,750,516
<b>2000</b> Support Services	185,699,598	187,820,804	334,586,426	410,562,974
<b>3000</b> Enterprise and Community Services	18,668,997	17,724,086	28,472,252	41,608,630
<b>4000</b> Facilities Acquisition and Construction	38,856,551	156,966,343	615,064,681	442,814,682
<b>5000</b> Other Uses	74,765,409	87,514,279	99,271,134	93,784,769
<b>6000</b> Contingency	-	-	23,783,444	36,515,505
<b>7000</b> Unappropriated Ending Fund Balance	558,797,299	418,595,233	26,301,418	27,330,177
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,204,244,146</b>	<b>\$ 1,200,047,273</b>	<b>\$ 1,529,330,135</b>	<b>\$ 1,494,367,253</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 274,065,304	\$ 277,823,204	\$ 333,195,432	\$ 336,896,936
<b>200</b> Associated Payroll Costs	168,631,316	185,104,510	222,500,367	216,701,346
<b>300</b> Purchased Services	51,936,924	49,927,353	68,699,895	93,702,905
<b>400</b> Supplies and Materials	27,502,341	19,794,712	47,521,815	150,566,270
<b>500</b> Capital Outlay	40,150,628	155,574,182	678,708,529	505,615,405
<b>600</b> Other Objects	73,297,532	91,619,758	121,756,917	121,338,704
<b>700</b> Transfers	9,862,802	1,608,321	6,862,318	5,700,005
<b>800</b> Other Uses of Funds	558,797,299	418,595,233	50,084,862	63,845,682
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,204,244,146</b>	<b>\$ 1,200,047,273</b>	<b>\$ 1,529,330,135</b>	<b>\$ 1,494,367,253</b>

## General Fund – 101

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 91,787,408	\$ 91,361,223	\$ 96,584,000	\$ 94,798,000
<b>2000</b> Intermediate Sources	17,031,887	18,031,117	16,500,000	17,900,000
<b>3000</b> State Sources	349,960,494	362,678,964	380,204,380	375,972,408
<b>4000</b> Federal Sources	127,616	138,782	140,000	140,000
<b>5000</b> Other Sources	53,989,463	58,918,169	89,011,003	102,410,003
<b>TOTAL RESOURCES</b>	<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 292,081,004	\$ 301,502,596	\$ 330,850,078	\$ 326,207,534
<b>2000</b> Support Services	153,980,513	161,537,521	219,571,019	224,855,970
<b>3000</b> Enterprise and Community Services	-	202,821	-	100,000
<b>4000</b> Facilities Acquisition and Construction	204,709	128,300	234,681	234,681
<b>5000</b> Other Uses	7,782,988	2,020,251	8,000,161	3,306,721
<b>6000</b> Contingency	-	-	23,783,444	36,515,505
<b>7000</b> Unappropriated Ending Fund Balance	58,847,654	65,736,766	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 248,784,820	\$ 253,607,134	\$ 280,053,811	\$ 283,465,836
<b>200</b> Associated Payroll Costs	154,178,875	169,920,629	190,170,770	184,509,867
<b>300</b> Purchased Services	25,794,117	26,711,117	30,739,177	32,272,434
<b>400</b> Supplies and Materials	13,632,887	9,931,385	15,399,433	16,509,015
<b>500</b> Capital Outlay	3,361,451	2,381,675	33,138,229	34,173,229
<b>600</b> Other Objects	1,077,064	1,269,549	4,454,518	754,524
<b>700</b> Transfers	7,220,000	1,570,000	4,700,001	3,020,001
<b>800</b> Other Uses of Funds	58,847,654	65,736,766	23,783,444	36,515,505
<b>TOTAL REQUIREMENTS</b>	<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>

Refer to General Fund on page 53 for further detail.

## Fee Based Programs Fund – 214

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 7,007,028	\$ 5,062,773	\$ 8,703,400	\$ 8,174,758
<b>4000</b> Federal Sources	7,155	-	-	-
<b>5000</b> Other Sources	6,252,004	5,649,418	6,412,314	5,750,000
<b>TOTAL RESOURCES</b>	<b>\$ 13,266,187</b>	<b>\$ 10,712,191</b>	<b>\$ 15,115,714</b>	<b>\$ 13,924,758</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 6,042,930	\$ 4,579,920	\$ 11,506,411	\$ 10,334,840
<b>2000</b> Support Services	1,548,667	625,548	3,314,715	3,239,011
<b>3000</b> Enterprise and Community Services	25,172	10,730	294,588	350,907
<b>7000</b> Unappropriated Ending Fund Balance	5,649,418	5,495,993	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 13,266,187</b>	<b>\$ 10,712,191</b>	<b>\$ 15,115,714</b>	<b>\$ 13,924,758</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 1,188,755	\$ 1,093,536	\$ 1,720,880	\$ 1,181,657
<b>200</b> Associated Payroll Costs	566,441	566,247	817,526	556,546
<b>300</b> Purchased Services	1,450,868	716,422	1,850,179	1,807,125
<b>400</b> Supplies and Materials	3,369,557	2,317,243	9,786,584	9,444,629
<b>500</b> Capital Outlay	650,605	192,941	547,481	547,481
<b>600</b> Other Objects	390,543	329,809	393,064	387,320
<b>800</b> Other Uses of Funds	5,649,418	5,495,993	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 13,266,187</b>	<b>\$ 10,712,191</b>	<b>\$ 15,115,714</b>	<b>\$ 13,924,758</b>

Refer to Fee Based Programs Fund on page 112 for further detail.

## Food Services Fund – 220

### Fund Summary

#### BY FUNCTION

#### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 2,123,827	\$ 1,537,548	\$ 2,220,000	\$ 1,500,000
3000 State Sources	447,593	316,335	2,688,000	2,700,000
4000 Federal Sources	15,736,139	14,643,900	15,900,000	15,400,000
5000 Other Sources	2,102,126	3,554,429	3,500,000	4,700,000
<b>TOTAL RESOURCES</b>	<b>\$ 20,409,685</b>	<b>\$ 20,052,212</b>	<b>\$ 24,308,000</b>	<b>\$ 24,300,000</b>

#### REQUIREMENTS

2000 Support Services	\$ 332,785	\$ 436,310	\$ 736,354	\$ 743,277
3000 Enterprise and Community Services	16,522,470	15,105,529	23,571,646	23,556,723
7000 Unappropriated Ending Fund Balance	3,554,430	4,510,373	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,409,685</b>	<b>\$ 20,052,212</b>	<b>\$ 24,308,000</b>	<b>\$ 24,300,000</b>

#### OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 135,350	\$ 214,185	\$ 306,519	\$ 314,701
200 Associated Payroll Costs	104,635	174,382	229,063	207,852
300 Purchased Services	14,245,358	11,958,666	16,120,000	16,420,000
400 Supplies and Materials	1,589,230	1,862,473	5,752,318	5,457,347
500 Capital Outlay	153,842	742,045	1,260,000	1,260,000
600 Other Objects	626,840	590,088	640,100	640,100
800 Other Uses of Funds	3,554,430	4,510,373	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,409,685</b>	<b>\$ 20,052,212</b>	<b>\$ 24,308,000</b>	<b>\$ 24,300,000</b>

Refer to Food Services Fund on page 125 for further detail.

## Asset Replacement Fund – 222

### Fund Summary

#### BY FUNCTION

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 196,726	\$ 162,871	\$ 390,000	\$ 200,000
<b>3000</b> State Sources	1,064,746	1,157,622	1,820,000	3,400,000
<b>5000</b> Other Sources	7,734,469	5,048,548	32,772,775	30,787,135
<b>TOTAL RESOURCES</b>	<b>\$ 8,995,941</b>	<b>\$ 6,369,041</b>	<b>\$ 34,982,775</b>	<b>\$ 34,387,135</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 2,413,395	\$ 1,453,700	\$ 200,000	\$ 200,000
<b>2000</b> Support Services	957,830	239,951	27,639,700	30,977,464
<b>5000</b> Other Uses	896,168	709,670	7,143,075	3,209,671
<b>7000</b> Unappropriated Ending Fund Balance	4,728,548	3,965,720	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 8,995,941</b>	<b>\$ 6,369,041</b>	<b>\$ 34,982,775</b>	<b>\$ 34,387,135</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ 430,640	\$ 217,000	\$ 171,000	\$ 171,100
<b>400</b> Supplies and Materials	2,466,790	1,476,651	788,000	1,316,000
<b>500</b> Capital Outlay	473,795	-	26,580,700	29,690,364
<b>600</b> Other Objects	896,168	709,670	7,443,074	3,209,670
<b>700</b> Transfers	-	-	1	1
<b>800</b> Other Uses of Funds	4,728,548	3,965,720	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 8,995,941</b>	<b>\$ 6,369,041</b>	<b>\$ 34,982,775</b>	<b>\$ 34,387,135</b>

Refer to Asset Replacement Fund on page 128 for further detail.

## Energy Efficiency Fund – 230

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 699,452	\$ 697,962	\$ 780,000	\$ 780,000
5000 Other Sources	129,021	469,654	1,170,000	1,900,001
<b>TOTAL RESOURCES</b>	<b>\$ 828,473</b>	<b>\$ 1,167,616</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 358,819	\$ -	\$ 1,950,000	\$ 2,680,001
7000 Unappropriated Ending Fund Balance	469,654	1,167,616	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 828,473</b>	<b>\$ 1,167,616</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
700 Transfers	\$ 358,819	\$ -	\$ 1,950,000	\$ 2,680,001
800 Other Uses of Funds	469,654	1,167,616	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 828,473</b>	<b>\$ 1,167,616</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>

Refer to Energy Efficiency Fund on page 132 for further detail.

## Grants Fund – 240

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>2000</b> Intermediate Sources	\$ 1,435,268	\$ 1,289,729	\$ 5,000,000	\$ 1,912,000
<b>3000</b> State Sources	16,554,979	13,780,268	70,256,430	59,175,000
<b>4000</b> Federal Sources	26,307,867	24,664,700	34,924,000	177,634,895
<b>TOTAL RESOURCES</b>	<b>\$ 44,298,114</b>	<b>\$ 39,734,697</b>	<b>\$ 110,180,430</b>	<b>\$ 238,721,895</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 22,278,265	\$ 19,353,458	\$ 52,794,291	\$ 97,608,142
<b>2000</b> Support Services	18,240,669	15,100,057	39,785,139	107,012,753
<b>3000</b> Enterprise and Community Services	2,093,487	2,394,106	4,601,000	17,601,000
<b>4000</b> Facilities Acquisition and Construction	1,685,693	2,887,076	13,000,000	16,500,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 44,298,114</b>	<b>\$ 39,734,697</b>	<b>\$ 110,180,430</b>	<b>\$ 238,721,895</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 20,256,531	\$ 18,965,753	\$ 45,941,378	\$ 46,888,080
<b>200</b> Associated Payroll Costs	11,536,769	11,788,590	27,988,232	28,317,530
<b>300</b> Purchased Services	4,248,461	2,044,316	7,686,910	29,727,479
<b>400</b> Supplies and Materials	3,973,050	2,032,870	11,810,910	113,535,806
<b>500</b> Capital Outlay	2,281,674	3,238,532	13,217,000	16,717,000
<b>600</b> Other Objects	2,001,629	1,664,636	3,536,000	3,536,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 44,298,114</b>	<b>\$ 39,734,697</b>	<b>\$ 110,180,430</b>	<b>\$ 238,721,895</b>

Refer to Grants Fund on page I33 for further detail.



## PERS Pension Debt Service Fund – 307

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 24,191,816	\$ 24,593,667	\$ 26,500,000	\$ 28,700,000
5000 Other Sources	23,125,403	24,311,077	25,000,001	24,800,001
<b>TOTAL RESOURCES</b>	<b>\$ 47,317,219</b>	<b>\$ 48,904,744</b>	<b>\$ 51,500,001</b>	<b>\$ 53,500,001</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 23,006,142	\$ 23,991,337	\$ 25,198,583	\$ 26,169,824
7000 Unappropriated Ending Fund Balance	24,311,077	24,913,407	26,301,418	27,330,177
<b>TOTAL REQUIREMENTS</b>	<b>\$ 47,317,219</b>	<b>\$ 48,904,744</b>	<b>\$ 51,500,001</b>	<b>\$ 53,500,001</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
600 Other Objects	\$ 23,006,142	\$ 23,991,337	\$ 25,198,582	\$ 26,169,823
700 Transfers	-	-	1	1
800 Other Uses of Funds	24,311,077	24,913,407	26,301,418	27,330,177
<b>TOTAL REQUIREMENTS</b>	<b>\$ 47,317,219</b>	<b>\$ 48,904,744</b>	<b>\$ 51,500,001</b>	<b>\$ 53,500,001</b>

Refer to PERS Pension Debt Service Fund on page 170 for further detail.

## GO Debt Service Fund – 308

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 52,829,853	\$ 51,083,513	\$ 54,967,000	\$ 56,218,551
5000 Other Sources	849,229	13,241,773	1,800,000	2,200,000
<b>TOTAL RESOURCES</b>	<b>\$ 53,679,082</b>	<b>\$ 64,325,286</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 40,437,309	\$ 60,754,700	\$ 56,767,000	\$ 58,418,551
7000 Unappropriated Ending Fund Balance	13,241,773	3,570,586	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 53,679,082</b>	<b>\$ 64,325,286</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
600 Other Objects	\$ 40,437,309	\$ 60,754,700	\$ 56,767,000	\$ 58,418,551
800 Other Uses of Funds	13,241,773	3,570,586	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 53,679,082</b>	<b>\$ 64,325,286</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>

Refer to GO Debt Service Fund on page 173 for further detail.

## Special Capital Projects Fund – 418

### Fund Summary

#### BY FUNCTION

##### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 121,422	\$ 87,428	\$ -	\$ 1,000,000
5000 Other Sources	2,865,151	2,850,871	2,960,000	5,380,000
<b>TOTAL RESOURCES</b>	<b>\$ 2,986,573</b>	<b>\$ 2,938,299</b>	<b>\$ 2,960,000</b>	<b>\$ 6,380,000</b>

##### REQUIREMENTS

2000 Support Services	\$ -	\$ -	\$ 500,000	\$ 500,000
4000 Facilities Acquisition and Construction	135,702	120,257	2,460,000	5,880,000
7000 Unappropriated Ending Fund Balance	2,850,871	2,818,042	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,986,573</b>	<b>\$ 2,938,299</b>	<b>\$ 2,960,000</b>	<b>\$ 6,380,000</b>

#### OBJECT CATEGORY REQUIREMENTS

300 Purchased Services	\$ -	\$ 150	\$ 500,000	\$ 1,380,000
400 Supplies and Materials	23,942	820	-	-
500 Capital Outlay	111,760	119,287	2,460,000	5,000,000
800 Other Uses of Funds	2,850,871	2,818,042	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,986,573</b>	<b>\$ 2,938,299</b>	<b>\$ 2,960,000</b>	<b>\$ 6,380,000</b>

Refer to Special Capital Projects Fund on page 178 for further detail.

## Preventative and Deferred Maintenance Fund – 419

### Fund Summary

#### BY FUNCTION

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 217,075	\$ 89,277	\$ -	\$ -
<b>5000</b> Other Sources	3,380,756	3,987,986	5,150,000	5,900,000
<b>TOTAL RESOURCES</b>	<b>\$ 3,597,831</b>	<b>\$ 4,077,263</b>	<b>\$ 5,150,000</b>	<b>\$ 5,900,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ -	\$ -	\$ 700,000	\$ 700,000
<b>4000</b> Facilities Acquisition and Construction	859,845	1,265,205	4,450,000	5,200,000
<b>7000</b> Unappropriated Ending Fund Balance	2,737,986	2,812,058	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,597,831</b>	<b>\$ 4,077,263</b>	<b>\$ 5,150,000</b>	<b>\$ 5,900,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ -	\$ 66,241	\$ 700,000	\$ 700,000
<b>500</b> Capital Outlay	859,845	1,198,964	4,450,000	5,200,000
<b>800</b> Other Uses of Funds	2,737,986	2,812,058	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,597,831</b>	<b>\$ 4,077,263</b>	<b>\$ 5,150,000</b>	<b>\$ 5,900,000</b>

Refer to Preventative and Deferred Maintenance Fund on page 180 for further detail.

## 2018 Bond Capital Projects Fund – 421

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 13,262,047	\$ 10,901,007	\$ 10,000,000	\$ 10,000,000
<b>5000</b> Other Sources	448,194,296	424,488,170	593,420,000	410,000,001
<b>TOTAL RESOURCES</b>	<b>\$ 461,456,343</b>	<b>\$ 435,389,177</b>	<b>\$ 603,420,000</b>	<b>\$ 420,000,001</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ -	\$ -	\$ 8,500,000	\$ 5,000,000
<b>4000</b> Facilities Acquisition and Construction	34,784,190	152,565,505	594,920,000	415,000,001
<b>5000</b> Other Uses	2,183,983	-	-	-
<b>7000</b> Unappropriated Ending Fund Balance	424,488,170	282,823,672	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 461,456,343</b>	<b>\$ 435,389,177</b>	<b>\$ 603,420,000</b>	<b>\$ 420,000,001</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 519,710	\$ 739,551	\$ 1,455,553	\$ 1,503,620
<b>200</b> Associated Payroll Costs	269,073	437,359	896,605	865,261
<b>300</b> Purchased Services	1,430,583	4,059,178	4,800,000	4,800,000
<b>400</b> Supplies and Materials	-	32,602	-	-
<b>500</b> Capital Outlay	30,858,895	147,296,815	594,517,842	411,081,120
<b>600</b> Other Objects	1,705,929	-	1,750,000	1,750,000
<b>700</b> Transfers	2,183,983	-	-	-
<b>800</b> Other Uses of Funds	424,488,170	282,823,672	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 461,456,343</b>	<b>\$ 435,389,177</b>	<b>\$ 603,420,000</b>	<b>\$ 420,000,001</b>

Refer to 2018 Bond Capital Projects Fund on page 182 for further detail.

## Charter Schools Services Fund – 604

### Fund Summary

#### FUND 604

#### BY FUNCTION

##### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 3,938,061	\$ 4,529,302	\$ 5,030,000	\$ 6,030,000
3000 State Sources	19,574	7,552	520,000	20,000
5000 Other Sources	683,063	-	950,000	1,350,000
<b>TOTAL RESOURCES</b>	<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>	<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>

##### REQUIREMENTS

1000 Instruction	\$ 4,640,698	\$ 4,536,854	\$ 6,500,000	\$ 7,400,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>	<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>

#### OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 1,691,869	\$ 1,530,793	\$ 1,693,147	\$ 1,538,245
200 Associated Payroll Costs	919,978	970,197	1,080,023	970,248
300 Purchased Services	1,935,080	2,010,133	2,731,000	3,231,000
400 Supplies and Materials	78,980	16,482	995,830	1,660,507
600 Other Objects	14,791	9,249	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>	<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>

Refer to Charter Schools Services Fund on page 186 for further detail.

## Auxiliary Services Fund – 605

### Fund Summary

#### BY FUNCTION

##### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 4,785,036	\$ 4,382,094	\$ 6,150,000	\$ 5,250,000
5000 Other Sources	2,945,146	3,020,203	2,650,000	2,400,000
<b>TOTAL RESOURCES</b>	<b>\$ 7,730,182</b>	<b>\$ 7,402,297</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>

##### REQUIREMENTS

2000 Support Services	\$ 4,709,979	\$ 4,423,635	\$ 8,800,000	\$ 7,650,000
7000 Unappropriated Ending Fund Balance	3,020,203	2,978,662	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,730,182</b>	<b>\$ 7,402,297</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>

#### OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 885,923	\$ 915,675	\$ 1,287,981	\$ 1,292,562
200 Associated Payroll Costs	598,289	645,444	901,217	886,320
300 Purchased Services	1,070,457	861,695	1,254,325	1,051,481
400 Supplies and Materials	2,006,900	1,602,613	2,847,477	2,501,703
500 Capital Outlay	146,960	397,758	2,500,000	1,908,934
600 Other Objects	1,450	450	9,000	9,000
800 Other Uses of Funds	3,020,203	2,978,662	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,730,182</b>	<b>\$ 7,402,297</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>

Refer to Auxiliary Services Fund on page 188 for further detail.

## Risk Management Fund – 624

### Fund Summary

#### BY FUNCTION

##### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 7,983,251	\$ 8,407,426	\$ 8,439,500	\$ 9,784,500
5000 Other Sources	12,604,024	14,658,120	16,600,000	20,100,000
<b>TOTAL RESOURCES</b>	<b>\$ 20,587,275</b>	<b>\$ 23,065,546</b>	<b>\$ 25,039,500</b>	<b>\$ 29,884,500</b>

##### REQUIREMENTS

2000 Support Services	\$ 5,929,155	\$ 5,457,782	\$ 25,039,499	\$ 29,884,499
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	14,658,120	17,607,764	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,587,275</b>	<b>\$ 23,065,546</b>	<b>\$ 25,039,500</b>	<b>\$ 29,884,500</b>

#### OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 602,346	\$ 756,577	\$ 736,163	\$ 712,235
200 Associated Payroll Costs	457,256	601,662	416,931	387,722
300 Purchased Services	1,331,360	1,277,935	2,142,286	2,142,286
400 Supplies and Materials	333,137	515,409	141,263	141,263
500 Capital Outlay	65,389	6,165	37,277	37,277
600 Other Objects	3,139,667	2,300,034	21,565,579	26,463,716
700 Transfers	-	-	1	1
800 Other Uses of Funds	14,658,120	17,607,764	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,587,275</b>	<b>\$ 23,065,546</b>	<b>\$ 25,039,500</b>	<b>\$ 29,884,500</b>

Refer to Risk Management Fund on page 190 for further detail.



## Bond Capital Projects Fund – 417 – Closed

### Fund Summary

#### BY FUNCTION

##### RESOURCES

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
1000 Local Sources	\$ 8,492	\$ -	\$ -	-
5000 Other Sources	1,177,920	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

##### REQUIREMENTS

4000 Facilities Acquisition and Construction	\$ 1,186,412	\$ -	\$ -	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

#### OBJECT CATEGORY REQUIREMENTS

500 Capital Outlay	\$ 1,186,412	\$ -	\$ -	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Refer to Bond Capital Projects Fund on page 210 for further detail.

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

## External Customers Fund – 550 – Closed

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
5000 Other Sources	\$ 138,321	\$ 38,321	\$ -	\$ -
<b>TOTAL RESOURCES</b>	<b>\$ 138,321</b>	<b>\$ 38,321</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 100,000	\$ 38,321	\$ -	\$ -
7000 Unappropriated Ending Fund Balance	38,321	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 138,321</b>	<b>\$ 38,321</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
700 Transfers	\$ 100,000	\$ 38,321	\$ -	\$ -
800 Other Uses of Funds	38,321	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 138,321</b>	<b>\$ 38,321</b>	<b>\$ -</b>	<b>\$ -</b>

Refer to External Customers Fund on page 215 for further detail.

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

## Small Memorial Trust Fund – 711 – Pending Closure

### Fund Summary

BY FUNCTION	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 18,564	\$ 4,400	\$ 20,000	\$ -
5000 Other Sources	200,860	191,556	192,314	-
<b>TOTAL RESOURCES</b>	<b>\$ 219,424</b>	<b>\$ 195,956</b>	<b>\$ 212,314</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>				
3000 Enterprise and Community Services	\$ 27,868	\$ 6,400	\$ -	\$ -
5000 Other Uses	-	-	212,314	-
7000 Unappropriated Ending Fund Balance	191,556	189,556	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 219,424</b>	<b>\$ 195,956</b>	<b>\$ 212,314</b>	<b>\$ -</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
400 Supplies and Materials	\$ 27,868	\$ 6,164	\$ -	\$ -
600 Other Objects	-	236	-	-
700 Transfers	-	-	212,314	-
800 Other Uses of Funds	191,556	189,556	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 219,424</b>	<b>\$ 195,956</b>	<b>\$ 212,314</b>	<b>\$ -</b>

Refer to Small Memorial Trust Fund on page 216 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 – Pending Closure

### Fund Summary

#### BY FUNCTION

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b>RESOURCES</b>				
<b>5000</b> Other Sources	\$ 9,518	\$ 9,518	\$ 5,018	\$ -
<b>TOTAL RESOURCES</b>	<b>\$ 9,518</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>				
<b>3000</b> Enterprise and Community Services	\$ -	\$ 4,500	\$ 5,018	\$ -
<b>7000</b> Unappropriated Ending Fund Balance	9,518	5,018	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 9,518</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ -	\$ 4,500	\$ 5,018	\$ -
<b>800</b> Other Uses of Funds	9,518	5,018	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 9,518</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>

Refer to Loretta Isom Scholarship Fund on page 217 for further detail.

District intends to close this fund in fiscal year 2020-21.



# General Fund (100)

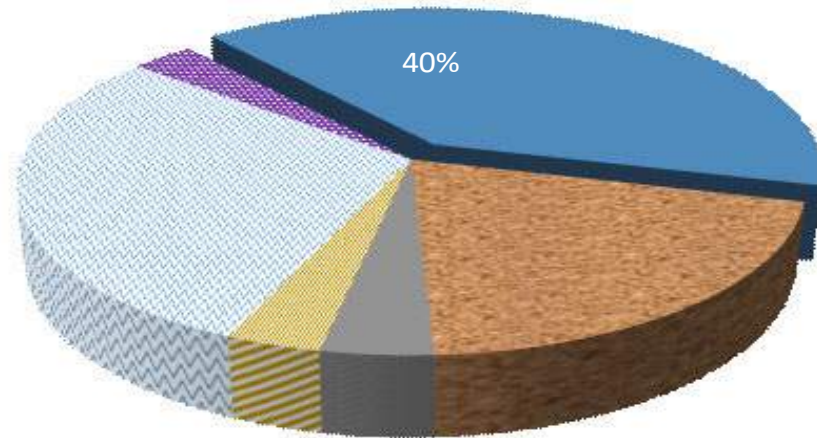
## Introduction – General Fund – 101

\$ 591,220,411  
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	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>1000 - Revenue from Local Sources</b>						
<b>1100 - Taxes</b>						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
<b>1110 - Ad Valorem Taxes Levied by the District</b>						
Taxes to be Imposed			\$ 91,894,181	\$ 93,968,255	\$ 93,968,255	\$ 93,968,255
Less: Discounts (2%) & Uncollectible (3.5%)			(5,054,181)	(5,168,255)	(5,168,255)	(5,168,255)
1111 Current Year's Taxes (Net)	\$ 79,772,315	\$ 83,106,821	\$ 86,840,000	\$ 88,800,000	\$ 88,800,000	\$ 88,800,000
1112 Prior Year's Taxes	4,520,136	1,709,708	2,000,000	1,700,000	1,700,000	1,700,000
1114 Other Revenue in Lieu of Taxes	281,276	329,668	209,000	-	-	-
<b>Total Ad Valorem Taxes</b>	<b>\$ 84,573,727</b>	<b>\$ 85,146,197</b>	<b>\$ 89,049,000</b>	<b>\$ 90,500,000</b>	<b>\$ 90,500,000</b>	<b>\$ 90,500,000</b>
<b>1300 - Tuition</b>						
1311 Tuition from Individuals	\$ 530	\$ -	\$ -	\$ -	\$ -	\$ -
1312 Tuition from Others	42,621	13,064	40,000	-	-	-
<b>Total Tuition</b>	<b>\$ 43,151</b>	<b>\$ 13,064</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1500 - Earnings on Investments</b>						
1500 Earnings on Investments	\$ 3,596,052	\$ 2,977,005	\$ 3,219,000	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000
<b>Total Earnings on Investments</b>	<b>\$ 3,596,052</b>	<b>\$ 2,977,005</b>	<b>\$ 3,219,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>
<b>1900 - Other Revenue From Local Sources</b>						
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.						
1910 Rentals	\$ 393,663	\$ 403,226	\$ 531,000	\$ 350,000	\$ 350,000	\$ 350,000
1920 Contributions & Donations from Private Sources	3	4,479	-	-	-	-
1943 Services Provided Other Charter Schools	132,700	103,077	299,000	165,000	165,000	165,000
1960 Recovery of Prior Years' Expenditure	113,742	119,947	121,000	33,000	33,000	33,000
1980 Fees Charged to Grants	1,949,223	1,597,246	2,450,000	1,600,000	1,600,000	1,600,000
1990 Miscellaneous	985,147	996,982	875,000	930,000	930,000	930,000
<b>Total Other Revenue From Local Sources</b>	<b>\$ 3,574,478</b>	<b>\$ 3,224,957</b>	<b>\$ 4,276,000</b>	<b>\$ 3,078,000</b>	<b>\$ 3,078,000</b>	<b>\$ 3,078,000</b>
<b>Total Revenue from Local Sources</b>	<b>\$ 91,787,408</b>	<b>\$ 91,361,223</b>	<b>\$ 96,584,000</b>	<b>\$ 94,798,000</b>	<b>\$ 94,798,000</b>	<b>\$ 94,798,000</b>

## Resources Detail – General Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>2000 - Revenue from Intermediate Sources</b>							
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.							
<b>2100 - Unrestricted Revenue</b>							
2101	County School Funds	\$ 865,412	\$ 1,003,438	\$ 300,000	\$ 600,000	\$ 600,000	\$ 600,000
2102	General ESD Funds	16,166,475	17,027,679	16,200,000	17,300,000	17,300,000	17,300,000
<b>Total Unrestricted Revenue</b>		<b>\$ 17,031,887</b>	<b>\$ 18,031,117</b>	<b>\$ 16,500,000</b>	<b>\$ 17,900,000</b>	<b>\$ 17,900,000</b>	<b>\$ 17,900,000</b>
<b>Total Revenue from Intermediate Sources</b>		<b>\$ 17,031,887</b>	<b>\$ 18,031,117</b>	<b>\$ 16,500,000</b>	<b>\$ 17,900,000</b>	<b>\$ 17,900,000</b>	<b>\$ 17,900,000</b>
<b>3000 - Revenue from State Sources</b>							
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).							
<b>3100 - Unrestricted Grants-In-Aid</b>							
	State School Fund Grant (w/o Transportation)	\$ 326,079,027	\$ 342,379,145	\$ 359,057,472	\$ 354,406,994	\$ 354,406,994	\$ 354,406,994
	State School Fund-Transportation Reimbursement	13,274,888	13,802,229	12,966,908	13,370,000	13,370,000	13,370,000
	State School Fund Grant-Prior Year Adjustment	4,450,449	234,535	-	-	-	-
3101	State School Fund Revenue	\$ 343,804,364	\$ 356,415,909	\$ 372,024,380	\$ 367,776,994	\$ 367,776,994	\$ 367,776,994
3103	Common School Fund	4,472,941	4,044,246	4,000,000	4,265,414	4,265,414	4,265,414
3199	High Cost Disabilities	1,683,189	2,218,809	2,750,000	2,500,000	2,500,000	2,500,000
<b>Total Unrestricted Grants-In-Aid</b>		<b>\$ 349,960,494</b>	<b>\$ 362,678,964</b>	<b>\$ 378,774,380</b>	<b>\$ 374,542,408</b>	<b>\$ 374,542,408</b>	<b>\$ 374,542,408</b>
<b>3200 - Restricted Grants-In-Aid</b>							
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	\$ 1,430,000
<b>Total Restricted Grants-In-Aid</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>	<b>\$ 1,430,000</b>
<b>Total Revenue from State Sources</b>		<b>\$ 349,960,494</b>	<b>\$ 362,678,964</b>	<b>\$ 380,204,380</b>	<b>\$ 375,972,408</b>	<b>\$ 375,972,408</b>	<b>\$ 375,972,408</b>
<b>4000 - Revenue from Federal Sources</b>							
<b>4200 - Unrestricted Revenue from the Federal Government through the State</b>							
4201	Transportation Fees for Foster Children	\$ 127,231	\$ 138,409	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
<b>Total Unrestricted Revenue from the Federal Government through the State</b>		<b>\$ 127,231</b>	<b>\$ 138,409</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>



## Resources Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>4800 - Revenue in Lieu of Taxes</b>						
4801 Federal Forest Fees	\$ 385	\$ 373	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue in Lieu of Taxes</b>	<b>\$ 385</b>	<b>\$ 373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue from Federal Sources</b>	<b>\$ 127,616</b>	<b>\$ 138,782</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>5000 - Other Sources</b>						
<b>5100 - Long Term Debt Financing Sources</b>						
5110 Bond Proceeds	\$ -	\$ -	\$ 34,000,000	\$ -	\$ -	\$ -
<b>Total Long Term Debt Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5200 - Interfund Transfers</b>						
5200 Transfer from 2018 Bond Capital Projects Fund	\$ 2,183,983	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfer from Enterprise Fund	100,000	38,321	-	-	-	-
5200 Transfer from PERS Pension Debt Service Fund	-	-	1	1	1	1
5200 Transfer from Risk Management Fund	-	-	1	1	1	1
5200 Transfer from Asset Replacement Fund	-	-	1	1	1	1
<b>Total Interfund Transfers</b>	<b>\$ 2,283,983</b>	<b>\$ 38,321</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>
<b>Total Other Sources</b>	<b>\$ 2,283,983</b>	<b>\$ 38,321</b>	<b>\$ 34,000,003</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>
<b>5300 - Sale of or Compensation Loss of Fixed Assets</b>						
5300 Sale of or Compensation Loss of Fixed Assets	\$ 227,447	\$ 32,195	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Sale of or Compensation Loss of Fixed Assets</b>	<b>\$ 227,447</b>	<b>\$ 32,195</b>	<b>\$ 11,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>5400 - Beginning Fund Balance (Net Working Capital)</b>						
5400 Beginning Fund Balance	\$ 51,478,033	\$ 58,847,653	\$ 55,000,000	\$ 70,000,000	\$ 70,000,000	\$ 70,000,000
5400 Beginning Fund Balance - Transportation FFCO	-	-	-	32,400,000	32,400,000	32,400,000
<b>Total Other Sources</b>	<b>\$ 53,989,463</b>	<b>\$ 58,918,169</b>	<b>\$ 89,011,003</b>	<b>\$ 102,410,003</b>	<b>\$ 102,410,003</b>	<b>\$ 102,410,003</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>

## Requirements Detail – General Fund

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<b>REQUIREMENTS</b>									
<b>1000 - Instruction</b>									
<b>1100 - Regular Programs</b>									
<b>1111 - Elementary Instruction, Primary (K-5)</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 53,231,832	\$ 53,288,983	884.60	\$ 58,581,181	\$ 57,275,681	\$ 57,275,681	\$ 57,275,681	863.10	
112 Regular Classified	5,462,649	6,681,050	238.65	7,767,387	7,745,284	7,745,284	7,745,284	238.66	
113 Supervisory Licensed	4,530	5,000		-	-	-	-		
121 Licensed Substitutes	1,632,590	1,112,565		1,804,513	1,804,513	1,804,513	1,804,513		
122 Classified Substitutes	237,781	124,703		193,234	193,234	193,234	193,234		
123 Temporary Licensed	2,738	2,007		1,494	1,494	1,494	1,494		
124 Temporary Classified	13,552	6,964		1,047	1,047	1,047	1,047		
130 Licensed Staff Differentials	498,952	493,549		470,487	489,991	489,991	489,991		
130 Licensed Additional Earnings	187,301	132,009		70,898	64,403	64,403	64,403		
130 Classified Additional Earnings	46,352	31,577		23,473	23,473	23,473	23,473		
<b>Total Salaries and Wages</b>	<b>\$ 61,318,277</b>	<b>\$ 61,878,407</b>	<b>1,123.25</b>	<b>\$ 68,913,714</b>	<b>\$ 67,599,120</b>	<b>\$ 67,599,120</b>	<b>\$ 67,599,120</b>	<b>1,101.76</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 16,129,428	\$ 18,933,101		\$ 22,080,415	\$ 19,862,929	\$ 19,862,929	\$ 19,862,929		
220 Social Security Contribution	4,521,666	4,549,093		5,083,141	5,002,031	5,002,031	5,002,031		
230 Other Required Payroll Costs	1,118,474	1,179,055		1,289,976	1,412,969	1,412,969	1,412,969		
240 Employee Insur & Other Contract Benefits	14,970,505	15,669,695		16,759,191	16,935,735	16,935,735	16,935,735		
<b>Total Associated Payroll Costs</b>	<b>\$ 36,740,073</b>	<b>\$ 40,330,944</b>	<b>-</b>	<b>\$ 45,212,723</b>	<b>\$ 43,213,664</b>	<b>\$ 43,213,664</b>	<b>\$ 43,213,664</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 7,641	\$ 3,916		\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098		
320 Property Services	243	8,218		297	297	297	297		
340 Travel	10,305	4,303		35,830	35,830	35,830	35,830		
350 Communication	592,627	996,447		600,527	600,527	600,527	600,527		
390 Other Gen Prof & Tech Svcs	125	419		3,578	3,578	3,578	3,578		
<b>Total Purchased Services</b>	<b>\$ 610,941</b>	<b>\$ 1,013,303</b>	<b>-</b>	<b>\$ 653,330</b>	<b>\$ 653,330</b>	<b>\$ 653,330</b>	<b>\$ 653,330</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 831,026	\$ 607,957		\$ 1,134,056	\$ 1,317,390	\$ 1,317,390	\$ 1,317,390		
420 Textbooks	256,418	47,778		315,062	315,062	315,062	315,062		
460 Non-Consumable Items	75,833	59,327		101,612	101,612	101,612	101,612		
470 Computer Software	33,865	43,734		10,515	10,515	10,515	10,515		
480 Computer Hardware	25,562	22,251		52,000	52,000	52,000	52,000		
<b>Total Supplies and Materials</b>	<b>\$ 1,222,704</b>	<b>\$ 781,047</b>	<b>-</b>	<b>\$ 1,613,245</b>	<b>\$ 1,796,579</b>	<b>\$ 1,796,579</b>	<b>\$ 1,796,579</b>	<b>-</b>	

## Requirements Detail – General Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21		2021-22			
				FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 728	\$ 1,529		\$ 220	\$ 220	\$ 220	\$ 220	
	<b>Total Other</b>	<b>\$ 728</b>	<b>\$ 1,529</b>	<b>-</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>-</b>
	<b>Total Elementary Instruction, Primary (K-5)</b>	<b>\$ 99,892,723</b>	<b>\$ 104,005,230</b>	<b>1,123.25</b>	<b>\$ 116,393,232</b>	<b>\$ 113,262,913</b>	<b>\$ 113,262,913</b>	<b>\$ 113,262,913</b>	<b>1,101.76</b>
	<b>Total Elementary Programs</b>	<b>\$ 99,892,723</b>	<b>\$ 104,005,230</b>	<b>1,123.25</b>	<b>\$ 116,393,232</b>	<b>\$ 113,262,913</b>	<b>\$ 113,262,913</b>	<b>\$ 113,262,913</b>	<b>1,101.76</b>
<b>1121 - Middle School Instruction</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 22,103,562	\$ 22,470,875	367.25	\$ 24,081,587	\$ 23,702,722	\$ 23,702,722	\$ 23,702,722	360.25
112	Regular Classified	698,208	799,207	32.89	1,012,776	1,008,343	1,008,343	1,008,343	32.89
121	Licensed Substitutes	686,953	524,004		748,473	748,473	748,473	748,473	
122	Classified Substitutes	25,222	21,474		21,776	21,776	21,776	21,776	
123	Temporary Licensed	2,501	-		-	-	-	-	
124	Temporary Classified	144,194	144,041		143,459	169,121	169,121	169,121	
130	Licensed Staff Differentials	99,361	100,094		115,495	109,293	109,293	109,293	
130	Licensed Additional Earnings	89,624	53,882		149,633	149,633	149,633	149,633	
130	Classified Additional Earnings	22,873	15,314		13,834	13,834	13,834	13,834	
	<b>Total Salaries and Wages</b>	<b>\$ 23,872,498</b>	<b>\$ 24,128,891</b>	<b>400.14</b>	<b>\$ 26,287,033</b>	<b>\$ 25,923,195</b>	<b>\$ 25,923,195</b>	<b>\$ 25,923,195</b>	<b>393.14</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,193,911	\$ 7,436,982		\$ 8,437,637	\$ 7,597,817	\$ 7,597,817	\$ 7,597,817	
220	Social Security Contribution	1,773,488	1,788,434		1,948,308	1,927,310	1,927,310	1,927,310	
230	Other Required Payroll Costs	406,323	408,050		434,764	421,753	421,753	421,753	
240	Employee Insur & Other Contract Benefits	5,312,924	5,603,512		5,877,000	5,764,478	5,764,478	5,764,478	
	<b>Total Associated Payroll Costs</b>	<b>\$ 13,686,646</b>	<b>\$ 15,236,978</b>	<b>-</b>	<b>\$ 16,697,709</b>	<b>\$ 15,711,358</b>	<b>\$ 15,711,358</b>	<b>\$ 15,711,358</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 46,828	\$ 29,989		\$ 15,111	\$ 15,111	\$ 15,111	\$ 15,111	
320	Property Services	46,311	47,372		47,979	47,979	47,979	47,979	
330	Student Transportation Services	31,419	18,045		21,330	50,960	50,960	50,960	
340	Travel	10,682	2,717		-	-	-	-	
350	Communication	401,768	441,267		336,004	336,004	336,004	336,004	
390	Other Gen Prof & Tech Svcs	1,596	256		11,833	11,833	11,833	11,833	
	<b>Total Purchased Services</b>	<b>\$ 538,604</b>	<b>\$ 539,646</b>	<b>-</b>	<b>\$ 432,257</b>	<b>\$ 461,887</b>	<b>\$ 461,887</b>	<b>\$ 461,887</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 522,511	\$ 387,933		\$ 679,436	\$ 890,700	\$ 890,700	\$ 890,700	
420	Textbooks	170,121	29,497		72,142	72,142	72,142	72,142	
460	Non-Consumable Items	57,634	56,697		115,936	115,936	115,936	115,936	
470	Computer Software	38,772	48,944		160,481	160,481	160,481	160,481	
480	Computer Hardware	29,746	17,246		77,330	77,330	77,330	77,330	
	<b>Total Supplies and Materials</b>	<b>\$ 818,784</b>	<b>\$ 540,317</b>	<b>-</b>	<b>\$ 1,105,325</b>	<b>\$ 1,316,589</b>	<b>\$ 1,316,589</b>	<b>\$ 1,316,589</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 61,849	\$ 57,496		\$ 45,254	\$ 54,263	\$ 54,263	\$ 54,263	
670 Licenses & Permits	740	1,216		-	-	-	-	
<b>Total Other</b>	<b>\$ 62,589</b>	<b>\$ 58,712</b>	<b>-</b>	<b>\$ 45,254</b>	<b>\$ 54,263</b>	<b>\$ 54,263</b>	<b>\$ 54,263</b>	<b>-</b>
<b>Total Middle School Instruction</b>	<b>\$ 38,979,121</b>	<b>\$ 40,504,544</b>	<b>400.14</b>	<b>\$ 44,567,578</b>	<b>\$ 43,467,292</b>	<b>\$ 43,467,292</b>	<b>\$ 43,467,292</b>	<b>393.14</b>
<b>1122 - Middle School Extracurricular</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 315	\$ 282		\$ -	\$ -	\$ -	\$ -	
123 Temporary Licensed	-	3,120		-	-	-	-	
124 Temporary Classified	-	1,400		-	-	-	-	
130 Licensed Staff Differentials	541,157	546,825		563,116	563,116	563,116	563,116	
130 Licensed Additional Earnings	1,331	1,031		4,102	4,102	4,102	4,102	
130 Classified Additional Earnings	756	2,259		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 543,559</b>	<b>\$ 554,917</b>	<b>-</b>	<b>\$ 567,218</b>	<b>\$ 567,218</b>	<b>\$ 567,218</b>	<b>\$ 567,218</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 133,479	\$ 159,434		\$ 204,094	180,326	180,326	180,326	
220 Social Security Contribution	41,475	42,353		43,398	43,398	43,398	43,398	
230 Other Required Payroll Costs	10,502	11,514		9,154	9,147	9,147	9,147	
<b>Total Associated Payroll Costs</b>	<b>\$ 185,456</b>	<b>\$ 213,301</b>	<b>-</b>	<b>\$ 256,646</b>	<b>\$ 232,871</b>	<b>\$ 232,871</b>	<b>\$ 232,871</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 14,843	\$ 13,270		\$ 45,287	\$ 45,287	\$ 45,287	\$ 45,287	
320 Property Services	5,640	4,821		1,513	1,513	1,513	1,513	
330 Student Transportation Services	344,937	274,369		394,006	394,006	394,006	394,006	
340 Travel	359	-		-	-	-	-	
350 Communication	55	63		-	-	-	-	
380 Non-Instructional Professional & Technical Svcs.	37,191	37,662		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 403,025</b>	<b>\$ 330,185</b>	<b>-</b>	<b>\$ 440,806</b>	<b>\$ 440,806</b>	<b>\$ 440,806</b>	<b>\$ 440,806</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 13,025	\$ 27,525		\$ 29,832	\$ 24,832	\$ 24,832	\$ 24,832	
460 Non-Consumable Items	9,515	3,707		-	-	-	-	
470 Computer Software	8,851	10,473		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 31,391</b>	<b>\$ 41,705</b>	<b>-</b>	<b>\$ 29,832</b>	<b>\$ 24,832</b>	<b>\$ 24,832</b>	<b>\$ 24,832</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,400	\$ 1,074		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 2,400</b>	<b>\$ 1,074</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Middle School Extracurricular</b>	<b>\$ 1,165,831</b>	<b>\$ 1,141,182</b>	<b>-</b>	<b>\$ 1,294,502</b>	<b>\$ 1,265,727</b>	<b>\$ 1,265,727</b>	<b>\$ 1,265,727</b>	<b>-</b>
<b>Total Middle School Programs</b>	<b>\$ 40,144,952</b>	<b>\$ 41,645,726</b>	<b>400.14</b>	<b>\$ 45,862,080</b>	<b>\$ 44,733,019</b>	<b>\$ 44,733,019</b>	<b>\$ 44,733,019</b>	<b>393.14</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<b>1131 - High School Instruction</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 29,826,962	\$ 29,699,434	467.87	\$ 32,480,131	\$ 33,104,709	\$ 33,104,709	\$ 33,104,709	479.37	
112 Regular Classified	656,308	703,091	23.91	785,958	793,065	793,065	793,065	23.91	
113 Supervisory Licensed	4,667	29,095		-	-	-	-		
121 Licensed Substitutes	710,805	539,861		886,514	886,514	886,514	886,514		
122 Classified Substitutes	10,451	1,558		24,189	24,189	24,189	24,189		
123 Temporary Licensed	7,199	280		1,707	1,707	1,707	1,707		
124 Temporary Classified	154,112	152,645		179,823	185,223	185,223	185,223		
130 Licensed Staff Differentials	320,808	337,897		402,515	402,303	402,303	402,303		
130 Licensed Additional Earnings	116,890	152,037		95,811	95,811	95,811	95,811		
130 Classified Additional Earnings	8,936	5,623		16,800	16,800	16,800	16,800		
<b>Total Salaries and Wages</b>	<b>\$ 31,817,138</b>	<b>\$ 31,621,521</b>	<b>491.78</b>	<b>\$ 34,873,448</b>	<b>\$ 35,510,321</b>	<b>\$ 35,510,321</b>	<b>\$ 35,510,321</b>	<b>503.28</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 8,555,525	\$ 9,947,194		\$ 11,421,124	\$ 10,538,028	\$ 10,538,028	\$ 10,538,028		
220 Social Security Contribution	2,363,213	2,339,187		2,584,105	2,643,057	2,643,057	2,643,057		
230 Other Required Payroll Costs	522,573	517,912		567,334	576,836	576,836	576,836		
240 Employee Insur & Other Contract Benefits	6,620,996	6,785,860		7,536,595	7,487,553	7,487,553	7,487,553		
<b>Total Associated Payroll Costs</b>	<b>\$ 18,062,307</b>	<b>\$ 19,590,153</b>	<b>-</b>	<b>\$ 22,109,158</b>	<b>\$ 21,245,474</b>	<b>\$ 21,245,474</b>	<b>\$ 21,245,474</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 224,150	\$ 230,220		\$ 180,886	\$ 180,886	\$ 180,886	\$ 180,886		
320 Property Services	27,750	33,116		54,344	54,344	54,344	54,344		
330 Student Transportation Services	64,057	33,249		20,713	30,284	30,284	30,284		
340 Travel	19,375	9,715		3,940	3,940	3,940	3,940		
350 Communication	424,956	331,887		420,009	420,009	420,009	420,009		
371 Tuition Pymts-Districts Within	-	646		-	-	-	-		
390 Other Gen Prof & Tech Svcs	4,027	6,499		-	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 764,315</b>	<b>\$ 645,332</b>	<b>-</b>	<b>\$ 679,892</b>	<b>\$ 689,463</b>	<b>\$ 689,463</b>	<b>\$ 689,463</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 617,966	\$ 564,625		\$ 1,229,280	\$ 1,635,929	\$ 1,635,929	\$ 1,635,929		
420 Textbooks	164,953	132,330		208,519	208,519	208,519	208,519		
440 Periodicals	31	25		-	-	-	-		
460 Non-Consumable Items	173,114	320,625		386,242	373,843	373,843	373,843		
470 Computer Software	101,388	87,762		55,392	55,392	55,392	55,392		
480 Computer Hardware	43,202	33,451		57,785	57,785	57,785	57,785		
<b>Total Supplies and Materials</b>	<b>\$ 1,100,654</b>	<b>\$ 1,138,818</b>	<b>-</b>	<b>\$ 1,937,218</b>	<b>\$ 2,331,468</b>	<b>\$ 2,331,468</b>	<b>\$ 2,331,468</b>	<b>-</b>	

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 27,344	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 27,344</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 69,895	\$ 57,799		\$ 41,680	\$ 46,117	\$ 46,117	\$ 46,117	
<b>Total Other</b>	<b>\$ 69,895</b>	<b>\$ 57,799</b>	<b>-</b>	<b>\$ 41,680</b>	<b>\$ 46,117</b>	<b>\$ 46,117</b>	<b>\$ 46,117</b>	<b>-</b>
<b>Total High School Instruction</b>	<b>\$ 51,841,653</b>	<b>\$ 53,053,623</b>	<b>491.78</b>	<b>\$ 59,641,396</b>	<b>\$ 59,822,843</b>	<b>\$ 59,822,843</b>	<b>\$ 59,822,843</b>	<b>503.28</b>
<b>1132 - High School Extracurricular</b>								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 588,668	\$ 624,921	6.00	\$ 672,404	\$ 676,771	\$ 676,771	\$ 676,771	6.00
121 Licensed Substitutes	42,766	18,373		32,653	32,653	32,653	32,653	
122 Classified Substitutes	614	47		-	-	-	-	
124 Temporary Classified	4,008	4,891		-	-	-	-	
130 Licensed Staff Differentials	1,609,945	1,635,742		2,295,420	2,295,420	2,295,420	2,295,420	
130 Licensed Additional Earnings	5,075	7,683		24,378	24,378	24,378	24,378	
130 Classified Additional Earnings	4,962	9,479		17,671	17,671	17,671	17,671	
<b>Total Salaries and Wages</b>	<b>\$ 2,256,038</b>	<b>\$ 2,301,136</b>	<b>6.00</b>	<b>\$ 3,042,526</b>	<b>\$ 3,046,893</b>	<b>\$ 3,046,893</b>	<b>\$ 3,046,893</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 513,312	\$ 615,586		\$ 1,074,732	\$ 956,139	\$ 956,139	\$ 956,139	
220 Social Security Contribution	171,661	175,294		231,978	232,758	232,758	232,758	
230 Other Required Payroll Costs	39,192	40,401		49,227	49,216	49,216	49,216	
240 Employee Insur & Other Contract Benefits	80,400	87,346		90,006	87,450	87,450	87,450	
<b>Total Associated Payroll Costs</b>	<b>\$ 804,565</b>	<b>\$ 918,627</b>	<b>-</b>	<b>\$ 1,445,943</b>	<b>\$ 1,325,563</b>	<b>\$ 1,325,563</b>	<b>\$ 1,325,563</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 346,422	\$ 305,699		\$ 388,186	\$ 388,186	\$ 388,186	\$ 388,186	
320 Property Services	53,585	59,637		55,038	55,038	55,038	55,038	
330 Student Transportation Services	392,153	333,898		670,527	670,527	670,527	670,527	
340 Travel	19,043	8,185		3,074	3,074	3,074	3,074	
350 Communication	17,156	9,866		5,716	5,716	5,716	5,716	
380 Non-Instructional Professional & Technical Svcs.	9,415	6,214		-	-	-	-	
390 Other Gen Prof & Tech Svcs	10,955	5,164		11,789	11,789	11,789	11,789	
<b>Total Purchased Services</b>	<b>\$ 848,729</b>	<b>\$ 728,663</b>	<b>-</b>	<b>\$ 1,134,330</b>	<b>\$ 1,134,330</b>	<b>\$ 1,134,330</b>	<b>\$ 1,134,330</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21		2021-22			
				FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 89,990	\$ 30,582		\$ 23,014	\$ 23,014	\$ 23,014	\$ 23,014	
460	Non-Consumable Items	3,334	20,640		-	-	-	-	
470	Computer Software	1,686	9,400		1,734	1,734	1,734	1,734	
480	Computer Hardware	270	109		-	-	-	-	
	<b>Total Supplies and Materials</b>	<b>\$ 95,280</b>	<b>\$ 60,731</b>	<b>-</b>	<b>\$ 24,748</b>	<b>\$ 24,748</b>	<b>\$ 24,748</b>	<b>\$ 24,748</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 24,944	\$ 6,995		\$ -	\$ -	\$ -	\$ -	
	<b>Total Capital Outlay</b>	<b>\$ 24,944</b>	<b>\$ 6,995</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 51,381	\$ 46,118		\$ 13,994	\$ 13,994	\$ 13,994	\$ 13,994	
	<b>Total Other</b>	<b>\$ 51,381</b>	<b>\$ 46,118</b>	<b>-</b>	<b>\$ 13,994</b>	<b>\$ 13,994</b>	<b>\$ 13,994</b>	<b>\$ 13,994</b>	<b>-</b>
	<b>Total High School Extracurricular</b>	<b>\$ 4,080,937</b>	<b>\$ 4,062,270</b>	<b>6.00</b>	<b>\$ 5,661,541</b>	<b>\$ 5,545,528</b>	<b>\$ 5,545,528</b>	<b>\$ 5,545,528</b>	<b>6.00</b>
	<b>Total High School Programs</b>	<b>\$ 55,922,590</b>	<b>\$ 57,115,893</b>	<b>497.78</b>	<b>\$ 65,302,937</b>	<b>\$ 65,368,371</b>	<b>\$ 65,368,371</b>	<b>\$ 65,368,371</b>	<b>509.28</b>
<b>1140 - Pre-Kindergarten Programs</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -		\$ 30,985	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 30,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 11,149	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	-		2,371	-	-	-	
230	Other Required Payroll Costs	-	-		521	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 14,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ -	\$ -		\$ 5,100	\$ 50,100	\$ 50,100	\$ 50,100	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>-</b>
	<b>Total Pre-Kindergarten Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 50,126</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>\$ 50,100</b>	<b>-</b>
	<b>Total Regular Programs</b>	<b>\$ 195,960,265</b>	<b>\$ 202,766,849</b>	<b>2,021.17</b>	<b>\$ 227,608,375</b>	<b>\$ 223,414,403</b>	<b>\$ 223,414,403</b>	<b>\$ 223,414,403</b>	<b>2,004.18</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19		2019-20		2020-21		2021-22		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<b>1200 - Special Programs</b>									
<b>1210 - Programs for the Talented and Gifted</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 74,294	\$ 74,382	1.00	\$ 77,817	\$ 77,817	\$ 77,817	\$ 77,817	1.00	
112 Regular Classified	27,266	30,379	1.00	34,186	35,885	35,885	35,885	1.00	
113 Supervisory Licensed	-	-		-	104,113	104,113	104,113		
123 Temporary Licensed	78,643	48,009		104,113	-	-	-		
124 Temporary Classified	-	282		-	-	-	-		
130 Licensed Staff Differentials	80,211	79,494		93,639	93,639	93,639	93,639		
130 Licensed Additional Earnings	16,270	14,306		50,219	50,218	50,218	50,218		
130 Classified Additional Earnings	43	-		-	-	-	-		
<b>Total Salaries and Wages</b>	<b>\$ 276,727</b>	<b>\$ 246,852</b>	<b>2.00</b>	<b>\$ 359,974</b>	<b>\$ 361,672</b>	<b>\$ 361,672</b>	<b>\$ 361,672</b>	<b>2.00</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 54,961	\$ 69,585		\$ 85,067	\$ 77,731	\$ 77,731	\$ 77,731		
220 Social Security Contribution	20,348	18,231		26,891	27,175	27,175	27,175		
230 Other Required Payroll Costs	4,547	4,009		5,816	5,837	5,837	5,837		
240 Employee Insur & Other Contract Benefits	29,289	31,485		32,426	32,426	32,426	32,426		
<b>Total Associated Payroll Costs</b>	<b>\$ 109,145</b>	<b>\$ 123,310</b>	<b>-</b>	<b>\$ 150,200</b>	<b>\$ 143,169</b>	<b>\$ 143,169</b>	<b>\$ 143,169</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 2,500	\$ 3,400		\$ 3,573	\$ 3,573	\$ 3,573	\$ 3,573		
330 Student Transportation Services	-	24		-	-	-	-		
350 Communication	132	221		-	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 2,632</b>	<b>\$ 3,645</b>	<b>-</b>	<b>\$ 3,573</b>	<b>\$ 3,573</b>	<b>\$ 3,573</b>	<b>\$ 3,573</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 19,848	\$ 7,154		\$ 31,855	\$ 31,855	\$ 31,855	\$ 31,855		
420 Textbooks	-	-		426	426	426	426		
470 Computer Software	328	-		638	638	638	638		
480 Computer Hardware	7,060	-		-	-	-	-		
<b>Total Supplies and Materials</b>	<b>\$ 27,236</b>	<b>\$ 7,154</b>	<b>-</b>	<b>\$ 32,919</b>	<b>\$ 32,919</b>	<b>\$ 32,919</b>	<b>\$ 32,919</b>	<b>-</b>	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ -		\$ 589	\$ 589	\$ 589	\$ 589		
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 589</b>	<b>\$ 589</b>	<b>\$ 589</b>	<b>\$ 589</b>	<b>-</b>	
<b>Total Programs for Talented and Gifted</b>	<b>\$ 415,740</b>	<b>\$ 380,961</b>	<b>2.00</b>	<b>\$ 547,255</b>	<b>\$ 541,922</b>	<b>\$ 541,922</b>	<b>\$ 541,922</b>	<b>2.00</b>	



## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1220 - Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,580,260	\$ 6,803,113	111.10	\$ 7,482,631	\$ 7,182,154	\$ 7,182,154	\$ 7,182,154	111.10
111 Tutors	453	-		4,676	4,676	4,676	4,676	
112 Regular Classified	15,439,674	16,294,257	446.05	17,215,665	18,056,127	18,056,127	18,056,127	442.53
121 Licensed Substitutes	256,509	173,944		267,234	267,234	267,234	267,234	
122 Classified Substitutes	533,975	294,977		414,077	414,077	414,077	414,077	
123 Temporary Licensed	18,550	-		-	-	-	-	
124 Temporary Classified	21,457	1,943		2,926	2,926	2,926	2,926	
130 Licensed Staff Differentials	378,461	377,566		449,084	447,056	447,056	447,056	
130 Licensed Additional Earnings	73,413	58,205		105,192	106,175	106,175	106,175	
130 Classified Additional Earnings	57,928	65,701		94,950	94,950	94,950	94,950	
<b>Total Salaries and Wages</b>	<b>\$ 23,360,680</b>	<b>\$ 24,069,706</b>	<b>557.15</b>	<b>\$ 26,036,435</b>	<b>\$ 26,575,375</b>	<b>\$ 26,575,375</b>	<b>\$ 26,575,375</b>	<b>553.63</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 6,067,966	\$ 7,131,221		\$ 8,341,208	\$ 7,785,500	\$ 7,785,500	\$ 7,785,500	
220 Social Security Contribution	1,708,266	1,757,364		1,905,359	1,957,079	1,957,079	1,957,079	
230 Other Required Payroll Costs	549,286	600,391		588,154	433,027	433,027	433,027	
240 Employee Insur & Other Contract Benefits	8,340,735	8,922,327		9,512,134	9,297,555	9,297,555	9,297,555	
<b>Total Associated Payroll Costs</b>	<b>\$ 16,666,253</b>	<b>\$ 18,411,303</b>	<b>-</b>	<b>\$ 20,346,855</b>	<b>\$ 19,473,161</b>	<b>\$ 19,473,161</b>	<b>\$ 19,473,161</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 39,594	\$ 79,903		\$ 10,595	\$ 10,595	\$ 10,595	\$ 10,595	
320 Property Services	1,500	-		2,455	2,455	2,455	2,455	
330 Student Transportation Services	-	18,612		25,500	25,500	25,500	25,500	
340 Travel	36,083	21,298		48,230	48,230	48,230	48,230	
350 Communication	18,839	17,269		30,666	30,666	30,666	30,666	
371 Tuition Pymts-Districts Within	-	-		49,134	49,134	49,134	49,134	
372 Tuition Pymts-District Without	106,694	-		-	-	-	-	
390 Other Gen Prof & Tech Svcs	1,116	564		2,556	2,556	2,556	2,556	
<b>Total Purchased Services</b>	<b>\$ 203,826</b>	<b>\$ 137,646</b>	<b>-</b>	<b>\$ 169,136</b>	<b>\$ 169,136</b>	<b>\$ 169,136</b>	<b>\$ 169,136</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 83,658	\$ 64,946		\$ 112,907	\$ 112,907	\$ 112,907	\$ 112,907	
420 Textbooks	1,464	168		-	-	-	-	
440 Periodicals	297	315		-	-	-	-	
460 Non-Consumable Items	1,109	24,603		2,040	2,040	2,040	2,040	
470 Computer Software	1,656	1,343		656	656	656	656	
480 Computer Hardware	2,359	250		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 90,543</b>	<b>\$ 91,625</b>	<b>-</b>	<b>\$ 115,603</b>	<b>\$ 115,603</b>	<b>\$ 115,603</b>	<b>\$ 115,603</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<u>Other</u>									
670 Licenses & Permits	\$ 485	\$ 421		\$ -	\$ -	\$ -	\$ -		
<b>Total Other</b>	<b>\$ 485</b>	<b>\$ 421</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>\$ 40,321,787</b>	<b>\$ 42,710,701</b>	<b>557.15</b>	<b>\$ 46,668,029</b>	<b>\$ 46,333,275</b>	<b>\$ 46,333,275</b>	<b>\$ 46,333,275</b>	<b>553.63</b>	
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 7,967,932	\$ 8,533,697	143.70	\$ 9,561,966	\$ 9,347,083	\$ 9,347,083	\$ 9,347,083	143.70	
112 Regular Classified	7,941,945	6,933,806	145.42	4,933,623	5,287,636	5,287,636	5,287,636	148.93	
121 Licensed Substitutes	210,780	164,887		309,228	309,228	309,228	309,228		
122 Classified Substitutes	257,481	115,024		167,691	167,691	167,691	167,691		
123 Temporary Licensed	26,295	28,819		-	-	-	-		
124 Temporary Classified	-	16		-	-	-	-		
130 Licensed Staff Differentials	449,180	488,386		550,179	557,402	557,402	557,402		
130 Licensed Additional Earnings	26,523	19,078		25,599	25,731	25,731	25,731		
130 Classified Additional Earnings	2,984	1,747		9,210	9,210	9,210	9,210		
<b>Total Salaries and Wages</b>	<b>\$ 16,883,120</b>	<b>\$ 16,285,460</b>	<b>289.12</b>	<b>\$ 15,557,496</b>	<b>\$ 15,703,981</b>	<b>\$ 15,703,981</b>	<b>\$ 15,703,981</b>	<b>292.63</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 4,275,399	\$ 4,898,966		\$ 4,981,721	\$ 4,588,796	\$ 4,588,796	\$ 4,588,796		
220 Social Security Contribution	1,242,409	1,194,245		1,143,588	1,156,649	1,156,649	1,156,649		
230 Other Required Payroll Costs	371,258	381,880		301,738	261,322	261,322	261,322		
240 Employee Insur & Other Contract Benefits	5,348,363	4,993,355		4,278,046	4,302,864	4,302,864	4,302,864		
<b>Total Associated Payroll Costs</b>	<b>\$ 11,237,429</b>	<b>\$ 11,468,446</b>	<b>-</b>	<b>\$ 10,705,093</b>	<b>\$ 10,309,631</b>	<b>\$ 10,309,631</b>	<b>\$ 10,309,631</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 272,160	\$ 201,177		\$ 276,915	\$ 276,915	\$ 276,915	\$ 276,915		
320 Property Services	1,284	900		3,635	3,635	3,635	3,635		
340 Travel	19,000	11,531		15,622	15,622	15,622	15,622		
350 Communication	58,570	49,560		127,377	127,377	127,377	127,377		
380 Non-Instructional Professional & Technical Svcs.	175,864	55,234		-	-	-	-		
390 Other Gen Prof & Tech Svcs	23	83		1,538	1,538	1,538	1,538		
<b>Total Purchased Services</b>	<b>\$ 526,901</b>	<b>\$ 318,485</b>	<b>-</b>	<b>\$ 425,087</b>	<b>\$ 425,087</b>	<b>\$ 425,087</b>	<b>\$ 425,087</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 67,961	\$ 68,892		\$ 549,984	\$ 549,984	\$ 549,984	\$ 549,984		
420 Textbooks	2,491	1,370		194	194	194	194		
460 Non-Consumable Items	1,728	1,017		1,224	1,224	1,224	1,224		
470 Computer Software	72,820	6,290		1,476	1,476	1,476	1,476		
480 Computer Hardware	1,877	14,257		-	-	-	-		
<b>Total Supplies and Materials</b>	<b>\$ 146,877</b>	<b>\$ 91,826</b>	<b>-</b>	<b>\$ 552,878</b>	<b>\$ 552,878</b>	<b>\$ 552,878</b>	<b>\$ 552,878</b>	<b>-</b>	
<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>\$ 28,794,327</b>	<b>\$ 28,164,217</b>	<b>289.12</b>	<b>\$ 27,240,554</b>	<b>\$ 26,991,577</b>	<b>\$ 26,991,577</b>	<b>\$ 26,991,577</b>	<b>292.63</b>	

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>1260 - Treatment and Habilitation Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 111,073	1.50	\$ 117,778	\$ 123,084	\$ 123,084	\$ 123,084	1.50
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 111,073</b>	<b>1.50</b>	<b>\$ 117,778</b>	<b>\$ 123,084</b>	<b>\$ 123,084</b>	<b>\$ 123,084</b>	<b>1.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 39,964		\$ 42,380	\$ 36,612	\$ 36,612	\$ 36,612	
220 Social Security Contribution	-	7,488		8,003	7,874	7,874	7,874	
230 Other Required Payroll Costs	-	1,804		1,915	1,998	1,998	1,998	
240 Employee Insur & Other Contract Benefits	-	10,540		11,501	24,326	24,326	24,326	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 59,796</b>	<b>-</b>	<b>\$ 63,799</b>	<b>\$ 70,810</b>	<b>\$ 70,810</b>	<b>\$ 70,810</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 5,245	\$ 5,245	\$ 5,245	\$ 5,245	
340 Travel	5,608	3,728		6,669	6,669	6,669	6,669	
350 Communication	71	29		502	502	502	502	
<b>Total Purchased Services</b>	<b>\$ 5,679</b>	<b>\$ 3,757</b>	<b>-</b>	<b>\$ 12,416</b>	<b>\$ 12,416</b>	<b>\$ 12,416</b>	<b>\$ 12,416</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ 11,965		\$ 27,662	\$ 27,662	\$ 27,662	\$ 27,662	
470 Computer Software	-	9,970		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 21,935</b>	<b>-</b>	<b>\$ 27,662</b>	<b>\$ 27,662</b>	<b>\$ 27,662</b>	<b>\$ 27,662</b>	<b>-</b>
<b>Total Treatment and Habilitation Programs</b>	<b>\$ 5,679</b>	<b>\$ 196,561</b>	<b>1.50</b>	<b>\$ 221,655</b>	<b>\$ 233,972</b>	<b>\$ 233,972</b>	<b>\$ 233,972</b>	<b>1.50</b>
<b>1280 - Alternative Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,645,452	\$ 2,628,324	38.67	\$ 2,834,056	\$ 2,960,501	\$ 2,960,501	\$ 2,960,501	41.17
112 Regular Classified	737,349	777,942	15.44	529,694	581,410	581,410	581,410	17.44
121 Licensed Substitutes	38,650	35,041		85,750	85,750	85,750	85,750	
122 Classified Substitutes	14,073	7,691		32,300	32,300	32,300	32,300	
124 Temporary Classified	2,964	2,647		18,138	18,138	18,138	18,138	
130 Licensed Staff Differentials	17,823	19,200		-	-	-	-	
130 Licensed Additional Earnings	34,621	42,352		73,891	73,911	73,911	73,911	
130 Classified Additional Earnings	22,475	25,278		22,117	22,117	22,117	22,117	
<b>Total Salaries and Wages</b>	<b>\$ 3,513,407</b>	<b>\$ 3,538,475</b>	<b>54.11</b>	<b>\$ 3,595,946</b>	<b>\$ 3,774,127</b>	<b>\$ 3,774,127</b>	<b>\$ 3,774,127</b>	<b>58.61</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 981,725	\$ 1,154,885		\$ 1,183,121	\$ 1,146,852	\$ 1,146,852	\$ 1,146,852	
220 Social Security Contribution	258,890	259,288		262,934	279,848	279,848	279,848	
230 Other Required Payroll Costs	60,979	57,300		58,394	61,197	61,197	61,197	
240 Employee Insur & Other Contract Benefits	813,955	851,859		802,292	884,493	884,493	884,493	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,115,549</b>	<b>\$ 2,323,332</b>	<b>-</b>	<b>\$ 2,306,741</b>	<b>\$ 2,372,390</b>	<b>\$ 2,372,390</b>	<b>\$ 2,372,390</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		2021-22			FTE
			FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 8,685	\$ 4,982		\$ 219,358	\$ 219,358	\$ 219,358	\$ 219,358	
320 Property Services	1,608	701		-	-	-	-	
330 Student Transportation Services	1,339	1,169		1,234	1,234	1,234	1,234	
340 Travel	1,318	892		1,244	1,244	1,244	1,244	
350 Communication	24,471	21,167		28,722	28,722	28,722	28,722	
360 Charter School Payments	4,984,111	5,730,658		6,085,360	6,285,360	6,285,360	6,285,360	
371 Tuition Pymts-Districts Within	631,677	642,746		714,254	714,254	714,254	714,254	
390 Other Gen Prof & Tech Svcs	2,038	1,900		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 5,655,247</b>	<b>\$ 6,404,215</b>	<b>-</b>	<b>\$ 7,050,172</b>	<b>\$ 7,250,172</b>	<b>\$ 7,250,172</b>	<b>\$ 7,250,172</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 60,163	\$ 45,591		\$ 66,878	\$ 73,798	\$ 73,798	\$ 73,798	
420 Textbooks	26,687	24,583		49,583	49,583	49,583	49,583	
460 Non-Consumable Items	8,781	2,403		7,995	7,995	7,995	7,995	
470 Computer Software	9,382	14,494		1,804	1,804	1,804	1,804	
480 Computer Hardware	5,554	1,676		5,203	5,203	5,203	5,203	
<b>Total Supplies and Materials</b>	<b>\$ 110,567</b>	<b>\$ 88,747</b>	<b>-</b>	<b>\$ 131,463</b>	<b>\$ 138,383</b>	<b>\$ 138,383</b>	<b>\$ 138,383</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 10,123	\$ 9,306		\$ 34,140	\$ 34,140	\$ 34,140	\$ 34,140	
670 Licenses & Permits	5,326	3,660		10,799	10,799	10,799	10,799	
<b>Total Other</b>	<b>\$ 15,449</b>	<b>\$ 12,966</b>	<b>-</b>	<b>44,939</b>	<b>44,939</b>	<b>44,939</b>	<b>44,939</b>	<b>-</b>
<b>Total Alternative Education</b>	<b>\$ 11,410,219</b>	<b>\$ 12,367,735</b>	<b>54.11</b>	<b>\$ 13,129,261</b>	<b>\$ 13,580,011</b>	<b>\$ 13,580,011</b>	<b>\$ 13,580,011</b>	<b>58.61</b>
<b>1291 - English Language Learner</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 4,191,184	\$ 4,321,875	46.23	\$ 3,100,380	\$ 3,320,277	\$ 3,320,277	\$ 3,320,277	49.24
112 Regular Classified	3,726,599	3,423,265	114.49	3,909,634	3,929,359	3,929,359	3,929,359	114.49
121 Licensed Substitutes	42,768	40,557		67,198	67,198	67,198	67,198	
122 Classified Substitutes	132,725	70,909		122,966	122,966	122,966	122,966	
130 Licensed Staff Differentials	122,236	117,822		204,777	5,946	5,946	5,946	
130 Licensed Additional Earnings	959	1,708		9,468	9,468	9,468	9,468	
130 Classified Additional Earnings	2,857	1,798		2,154	2,154	2,154	2,154	
<b>Total Salaries and Wages</b>	<b>\$ 8,219,328</b>	<b>\$ 7,977,934</b>	<b>160.72</b>	<b>\$ 7,416,577</b>	<b>\$ 7,457,368</b>	<b>\$ 7,457,368</b>	<b>\$ 7,457,368</b>	<b>163.73</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 2,272,864	\$ 2,530,739		\$ 2,395,684	\$ 2,191,443	\$ 2,191,443	\$ 2,191,443	
220 Social Security Contribution	610,509	591,593		548,257	553,241	553,241	553,241	
230 Other Required Payroll Costs	181,116	187,396		181,276	143,331	143,331	143,331	
240 Employee Insur & Other Contract Benefits	2,300,326	2,188,757		2,611,630	2,491,189	2,491,189	2,491,189	
<b>Total Associated Payroll Costs</b>	<b>\$ 5,364,815</b>	<b>\$ 5,498,485</b>	<b>-</b>	<b>\$ 5,736,847</b>	<b>\$ 5,379,204</b>	<b>\$ 5,379,204</b>	<b>\$ 5,379,204</b>	<b>-</b>
<b>Purchased Services</b>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 5,500		\$ 6,132	\$ 6,132	\$ 6,132	\$ 6,132	
320 Property Services	-	550		-	-	-	-	
330 Student Transportation Services	-	-		10,489	10,489	10,489	10,489	
340 Travel	1,216	600		1,022	1,022	1,022	1,022	
350 Communication	6,046	3,967		15,890	15,890	15,890	15,890	
390 Other Gen Prof & Tech Svcs	-	-		4,912	4,912	4,912	4,912	
<b>Total Purchased Services</b>	<b>\$ 7,262</b>	<b>\$ 10,617</b>	<b>-</b>	<b>\$ 38,445</b>	<b>\$ 38,445</b>	<b>\$ 38,445</b>	<b>\$ 38,445</b>	<b>-</b>
<b>Supplies and Materials</b>								
410 Consumable Supplies & Materials	\$ 22,817	\$ 15,236		\$ 196,165	\$ 196,165	\$ 196,165	\$ 196,165	
420 Textbooks	3,810	23,131		9,435	9,435	9,435	9,435	
460 Non-Consumable Items	167	3,532		5,245	5,245	5,245	5,245	
470 Computer Software	6,638	9,083		-	-	-	-	
480 Computer Hardware	87	2,614		52	52	52	52	
<b>Total Supplies and Materials</b>	<b>\$ 33,519</b>	<b>\$ 53,596</b>	<b>-</b>	<b>\$ 210,897</b>	<b>\$ 210,897</b>	<b>\$ 210,897</b>	<b>\$ 210,897</b>	<b>-</b>
<b>Total English Language Learner</b>	<b>\$ 13,624,924</b>	<b>\$ 13,540,632</b>	<b>160.72</b>	<b>\$ 13,402,766</b>	<b>\$ 13,085,914</b>	<b>\$ 13,085,914</b>	<b>\$ 13,085,914</b>	<b>163.73</b>
<b>1292 - Teen Parent Programs</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 319,929	\$ 326,531	4.83	\$ 351,458	\$ 358,980	\$ 358,980	\$ 358,980	4.83
112 Regular Classified	144,959	138,555	4.81	156,270	167,106	167,106	167,106	4.81
121 Licensed Substitutes	8,245	4,333		9,421	9,421	9,421	9,421	
122 Classified Substitutes	2,178	1,002		-	-	-	-	
124 Temporary Classified	170,596	91,668		245,176	245,176	245,176	245,176	
130 Licensed Staff Differentials	4,694	-		-	-	-	-	
130 Licensed Additional Earnings	617	136		2,408	2,408	2,408	2,408	
130 Classified Additional Earnings	1,164	3,710		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 652,382</b>	<b>\$ 565,935</b>	<b>9.64</b>	<b>\$ 764,733</b>	<b>\$ 783,091</b>	<b>\$ 783,091</b>	<b>\$ 783,091</b>	<b>9.64</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 159,393	\$ 166,706		\$ 162,046	\$ 156,760	\$ 156,760	\$ 156,760	
220 Social Security Contribution	48,528	41,880		57,112	58,464	58,464	58,464	
230 Other Required Payroll Costs	11,966	9,648		12,393	12,685	12,685	12,685	
240 Employee Insur & Other Contract Benefits	130,273	145,094		154,797	153,813	153,813	153,813	
<b>Total Associated Payroll Costs</b>	<b>\$ 350,160</b>	<b>\$ 363,328</b>	<b>-</b>	<b>\$ 386,348</b>	<b>\$ 381,722</b>	<b>\$ 381,722</b>	<b>\$ 381,722</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 1,573	\$ -		\$ -	\$ -	\$ -	\$ -	
320 Property Services	100	-		-	-	-	-	
330 Student Transportation Services	309	168		-	-	-	-	
340 Travel	442	380		-	-	-	-	
350 Communication	2,955	1,589		2,446	2,446	2,446	2,446	
390 Other Gen Prof & Tech Svcs	73	3,225		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 5,452</b>	<b>\$ 5,362</b>	<b>-</b>	<b>\$ 2,446</b>	<b>\$ 2,446</b>	<b>\$ 2,446</b>	<b>\$ 2,446</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 12,667	\$ 5,290		\$ 16,780	\$ 16,780	\$ 16,780	\$ 16,780	
420 Textbooks	500	235		-	-	-	-	
460 Non-Consumable Items	-	27		3,210	3,210	3,210	3,210	
470 Computer Software	-	-		452	452	452	452	
480 Computer Hardware	250	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 13,417</b>	<b>\$ 5,552</b>	<b>-</b>	<b>\$ 20,442</b>	<b>\$ 20,442</b>	<b>\$ 20,442</b>	<b>\$ 20,442</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 575	\$ 290		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 575</b>	<b>\$ 290</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Teen Parent Programs</b>	<b>\$ 1,021,986</b>	<b>\$ 940,467</b>	<b>9.64</b>	<b>\$ 1,173,969</b>	<b>\$ 1,187,701</b>	<b>\$ 1,187,701</b>	<b>\$ 1,187,701</b>	<b>9.64</b>
<b>1294 - Youth Corrections Education</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 31,014	\$ 30,246	0.94	\$ 34,221	\$ 33,419	\$ 33,419	\$ 33,419	0.94
122 Classified Substitutes	1,455	670		2,246	2,246	2,246	2,246	
<b>Total Salaries and Wages</b>	<b>\$ 32,469</b>	<b>\$ 30,916</b>	<b>0.94</b>	<b>\$ 36,467</b>	<b>\$ 35,665</b>	<b>\$ 35,665</b>	<b>\$ 35,665</b>	<b>0.94</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,930	\$ 10,948		\$ 12,988	\$ 11,206	\$ 11,206	\$ 11,206	
220 Social Security Contribution	2,297	1,899		2,326	2,261	2,261	2,261	
230 Other Required Payroll Costs	555	499		587	572	572	572	
240 Employee Insur & Other Contract Benefits	15,313	15,793		16,213	16,213	16,213	16,213	
<b>Total Associated Payroll Costs</b>	<b>\$ 28,095</b>	<b>\$ 29,139</b>	<b>-</b>	<b>\$ 32,114</b>	<b>\$ 30,252</b>	<b>\$ 30,252</b>	<b>\$ 30,252</b>	<b>-</b>
<b>Total Youth Corrections Education</b>	<b>\$ 60,564</b>	<b>\$ 60,055</b>	<b>0.94</b>	<b>\$ 68,581</b>	<b>\$ 65,917</b>	<b>\$ 65,917</b>	<b>\$ 65,917</b>	<b>0.94</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>1299 - Other Programs</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 113	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
122 Classified Substitutes	-	-		1,399	1,399	1,399	1,399	
123 Temporary Licensed	15,090	16,390		20,262	20,262	20,262	20,262	
124 Temporary Classified	594	3,181		-	-	-	-	
130 Classified Additional Earnings	747	151		2,798	2,798	2,798	2,798	
<b>Total Salaries and Wages</b>	<b>\$ 16,544</b>	<b>\$ 19,722</b>	<b>-</b>	<b>\$ 24,459</b>	<b>\$ 24,459</b>	<b>\$ 24,459</b>	<b>\$ 24,459</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 195	\$ 2,304		\$ 1,430	\$ 1,255	\$ 1,255	\$ 1,255	
220 Social Security Contribution	1,096	1,507		1,876	1,876	1,876	1,876	
230 Other Required Payroll Costs	268	308		399	399	399	399	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,559</b>	<b>\$ 4,119</b>	<b>-</b>	<b>\$ 3,705</b>	<b>\$ 3,530</b>	<b>\$ 3,530</b>	<b>\$ 3,530</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 10,964	\$ 8,150		\$ 30,078	\$ 30,078	\$ 30,078	\$ 30,078	
320 Property Services	1,051	-		-	-	-	-	
340 Travel	3,205	401		1,071	1,071	1,071	1,071	
350 Communication	21,190	14,625		22,552	22,552	22,552	22,552	
390 Other Gen Prof & Tech Svcs	126	42		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 36,536</b>	<b>\$ 23,218</b>	<b>-</b>	<b>\$ 53,701</b>	<b>\$ 53,701</b>	<b>\$ 53,701</b>	<b>\$ 53,701</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 10,192	\$ 1,173		\$ 10,109	\$ 10,109	\$ 10,109	\$ 10,109	
460 Non-Consumable Items	180	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 10,372</b>	<b>\$ 1,173</b>	<b>-</b>	<b>\$ 10,109</b>	<b>\$ 10,109</b>	<b>\$ 10,109</b>	<b>\$ 10,109</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Building Acquisition	\$ -	\$ 6,275		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 6,275</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Programs</b>	<b>\$ 65,011</b>	<b>\$ 54,507</b>	<b>-</b>	<b>\$ 91,974</b>	<b>\$ 91,799</b>	<b>\$ 91,799</b>	<b>\$ 91,799</b>	<b>-</b>
<b>Total Special Programs</b>	<b>\$ 95,720,237</b>	<b>\$ 98,415,836</b>	<b>1,075.18</b>	<b>\$ 102,544,044</b>	<b>\$ 102,112,088</b>	<b>\$ 102,112,088</b>	<b>\$ 102,112,088</b>	<b>1,082.68</b>
<b>1400 - Summer School Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	1.50	\$ 81,093	\$ 81,093	\$ 81,093	\$ 81,093	1.50
123 Temporary Licensed	2,154	4,172		-	-	-	-	
124 Temporary Classified	2,076	693		-	-	-	-	
130 Licensed Additional Earnings	176,180	146,935		213,877	213,877	213,877	213,877	
130 Classified Additional Earnings	26,917	36,758		101,376	101,376	101,376	101,376	
<b>Total Salaries and Wages</b>	<b>\$ 207,327</b>	<b>\$ 188,558</b>	<b>1.50</b>	<b>\$ 396,346</b>	<b>\$ 396,346</b>	<b>\$ 396,346</b>	<b>\$ 396,346</b>	<b>1.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 57,647	\$ 58,847		\$ 142,652	\$ 126,040	\$ 126,040	\$ 126,040	
220 Social Security Contribution	15,860	14,425		30,345	30,345	30,345	30,345	
230 Other Required Payroll Costs	3,598	3,255		6,457	6,453	6,453	6,453	
<b>Total Associated Payroll Costs</b>	<b>\$ 77,105</b>	<b>\$ 76,527</b>	<b>-</b>	<b>\$ 179,454</b>	<b>\$ 162,838</b>	<b>\$ 162,838</b>	<b>\$ 162,838</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 1,475	\$ 1,990		\$ 49,168	\$ 49,168	\$ 49,168	\$ 49,168	
330 Student Transportation Services	88,075	48,763		29,821	29,821	29,821	29,821	
340 Travel	100	96		-	-	-	-	
350 Communication	6,412	6		13,594	13,594	13,594	13,594	
380 Non-Instructional Professional & Technical Svcs.	-	798		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 96,062</b>	<b>\$ 51,653</b>	<b>-</b>	<b>\$ 92,583</b>	<b>\$ 92,583</b>	<b>\$ 92,583</b>	<b>\$ 92,583</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 20,008	\$ 3,062		\$ 8,473	\$ 8,473	\$ 8,473	\$ 8,473	
460 Non-Consumable Items	-	111		20,803	20,803	20,803	20,803	
<b>Total Supplies and Materials</b>	<b>\$ 20,008</b>	<b>\$ 3,173</b>	<b>-</b>	<b>\$ 29,276</b>	<b>\$ 29,276</b>	<b>\$ 29,276</b>	<b>\$ 29,276</b>	<b>-</b>
<b>Total Summer School Programs</b>	<b>\$ 400,502</b>	<b>\$ 319,911</b>	<b>1.50</b>	<b>\$ 697,659</b>	<b>\$ 681,043</b>	<b>\$ 681,043</b>	<b>\$ 681,043</b>	<b>1.50</b>
<b>Total Instruction</b>	<b>\$ 292,081,004</b>	<b>\$ 301,502,596</b>	<b>3,097.85</b>	<b>\$ 330,850,078</b>	<b>\$ 326,207,534</b>	<b>\$ 326,207,534</b>	<b>\$ 326,207,534</b>	<b>3,088.36</b>

### 2000 - Support Services

#### 2100 - Support Services - Students

#### 2110 - Attendance & Social Work Services

##### Salaries and Wages

111 Regular Licensed	\$ 539,366	\$ 552,948	7.75	\$ 590,775	\$ 581,783	\$ 581,783	\$ 581,783	7.75
112 Regular Classified	1,665,175	1,684,764	72.50	2,302,669	2,321,467	2,321,467	2,321,467	73.50
114 Supervisory Classified	-	-	-	-	91,845	91,845	91,845	1.00
121 Licensed Substitutes	270	-		1,952	1,952	1,952	1,952	
122 Classified Substitutes	9,087	6,045		5,419	5,419	5,419	5,419	
130 Licensed Staff Differentials	10,763	9,994		16,329	207,014	207,014	207,014	
130 Licensed Additional Earnings	4,904	2,212		4,337	24,369	24,369	24,369	
130 Classified Additional Earnings	30,056	38,113		31,939	31,939	31,939	31,939	
<b>Total Salaries and Wages</b>	<b>\$ 2,259,621</b>	<b>\$ 2,294,076</b>	<b>80.25</b>	<b>\$ 2,953,420</b>	<b>\$ 3,265,788</b>	<b>\$ 3,265,788</b>	<b>\$ 3,265,788</b>	<b>82.25</b>

##### Associated Payroll Costs

210 Public Employees Retirement System	\$ 538,700	\$ 616,453		\$ 886,553	\$ 929,044	\$ 929,044	\$ 929,044	
220 Social Security Contribution	166,954	168,329		216,723	241,361	241,361	241,361	
230 Other Required Payroll Costs	99,025	89,261		128,473	119,462	119,462	119,462	
240 Employee Insur & Other Contract Benefits	735,412	698,888		834,559	908,429	908,429	908,429	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,540,091</b>	<b>\$ 1,572,931</b>	<b>-</b>	<b>\$ 2,066,308</b>	<b>\$ 2,198,296</b>	<b>\$ 2,198,296</b>	<b>\$ 2,198,296</b>	<b>-</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		2021-22			FTE
			FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 50,520	\$ 119,169		\$ 122,400	\$ 122,400	\$ 122,400	\$ 122,400	
330 Student Transportation Services	10,246	6,752		10,200	10,200	10,200	10,200	
340 Travel	9,384	6,017		13,429	13,429	13,429	13,429	
350 Communication	67,818	4,857		6,400	6,400	6,400	6,400	
380 Non-Instructional Professional & Technical Svcs.	985,080	1,023,264		1,064,713	1,064,713	1,064,713	1,064,713	
390 Other Gen Prof & Tech Svcs	35	-		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 1,123,083</b>	<b>\$ 1,160,059</b>	<b>-</b>	<b>\$ 1,217,142</b>	<b>\$ 1,217,142</b>	<b>\$ 1,217,142</b>	<b>\$ 1,217,142</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 16,577	\$ 5,078		\$ 20,519	\$ 20,519	\$ 20,519	\$ 20,519	
460 Non-Consumable Items	1,220	-		534	534	534	534	
470 Computer Software	600	464		-	-	-	-	
480 Computer Hardware	64	-		645	645	645	645	
<b>Total Supplies and Materials</b>	<b>\$ 18,461</b>	<b>\$ 5,542</b>	<b>-</b>	<b>\$ 21,698</b>	<b>\$ 21,698</b>	<b>\$ 21,698</b>	<b>\$ 21,698</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 5,590		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 5,590</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 89	\$ 552		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 89</b>	<b>\$ 552</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Attendance &amp; Social Work Services</b>	<b>\$ 4,941,345</b>	<b>\$ 5,038,750</b>	<b>80.25</b>	<b>\$ 6,258,568</b>	<b>\$ 6,702,924</b>	<b>\$ 6,702,924</b>	<b>\$ 6,702,924</b>	<b>82.25</b>
<b>2120 - Guidance Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,349,116	\$ 6,587,474	107.85	\$ 7,274,769	\$ 7,369,857	\$ 7,369,857	\$ 7,369,857	108.85
112 Regular Classified	-	-	3.50	126,979	133,093	133,093	133,093	3.50
121 Licensed Substitutes	-	1,503		2,565	2,565	2,565	2,565	
123 Temporary Licensed	-	2,171		-	-	-	-	
130 Licensed Staff Differentials	63,780	47,186		4,920	6,136	6,136	6,136	
130 Licensed Additional Earnings	9,124	24,794		86,358	86,083	86,083	86,083	
<b>Total Salaries and Wages</b>	<b>\$ 6,422,020</b>	<b>\$ 6,663,128</b>	<b>111.35</b>	<b>\$ 7,495,591</b>	<b>\$ 7,597,734</b>	<b>\$ 7,597,734</b>	<b>\$ 7,597,734</b>	<b>112.35</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,743,623	\$ 2,065,442		\$ 2,430,188	\$ 2,246,518	\$ 2,246,518	\$ 2,246,518	
220 Social Security Contribution	473,865	489,257		552,102	561,733	561,733	561,733	
230 Other Required Payroll Costs	104,923	108,558		122,083	123,489	123,489	123,489	
240 Employee Insur & Other Contract Benefits	1,410,714	1,548,305		1,705,297	1,666,800	1,666,800	1,666,800	
<b>Total Associated Payroll Costs</b>	<b>\$ 3,733,125</b>	<b>\$ 4,211,562</b>	<b>-</b>	<b>\$ 4,809,670</b>	<b>\$ 4,598,540</b>	<b>\$ 4,598,540</b>	<b>\$ 4,598,540</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ 1,332	\$ 936		\$ 2,964	\$ 2,964	\$ 2,964	\$ 2,964	
350 Communication	1,090	2,847		5,078	5,078	5,078	5,078	
380 Non-Instructional Professional & Technical Svcs.	657	-		532	532	532	532	
<b>Total Purchased Services</b>	<b>\$ 3,079</b>	<b>\$ 3,783</b>	<b>-</b>	<b>\$ 8,574</b>	<b>\$ 8,574</b>	<b>\$ 8,574</b>	<b>\$ 8,574</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,709	\$ 1,832		\$ 4,276	\$ 4,276	\$ 4,276	\$ 4,276	
460 Non-Consumable Items	128	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,837</b>	<b>\$ 1,832</b>	<b>-</b>	<b>\$ 4,276</b>	<b>\$ 4,276</b>	<b>\$ 4,276</b>	<b>\$ 4,276</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 129	\$ 129		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 129</b>	<b>\$ 129</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Guidance Services</b>	<b>\$ 10,160,190</b>	<b>\$ 10,880,434</b>	<b>111.35</b>	<b>\$ 12,318,111</b>	<b>\$ 12,209,124</b>	<b>\$ 12,209,124</b>	<b>\$ 12,209,124</b>	<b>112.35</b>
<b>2130 - Health Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,042,457	\$ 1,147,458	18.88	\$ 1,256,949	\$ 1,273,621	\$ 1,273,621	\$ 1,273,621	18.88
112 Regular Classified	387,939	491,052	19.75	591,299	544,651	544,651	544,651	19.75
122 Classified Substitutes	1,004	1,163		-	-	-	-	
123 Temporary Licensed	10,870	-		-	-	-	-	
130 Licensed Staff Differentials	63,964	74,856		78,785	79,380	79,380	79,380	
130 Licensed Additional Earnings	32,168	21,069		31,584	30,926	30,926	30,926	
130 Classified Additional Earnings	48	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,538,450</b>	<b>\$ 1,735,598</b>	<b>38.63</b>	<b>\$ 1,958,617</b>	<b>\$ 1,928,578</b>	<b>\$ 1,928,578</b>	<b>\$ 1,928,578</b>	<b>38.63</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 372,923	\$ 500,375		\$ 612,425	\$ 566,232	\$ 566,232	\$ 566,232	
220 Social Security Contribution	112,935	125,950		143,491	139,623	139,623	139,623	
230 Other Required Payroll Costs	30,122	35,953		38,964	34,417	34,417	34,417	
240 Employee Insur & Other Contract Benefits	354,522	468,407		505,466	483,342	483,342	483,342	
<b>Total Associated Payroll Costs</b>	<b>\$ 870,502</b>	<b>\$ 1,130,685</b>	<b>-</b>	<b>\$ 1,300,346</b>	<b>\$ 1,223,614</b>	<b>\$ 1,223,614</b>	<b>\$ 1,223,614</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 14,788	\$ 11,388		\$ 12,567	\$ 12,567	\$ 12,567	\$ 12,567	
350 Communication	2,268	1,883		8,509	8,509	8,509	8,509	
380 Non-Instructional Professional & Technical Svcs.	257,737	129,846		64,527	64,527	64,527	64,527	
390 Other Gen Prof & Tech Svcs	180	1,078		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 274,973</b>	<b>\$ 144,195</b>	<b>-</b>	<b>\$ 85,603</b>	<b>\$ 85,603</b>	<b>\$ 85,603</b>	<b>\$ 85,603</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 1,816	\$ 1,123		\$ 7,254	\$ 7,254	\$ 7,254	\$ 7,254	
440	Periodicals	-	-		259	259	259	259	
460	Non-Consumable Items	213	-		-	-	-	-	
480	Computer Hardware	188	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 2,217</b>	<b>\$ 1,123</b>	<b>-</b>	<b>\$ 7,513</b>	<b>\$ 7,513</b>	<b>\$ 7,513</b>	<b>\$ 7,513</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 279	\$ -		\$ 681	\$ 681	\$ 681	\$ 681	
<b>Total Other</b>		<b>\$ 279</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 681</b>	<b>\$ 681</b>	<b>\$ 681</b>	<b>\$ 681</b>	<b>-</b>
<b>Total Health Services</b>		<b>\$ 2,686,421</b>	<b>\$ 3,011,601</b>	<b>38.63</b>	<b>\$ 3,352,760</b>	<b>\$ 3,245,989</b>	<b>\$ 3,245,989</b>	<b>\$ 3,245,989</b>	<b>38.63</b>
<b>2140 - Psychological Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 874,289	\$ 893,244	10.00	\$ 955,443	\$ 973,509	\$ 973,509	\$ 973,509	10.00
123	Temporary Licensed	-	4,770		-	-	-	-	
130	Licensed Additional Earnings	-	5,777		5,347	5,347	5,347	5,347	
<b>Total Salaries and Wages</b>		<b>\$ 874,289</b>	<b>\$ 903,791</b>	<b>10.00</b>	<b>\$ 960,790</b>	<b>\$ 978,856</b>	<b>\$ 978,856</b>	<b>\$ 978,856</b>	<b>10.00</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 239,178	\$ 286,284		\$ 305,638	\$ 287,768	\$ 287,768	\$ 287,768	
220	Social Security Contribution	66,439	68,793		71,875	73,408	73,408	73,408	
230	Other Required Payroll Costs	14,197	14,639		15,575	15,846	15,846	15,846	
240	Employee Insur & Other Contract Benefits	135,102	139,346		144,157	143,421	143,421	143,421	
<b>Total Associated Payroll Costs</b>		<b>\$ 454,916</b>	<b>\$ 509,062</b>	<b>-</b>	<b>\$ 537,245</b>	<b>\$ 520,443</b>	<b>\$ 520,443</b>	<b>\$ 520,443</b>	<b>-</b>
<u>Purchased Services</u>									
340	Travel	\$ 6,844	\$ 5,675		\$ 7,742	\$ 7,742	\$ 7,742	\$ 7,742	
350	Communication	2,396	2,088		2,548	2,548	2,548	2,548	
<b>Total Purchased Services</b>		<b>\$ 9,240</b>	<b>\$ 7,763</b>	<b>-</b>	<b>\$ 10,290</b>	<b>\$ 10,290</b>	<b>\$ 10,290</b>	<b>\$ 10,290</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 7,976	\$ 8,950		\$ 12,120	\$ 12,120	\$ 12,120	\$ 12,120	
470	Computer Software	60	60		67	67	67	67	
<b>Total Supplies and Materials</b>		<b>\$ 8,036</b>	<b>\$ 9,010</b>	<b>-</b>	<b>\$ 12,187</b>	<b>\$ 12,187</b>	<b>\$ 12,187</b>	<b>\$ 12,187</b>	<b>-</b>
<b>Total Psychological Services</b>		<b>\$ 1,346,481</b>	<b>\$ 1,429,626</b>	<b>10.00</b>	<b>\$ 1,520,512</b>	<b>\$ 1,521,776</b>	<b>\$ 1,521,776</b>	<b>\$ 1,521,776</b>	<b>10.00</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>2150 - Speech Pathology &amp; Audiology Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,776,582	\$ 2,914,302	46.43	\$ 3,420,392	\$ 4,434,968	\$ 4,434,968	\$ 4,434,968	59.23
112 Regular Classified	43,637	51,937	2.66	101,378	102,076	102,076	102,076	2.65
130 Licensed Staff Differentials	148,370	160,485		187,754	235,299	235,299	235,299	
130 Licensed Additional Earnings	4,224	447		19,364	19,528	19,528	19,528	
<b>Total Salaries and Wages</b>	<b>\$ 2,972,813</b>	<b>\$ 3,127,171</b>	<b>49.09</b>	<b>\$ 3,728,888</b>	<b>\$ 4,791,871</b>	<b>\$ 4,791,871</b>	<b>\$ 4,791,871</b>	<b>61.88</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 799,086	\$ 992,389		\$ 1,236,469	\$ 1,464,474	\$ 1,464,474	\$ 1,464,474	
220 Social Security Contribution	219,661	231,459		276,860	357,507	357,507	357,507	
230 Other Required Payroll Costs	49,209	51,129		60,621	77,749	77,749	77,749	
240 Employee Insur & Other Contract Benefits	569,680	606,892		716,039	925,878	925,878	925,878	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,637,636</b>	<b>\$ 1,881,869</b>	<b>-</b>	<b>\$ 2,289,989</b>	<b>\$ 2,825,608</b>	<b>\$ 2,825,608</b>	<b>\$ 2,825,608</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 3,075	\$ 3,335		\$ 513	\$ 513	\$ 513	\$ 513	
340 Travel	8,857	6,286		8,837	13,837	13,837	13,837	
350 Communication	906	1,096		1,066	1,066	1,066	1,066	
380 Non-Instructional Professional & Technical Svcs.	616,359	855,208		115,220	115,220	115,220	115,220	
<b>Total Purchased Services</b>	<b>\$ 629,197</b>	<b>\$ 865,925</b>	<b>-</b>	<b>\$ 125,636</b>	<b>\$ 130,636</b>	<b>\$ 130,636</b>	<b>\$ 130,636</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 965	\$ 14,060		\$ 41,719	\$ 61,719	\$ 61,719	\$ 61,719	
460 Non-Consumable Items	-	3,330		-	-	-	-	
470 Computer Software	399	300		583	583	583	583	
480 Computer Hardware	-	762		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,364</b>	<b>\$ 18,452</b>	<b>-</b>	<b>\$ 42,302</b>	<b>\$ 62,302</b>	<b>\$ 62,302</b>	<b>\$ 62,302</b>	<b>-</b>
<b>Total Speech Pathology &amp; Audiology Services</b>	<b>\$ 5,241,010</b>	<b>\$ 5,893,417</b>	<b>49.09</b>	<b>\$ 6,186,815</b>	<b>\$ 7,810,417</b>	<b>\$ 7,810,417</b>	<b>\$ 7,810,417</b>	<b>61.88</b>
<b>2160 - Other Student Treatment Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 704,427	\$ 680,905	12.55	\$ 936,363	\$ 936,217	\$ 936,217	\$ 936,217	12.55
112 Regular Classified	115,426	157,343	3.66	161,648	158,764	158,764	158,764	3.66
123 Temporary Licensed	8,017	7,439		6,560	6,560	6,560	6,560	
130 Licensed Staff Differentials	32,591	32,207		48,182	48,170	48,170	48,170	
130 Licensed Additional Earnings	2,653	4,027		1,146	1,146	1,146	1,146	
130 Classified Additional Earnings	476	672		756	756	756	756	
<b>Total Salaries and Wages</b>	<b>\$ 863,590</b>	<b>\$ 882,593</b>	<b>16.21</b>	<b>\$ 1,154,655</b>	<b>\$ 1,151,613</b>	<b>\$ 1,151,613</b>	<b>\$ 1,151,613</b>	<b>16.21</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 233,670	\$ 265,252		\$ 378,058	\$ 335,903	\$ 335,903	\$ 335,903	
220 Social Security Contribution	64,275	65,422		85,769	84,922	84,922	84,922	
230 Other Required Payroll Costs	14,194	14,335		18,732	18,653	18,653	18,653	
240 Employee Insur & Other Contract Benefits	177,608	196,009		254,037	258,675	258,675	258,675	
<b>Total Associated Payroll Costs</b>	<b>\$ 489,747</b>	<b>\$ 541,018</b>	<b>-</b>	<b>\$ 736,596</b>	<b>\$ 698,153</b>	<b>\$ 698,153</b>	<b>\$ 698,153</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 490	\$ 4,431		\$ 303	\$ 303	\$ 303	\$ 303	
340 Travel	13,315	10,340		16,856	16,856	16,856	16,856	
350 Communication	421	664		1,507	1,507	1,507	1,507	
380 Non-Instructional Professional & Technical Svcs.	-	439,613		989	989	989	989	
390 Other Gen Prof & Tech Svcs	-	-		569	569	569	569	
<b>Total Purchased Services</b>	<b>\$ 14,226</b>	<b>\$ 455,048</b>	<b>-</b>	<b>\$ 20,224</b>	<b>\$ 20,224</b>	<b>\$ 20,224</b>	<b>\$ 20,224</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 9,022	\$ 19,206		\$ 16,525	\$ 16,525	\$ 16,525	\$ 16,525	
460 Non-Consumable Items	34,461	55,306		-	-	-	-	
470 Computer Software	-	-		66	66	66	66	
<b>Total Supplies and Materials</b>	<b>\$ 43,483</b>	<b>\$ 74,512</b>	<b>-</b>	<b>\$ 16,591</b>	<b>\$ 16,591</b>	<b>\$ 16,591</b>	<b>\$ 16,591</b>	<b>-</b>
<b>Total Other Student Treatment Services</b>	<b>\$ 1,411,046</b>	<b>\$ 1,953,171</b>	<b>16.21</b>	<b>\$ 1,928,066</b>	<b>\$ 1,886,581</b>	<b>\$ 1,886,581</b>	<b>\$ 1,886,581</b>	<b>16.21</b>
<b>2190 - Service Direction, Student Support Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 181,261	\$ 343,628	7.19	\$ 363,756	\$ 341,210	\$ 341,210	\$ 341,210	7.19
113 Supervisory Licensed	237,867	563,528	5.00	583,954	550,962	550,962	550,962	5.00
117 Unused Leave	-	10,397		-	-	-	-	
121 Licensed Substitutes	-	376		3,120	3,120	3,120	3,120	
122 Classified Substitutes	1,680	37		6,716	6,716	6,716	6,716	
123 Temporary Licensed	48,479	52,458		-	-	-	-	
124 Temporary Classified	-	429		-	-	-	-	
130 Licensed Additional Earnings	155	-		418	418	418	418	
130 Classified Additional Earnings	410	263		12,144	12,144	12,144	12,144	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 472,852</b>	<b>\$ 974,116</b>	<b>12.19</b>	<b>\$ 973,108</b>	<b>\$ 917,570</b>	<b>\$ 917,570</b>	<b>\$ 917,570</b>	<b>12.19</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 117,057	\$ 314,126		\$ 323,494	\$ 271,583	\$ 271,583	\$ 271,583	
220 Social Security Contribution	35,832	72,834		71,911	67,959	67,959	67,959	
230 Other Required Payroll Costs	7,483	21,076		22,653	14,931	14,931	14,931	
240 Employee Insur & Other Contract Benefits	92,656	175,243		183,258	182,200	182,200	182,200	
<b>Total Associated Payroll Costs</b>	<b>\$ 253,028</b>	<b>\$ 583,279</b>	<b>-</b>	<b>\$ 601,316</b>	<b>\$ 536,673</b>	<b>\$ 536,673</b>	<b>\$ 536,673</b>	<b>-</b>
<b>Purchased Services</b>								
320 Property Services	\$ 1,561	\$ 790		\$ 2,683	\$ 2,683	\$ 2,683	\$ 2,683	
340 Travel	7,855	8,622		24,910	24,910	24,910	24,910	
350 Communication	8,846	8,066		25,289	25,289	25,289	25,289	
380 Non-Instructional Professional & Technical Svcs.	16	28,931		395	395	395	395	
390 Other Gen Prof & Tech Svcs	557	75		513	513	513	513	
<b>Total Purchased Services</b>	<b>\$ 18,835</b>	<b>\$ 46,484</b>	<b>-</b>	<b>\$ 53,790</b>	<b>\$ 53,790</b>	<b>\$ 53,790</b>	<b>\$ 53,790</b>	<b>-</b>
<b>Supplies and Materials</b>								
410 Consumable Supplies & Materials	\$ 59,914	\$ 65,746		\$ 28,558	\$ 28,558	\$ 28,558	\$ 28,558	
440 Periodicals	220	220		2,879	2,879	2,879	2,879	
460 Non-Consumable Items	7,372	2,784		27,234	27,234	27,234	27,234	
470 Computer Software	20,169	15,753		1,643	1,643	1,643	1,643	
480 Computer Hardware	13,554	56,305		22,320	22,320	22,320	22,320	
<b>Total Supplies and Materials</b>	<b>\$ 101,229</b>	<b>\$ 140,808</b>	<b>-</b>	<b>\$ 82,634</b>	<b>\$ 82,634</b>	<b>\$ 82,634</b>	<b>\$ 82,634</b>	<b>-</b>
<b>Total Service Direction, Student Support Services</b>	<b>\$ 845,944</b>	<b>\$ 1,744,687</b>	<b>12.19</b>	<b>\$ 1,710,848</b>	<b>\$ 1,590,667</b>	<b>\$ 1,590,667</b>	<b>\$ 1,590,667</b>	<b>12.19</b>
<b>Total Support Services - Students</b>	<b>\$ 26,632,437</b>	<b>\$ 29,951,686</b>	<b>317.72</b>	<b>\$ 33,275,680</b>	<b>\$ 34,967,478</b>	<b>\$ 34,967,478</b>	<b>\$ 34,967,478</b>	<b>333.51</b>
<b>2200 - Support Services - Instructional Staff</b>								
<b>2210 - Improvement of Instruction Services</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 365,632	\$ 1,170,189	13.50	\$ 1,079,099	\$ 1,332,263	\$ 1,332,263	\$ 1,332,263	16.90
112 Regular Classified	165,183	167,895	5.25	266,075	388,853	388,853	388,853	7.25
113 Supervisory Licensed	475,817	576,954	5.00	593,568	656,335	656,335	656,335	5.00
121 Licensed Substitutes	29,739	50,667		28,537	28,537	28,537	28,537	
122 Classified Substitutes	41	472		1,640	1,640	1,640	1,640	
123 Temporary Licensed	4,680	-		-	-	-	-	
124 Temporary Classified	2,676	6,843		1,102	1,102	1,102	1,102	
130 Licensed Staff Differentials	29,152	76,704		61,500	78,150	78,150	78,150	
130 Licensed Additional Earnings	101,935	139,168		464,052	485,462	485,462	485,462	
130 Classified Additional Earnings	2,355	7,314		16,545	16,545	16,545	16,545	
130 Car Allowance	-	5,704		9,000	9,000	9,000	9,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,177,210</b>	<b>\$ 2,201,910</b>	<b>23.75</b>	<b>\$ 2,521,118</b>	<b>\$ 2,997,887</b>	<b>\$ 2,997,887</b>	<b>\$ 2,997,887</b>	<b>29.15</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		2021-22			FTE
			FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 310,380	\$ 679,968		\$ 819,939	\$ 903,155	\$ 903,155	\$ 903,155	
220 Social Security Contribution	88,463	162,951		186,341	221,497	221,497	221,497	
230 Other Required Payroll Costs	19,085	36,116		40,286	47,973	47,973	47,973	
240 Employee Insur & Other Contract Benefits	157,006	333,538		336,465	406,031	406,031	406,031	
<b>Total Associated Payroll Costs</b>	<b>\$ 574,934</b>	<b>\$ 1,212,573</b>	<b>-</b>	<b>\$ 1,383,031</b>	<b>\$ 1,578,656</b>	<b>\$ 1,578,656</b>	<b>\$ 1,578,656</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 55,400	\$ 50,184		\$ -	\$ -	\$ -	\$ -	
320 Property Services	2,959	8,303		1,513	1,513	1,513	1,513	
330 Student Transportation Services	5,497	705		-	-	-	-	
340 Travel	58,633	31,131		30,190	30,190	30,190	30,190	
350 Communication	29,512	50,273		40,952	40,952	40,952	40,952	
380 Non-Instructional Professional & Technical Svcs.	1,669	1,435		77,101	77,101	77,101	77,101	
390 Other Gen Prof & Tech Svcs	343	1,301		570	570	570	570	
<b>Total Purchased Services</b>	<b>\$ 154,013</b>	<b>\$ 143,332</b>	<b>-</b>	<b>\$ 150,326</b>	<b>\$ 150,326</b>	<b>\$ 150,326</b>	<b>\$ 150,326</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 297,370	\$ 73,922		\$ 471,484	\$ 471,484	\$ 471,484	\$ 471,484	
420 Textbooks	41,003	8,715		9,151	9,151	9,151	9,151	
440 Periodicals	-	296		510	510	510	510	
460 Non-Consumable Items	33,549	163,910		39,637	39,637	39,637	39,637	
470 Computer Software	-	80		7,980	7,980	7,980	7,980	
480 Computer Hardware	6,559	6,118		10,547	10,547	10,547	10,547	
<b>Total Supplies and Materials</b>	<b>\$ 378,481</b>	<b>\$ 253,041</b>	<b>-</b>	<b>\$ 539,309</b>	<b>\$ 539,309</b>	<b>\$ 539,309</b>	<b>\$ 539,309</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ 18,168	\$ 18,168	\$ 18,168	\$ 18,168	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 18,168</b>	<b>\$ 18,168</b>	<b>\$ 18,168</b>	<b>\$ 18,168</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 7,560	\$ 6,873		\$ 5,779	\$ 5,779	\$ 5,779	\$ 5,779	
<b>Total Other</b>	<b>\$ 7,560</b>	<b>\$ 6,873</b>	<b>-</b>	<b>\$ 5,779</b>	<b>\$ 5,779</b>	<b>\$ 5,779</b>	<b>\$ 5,779</b>	<b>-</b>
<b>Total Improvement of Instruction Services</b>	<b>\$ 2,292,198</b>	<b>\$ 3,817,729</b>	<b>23.75</b>	<b>\$ 4,617,731</b>	<b>\$ 5,290,125</b>	<b>\$ 5,290,125</b>	<b>\$ 5,290,125</b>	<b>29.15</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>2220 - Educational Media Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 597,041	\$ 620,587	8.00	\$ 641,574	\$ 646,779	\$ 646,779	\$ 646,779	8.00
112 Regular Classified	1,963,270	1,983,098	66.00	2,189,014	2,214,325	2,214,325	2,214,325	66.00
121 Licensed Substitutes	13,144	7,666		18,719	18,719	18,719	18,719	
122 Classified Substitutes	43,848	25,729		60,496	60,496	60,496	60,496	
124 Temporary Classified	-	-		10,069	10,069	10,069	10,069	
130 Licensed Staff Differentials	24,825	21,257		16,960	16,960	16,960	16,960	
130 Licensed Additional Earnings	7,523	6,362		22,832	22,831	22,831	22,831	
130 Classified Additional Earnings	2,078	1,163		4,402	4,402	4,402	4,402	
<b>Total Salaries and Wages</b>	<b>\$ 2,651,729</b>	<b>\$ 2,665,862</b>	<b>74.00</b>	<b>\$ 2,964,066</b>	<b>\$ 2,994,581</b>	<b>\$ 2,994,581</b>	<b>\$ 2,994,581</b>	<b>74.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 719,132	\$ 818,626		\$ 954,750	\$ 881,484	\$ 881,484	\$ 881,484	
220 Social Security Contribution	193,458	193,361		215,967	218,047	218,047	218,047	
230 Other Required Payroll Costs	53,742	56,301		62,116	50,070	50,070	50,070	
240 Employee Insur & Other Contract Benefits	996,632	978,175		1,062,375	1,073,314	1,073,314	1,073,314	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,962,964</b>	<b>\$ 2,046,463</b>	<b>-</b>	<b>\$ 2,295,208</b>	<b>\$ 2,222,915</b>	<b>\$ 2,222,915</b>	<b>\$ 2,222,915</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 49,253	\$ 51,965		\$ -	\$ -	\$ -	\$ -	
320 Property Services	527	798		500	500	500	500	
340 Travel	3,249	2,756		13,664	13,664	13,664	13,664	
350 Communication	786	586		4,912	4,912	4,912	4,912	
380 Non-Instructional Professional & Technical Svcs.	61,937	35,405		152,516	152,516	152,516	152,516	
390 Other Gen Prof & Tech Svcs	574	528		2,519	2,519	2,519	2,519	
<b>Total Purchased Services</b>	<b>\$ 116,326</b>	<b>\$ 92,038</b>	<b>-</b>	<b>\$ 174,111</b>	<b>\$ 174,111</b>	<b>\$ 174,111</b>	<b>\$ 174,111</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 47,541	\$ 19,401		\$ 41,599	\$ 41,599	\$ 41,599	\$ 41,599	
430 Library Books	263,700	220,462		273,291	273,291	273,291	273,291	
440 Periodicals	2,477	733		9,558	9,558	9,558	9,558	
460 Non-Consumable Items	3,662	-		5,930	5,930	5,930	5,930	
470 Computer Software	84,702	88,932		45,385	45,385	45,385	45,385	
480 Computer Hardware	1,695	1,095		18,829	18,829	18,829	18,829	
<b>Total Supplies and Materials</b>	<b>\$ 403,777</b>	<b>\$ 330,623</b>	<b>-</b>	<b>\$ 394,592</b>	<b>\$ 394,592</b>	<b>\$ 394,592</b>	<b>\$ 394,592</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 315	\$ 1,407		\$ 297	\$ 297	\$ 297	\$ 297	
<b>Total Other</b>	<b>\$ 315</b>	<b>\$ 1,407</b>	<b>-</b>	<b>\$ 297</b>	<b>\$ 297</b>	<b>\$ 297</b>	<b>\$ 297</b>	<b>-</b>
<b>Total Educational Media Services</b>	<b>\$ 5,135,111</b>	<b>\$ 5,136,393</b>	<b>74.00</b>	<b>\$ 5,828,274</b>	<b>\$ 5,786,496</b>	<b>\$ 5,786,496</b>	<b>\$ 5,786,496</b>	<b>74.00</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>2230 - Assessment &amp; Testing</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 226,049	\$ 223,799	3.00	\$ 238,761	\$ 250,279	\$ 250,279	\$ 250,279	3.00
112 Regular Classified	84,100	89,723	2.00	90,750	95,754	95,754	95,754	2.00
130 Licensed Staff Differentials	12,381	13,035		14,760	14,760	14,760	14,760	
130 Licensed Additional Earnings	3,322	4,957		29,224	30,044	30,044	30,044	
130 Classified Additional Earnings	410	245		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 326,262</b>	<b>\$ 331,759</b>	<b>5.00</b>	<b>\$ 373,495</b>	<b>\$ 390,837</b>	<b>\$ 390,837</b>	<b>\$ 390,837</b>	<b>5.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 94,095	\$ 110,673		\$ 124,534	\$ 116,903	\$ 116,903	\$ 116,903	
220 Social Security Contribution	23,716	24,254		27,444	28,666	28,666	28,666	
230 Other Required Payroll Costs	5,352	5,406		6,068	6,359	6,359	6,359	
240 Employee Insur & Other Contract Benefits	61,082	65,475		67,877	67,394	67,394	67,394	
<b>Total Associated Payroll Costs</b>	<b>\$ 184,245</b>	<b>\$ 205,808</b>	<b>-</b>	<b>\$ 225,923</b>	<b>\$ 219,322</b>	<b>\$ 219,322</b>	<b>\$ 219,322</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 5,794		\$ -	\$ -	\$ -	\$ -	
320 Property Services	-	-		336	336	336	336	
340 Travel	943	325		1,973	1,973	1,973	1,973	
350 Communication	27,388	14,416		22,008	22,008	22,008	22,008	
380 Non-Instructional Professional & Technical Svcs.	807	5,634		11,909	11,909	11,909	11,909	
<b>Total Purchased Services</b>	<b>\$ 29,138</b>	<b>\$ 26,169</b>	<b>-</b>	<b>\$ 36,226</b>	<b>\$ 36,226</b>	<b>\$ 36,226</b>	<b>\$ 36,226</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,447	\$ 1,326		\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	
460 Non-Consumable Items	-	-		462	462	462	462	
470 Computer Software	81,700	158,753		258,385	258,385	258,385	258,385	
<b>Total Supplies and Materials</b>	<b>\$ 83,147</b>	<b>\$ 160,079</b>	<b>-</b>	<b>\$ 264,995</b>	<b>\$ 264,995</b>	<b>\$ 264,995</b>	<b>\$ 264,995</b>	<b>-</b>
<b>Total Assessment &amp; Testing</b>	<b>\$ 622,792</b>	<b>\$ 723,815</b>	<b>5.00</b>	<b>\$ 900,639</b>	<b>\$ 911,380</b>	<b>\$ 911,380</b>	<b>\$ 911,380</b>	<b>5.00</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>2240 - Instructional Staff Development</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,772,173	\$ 3,034,520	37.50	\$ 2,865,034	\$ 3,215,357	\$ 3,215,357	\$ 3,215,357	42.00
112 Regular Classified	352,562	423,658	8.25	387,934	397,603	397,603	397,603	8.25
113 Supervisory Licensed	57,055	-		-	-	-	-	
115 Sabbaticals	-	-		546,803	559,163	559,163	559,163	
121 Licensed Substitutes	54,693	100,346		106,401	106,401	106,401	106,401	
122 Classified Substitutes	1,434	705		1,466	1,466	1,466	1,466	
123 Temporary Licensed	3,555	73		6,379	6,379	6,379	6,379	
124 Temporary Classified	-	178		-	-	-	-	
130 Licensed Staff Differentials	20,953	29,253		41,820	34,440	34,440	34,440	
130 Licensed Additional Earnings	140,023	130,964		317,298	332,265	332,265	332,265	
130 Classified Additional Earnings	3,321	7,195		5,038	5,038	5,038	5,038	
<b>Total Salaries and Wages</b>	<b>\$ 3,405,769</b>	<b>\$ 3,726,892</b>	<b>45.75</b>	<b>\$ 4,278,173</b>	<b>\$ 4,658,112</b>	<b>\$ 4,658,112</b>	<b>\$ 4,658,112</b>	<b>50.25</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 923,636	\$ 1,183,337		\$ 1,414,405	\$ 1,405,521	\$ 1,405,521	\$ 1,405,521	
220 Social Security Contribution	251,580	273,830		316,076	345,853	345,853	345,853	
230 Other Required Payroll Costs	56,140	67,447		75,561	75,269	75,269	75,269	
240 Employee Insur & Other Contract Benefits	686,054	728,654		847,558	917,172	917,172	917,172	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,917,410</b>	<b>\$ 2,253,268</b>	<b>-</b>	<b>\$ 2,653,600</b>	<b>\$ 2,743,815</b>	<b>\$ 2,743,815</b>	<b>\$ 2,743,815</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 151,481	\$ 131,821		\$ 56,899	\$ 56,899	\$ 56,899	\$ 56,899	
320 Property Services	50,213	14,375		28,336	28,336	28,336	28,336	
340 Travel	308,886	281,479		396,656	396,656	396,656	396,656	
350 Communication	19,969	5,749		69,756	69,756	69,756	69,756	
380 Non-Instructional Professional & Technical Svcs.	13,427	22,505		68,297	68,297	68,297	68,297	
390 Other Gen Prof & Tech Svcs	2,800	1,553		58,819	58,819	58,819	58,819	
<b>Total Purchased Services</b>	<b>\$ 546,776</b>	<b>\$ 457,482</b>	<b>-</b>	<b>\$ 678,763</b>	<b>\$ 678,763</b>	<b>\$ 678,763</b>	<b>\$ 678,763</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 33,581	\$ 54,448		\$ 156,751	\$ 61,751	\$ 61,751	\$ 61,751	
420 Textbooks	-	2,621		361	361	361	361	
440 Periodicals	-	40		1,407	1,407	1,407	1,407	
460 Non-Consumable Items	2,353	424		8,475	8,475	8,475	8,475	
470 Computer Software	1,800	128		8,632	8,632	8,632	8,632	
480 Computer Hardware	295	5,289		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 38,029</b>	<b>\$ 62,950</b>	<b>-</b>	<b>\$ 175,626</b>	<b>\$ 80,626</b>	<b>\$ 80,626</b>	<b>\$ 80,626</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 6,360	\$ 21,405		\$ 13,192	\$ 13,192	\$ 13,192	\$ 13,192	
<b>Total Other</b>	<b>\$ 6,360</b>	<b>\$ 21,405</b>	<b>-</b>	<b>\$ 13,192</b>	<b>\$ 13,192</b>	<b>\$ 13,192</b>	<b>\$ 13,192</b>	<b>-</b>
<b>Total Instructional Staff Development</b>	<b>\$ 5,914,344</b>	<b>\$ 6,521,997</b>	<b>45.75</b>	<b>\$ 7,799,354</b>	<b>\$ 8,174,508</b>	<b>\$ 8,174,508</b>	<b>\$ 8,174,508</b>	<b>50.25</b>
<b>Total Support Services - Instructional Staff</b>	<b>\$ 13,964,445</b>	<b>\$ 16,199,934</b>	<b>148.50</b>	<b>\$ 19,145,998</b>	<b>\$ 20,162,509</b>	<b>\$ 20,162,509</b>	<b>\$ 20,162,509</b>	<b>158.40</b>
<b>2300 - Support Services - General Administration</b>								
<b>2310 - Board of Education Services</b>								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 1,588	\$ 2,084		\$ 958	\$ 958	\$ 958	\$ 958	
<b>Total Salaries and Wages</b>	<b>\$ 1,588</b>	<b>\$ 2,084</b>	<b>-</b>	<b>\$ 958</b>	<b>\$ 958</b>	<b>\$ 958</b>	<b>\$ 958</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 486	\$ 660		\$ 346	\$ 305	\$ 305	\$ 305	
220 Social Security Contribution	121	159		75	75	75	75	
230 Other Required Payroll Costs	30	34		16	16	16	16	
<b>Total Associated Payroll Costs</b>	<b>\$ 637</b>	<b>\$ 853</b>	<b>-</b>	<b>\$ 437</b>	<b>\$ 396</b>	<b>\$ 396</b>	<b>\$ 396</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 7,303	\$ 3,364		\$ 15,486	\$ 15,486	\$ 15,486	\$ 15,486	
350 Communication	500	135		6,868	6,868	6,868	6,868	
380 Non-Instructional Professional & Technical Svcs.	675,630	442,158		528,001	528,001	528,001	528,001	
<b>Total Purchased Services</b>	<b>\$ 683,433</b>	<b>\$ 445,657</b>	<b>-</b>	<b>\$ 550,355</b>	<b>\$ 550,355</b>	<b>\$ 550,355</b>	<b>\$ 550,355</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,206	\$ 1,014		\$ 4,494	\$ 4,494	\$ 4,494	\$ 4,494	
440 Periodicals	-	150		-	-	-	-	
460 Non-Consumable Items	100	175		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,306</b>	<b>\$ 1,339</b>	<b>-</b>	<b>\$ 4,494</b>	<b>\$ 4,494</b>	<b>\$ 4,494</b>	<b>\$ 4,494</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 18,940	\$ 23,536		\$ 35,626	\$ 35,626	\$ 35,626	\$ 35,626	
<b>Total Other</b>	<b>\$ 18,940</b>	<b>\$ 23,536</b>	<b>-</b>	<b>\$ 35,626</b>	<b>\$ 35,626</b>	<b>\$ 35,626</b>	<b>\$ 35,626</b>	<b>-</b>
<b>Total Board Of Education Services</b>	<b>\$ 705,904</b>	<b>\$ 473,469</b>	<b>-</b>	<b>\$ 591,870</b>	<b>\$ 591,829</b>	<b>\$ 591,829</b>	<b>\$ 591,829</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2320 - Executive Administration Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 175,983	\$ 181,021	3.00	\$ 194,703	\$ 202,699	\$ 202,699	\$ 202,699	3.00
113 Supervisory Licensed	601,040	714,496	4.00	739,835	751,111	751,111	751,111	4.00
114 Supervisory Classified	279,009	146,591	1.00	152,641	152,641	152,641	152,641	1.00
121 Licensed Substitutes	360	8,864		-	-	-	-	
122 Classified Substitutes	-	1,033		2,496	-	-	-	
124 Temporary Classified	-	-		-	2,496	2,496	2,496	
130 Licensed Additional Earnings	-	-		9,112	9,112	9,112	9,112	
130 Car Allowance	17,754	14,627		15,000	15,000	15,000	15,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,074,146</b>	<b>\$ 1,066,632</b>	<b>8.00</b>	<b>\$ 1,113,787</b>	<b>\$ 1,133,059</b>	<b>\$ 1,133,059</b>	<b>\$ 1,133,059</b>	<b>8.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 350,253	\$ 365,957		\$ 409,553	\$ 334,413	\$ 334,413	\$ 334,413	
220 Social Security Contribution	71,240	68,247		69,943	72,209	72,209	72,209	
230 Other Required Payroll Costs	16,849	17,269		18,591	18,884	18,884	18,884	
240 Employee Insur & Other Contract Benefits	154,676	156,593		165,759	169,919	169,919	169,919	
<b>Total Associated Payroll Costs</b>	<b>\$ 593,018</b>	<b>\$ 608,066</b>	<b>-</b>	<b>\$ 663,846</b>	<b>\$ 595,425</b>	<b>\$ 595,425</b>	<b>\$ 595,425</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 2,643	\$ 880		\$ 1,168	\$ 1,168	\$ 1,168	\$ 1,168	
340 Travel	2,122	4,419		31,475	31,475	31,475	31,475	
350 Communication	3,161	4,277		10,399	10,399	10,399	10,399	
380 Non-Instructional Professional & Technical Svcs.	4,240	1,238		18,100	18,100	18,100	18,100	
390 Other Gen Prof & Tech Svcs	-	153		147	147	147	147	
<b>Total Purchased Services</b>	<b>\$ 12,166</b>	<b>\$ 10,967</b>	<b>-</b>	<b>\$ 61,289</b>	<b>\$ 61,289</b>	<b>\$ 61,289</b>	<b>\$ 61,289</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 4,743	\$ 8,048		\$ 13,061	\$ 13,061	\$ 13,061	\$ 13,061	
440 Periodicals	1,225	-		-	-	-	-	
460 Non-Consumable Items	2,616	941		3,745	3,745	3,745	3,745	
<b>Total Supplies and Materials</b>	<b>\$ 8,584</b>	<b>\$ 8,989</b>	<b>-</b>	<b>\$ 16,806</b>	<b>\$ 16,806</b>	<b>\$ 16,806</b>	<b>\$ 16,806</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,649	\$ 7,917		\$ 9,228	\$ 9,228	\$ 9,228	\$ 9,228	
<b>Total Other</b>	<b>\$ 2,649</b>	<b>\$ 7,917</b>	<b>-</b>	<b>\$ 9,228</b>	<b>\$ 9,228</b>	<b>\$ 9,228</b>	<b>\$ 9,228</b>	<b>-</b>
<b>Total Executive Administration Services</b>	<b>\$ 1,690,563</b>	<b>\$ 1,702,571</b>	<b>8.00</b>	<b>\$ 1,864,956</b>	<b>\$ 1,815,807</b>	<b>\$ 1,815,807</b>	<b>\$ 1,815,807</b>	<b>8.00</b>
<b>Total Support Services - General Administration</b>	<b>\$ 2,396,467</b>	<b>\$ 2,176,040</b>	<b>8.00</b>	<b>\$ 2,456,826</b>	<b>\$ 2,407,636</b>	<b>\$ 2,407,636</b>	<b>\$ 2,407,636</b>	<b>8.00</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<b>2400 - School Administration</b>								
<b>2410 - Office of the Principal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 8,319,349	\$ 8,416,721	235.29	\$ 9,375,418	\$ 9,726,521	\$ 9,726,521	\$ 9,726,521	244.29
113 Supervisory Licensed	10,278,345	10,630,796	101.20	11,537,886	11,970,610	11,970,610	11,970,610	103.21
121 Licensed Substitutes	8,308	12,607		2,687	2,687	2,687	2,687	
122 Classified Substitutes	129,077	79,208		202,107	202,107	202,107	202,107	
123 Temporary Licensed	27,293	35,955		8,732	8,732	8,732	8,732	
124 Temporary Classified	9,657	10,930		11,174	11,174	11,174	11,174	
130 Licensed Additional Earnings	75,178	53,601		157,479	157,479	157,479	157,479	
130 Classified Additional Earnings	79,284	85,650		92,047	92,047	92,047	92,047	
<b>Total Salaries and Wages</b>	<b>\$ 18,926,491</b>	<b>\$ 19,325,468</b>	<b>336.49</b>	<b>\$ 21,387,530</b>	<b>\$ 22,171,357</b>	<b>\$ 22,171,357</b>	<b>\$ 22,171,357</b>	<b>347.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 5,263,412	\$ 6,165,500		\$ 7,060,824	\$ 6,640,028	\$ 6,640,028	\$ 6,640,028	
220 Social Security Contribution	1,395,930	1,422,400		1,578,031	1,643,622	1,643,622	1,643,622	
230 Other Required Payroll Costs	338,223	359,495		394,023	615,039	615,039	615,039	
240 Employee Insur & Other Contract Benefits	4,318,459	4,608,782		5,085,688	5,557,012	5,557,012	5,557,012	
<b>Total Associated Payroll Costs</b>	<b>\$ 11,316,024</b>	<b>\$ 12,556,177</b>	<b>-</b>	<b>\$ 14,118,566</b>	<b>\$ 14,455,701</b>	<b>\$ 14,455,701</b>	<b>\$ 14,455,701</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 4,271	\$ 2,406		\$ 199	\$ 199	\$ 199	\$ 199	
320 Property Services	26,680	25,837		57,825	57,825	57,825	57,825	
340 Travel	52,221	31,330		64,934	64,934	64,934	64,934	
350 Communication	394,456	307,370		418,696	418,696	418,696	418,696	
380 Non-Instructional Professional & Technical Svcs.	107,368	104,703		103,717	103,717	103,717	103,717	
390 Other Gen Prof & Tech Svcs	36,290	34,408		11,074	11,074	11,074	11,074	
<b>Total Purchased Services</b>	<b>\$ 621,286</b>	<b>\$ 506,054</b>	<b>-</b>	<b>\$ 656,445</b>	<b>\$ 656,445</b>	<b>\$ 656,445</b>	<b>\$ 656,445</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 304,291	\$ 274,927		\$ 709,283	\$ 907,363	\$ 907,363	\$ 907,363	
440 Periodicals	199	1,519		905	905	905	905	
460 Non-Consumable Items	64,008	67,646		101,840	101,840	101,840	101,840	
470 Computer Software	14,866	13,280		23,345	23,345	23,345	23,345	
480 Computer Hardware	26,334	28,462		23,880	23,880	23,880	23,880	
<b>Total Supplies and Materials</b>	<b>\$ 409,698</b>	<b>\$ 385,834</b>	<b>-</b>	<b>\$ 859,253</b>	<b>\$ 1,057,333</b>	<b>\$ 1,057,333</b>	<b>\$ 1,057,333</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		2021-22			FTE
			FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 14,925	\$ 5,525		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	4,715	-		-	-	-	-	
540 Depreciable Equipment	-	55,014		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 19,640</b>	<b>\$ 60,539</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 17,305	\$ 20,472		\$ 15,018	\$ 15,018	\$ 15,018	\$ 15,018	
670 Licenses & Permits	375	192		-	-	-	-	
<b>Total Other</b>	<b>\$ 17,680</b>	<b>\$ 20,664</b>	<b>-</b>	<b>\$ 15,018</b>	<b>\$ 15,018</b>	<b>\$ 15,018</b>	<b>\$ 15,018</b>	<b>-</b>
<b>Total Office of the Principal Services</b>	<b>\$ 31,310,819</b>	<b>\$ 32,854,736</b>	<b>336.49</b>	<b>\$ 37,036,812</b>	<b>\$ 38,355,854</b>	<b>\$ 38,355,854</b>	<b>\$ 38,355,854</b>	<b>347.50</b>

### 2490 - Other Support Services - School Administration

#### Salaries and Wages

111 Regular Licensed	\$ 34,639	\$ 75,393	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	368,224	351,856	7.55	383,740	385,261	385,261	385,261	7.55
113 Supervisory Licensed	859,885	998,789	7.50	1,031,401	1,031,463	1,031,463	1,031,463	7.50
122 Classified Substitutes	1,487	2,530		3,346	3,346	3,346	3,346	
124 Temporary Classified	8,638	4,685		-	-	-	-	
130 Licensed Staff Differentials	3,916	4,004		-	-	-	-	
130 Licensed Additional Earnings	6,281	10,109		2,181	2,181	2,181	2,181	
130 Classified Additional Earnings	1,057	4,002		10,927	10,927	10,927	10,927	
130 Car Allowance	15,000	18,000		18,000	18,000	18,000	18,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,299,127</b>	<b>\$ 1,469,368</b>	<b>15.05</b>	<b>\$ 1,449,595</b>	<b>\$ 1,451,178</b>	<b>\$ 1,451,178</b>	<b>\$ 1,451,178</b>	<b>15.05</b>

#### Associated Payroll Costs

210 Public Employees Retirement System	\$ 384,942	\$ 498,536		\$ 507,731	\$ 452,742	\$ 452,742	\$ 452,742	
220 Social Security Contribution	95,010	107,638		105,856	108,055	108,055	108,055	
230 Other Required Payroll Costs	20,653	24,081		23,592	23,583	23,583	23,583	
240 Employee Insur & Other Contract Benefits	217,712	231,357		229,838	232,352	232,352	232,352	
<b>Total Associated Payroll Costs</b>	<b>\$ 718,317</b>	<b>\$ 861,612</b>	<b>-</b>	<b>\$ 867,017</b>	<b>\$ 816,732</b>	<b>\$ 816,732</b>	<b>\$ 816,732</b>	<b>-</b>

#### Purchased Services

320 Property Services	\$ 25,484	\$ 3,096		\$ 11,068	\$ 11,068	\$ 11,068	\$ 11,068	
330 Student Transportation Services	-	183		-	-	-	-	
340 Travel	12,444	9,610		32,137	32,137	32,137	32,137	
350 Communication	35,355	65,614		96,691	96,691	96,691	96,691	
380 Non-Instructional Professional & Technical Svcs.	-	85		524	524	524	524	
390 Other Gen Prof & Tech Svcs	2,108	573		2,500	2,500	2,500	2,500	
<b>Total Purchased Services</b>	<b>\$ 75,391</b>	<b>\$ 79,161</b>	<b>-</b>	<b>\$ 142,920</b>	<b>\$ 142,920</b>	<b>\$ 142,920</b>	<b>\$ 142,920</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 31,183	\$ 23,889		\$ 58,876	\$ 92,724	\$ 92,724	\$ 92,724	
440 Periodicals	500	430		372	372	372	372	
460 Non-Consumable Items	1,265	7,553		8,472	8,472	8,472	8,472	
470 Computer Software	128	128		2,826	2,826	2,826	2,826	
480 Computer Hardware	-	5,468		10,209	10,209	10,209	10,209	
<b>Total Supplies and Materials</b>	<b>\$ 33,076</b>	<b>\$ 37,468</b>	<b>-</b>	<b>\$ 80,755</b>	<b>\$ 114,603</b>	<b>\$ 114,603</b>	<b>\$ 114,603</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 1,446	\$ 2,904		\$ 6,641	\$ 6,641	\$ 6,641	\$ 6,641	
<b>Total Other</b>	<b>\$ 1,446</b>	<b>\$ 2,904</b>	<b>-</b>	<b>\$ 6,641</b>	<b>\$ 6,641</b>	<b>\$ 6,641</b>	<b>\$ 6,641</b>	<b>-</b>
<b>Total Other Support Services - School Administration</b>	<b>\$ 2,127,357</b>	<b>\$ 2,450,513</b>	<b>15.05</b>	<b>\$ 2,546,928</b>	<b>\$ 2,532,074</b>	<b>\$ 2,532,074</b>	<b>\$ 2,532,074</b>	<b>15.05</b>
<b>Total School Administration</b>	<b>\$ 33,438,176</b>	<b>\$ 35,305,249</b>	<b>351.54</b>	<b>\$ 39,583,740</b>	<b>\$ 40,887,928</b>	<b>\$ 40,887,928</b>	<b>\$ 40,887,928</b>	<b>362.55</b>
<b>2500 - Support Services - Business</b>								
<b>2520 - Fiscal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 1,049,763	\$ 1,203,908	22.70	\$ 1,376,982	\$ 1,400,046	\$ 1,400,046	\$ 1,400,046	22.70
114 Supervisory Classified	323,949	287,796	3.00	333,608	341,103	341,103	341,103	3.00
122 Classified Substitutes	5	-		-	-	-	-	
130 Licensed Additional Earnings	-	5,878		-	-	-	-	
130 Classified Additional Earnings	2,789	5,312		32,715	32,715	32,715	32,715	
<b>Total Salaries and Wages</b>	<b>\$ 1,376,506</b>	<b>\$ 1,502,894</b>	<b>25.70</b>	<b>\$ 1,743,305</b>	<b>\$ 1,773,864</b>	<b>\$ 1,773,864</b>	<b>\$ 1,773,864</b>	<b>25.70</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 371,212	\$ 460,157		\$ 565,094	\$ 524,917	\$ 524,917	\$ 524,917	
220 Social Security Contribution	100,279	109,756		127,976	131,213	131,213	131,213	
230 Other Required Payroll Costs	28,364	(1,651)		28,564	29,000	29,000	29,000	
240 Employee Insur & Other Contract Benefits	315,009	333,998		398,572	388,281	388,281	388,281	
<b>Total Associated Payroll Costs</b>	<b>\$ 814,864</b>	<b>\$ 902,260</b>	<b>-</b>	<b>\$ 1,120,206</b>	<b>\$ 1,073,411</b>	<b>\$ 1,073,411</b>	<b>\$ 1,073,411</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 1,028	\$ 600		\$ 3,070	\$ 3,070	\$ 3,070	\$ 3,070	
340 Travel	18,488	5,802		14,915	14,915	14,915	14,915	
350 Communication	22,623	25,609		43,604	43,604	43,604	43,604	
380 Non-Instructional Professional & Technical Svcs.	90,750	57,503		92,212	92,212	92,212	92,212	
390 Other Gen Prof & Tech Svcs	42,253	36,691		9,347	9,347	9,347	9,347	
<b>Total Purchased Services</b>	<b>\$ 175,142</b>	<b>\$ 126,205</b>	<b>-</b>	<b>\$ 163,148</b>	<b>\$ 163,148</b>	<b>\$ 163,148</b>	<b>\$ 163,148</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 17,532	\$ 17,009		\$ 7,326	\$ 7,326	\$ 7,326	\$ 7,326	
460 Non-Consumable Items	1,030	1,707		1,804	1,804	1,804	1,804	
470 Computer Software	-	300		63,595	63,595	63,595	63,595	
480 Computer Hardware	419	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 18,981</b>	<b>\$ 19,016</b>	<b>-</b>	<b>\$ 72,725</b>	<b>\$ 72,725</b>	<b>\$ 72,725</b>	<b>\$ 72,725</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 6,681	\$ 8,488		\$ 36,065	\$ 36,065	\$ 36,065	\$ 36,065	
<b>Total Other</b>	<b>\$ 6,681</b>	<b>\$ 8,488</b>	<b>-</b>	<b>\$ 36,065</b>	<b>\$ 36,065</b>	<b>\$ 36,065</b>	<b>\$ 36,065</b>	<b>-</b>
<b>Total Fiscal Services</b>	<b>\$ 2,392,174</b>	<b>\$ 2,558,863</b>	<b>25.70</b>	<b>\$ 3,135,449</b>	<b>\$ 3,119,213</b>	<b>\$ 3,119,213</b>	<b>\$ 3,119,213</b>	<b>25.70</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 9,422,103	\$ 9,847,991	252.13	\$ 11,506,627	\$ 11,809,545	\$ 11,809,545	\$ 11,809,545	260.50
114 Supervisory Classified	609,357	626,901	6.00	700,682	705,841	705,841	705,841	6.00
117 Unused Leave	-	1,686		-	-	-	-	
122 Classified Substitutes	501,953	426,168		447,424	447,424	447,424	447,424	
124 Temporary Classified	540,111	551,404		481,752	481,752	481,752	481,752	
130 Licensed Additional Earnings	7,649	7,621		-	-	-	-	
130 Classified Additional Earnings	144,177	55,381		223,159	223,159	223,159	223,159	
<b>Total Salaries and Wages</b>	<b>\$ 11,225,351</b>	<b>\$ 11,517,152</b>	<b>258.13</b>	<b>\$ 13,359,644</b>	<b>\$ 13,667,721</b>	<b>\$ 13,667,721</b>	<b>\$ 13,667,721</b>	<b>266.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,882,839	\$ 3,482,540		\$ 4,159,789	\$ 3,914,502	\$ 3,914,502	\$ 3,914,502	
220 Social Security Contribution	826,866	847,124		983,048	1,014,955	1,014,955	1,014,955	
230 Other Required Payroll Costs	1,481,603	1,581,064		1,698,242	1,718,590	1,718,590	1,718,590	
240 Employee Insur & Other Contract Benefits	3,212,430	3,440,996		3,913,258	4,012,950	4,012,950	4,012,950	
<b>Total Associated Payroll Costs</b>	<b>\$ 8,403,738</b>	<b>\$ 9,351,724</b>	<b>-</b>	<b>\$ 10,754,337</b>	<b>\$ 10,660,997</b>	<b>\$ 10,660,997</b>	<b>\$ 10,660,997</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 690	\$ -		\$ -	\$ -	\$ -	\$ -	
320 Property Services	8,138,815	7,352,496		8,434,565	9,622,514	9,622,514	9,622,514	
340 Travel	21,315	16,042		23,625	23,625	23,625	23,625	
350 Communication	122,005	93,491		54,868	54,868	54,868	54,868	
380 Non-Instructional Professional & Technical Svcs.	1,264,995	1,135,732		1,721,411	1,821,411	1,821,411	1,821,411	
390 Other Gen Prof & Tech Svcs	39,902	37,897		857,031	857,031	857,031	857,031	
<b>Total Purchased Services</b>	<b>\$ 9,587,722</b>	<b>\$ 8,635,658</b>	<b>-</b>	<b>\$ 11,091,500</b>	<b>\$ 12,379,449</b>	<b>\$ 12,379,449</b>	<b>\$ 12,379,449</b>	<b>-</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<b>Supplies and Materials</b>								
410 Consumable Supplies & Materials	\$ 1,634,051	\$ 1,420,921		\$ 1,262,931	\$ 1,302,931	\$ 1,302,931	\$ 1,302,931	
460 Non-Consumable Items	133,228	186,065		188,585	188,585	188,585	188,585	
470 Computer Software	89,589	100,422		77,833	77,833	77,833	77,833	
480 Computer Hardware	2,730	4,578		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,859,598</b>	<b>\$ 1,711,986</b>	<b>-</b>	<b>\$ 1,529,349</b>	<b>\$ 1,569,349</b>	<b>\$ 1,569,349</b>	<b>\$ 1,569,349</b>	<b>-</b>
<b>Capital Outlay</b>								
520 Building Acquisition	\$ 33,715	\$ 535		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	20,325	-		-	-	-	-	
540 Depreciable Equipment	75,100	47,510		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 129,140</b>	<b>\$ 48,045</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 41,986	\$ 45,847		\$ 19,067	\$ 19,067	\$ 19,067	\$ 19,067	
670 Licenses & Permits	13,384	23,468		50,627	50,627	50,627	50,627	
<b>Total Other</b>	<b>\$ 55,370</b>	<b>\$ 69,315</b>	<b>-</b>	<b>\$ 69,694</b>	<b>\$ 69,694</b>	<b>\$ 69,694</b>	<b>\$ 69,694</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 31,260,919</b>	<b>\$ 31,333,880</b>	<b>258.13</b>	<b>\$ 36,804,524</b>	<b>\$ 38,347,210</b>	<b>\$ 38,347,210</b>	<b>\$ 38,347,210</b>	<b>266.50</b>
<b>2550 - Student Transportation Services</b>								
<b>Salaries and Wages</b>								
112 Regular Classified*	\$ 8,798,031	\$ 9,340,568	304.89	\$ 12,927,574	\$ 13,140,786	\$ 13,140,786	\$ 13,140,786	304.89
112 Salary Credits*	(1,132,986)	(1,128,367)		(2,075,797)	(2,342,504)	(2,342,504)	(2,342,504)	
114 Supervisory Classified	341,965	301,621	3.00	307,824	297,947	297,947	297,947	3.00
122 Classified Substitutes	147,626	118,067		420,081	420,081	420,081	420,081	
124 Temporary Classified	146,889	187,411		28,150	28,150	28,150	28,150	
130 Classified Additional Earnings	678,625	922,778		593,752	593,752	593,752	593,752	
<b>Total Salaries and Wages</b>	<b>\$ 8,980,150</b>	<b>\$ 9,742,078</b>	<b>307.89</b>	<b>\$ 12,201,584</b>	<b>\$ 12,138,212</b>	<b>\$ 12,138,212</b>	<b>\$ 12,138,212</b>	<b>307.89</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 2,254,909	\$ 2,861,847		\$ 4,065,844	\$ 3,720,134	\$ 3,720,134	\$ 3,720,134	
220 Social Security Contribution	670,059	725,525		925,232	935,410	935,410	935,410	
230 Other Required Payroll Costs	1,051,153	1,178,758		1,317,527	1,286,623	1,286,623	1,286,623	
240 Employee Insur & Other Contract Benefits	3,549,587	3,645,233		4,672,389	4,628,531	4,628,531	4,628,531	
<b>Total Associated Payroll Costs</b>	<b>\$ 7,525,708</b>	<b>\$ 8,411,363</b>	<b>-</b>	<b>\$ 10,980,992</b>	<b>\$ 10,570,698</b>	<b>\$ 10,570,698</b>	<b>\$ 10,570,698</b>	<b>-</b>

\* 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	2018-19 Actual	2019-20 Actual	2020-21		2021-22			FTE
			FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 123,638	\$ 178,058		\$ 184,044	\$ 185,151	\$ 185,151	\$ 185,151	
330 Student Transportation Services	106,644	42,827		170,082	170,082	170,082	170,082	
340 Travel	10,200	15,811		20,612	20,612	20,612	20,612	
350 Communication	48,848	59,298		34,402	34,402	34,402	34,402	
380 Non-Instructional Professional & Technical Svcs.	194,375	101,344		329,918	329,918	329,918	329,918	
390 Other Gen Prof & Tech Svcs	23,222	151,669		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 506,927</b>	<b>\$ 549,007</b>	<b>-</b>	<b>\$ 739,058</b>	<b>\$ 740,165</b>	<b>\$ 740,165</b>	<b>\$ 740,165</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials*	\$ 3,137,061	\$ 3,400,638		\$ 4,290,921	\$ 4,290,921	\$ 4,290,921	\$ 4,290,921	
410 Transportation Allocation Credit*	(2,098,959)	(2,233,427)		(2,840,399)	(2,840,399)	(2,840,399)	(2,840,399)	
440 Periodicals	109,729	109,289		829	829	829	829	
460 Non-Consumable Items	52,105	55,379		9,313	9,313	9,313	9,313	
470 Computer Software	51,509	35,466		177,197	177,197	177,197	177,197	
480 Computer Hardware	7,695	3,742		5,690	5,690	5,690	5,690	
<b>Total Supplies and Materials</b>	<b>\$ 1,259,140</b>	<b>\$ 1,371,087</b>	<b>-</b>	<b>\$ 1,643,551</b>	<b>\$ 1,643,551</b>	<b>\$ 1,643,551</b>	<b>\$ 1,643,551</b>	<b>-</b>
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ 840,634	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	2,100,266	2,169,850		36,046	36,046	36,046	36,046	
550 Depreciable Technology	14,313	-		-	-	-	-	
556 Depreciable Transportation	-	-		32,965,000	34,000,000	34,000,000	34,000,000	
<b>Total Capital Outlay</b>	<b>\$ 2,955,213</b>	<b>\$ 2,169,850</b>	<b>-</b>	<b>\$ 33,001,046</b>	<b>\$ 34,036,046</b>	<b>\$ 34,036,046</b>	<b>\$ 34,036,046</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 10,091	\$ 4,291		\$ 710,041	\$ 10,041	\$ 10,041	\$ 10,041	
650 Insurance	151,479	251,744		90,094	90,094	90,094	90,094	
670 Licenses & Permits	2,672	10,932		318	318	318	318	
<b>Total Other</b>	<b>\$ 164,242</b>	<b>\$ 266,967</b>	<b>-</b>	<b>\$ 800,453</b>	<b>\$ 100,453</b>	<b>\$ 100,453</b>	<b>\$ 100,453</b>	<b>-</b>
<b>Total Student Transportation Services</b>	<b>\$ 21,391,380</b>	<b>\$ 22,510,352</b>	<b>307.89</b>	<b>\$ 59,366,684</b>	<b>\$ 59,229,125</b>	<b>\$ 59,229,125</b>	<b>\$ 59,229,125</b>	<b>307.89</b>

\* 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	\$ 698,755	\$ 713,148	10.00	\$ 992,268	\$ 1,110,830	\$ 1,110,830	\$ 1,110,830	10.00
114 Supervisory Classified	98,576	98,065	1.00	103,314	95,518	95,518	95,518	1.00
122 Classified Substitutes	-	1,545		3,961	3,961	3,961	3,961	
124 Temporary Classified	17,728	11,189		18,018	18,018	18,018	18,018	
130 Classified Additional Earnings	32,292	24,225		29,333	29,333	29,333	29,333	
<b>Total Salaries and Wages</b>	<b>\$ 847,351</b>	<b>\$ 848,172</b>	<b>11.00</b>	<b>\$ 1,146,894</b>	<b>\$ 1,257,660</b>	<b>\$ 1,257,660</b>	<b>\$ 1,257,660</b>	<b>11.00</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 157,810	\$ 173,986		\$ 212,919	\$ 185,790	\$ 185,790	\$ 185,790	
220 Social Security Contribution	42,690	41,976		48,738	47,907	47,907	47,907	
230 Other Required Payroll Costs	24,081	21,982		21,343	21,171	21,171	21,171	
240 Employee Insur & Other Contract Benefits	150,210	154,779		170,152	162,737	162,737	162,737	
<b>Total Associated Payroll Costs</b>	<b>\$ 374,791</b>	<b>\$ 392,723</b>	<b>-</b>	<b>\$ 453,152</b>	<b>\$ 417,605</b>	<b>\$ 417,605</b>	<b>\$ 417,605</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 1,588	\$ 1,551		\$ 7,299	\$ 7,299	\$ 7,299	\$ 7,299	
340 Travel	175	50		8,736	8,736	8,736	8,736	
350 Communication	15,862	15,923		26,495	26,495	26,495	26,495	
380 Non-Instructional Professional & Technical Svcs.	-	500		2,241	2,241	2,241	2,241	
390 Other Gen Prof & Tech Svcs	5,168	492		495	495	495	495	
<b>Total Purchased Services</b>	<b>\$ 22,793</b>	<b>\$ 18,516</b>	<b>-</b>	<b>\$ 45,266</b>	<b>\$ 45,266</b>	<b>\$ 45,266</b>	<b>\$ 45,266</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials*	\$ 73,418	\$ 13,366		\$ (9,893)	\$ (33,007)	\$ (33,007)	\$ (33,007)	
460 Non-Consumable Items	568	1,709		2,198	2,198	2,198	2,198	
470 Computer Software	13,400	13,650		40,729	40,729	40,729	40,729	
480 Computer Hardware	1,798	-		7,305	7,305	7,305	7,305	
<b>Total Supplies and Materials</b>	<b>\$ 89,184</b>	<b>\$ 28,725</b>	<b>-</b>	<b>\$ 40,339</b>	<b>\$ 17,225</b>	<b>\$ 17,225</b>	<b>\$ 17,225</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 1,228	\$ 3,799		\$ 6,618	\$ 6,618	\$ 6,618	\$ 6,618	
670 Licenses & Permits	-	-		1,337	1,337	1,337	1,337	
<b>Total Other</b>	<b>\$ 1,228</b>	<b>\$ 3,799</b>	<b>-</b>	<b>\$ 7,955</b>	<b>\$ 7,955</b>	<b>\$ 7,955</b>	<b>\$ 7,955</b>	<b>-</b>
<b>Total Internal Services</b>	<b>\$ 1,335,347</b>	<b>\$ 1,291,935</b>	<b>11.00</b>	<b>\$ 1,693,606</b>	<b>\$ 1,745,711</b>	<b>\$ 1,745,711</b>	<b>\$ 1,745,711</b>	<b>11.00</b>
<b>Total Support Services - Business</b>	<b>\$ 56,379,820</b>	<b>\$ 57,695,030</b>	<b>602.72</b>	<b>\$ 101,000,263</b>	<b>\$ 102,441,259</b>	<b>\$ 102,441,259</b>	<b>\$ 102,441,259</b>	<b>611.09</b>
<b>2600 - Support Services - Central Activities</b>								
<b>2630 - Information Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 238,046	\$ 249,417	5.50	\$ 337,348	\$ 357,475	\$ 357,475	\$ 357,475	6.00
114 Supervisory Classified	138,704	139,643	1.00	145,371	243,763	243,763	243,763	2.00
121 Licensed Substitutes	-	188		-	-	-	-	
124 Temporary Classified	188	-		-	-	-	-	
130 Classified Additional Earnings	346	-		1,823	6,823	6,823	6,823	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 380,284</b>	<b>\$ 392,248</b>	<b>6.50</b>	<b>\$ 487,542</b>	<b>\$ 611,061</b>	<b>\$ 611,061</b>	<b>\$ 611,061</b>	<b>8.00</b>

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

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 93,460	\$ 118,514		\$ 154,296	\$ 184,470	\$ 184,470	\$ 184,470	
220 Social Security Contribution	28,256	28,842		36,185	45,592	45,592	45,592	
230 Other Required Payroll Costs	6,061	6,405		7,972	9,970	9,970	9,970	
240 Employee Insur & Other Contract Benefits	79,406	84,055		109,596	131,493	131,493	131,493	
<b>Total Associated Payroll Costs</b>	<b>\$ 207,183</b>	<b>\$ 237,816</b>	<b>-</b>	<b>\$ 308,049</b>	<b>\$ 371,525</b>	<b>\$ 371,525</b>	<b>\$ 371,525</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 537	\$ 33		\$ 313	\$ 313	\$ 313	\$ 313	
340 Travel	8,197	11,002		3,840	3,840	3,840	3,840	
350 Communication	11,623	15,252		26,477	26,477	26,477	26,477	
380 Non-Instructional Professional & Technical Svcs.	3,183	1,305		27,948	27,948	27,948	27,948	
390 Other Gen Prof & Tech Svcs	-	299		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 23,540</b>	<b>\$ 27,891</b>	<b>-</b>	<b>\$ 58,578</b>	<b>\$ 58,578</b>	<b>\$ 58,578</b>	<b>\$ 58,578</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 4,638	\$ 8,079		\$ 3,955	\$ 3,955	\$ 3,955	\$ 3,955	
440 Periodicals	1,234	1,143		928	928	928	928	
460 Non-Consumable Items	7,034	8,699		3,110	3,110	3,110	3,110	
470 Computer Software	4,761	4,499		4,162	4,162	4,162	4,162	
480 Computer Hardware	379	5,467		1,011	1,011	1,011	1,011	
<b>Total Supplies and Materials</b>	<b>\$ 18,046</b>	<b>\$ 27,887</b>	<b>-</b>	<b>\$ 13,166</b>	<b>\$ 13,166</b>	<b>\$ 13,166</b>	<b>\$ 13,166</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,531	\$ 2,475		\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	
<b>Total Other</b>	<b>\$ 2,531</b>	<b>\$ 2,475</b>	<b>-</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>-</b>
<b>Total Information Services</b>	<b>\$ 631,584</b>	<b>\$ 688,317</b>	<b>6.50</b>	<b>\$ 868,435</b>	<b>\$ 1,055,430</b>	<b>\$ 1,055,430</b>	<b>\$ 1,055,430</b>	<b>8.00</b>
<b>2640 - Staff Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 73,840	\$ 123,212	2.00	\$ 133,567	\$ 134,257	\$ 134,257	\$ 134,257	2.00
112 Regular Classified	1,505,757	1,559,576	30.00	1,742,408	1,733,354	1,733,354	1,733,354	30.00
113 Supervisory Licensed	447,616	405,038	3.50	450,249	439,804	439,804	439,804	3.50
114 Supervisory Classified	216,427	245,582	2.00	236,484	241,605	241,605	241,605	2.00
121 Licensed Substitutes	60,827	205,703		-	-	-	-	
122 Classified Substitutes	70,581	57,853		5,442	5,442	5,442	5,442	
123 Temporary Licensed	51,702	49,808		-	-	-	-	
124 Temporary Classified	19,363	13,501		75,674	75,674	75,674	75,674	
130 Licensed Staff Differentials	4,127	9,019		9,840	4,920	4,920	4,920	
130 Licensed Additional Earnings	25,066	984		12,359	6,489	6,489	6,489	
130 New Teacher Orientation	47,847	37,679		25,924	25,924	25,924	25,924	
130 Classified Additional Earnings	2,130	1,928		27,683	27,683	27,683	27,683	
<b>Total Salaries and Wages</b>	<b>\$ 2,525,283</b>	<b>\$ 2,709,883</b>	<b>37.50</b>	<b>\$ 2,719,630</b>	<b>\$ 2,695,152</b>	<b>\$ 2,695,152</b>	<b>\$ 2,695,152</b>	<b>37.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 580,143	\$ 824,164		\$ 871,686	\$ 786,633	\$ 786,633	\$ 786,633	
220 Social Security Contribution	188,287	200,725		201,008	200,733	200,733	200,733	
230 Other Required Payroll Costs	42,086	45,930		44,502	44,033	44,033	44,033	
240 Employee Insur & Other Contract Benefits	523,037	537,702		572,462	570,248	570,248	570,248	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,333,553</b>	<b>\$ 1,608,521</b>	<b>-</b>	<b>\$ 1,689,658</b>	<b>\$ 1,601,647</b>	<b>\$ 1,601,647</b>	<b>\$ 1,601,647</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 150	\$ -		\$ -	\$ -	\$ -	\$ -	
320 Property Services	10,285	9,355		12,759	12,759	12,759	12,759	
330 Student Transportation Services	568	678		-	-	-	-	
340 Travel	38,713	42,922		46,056	46,056	46,056	46,056	
350 Communication	34,333	42,690		65,150	65,150	65,150	65,150	
380 Non-Instructional Professional & Technical Svcs.	247,697	257,615		409,671	409,671	409,671	409,671	
390 Other Gen Prof & Tech Svcs	12,218	1,099		9,503	9,503	9,503	9,503	
<b>Total Purchased Services</b>	<b>\$ 343,964</b>	<b>\$ 354,359</b>	<b>-</b>	<b>\$ 543,139</b>	<b>\$ 543,139</b>	<b>\$ 543,139</b>	<b>\$ 543,139</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 42,076	\$ 16,637		\$ 36,201	\$ 36,201	\$ 36,201	\$ 36,201	
440 Periodicals	-	-		711	711	711	711	
460 Non-Consumable Items	32,765	7,871		6,700	6,700	6,700	6,700	
470 Computer Software	8,479	19,899		1,741	1,741	1,741	1,741	
480 Computer Hardware	2,145	1,613		3,314	3,314	3,314	3,314	
<b>Total Supplies and Materials</b>	<b>\$ 85,465</b>	<b>\$ 46,020</b>	<b>-</b>	<b>\$ 48,667</b>	<b>\$ 48,667</b>	<b>\$ 48,667</b>	<b>\$ 48,667</b>	<b>-</b>
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ 33,681	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 33,681</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 11,648	\$ 5,569		\$ 4,913	\$ 4,913	\$ 4,913	\$ 4,913	
670 Licenses & Permits	3,495	-		1,040	1,040	1,040	1,040	
<b>Total Other</b>	<b>\$ 15,143</b>	<b>\$ 5,569</b>	<b>-</b>	<b>\$ 5,953</b>	<b>\$ 5,953</b>	<b>\$ 5,953</b>	<b>\$ 5,953</b>	<b>-</b>
<b>Total Staff Services</b>	<b>\$ 4,337,089</b>	<b>\$ 4,724,352</b>	<b>37.50</b>	<b>\$ 5,007,047</b>	<b>\$ 4,894,558</b>	<b>\$ 4,894,558</b>	<b>\$ 4,894,558</b>	<b>37.50</b>
<b>2660 - Technology Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 4,394,032	\$ 4,370,842	69.41	\$ 4,945,010	\$ 5,163,998	\$ 5,163,998	\$ 5,163,998	73.41
114 Supervisory Classified	651,933	713,689	7.00	817,450	817,293	817,293	817,293	7.00
122 Classified Substitutes	60	-		26,123	26,123	26,123	26,123	
124 Temporary Classified	88,623	55,019		-	-	-	-	
130 Classified Additional Earnings	2,003	3,405		-	-	-	-	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 5,139,651</b>	<b>\$ 5,145,955</b>	<b>76.41</b>	<b>\$ 5,791,583</b>	<b>\$ 6,010,414</b>	<b>\$ 6,010,414</b>	<b>\$ 6,010,414</b>	<b>80.41</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,406,357	\$ 1,630,571		\$ 1,887,298	\$ 1,785,311	\$ 1,785,311	\$ 1,785,311	
220 Social Security Contribution	378,755	378,900		428,045	445,985	445,985	445,985	
230 Other Required Payroll Costs	81,490	89,805		101,711	97,966	97,966	97,966	
240 Employee Insur & Other Contract Benefits	1,046,970	1,061,271		1,145,922	1,212,960	1,212,960	1,212,960	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,913,572</b>	<b>\$ 3,160,547</b>	<b>-</b>	<b>\$ 3,562,976</b>	<b>\$ 3,542,222</b>	<b>\$ 3,542,222</b>	<b>\$ 3,542,222</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 64,010	\$ 1,071,719		\$ 137,649	\$ 137,649	\$ 137,649	\$ 137,649	
340 Travel	77,205	71,736		25,846	25,846	25,846	25,846	
350 Communication	545,993	376,947		1,787,138	1,787,138	1,787,138	1,787,138	
380 Non-Instructional Professional & Technical Svcs.	28,253	384,560		486,944	486,944	486,944	486,944	
390 Other Gen Prof & Tech Svcs	37,920	1,381		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 753,381</b>	<b>\$ 1,906,343</b>	<b>-</b>	<b>\$ 2,437,577</b>	<b>\$ 2,437,577</b>	<b>\$ 2,437,577</b>	<b>\$ 2,437,577</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 405,978	\$ 470,917		\$ 136,758	\$ 136,758	\$ 136,758	\$ 136,758	
440 Periodicals	-	44,428		-	-	-	-	
460 Non-Consumable Items	172,661	2,620		11,189	11,189	11,189	11,189	
470 Computer Software	1,446,562	1,601,395		2,566,828	2,566,828	2,566,828	2,566,828	
480 Computer Hardware	3,018,157	139,696		953,331	953,331	953,331	953,331	
<b>Total Supplies and Materials</b>	<b>\$ 5,043,358</b>	<b>\$ 2,259,056</b>	<b>-</b>	<b>\$ 3,668,106</b>	<b>\$ 3,668,106</b>	<b>\$ 3,668,106</b>	<b>\$ 3,668,106</b>	<b>-</b>
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ -	\$ -		\$ 14,928	\$ 14,928	\$ 14,928	\$ 14,928	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 14,928</b>	<b>\$ 14,928</b>	<b>\$ 14,928</b>	<b>\$ 14,928</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 9,932	\$ 22,530		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 9,932</b>	<b>\$ 22,530</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ 13,859,894</b>	<b>\$ 12,494,431</b>	<b>76.41</b>	<b>\$ 15,475,170</b>	<b>\$ 15,673,247</b>	<b>\$ 15,673,247</b>	<b>\$ 15,673,247</b>	<b>80.41</b>
<b>2680 - Interpretation and Translation Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 514,847	\$ 596,442	12.75	\$ 668,703	\$ 674,858	\$ 674,858	\$ 674,858	12.75
124 Temporary Classified	225	386		-	-	-	-	
130 Classified Additional Earnings	2,011	5,664		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 517,083</b>	<b>\$ 602,492</b>	<b>12.75</b>	<b>\$ 668,703</b>	<b>\$ 674,858</b>	<b>\$ 674,858</b>	<b>\$ 674,858</b>	<b>12.75</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 138,500	\$ 191,914		\$ 212,901	\$ 198,468	\$ 198,468	\$ 198,468	
220 Social Security Contribution	37,673	44,212		48,925	49,846	49,846	49,846	
230 Other Required Payroll Costs	8,238	9,927		11,028	11,086	11,086	11,086	
240 Employee Insur & Other Contract Benefits	209,751	186,059		207,092	209,317	209,317	209,317	
<b>Total Associated Payroll Costs</b>	<b>\$ 394,162</b>	<b>\$ 432,112</b>	<b>-</b>	<b>\$ 479,946</b>	<b>\$ 468,717</b>	<b>\$ 468,717</b>	<b>\$ 468,717</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 3,651	\$ 3,672		\$ 6,143	\$ 6,143	\$ 6,143	\$ 6,143	
350 Communication	3,704	162,762		4,306	4,306	4,306	4,306	
380 Non-Instructional Professional & Technical Svcs.	3,404	1,844		-	-	-	-	
390 Other Gen Prof & Tech Svcs	20	61		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 10,779</b>	<b>\$ 168,339</b>	<b>-</b>	<b>\$ 10,449</b>	<b>\$ 10,449</b>	<b>\$ 10,449</b>	<b>\$ 10,449</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,862	\$ 5,279		\$ 13,782	\$ 13,782	\$ 13,782	\$ 13,782	
460 Non-Consumable Items	3,106	167		-	-	-	-	
470 Computer Software	-	36,097		-	-	-	-	
480 Computer Hardware	8	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 4,976</b>	<b>\$ 41,543</b>	<b>-</b>	<b>\$ 13,782</b>	<b>\$ 13,782</b>	<b>\$ 13,782</b>	<b>\$ 13,782</b>	<b>-</b>
<b>Total Interpretation and Translation Services</b>	<b>\$ 927,000</b>	<b>\$ 1,244,486</b>	<b>12.75</b>	<b>\$ 1,172,880</b>	<b>\$ 1,167,806</b>	<b>\$ 1,167,806</b>	<b>\$ 1,167,806</b>	<b>12.75</b>
<b>2690 - Other Support Services - Central</b>								
<u>Associated Payroll Costs</u>								
240 Employee Insur & Other Contract Benefits	\$ 453,321	\$ 493,248		\$ 399,200	\$ 399,200	\$ 399,200	\$ 399,200	
<b>Total Associated Payroll Costs</b>	<b>\$ 453,321</b>	<b>\$ 493,248</b>	<b>-</b>	<b>\$ 399,200</b>	<b>\$ 399,200</b>	<b>\$ 399,200</b>	<b>\$ 399,200</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 14,749	\$ 14,815		\$ -	\$ -	\$ -	\$ -	
374 Other Tuition	305,589	211,515		360,000	360,000	360,000	360,000	
<b>Total Purchased Services</b>	<b>\$ 320,338</b>	<b>\$ 226,330</b>	<b>-</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>-</b>
<b>Total Other Support Services - Central</b>	<b>\$ 773,659</b>	<b>\$ 719,578</b>	<b>-</b>	<b>\$ 759,200</b>	<b>\$ 759,200</b>	<b>\$ 759,200</b>	<b>\$ 759,200</b>	<b>-</b>
<b>Total Support Services - Central Activities</b>	<b>\$ 20,529,226</b>	<b>\$ 19,871,164</b>	<b>133.16</b>	<b>\$ 23,282,732</b>	<b>\$ 23,550,241</b>	<b>\$ 23,550,241</b>	<b>\$ 23,550,241</b>	<b>138.66</b>
<b>2700 - Supplemental Retirement Program</b>								
<u>Salaries and Wages</u>								
116 Early Retirement	\$ 557,710	\$ 238,042		\$ 600,000	\$ 325,000	\$ 325,000	\$ 325,000	
<b>Total Salaries and Wages</b>	<b>\$ 557,710</b>	<b>\$ 238,042</b>	<b>-</b>	<b>\$ 600,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 48,847	\$ 79,237		\$ 179,880	\$ 83,819	\$ 83,819	\$ 83,819	
220 Social Security Contribution	29,452	17,510		45,900	24,864	24,864	24,864	
230 Other Required Payroll Costs	3,933	3,629		-	5,236	5,236	5,236	
<b>Total Associated Payroll Costs</b>	<b>\$ 82,232</b>	<b>\$ 100,376</b>	<b>-</b>	<b>\$ 225,780</b>	<b>\$ 113,919</b>	<b>\$ 113,919</b>	<b>\$ 113,919</b>	<b>-</b>
<b>Total Supplemental Retirement Program</b>	<b>\$ 639,942</b>	<b>\$ 338,418</b>	<b>-</b>	<b>\$ 825,780</b>	<b>\$ 438,919</b>	<b>\$ 438,919</b>	<b>\$ 438,919</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ 153,980,513</b>	<b>\$ 161,537,521</b>	<b>1,561.64</b>	<b>\$ 219,571,019</b>	<b>\$ 224,855,970</b>	<b>\$ 224,855,970</b>	<b>\$ 224,855,970</b>	<b>1,612.21</b>
<b>3000 - Enterprise and Community Services</b>								
<b>3100 - Food Services</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ 60		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
630 Bad Debt Write-Off	\$ -	\$ 175,859		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 175,859</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Food Services</b>	<b>\$ -</b>	<b>\$ 175,919</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>3500 - Custody and Care of Children Services</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 6,018		\$ -	\$ -	\$ -	\$ -	
122 Classified Substitutes	-	6,152		-	-	-	-	
130 Licensed Additional Earnings	-	6,074		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 18,244</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 4,936		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	1,396		-	-	-	-	
230 Other Required Payroll Costs	-	584		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 6,916</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
460 Non-Consumable Items	\$ -	\$ 1,742		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 1,742</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>
<b>Total Custody and Care of Children Services</b>	<b>\$ -</b>	<b>\$ 26,902</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>
<b>Total Enterprise and Community Services</b>	<b>\$ -</b>	<b>\$ 202,821</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4110 - Service Area Direction</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ 4,375	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 4,375</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Service Area Direction</b>	<b>\$ -</b>	<b>\$ 4,375</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4120 - Site Acquisition &amp; Development Services</b>								
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 14,197	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 14,197</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ 12,995	\$ 2,952	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Outlay</b>	<b>\$ 12,995</b>	<b>\$ 2,952</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Site Acquisition &amp; Development Services</b>	<b>\$ 12,995</b>	<b>\$ 17,149</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4150 - Building Acq Constr &amp; Imprv Services</b>								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 23</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	-	2	-	-	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 24,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
350 Communication	-	369	-	-	-	-	-	-
380 Non-Instructional Professional & Technical Svcs.	9,098	752	130,594	130,594	130,594	130,594	130,594	-
390 Other Gen Prof & Tech Svcs	-	23,307	-	-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 33,158</b>	<b>\$ 24,428</b>	<b>-</b>	<b>\$ 130,594</b>	<b>\$ 130,594</b>	<b>\$ 130,594</b>	<b>\$ 130,594</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Non-Consumable Items	-	887	-	-	-	-	-	-
<b>Total Supplies and Materials</b>	<b>\$ 62</b>	<b>\$ 887</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21		Proposed	2021-22		FTE
			FTE	Budget		Approved	Adopted	
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 131,609	\$ 56,751		\$ 104,087	\$ 104,087	\$ 104,087	\$ 104,087	
540 Depreciable Equipment	26,885	24,678		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 158,494</b>	<b>\$ 81,429</b>	-	<b>\$ 104,087</b>	<b>\$ 104,087</b>	<b>\$ 104,087</b>	<b>\$ 104,087</b>	-
<b>Total Building Acq Constr &amp; Imprv Services</b>	<b>\$ 191,714</b>	<b>\$ 106,776</b>	-	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	-
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 204,709</b>	<b>\$ 128,300</b>	-	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	-
<b>5000 - Other Uses</b>								
<b>5100 - Debt Service</b>								
<u>Other</u>								
610 Principal	\$ 500,442	\$ 411,893		\$ 2,080,000	\$ 280,000	\$ 280,000	\$ 280,000	
620 Interest	62,546	38,358		1,220,160	6,720	6,720	6,720	
<b>Total Other</b>	<b>\$ 562,988</b>	<b>\$ 450,251</b>	-	<b>\$ 3,300,160</b>	<b>\$ 286,720</b>	<b>\$ 286,720</b>	<b>\$ 286,720</b>	-
<b>Total Debt Service</b>	<b>\$ 562,988</b>	<b>\$ 450,251</b>	-	<b>\$ 3,300,160</b>	<b>\$ 286,720</b>	<b>\$ 286,720</b>	<b>\$ 286,720</b>	-
<b>5200 - Transfers of Funds</b>								
<u>Transfers</u>								
710 Fund Modifications								
Transfer to Asset Replacement Fund - Bus/White Fleet	\$ 820,000	\$ 320,000		\$ 3,100,000	\$ 820,000	\$ 820,000	\$ 820,000	
Transfer to Asset Replacement Fund - Instr Mat	4,550,000	-		-	-	-	-	
Transfer to Food Services Fund	-	-		-	200,000	200,000	200,000	
Transfer to Special Capital Projects Fund	-	-		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		1,500,000	2,000,000	2,000,000	2,000,000	
<b>Total Transfers</b>	<b>\$ 7,220,000</b>	<b>\$ 1,570,000</b>	-	<b>\$ 4,700,001</b>	<b>\$ 3,020,001</b>	<b>\$ 3,020,001</b>	<b>\$ 3,020,001</b>	-
<b>Total Transfer Of Funds</b>	<b>\$ 7,220,000</b>	<b>\$ 1,570,000</b>	-	<b>\$ 4,700,001</b>	<b>\$ 3,020,001</b>	<b>\$ 3,020,001</b>	<b>\$ 3,020,001</b>	-
<b>Total Other Uses</b>	<b>\$ 7,782,988</b>	<b>\$ 2,020,251</b>	-	<b>\$ 8,000,161</b>	<b>\$ 3,306,721</b>	<b>\$ 3,306,721</b>	<b>\$ 3,306,721</b>	-
<b>6000 - Contingencies</b>								
<u>Other Uses of Funds</u>								
810 Operating Contingency	\$ -	\$ -		\$ 23,783,444	\$ 36,515,505	\$ 36,515,505	\$ 36,515,505	
<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ 23,783,444</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>	-
<b>Total Operating Contingencies</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ 23,783,444</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>	-
<b>7000 - Unappropriated Ending Fund Balance</b>								
761 Reserved for Inventories	\$ 292,801	\$ 275,413		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	58,554,853	65,461,353		-	-	-	-	
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 58,847,654</b>	<b>\$ 65,736,766</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>4,659.49</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>	<b>4,700.57</b>

## Requirements Summary by Function – General Fund

Function and Description	2020-21		Proposed	2021-22			FTE
	FTE	Budget		Approved	Adopted	FTE	
<b>1000 INSTRUCTION</b>							
1110 Elementary Programs	1,123.25	\$ 116,393,232	\$ 113,262,913	\$ 113,262,913	\$ 113,262,913		1,101.76
1120 Middle School Programs	400.14	45,862,080	44,733,019	44,733,019	44,733,019		393.14
1130 High School Programs	497.78	65,302,937	65,368,371	65,368,371	65,368,371		509.28
1140 Pre-Kindergarten Programs	-	50,126	50,100	50,100	50,100		-
1200 Special Programs	1,075.18	102,544,044	102,112,088	102,112,088	102,112,088		1,082.68
1400 Summer School Programs	1.50	697,659	681,043	681,043	681,043		1.50
<b>TOTAL INSTRUCTION</b>	<b>3,097.85</b>	<b>\$ 330,850,078</b>	<b>\$ 326,207,534</b>	<b>\$ 326,207,534</b>	<b>\$ 326,207,534</b>		<b>3,088.36</b>
<b>2000 SUPPORT SERVICES</b>							
2100 Students	317.72	\$ 33,275,680	\$ 34,967,478	\$ 34,967,478	\$ 34,967,478		333.51
2200 Instructional Staff	148.50	19,145,998	20,162,509	20,162,509	20,162,509		158.40
2300 General Administration	8.00	2,456,826	2,407,636	2,407,636	2,407,636		8.00
2400 School Administration	351.54	39,583,740	40,887,928	40,887,928	40,887,928		362.55
2500 Business	602.72	101,000,263	102,441,259	102,441,259	102,441,259		611.09
2600 Central Activities	133.16	23,282,732	23,550,241	23,550,241	23,550,241		138.66
2700 Supplemental Retirement Program	-	825,780	438,919	438,919	438,919		-
<b>TOTAL SUPPORT SERVICES</b>	<b>1,561.64</b>	<b>\$ 219,571,019</b>	<b>\$ 224,855,970</b>	<b>\$ 224,855,970</b>	<b>\$ 224,855,970</b>		<b>1,612.21</b>
<b>3000 ENTERPRISE AND COMMUNITY SERVICES</b>							
3500 Custody and Care of Children Services	-	\$ -	\$ 100,000	\$ 100,000	\$ 100,000		-
<b>TOTAL ENTERPRISE AND COMMUNITY SERVICES</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>		<b>-</b>
<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>							
4150 Building Acquisition, Construct & Improvement Svcs	-	\$ 234,681	\$ 234,681	\$ 234,681	\$ 234,681		-
<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>-</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>	<b>\$ 234,681</b>		<b>-</b>
<b>5000 OTHER USES</b>							
5100 Debt Service	-	\$ 3,300,160	\$ 286,720	\$ 286,720	\$ 286,720		-
5200 Transfers of Funds	-	4,700,001	3,020,001	3,020,001	3,020,001		-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>\$ 8,000,161</b>	<b>\$ 3,306,721</b>	<b>\$ 3,306,721</b>	<b>\$ 3,306,721</b>		<b>-</b>
<b>6000 CONTINGENCIES</b>							
6100 Operating Contingency	-	\$ 23,783,444	\$ 36,515,505	\$ 36,515,505	\$ 36,515,505		-
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>\$ 23,783,444</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>	<b>\$ 36,515,505</b>		<b>-</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>4,659.49</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>	<b>\$ 591,220,411</b>		<b>4,700.57</b>

## Requirements by Object Code – General Fund

Object	Object Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b><u>Salaries and Wages</u></b>					
111	Regular Licensed	\$ 143,297,018	\$ 146,282,316	\$ 158,173,789	\$ 158,682,991
111	Tutors	453	-	4,676	4,676
112	Regular Classified	74,048,786	76,761,454	85,145,310	87,504,767
113	Supervisory Licensed	13,555,489	14,548,616	15,609,297	16,181,169
114	Supervisory Classified	2,659,920	2,559,913	2,797,374	2,987,556
115	Sabbaticals	-	-	546,803	559,163
116	Early Retirement	557,710	238,042	600,000	325,000
117	Unused Leave	-	20,948	-	-
121	Licensed Substitutes	3,797,496	2,999,953	4,374,965	4,374,965
122	Classified Substitutes	2,123,840	1,363,730	2,166,595	2,164,099
123	Temporary Licensed	307,766	255,473	149,247	45,134
124	Temporary Classified	1,347,877	1,252,346	1,216,508	1,250,066
130	Licensed Staff Differentials	4,537,651	4,674,576	5,625,562	5,689,395
130	Licensed Additional Earnings	1,196,859	1,091,087	2,014,491	2,059,719
130	Classified Additional Earnings	1,184,449	1,364,790	1,387,604	1,392,604
130	Classified Staff Differentials	127,752	146,559	190,590	193,532
130	Car Allowance	41,754	47,331	51,000	51,000
<b>Total Salaries and Wages</b>		<b>\$ 248,784,820</b>	<b>\$ 253,607,134</b>	<b>\$ 280,053,811</b>	<b>\$ 283,465,836</b>
<b><u>Associated Payroll Costs</u></b>					
210	Public Employees Retirement System	\$ 65,430,388	\$ 77,847,912	\$ 90,352,062	\$ 83,477,551
220	Social Security Contribution	18,341,501	18,653,137	20,643,513	20,984,408
230	Other	6,836,872	7,240,953	7,766,348	7,862,157
240	Employee Insurance	63,081,793	65,650,379	70,974,647	71,751,551
240	Professional Devel & Other Contractual Benefits	488,321	528,248	434,200	434,200
<b>Total Associated Payroll Costs</b>		<b>\$ 154,178,875</b>	<b>\$ 169,920,629</b>	<b>\$ 190,170,770</b>	<b>\$ 184,509,867</b>

## Requirements by Object Code – General Fund Continued

Object	Object Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b><u>Purchased Services</u></b>					
310	Instructional, Profess, & Tech Svcs	\$ 1,288,602	\$ 1,249,534	\$ 1,423,130	\$ 1,423,130
320	Property Services	8,616,664	8,845,172	9,049,205	10,238,261
330	Student Transportation Services	1,045,243	779,441	1,353,902	1,393,103
340	Travel	827,603	659,377	940,295	945,295
350	Communication	2,975,113	3,150,225	4,367,124	4,367,124
360	Charter School Payments	4,984,111	5,730,658	6,085,360	6,285,360
370	Tuition	1,043,960	854,908	1,123,388	1,123,388
380	Non-Instructional Professional & Technical Svcs.	4,789,152	5,131,086	5,407,480	5,507,480
390	Other General Profess & Tech Svcs	223,669	310,716	989,293	989,293
<b>Total Purchased Services</b>		<b>\$ 25,794,117</b>	<b>\$ 26,711,117</b>	<b>\$ 30,739,177</b>	<b>\$ 32,272,434</b>
<b><u>Supplies and Materials</u></b>					
410	Consumable Supplies & Materials	\$ 6,408,898	\$ 5,540,492	\$ 8,615,780	\$ 9,637,761
420	Textbooks	667,446	270,428	664,873	664,873
430	Library Books	263,700	220,462	273,291	273,291
440	Periodicals	115,912	158,438	18,358	18,358
460	Non-consumable Items	884,838	1,059,839	1,063,535	1,151,136
470	Computer Software	2,095,992	2,331,275	3,514,145	3,514,145
480	Computer Hardware	3,196,101	350,451	1,249,451	1,249,451
<b>Total Supplies and Materials</b>		<b>\$ 13,632,887</b>	<b>\$ 9,931,385</b>	<b>\$ 15,399,433</b>	<b>\$ 16,509,015</b>
<b><u>Capital Outlay</u></b>					
520	Buildings Acquisition and Improvement	\$ 180,249	\$ 69,084	\$ 104,087	\$ 104,087
530	Improvements Other Than Buildings	878,669	8,542	-	-
540	Depreciable Equipment	2,288,220	2,304,049	54,214	54,214
550	Depreciable Technology	14,313	-	14,928	14,928
560	Depreciable Transportation	-	-	32,965,000	34,000,000
<b>Total Capital Outlay</b>		<b>\$ 3,361,451</b>	<b>\$ 2,381,675</b>	<b>\$ 33,138,229</b>	<b>\$ 34,173,229</b>

## Requirements by Object Code – General Fund Continued

Object	Object Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
<b><u>Other</u></b>					
610	Principal	\$ 500,442	\$ 411,890	\$ 2,080,000	\$ 280,000
620	Interest	62,546	38,359	1,220,160	6,720
630	Bad Debt Write-Off	-	175,859	-	-
640	Dues and Fees	336,121	351,807	1,000,143	313,589
650	Insurance and Judgments	151,479	251,744	90,094	90,094
670	Taxes, Licenses and Assessments	26,476	39,890	64,121	64,121
<b>Total Other</b>		<b>\$ 1,077,064</b>	<b>\$ 1,269,549</b>	<b>\$ 4,454,518</b>	<b>\$ 754,524</b>
<b><u>Transfers</u></b>					
710	Transfer to Asset Replacement Fund	\$ 5,370,000	\$ 320,000	\$ 3,100,000	\$ 820,000
710	Transfer to Food Services Fund	-	-	-	200,000
710	Transfer to Special Capital Projects Fund	-	-	100,000	-
710	Transfer to Risk Management Fund	600,000	-	-	-
710	Transfer to PERS Pension Debt Service Fund	-	-	1	1
710	Transfer to Preventative & Deferred Maint. Fund	1,250,000	1,250,000	1,500,000	2,000,000
<b>Total Transfers</b>		<b>\$ 7,220,000</b>	<b>\$ 1,570,000</b>	<b>\$ 4,700,001</b>	<b>\$ 3,020,001</b>
<b><u>Other Uses of Funds</u></b>					
810	Operating Contingency	\$ -	\$ -	\$ 23,783,444	\$ 36,515,505
<b>Total Other Uses of Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,783,444</b>	<b>\$ 36,515,505</b>
<b><u>Unappropriated Ending Fund Balance</u></b>					
761	Reserved for Inventories	\$ 292,801	\$ 275,413	\$ -	\$ -
770	Unreserved Fund Balance	58,554,853	65,461,353	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>\$ 58,847,654</b>	<b>\$ 65,736,766</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND REQUIREMENTS BY OBJECT</b>		<b>\$ 512,896,868</b>	<b>\$ 531,128,255</b>	<b>\$ 582,439,383</b>	<b>\$ 591,220,411</b>

## Summary of FTE and Wages – General Fund

Object	Object Description	2020-21 FTE	FTE Increases	FTE Decreases	FTE Net Change	2021-22 FTE	2021-22 Budgeted Wages
<b>LICENSED STAFF</b>							
111	Regular Licensed	2,335.71	40.21	(30.00)	10.21	2,345.92	\$ 158,682,991
111	Tutors						4,676
113	Supervisory Licensed	132.20	2.01	-	2.01	134.21	16,181,169
115	Sabbaticals						559,163
116	Early Retirement						325,000
121	Licensed Substitutes						4,374,965
123	Temporary Licensed						45,134
130	Licensed Staff Differentials						5,689,395
130	Licensed Additional Earnings						2,059,719
<b>TOTAL LICENSED STAFF</b>		<b>2,467.91</b>	<b>42.22</b>	<b>(30.00)</b>	<b>12.22</b>	<b>2,480.13</b>	<b>\$ 187,922,212</b>
<b>CLASSIFIED STAFF</b>							
112	Regular Classified	2,119.58	30.40	(5.54)	24.86	2,144.44	\$ 83,542,489
112	Professional and Technical	48.00	2.00	-	2.00	50.00	3,962,278
114	Supervisory Classified	24.00	2.00	-	2.00	26.00	2,987,556
122	Classified Substitutes						2,164,099
124	Temporary Classified						1,250,066
130	Classified Additional Earnings						1,392,604
130	Classified Staff Differentials						193,532
130	Car Allowance						51,000
<b>TOTAL CLASSIFIED STAFF</b>		<b>2,191.58</b>	<b>34.40</b>	<b>(5.54)</b>	<b>28.86</b>	<b>2,220.44</b>	<b>\$ 95,543,624</b>
<b>TOTAL GENERAL FUND FTE AND WAGES</b>		<b>4,659.49</b>	<b>76.62</b>	<b>(35.54)</b>	<b>41.08</b>	<b>4,700.57</b>	<b>\$ 283,465,836</b>

## FTE Comparison by Program within Function – General Fund

State Func #	Function/Program Description	Object	Budgeted 2020-21	FTE Change	Budgeted 2021-22	Comments
<b>1111</b>	<u>Elementary Instruction, Primary (K-5)</u>					
	Regular Licensed	111	859.60	(21.50)	838.10	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	229.28	0.01	229.29	Technical Adj of 0.01 FTE due to rounding
	K-12 Instructional Reserve - Licensed	111	25.00	-	25.00	
	K-12 Instructional Reserve - Classified	112	9.37	-	9.37	
	<b>Total Elementary Instruction, Primary (K-5)</b>		<b>1,123.25</b>	<b>(21.49)</b>	<b>1,101.76</b>	
<b>1121</b>	<u>Middle School Instruction</u>					
	Regular Licensed	111	367.25	(7.00)	360.25	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	32.89	-	32.89	
	<b>Total Middle School Instruction</b>		<b>400.14</b>	<b>(7.00)</b>	<b>393.14</b>	
<b>1131</b>	<u>High School Instruction</u>					
	Regular Licensed	111	463.87	11.50	475.37	Realignment of 11.50 FTE from func 1111
	Regular Licensed - JROTC	111	4.00	-	4.00	
	Regular Classified	112	23.91	-	23.91	
	<b>Total High School Instruction</b>		<b>491.78</b>	<b>11.50</b>	<b>503.28</b>	
<b>1132</b>	<u>High School Extracurricular</u>					
	Supervisory Licensed	113	6.00	-	6.00	
	<b>Total High School Extracurricular</b>		<b>6.00</b>	<b>-</b>	<b>6.00</b>	
<b>1210</b>	<u>Programs for the Talented and Gifted</u>					
	Regular Licensed	111	1.00	-	1.00	
	Regular Classified	112	1.00	-	1.00	
	<b>Total Programs for the Talented and Gifted</b>		<b>2.00</b>	<b>-</b>	<b>2.00</b>	
<b>1220</b>	<u>Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	111.10	-	111.10	
	Regular Classified	112	446.05	(3.52)	442.53	Realignment of 3.52 FTE to func 1250
	<b>Total Restrictive Programs for Students with Disabilities</b>		<b>557.15</b>	<b>(3.52)</b>	<b>553.63</b>	
<b>1250</b>	<u>Less Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	143.70	-	143.70	
	Regular Classified	112	145.42	3.51	148.93	See explanation of FTE changes - General Fund, multiple changes
	<b>Total Less Restrictive Programs for Students with Disabilities</b>		<b>289.12</b>	<b>3.51</b>	<b>292.63</b>	
<b>1260</b>	<u>Treatment and Habilitation Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	<b>Total Treatment and Habilitation Programs</b>		<b>1.50</b>	<b>-</b>	<b>1.50</b>	



## FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2020-21	FTE Change	Budgeted 2021-22	Comments
<b>1280</b>	<u>Alternative Education</u>					
	Regular Licensed	111	38.67	2.50	41.17	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	15.44	2.00	17.44	Addition of 2.00 FTE for Special Programs Instructional Assistants
	<b>Total Alternative Education</b>		<b>54.11</b>	<b>4.50</b>	<b>58.61</b>	
<b>1291</b>	<u>English Language Learner</u>					
	Regular Licensed	111	46.23	3.01	49.24	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	114.49	-	114.49	
	<b>Total English Language Learner</b>		<b>160.72</b>	<b>3.01</b>	<b>163.73</b>	
<b>1292</b>	<u>Teen Parent Programs</u>					
	Regular Licensed	111	4.83	-	4.83	
	Regular Classified	112	4.81	-	4.81	
	<b>Total Teen Parent Programs</b>		<b>9.64</b>	<b>-</b>	<b>9.64</b>	
<b>1294</b>	<u>Youth Corrections Education</u>					
	Regular Classified	112	0.94	-	0.94	
	<b>Total Youth Corrections Education</b>		<b>0.94</b>	<b>-</b>	<b>0.94</b>	
<b>1400</b>	<u>Summer School Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	<b>Total Summer School Programs</b>		<b>1.50</b>	<b>-</b>	<b>1.50</b>	
<b>2110</b>	<u>Attendance &amp; Social Work Services</u>					
	Regular Licensed	111	7.75	-	7.75	
	Regular Classified	112	72.50	1.00	73.50	Technical Adj 1.00 FTE for Community School Outreach Coordinator
	Supervisory Classified	114	-	1.00	1.00	Technical Adj of 1.00 FTE for Security Manager
	<b>Total Attendance &amp; Social Work Services</b>		<b>80.25</b>	<b>2.00</b>	<b>82.25</b>	
<b>2120</b>	<u>Guidance Services</u>					
	Regular Licensed	111	107.85	1.00	108.85	Addition of 1.00 FTE for Alternative Education Counselor
	Regular Classified	112	3.50	-	3.50	
	<b>Total Guidance Services</b>		<b>111.35</b>	<b>1.00</b>	<b>112.35</b>	
<b>2130</b>	<u>Health Services</u>					
	Regular Licensed	111	18.88	-	18.88	
	Regular Classified	112	19.75	-	19.75	
	<b>Total Health Services</b>		<b>38.63</b>	<b>-</b>	<b>38.63</b>	

## FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2020-21	FTE Change	Budgeted 2021-22	Comments
<b>2140</b>	<u>Psychological Services</u>					
	Regular Licensed	111	10.00	-	10.00	
	<b>Total Psychological Services</b>		<b>10.00</b>	<b>-</b>	<b>10.00</b>	
<b>2150</b>	<u>Speech Pathology &amp; Audiology Services</u>					
	Regular Licensed	111	46.43	12.80	59.23	Addition of 12.80 FTE for Speech Language Pathologists
	Regular Classified	112	2.66	(0.01)	2.65	Technical Adj of 0.01 FTE due to rounding
	<b>Total Speech Pathology &amp; Audiology Services</b>		<b>49.09</b>	<b>12.79</b>	<b>61.88</b>	
<b>2160</b>	<u>Other Student Treatment Services</u>					
	Regular Licensed	111	12.55	-	12.55	
	Regular Classified	112	3.66	-	3.66	
	<b>Total Other Student Treatment Services</b>		<b>16.21</b>	<b>-</b>	<b>16.21</b>	
<b>2190</b>	<u>Service Direction, Student Support Services</u>					
	Regular Classified	112	7.19	-	7.19	
	Supervisory Licensed	113	5.00	-	5.00	
	<b>Total Service Direction, Student Support Services</b>		<b>12.19</b>	<b>-</b>	<b>12.19</b>	
<b>2210</b>	<u>Improvement of Instruction Services</u>					
	Regular Licensed	111	13.50	3.40	16.90	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	5.25	2.00	7.25	Addition of 2.00 FTE for Instructional Technology Supports
	Supervisory Licensed	113	5.00	-	5.00	
	<b>Total Improvement of Instruction Services</b>		<b>23.75</b>	<b>5.40</b>	<b>29.15</b>	
<b>2220</b>	<u>Educational Media Services</u>					
	Regular Licensed	111	8.00	-	8.00	
	Regular Classified	112	66.00	-	66.00	
	<b>Total Educational Media Services</b>		<b>74.00</b>	<b>-</b>	<b>74.00</b>	
<b>2230</b>	<u>Assessment &amp; Testing</u>					
	Regular Licensed	111	3.00	-	3.00	
	Regular Classified	112	2.00	-	2.00	
	<b>Total Assessment &amp; Testing</b>		<b>5.00</b>	<b>-</b>	<b>5.00</b>	
<b>2240</b>	<u>Instructional Staff Development</u>					
	Regular Licensed	111	37.50	4.50	42.00	See explanation of FTE changes - General Fund, multiple changes
	Regular Classified	112	8.25	-	8.25	
	<b>Total Instructional Staff Development</b>		<b>45.75</b>	<b>4.50</b>	<b>50.25</b>	

## FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2020-21	FTE Change	Budgeted 2021-22	Comments
<b>2320</b>	<u>Executive Administration Services</u>					
	Regular Classified	112	3.00	-	3.00	
	Supervisory Licensed	113	4.00	-	4.00	
	Supervisory Classified	114	1.00	-	1.00	
	<b>Total Executive Administration Services</b>		<b>8.00</b>	<b>-</b>	<b>8.00</b>	
<b>2410</b>	<u>Office of the Principal Services</u>					
	Regular Classified	112	222.16	9.00	231.16	See explanation of FTE changes - General Fund, multiple changes
	K-12 Support Reserve - Classified	112	13.13	-	13.13	
	Supervisory Licensed	113	98.20	2.01	100.21	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Reserve - Admin	113	3.00	-	3.00	
	<b>Total Office of the Principal Services</b>		<b>336.49</b>	<b>11.01</b>	<b>347.50</b>	
<b>2490</b>	<u>Other Support Services - School Administration</u>					
	Regular Classified	112	7.55	-	7.55	
	Supervisory Licensed	113	7.50	-	7.50	
	<b>Total Other Support Services - School Administration</b>		<b>15.05</b>	<b>-</b>	<b>15.05</b>	
<b>2520</b>	<u>Fiscal Services</u>					
	Regular Classified	112	22.70	-	22.70	
	Supervisory Classified	114	3.00	-	3.00	
	<b>Total Fiscal Services</b>		<b>25.70</b>	<b>-</b>	<b>25.70</b>	
<b>2540</b>	<u>Operation &amp; Maintenance of Plant Services</u>					
	Regular Classified	112	252.13	8.37	260.50	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	6.00	-	6.00	
	<b>Total Operation &amp; Maintenance of Plant Services</b>		<b>258.13</b>	<b>8.37</b>	<b>266.50</b>	
<b>2550</b>	<u>Student Transportation Services</u>					
	Regular Classified	112	304.89	-	304.89	
	Supervisory Classified	114	3.00	-	3.00	
	<b>Total Student Transportation Services</b>		<b>307.89</b>	<b>-</b>	<b>307.89</b>	
<b>2570</b>	<u>Internal Services</u>					
	Regular Classified	112	10.00	-	10.00	
	Supervisory Classified	114	1.00	-	1.00	
	<b>Total Internal Services</b>		<b>11.00</b>	<b>-</b>	<b>11.00</b>	
<b>2630</b>	<u>Information Services</u>					
	Regular Classified	112	5.50	0.50	6.00	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	1.00	1.00	2.00	Technical Adj of 1.00 FTE for Communic. Proj. Mgr. & Ops. Supervisor
	<b>Total Information Services</b>		<b>6.50</b>	<b>1.50</b>	<b>8.00</b>	

## FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2020-21	FTE Change	Budgeted 2021-22	Comments
<b>2640</b>	<u>Staff Services</u>					
	Regular Licensed	111	2.00	-	2.00	
	Regular Classified	112	30.00	-	30.00	
	Supervisory Licensed	113	3.50	-	3.50	
	Supervisory Classified	114	2.00	-	2.00	
	<b>Total Staff Services</b>		<b>37.50</b>	<b>-</b>	<b>37.50</b>	
<b>2660</b>	<u>Technology Services</u>					
	Regular Classified	112	69.41	4.00	73.41	See explanation of FTE changes - General Fund, multiple changes
	Supervisory Classified	114	7.00	-	7.00	
	<b>Total Technology Services</b>		<b>76.41</b>	<b>4.00</b>	<b>80.41</b>	
<b>2680</b>	<u>Interpretation and Translation Services</u>					
	Regular Classified	112	12.75	-	12.75	
	<b>Total Interpretation and Translation Services</b>		<b>12.75</b>	<b>-</b>	<b>12.75</b>	
<b>TOTAL FTE - GENERAL FUND</b>			<b>4,659.49</b>	<b>41.08</b>	<b>4,700.57</b>	

## Explanation of FTE Changes – General Fund

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
<b>Realignments - movement of existing positions between functions to better align with work performed</b>						
Realignment of Instructional Support to Improvement of Instruction	1111		(1.00)			(1.00)
Realignment of Elementary Instruction to High School Instruction	1111		(11.50)			(11.50)
Realignment of Middle School Instruction to Alternative Education	1121		(2.00)			(2.00)
Realignment of High School Instruction from Elementary	1131		11.50			11.50
Realignment of Special Program IA to Less Restrictive Programs - Special Education	1220			(3.52)		(3.52)
Realignment of Special Program IA from Restrictive Programs - Special Education	1250			3.52		3.52
Realignment of Alternative Education from Middle School Instruction	1280		2.00			2.00
Realignment of Alternative Education to Instructional Staff Development	1280		(0.50)			(0.50)
Realignment of Instructional Support from Elementary Instruction	2210		1.00			1.00
Realignment of Instructional Staff Development from Alternative Education	2240		0.50			0.50
<b>Total Realignments</b>		-	-	-	-	-
<b>Technical Adjustments - rounding adjustments, corrections from previous years, reclasses, conversions</b>						
K12 Instructional Reserve	1111			0.01		0.01
Less Restrictive Programs for Students with Disabilities	1250			(0.01)		(0.01)
English Language Learner	1291		0.01			0.01
Attendance and Social Work Services - Security Manager	2110	1.00				1.00
Attendance and Social Work Services - Community School Outreach Coordinator	2110			1.00		1.00
Speech Pathology & Audiology Services	2150			(0.01)		(0.01)
Improvement of Instruction - Curriculum Program Associate	2210		1.00			1.00
Improvement of Instruction - District Instructional Mentors	2210		1.40			1.40
Office of the Principal - Office Support	2410			6.00		6.00
Office of the Principal - Principals	2410	2.00				2.00
Office of the Principal - High School Office Support	2410			2.00		2.00
Office of the Principal - High School	2410	0.01				0.01
Information Services - Communications Project Manager and Operations Supervisor	2630	1.00				1.00
Technology Services - Microcomputer Support 1	2660			3.00		3.00
Technology Services - High School Student Data Specialist	2660			1.00		1.00
Technology Services - position changes	2660			(2.00)	2.00	-
<b>Total Technical Adjustments</b>		<b>4.01</b>	<b>2.41</b>	<b>10.99</b>	<b>2.00</b>	<b>19.41</b>

## Explanation of FTE Changes – General Fund Continued

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
<b>Reduced Positions</b>						
Elementary Instruction	1111		(10.00)			(10.00)
Middle School Instruction	1121		(5.00)			(5.00)
<b>Total Reduced Positions</b>		-	<b>(15.00)</b>	-	-	<b>(15.00)</b>
<b>Additional Positions</b>						
Elementary Instruction - Literacy	1111		1.00			1.00
Alternative Education - Behavior Specialist	1280		1.00			1.00
Alternative Education - Special Programs Instructional Assistants	1280			2.00		2.00
English Language Learner - Bilingual Education	1291		3.00			3.00
Guidance Services - Alternative Education Counselor	2120		1.00			1.00
Speech Pathology and Audiology Services - Speech Language Pathologists	2150		12.80			12.80
Improvement of Instruction - Instructional Technology Supports	2210			2.00		2.00
Instructional Staff Development - Instructional Mentors	2240		4.00			4.00
Office of the Principal - Alternative Education School Office Specialist	2410			1.00		1.00
Operation and Maintenance of Plant Services - Custodians	2540			6.37		6.37
Operation and Maintenance of Plant Services - Maintenance Workers	2540			2.00		2.00
Information Services - Communications Coordinator	2630			0.50		0.50
<b>Total Additional Positions</b>		-	<b>22.80</b>	<b>13.87</b>	-	<b>36.67</b>
<b>Total FTE Changes</b>		<b>4.01</b>	<b>10.21</b>	<b>24.86</b>	<b>2.00</b>	<b>41.08</b>



# Special Revenue Funds (200)

## Introduction - Special Revenue Funds

\$ 314,013,789

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.

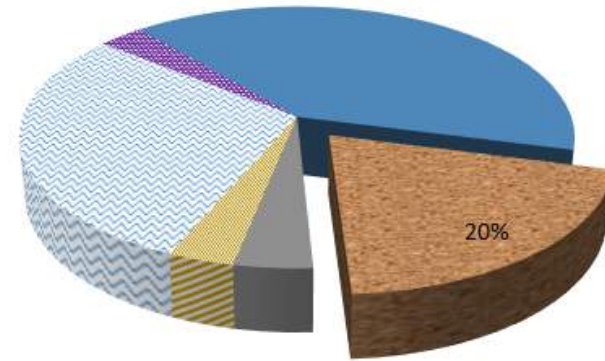
**Fee Based Programs Fund (Committed\*):** This fund accounts for programs that are generally self-supporting in nature. Included are Associated Student Body (ASB) programs, after-school childcare programs, and pre-school programs. Revenue sources for this fund include fees, tuition, fundraising activities 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 small memorial and scholarship accounts. The revenue to support these programs and activities comes from user fees, small grants and donations, the Schools and Libraries Program of the Universal Service Fund (E-rate Program), student activity card sales, book sales, athletic participation fees, gate receipts and admissions charges, donations, student fundraising projects and interest earnings. The use of the resources in this fund is restricted by statute, administrative rule and policy.

### Fund Detail – Fee Based Programs Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1311 Tuition from Patrons	\$ 623,134	\$ 433,868		\$ 650,000	\$ 186,358	\$ 186,358	\$ 186,358	
1312 Tuition-Other	140,113	25,798		200,000	200,000	200,000	200,000	
1710 ASB Card Sales	114,139	101,647		125,000	125,000	125,000	125,000	
1710 Gate Receipts	261,071	178,139		260,000	260,000	260,000	260,000	
1710 Admissions, Drama Productions	72,604	63,330		65,000	65,000	65,000	65,000	
1720 Student Annual/Yearbook Sales	220,295	201,735		275,000	275,000	275,000	275,000	
1720 School Stores	168,166	87,522		175,000	175,000	175,000	175,000	
1740 Athletic Participation Fees	541,784	390,588		550,000	550,000	550,000	550,000	
1750 Concessions/Vending Machines	1,392	-		1,400	1,400	1,400	1,400	
1760 Fundraising Activities	526,729	356,807		580,000	580,000	580,000	580,000	
1790 Extracurricular Miscellaneous	2,725,392	1,734,832		2,900,000	2,900,000	2,900,000	2,900,000	
1800 Child Care/Foster Care	7,450	5,765		7,000	7,000	7,000	7,000	
1910 Building Rental, Fines and Fees	87,238	51,347		85,000	20,000	20,000	20,000	
1920 Contributions and Donations	752,956	467,600		1,800,000	1,800,000	1,800,000	1,800,000	
1950 Textbook Sales	31,453	8,698		30,000	30,000	30,000	30,000	
1960 Recovery of Prior Years Expense	1,245	6,383		-	-	-	-	
1980 Fees Charged to Grants	43	(1,321)		-	-	-	-	
1990 Miscellaneous	731,824	950,035		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	-	-	-	
5400 Beginning Fund Balance	6,252,004	5,649,418		6,200,000	5,750,000	5,750,000	5,750,000	
<b>TOTAL FEE BASED PROGRAMS FUND RESOURCES</b>	<b>\$ 13,266,187</b>	<b>\$ 10,712,191</b>		<b>\$ 15,115,714</b>	<b>\$ 13,924,758</b>	<b>\$ 13,924,758</b>	<b>\$ 13,924,758</b>	

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>REQUIREMENTS</b>									
<b>1000 - Instruction</b>									
<b>1113 - Elementary Extracurricular</b>									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 5,582	\$ 188	\$ 17,952	\$ 17,952	\$ 17,952	\$ 17,952	\$ 17,952	
122	Classified Substitutes	1,051	479	6,247	6,247	6,247	6,247	6,247	
123	Temporary Licensed	2,160	-	-	-	-	-	-	
124	Temporary Classified	-	-	3,775	3,775	3,775	3,775	3,775	
130	Licensed Additional Earnings	1,228	106	122,327	122,327	122,327	122,327	122,327	
130	Classified Additional Earnings	1,515	273	3,775	3,775	3,775	3,775	3,775	
<b>Total Salaries and Wages</b>		<b>\$ 11,536</b>	<b>\$ 1,046</b>	<b>-</b>	<b>\$ 154,076</b>	<b>\$ 154,076</b>	<b>\$ 154,076</b>	<b>\$ 154,076</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,753	\$ 194	\$ 52,635	\$ 46,337	\$ 46,337	\$ 46,337	\$ 46,337	
220	Social Security Contribution	883	80	11,792	11,792	11,792	11,792	11,792	
230	Other Required Payroll Costs	239	22	2,497	2,495	2,495	2,495	2,495	
<b>Total Associated Payroll Costs</b>		<b>\$ 2,875</b>	<b>\$ 296</b>	<b>-</b>	<b>\$ 66,924</b>	<b>\$ 60,624</b>	<b>\$ 60,624</b>	<b>\$ 60,624</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 21,973	\$ 11,340	\$ 44,115	\$ 44,115	\$ 44,115	\$ 44,115	\$ 44,115	
320	Property Services	1,352	900	3,133	3,133	3,133	3,133	3,133	
330	Student Transportation Services	149,280	50,146	269,967	269,967	269,967	269,967	269,967	
340	Travel	40,534	28,064	-	-	-	-	-	
350	Communication	9,154	3,302	14,360	14,360	14,360	14,360	14,360	
390	Other General Profess & Tech Svcs	697	-	748	748	748	748	748	
<b>Total Purchased Services</b>		<b>\$ 222,990</b>	<b>\$ 93,752</b>	<b>-</b>	<b>\$ 332,323</b>	<b>\$ 332,323</b>	<b>\$ 332,323</b>	<b>\$ 332,323</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 383,577	\$ 292,488	\$ 1,551,579	\$ 1,551,579	\$ 1,551,579	\$ 1,551,579	\$ 1,551,579	
420	Textbooks	11,292	9,659	29,869	29,869	29,869	29,869	29,869	
430	Library Books	7,779	3,478	-	-	-	-	-	
460	Non-consumable Items	56,221	40,813	109,137	109,137	109,137	109,137	109,137	
470	Computer Software	18,591	10,797	6,893	6,893	6,893	6,893	6,893	
480	Computer Hardware	24,527	7,498	36,762	36,762	36,762	36,762	36,762	
<b>Total Supplies and Materials</b>		<b>\$ 501,987</b>	<b>\$ 364,733</b>	<b>-</b>	<b>\$ 1,734,240</b>	<b>\$ 1,734,240</b>	<b>\$ 1,734,240</b>	<b>\$ 1,734,240</b>	<b>-</b>
<u>Capital Outlay</u>									
530	Grounds Improvements	\$ 7,500	\$ 12,947	\$ -	\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	13,179	11,064	63,048	63,048	63,048	63,048	63,048	
<b>Total Capital Outlay</b>		<b>\$ 20,679</b>	<b>\$ 24,011</b>	<b>-</b>	<b>\$ 63,048</b>	<b>\$ 63,048</b>	<b>\$ 63,048</b>	<b>\$ 63,048</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 3,368	\$ 4,690		\$ 5,744	\$ 5,744	\$ 5,744	\$ 5,744	
670	Taxes, Licenses and Assessments	479	-		-	-	-	-	
	<b>Total Other</b>	<b>\$ 3,847</b>	<b>\$ 4,690</b>	<b>-</b>	<b>\$ 5,744</b>	<b>\$ 5,744</b>	<b>\$ 5,744</b>	<b>\$ 5,744</b>	<b>-</b>
	<b>Total Elementary Extracurricular</b>	<b>\$ 763,914</b>	<b>\$ 488,528</b>	<b>-</b>	<b>\$ 2,356,355</b>	<b>\$ 2,350,055</b>	<b>\$ 2,350,055</b>	<b>\$ 2,350,055</b>	<b>-</b>
<b>1121 - Middle School Instruction</b>									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 1,340	\$ -		\$ -	\$ -	\$ -	\$ -	
	<b>Total Purchased Services</b>	<b>\$ 1,340</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,301	\$ 2,969		\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	
	<b>Total Supplies and Materials</b>	<b>\$ 4,301</b>	<b>\$ 2,969</b>	<b>-</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>-</b>
	<b>Total Middle School Instruction</b>	<b>\$ 5,641</b>	<b>\$ 2,969</b>	<b>-</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>-</b>
<b>1122 - Middle School Extracurricular</b>									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 8,704	\$ 2,875		\$ 8,776	\$ 8,776	\$ 8,776	\$ 8,776	
122	Classified Substitutes	-	-		624	624	624	624	
124	Temporary Classified	1,340	-		10,067	10,067	10,067	10,067	
130	Licensed Staff Differentials	26,622	38,763		36,972	36,972	36,972	36,972	
130	Licensed Additional Earnings	3,795	3,590		30,808	30,808	30,808	30,808	
130	Classified Additional Earnings	2,210	974		3,775	3,775	3,775	3,775	
	<b>Total Salaries and Wages</b>	<b>\$ 42,671</b>	<b>\$ 46,202</b>	<b>-</b>	<b>\$ 91,022</b>	<b>\$ 91,022</b>	<b>\$ 91,022</b>	<b>\$ 91,022</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 9,036	\$ 9,754		\$ 28,571	\$ 25,178	\$ 25,178	\$ 25,178	
220	Social Security Contribution	3,222	3,633		6,967	6,967	6,967	6,967	
230	Other Required Payroll Costs	859	832		1,477	1,477	1,477	1,477	
	<b>Total Associated Payroll Costs</b>	<b>\$ 13,117</b>	<b>\$ 14,219</b>	<b>-</b>	<b>\$ 37,015</b>	<b>\$ 33,622</b>	<b>\$ 33,622</b>	<b>\$ 33,622</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 27,006	\$ 25,616		\$ 39,060	\$ 39,060	\$ 39,060	\$ 39,060	
320	Property Services	7,060	4,238		11,488	11,488	11,488	11,488	
330	Student Transportation Services	41,563	35,002		183,807	183,807	183,807	183,807	
340	Travel	28,863	1,769		2,297	2,297	2,297	2,297	
350	Communication	33,508	19,437		40,208	40,208	40,208	40,208	
380	Non-Instructional Profess & Tech Svcs	64	1,200		-	-	-	-	
390	Other General Profess & Tech Svcs	600	6,193		574	574	574	574	
	<b>Total Purchased Services</b>	<b>\$ 138,664</b>	<b>\$ 93,455</b>	<b>-</b>	<b>\$ 277,434</b>	<b>\$ 277,434</b>	<b>\$ 277,434</b>	<b>\$ 277,434</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 452,246	\$ 387,140		\$ 1,369,953	\$ 1,369,953	\$ 1,369,953	\$ 1,369,953	
420	Textbooks	5,190	2,492		13,786	13,786	13,786	13,786	
430	Library Books	906	-		-	-	-	-	
460	Non-consumable Items	12,159	12,423		45,951	45,951	45,951	45,951	
470	Computer Software	1,453	1,028		4,595	4,595	4,595	4,595	
480	Computer Hardware	3,053	139		17,232	17,232	17,232	17,232	
	<b>Total Supplies and Materials</b>	<b>\$ 475,007</b>	<b>\$ 403,222</b>	<b>-</b>	<b>\$ 1,451,517</b>	<b>\$ 1,451,517</b>	<b>\$ 1,451,517</b>	<b>\$ 1,451,517</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 49,202	\$ -		\$ 15,762	\$ 15,762	\$ 15,762	\$ 15,762	
	<b>Total Capital Outlay</b>	<b>\$ 49,202</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 15,762</b>	<b>\$ 15,762</b>	<b>\$ 15,762</b>	<b>\$ 15,762</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 4,958	\$ 6,232		\$ 34,465	\$ 34,465	\$ 34,465	\$ 34,465	
	<b>Total Other</b>	<b>\$ 4,958</b>	<b>\$ 6,232</b>	<b>-</b>	<b>\$ 34,465</b>	<b>\$ 34,465</b>	<b>\$ 34,465</b>	<b>\$ 34,465</b>	<b>-</b>
	<b>Total Middle School Extracurricular</b>	<b>\$ 723,619</b>	<b>\$ 563,330</b>	<b>-</b>	<b>\$ 1,907,215</b>	<b>\$ 1,903,822</b>	<b>\$ 1,903,822</b>	<b>\$ 1,903,822</b>	<b>-</b>
<b>1131 - High School Instruction</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -		\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>-</b>
	<b>Total High School Instruction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>\$ 10,913</b>	<b>-</b>
<b>1132 - High School Extracurricular</b>									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 32,091	\$ 18,987		\$ 22,573	\$ 22,573	\$ 22,573	\$ 22,573	
122	Classified Substitutes	723	333		624	624	624	624	
124	Temporary Classified	105,498	101,122		201,324	201,324	201,324	201,324	
130	Licensed Additional Earnings	16,214	9,082		94,283	94,283	94,283	94,283	
130	Classified Additional Earnings	35,834	28,146		41,522	41,522	41,522	41,522	
	<b>Total Salaries and Wages</b>	<b>\$ 190,360</b>	<b>\$ 157,670</b>	<b>-</b>	<b>\$ 360,326</b>	<b>\$ 360,326</b>	<b>\$ 360,326</b>	<b>\$ 360,326</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 38,402	\$ 40,942		\$ 55,826	\$ 49,161	\$ 49,161	\$ 49,161	
220	Social Security Contribution	14,365	11,892		27,571	27,571	27,571	27,571	
230	Other Required Payroll Costs	5,583	4,807		5,816	5,813	5,813	5,813	
240	Employee Insur & Other Contract Benefits	15	3,663		-	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ 58,365</b>	<b>\$ 61,304</b>	<b>-</b>	<b>\$ 89,213</b>	<b>\$ 82,545</b>	<b>\$ 82,545</b>	<b>\$ 82,545</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 164,829	\$ 90,340		\$ 287,201	\$ 287,201	\$ 287,201	\$ 287,201	
320	Property Services	81,773	45,339		57,440	57,440	57,440	57,440	
330	Student Transportation Services	193,005	87,290		488,240	488,240	488,240	488,240	
340	Travel	375,151	149,358		17,232	17,232	17,232	17,232	
350	Communication	118,909	52,798		206,784	206,784	206,784	206,784	
380	Non-Instructional Profess & Tech Svcs	13,282	200		-	-	-	-	
390	Other General Profess & Tech Svcs	5,853	4,147		574	574	574	574	
<b>Total Purchased Services</b>		<b>\$ 952,802</b>	<b>\$ 429,472</b>	<b>-</b>	<b>\$ 1,057,471</b>	<b>\$ 1,057,471</b>	<b>\$ 1,057,471</b>	<b>\$ 1,057,471</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,499,803	\$ 1,317,123		\$ 3,246,039	\$ 3,246,039	\$ 3,246,039	\$ 3,246,039	
420	Textbooks	14,626	23,521		114,880	114,880	114,880	114,880	
430	Library Books	73	605		-	-	-	-	
460	Non-consumable Items	183,380	87,040		57,440	57,440	57,440	57,440	
470	Computer Software	15,264	8,659		17,232	17,232	17,232	17,232	
480	Computer Hardware	11,862	21,384		57,440	57,440	57,440	57,440	
<b>Total Supplies and Materials</b>		<b>\$ 1,725,008</b>	<b>\$ 1,458,332</b>	<b>-</b>	<b>\$ 3,493,031</b>	<b>\$ 3,493,031</b>	<b>\$ 3,493,031</b>	<b>\$ 3,493,031</b>	<b>-</b>
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 27,869	\$ 10,206		\$ -	\$ -	\$ -	\$ -	
530	Grounds Improvements	40,260	59,076		-	-	-	-	
540	Depreciable Equipment	99,204	99,648		42,032	42,032	42,032	42,032	
<b>Total Capital Outlay</b>		<b>\$ 167,333</b>	<b>\$ 168,930</b>	<b>-</b>	<b>\$ 42,032</b>	<b>\$ 42,032</b>	<b>\$ 42,032</b>	<b>\$ 42,032</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 372,067	\$ 309,622		\$ 344,640	\$ 344,640	\$ 344,640	\$ 344,640	
670	Taxes, Licenses and Assessments	3,121	638		1,608	1,608	1,608	1,608	
<b>Total Other</b>		<b>\$ 375,188</b>	<b>\$ 310,260</b>	<b>-</b>	<b>\$ 346,248</b>	<b>\$ 346,248</b>	<b>\$ 346,248</b>	<b>\$ 346,248</b>	<b>-</b>
<b>Total High School Extracurricular</b>		<b>\$ 3,469,056</b>	<b>\$ 2,585,968</b>	<b>-</b>	<b>\$ 5,388,321</b>	<b>\$ 5,381,653</b>	<b>\$ 5,381,653</b>	<b>\$ 5,381,653</b>	<b>-</b>
<b>1140 - Pre-Kindergarten Programs</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 30,130	\$ 12,061	0.49	\$ 31,301	\$ -	\$ -	\$ -	-
112	Regular Classified	411,067	364,466	15.03	488,548	115,351	115,351	115,351	3.25
113	Supervisory Licensed	95,358	97,401	1.35	127,881	67,205	67,205	67,205	0.75
122	Classified Substitutes	7,456	6,079		-	-	-	-	
124	Temporary Classified	42,086	29,024		71,750	-	-	-	
130	Licensed Staff Differentials	261	-		-	-	-	-	
130	Licensed Additional Earnings	2,142	1,303		-	-	-	-	
130	Classified Additional Earnings	16,832	9,060		3,369	1,123	1,123	1,123	
<b>Total Salaries and Wages</b>		<b>\$ 605,332</b>	<b>\$ 519,394</b>	<b>16.87</b>	<b>\$ 722,849</b>	<b>\$ 183,679</b>	<b>\$ 183,679</b>	<b>\$ 183,679</b>	<b>4.00</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 143,096	\$ 153,224		\$ 209,644	\$ 55,119	\$ 55,119	\$ 55,119	
220	Social Security Contribution	45,721	39,153		54,690	13,693	13,693	13,693	
230	Other Required Payroll Costs	10,105	8,575		11,854	2,985	2,985	2,985	
240	Employee Insur & Other Contract Benefits	86,281	76,381		95,032	53,975	53,975	53,975	
<b>Total Associated Payroll Costs</b>		<b>\$ 285,203</b>	<b>\$ 277,333</b>	<b>-</b>	<b>\$ 371,220</b>	<b>\$ 125,772</b>	<b>\$ 125,772</b>	<b>\$ 125,772</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 6,451	\$ 5,290		\$ 34,318	\$ 19,243	\$ 19,243	\$ 19,243	
320	Property Services	1,650	-		-	-	-	-	
330	Student Transportation Services	6,968	502		11,186	-	-	-	
340	Travel	2,373	2,176		2,297	6,049	6,049	6,049	
350	Communication	6,050	2,823		18,248	-	-	-	
380	Non-Instructional Profess & Tech Svcs	2,040	960		-	-	-	-	
390	Other General Profess & Tech Svcs	1,071	234		2,297	-	-	-	
<b>Total Purchased Services</b>		<b>\$ 26,603</b>	<b>\$ 11,985</b>	<b>-</b>	<b>\$ 68,346</b>	<b>\$ 25,292</b>	<b>\$ 25,292</b>	<b>\$ 25,292</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 23,544	\$ 15,086		\$ 320,572	\$ 8,823	\$ 8,823	\$ 8,823	
420	Textbooks	10,496	-		7,603	-	-	-	
460	Non-consumable Items	6,469	265		13,922	-	-	-	
470	Computer Software	1,188	1,787		-	-	-	-	
480	Computer Hardware	2,991	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 44,688</b>	<b>\$ 17,138</b>	<b>-</b>	<b>\$ 342,097</b>	<b>\$ 8,823</b>	<b>\$ 8,823</b>	<b>\$ 8,823</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 4,535	\$ 2,279		\$ 5,744	\$ -	\$ -	\$ -	
<b>Total Other</b>		<b>\$ 4,535</b>	<b>\$ 2,279</b>	<b>-</b>	<b>\$ 5,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Pre-Kindergarten Programs</b>		<b>\$ 966,361</b>	<b>\$ 828,129</b>	<b>16.87</b>	<b>\$ 1,510,256</b>	<b>\$ 343,566</b>	<b>\$ 343,566</b>	<b>\$ 343,566</b>	<b>4.00</b>
<b>1210 - Programs for the Talented and Gifted</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 166	\$ -		\$ 8,616	\$ 8,616	\$ 8,616	\$ 8,616	
<b>Total Supplies and Materials</b>		<b>\$ 166</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>-</b>
<b>Total Programs for the Talented and Gifted</b>		<b>\$ 166</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>\$ 8,616</b>	<b>-</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 51,908	\$ 43,937	2.60	\$ 99,367	\$ 99,922	\$ 99,922	\$ 99,922	2.60
122	Classified Substitutes	2,064	574		1,349	1,349	1,349	1,349	
130	Classified Additional Earnings	-	28,444		-	-	-	-	
<b>Total Salaries and Wages</b>		<b>\$ 53,972</b>	<b>\$ 72,955</b>	<b>2.60</b>	<b>\$ 100,716</b>	<b>\$ 101,271</b>	<b>\$ 101,271</b>	<b>\$ 101,271</b>	<b>2.60</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 11,643	\$ 10,209		\$ 34,460	\$ 29,967	\$ 29,967	\$ 29,967	
220	Social Security Contribution	3,943	5,584		7,708	7,735	7,735	7,735	
230	Other Required Payroll Costs	873	2,001		1,633	1,651	1,651	1,651	
240	Employee Insur & Other Contract Benefits	14,092	6,842		17,081	32,454	32,454	32,454	
	<b>Total Associated Payroll Costs</b>	<b>\$ 30,551</b>	<b>\$ 24,636</b>	<b>-</b>	<b>\$ 60,882</b>	<b>\$ 71,807</b>	<b>\$ 71,807</b>	<b>\$ 71,807</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 19,145	\$ -		\$ 18,005	\$ 18,005	\$ 18,005	\$ 18,005	
340	Travel	975	553		-	-	-	-	
	<b>Total Purchased Services</b>	<b>\$ 20,120</b>	<b>\$ 553</b>	<b>-</b>	<b>\$ 18,005</b>	<b>\$ 18,005</b>	<b>\$ 18,005</b>	<b>\$ 18,005</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,690	\$ 1,994		\$ 96,419	\$ 96,419	\$ 96,419	\$ 96,419	
460	Non-consumable Items	-	250		-	-	-	-	
	<b>Total Supplies and Materials</b>	<b>\$ 2,690</b>	<b>\$ 2,244</b>	<b>-</b>	<b>\$ 96,419</b>	<b>\$ 96,419</b>	<b>\$ 96,419</b>	<b>\$ 96,419</b>	<b>-</b>
	<b>Total Restrictive Programs for Students with Disabilities</b>	<b>\$ 107,333</b>	<b>\$ 100,388</b>	<b>2.60</b>	<b>\$ 276,022</b>	<b>\$ 287,502</b>	<b>\$ 287,502</b>	<b>\$ 287,502</b>	<b>2.60</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>									
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 713		\$ -	\$ -	\$ -	\$ -	
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 713</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,396	\$ 3,086		\$ 27,800	\$ 27,800	\$ 27,800	\$ 27,800	
	<b>Total Supplies and Materials</b>	<b>\$ 4,396</b>	<b>\$ 3,086</b>	<b>-</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>-</b>
	<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>\$ 4,396</b>	<b>\$ 3,799</b>	<b>-</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>\$ 27,800</b>	<b>-</b>
<b>1292 - Teen Parent Programs</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,144	\$ -		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	<b>Total Supplies and Materials</b>	<b>\$ 1,144</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>-</b>
	<b>Total Teen Parent Programs</b>	<b>\$ 1,144</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>-</b>
<b>1299 - Other Programs</b>									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 1,004		\$ -	\$ -	\$ -	\$ -	
340	Travel	-	305		-	-	-	-	
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 1,309</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,300	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460	Non-consumable Items	-	3,000	-	-	-	-	-	-
	<b>Total Supplies and Materials</b>	<b>\$ 1,300</b>	<b>\$ 5,500</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Other Programs</b>	<b>\$ 1,300</b>	<b>\$ 6,809</b>	<b>19.47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6.60</b>
	<b>Total Instruction</b>	<b>\$ 6,042,930</b>	<b>\$ 4,579,920</b>	<b>19.47</b>	<b>\$ 11,506,411</b>	<b>\$ 10,334,840</b>	<b>\$ 10,334,840</b>	<b>\$ 10,334,840</b>	<b>6.60</b>
<b>2000 - Support Services</b>									
<b>2113 - Social Work Services</b>									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 223	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Purchased Services</b>	<b>\$ 223</b>	<b>\$ 195</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,342	\$ -	\$ 8,904	\$ 8,904	\$ 8,904	\$ 8,904	\$ 8,904	\$ -
	<b>Total Supplies and Materials</b>	<b>\$ 2,342</b>	<b>\$ -</b>	<b>\$ 8,904</b>	<b>\$ 8,904</b>	<b>\$ 8,904</b>	<b>\$ 8,904</b>	<b>\$ 8,904</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -	\$ 863	\$ 863	\$ 863	\$ 863	\$ 863	\$ -
	<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 863</b>	<b>\$ 863</b>	<b>\$ 863</b>	<b>\$ 863</b>	<b>\$ 863</b>	<b>-</b>
	<b>Total Social Work Services</b>	<b>\$ 2,565</b>	<b>\$ 195</b>	<b>-</b>	<b>\$ 9,767</b>	<b>\$ 9,767</b>	<b>\$ 9,767</b>	<b>\$ 9,767</b>	<b>-</b>
<b>2133 - Dental Services</b>									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ -	\$ 1,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	Classified Additional Earnings	72	-	-	-	-	-	-	-
	<b>Total Salaries and Wages</b>	<b>\$ 72</b>	<b>\$ 1,427</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 19	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Social Security Contribution	6	109	-	-	-	-	-	-
230	Other Required Payroll Costs	1	24	-	-	-	-	-	-
	<b>Total Associated Payroll Costs</b>	<b>\$ 26</b>	<b>\$ 262</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340	Travel	-	57	-	-	-	-	-	-
350	Communication	1	26	-	-	-	-	-	-
	<b>Total Purchased Services</b>	<b>\$ 601</b>	<b>\$ 83</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>
	<b>Total Dental Services</b>	<b>\$ 699</b>	<b>\$ 1,772</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>



## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2190 - Service Direction, Student Support Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 38,422	\$ 37,896	0.75	\$ 38,019	\$ 38,931	\$ 38,931	\$ 38,931	0.75
130	Licensed Additional Earnings	-	431		-	-	-	-	
130	Classified Additional Earnings	-	697		5,204	5,204	5,204	5,204	
<b>Total Salaries and Wages</b>		<b>\$ 38,422</b>	<b>\$ 39,024</b>	<b>0.75</b>	<b>\$ 43,223</b>	<b>\$ 44,135</b>	<b>\$ 44,135</b>	<b>\$ 44,135</b>	<b>0.75</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 12,064	\$ 14,007		\$ 15,554	\$ 14,032	\$ 14,032	\$ 14,032	
220	Social Security Contribution	3,363	3,422		3,052	3,190	3,190	3,190	
230	Other Required Payroll Costs	5,971	603		691	704	704	704	
240	Employee Insur & Other Contract Benefits	15,313	15,793		16,213	16,213	16,213	16,213	
<b>Total Associated Payroll Costs</b>		<b>\$ 36,711</b>	<b>\$ 33,825</b>	<b>-</b>	<b>\$ 35,510</b>	<b>\$ 34,139</b>	<b>\$ 34,139</b>	<b>\$ 34,139</b>	<b>-</b>
<u>Purchased Services</u>									
340	Travel	\$ 1,134	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>		<b>\$ 1,134</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 440		\$ 532,139	\$ 532,139	\$ 532,139	\$ 532,139	
<b>Total Supplies and Materials</b>		<b>\$ -</b>	<b>\$ 440</b>	<b>-</b>	<b>\$ 532,139</b>	<b>\$ 532,139</b>	<b>\$ 532,139</b>	<b>\$ 532,139</b>	<b>-</b>
<b>Total Service Direction, Student Support Services</b>		<b>\$ 76,267</b>	<b>\$ 73,289</b>	<b>0.75</b>	<b>\$ 610,872</b>	<b>\$ 610,413</b>	<b>\$ 610,413</b>	<b>\$ 610,413</b>	<b>0.75</b>
<b>2230 - Assessment &amp; Testing</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,283	\$ -		\$ -	\$ -	\$ -	\$ -	
460	Non-consumable Items	1,215	-		-	-	-	-	
470	Computer Software	100	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 4,598</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Assessment &amp; Testing</b>		<b>\$ 4,598</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2240 - Instructional Staff Development</b>									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ 7,000	\$ 2,000		\$ -	\$ -	\$ -	\$ -	
130	Classified Additional Earnings	-	943		-	-	-	-	
<b>Total Salaries and Wages</b>		<b>\$ 7,000</b>	<b>\$ 2,943</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,931	\$ 665		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	536	225		-	-	-	-	
230	Other Required Payroll Costs	112	48		-	-	-	-	
<b>Total Associated Payroll Costs</b>		<b>\$ 2,579</b>	<b>\$ 938</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 36,179	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	Other General Profess & Tech Svcs	437	751	-	-	-	-	-	-
<b>Total Purchased Services</b>		<b>\$ 437</b>	<b>\$ 36,930</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 6,049	\$ 14,171	\$ 68,574	\$ 68,574	\$ 68,574	\$ 68,574	\$ 68,574	-
460	Non-consumable Items	17,008	40,320	-	-	-	-	-	-
480	Computer Hardware	282	1,528	-	-	-	-	-	-
<b>Total Supplies and Materials</b>		<b>\$ 23,339</b>	<b>\$ 56,019</b>	<b>-</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>-</b>
<b>Total Instructional Staff Development</b>		<b>\$ 33,355</b>	<b>\$ 96,830</b>	<b>-</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>\$ 68,574</b>	<b>-</b>
<b>2490 - Other Support Services - School Administration</b>									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 700	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	-
340	Travel	23,374	16,137	-	-	-	-	-	-
<b>Total Purchased Services</b>		<b>\$ 24,074</b>	<b>\$ 16,487</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,412	\$ 1,778	\$ 14,312	\$ 14,312	\$ 14,312	\$ 14,312	\$ 14,312	-
<b>Total Supplies and Materials</b>		<b>\$ 3,412</b>	<b>\$ 1,778</b>	<b>-</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>		<b>\$ -</b>	<b>\$ 1,500</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Support Services - School Administration</b>		<b>\$ 27,486</b>	<b>\$ 19,765</b>	<b>-</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>\$ 14,312</b>	<b>-</b>
<b>2520 - Fiscal Services</b>									
<u>Purchased Services</u>									
390	Other General Profess & Tech Svcs	\$ 10,447	\$ 15,884	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	-
<b>Total Purchased Services</b>		<b>\$ 10,447</b>	<b>\$ 15,884</b>	<b>-</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 3,858	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>		<b>\$ -</b>	<b>\$ 3,858</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Fiscal Services</b>		<b>\$ 10,447</b>	<b>\$ 19,742</b>	<b>-</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>-</b>
<b>2540 - Operation and Maintenance of Plant Services</b>									
<u>Purchased Services</u>									
340	Travel	\$ 1,624	\$ 944	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>		<b>\$ 1,624</b>	<b>\$ 944</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 797	\$ 423		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
	<b>Total Supplies and Materials</b>	<b>\$ 797</b>	<b>\$ 423</b>	<b>-</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 2,015	\$ -		\$ -	\$ -	\$ -	\$ -	
	<b>Total Other</b>	<b>\$ 2,015</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 4,436</b>	<b>\$ 1,367</b>	<b>-</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>
<b>2620 - Planning and Development Services</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 53	\$ -		\$ -	\$ -	\$ -	\$ -	
	<b>Total Supplies and Materials</b>	<b>\$ 53</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Planning and Development Services</b>	<b>\$ 53</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2649 - Other Staff Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 173,796	\$ 177,319	2.00	\$ 186,357	\$ 186,357	\$ 186,357	\$ 186,357	2.00
112	Regular Classified	54,960	58,396	1.00	62,311	60,791	60,791	60,791	1.00
	<b>Total Salaries and Wages</b>	<b>\$ 228,756</b>	<b>\$ 235,715</b>	<b>3.00</b>	<b>\$ 248,668</b>	<b>\$ 247,148</b>	<b>\$ 247,148</b>	<b>\$ 247,148</b>	<b>3.00</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 68,898	\$ 81,627		\$ 86,079	\$ 76,682	\$ 76,682	\$ 76,682	
220	Social Security Contribution	16,994	17,512		18,505	18,326	18,326	18,326	
230	Other Required Payroll Costs	3,704	3,831		4,044	4,014	4,014	4,014	
240	Employee Insur & Other Contract Benefits	45,023	46,652		48,134	49,015	49,015	49,015	
	<b>Total Associated Payroll Costs</b>	<b>\$ 134,619</b>	<b>\$ 149,622</b>	<b>-</b>	<b>\$ 156,762</b>	<b>\$ 148,037</b>	<b>\$ 148,037</b>	<b>\$ 148,037</b>	<b>-</b>
	<b>Total Other Staff Services</b>	<b>\$ 363,375</b>	<b>\$ 385,337</b>	<b>3.00</b>	<b>\$ 405,430</b>	<b>\$ 395,185</b>	<b>\$ 395,185</b>	<b>\$ 395,185</b>	<b>3.00</b>
<b>2669 - Other Technology Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 8,200		\$ -	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 8,200</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 2,503		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	627		-	-	-	-	
230	Other Required Payroll Costs	-	136		-	-	-	-	
240	Employee Insur & Other Contract Benefits	-	2		-	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 3,268</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
340	Travel	\$ 44,231	\$ 14,660		\$ 81,600	\$ 81,600	\$ 81,600	\$ 81,600	
380	Non-Instructional Profess & Tech Svcs	5,578	-		-	-	-	-	
	<b>Total Purchased Services</b>	<b>\$ 49,809</b>	<b>\$ 14,660</b>	<b>-</b>	<b>\$ 81,600</b>	<b>\$ 81,600</b>	<b>\$ 81,600</b>	<b>\$ 81,600</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 10,987	\$ 133		\$ 962,461	\$ 897,461	\$ 897,461	\$ 897,461	
460	Non-consumable Items	-	-		3,060	3,060	3,060	3,060	
470	Computer Software	538,368	-		102,000	102,000	102,000	102,000	
480	Computer Hardware	12,197	-		510,000	510,000	510,000	510,000	
	<b>Total Supplies and Materials</b>	<b>\$ 561,552</b>	<b>\$ 133</b>	<b>-</b>	<b>\$ 1,577,521</b>	<b>\$ 1,512,521</b>	<b>\$ 1,512,521</b>	<b>\$ 1,512,521</b>	<b>-</b>
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ 413,391	\$ -		\$ 426,639	\$ 426,639	\$ 426,639	\$ 426,639	
	<b>Total Capital Outlay</b>	<b>\$ 413,391</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 426,639</b>	<b>\$ 426,639</b>	<b>\$ 426,639</b>	<b>\$ 426,639</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 990		\$ -	\$ -	\$ -	\$ -	
	<b>Total Other</b>	<b>\$ -</b>	<b>\$ 990</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Other Technology Services</b>	<b>\$ 1,024,752</b>	<b>\$ 27,251</b>	<b>-</b>	<b>\$ 2,085,760</b>	<b>\$ 2,020,760</b>	<b>\$ 2,020,760</b>	<b>\$ 2,020,760</b>	<b>-</b>
<b>2690 - Other Support Services - Central</b>									
<u>Salaries and Wages</u>									
130	Classified Additional Earnings	\$ 455	\$ -		\$ -	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ 455</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 126	\$ -		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	35	-		-	-	-	-	
230	Other Required Payroll Costs	18	-		-	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ 179</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Other Support Services - Central</b>	<b>\$ 634</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Support Services</b>	<b>\$ 1,548,667</b>	<b>\$ 625,548</b>	<b>3.75</b>	<b>\$ 3,314,715</b>	<b>\$ 3,239,011</b>	<b>\$ 3,239,011</b>	<b>\$ 3,239,011</b>	<b>3.75</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>3000 - Enterprise and Community Services</b>									
<b>3300 - Community Services</b>									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 10,179	\$ 8,960	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Salaries and Wages</b>	<b>\$ 10,179</b>	<b>\$ 8,960</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
220	Social Security Contribution	\$ 709	\$ 426	\$ -	\$ -	\$ -	\$ -	\$ -	-
230	Other Required Payroll Costs	1,507	118	-	-	-	-	-	-
	<b>Total Associated Payroll Costs</b>	<b>\$ 2,216</b>	<b>\$ 544</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 11,747	\$ 1,226	\$ 294,588	\$ 350,907	\$ 350,907	\$ 350,907	\$ 350,907	-
460	Non-consumable Items	1,030	-	-	-	-	-	-	-
	<b>Total Supplies and Materials</b>	<b>\$ 12,777</b>	<b>\$ 1,226</b>	<b>-</b>	<b>\$ 294,588</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>-</b>
	<b>Total Community Services</b>	<b>\$ 25,172</b>	<b>\$ 10,730</b>	<b>-</b>	<b>\$ 294,588</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>-</b>
	<b>Total Enterprise and Community Services</b>	<b>\$ 25,172</b>	<b>\$ 10,730</b>	<b>-</b>	<b>\$ 294,588</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>\$ 350,907</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>\$ 5,649,418</b>	<b>\$ 5,495,993</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS</b>		<b>\$ 13,266,187</b>	<b>\$ 10,712,191</b>	<b>23.22</b>	<b>\$ 15,115,714</b>	<b>\$ 13,924,758</b>	<b>\$ 13,924,758</b>	<b>\$ 13,924,758</b>	<b>10.35</b>

## 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.

### Fund Detail – Food Services Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1500 Earnings on Investments	\$ 113,475	\$ 120,376		\$ 110,000	\$ 100,000	\$ 100,000	\$ 100,000	
1610 Daily Sales-Reimbursable	506,049	237,414		600,000	300,000	300,000	300,000	
1620 Daily Sales-Non-Reimbursable	1,144,980	875,389		1,150,000	900,000	900,000	900,000	
1630 Special Functions	259,849	105,122		260,000	200,000	200,000	200,000	
1920 Contributions and Donations	2,250	13,968		-	-	-	-	
1960 Recovery of Prior Years Expense	1,138	-		-	-	-	-	
1990 Miscellaneous	96,086	185,279		100,000	-	-	-	
3102 State School Fund-School Lunch Match	181,978	181,445		180,000	200,000	200,000	200,000	
3299 State School Breakfast Program	265,615	134,890		2,508,000	2,500,000	2,500,000	2,500,000	
4500 Federal School Lunch Program	14,329,685	13,189,580		14,500,000	14,000,000	14,000,000	14,000,000	
4900 Commodities Donated by USDA	1,406,454	1,454,320		1,400,000	1,400,000	1,400,000	1,400,000	
5200 Interfund Transfers	-	-		-	200,000	200,000	200,000	
5400 Beginning Fund Balance	2,102,126	3,554,429		3,500,000	4,500,000	4,500,000	4,500,000	
<b>TOTAL FOOD SERVICES FUND RESOURCES</b>	<b>\$ 20,409,685</b>	<b>\$ 20,052,212</b>		<b>\$ 24,308,000</b>	<b>\$ 24,300,000</b>	<b>\$ 24,300,000</b>	<b>\$ 24,300,000</b>	

## Fund Detail – Food Services Fund Continued

Account Code and Description	2019-20		2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>REQUIREMENTS</b>								
<b>2000 - Support Services</b>								
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 85,758	\$ 131,231	2.00	\$ 124,559	\$ 130,777	\$ 130,777	\$ 130,777	2.00
130 Classified Additional Earnings	80	-		-	-	-	-	
130 Classified Overtime	670	505		5,480	5,480	5,480	5,480	
<b>Total Salaries and Wages</b>	<b>\$ 86,508</b>	<b>\$ 131,736</b>	<b>2.00</b>	<b>\$ 130,039</b>	<b>\$ 136,257</b>	<b>\$ 136,257</b>	<b>\$ 136,257</b>	<b>2.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 22,553	\$ 40,219		\$ 40,004	\$ 39,252	\$ 39,252	\$ 39,252	
220 Social Security Contribution	6,272	9,596		9,486	9,986	9,986	9,986	
230 Other Required Payroll Costs	13,138	20,428		19,399	20,356	20,356	20,356	
240 Employee Insur & Other Contract Benefits	27,949	40,630		32,426	32,426	32,426	32,426	
<b>Total Associated Payroll Costs</b>	<b>\$ 69,912</b>	<b>\$ 110,873</b>	<b>-</b>	<b>\$ 101,315</b>	<b>\$ 102,020</b>	<b>\$ 102,020</b>	<b>\$ 102,020</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 87,755	\$ 75,941		\$ 139,500	\$ 140,000	\$ 140,000	\$ 140,000	
380 Non-Instructional Profess & Tech Svcs	-	-		10,500	10,000	10,000	10,000	
390 Other General Profess & Tech Svcs	87	-		45,000	45,000	45,000	45,000	
<b>Total Purchased Services</b>	<b>\$ 87,842</b>	<b>\$ 75,941</b>	<b>-</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 76,546	\$ 115,898		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
<b>Total Supplies and Materials</b>	<b>\$ 76,546</b>	<b>\$ 115,898</b>	<b>-</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 11,977	\$ -		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
<b>Total Capital Outlay</b>	<b>\$ 11,977</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 332,785</b>	<b>\$ 434,448</b>	<b>2.00</b>	<b>\$ 736,354</b>	<b>\$ 743,277</b>	<b>\$ 743,277</b>	<b>\$ 743,277</b>	<b>2.00</b>
<b>2680 - Interpretation and Translation Services</b>								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 1,862		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 1,862</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Interpretation and Translation Services</b>	<b>\$ -</b>	<b>\$ 1,862</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ 332,785</b>	<b>\$ 436,310</b>	<b>2.00</b>	<b>\$ 736,354</b>	<b>\$ 743,277</b>	<b>\$ 743,277</b>	<b>\$ 743,277</b>	<b>2.00</b>

## Fund Detail – Food Services Fund Continued

Account Code and Description	2019-20		2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>3100 - Food Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 41,255	\$ 81,124	3.00	\$ 119,824	\$ 118,185	\$ 118,185	\$ 118,185	3.00
114 Supervisory Classified	-	-	0.50	44,156	47,759	47,759	47,759	0.50
122 Classified Substitutes	-	576	-	-	-	-	-	-
124 Temporary Classified Staff	7,376	585	-	12,500	12,500	12,500	12,500	-
130 Classified Additional Earnings	211	164	-	-	-	-	-	-
<b>Total Salaries and Wages</b>	<b>\$ 48,842</b>	<b>\$ 82,449</b>	<b>3.50</b>	<b>\$ 176,480</b>	<b>\$ 178,444</b>	<b>\$ 178,444</b>	<b>\$ 178,444</b>	<b>3.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 15,301	\$ 24,398	-	\$ 54,366	\$ 48,804	\$ 48,804	\$ 48,804	-
220 Social Security Contribution	3,356	6,156	-	13,317	13,567	13,567	13,567	-
230 Other Required Payroll Costs	783	1,370	-	2,893	2,922	2,922	2,922	-
240 Employee Insur & Other Contract Benefits	15,283	31,585	-	57,172	40,539	40,539	40,539	-
<b>Total Associated Payroll Costs</b>	<b>\$ 34,723</b>	<b>\$ 63,509</b>	<b>-</b>	<b>\$ 127,748</b>	<b>\$ 105,832</b>	<b>\$ 105,832</b>	<b>\$ 105,832</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 3,216	\$ 2,786	-	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-
340 Travel	1,108	1,075	-	5,000	5,000	5,000	5,000	-
350 Communication	124,537	146,753	-	150,000	150,000	150,000	150,000	-
380 Non-Instructional Profess & Tech Svcs	13,980,677	11,709,153	-	15,700,000	16,000,000	16,000,000	16,000,000	-
390 Other General Profess & Tech Svcs	47,978	21,096	-	50,000	50,000	50,000	50,000	-
<b>Total Purchased Services</b>	<b>\$ 14,157,516</b>	<b>\$ 11,880,863</b>	<b>-</b>	<b>\$ 15,925,000</b>	<b>\$ 16,225,000</b>	<b>\$ 16,225,000</b>	<b>\$ 16,225,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,462,444	\$ 1,550,608	-	\$ 5,152,318	\$ 4,942,347	\$ 4,942,347	\$ 4,942,347	-
460 Non-consumable Items	48,891	68,540	-	285,000	200,000	200,000	200,000	-
470 Computer Software	-	6,630	-	10,000	10,000	10,000	10,000	-
480 Computer Hardware	1,349	120,797	-	5,000	5,000	5,000	5,000	-
<b>Total Supplies and Materials</b>	<b>\$ 1,512,684</b>	<b>\$ 1,746,575</b>	<b>-</b>	<b>\$ 5,452,318</b>	<b>\$ 5,157,347</b>	<b>\$ 5,157,347</b>	<b>\$ 5,157,347</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 96,083	\$ 382,399	-	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	-
540 Depreciable Equipment	45,782	359,646	-	500,000	500,000	500,000	500,000	-
<b>Total Capital Outlay</b>	<b>\$ 141,865</b>	<b>\$ 742,045</b>	<b>-</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ 36,652	\$ -	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	-
670 Licenses & Permits	88	88	-	-	-	-	-	-
690 Grant Indirect Charges	590,100	590,000	-	590,100	590,100	590,100	590,100	-
<b>Total Other</b>	<b>\$ 626,840</b>	<b>\$ 590,088</b>	<b>-</b>	<b>\$ 640,100</b>	<b>\$ 640,100</b>	<b>\$ 640,100</b>	<b>\$ 640,100</b>	<b>-</b>
<b>Total Food Services</b>	<b>\$ 16,522,470</b>	<b>\$ 15,105,529</b>	<b>3.50</b>	<b>\$ 23,571,646</b>	<b>\$ 23,556,723</b>	<b>\$ 23,556,723</b>	<b>\$ 23,556,723</b>	<b>3.50</b>
<b>Ending Fund Balance</b>	<b>\$ 3,554,430</b>	<b>\$ 4,510,373</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL FOOD SERVICES FUND REQUIREMENTS</b>	<b>\$ 20,409,685</b>	<b>\$ 20,052,212</b>	<b>5.50</b>	<b>\$ 24,308,000</b>	<b>\$ 24,300,000</b>	<b>\$ 24,300,000</b>	<b>\$ 24,300,000</b>	<b>5.50</b>



## 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	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>RESOURCES</b>						
<b>Buses</b>						
1500 Earnings on Investments	\$ 142,256	\$ 133,593	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000
3222 State School Fund Transportation Equipment	1,064,746	1,157,622	1,720,000	2,200,000	2,200,000	2,200,000
5100 Bond Proceeds	-	-	26,000,000	-	-	-
5200 Interfund Transfers	820,000	320,000	3,100,000	320,000	320,000	320,000
5300 Sale of or Compensation for Loss of Fixed Assets	6,881	-	-	-	-	-
5400 Beginning Fund Balance - Transportation FFC	-	-	-	26,000,000	26,000,000	26,000,000
5400 Beginning Fund Balance	1,033,389	1,945,649	2,500,000	2,848,000	2,848,000	2,848,000
<b>Total Buses</b>	<b>\$ 3,067,272</b>	<b>\$ 3,556,864</b>	<b>\$ 33,620,000</b>	<b>\$ 31,568,000</b>	<b>\$ 31,568,000</b>	<b>\$ 31,568,000</b>
<b>Instructional Materials</b>						
1990 Miscellaneous	\$ 82	\$ 194	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	4,550,000	-	-	-	-	-
5400 Beginning Fund Balance	284,230	1,990,278	320,000	320,000	320,000	320,000
<b>Total Instructional Materials</b>	<b>\$ 4,834,312</b>	<b>\$ 1,990,472</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>
<b>Equipment</b>						
3299 Facility Grant	\$ -	\$ -	\$ 100,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
5400 Beginning Fund Balance	66,758	8,646	8,700	2,000	2,000	2,000
<b>Total Equipment</b>	<b>\$ 66,758</b>	<b>\$ 8,646</b>	<b>\$ 108,700</b>	<b>\$ 1,202,000</b>	<b>\$ 1,202,000</b>	<b>\$ 1,202,000</b>
<b>Custodial Equipment</b>						
1910 Rentals	\$ 54,388	\$ 29,084	\$ 90,000	\$ -	\$ -	\$ -
5400 Beginning Fund Balance	65,057	15,860	76,000	29,000	29,000	29,000
<b>Total Custodial Equipment</b>	<b>\$ 119,445</b>	<b>\$ 44,944</b>	<b>\$ 166,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>Vehicles</b>							
5200	Interfund Transfers	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
5400	Beginning Fund Balance	174,016	33,977	34,000	34,000	34,000	34,000
	<b>Total Vehicles</b>	<b>\$ 174,016</b>	<b>\$ 33,977</b>	<b>\$ 34,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>
<b>Technology</b>							
5400	Beginning Fund Balance	\$ 436,063	\$ 436,063	\$ 436,000	\$ 436,100	\$ 436,100	\$ 436,100
	<b>Total Technology</b>	<b>\$ 436,063</b>	<b>\$ 436,063</b>	<b>\$ 436,000</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>
<b>Other</b>							
5400	Beginning Fund Balance	\$ 298,075	\$ 298,075	\$ 298,075	\$ 298,035	\$ 298,035	\$ 298,035
	<b>Total Other</b>	<b>\$ 298,075</b>	<b>\$ 298,075</b>	<b>\$ 298,075</b>	<b>\$ 298,035</b>	<b>\$ 298,035</b>	<b>\$ 298,035</b>
<b>TOTAL ASSET REPLACEMENT FUND RESOURCES</b>		<b>\$ 8,995,941</b>	<b>\$ 6,369,041</b>	<b>\$ 34,982,775</b>	<b>\$ 34,387,135</b>	<b>\$ 34,387,135</b>	<b>\$ 34,387,135</b>
<b>REQUIREMENTS</b>							
<b>Buses</b>							
<b>2550 - Student Transportation</b>							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 254,964	\$ -	\$ 26,475,000	\$ 28,656,364	\$ 28,656,364	\$ 28,656,364
	<b>Total Capital Outlay</b>	<b>\$ 254,964</b>	<b>\$ -</b>	<b>\$ 26,475,000</b>	<b>\$ 28,656,364</b>	<b>\$ 28,656,364</b>	<b>\$ 28,656,364</b>
<u>Other</u>							
640	Dues and Fees	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
	<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Student Transportation</b>	<b>\$ 254,964</b>	<b>\$ -</b>	<b>\$ 26,775,000</b>	<b>\$ 28,656,364</b>	<b>\$ 28,656,364</b>	<b>\$ 28,656,364</b>
<b>5100 - Debt Service</b>							
<u>Other</u>							
610	Principal on Bus Loan Outstanding	\$ 765,144	\$ 627,187	\$ 6,205,000	\$ 2,653,557	\$ 2,653,557	\$ 2,653,557
620	Interest on Bus Loan Outstanding	101,515	82,483	938,074	556,113	556,113	556,113
	<b>Total Other</b>	<b>\$ 866,659</b>	<b>\$ 709,670</b>	<b>\$ 7,143,074</b>	<b>\$ 3,209,670</b>	<b>\$ 3,209,670</b>	<b>\$ 3,209,670</b>
	<b>Total Debt Service</b>	<b>\$ 866,659</b>	<b>\$ 709,670</b>	<b>\$ 7,143,074</b>	<b>\$ 3,209,670</b>	<b>\$ 3,209,670</b>	<b>\$ 3,209,670</b>
	<b>Total Buses (L550A)</b>	<b>\$ 1,121,623</b>	<b>\$ 709,670</b>	<b>\$ 33,918,074</b>	<b>\$ 31,866,034</b>	<b>\$ 31,866,034</b>	<b>\$ 31,866,034</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>Instructional Materials</b>							
<b>1111 - Elementary Instruction, Primary (K-5)</b>							
<u>Supplies and Materials</u>							
420	Textbooks	\$ 2,413,395	\$ 1,453,700	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	<b>Total Supplies and Materials</b>	<b>\$ 2,413,395</b>	<b>\$ 1,453,700</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
	<b>Total Elementary Instruction, Primary (K-5)</b>	<b>\$ 2,413,395</b>	<b>\$ 1,453,700</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>2240 - Instructional Staff Development</b>							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ 430,640	\$ 217,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
	<b>Total Purchased Services</b>	<b>\$ 430,640</b>	<b>\$ 217,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
	<b>Total Instructional Staff Development</b>	<b>\$ 430,640</b>	<b>\$ 217,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
	<b>Total Instructional Materials (L510A)</b>	<b>\$ 2,844,035</b>	<b>\$ 1,670,700</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>
<b>Equipment</b>							
<b>2540 - Operation and Maintenance of Plant</b>							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 53,395	\$ 22,951	\$ 203,000	\$ 731,000	\$ 731,000	\$ 731,000
	<b>Total Supplies and Materials</b>	<b>\$ 53,395</b>	<b>\$ 22,951</b>	<b>\$ 203,000</b>	<b>\$ 731,000</b>	<b>\$ 731,000</b>	<b>\$ 731,000</b>
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 78,792	\$ -	\$ 71,700	\$ 500,000	\$ 500,000	\$ 500,000
	<b>Total Capital Outlay</b>	<b>\$ 78,792</b>	<b>\$ -</b>	<b>\$ 71,700</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
	<b>Total Operation and Maintenance of Plant</b>	<b>\$ 132,187</b>	<b>\$ 22,951</b>	<b>\$ 274,700</b>	<b>\$ 1,231,000</b>	<b>\$ 1,231,000</b>	<b>\$ 1,231,000</b>
<b>5100 - Debt Service</b>							
<u>Other</u>							
610	Principal	\$ 28,652	\$ -	\$ -	\$ -	\$ -	\$ -
620	Interest	857	-	-	-	-	-
	<b>Total Other</b>	<b>\$ 29,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Debt Service</b>	<b>\$ 29,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Equipment (L505A &amp; L515A)</b>	<b>\$ 161,696</b>	<b>\$ 22,951</b>	<b>\$ 274,700</b>	<b>\$ 1,231,000</b>	<b>\$ 1,231,000</b>	<b>\$ 1,231,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2018-19	2019-20	2020-21	2021-22		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<b>Vehicles</b>							
<b>2570 - Internal Services</b>							
<u>Capital Outlay</u>							
541	New Equipment	\$ 140,039	\$ -	\$ 34,000	\$ 534,000	\$ 534,000	\$ 534,000
	<b>Total Capital Outlay</b>	<b>\$ 140,039</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>
	<b>Total Internal Services</b>	<b>\$ 140,039</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>
	<b>Total Vehicles (L570A)</b>	<b>\$ 140,039</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>	<b>\$ 534,000</b>
<b>Technology</b>							
<b>2660 - Technology Services</b>							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 51,000	\$ 51,100	\$ 51,100	\$ 51,100
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000</b>	<b>\$ 51,100</b>	<b>\$ 51,100</b>	<b>\$ 51,100</b>
<u>Supplies &amp; Materials</u>							
480	Computer Hardware	\$ -	\$ -	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>
	<b>Total Technology Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>
	<b>Total Technology (L500A)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 436,000</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>	<b>\$ 436,100</b>
<b>5200 - Transfers of Funds</b>							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
	<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
	<b>Ending Fund Balance</b>	<b>\$ 4,728,548</b>	<b>\$ 3,965,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL ASSET REPLACEMENT FUND REQUIREMENTS</b>	<b>\$ 8,995,941</b>	<b>\$ 6,369,041</b>	<b>\$ 34,982,775</b>	<b>\$ 34,387,135</b>	<b>\$ 34,387,135</b>	<b>\$ 34,387,135</b>

## 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	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>RESOURCES</b>						
1990 Miscellaneous	\$ 699,452	\$ 697,962	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000
5400 Beginning Fund Balance	129,021	469,654	1,170,000	1,900,001	1,900,001	1,900,001
<b>TOTAL ENERGY EFFICIENCY FUND RESOURCES</b>	<b>\$ 828,473</b>	<b>\$ 1,167,616</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>
<b>REQUIREMENTS</b>						
<b>5200 - Transfers of Funds</b>						
710 Fund Modifications	\$ 358,819	\$ -	\$ 1,950,000	\$ 2,680,001	\$ 2,680,001	\$ 2,680,001
<b>Total Transfers of Funds</b>	<b>\$ 358,819</b>	<b>\$ -</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>
<b>Ending Fund Balance</b>	<b>\$ 469,654</b>	<b>\$ 1,167,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS</b>	<b>\$ 828,473</b>	<b>\$ 1,167,616</b>	<b>\$ 1,950,000</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>	<b>\$ 2,680,001</b>

Transfer of funds out of Energy Efficiency Fund of \$2,680,000 is a transfer in to the Special Capital Projects Fund.

## Grants Fund – 240

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

### Fund Detail – Grants Fund

Account Code and Description	2018-19		2019-20		2020-21		2021-22		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<b>RESOURCES</b>									
2200 Restricted	\$ 1,435,268	\$ 1,289,729		\$ 5,000,000	\$ 1,912,000	\$ 1,912,000	\$ 1,912,000		
3299 Restricted Grants-In-Aid	16,554,979	13,780,268		70,256,430	59,175,000	59,175,000	59,175,000		59,175,000
4300 Restricted Direct From Federal	158,196	165,634		200,000	173,000	173,000	173,000		173,000
4500 Restricted Through State	26,148,004	24,489,470		34,724,000	177,461,895	177,461,895	177,461,895		177,461,895
4900 For/On Behalf of the District	1,667	9,596		-	-	-	-		-
<b>TOTAL GRANTS FUND RESOURCES</b>	<b>\$ 44,298,114</b>	<b>\$ 39,734,697</b>		<b>\$ 110,180,430</b>	<b>\$ 238,721,895</b>	<b>\$ 238,721,895</b>	<b>\$ 238,721,895</b>		<b>\$ 238,721,895</b>

#### 1000 - Instruction

##### 1111 - Elementary Programs, Primary (K-5)

###### Salaries and Wages

111 Regular Licensed	\$ 48,770	\$ 38,288	37.50	\$ 2,227,342	\$ 2,227,342	\$ 2,227,342	\$ 2,227,342	37.50
112 Regular Classified	-	56,129	9.91	426,704	426,704	426,704	426,704	9.91
121 Licensed Substitutes	540	1,597		-	-	-	-	
122 Classified Substitutes	-	111		-	-	-	-	
130 Licensed Staff Differentials	-	-		15,356	15,356	15,356	15,356	
130 Licensed Additional Earnings	16,017	1,800		-	-	-	-	
130 Classified Additional Earnings	387	45		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 65,714</b>	<b>\$ 97,970</b>	<b>47.41</b>	<b>\$ 2,669,402</b>	<b>\$ 2,669,402</b>	<b>\$ 2,669,402</b>	<b>\$ 2,669,402</b>	<b>47.41</b>

###### Associated Payroll Costs

210 Public Employees Retirement System	\$ 14,906	\$ 26,288		\$ 961,839	\$ 961,839	\$ 961,839	\$ 961,839	
220 Social Security Contribution	4,082	7,282		204,800	204,800	204,800	204,800	
230 Other Required Payroll Costs	917	1,631		42,965	42,965	42,965	42,965	
240 Employee Insur & Other Contract Benefits	7,175	17,546		770,577	770,577	770,577	770,577	
<b>Total Associated Payroll Costs</b>	<b>\$ 27,080</b>	<b>\$ 52,747</b>	<b>-</b>	<b>\$ 1,980,181</b>	<b>\$ 1,980,181</b>	<b>\$ 1,980,181</b>	<b>\$ 1,980,181</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 144,593	\$ 62,296		\$ 979,000	\$ 979,000	\$ 979,000	\$ 979,000	
340 Travel	289,134	149,559		-	-	-	-	
350 Communication	933	280		4,000	4,000	4,000	4,000	
<b>Total Purchased Services</b>	<b>\$ 434,660</b>	<b>\$ 212,135</b>	<b>-</b>	<b>\$ 983,000</b>	<b>\$ 983,000</b>	<b>\$ 983,000</b>	<b>\$ 983,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,869	\$ 22,534		\$ 110,005	\$ 14,946,672	\$ 14,946,672	\$ 14,946,672	
420 Textbooks	12,758	5,277		2,208,000	2,208,000	2,208,000	2,208,000	
460 Non-consumable Items	33	-		57,000	57,000	57,000	57,000	
480 Computer Hardware	-	-		74,000	74,000	74,000	74,000	
<b>Total Supplies and Materials</b>	<b>\$ 24,660</b>	<b>\$ 27,811</b>	<b>-</b>	<b>\$ 2,449,005</b>	<b>\$ 17,285,672</b>	<b>\$ 17,285,672</b>	<b>\$ 17,285,672</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 10,910		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 10,910</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Elementary Programs, Primary (K-5)</b>	<b>\$ 552,114</b>	<b>\$ 401,573</b>	<b>47.41</b>	<b>\$ 8,081,588</b>	<b>\$ 22,918,255</b>	<b>\$ 22,918,255</b>	<b>\$ 22,918,255</b>	<b>47.41</b>
<b>1113 - Elementary Extracurricular</b>								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ -		\$ 495,900	\$ 495,900	\$ 495,900	\$ 495,900	
130 Classified Additional Earnings	-	257		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 257</b>	<b>-</b>	<b>\$ 495,900</b>	<b>\$ 495,900</b>	<b>\$ 495,900</b>	<b>\$ 495,900</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 78		\$ 178,425	\$ 178,425	\$ 178,425	\$ 178,425	
220 Social Security Contribution	-	20		37,937	37,937	37,937	37,937	
230 Other Required Payroll Costs	-	4		7,935	7,935	7,935	7,935	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 102</b>	<b>-</b>	<b>\$ 224,297</b>	<b>\$ 224,297</b>	<b>\$ 224,297</b>	<b>\$ 224,297</b>	<b>-</b>
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 1	\$ -		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
<b>Total Purchased Services</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 134,802	\$ 134,802	\$ 134,802	\$ 134,802	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 134,802</b>	<b>\$ 134,802</b>	<b>\$ 134,802</b>	<b>\$ 134,802</b>	<b>-</b>
<b>Total Elementary Extracurricular</b>	<b>\$ 1</b>	<b>\$ 359</b>	<b>-</b>	<b>\$ 899,999</b>	<b>\$ 899,999</b>	<b>\$ 899,999</b>	<b>\$ 899,999</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<b>1121 - Middle School Instruction</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 94,423	\$ 70,964	21.00	\$ 1,160,240	\$ 1,160,240	\$ 1,160,240	\$ 1,160,240	21.00	
112 Regular Classified	-	-	14.00	632,980	632,980	632,980	632,980	14.00	
121 Licensed Substitutes	7,146	3,664		6,000	6,000	6,000	6,000		
130 Licensed Additional Earnings	3,201	6,327		13,000	13,000	13,000	13,000		
<b>Total Salaries and Wages</b>	<b>\$ 104,770</b>	<b>\$ 80,955</b>	<b>35.00</b>	<b>\$ 1,812,220</b>	<b>\$ 1,812,220</b>	<b>\$ 1,812,220</b>	<b>\$ 1,812,220</b>	<b>35.00</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 23,220	\$ 24,196		\$ 651,760	\$ 651,760	\$ 651,760	\$ 651,760		
220 Social Security Contribution	7,434	5,921		139,147	139,147	139,147	139,147		
230 Other Required Payroll Costs	1,726	1,320		29,437	29,437	29,437	29,437		
240 Employee Insur & Other Contract Benefits	16,401	15,779		570,241	570,241	570,241	570,241		
<b>Total Associated Payroll Costs</b>	<b>\$ 48,781</b>	<b>\$ 47,216</b>	<b>-</b>	<b>\$ 1,390,585</b>	<b>\$ 1,390,585</b>	<b>\$ 1,390,585</b>	<b>\$ 1,390,585</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ 477,025	\$ 46,140		\$ 604,000	\$ 604,000	\$ 604,000	\$ 604,000		
330 Student Transportation Services	10,415	5,226		21,000	21,000	21,000	21,000		
340 Travel	1,459	826		2,000	2,000	2,000	2,000		
350 Communication	277	910		2,000	2,000	2,000	2,000		
380 Non-Instructional Profess & Tech Svcs	9,892	9,025		-	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 499,068</b>	<b>\$ 62,127</b>	<b>-</b>	<b>\$ 629,000</b>	<b>\$ 629,000</b>	<b>\$ 629,000</b>	<b>\$ 629,000</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 16,557	\$ 7,296		\$ 93,006	\$ 14,929,673	\$ 14,929,673	\$ 14,929,673		
420 Textbooks	-	-		967,610	967,610	967,610	967,610		
460 Non-consumable Items	57,335	22,890		103,000	103,000	103,000	103,000		
470 Computer Software	3,850	-		112,500	112,500	112,500	112,500		
480 Computer Hardware	127,845	35,026		89,000	89,000	89,000	89,000		
<b>Total Supplies and Materials</b>	<b>\$ 205,587</b>	<b>\$ 65,212</b>	<b>-</b>	<b>\$ 1,365,116</b>	<b>\$ 16,201,783</b>	<b>\$ 16,201,783</b>	<b>\$ 16,201,783</b>	<b>-</b>	
<u>Capital Outlay</u>									
520 Buildings Acquisition and Improvement	\$ 59,277	\$ -		\$ -	\$ -	\$ -	\$ -		
540 Depreciable Equipment	39,659	67,767		-	-	-	-		
<b>Total Capital Outlay</b>	<b>\$ 98,936</b>	<b>\$ 67,767</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Middle School Instruction</b>	<b>\$ 957,142</b>	<b>\$ 323,277</b>	<b>35.00</b>	<b>\$ 5,196,921</b>	<b>\$ 20,033,588</b>	<b>\$ 20,033,588</b>	<b>\$ 20,033,588</b>	<b>35.00</b>	
<b>1122 - Middle School Extracurricular</b>									
<u>Salaries and Wages</u>									
130 Licensed Additional Earnings	\$ -	\$ -		\$ 743,850	\$ 743,850	\$ 743,850	\$ 743,850		
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 743,850</b>	<b>\$ 743,850</b>	<b>\$ 743,850</b>	<b>\$ 743,850</b>	<b>-</b>	



## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 267,639	\$ 267,639	\$ 267,639	\$ 267,639	
220 Social Security Contribution	-	-		56,913	56,913	56,913	56,913	
230 Other Required Payroll Costs	-	-		11,891	11,891	11,891	11,891	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 336,443</b>	<b>\$ 336,443</b>	<b>\$ 336,443</b>	<b>\$ 336,443</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 20,084	\$ 20,084		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
330 Student Transportation Services	-	-		67,500	67,500	67,500	67,500	
<b>Total Purchased Services</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>-</b>	<b>\$ 88,500</b>	<b>\$ 88,500</b>	<b>\$ 88,500</b>	<b>\$ 88,500</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 202,207	\$ 202,207	\$ 202,207	\$ 202,207	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 202,207</b>	<b>\$ 202,207</b>	<b>\$ 202,207</b>	<b>\$ 202,207</b>	<b>-</b>
<b>Total Middle School Extracurricular</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>-</b>	<b>\$ 1,371,000</b>	<b>\$ 1,371,000</b>	<b>\$ 1,371,000</b>	<b>\$ 1,371,000</b>	<b>-</b>
<b>1131 - High School Instruction</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,202,563	\$ 1,375,432	29.20	\$ 4,305,434	\$ 4,305,434	\$ 4,305,434	\$ 4,305,434	29.20
112 Regular Classified	182,324	298,505	16.69	744,490	744,490	744,490	744,490	16.69
121 Licensed Substitutes	25,950	14,869		34,000	34,000	34,000	34,000	
122 Classified Substitutes	232	282		-	-	-	-	
123 Temporary Licensed	2,085	1,000		-	-	-	-	
124 Temporary Classified	437	-		-	-	-	-	
130 Licensed Additional Earnings	24,612	29,266		52,000	52,000	52,000	52,000	
130 Classified Additional Earnings	1,176	1,082		6,000	6,000	6,000	6,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,439,379</b>	<b>\$ 1,720,436</b>	<b>45.89</b>	<b>\$ 5,141,924</b>	<b>\$ 5,141,924</b>	<b>\$ 5,141,924</b>	<b>\$ 5,141,924</b>	<b>45.89</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 336,710	\$ 470,944		\$ 937,025	\$ 937,025	\$ 937,025	\$ 937,025	
220 Social Security Contribution	105,866	125,452		200,166	200,166	200,166	200,166	
230 Other Required Payroll Costs	23,338	27,889		43,123	43,123	43,123	43,123	
240 Employee Insur & Other Contract Benefits	336,283	415,302		808,981	808,981	808,981	808,981	
<b>Total Associated Payroll Costs</b>	<b>\$ 802,197</b>	<b>\$ 1,039,587</b>	<b>-</b>	<b>\$ 1,989,295</b>	<b>\$ 1,989,295</b>	<b>\$ 1,989,295</b>	<b>\$ 1,989,295</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 40,041	\$ 14,698		\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	
320	Property Services	942	-		-	-	-	-	
330	Student Transportation Services	2,343	2,798		3,000	3,000	3,000	3,000	
340	Travel	40,409	2,322		25,000	25,000	25,000	25,000	
350	Communication	2,257	6,027		-	-	-	-	
380	Non-Instructional Profess & Tech Svcs	123,498	8,136		137,000	137,000	137,000	137,000	
390	Other General Profess & Tech Svcs	13,502	-		-	-	-	-	
<b>Total Purchased Services</b>		<b>\$ 222,992</b>	<b>\$ 33,981</b>	<b>-</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 165,959	\$ 111,552		\$ 473,003	\$ 15,309,670	\$ 15,309,670	\$ 15,309,670	
420	Textbooks	18,599	25,528		17,000	17,000	17,000	17,000	
460	Non-consumable Items	810,247	387,447		869,000	869,000	869,000	869,000	
470	Computer Software	167,119	152,171		238,500	238,500	238,500	238,500	
480	Computer Hardware	768,391	18,076		43,000	43,000	43,000	43,000	
<b>Total Supplies and Materials</b>		<b>\$ 1,930,315</b>	<b>\$ 694,774</b>	<b>-</b>	<b>\$ 1,640,503</b>	<b>\$ 16,477,170</b>	<b>\$ 16,477,170</b>	<b>\$ 16,477,170</b>	<b>-</b>
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 106,052	\$ 17,083		\$ -	\$ -	\$ -	\$ -	
530	Grounds Improvements	104,101	4,845		-	-	-	-	
540	Depreciable Equipment	203,221	220,806		216,000	216,000	216,000	216,000	
550	Depreciable Technology	-	5,999		-	-	-	-	
<b>Total Capital Outlay</b>		<b>\$ 413,374</b>	<b>\$ 248,733</b>	<b>-</b>	<b>\$ 216,000</b>	<b>\$ 216,000</b>	<b>\$ 216,000</b>	<b>\$ 216,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 4,309	\$ 14,151		\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	
<b>Total Other</b>		<b>\$ 4,309</b>	<b>\$ 14,151</b>	<b>-</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>-</b>
<b>Total High School Instruction</b>		<b>\$ 4,812,566</b>	<b>\$ 3,751,662</b>	<b>45.89</b>	<b>\$ 9,231,722</b>	<b>\$ 24,068,389</b>	<b>\$ 24,068,389</b>	<b>\$ 24,068,389</b>	<b>45.89</b>
<b>1132 - High School Extracurricular</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 3,459	\$ 379		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<b>Total Supplies and Materials</b>		<b>\$ 3,459</b>	<b>\$ 379</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>-</b>
<b>Total High School Extracurricular</b>	<b>\$ 3,459</b>	<b>\$ 379</b>	<b>-</b>	<b>\$ 755,000</b>	<b>\$ 755,000</b>	<b>\$ 755,000</b>	<b>\$ 755,000</b>	<b>-</b>
<b>1140 - Pre-Kindergarten Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 222,212	\$ 216,471	4.43	\$ 227,000	\$ 227,000	\$ 227,000	\$ 227,000	4.43
112 Regular Classified	1,039,136	1,091,114	49.00	3,118,000	3,118,000	3,118,000	3,118,000	49.00
113 Supervisory Licensed	18,834	20,210	0.25	21,000	21,000	21,000	21,000	0.25
121 Licensed Substitutes	13,518	15,392		7,000	7,000	7,000	7,000	
122 Classified Substitutes	28,412	33,705		18,000	18,000	18,000	18,000	
124 Temporary Classified	237,464	259,104		214,000	214,000	214,000	214,000	
130 Licensed Additional Earnings	27,186	780		3,000	3,000	3,000	3,000	
130 Classified Additional Earnings	83,932	31,461		26,000	26,000	26,000	26,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,670,694</b>	<b>\$ 1,668,237</b>	<b>53.68</b>	<b>\$ 3,634,000</b>	<b>\$ 3,634,000</b>	<b>\$ 3,634,000</b>	<b>\$ 3,634,000</b>	<b>53.68</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 353,309	\$ 444,262		\$ 439,000	\$ 439,000	\$ 439,000	\$ 439,000	
220 Social Security Contribution	123,051	123,279		124,000	124,000	124,000	124,000	
230 Other Required Payroll Costs	33,086	32,748		27,000	27,000	27,000	27,000	
240 Employee Insur & Other Contract Benefits	447,177	435,553		583,000	583,000	583,000	583,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 956,623</b>	<b>\$ 1,035,842</b>	<b>-</b>	<b>\$ 1,173,000</b>	<b>\$ 1,173,000</b>	<b>\$ 1,173,000</b>	<b>\$ 1,173,000</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 54,738	\$ 36,293		\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	
320 Property Services	1,897	42,000		4,000	4,000	4,000	4,000	
330 Student Transportation Services	28,617	5,150		9,000	9,000	9,000	9,000	
340 Travel	8,059	5,315		6,000	6,000	6,000	6,000	
350 Communication	30,746	22,887		16,000	16,000	16,000	16,000	
380 Non-Instructional Profess & Tech Svcs	190	7,970		-	-	-	-	
390 Other General Profess & Tech Svcs	3,908	2,513		2,000	2,000	2,000	2,000	
<b>Total Purchased Services</b>	<b>\$ 128,155</b>	<b>\$ 122,128</b>	<b>-</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 335,691	\$ 195,858		\$ 549,000	\$ 549,000	\$ 549,000	\$ 549,000	
420	Textbooks	21,477	13,141		3,000	3,000	3,000	3,000	
460	Non-consumable Items	46,895	8,865		5,000	5,000	5,000	5,000	
470	Computer Software	15,544	-		3,000	3,000	3,000	3,000	
480	Computer Hardware	6,039	3,530		3,000	3,000	3,000	3,000	
<b>Total Supplies and Materials</b>		<b>\$ 425,646</b>	<b>\$ 221,394</b>	<b>-</b>	<b>\$ 563,000</b>	<b>\$ 563,000</b>	<b>\$ 563,000</b>	<b>\$ 563,000</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 10,326	\$ 7,078		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>		<b>\$ 10,326</b>	<b>\$ 7,078</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 8,939	\$ 26,391		\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
650	Insurance and Judgments	-	-		2,000	2,000	2,000	2,000	
670	Taxes, Licenses and Assessments	-	-		1,000	1,000	1,000	1,000	
<b>Total Other</b>		<b>\$ 8,939</b>	<b>\$ 26,391</b>	<b>-</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>-</b>
<b>Total Pre-Kindergarten Programs</b>		<b>\$ 3,200,383</b>	<b>\$ 3,081,070</b>	<b>53.68</b>	<b>\$ 5,472,000</b>	<b>\$ 5,472,000</b>	<b>\$ 5,472,000</b>	<b>\$ 5,472,000</b>	<b>53.68</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 488,320	\$ 475,737	9.00	\$ 1,262,124	\$ 1,262,124	\$ 1,262,124	\$ 1,262,124	9.00
112	Regular Classified	549,140	307,594	9.81	471,000	471,000	471,000	471,000	9.81
121	Licensed Substitutes	5,943	4,697		5,000	5,000	5,000	5,000	
122	Classified Substitutes	6,530	987		-	-	-	-	
124	Temporary Classified	338	33,126		40,000	40,000	40,000	40,000	
130	Licensed Staff Differentials	44,793	34,522		24,678	24,678	24,678	24,678	
130	Licensed Additional Earnings	2,718	3,187		-	-	-	-	
130	Classified Additional Earnings	4,818	21,827		50,000	50,000	50,000	50,000	
<b>Total Salaries and Wages</b>		<b>\$ 1,102,600</b>	<b>\$ 881,677</b>	<b>18.81</b>	<b>\$ 1,852,802</b>	<b>\$ 1,852,802</b>	<b>\$ 1,852,802</b>	<b>\$ 1,852,802</b>	<b>18.81</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 270,126	\$ 262,040		\$ 595,666	\$ 595,666	\$ 595,666	\$ 595,666	
220	Social Security Contribution	80,196	63,546		141,860	141,860	141,860	141,860	
230	Other Required Payroll Costs	18,180	14,215		31,854	31,854	31,854	31,854	
240	Employee Insur & Other Contract Benefits	362,486	262,211		981,426	981,426	981,426	981,426	
<b>Total Associated Payroll Costs</b>		<b>\$ 730,988</b>	<b>\$ 602,012</b>	<b>-</b>	<b>\$ 1,750,806</b>	<b>\$ 1,750,806</b>	<b>\$ 1,750,806</b>	<b>\$ 1,750,806</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 428	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	32,351	1,266		4,000	4,000	4,000	4,000	4,000
340 Travel	5,663	2,670		12,000	12,000	12,000	12,000	12,000
350 Communication	2,004	6,360		14,000	14,000	14,000	14,000	14,000
390 Other General Profess & Tech Svcs	147	-		-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 40,593</b>	<b>\$ 10,296</b>	<b>-</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 55,935	\$ 3,100		\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
460 Non-consumable Items	65,447	-		5,000	5,000	5,000	5,000	
470 Computer Software	2,769	-		-	-	-	-	
480 Computer Hardware	5,324	703		4,000	4,000	4,000	4,000	
<b>Total Supplies and Materials</b>	<b>\$ 129,475</b>	<b>\$ 3,803</b>	<b>-</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 5,400	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 5,400</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>\$ 2,009,056</b>	<b>\$ 1,497,788</b>	<b>18.81</b>	<b>\$ 3,653,608</b>	<b>\$ 3,653,608</b>	<b>\$ 3,653,608</b>	<b>\$ 3,653,608</b>	<b>18.81</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 555,450	\$ 339,617	14.30	\$ 798,620	\$ 798,620	\$ 798,620	\$ 798,620	14.30
112 Regular Classified	156,898	84,086	2.81	4,000	4,000	4,000	4,000	2.81
121 Licensed Substitutes	1,711	-		4,000	4,000	4,000	4,000	
122 Classified Substitutes	1,472	-		-	-	-	-	
130 Licensed Staff Differentials	39,940	15,539		49,392	49,392	49,392	49,392	
130 Licensed Additional Earnings	-	-		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 755,471</b>	<b>\$ 439,242</b>	<b>17.11</b>	<b>\$ 859,012</b>	<b>\$ 859,012</b>	<b>\$ 859,012</b>	<b>\$ 859,012</b>	<b>17.11</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 217,216	\$ 137,909		\$ 274,328	\$ 274,328	\$ 274,328	\$ 274,328	
220 Social Security Contribution	55,693	31,938		64,300	64,300	64,300	64,300	
230 Other Required Payroll Costs	12,527	7,736		14,268	14,268	14,268	14,268	
240 Employee Insur & Other Contract Benefits	188,175	98,630		196,128	196,128	196,128	196,128	
<b>Total Associated Payroll Costs</b>	<b>\$ 473,611</b>	<b>\$ 276,213</b>	<b>-</b>	<b>\$ 549,024</b>	<b>\$ 549,024</b>	<b>\$ 549,024</b>	<b>\$ 549,024</b>	<b>-</b>
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
460 Non-consumable Items	-	-		10,000	10,000	10,000	10,000	
470 Computer Software	-	53,550		158,000	158,000	158,000	158,000	
480 Computer Hardware	-	35,000		134,000	134,000	134,000	134,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 88,550</b>	<b>-</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>	<b>-</b>
<b>Total Less Restrictive Program for Students with Disabilities</b>	<b>\$ 1,229,082</b>	<b>\$ 804,005</b>	<b>17.11</b>	<b>\$ 1,743,036</b>	<b>\$ 1,743,036</b>	<b>\$ 1,743,036</b>	<b>\$ 1,743,036</b>	<b>17.11</b>
<b>1260 - Treatment and Habilitation</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 565,748	\$ 457,951	6.00	\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000	6.00
<b>Total Salaries and Wages</b>	<b>\$ 565,748</b>	<b>\$ 457,951</b>	<b>6.00</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>	<b>\$ 114,000</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 177,727	\$ 164,771		\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	
220 Social Security Contribution	40,461	32,785		6,000	6,000	6,000	6,000	
230 Other Required Payroll Costs	9,207	7,434		2,000	2,000	2,000	2,000	
240 Employee Insur & Other Contract Benefits	101,871	94,396		11,000	11,000	11,000	11,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 329,266</b>	<b>\$ 299,386</b>	<b>-</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 6,763	\$ -		\$ -	\$ -	\$ -	\$ -	
470 Computer Software	12,166	-		-	-	-	-	
480 Computer Hardware	6,286	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 25,215</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Treatment and Habilitation</b>	<b>\$ 920,229</b>	<b>\$ 757,337</b>	<b>6.00</b>	<b>\$ 169,000</b>	<b>\$ 169,000</b>	<b>\$ 169,000</b>	<b>\$ 169,000</b>	<b>6.00</b>
<b>1271 - Remediation</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 36,356	\$ 63,566	1.18	\$ 69,000	\$ 69,000	\$ 69,000	\$ 69,000	1.18
121 Licensed Substitutes	-	-		14,000	14,000	14,000	14,000	
123 Temporary Licensed	1,746	10,101		-	-	-	-	
124 Temporary Classified	1,815	921		-	-	-	-	
130 Licensed Additional Earnings	195,914	97,573		207,000	207,000	207,000	207,000	
130 Classified Additional Earnings	34,311	4,742		28,000	28,000	28,000	28,000	
<b>Total Salaries and Wages</b>	<b>\$ 270,142</b>	<b>\$ 176,903</b>	<b>1.18</b>	<b>\$ 318,000</b>	<b>\$ 318,000</b>	<b>\$ 318,000</b>	<b>\$ 318,000</b>	<b>1.18</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 78,737	\$ 54,497		\$ 114,000	\$ 114,000	\$ 114,000	\$ 114,000	
220	Social Security Contribution	20,580	13,408		25,000	25,000	25,000	25,000	
230	Other Required Payroll Costs	4,931	2,881		6,000	6,000	6,000	6,000	
240	Employee Insur & Other Contract Benefits	6,121	1,238		6,000	6,000	6,000	6,000	
<b>Total Associated Payroll Costs</b>		<b>\$ 110,369</b>	<b>\$ 72,024</b>	<b>-</b>	<b>\$ 151,000</b>	<b>\$ 151,000</b>	<b>\$ 151,000</b>	<b>\$ 151,000</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 3,340	\$ 4,328		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
330	Student Transportation Services	26,082	13,603		36,000	36,000	36,000	36,000	
340	Travel	2,269	-		-	-	-	-	
350	Communication	428	135		2,000	2,000	2,000	2,000	
<b>Total Purchased Services</b>		<b>\$ 32,119</b>	<b>\$ 18,066</b>	<b>-</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 45,454	\$ 7,364		\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
460	Non-consumable Items	8,076	-		-	-	-	-	
470	Computer Software	7,694	30		-	-	-	-	
480	Computer Hardware	2,274	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 63,498</b>	<b>\$ 7,394</b>	<b>-</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 222	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<b>Total Other</b>		<b>\$ 222</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>
<b>Total Remediation</b>		<b>\$ 476,350</b>	<b>\$ 274,387</b>	<b>1.18</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>	<b>1.18</b>
<b>1272 - Title IA/D</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,606,712	\$ 1,821,812	29.50	\$ 1,208,000	\$ 1,208,000	\$ 1,208,000	\$ 1,208,000	29.50
112	Regular Classified	1,228,749	1,070,940	35.19	1,935,000	1,935,000	1,935,000	1,935,000	35.19
113	Supervisory Licensed	27,170	27,354	0.25	28,000	28,000	28,000	28,000	0.25
121	Licensed Substitutes	45,846	25,159		24,000	24,000	24,000	24,000	
122	Classified Substitutes	33,236	17,039		11,000	11,000	11,000	11,000	
123	Temporary Licensed	989	-		-	-	-	-	
124	Temporary Classified	66,283	104,365		113,000	113,000	113,000	113,000	
130	Licensed Staff Differentials	36	-		1,000	1,000	1,000	1,000	
130	Licensed Additional Earnings	550,885	612,018		1,527,000	1,527,000	1,527,000	1,527,000	
130	Classified Additional Earnings	191,679	192,729		775,000	775,000	775,000	775,000	
<b>Total Salaries and Wages</b>		<b>\$ 3,751,585</b>	<b>\$ 3,871,416</b>	<b>64.94</b>	<b>\$ 5,622,000</b>	<b>\$ 5,622,000</b>	<b>\$ 5,622,000</b>	<b>\$ 5,622,000</b>	<b>64.94</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 963,841	\$ 1,156,151		\$ 2,411,000	\$ 2,411,000	\$ 2,411,000	\$ 2,411,000	
220 Social Security Contribution	279,933	287,752		474,000	474,000	474,000	474,000	
230 Other Required Payroll Costs	78,701	84,688		87,000	87,000	87,000	87,000	
240 Employee Insur & Other Contract Benefits	853,678	887,839		1,284,000	1,284,000	1,284,000	1,284,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,176,153</b>	<b>\$ 2,416,430</b>	<b>-</b>	<b>\$ 4,256,000</b>	<b>\$ 4,256,000</b>	<b>\$ 4,256,000</b>	<b>\$ 4,256,000</b>	<b>-</b>
<b>Purchased Services</b>								
310 Instructional, Professional and Technical Services	\$ 4,050	\$ 77,300		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	
320 Property Services	3,600	4,700		4,000	4,000	4,000	4,000	
330 Student Transportation Services	48,275	56,311		166,000	166,000	166,000	166,000	
340 Travel	3,018	782		6,000	6,000	6,000	6,000	
350 Communication	15,250	12,110		68,000	68,000	68,000	68,000	
390 Other General Profess & Tech Svcs	38	1,980		2,000	2,000	2,000	2,000	
<b>Total Purchased Services</b>	<b>\$ 74,231</b>	<b>\$ 153,183</b>	<b>-</b>	<b>\$ 316,000</b>	<b>\$ 316,000</b>	<b>\$ 316,000</b>	<b>\$ 316,000</b>	<b>-</b>
<b>Supplies and Materials</b>								
410 Consumable Supplies and Materials	\$ 128,463	\$ 88,991		\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	
420 Textbooks	112,738	70,244		90,000	90,000	90,000	90,000	
430 Library Books	2,891	2,359		4,000	4,000	4,000	4,000	
460 Non-consumable Items	53,725	36,114		428,000	428,000	428,000	428,000	
470 Computer Software	61,406	77,542		99,000	99,000	99,000	99,000	
480 Computer Hardware	-	5,568		12,000	12,000	12,000	12,000	
<b>Total Supplies and Materials</b>	<b>\$ 359,223</b>	<b>\$ 280,818</b>	<b>-</b>	<b>\$ 1,218,000</b>	<b>\$ 1,218,000</b>	<b>\$ 1,218,000</b>	<b>\$ 1,218,000</b>	<b>-</b>
<b>Total Title IA/D</b>	<b>\$ 6,361,192</b>	<b>\$ 6,721,847</b>	<b>64.94</b>	<b>\$ 11,412,000</b>	<b>\$ 11,412,000</b>	<b>\$ 11,412,000</b>	<b>\$ 11,412,000</b>	<b>64.94</b>
<b>1280 - Alternative Education</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 126,521	\$ 128,681	2.00	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	2.00
112 Regular Classified	17,599	28,872	0.63	54,000	54,000	54,000	54,000	0.63
121 Licensed Substitutes	1,981	658		4,000	4,000	4,000	4,000	
122 Classified Substitutes	626	174		-	-	-	-	
130 Licensed Additional Earnings	-	3,644		19,000	19,000	19,000	19,000	
130 Classified Additional Earnings	-	878		1,000	1,000	1,000	1,000	
<b>Total Salaries and Wages</b>	<b>\$ 146,727</b>	<b>\$ 162,907</b>	<b>2.63</b>	<b>\$ 381,000</b>	<b>\$ 381,000</b>	<b>\$ 381,000</b>	<b>\$ 381,000</b>	<b>2.63</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 37,984	\$ 45,217		\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000	
220 Social Security Contribution	11,108	12,114		29,000	29,000	29,000	29,000	
230 Other Required Payroll Costs	2,425	2,662		6,000	6,000	6,000	6,000	
240 Employee Insur & Other Contract Benefits	40,073	36,146		104,000	104,000	104,000	104,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 91,590</b>	<b>\$ 96,139</b>	<b>-</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	<b>\$ 273,000</b>	<b>-</b>



## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 331	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
340 Travel	-	-		2,000	2,000	2,000	2,000	
360 Charter School Payments	-	-		96,150	400,000	400,000	400,000	
<b>Total Purchased Services</b>	<b>\$ 331</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 99,150</b>	<b>\$ 403,000</b>	<b>\$ 403,000</b>	<b>\$ 403,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,779	\$ 4,528		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
460 Non-consumable Items	786	1,316		9,000	9,000	9,000	9,000	
470 Computer Software	42,337	2,780		2,000	2,000	2,000	2,000	
<b>Total Supplies and Materials</b>	<b>\$ 52,902</b>	<b>\$ 8,624</b>	<b>-</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 53,147	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 53,147</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 200	\$ 110		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 200</b>	<b>\$ 110</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Alternative Education</b>	<b>\$ 344,897</b>	<b>\$ 267,780</b>	<b>2.63</b>	<b>\$ 769,150</b>	<b>\$ 1,073,000</b>	<b>\$ 1,073,000</b>	<b>\$ 1,073,000</b>	<b>2.63</b>
<b>1291 - English Language Learner</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	10.00	\$ 540,620	\$ 540,620	\$ 540,620	\$ 540,620	10.00
112 Regular Classified	-	25,132	0.81	23,000	23,000	23,000	23,000	0.81
130 Licensed Additional Earnings	31,100	20,733		4,000	4,000	4,000	4,000	
130 Classified Additional Earnings	1,911	1,116		16,000	16,000	16,000	16,000	
<b>Total Salaries and Wages</b>	<b>\$ 33,011</b>	<b>\$ 46,981</b>	<b>10.81</b>	<b>\$ 583,620</b>	<b>\$ 583,620</b>	<b>\$ 583,620</b>	<b>\$ 583,620</b>	<b>10.81</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,867	\$ 14,438		\$ 209,516	\$ 209,516	\$ 209,516	\$ 209,516	
220 Social Security Contribution	2,525	3,430		45,360	45,360	45,360	45,360	
230 Other Required Payroll Costs	540	760		9,645	9,645	9,645	9,645	
240 Employee Insur & Other Contract Benefits	-	15,793		178,125	178,125	178,125	178,125	
<b>Total Associated Payroll Costs</b>	<b>\$ 12,932</b>	<b>\$ 34,421</b>	<b>-</b>	<b>\$ 442,646</b>	<b>\$ 442,646</b>	<b>\$ 442,646</b>	<b>\$ 442,646</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 900	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
350 Communication	78	34		1,000	1,000	1,000	1,000	
<b>Total Purchased Services</b>	<b>\$ 978</b>	<b>\$ 34</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,058	\$ 548		\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	
420 Textbooks	-	-		201,000	201,000	201,000	201,000	
460 Non-consumable Items	-	-		16,000	16,000	16,000	16,000	
480 Computer Hardware	-	-		32,000	32,000	32,000	32,000	
<b>Total Supplies and Materials</b>	<b>\$ 1,058</b>	<b>\$ 548</b>	<b>-</b>	<b>\$ 282,000</b>	<b>\$ 282,000</b>	<b>\$ 282,000</b>	<b>\$ 282,000</b>	<b>-</b>
<b>Total English Language Learner</b>	<b>\$ 47,979</b>	<b>\$ 81,984</b>	<b>10.81</b>	<b>\$ 1,310,266</b>	<b>\$ 1,310,266</b>	<b>\$ 1,310,266</b>	<b>\$ 1,310,266</b>	<b>10.81</b>
<b>1292 - Teen Parent Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 58,013	\$ 55,154	1.00	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	1.00
121 Licensed Substitutes	1,711	94		-	-	-	-	
130 Licensed Additional Earnings	272	-		2,000	2,000	2,000	2,000	
<b>Total Salaries and Wages</b>	<b>\$ 59,996</b>	<b>\$ 55,248</b>	<b>1.00</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,589	\$ 16,746		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
220 Social Security Contribution	3,835	3,604		6,000	6,000	6,000	6,000	
230 Other Required Payroll Costs	872	902		2,000	2,000	2,000	2,000	
240 Employee Insur & Other Contract Benefits	15,237	15,049		16,000	16,000	16,000	16,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 29,533</b>	<b>\$ 36,301</b>	<b>-</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 6,190	\$ 3,354		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
460 Non-consumable Items	2,849	643		5,000	5,000	5,000	5,000	
470 Computer Software	-	2,600		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 9,039</b>	<b>\$ 6,597</b>	<b>-</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>-</b>
<b>Total Teen Parent Programs</b>	<b>\$ 98,568</b>	<b>\$ 98,146</b>	<b>1.00</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>1.00</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1293 - Migrant Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,179	\$ 6,517	0.25	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	0.25
112 Regular Classified	341,006	366,658	11.74	442,000	442,000	442,000	442,000	11.74
122 Classified Substitutes	5,282	4,513		-	-	-	-	
123 Temporary Licensed	6,093	-		-	-	-	-	
124 Temporary Classified	13,218	15,924		20,000	20,000	20,000	20,000	
130 Licensed Staff Differentials	-	1,693		-	-	-	-	
130 Licensed Additional Earnings	156,114	165,828		259,000	259,000	259,000	259,000	
130 Classified Additional Earnings	31,337	34,739		106,000	106,000	106,000	106,000	
<b>Total Salaries and Wages</b>	<b>\$ 559,229</b>	<b>\$ 595,872</b>	<b>11.99</b>	<b>\$ 849,000</b>	<b>\$ 849,000</b>	<b>\$ 849,000</b>	<b>\$ 849,000</b>	<b>11.99</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 147,090	\$ 185,224		\$ 327,000	\$ 327,000	\$ 327,000	\$ 327,000	
220 Social Security Contribution	42,327	45,242		66,000	66,000	66,000	66,000	
230 Other Required Payroll Costs	10,277	10,672		15,000	15,000	15,000	15,000	
240 Employee Insur & Other Contract Benefits	145,222	164,815		226,000	226,000	226,000	226,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 344,916</b>	<b>\$ 405,953</b>	<b>-</b>	<b>\$ 634,000</b>	<b>\$ 634,000</b>	<b>\$ 634,000</b>	<b>\$ 634,000</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 4,700	\$ 11,200		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
330 Student Transportation Services	52,797	38,021		85,000	85,000	85,000	85,000	
340 Travel	12,032	8,831		45,000	45,000	45,000	45,000	
350 Communication	3,503	1,862		6,000	6,000	6,000	6,000	
390 Other General Profess & Tech Svcs	54	-		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 73,086</b>	<b>\$ 59,914</b>	<b>-</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 19,802	\$ 9,217		\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	
460 Non-consumable Items	1,360	-		-	-	-	-	
470 Computer Software	-	24,620		25,000	25,000	25,000	25,000	
480 Computer Hardware	257	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 21,419</b>	<b>\$ 33,837</b>	<b>-</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>-</b>
<b>Total Migrant Education</b>	<b>\$ 998,650</b>	<b>\$ 1,095,576</b>	<b>11.99</b>	<b>\$ 1,694,000</b>	<b>\$ 1,694,000</b>	<b>\$ 1,694,000</b>	<b>\$ 1,694,000</b>	<b>11.99</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1299 - Other Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 39,737	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	207	-	-	-	-	-	-	-
124 Temporary Classified	2,462	-		2,000	2,000	2,000	2,000	
130 Licensed Staff Differentials	2,064	-		-	-	-	-	
130 Licensed Additional Earnings	37,491	2,743		7,000	7,000	7,000	7,000	
130 Classified Additional Earnings	7,035	687		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 88,996</b>	<b>\$ 3,430</b>	<b>-</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 26,006	\$ 1,201		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
220 Social Security Contribution	6,498	262		1,000	1,000	1,000	1,000	
230 Other Required Payroll Costs	2,650	56		1,000	1,000	1,000	1,000	
240 Employee Insur & Other Contract Benefits	7,433	-		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 42,587</b>	<b>\$ 1,519</b>	<b>-</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 300	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	1,753	-		-	-	-	-	
340 Travel	5,726	-		-	-	-	-	
350 Communication	171	283		2,000	2,000	2,000	2,000	
390 Other General Profess & Tech Svcs	65	-		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 8,015</b>	<b>\$ 283</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,399	\$ 3,150		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
460 Non-consumable Items	148	-		1,000	1,000	1,000	1,000	
<b>Total Supplies and Materials</b>	<b>\$ 9,547</b>	<b>\$ 3,150</b>	<b>-</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>-</b>
<b>Total Other Programs</b>	<b>\$ 149,145</b>	<b>\$ 8,382</b>	<b>-</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1400 - Summer School Programs</b>								
<u>Salaries and Wages</u>								
122 Classified Substitutes	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	-
123 Temporary Licensed	504	1,622		5,000	5,000	5,000	5,000	5,000
124 Temporary Classified	614	5,008		-	-	-	-	-
130 Licensed Additional Earnings	51,399	73,083		149,243	149,243	149,243	149,243	149,243
130 Classified Additional Earnings	3,422	19,847		21,000	21,000	21,000	21,000	21,000
<b>Total Salaries and Wages</b>	<b>\$ 55,939</b>	<b>\$ 99,575</b>	<b>-</b>	<b>\$ 175,243</b>	<b>\$ 175,243</b>	<b>\$ 175,243</b>	<b>\$ 175,243</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 15,403	\$ 32,129		\$ 64,565	\$ 64,565	\$ 64,565	\$ 64,565	64,565
220 Social Security Contribution	4,279	7,617		15,395	15,395	15,395	15,395	15,395
230 Other Required Payroll Costs	919	3,137		4,292	4,292	4,292	4,292	4,292
<b>Total Associated Payroll Costs</b>	<b>\$ 20,601</b>	<b>\$ 42,883</b>	<b>-</b>	<b>\$ 84,252</b>	<b>\$ 84,252</b>	<b>\$ 84,252</b>	<b>\$ 84,252</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 274	\$ -		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	2,500
330 Student Transportation Services	2,557	5,318		13,000	13,000	13,000	13,000	13,000
340 Travel	450	271		-	-	-	-	-
350 Communication	442	579		2,000	2,000	2,000	2,000	2,000
<b>Total Purchased Services</b>	<b>\$ 3,723</b>	<b>\$ 6,168</b>	<b>-</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,954	\$ 18,976		\$ 18,006	\$ 18,006	\$ 18,006	\$ 18,006	18,006
460 Non-consumable Items	7,021	-		-	-	-	-	-
470 Computer Software	25	-		-	-	-	-	-
<b>Total Supplies and Materials</b>	<b>\$ 17,000</b>	<b>\$ 18,976</b>	<b>-</b>	<b>\$ 18,006</b>	<b>\$ 18,006</b>	<b>\$ 18,006</b>	<b>\$ 18,006</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 105	\$ 220		\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>\$ 105</b>	<b>\$ 220</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Summer School Programs</b>	<b>\$ 97,368</b>	<b>\$ 167,822</b>	<b>-</b>	<b>\$ 295,001</b>	<b>\$ 295,001</b>	<b>\$ 295,001</b>	<b>\$ 295,001</b>	<b>-</b>
<b>Total Instruction</b>	<b>\$ 22,278,265</b>	<b>\$ 19,353,458</b>	<b>316.45</b>	<b>\$ 52,794,291</b>	<b>\$ 97,608,142</b>	<b>\$ 97,608,142</b>	<b>\$ 97,608,142</b>	<b>316.45</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19		2019-20		2020-21		2021-22		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<b>2000 - Support Services</b>									
<b>2110 - Attendance &amp; Social Work Svcs</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 145,689	\$ 193,406	12.95	\$ 2,492,170	\$ 2,492,170	\$ 2,492,170	\$ 2,492,170	12.95	
112 Regular Classified	617,488	664,838	62.11	2,702,521	2,702,521	2,702,521	2,702,521	62.11	
121 Licensed Substitutes	9,449	6,576	-	-	-	-	-	-	
122 Classified Substitutes	9,779	145	-	-	-	-	-	-	
123 Temporary Licensed	191	146	-	-	-	-	-	-	
124 Temporary Classified	41	7,635	-	13,000	13,000	13,000	13,000	-	
130 Licensed Staff Differentials	2,725	5,774	-	11,920	11,920	11,920	11,920	-	
130 Licensed Additional Earnings	99,027	37,845	-	303,000	303,000	303,000	303,000	-	
130 Classified Additional Earnings	15,618	14,842	-	113,000	113,000	113,000	113,000	-	
<b>Total Salaries and Wages</b>	<b>\$ 900,007</b>	<b>\$ 931,207</b>	<b>75.06</b>	<b>\$ 5,635,611</b>	<b>\$ 5,635,611</b>	<b>\$ 5,635,611</b>	<b>\$ 5,635,611</b>	<b>75.06</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 229,119	\$ 274,433	-	\$ 1,450,234	\$ 1,450,234	\$ 1,450,234	\$ 1,450,234	-	
220 Social Security Contribution	67,341	69,142	-	308,586	308,586	308,586	308,586	-	
230 Other Required Payroll Costs	15,490	14,955	-	67,341	67,341	67,341	67,341	-	
240 Employee Insur & Other Contract Benefits	280,501	309,561	-	1,187,650	1,187,650	1,187,650	1,187,650	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 592,451</b>	<b>\$ 668,091</b>	<b>-</b>	<b>\$ 3,013,811</b>	<b>\$ 3,013,811</b>	<b>\$ 3,013,811</b>	<b>\$ 3,013,811</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ 101,499	\$ 102,300	-	\$ 343,000	\$ 343,000	\$ 343,000	\$ 343,000	-	
320 Property Services	775	-	-	3,000	3,000	3,000	3,000	-	
330 Student Transportation Services	4,310	-	-	7,000	7,000	7,000	7,000	-	
340 Travel	16,120	9,344	-	40,000	40,000	40,000	40,000	-	
350 Communication	6,988	41,916	-	26,760	26,760	26,760	26,760	-	
380 Non-Instructional Profess & Tech Svcs	65,061	-	-	-	-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 194,753</b>	<b>\$ 153,560</b>	<b>-</b>	<b>\$ 419,760</b>	<b>\$ 419,760</b>	<b>\$ 419,760</b>	<b>\$ 419,760</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 46,103	\$ 19,003	-	\$ 147,962	\$ 8,062,857	\$ 8,062,857	\$ 8,062,857	-	
460 Non-consumable Items	117	156	-	77,000	77,000	77,000	77,000	-	
470 Computer Software	86,380	109,630	-	149,000	149,000	149,000	149,000	-	
480 Computer Hardware	-	-	-	107,000	107,000	107,000	107,000	-	
<b>Total Supplies and Materials</b>	<b>\$ 132,600</b>	<b>\$ 128,789</b>	<b>-</b>	<b>\$ 480,962</b>	<b>\$ 8,395,857</b>	<b>\$ 8,395,857</b>	<b>\$ 8,395,857</b>	<b>-</b>	
<u>Other</u>									
640 Dues And Fees	\$ 2,974	\$ 3,434	-	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-	
<b>Total Other</b>	<b>\$ 2,974</b>	<b>\$ 3,434</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>	
<b>Total Attendance &amp; Social Work Svcs</b>	<b>\$ 1,822,785</b>	<b>\$ 1,885,081</b>	<b>75.06</b>	<b>\$ 9,555,144</b>	<b>\$ 17,470,039</b>	<b>\$ 17,470,039</b>	<b>\$ 17,470,039</b>	<b>75.06</b>	

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2120 - Guidance Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 115,940	\$ 129,684	5.58	\$ 432,452	\$ 432,452	\$ 432,452	\$ 432,452	5.58
112	Regular Classified	-	58,352	2.50	111,000	111,000	111,000	111,000	2.50
121	Licensed Substitutes	18,305	15,840		24,000	24,000	24,000	24,000	
122	Classified Substitutes	-	110		-	-	-	-	
123	Temporary Licensed	7,669	-		-	-	-	-	
130	Licensed Staff Differentials	-	-		4,920	4,920	4,920	4,920	
130	Licensed Additional Earnings	4,439	251		5,000	5,000	5,000	5,000	
<b>Total Salaries and Wages</b>		<b>\$ 146,353</b>	<b>\$ 204,237</b>	<b>8.08</b>	<b>\$ 577,372</b>	<b>\$ 577,372</b>	<b>\$ 577,372</b>	<b>\$ 577,372</b>	<b>8.08</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 35,171	\$ 49,362		\$ 206,684	\$ 206,684	\$ 206,684	\$ 206,684	
220	Social Security Contribution	10,998	15,859		48,006	48,006	48,006	48,006	
230	Other Required Payroll Costs	2,470	3,386		10,767	10,767	10,767	10,767	
240	Employee Insur & Other Contract Benefits	33,681	66,261		142,638	142,638	142,638	142,638	
<b>Total Associated Payroll Costs</b>		<b>\$ 82,320</b>	<b>\$ 134,868</b>	<b>-</b>	<b>\$ 408,095</b>	<b>\$ 408,095</b>	<b>\$ 408,095</b>	<b>\$ 408,095</b>	<b>-</b>
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 6,465	\$ 4,060		\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	
340	Travel	21,570	26,041		46,000	46,000	46,000	46,000	
350	Communication	2,442	490		28,000	28,000	28,000	28,000	
380	Non-Instructional Profess & Tech Svcs	50,367	53,814		25,000	25,000	25,000	25,000	
<b>Total Purchased Services</b>		<b>\$ 80,844</b>	<b>\$ 84,405</b>	<b>-</b>	<b>\$ 143,000</b>	<b>\$ 143,000</b>	<b>\$ 143,000</b>	<b>\$ 143,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,375	\$ 1,496		\$ 12,000	\$ 7,812,000	\$ 7,812,000	\$ 7,812,000	
460	Non-consumable Items	-	-		5,000	5,000	5,000	5,000	
470	Computer Software	-	-		20,000	20,000	20,000	20,000	
480	Computer Hardware	-	-		10,000	10,000	10,000	10,000	
<b>Total Supplies and Materials</b>		<b>\$ 1,375</b>	<b>\$ 1,496</b>	<b>-</b>	<b>\$ 47,000</b>	<b>\$ 7,847,000</b>	<b>\$ 7,847,000</b>	<b>\$ 7,847,000</b>	<b>-</b>
<b>Total Guidance Services</b>		<b>\$ 310,892</b>	<b>\$ 425,006</b>	<b>8.08</b>	<b>\$ 1,175,467</b>	<b>\$ 8,975,467</b>	<b>\$ 8,975,467</b>	<b>\$ 8,975,467</b>	<b>8.08</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2130 - Health Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 136,258	\$ 139,011	2.03	\$ 7,000	\$ 453,702	\$ 453,702	\$ 453,702	11.03
124	Temporary Classified	6,320	2,373		1,000	1,000	1,000	1,000	
130	Licensed Staff Differentials	5,752	7,490		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>		<b>\$ 148,330</b>	<b>\$ 148,874</b>	<b>2.03</b>	<b>\$ 11,000</b>	<b>\$ 457,702</b>	<b>\$ 457,702</b>	<b>\$ 457,702</b>	<b>11.03</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 35,983	\$ 51,934		\$ 10,000	\$ 152,006	\$ 152,006	\$ 152,006	
220	Social Security Contribution	10,755	9,968		1,000	35,172	35,172	35,172	
230	Other Required Payroll Costs	2,493	2,438		1,000	8,206	8,206	8,206	
240	Employee Insur & Other Contract Benefits	24,220	25,623		10,000	155,914	155,914	155,914	
<b>Total Associated Payroll Costs</b>		<b>\$ 73,451</b>	<b>\$ 89,963</b>	<b>-</b>	<b>\$ 22,000</b>	<b>\$ 351,298</b>	<b>\$ 351,298</b>	<b>\$ 351,298</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	
340	Travel	219	181		1,000	1,000	1,000	1,000	
350	Communication	1,020	146		5,000	5,000	5,000	5,000	
380	Non-Instructional Profess & Tech Svcs	-	94,827		-	-	-	-	
<b>Total Purchased Services</b>		<b>\$ 1,239</b>	<b>\$ 95,154</b>	<b>-</b>	<b>\$ 606,000</b>	<b>\$ 606,000</b>	<b>\$ 606,000</b>	<b>\$ 606,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 17,900	\$ 38		\$ 8,000	\$ 7,808,000	\$ 7,808,000	\$ 7,808,000	
480	Computer Hardware	-	-		4,000	4,000	4,000	4,000	
<b>Total Supplies and Materials</b>		<b>\$ 17,900</b>	<b>\$ 38</b>	<b>-</b>	<b>\$ 12,000</b>	<b>\$ 7,812,000</b>	<b>\$ 7,812,000</b>	<b>\$ 7,812,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 70	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>		<b>\$ 70</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Health Services</b>		<b>\$ 240,990</b>	<b>\$ 334,029</b>	<b>2.03</b>	<b>\$ 651,000</b>	<b>\$ 9,227,000</b>	<b>\$ 9,227,000</b>	<b>\$ 9,227,000</b>	<b>11.03</b>
<b>2140 - Psychological Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 104,108	\$ 106,793	4.00	\$ 399,448	\$ 399,448	\$ 399,448	\$ 399,448	4.00
<b>Total Salaries and Wages</b>		<b>\$ 104,108</b>	<b>\$ 106,793</b>	<b>4.00</b>	<b>\$ 399,448</b>	<b>\$ 399,448</b>	<b>\$ 399,448</b>	<b>\$ 399,448</b>	<b>4.00</b>



## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 32,690	\$ 38,424		\$ 143,724	\$ 143,724	\$ 143,724	\$ 143,724	
220	Social Security Contribution	7,477	7,676		30,556	30,556	30,556	30,556	
230	Other Required Payroll Costs	1,687	1,726		6,388	6,388	6,388	6,388	
240	Employee Insur & Other Contract Benefits	15,253	15,733		64,852	64,852	64,852	64,852	
<b>Total Associated Payroll Costs</b>		<b>\$ 57,107</b>	<b>\$ 63,559</b>	<b>-</b>	<b>\$ 245,520</b>	<b>\$ 245,520</b>	<b>\$ 245,520</b>	<b>\$ 245,520</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
460	Non-consumable Items	-	-		4,000	4,000	4,000	4,000	
480	Computer Hardware	-	-		8,000	8,000	8,000	8,000	
<b>Total Supplies and Materials</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>-</b>
<b>Total Psychological Services</b>		<b>\$ 161,215</b>	<b>\$ 170,352</b>	<b>4.00</b>	<b>\$ 664,968</b>	<b>\$ 664,968</b>	<b>\$ 664,968</b>	<b>\$ 664,968</b>	<b>4.00</b>
<b>2150 - Speech Pathology &amp; Audiology Svcs</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 304,474	\$ 191,004	2.60	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	2.60
112	Regular Classified	233,964	232,869	7.31	6,000	6,000	6,000	6,000	7.31
130	Licensed Staff Differentials	13,183	9,737		1,000	1,000	1,000	1,000	
<b>Total Salaries and Wages</b>		<b>\$ 551,621</b>	<b>\$ 433,610</b>	<b>9.91</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>9.91</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 151,883	\$ 132,892		\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
220	Social Security Contribution	40,701	31,063		3,000	3,000	3,000	3,000	
230	Other Required Payroll Costs	9,012	7,000		1,000	1,000	1,000	1,000	
240	Employee Insur & Other Contract Benefits	174,863	155,914		16,000	16,000	16,000	16,000	
<b>Total Associated Payroll Costs</b>		<b>\$ 376,459</b>	<b>\$ 326,869</b>	<b>-</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 37,666	\$ -		\$ -	\$ -	\$ -	\$ -	
470	Computer Software	2,276	-		-	-	-	-	
480	Computer Hardware	21,505	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 61,447</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Speech Pathology &amp; Audiology Svcs</b>		<b>\$ 989,527</b>	<b>\$ 760,479</b>	<b>9.91</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>9.91</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>2160 - Other Student Treatment Svcs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 26,132	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	3,313	3,318	-	-	-	-	-	-
124 Temporary Classified	346	-	-	-	-	-	-	-
130 Licensed Staff Differentials	1,330	-	-	-	-	-	-	-
<b>Total Salaries and Wages</b>	<b>\$ 31,121</b>	<b>\$ 3,318</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,664	\$ 1,194		\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	2,402	304		-	-	-	-	-
230 Other Required Payroll Costs	509	55		-	-	-	-	-
240 Employee Insur & Other Contract Benefits	10,412	1,479		-	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ 22,987</b>	<b>\$ 3,032</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 287,317	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>	<b>\$ 287,317</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 6,951	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>Total Supplies and Materials</b>	<b>\$ 6,951</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Student Treatment Svcs</b>	<b>\$ 348,376</b>	<b>\$ 6,350</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2190 - Service Direction, Student Support Svcs</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 663,624	\$ 507,541	19.00	\$ 439,673	\$ 439,673	\$ 439,673	\$ 439,673	19.00
113 Supervisory Licensed	511,978	219,109	4.00	473,654	473,654	473,654	473,654	4.00
122 Classified Substitutes	5,844	1,239		-	-	-	-	-
130 Licensed Additional Earnings	154	1,362		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,181,600</b>	<b>\$ 729,251</b>	<b>23.00</b>	<b>\$ 916,327</b>	<b>\$ 916,327</b>	<b>\$ 916,327</b>	<b>\$ 916,327</b>	<b>23.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 339,882	\$ 241,820		\$ 277,066	\$ 277,066	\$ 277,066	\$ 277,066	
220 Social Security Contribution	86,333	52,115		66,609	66,609	66,609	66,609	
230 Other Required Payroll Costs	24,511	12,849		21,030	21,030	21,030	21,030	
240 Employee Insur & Other Contract Benefits	266,299	206,317		198,917	198,917	198,917	198,917	
<b>Total Associated Payroll Costs</b>	<b>\$ 717,025</b>	<b>\$ 513,101</b>	<b>-</b>	<b>\$ 563,622</b>	<b>\$ 563,622</b>	<b>\$ 563,622</b>	<b>\$ 563,622</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Purchased Services</u>									
320 Property Services	\$ -	\$ 935		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 935</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 17,991	\$ 17,991	\$ 17,991	\$ 17,991	\$ 17,991	
460 Non-consumable Items	-	-		9,000	9,000	9,000	9,000	9,000	
480 Computer Hardware	-	-		18,000	18,000	18,000	18,000	18,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 44,991</b>	<b>\$ 44,991</b>	<b>\$ 44,991</b>	<b>\$ 44,991</b>	<b>\$ 44,991</b>	<b>-</b>
<b>Total Service Direction, Student Support Svcs</b>	<b>\$ 1,898,625</b>	<b>\$ 1,243,287</b>	<b>23.00</b>	<b>\$ 1,524,940</b>	<b>\$ 1,524,940</b>	<b>\$ 1,524,940</b>	<b>\$ 1,524,940</b>	<b>\$ 1,524,940</b>	<b>23.00</b>
<b>2210 - Improvement of Instruction Svcs</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 961,669	\$ 516,444	10.80	\$ 924,085	\$ 924,085	\$ 924,085	\$ 924,085	\$ 924,085	10.80
112 Regular Classified	64,016	77,516	2.00	70,000	70,000	70,000	70,000	70,000	2.00
113 Supervisory Licensed	44,728	-		-	-	-	-	-	
121 Licensed Substitutes	33,823	21,756		13,000	13,000	13,000	13,000	13,000	
122 Classified Substitutes	166	-		-	-	-	-	-	
123 Temporary Licensed	8,130	688		5,000	5,000	5,000	5,000	5,000	
124 Temporary Classified	19,215	17,280		16,000	16,000	16,000	16,000	16,000	
130 Licensed Staff Differentials	61,995	5,218		31,840	31,840	31,840	31,840	31,840	
130 Licensed Additional Earnings	315,229	182,857		189,000	189,000	189,000	189,000	189,000	
130 Classified Additional Earnings	17,269	24,024		67,000	67,000	67,000	67,000	67,000	
<b>Total Salaries and Wages</b>	<b>\$ 1,526,240</b>	<b>\$ 845,783</b>	<b>12.80</b>	<b>\$ 1,315,925</b>	<b>\$ 1,315,925</b>	<b>\$ 1,315,925</b>	<b>\$ 1,315,925</b>	<b>\$ 1,315,925</b>	<b>12.80</b>
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 394,608	\$ 269,295		\$ 491,735	\$ 491,735	\$ 491,735	\$ 491,735	\$ 491,735	
220 Social Security Contribution	114,192	62,982		101,137	101,137	101,137	101,137	101,137	
230 Other Required Payroll Costs	25,607	13,928		21,303	21,303	21,303	21,303	21,303	
240 Employee Insur & Other Contract Benefits	220,643	119,321		229,065	229,065	229,065	229,065	229,065	
<b>Total Associated Payroll Costs</b>	<b>\$ 755,050</b>	<b>\$ 465,526</b>	<b>-</b>	<b>\$ 843,240</b>	<b>\$ 843,240</b>	<b>\$ 843,240</b>	<b>\$ 843,240</b>	<b>\$ 843,240</b>	<b>-</b>
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ 47,350	\$ 86,305		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
320 Property Services	3,190	60		4,000	4,000	4,000	4,000	4,000	
330 Student Transportation Services	538	-		-	-	-	-	-	
340 Travel	54,978	11,642		101,000	101,000	101,000	101,000	101,000	
350 Communication	2,371	431		14,000	14,000	14,000	14,000	14,000	
380 Non-Instructional Profess & Tech Svcs	656,014	2,426		9,000	9,000	9,000	9,000	9,000	
<b>Total Purchased Services</b>	<b>\$ 764,441</b>	<b>\$ 100,864</b>	<b>-</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 23,361	\$ 9,194		\$ 156,998	\$ 7,956,998	\$ 7,956,998	\$ 7,956,998	
460	Non-consumable Items	59,828	5,325		138,000	138,000	138,000	138,000	
470	Computer Software	22,522	1,685		2,000	2,000	2,000	2,000	
480	Computer Hardware	23,511	1,418		13,000	13,000	13,000	13,000	
<b>Total Supplies and Materials</b>		<b>\$ 129,222</b>	<b>\$ 17,622</b>	<b>-</b>	<b>\$ 309,998</b>	<b>\$ 8,109,998</b>	<b>\$ 8,109,998</b>	<b>\$ 8,109,998</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
550	Depreciable Technology	14,798	16,968		-	-	-	-	
<b>Total Capital Outlay</b>		<b>\$ 14,798</b>	<b>\$ 16,968</b>	<b>-</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 2,990		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>		<b>\$ -</b>	<b>\$ 2,990</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Improvement of Instruction Svcs</b>		<b>\$ 3,189,751</b>	<b>\$ 1,449,753</b>	<b>12.80</b>	<b>\$ 2,678,163</b>	<b>\$ 10,478,163</b>	<b>\$ 10,478,163</b>	<b>\$ 10,478,163</b>	<b>12.80</b>
<b>2230 - Assessment &amp; Testing</b>									
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ 3,000	\$ -		\$ 388,000	\$ 388,000	\$ 388,000	\$ 388,000	
<b>Total Purchased Services</b>		<b>\$ 3,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 388,000</b>	<b>\$ 388,000</b>	<b>\$ 388,000</b>	<b>\$ 388,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 12,494	\$ 765		\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
<b>Total Other</b>		<b>\$ 12,494</b>	<b>\$ 765</b>	<b>-</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>-</b>
<b>Total Assessment &amp; Testing</b>		<b>\$ 15,494</b>	<b>\$ 765</b>	<b>-</b>	<b>\$ 416,000</b>	<b>\$ 416,000</b>	<b>\$ 416,000</b>	<b>\$ 416,000</b>	<b>-</b>
<b>2240 - Instructional Staff Development</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 2,145,016	\$ 1,792,240	61.18	\$ 4,694,240	\$ 4,694,240	\$ 4,694,240	\$ 4,694,240	61.18
112	Regular Classified	-	-	1.00	45,213	45,213	45,213	45,213	1.00
113	Supervisory Licensed	-	-	1.00	89,327	89,327	89,327	89,327	1.00
121	Licensed Substitutes	171,956	122,042		562,723	562,723	562,723	562,723	
122	Classified Substitutes	13,015	15,005		12,000	12,000	12,000	12,000	
123	Temporary Licensed	23,518	7,168		58,000	58,000	58,000	58,000	
124	Temporary Classified	-	72		-	-	-	-	
130	Licensed Staff Differentials	5,937	5,222		140,920	140,920	140,920	140,920	
130	Licensed Additional Earnings	508,047	731,823		1,712,105	1,712,105	1,712,105	1,712,105	
130	Classified Additional Earnings	55,428	40,909		212,000	212,000	212,000	212,000	
<b>Total Salaries and Wages</b>		<b>\$ 2,922,917</b>	<b>\$ 2,714,481</b>	<b>63.18</b>	<b>\$ 7,526,528</b>	<b>\$ 7,526,528</b>	<b>\$ 7,526,528</b>	<b>\$ 7,526,528</b>	<b>63.18</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 780,504	\$ 856,633		\$ 2,759,501	\$ 2,759,501	\$ 2,759,501	\$ 2,759,501	
220	Social Security Contribution	215,617	201,367		596,901	596,901	596,901	596,901	
230	Other Required Payroll Costs	48,752	46,026		123,710	123,710	123,710	123,710	
240	Employee Insur & Other Contract Benefits	416,656	375,505		1,099,296	1,099,296	1,099,296	1,099,296	
<b>Total Associated Payroll Costs</b>		<b>\$ 1,461,529</b>	<b>\$ 1,479,531</b>	<b>-</b>	<b>\$ 4,579,408</b>	<b>\$ 4,579,408</b>	<b>\$ 4,579,408</b>	<b>\$ 4,579,408</b>	<b>-</b>
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 527,563	\$ 120,376		\$ 933,000	\$ 1,025,720	\$ 1,025,720	\$ 1,025,720	
320	Property Services	8,690	6,195		15,000	15,000	15,000	15,000	
340	Travel	455,992	326,183		1,438,000	1,438,000	1,438,000	1,438,000	
350	Communication	4,405	1,041		14,000	14,000	14,000	14,000	
380	Non-Instructional Profess & Tech Svcs	84,325	37,000		92,000	92,000	92,000	92,000	
<b>Total Purchased Services</b>		<b>\$ 1,080,975</b>	<b>\$ 490,795</b>	<b>-</b>	<b>\$ 2,492,000</b>	<b>\$ 2,584,720</b>	<b>\$ 2,584,720</b>	<b>\$ 2,584,720</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 44,198	\$ 35,242		\$ 638,320	\$ 638,320	\$ 638,320	\$ 638,320	
420	Textbooks	824	-		2,000	2,000	2,000	2,000	
460	Non-consumable Items	-	38,509		78,000	78,000	78,000	78,000	
470	Computer Software	5,538	2,815		18,000	18,000	18,000	18,000	
480	Computer Hardware	-	4,870		62,000	62,000	62,000	62,000	
<b>Total Supplies and Materials</b>		<b>\$ 50,560</b>	<b>\$ 81,436</b>	<b>-</b>	<b>\$ 798,320</b>	<b>\$ 798,320</b>	<b>\$ 798,320</b>	<b>\$ 798,320</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 7,865	\$ 12,679		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
670	Taxes, Licenses and Assessments	-	-		1,000	1,000	1,000	1,000	
<b>Total Other</b>		<b>\$ 7,865</b>	<b>\$ 12,679</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
<b>Total Instructional Staff Development</b>		<b>\$ 5,523,846</b>	<b>\$ 4,778,922</b>	<b>63.18</b>	<b>\$ 15,398,256</b>	<b>\$ 15,490,976</b>	<b>\$ 15,490,976</b>	<b>\$ 15,490,976</b>	<b>63.18</b>
<b>2410 - Office of the Principal Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 69,342	\$ 63,999	2.00	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	2.00
113	Supervisory Licensed	116,425	96,751	2.00	218,193	218,193	218,193	218,193	2.00
123	Temporary Licensed	1,727	26,105		-	-	-	-	
130	Classified Additional Earnings	19	154		1,000	501,000	501,000	501,000	
<b>Total Salaries and Wages</b>		<b>\$ 187,513</b>	<b>\$ 187,009</b>	<b>4.00</b>	<b>\$ 299,193</b>	<b>\$ 799,193</b>	<b>\$ 799,193</b>	<b>\$ 799,193</b>	<b>4.00</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 42,572	\$ 49,935		\$ 108,690	\$ 108,690	\$ 108,690	\$ 108,690	
220 Social Security Contribution	14,110	13,828		23,588	23,588	23,588	23,588	
230 Other Required Payroll Costs	3,124	3,090		5,587	5,587	5,587	5,587	
240 Employee Insur & Other Contract Benefits	51,094	46,708		75,213	75,213	75,213	75,213	
<b>Total Associated Payroll Costs</b>	<b>\$ 110,900</b>	<b>\$ 113,561</b>	<b>-</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>\$ 213,078</b>	<b>-</b>
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 81,612	\$ 152,429		\$ 219,000	\$ 219,000	\$ 219,000	\$ 219,000	
<b>Total Purchased Services</b>	<b>\$ 81,612</b>	<b>\$ 152,429</b>	<b>-</b>	<b>\$ 219,000</b>	<b>\$ 219,000</b>	<b>\$ 219,000</b>	<b>\$ 219,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
460 Non-consumable Items	-	-		1,000	1,000	1,000	1,000	
470 Computer Software	8,989	-		-	-	-	-	
480 Computer Hardware	-	-		2,000	2,000	2,000	2,000	
<b>Total Supplies and Materials</b>	<b>\$ 8,989</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>
<b>Total Office of the Principal Services</b>	<b>\$ 389,014</b>	<b>\$ 452,999</b>	<b>4.00</b>	<b>\$ 736,271</b>	<b>\$ 1,236,271</b>	<b>\$ 1,236,271</b>	<b>\$ 1,236,271</b>	<b>4.00</b>
<b>2490 - Other Support Svcs - School Admin</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 152,607	\$ 149,286	1.75	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	1.75
112 Regular Classified	262,035	256,866	8.66	519,239	519,239	519,239	519,239	8.66
113 Supervisory Licensed	251,241	548,041	10.55	982,635	982,635	982,635	982,635	10.55
121 Licensed Substitutes	-	564		-	-	-	-	
122 Classified Substitutes	3,145	15		-	-	-	-	
124 Temporary Classified	398	-		-	-	-	-	
130 Licensed Staff Differentials	8,821	9,019		10,000	10,000	10,000	10,000	
130 Licensed Additional Earnings	1,911	476		18,000	18,000	18,000	18,000	
130 Classified Additional Earnings	2,511	1,395		6,000	6,000	6,000	6,000	
<b>Total Salaries and Wages</b>	<b>\$ 682,669</b>	<b>\$ 965,662</b>	<b>20.96</b>	<b>\$ 1,690,874</b>	<b>\$ 1,690,874</b>	<b>\$ 1,690,874</b>	<b>\$ 1,690,874</b>	<b>20.96</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 194,042	\$ 322,345		\$ 585,098	\$ 585,098	\$ 585,098	\$ 585,098	
220	Social Security Contribution	51,021	71,849		121,014	121,014	121,014	121,014	
230	Other Required Payroll Costs	11,058	15,711		25,741	25,741	25,741	25,741	
240	Employee Insur & Other Contract Benefits	148,861	183,819		318,278	318,278	318,278	318,278	
<b>Total Associated Payroll Costs</b>		<b>\$ 404,982</b>	<b>\$ 593,724</b>	<b>-</b>	<b>\$ 1,050,131</b>	<b>\$ 1,050,131</b>	<b>\$ 1,050,131</b>	<b>\$ 1,050,131</b>	<b>-</b>
<u>Purchased Services</u>									
320	Property Services	\$ 659	\$ 41,310		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
340	Travel	5,591	9,272		32,000	32,000	32,000	32,000	
350	Communication	5,018	2,567		9,000	9,000	9,000	9,000	
380	Non-Instructional Profess & Tech Svcs	-	6,063		55,000	55,000	55,000	55,000	
390	Other General Profess & Tech Svcs	134	2,702		1,000	1,000	1,000	1,000	
<b>Total Purchased Services</b>		<b>\$ 11,402</b>	<b>\$ 61,914</b>	<b>-</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 23,065	\$ 12,342		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
440	Periodicals	512	443		1,000	1,000	1,000	1,000	
460	Non-consumable Items	11,302	3,553		13,000	13,000	13,000	13,000	
470	Computer Software	207	128		-	-	-	-	
480	Computer Hardware	1,436	6,504		13,000	13,000	13,000	13,000	
<b>Total Supplies and Materials</b>		<b>\$ 36,522</b>	<b>\$ 22,970</b>	<b>-</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 19	\$ 1,175		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
<b>Total Other</b>		<b>\$ 19</b>	<b>\$ 1,175</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
<b>Total Other Support Svcs - School Admin</b>		<b>\$ 1,135,594</b>	<b>\$ 1,645,445</b>	<b>20.96</b>	<b>\$ 2,893,005</b>	<b>\$ 2,893,005</b>	<b>\$ 2,893,005</b>	<b>\$ 2,893,005</b>	<b>20.96</b>
<b>2520 - Fiscal Services</b>									
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,667	\$ 9,596		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>		<b>\$ 1,667</b>	<b>\$ 9,596</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>									
690	Grant Indirect Charges	\$ 1,949,222	\$ 1,597,246		\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	\$ 2,705,000	
<b>Total Other</b>		<b>\$ 1,949,222</b>	<b>\$ 1,597,246</b>	<b>-</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>-</b>
<b>Total Fiscal Services</b>		<b>\$ 1,950,889</b>	<b>\$ 1,606,842</b>	<b>-</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>\$ 2,705,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 23,899	\$ 75,883	2.00	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	2.00
<b>Total Salaries and Wages</b>	<b>\$ 23,899</b>	<b>\$ 75,883</b>	<b>2.00</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>2.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 3,717	\$ 21,233		\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	
220 Social Security Contribution	1,512	5,242		14,000	14,000	14,000	14,000	
230 Other Required Payroll Costs	3,712	11,780		4,000	4,000	4,000	4,000	
240 Employee Insur & Other Contract Benefits	10,968	31,423		54,000	54,000	54,000	54,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 19,909</b>	<b>\$ 69,678</b>	<b>-</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>-</b>
<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ 31,859	\$ 13,136		\$ -	\$ 21,643,999	\$ 21,643,999	\$ 21,643,999	
<b>Total Purchased Services</b>	<b>\$ 31,859</b>	<b>\$ 13,136</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 21,643,999</b>	<b>\$ 21,643,999</b>	<b>\$ 21,643,999</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 75,667</b>	<b>\$ 158,697</b>	<b>2.00</b>	<b>\$ 290,000</b>	<b>\$ 21,933,999</b>	<b>\$ 21,933,999</b>	<b>\$ 21,933,999</b>	<b>2.00</b>
<b>2550 - Vehicle Operation Services</b>								
<u>Purchased Services</u>								
330 Non-Instructional Profess & Tech Svcs	\$ 2,122	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 2,122</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Vehicle Operation Services</b>	<b>\$ 2,122</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2620 - Planning and Development Services</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 2,067		\$ -	\$ -	\$ -	\$ -	
123 Temporary Licensed	8,299	1,397		12,000	12,000	12,000	12,000	
130 Licensed Additional Earnings	42,502	37,237		48,000	48,000	48,000	48,000	
130 Classified Additional Earnings	31	62		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 50,832</b>	<b>\$ 40,763</b>	<b>-</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 11,996	\$ 12,880		\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
220 Social Security Contribution	3,889	3,118		5,000	5,000	5,000	5,000	
230 Other Required Payroll Costs	827	666		2,000	2,000	2,000	2,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 16,712</b>	<b>\$ 16,664</b>	<b>-</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>-</b>



## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
340	Travel	\$ 2,497	\$ 2,074		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
380	Non-Instructional Profess & Tech Svcs	17,650	20,307		56,000	56,000	56,000	56,000	
	<b>Total Purchased Services</b>	<b>\$ 20,147</b>	<b>\$ 22,381</b>	<b>-</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,161	\$ 1,428		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
	<b>Total Supplies and Materials</b>	<b>\$ 1,161</b>	<b>\$ 1,428</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
	<b>Total Planning and Development Services</b>	<b>\$ 88,852</b>	<b>\$ 81,236</b>	<b>-</b>	<b>\$ 153,000</b>	<b>\$ 153,000</b>	<b>\$ 153,000</b>	<b>\$ 153,000</b>	<b>-</b>
<b>2630 - Information Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ -	1.00	\$ 70,367	\$ 70,367	\$ 70,367	\$ 70,367	1.00
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1.00</b>	<b>\$ 70,367</b>	<b>\$ 70,367</b>	<b>\$ 70,367</b>	<b>\$ 70,367</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 25,318	\$ 25,318	\$ 25,318	\$ 25,318	
220	Social Security Contribution	-	-		5,383	5,383	5,383	5,383	
230	Other Required Payroll Costs	-	-		1,126	1,126	1,126	1,126	
240	Employee Insur & Other Contract Benefits	-	-		16,213	16,213	16,213	16,213	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 48,040</b>	<b>\$ 48,040</b>	<b>\$ 48,040</b>	<b>\$ 48,040</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 2,000	\$ 102,000	\$ 102,000	\$ 102,000	
460	Non-consumable Items	-	-		1,000	1,000	1,000	1,000	
480	Computer Hardware	-	-		2,000	2,000	2,000	2,000	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>-</b>
	<b>Total Information Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1.00</b>	<b>\$ 123,407</b>	<b>\$ 223,407</b>	<b>\$ 223,407</b>	<b>\$ 223,407</b>	<b>1.00</b>
<b>2640 - Staff Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ -	2.00	\$ 82,112	\$ 82,112	\$ 82,112	\$ 82,112	2.00
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2.00</b>	<b>\$ 82,112</b>	<b>\$ 82,112</b>	<b>\$ 82,112</b>	<b>\$ 82,112</b>	<b>2.00</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 29,542	\$ 29,542	\$ 29,542	\$ 29,542	
220	Social Security Contribution	-	-		6,280	6,280	6,280	6,280	
230	Other Required Payroll Costs	-	-		1,314	1,314	1,314	1,314	
240	Employee Insur & Other Contract Benefits	-	-		32,426	32,426	32,426	32,426	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 69,562</b>	<b>\$ 69,562</b>	<b>\$ 69,562</b>	<b>\$ 69,562</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
460 Non-consumable Items	-	-		2,000	2,000	2,000	2,000	
480 Computer Hardware	-	-		4,000	4,000	4,000	4,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>-</b>
<b>Total Staff Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2.00</b>	<b>\$ 161,674</b>	<b>\$ 161,674</b>	<b>\$ 161,674</b>	<b>\$ 161,674</b>	<b>2.00</b>
<b>2660 - Technology Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 64,025	\$ 63,412	1.00	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	1.00
<b>Total Salaries and Wages</b>	<b>\$ 64,025</b>	<b>\$ 63,412</b>	<b>1.00</b>	<b>\$ 67,000</b>	<b>\$ 67,000</b>	<b>\$ 67,000</b>	<b>\$ 67,000</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 16,691	\$ 19,360		\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
220 Social Security Contribution	4,744	4,851		6,000	6,000	6,000	6,000	
230 Other Required Payroll Costs	993	1,039		2,000	2,000	2,000	2,000	
240 Employee Insur & Other Contract Benefits	10,577	12,152		16,000	16,000	16,000	16,000	
<b>Total Associated Payroll Costs</b>	<b>\$ 33,005</b>	<b>\$ 37,402</b>	<b>-</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
480 Computer Hardware	\$ -	\$ -		\$ -	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 12,800,000</b>	<b>\$ 12,800,000</b>	<b>\$ 12,800,000</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ 97,030</b>	<b>\$ 100,814</b>	<b>1.00</b>	<b>\$ 117,000</b>	<b>\$ 12,917,000</b>	<b>\$ 12,917,000</b>	<b>\$ 12,917,000</b>	<b>1.00</b>
<b>2680 - Interpretation &amp; Translation Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	6.00	\$ 207,648	\$ 207,648	\$ 207,648	\$ 207,648	6.00
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6.00</b>	<b>\$ 207,648</b>	<b>\$ 207,648</b>	<b>\$ 207,648</b>	<b>\$ 207,648</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 74,712	\$ 74,712	\$ 74,712	\$ 74,712	
220 Social Security Contribution	-	-		15,888	15,888	15,888	15,888	
230 Other Required Payroll Costs	-	-		3,318	3,318	3,318	3,318	
240 Employee Insur & Other Contract Benefits	-	-		97,278	97,278	97,278	97,278	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 191,196</b>	<b>\$ 191,196</b>	<b>\$ 191,196</b>	<b>\$ 191,196</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ -		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
460	Non-consumable Items	-	-		6,000	6,000	6,000	6,000	
480	Computer Hardware	-	-		47,000	47,000	47,000	47,000	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>-</b>
	<b>Total Interpretation &amp; Translation Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6.00</b>	<b>\$ 463,844</b>	<b>\$ 463,844</b>	<b>\$ 463,844</b>	<b>\$ 463,844</b>	<b>6.00</b>
	<b>Total Support Services</b>	<b>\$ 18,240,669</b>	<b>\$ 15,100,057</b>	<b>235.02</b>	<b>\$ 39,785,139</b>	<b>\$ 107,012,753</b>	<b>\$ 107,012,753</b>	<b>\$ 107,012,753</b>	<b>244.02</b>
<b>3000 - Enterprise and Community Services</b>									
<b>3100 - Food Services</b>									
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ 51		\$ -	\$ -	\$ -	\$ -	
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 51</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 10,964	\$ 24,933		\$ -	\$ -	\$ -	\$ -	
450	Food	75,713	90,731		235,000	235,000	235,000	235,000	
	<b>Total Supplies and Materials</b>	<b>\$ 86,677</b>	<b>\$ 115,664</b>	<b>-</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>-</b>
	<b>Total Food Services</b>	<b>\$ 86,677</b>	<b>\$ 115,715</b>	<b>-</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>-</b>
<b>3300 - Community Services</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 6,084	\$ -		\$ -	\$ -	\$ -	\$ -	
112	Regular Classified	697,134	848,789	22.33	868,000	868,000	868,000	868,000	22.33
121	Licensed Substitutes	-	-		21,000	21,000	21,000	21,000	
122	Classified Substitutes	1,164	367		1,000	1,000	1,000	1,000	
123	Temporary Licensed	232,068	221,588		217,000	217,000	217,000	217,000	
124	Temporary Classified	2,969	2,931		2,000	2,000	2,000	2,000	
130	Licensed Additional Earnings	76,279	40,375		178,000	178,000	178,000	178,000	
130	Classified Additional Earnings	49,597	42,363		272,000	272,000	272,000	272,000	
	<b>Total Salaries and Wages</b>	<b>\$ 1,065,295</b>	<b>\$ 1,156,413</b>	<b>22.33</b>	<b>\$ 1,559,000</b>	<b>\$ 1,559,000</b>	<b>\$ 1,559,000</b>	<b>\$ 1,559,000</b>	<b>22.33</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 255,491	\$ 325,505		\$ 617,000	\$ 617,000	\$ 617,000	\$ 617,000	
220	Social Security Contribution	79,708	85,528		109,000	109,000	109,000	109,000	
230	Other Required Payroll Costs	23,105	26,373		19,000	19,000	19,000	19,000	
240	Employee Insur & Other Contract Benefits	257,351	316,840		397,000	397,000	397,000	397,000	
	<b>Total Associated Payroll Costs</b>	<b>\$ 615,655</b>	<b>\$ 754,246</b>	<b>-</b>	<b>\$ 1,142,000</b>	<b>\$ 1,142,000</b>	<b>\$ 1,142,000</b>	<b>\$ 1,142,000</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 130,139	\$ 133,424		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
320 Property Services	-	-		1,000	1,000	1,000	1,000	
330 Student Transportation Services	-	2,748		4,000	4,000	4,000	4,000	
340 Travel	13,202	26,130		95,000	95,000	95,000	95,000	
350 Communication	4,293	5,907		4,000	4,000	4,000	4,000	
380 Non-Instructional Profess & Tech Svcs	3,080	1,711		3,000	3,000	3,000	3,000	
390 Other General Profess & Tech Svcs	-	373		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 150,714</b>	<b>\$ 170,293</b>	<b>-</b>	<b>\$ 307,000</b>	<b>\$ 307,000</b>	<b>\$ 307,000</b>	<b>\$ 307,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 75,839	\$ 95,320		\$ 1,246,000	\$ 14,246,000	\$ 14,246,000	\$ 14,246,000	
420 Textbooks	22,796	3,693		6,000	6,000	6,000	6,000	
440 Periodicals	1,684	-		-	-	-	-	
460 Non-consumable Items	37,062	32,386		19,000	19,000	19,000	19,000	
470 Computer Software	3,491	6,340		30,000	30,000	30,000	30,000	
480 Computer Hardware	19,064	54,225		56,000	56,000	56,000	56,000	
<b>Total Supplies and Materials</b>	<b>\$ 159,936</b>	<b>\$ 191,964</b>	<b>-</b>	<b>\$ 1,357,000</b>	<b>\$ 14,357,000</b>	<b>\$ 14,357,000</b>	<b>\$ 14,357,000</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 15,210	\$ 5,475		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Total Other</b>	<b>\$ 15,210</b>	<b>\$ 5,475</b>	<b>-</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>-</b>
<b>Total Community Services</b>	<b>\$ 2,006,810</b>	<b>\$ 2,278,391</b>	<b>22.33</b>	<b>\$ 4,366,000</b>	<b>\$ 17,366,000</b>	<b>\$ 17,366,000</b>	<b>\$ 17,366,000</b>	<b>22.33</b>
<b>Total Enterprise and Community Services</b>	<b>\$ 2,093,487</b>	<b>\$ 2,394,106</b>	<b>22.33</b>	<b>\$ 4,601,000</b>	<b>\$ 17,601,000</b>	<b>\$ 17,601,000</b>	<b>\$ 17,601,000</b>	<b>22.33</b>
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4150 - Building Acquisit, Construct and Improvement Services</b>								
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 1,685,693	\$ 2,887,076		\$ 13,000,000	\$ 16,500,000	\$ 16,500,000	\$ 16,500,000	
<b>Total Capital Outlay</b>	<b>\$ 1,685,693</b>	<b>\$ 2,887,076</b>	<b>-</b>	<b>\$ 13,000,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>-</b>
<b>Total Building Acquisit, Construct and Improvement Svcs</b>	<b>\$ 1,685,693</b>	<b>\$ 2,887,076</b>	<b>-</b>	<b>\$ 13,000,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>-</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 1,685,693</b>	<b>\$ 2,887,076</b>	<b>-</b>	<b>\$ 13,000,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>\$ 16,500,000</b>	<b>-</b>
<b>TOTAL GRANTS FUND REQUIREMENTS</b>	<b>\$ 44,298,114</b>	<b>\$ 39,734,697</b>	<b>573.80</b>	<b>\$ 110,180,430</b>	<b>\$ 238,721,895</b>	<b>\$ 238,721,895</b>	<b>\$ 238,721,895</b>	<b>582.80</b>

## Grant Descriptions

### **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. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund II (ESSER II)

### **Early Indicator and Intervention Systems Grant**

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

### **ESSA Partnership District and School Improvement Grant**

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

### **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.

### **Gray Family Foundation's Geography Grant**

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

### **High School Success**

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

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

### **Indian Education Formula Grant Program (Title VI)**

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

### **Individuals with Disabilities Act Grants (IDEA Part B)**

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

### **John and Ginger Niemeyer Foundation Grant**

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

### **Kindergarten Readiness Partnership & Innovation Grant (HUB)**

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

### **McKinney Vento Act (McKinney)**

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

### **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 Department of Environmental Quality Clean Diesel**

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

### **Oregon Parenting Education Collaborative**

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

### **Oregon Pre-Kindergarten (OPK) Head Start Program**

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

### **Outdoor School**

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

### **Pathways for Recovery & Return**

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

### **Perkins**

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

### **Portland General Electric (PGE) School Bus Electrification Project**

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

### **Preschool Promise**

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

### **Secondary Career Pathway**

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

### **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.

### **Summer Work Experience**

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

### **Title I-A – Improving Basic Programs**

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

### **Title I-C – Migrant Education**

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

### **Title I-C – Migrant Preschool**

The Chapter 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 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 I 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

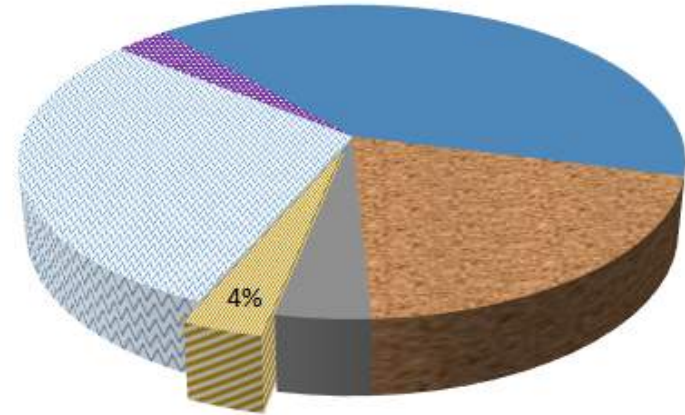
\$ 53,500,001  
Assigned Fund\*

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

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

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

There are no FTE in this fund.



PERS Pension Debt Service Fund: Percent of Total District Budget

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

## Fund Detail – PERS Pension Debt Service Fund

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
1500 Earnings on Investments	\$ 899,153	\$ 722,725	\$ 900,000	\$ 500,000	\$ 500,000	\$ 500,000
1970 Services Provided to Other Funds	23,292,663	23,870,942	25,600,000	28,200,000	28,200,000	28,200,000
5200 Interfund Transfers	-	-	1	1	1	1
5400 Beginning Fund Balance	23,125,403	24,311,077	25,000,000	24,800,000	24,800,000	24,800,000
<b>TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES</b>	<b>\$ 47,317,219</b>	<b>\$ 48,904,744</b>	<b>\$ 51,500,001</b>	<b>\$ 53,500,001</b>	<b>\$ 53,500,001</b>	<b>\$ 53,500,001</b>
<b>REQUIREMENTS</b>						
<b>5100 - Debt Service</b>						
610 Principal on Bonds Outstanding						
Issue of October 2002	\$ 2,413,198	\$ 2,438,666	\$ -	\$ 8,670,000	\$ 8,670,000	\$ 8,670,000
Issue of February 2004	4,270,000	4,915,000	5,615,000	6,370,000	6,370,000	6,370,000
Issue of December 2011 (refunding)	-	-	7,820,000	-	-	-
Issue of December 2015	2,265,000	2,310,000	2,360,000	2,410,000	2,410,000	2,410,000
<b>Total Principal Requirements</b>	<b>\$ 8,948,198</b>	<b>\$ 9,663,666</b>	<b>\$ 15,795,000</b>	<b>\$ 17,450,000</b>	<b>\$ 17,450,000</b>	<b>\$ 17,450,000</b>
620 Interest on Bonds Outstanding						
Issue of October 2002	\$ 8,375,816	\$ 8,915,349	\$ 4,304,015	\$ 4,304,015	\$ 4,304,015	\$ 4,304,015
Issue of February 2004	3,950,519	3,723,227	3,459,144	3,154,644	3,154,644	3,154,644
Issue of December 2011 (refunding)	321,793	321,793	321,793	-	-	-
Issue of December 2015	1,409,816	1,367,302	1,318,630	1,261,164	1,261,164	1,261,164
<b>Total Interest Requirements</b>	<b>\$ 14,057,944</b>	<b>\$ 14,327,671</b>	<b>\$ 9,403,582</b>	<b>\$ 8,719,823</b>	<b>\$ 8,719,823</b>	<b>\$ 8,719,823</b>
<b>Total Debt Service</b>	<b>\$ 23,006,142</b>	<b>\$ 23,991,337</b>	<b>\$ 25,198,582</b>	<b>\$ 26,169,823</b>	<b>\$ 26,169,823</b>	<b>\$ 26,169,823</b>
<b>5200 - Transfers of Funds</b>						
710 Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
820 Reserved for Next Year	\$ 24,311,077	\$ 24,913,407	\$ 26,301,418	\$ 27,330,177	\$ 27,330,177	\$ 27,330,177
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 24,311,077</b>	<b>\$ 24,913,407</b>	<b>\$ 26,301,418</b>	<b>\$ 27,330,177</b>	<b>\$ 27,330,177</b>	<b>\$ 27,330,177</b>
<b>TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 47,317,219</b>	<b>\$ 48,904,744</b>	<b>\$ 51,500,001</b>	<b>\$ 53,500,001</b>	<b>\$ 53,500,001</b>	<b>\$ 53,500,001</b>

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

As of June 30, 2021

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment		
2002	\$114,614,763	5.48%	6/30 & 12/30	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		
							\$ 17,736,081	\$ 77,765,000
2004	\$88,815,000	5.47%	6/30 & 12/30	6/30/2022	\$ 3,154,644	\$ 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		
							\$ 12,985,087	\$ 57,130,000
2015	\$50,145,000	2.43%	06/30 & 12/30	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		
							\$ 9,586,110	\$ 36,310,000
		<b>Total</b>						<b>\$ 40,307,278</b>

## GO Debt Service Fund – 308

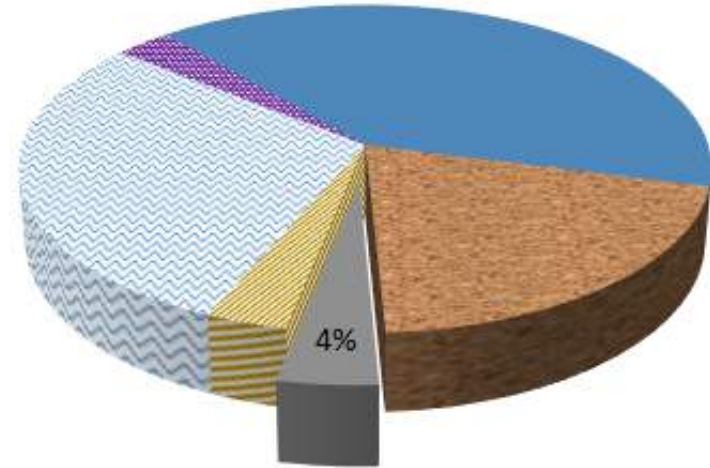
\$ 58,418,551  
Restricted Fund\*

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 May 2018, voters approved a \$619.7 million construction bond, and in July 2018, SKPS issued \$383.2 million in bonds. In July 2020, SKPS issued the remaining voter-approved bonds of \$236.5 million.

There are no FTE in this fund.



GO Debt Service Fund: Percent of Total District Budget

### Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit is \$3.0 billion. As of June 30, 2021, the district had \$691.3 million in General Obligation debt, which is 23.1% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.3 billion.

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

## Fund Detail – GO Debt Service Fund

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
Taxes to be Levied, Outstanding Bond Issues	\$ -	\$ -	\$ 57,129,100	\$ 58,770,953	\$ 58,770,953	\$ 58,770,953
Less: Uncollectible Taxes	-	-	(3,142,101)	(3,232,402)	(3,232,402)	(3,232,402)
1111 Total Current Year Taxes, Debt Service	\$ 51,839,896	\$ 50,287,819	\$ 53,987,000	\$ 55,538,551	\$ 55,538,551	\$ 55,538,551
1112 Prior Year Taxes	903,911	558,570	900,000	600,000	600,000	600,000
1500 Earnings on Investments	86,046	237,124	80,000	80,000	80,000	80,000
5400 Beginning Fund Balance - Sinking Fund	-	9,010,000	-	-	-	-
5400 Beginning Fund Balance - Regular	849,229	4,231,773	1,800,000	2,200,000	2,200,000	2,200,000
<b>TOTAL GO DEBT SERVICE FUND RESOURCES</b>	<b>\$ 53,679,082</b>	<b>\$ 64,325,286</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>
<b>REQUIREMENTS</b>						
<b>5100 - Debt Service</b>						
610 Principal on Bonds Outstanding						
Issue of February 2009	\$ 2,640,853	\$ 2,458,377	\$ 12,517,987	\$ 12,006,866	\$ 12,006,866	\$ 12,006,866
Issue of December 2009	-	31,760,000	-	-	-	-
Issue of June 2011	3,985,000	1,750,000	-	-	-	-
Issue of February 2013 (Refunding)	9,300,000	-	-	-	-	-
Issue of July 2018	5,435,000	3,955,000	12,270,000	6,585,000	6,585,000	6,585,000
Issue of July 2020	-	-	-	1,307,925	1,307,925	1,307,925
<b>Total Principal Requirements</b>	<b>\$ 21,360,853</b>	<b>\$ 39,923,377</b>	<b>\$ 24,787,987</b>	<b>\$ 19,899,791</b>	<b>\$ 19,899,791</b>	<b>\$ 19,899,791</b>
620 Interest on Bonds Outstanding						
Issue of February 2009	\$ 1,509,148	\$ 1,691,623	\$ 10,402,013	\$ 11,603,135	\$ 11,603,135	\$ 11,603,135
Issue of December 2009	397,000	397,000	-	-	-	-
Issue of June 2011	224,400	82,500	-	-	-	-
Issue of February 2013 (Refunding)	165,819	-	-	-	-	-
Issue of July 2018	16,780,089	18,660,200	18,502,000	17,908,500	17,908,500	17,908,500
Issue of July 2020	-	-	3,075,000	9,007,125	9,007,125	9,007,125
<b>Total Interest Requirements</b>	<b>\$ 19,076,456</b>	<b>\$ 20,831,323</b>	<b>\$ 31,979,013</b>	<b>\$ 38,518,760</b>	<b>\$ 38,518,760</b>	<b>\$ 38,518,760</b>
<b>Total Debt Service</b>	<b>\$ 40,437,309</b>	<b>\$ 60,754,700</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
820 Reserved for Next Year	\$ 13,241,773	\$ 3,570,586	\$ -	\$ -	\$ -	\$ -
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 13,241,773</b>	<b>\$ 3,570,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GO DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 53,679,082</b>	<b>\$ 64,325,286</b>	<b>\$ 56,767,000</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>	<b>\$ 58,418,551</b>

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

As of June 30, 2021

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,187	5.17%	12/15 & 6/15	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
2018	\$383,230,000	Varies	12/15 & 6/15	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
		5.00%		6/15/2039	1,937,750	38,755,000
				\$ 214,739,250	\$ 361,570,000	



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

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$236,467,346	Varies	12/15 & 6/15	6/15/2022	\$ 9,007,125	\$ 1,307,925
		Varies		6/15/2023	8,954,710	1,646,840
		5.00%		6/15/2024	8,892,248	2,148,053
		5.00%		6/15/2025	8,802,403	2,625,398
		5.00%		6/15/2026	8,686,651	3,083,649
		5.00%		6/15/2027	8,548,485	3,575,314
		5.00%		6/15/2028	8,386,156	4,100,394
		5.00%		6/15/2029	8,198,139	4,663,661
		5.00%		6/15/2030	7,982,434	5,265,115
		5.00%		6/15/2031	8,134,864	14,286,936
		5.00%		6/15/2032	7,450,954	15,642,596
		5.00%		6/15/2033	6,700,349	17,088,951
		5.00%		6/15/2034	5,878,072	18,621,228
		Varies		6/15/2035	4,853,887	20,380,163
		Varies		6/15/2036	2,986,200	23,195,000
		Varies		6/15/2037	2,058,400	24,830,000
		Varies		6/15/2038	1,065,200	26,630,000
		Varies		6/15/2039	10,957,513	17,447,487
		Varies		6/15/2040	20,461,363	29,928,637
					<u>\$ 148,005,153</u>	<u>\$ 236,467,347</u>
<b>Total</b>					<b><u>\$ 509,304,052</u></b>	<b><u>\$ 691,347,699</u></b>

# Capital Projects Funds (400)

## Introduction - Capital Projects Funds

\$ 432,280,001

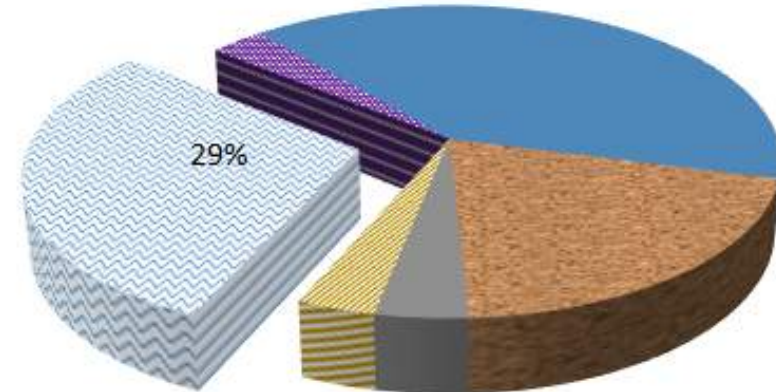
Restricted, Committed or Assigned Funds\*

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	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
1500 Earnings on Investments	\$ 121,422	\$ 83,678	\$ -	\$ -	\$ -	\$ -
1990 Miscellaneous	-	3,750	-	1,000,000	1,000,000	1,000,000
5200 Interfund Transfers	358,819	-	100,000	2,680,000	2,680,000	2,680,000
5400 Beginning Fund Balance	2,506,332	2,850,871	2,860,000	2,700,000	2,700,000	2,700,000
<b>TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 2,986,573</b>	<b>\$ 2,938,299</b>	<b>\$ 2,960,000</b>	<b>\$ 6,380,000</b>	<b>\$ 6,380,000</b>	<b>\$ 6,380,000</b>
<b>REQUIREMENTS</b>						
<b>2000 - Support Services</b>						
<b>2540 - Operation and Maintenance of Plant Services</b>						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>4000 - Facilities Acquisition and Construction</b>						
<b>4120 - Site Acquisition and Development Svcs</b>						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 58,361	\$ 13,923	\$ 400,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Total Capital Outlay</b>	<b>\$ 58,361</b>	<b>\$ 13,923</b>	<b>\$ 400,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Total Site Acquisition and Development Svcs</b>	<b>\$ 58,361</b>	<b>\$ 13,923</b>	<b>\$ 400,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

## Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2018-19	2019-20	2020-21	2021-22		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<b>4150 - Building Acquisit, Construct and Improvement Services</b>							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ 150	\$ -	\$ 880,000	\$ 880,000	\$ 880,000
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 23,942	\$ 820	\$ -	\$ -	\$ -	\$ -
	<b>Total Supplies and Materials</b>	<b>\$ 23,942</b>	<b>\$ 820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 40,818	\$ 89,852	\$ 2,060,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
550	Depreciable Technology	-	15,512	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 40,818</b>	<b>\$ 105,364</b>	<b>\$ 2,060,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>
	<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 64,760</b>	<b>\$ 106,334</b>	<b>\$ 2,060,000</b>	<b>\$ 4,880,000</b>	<b>\$ 4,880,000</b>	<b>\$ 4,880,000</b>
<b>4180 - Other Capital Items</b>							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ 12,581	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 12,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Other Capital Items</b>	<b>\$ 12,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Facilities Acquisition and Construction</b>	<b>\$ 135,702</b>	<b>\$ 120,257</b>	<b>\$ 2,460,000</b>	<b>\$ 5,880,000</b>	<b>\$ 5,880,000</b>	<b>\$ 5,880,000</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,850,871</b>	<b>\$ 2,818,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS</b>	<b>\$ 2,986,573</b>	<b>\$ 2,938,299</b>	<b>\$ 2,960,000</b>	<b>\$ 6,380,000</b>	<b>\$ 6,380,000</b>	<b>\$ 6,380,000</b>

## 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	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
1500 Earnings on Investments	\$ 100,754	\$ 89,277	\$ -	\$ -	\$ -	\$ -
1990 Miscellaneous	116,321	-	-	-	-	-
5200 Interfund Transfers	1,250,000	1,250,000	1,500,000	2,000,000	2,000,000	2,000,000
5400 Beginning Fund Balance	2,130,756	2,737,986	3,650,000	3,900,000	3,900,000	3,900,000
<b>TOTAL PREVENT &amp; DEF MAINTENANCE FUND RESOURCES</b>	<b>\$ 3,597,831</b>	<b>\$ 4,077,263</b>	<b>\$ 5,150,000</b>	<b>\$ 5,900,000</b>	<b>\$ 5,900,000</b>	<b>\$ 5,900,000</b>
<b>REQUIREMENTS</b>						
<b>2000 - Support Services</b>						
<b>2540 - Operation and Maintenance of Plant Services</b>						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
<b>4000 - Facilities Acquisition and Construction</b>						
<b>4120 - Site Acquisition and Development Services</b>						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 372,288	\$ 1,075,425	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<b>Total Capital Outlay</b>	<b>\$ 372,288</b>	<b>\$ 1,075,425</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>Total Site Acquisition and Development Services</b>	<b>\$ 372,288</b>	<b>\$ 1,075,425</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

## Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description		2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>4150 - Building Acquisit, Construct and Improvement Services</b>							
<u>Purchased Services</u>							
390	Other General Profess & Tech Svcs	\$ -	\$ 66,241	\$ -	\$ -	\$ -	\$ -
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 66,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 487,557	\$ 123,539	\$ 3,450,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
	<b>Total Capital Outlay</b>	<b>\$ 487,557</b>	<b>\$ 123,539</b>	<b>\$ 3,450,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>
	<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 487,557</b>	<b>\$ 189,780</b>	<b>\$ 3,450,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,200,000</b>
	<b>Total Facilities Acquisition and Construction</b>	<b>\$ 859,845</b>	<b>\$ 1,265,205</b>	<b>\$ 4,450,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,200,000</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,737,986</b>	<b>\$ 2,812,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL PREVENT &amp; DEF MAINTENANCE FUND REQUIREMENTS</b>	<b>\$ 3,597,831</b>	<b>\$ 4,077,263</b>	<b>\$ 5,150,000</b>	<b>\$ 5,900,000</b>	<b>\$ 5,900,000</b>	<b>\$ 5,900,000</b>

## 2018 Bond Capital Projects Fund – 421

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

### Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1500 Earnings on Investments	\$ 12,118,670	\$ 10,863,819		\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	
1900 Other Revenue From Local Sources	1,143,377	37,188		-	-	-	-	
5110 Bond Proceeds	383,230,000	-		236,470,000	-	-	-	
5120 Bond Premium	64,964,296	-		-	-	-	-	
5200 Interfund Transfers	-	-		1,950,000	1	1	1	
5400 Beginning Fund Balance	-	424,488,170		355,000,000	410,000,000	410,000,000	410,000,000	
<b>TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 461,456,343</b>	<b>\$ 435,389,177</b>	<b>-</b>	<b>\$ 603,420,000</b>	<b>\$ 420,000,001</b>	<b>\$ 420,000,001</b>	<b>\$ 420,000,001</b>	<b>-</b>
<b>REQUIREMENTS</b>								
<b>2000 - Support Services</b>								
<b>2660 - Technology Services</b>								
<u>Capital Outlay</u>								
550 Depreciable Technology Equip	\$ -	\$ -		\$ 8,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 8,500,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 8,500,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 8,500,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>-</b>
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4110 - Service Area Direction</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 417,865	\$ 559,333	15.00	\$ 908,993	\$ 961,744	\$ 961,744	\$ 961,744	15.00
114 Supervisory Classified	80,294	157,575	2.50	310,746	306,062	306,062	306,062	2.50
130 Licensed Additional Earnings	10,234	7,012		78,605	78,605	78,605	78,605	
130 Classified Additional Earnings	11,317	15,631		157,209	157,209	157,209	157,209	
<b>Total Salaries and Wages</b>	<b>\$ 519,710</b>	<b>\$ 739,551</b>	<b>17.50</b>	<b>\$ 1,455,553</b>	<b>\$ 1,503,620</b>	<b>\$ 1,503,620</b>	<b>\$ 1,503,620</b>	<b>17.50</b>

## Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>Associated Payroll Costs</b>									
210	Public Employees Retirement System	\$ 121,650	\$ 229,306		\$ 492,138	\$ 457,795	\$ 457,795	\$ 457,795	
220	Social Security Contribution	39,161	54,643		109,554	113,213	113,213	113,213	
230	Other	11,148	21,133		33,524	34,745	34,745	34,745	
240	Employee Insur & Other Contract Benefits	97,114	132,277		261,389	259,508	259,508	259,508	
	<b>Total Associated Payroll Costs</b>	<b>\$ 269,073</b>	<b>\$ 437,359</b>	-	<b>\$ 896,605</b>	<b>\$ 865,261</b>	<b>\$ 865,261</b>	<b>\$ 865,261</b>	-
<b>Purchased Services</b>									
380	Non-Instructional Profess & Tech Svcs	\$ 1,351,515	\$ 3,271,709		\$ 4,800,000	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000	-
390	Other General Profess & Tech Svcs	79,068	787,469	-	-	-	-	-	-
	<b>Total Purchased Services</b>	<b>\$ 1,430,583</b>	<b>\$ 4,059,178</b>	-	<b>\$ 4,800,000</b>	<b>\$ 4,800,000</b>	<b>\$ 4,800,000</b>	<b>\$ 4,800,000</b>	-
<b>Supplies and Materials</b>									
410	Consumable Supplies and Materials	\$ -	\$ 11,032		\$ -	\$ -	\$ -	\$ -	-
460	Non-consumable Items	-	21,570		-	-	-	-	-
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 32,602</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Capital Outlay</b>									
540	Depreciable Equipment	\$ -	\$ 25,345		\$ -	\$ -	\$ -	\$ -	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 25,345</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Other</b>									
640	Dues & Fees	\$ 1,705,929	\$ -		\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	
	<b>Total Other</b>	<b>\$ 1,705,929</b>	<b>\$ -</b>	-	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	-
	<b>Total Service Area Direction</b>	<b>\$ 3,925,295</b>	<b>\$ 5,294,035</b>	<b>17.50</b>	<b>\$ 8,902,158</b>	<b>\$ 8,918,881</b>	<b>\$ 8,918,881</b>	<b>\$ 8,918,881</b>	<b>17.50</b>
<b>4120 - Site Acquisition and Development Services</b>									
<b>Capital Outlay</b>									
510	Land Acquisitions	\$ 3,424,682	\$ 1,089,501		\$ -	\$ -	\$ -	\$ -	-
530	Improvements Other Than Buildings	110,032	5,448,294		150,000,000	100,000,000	100,000,000	100,000,000	
	<b>Total Capital Outlay</b>	<b>\$ 3,534,714</b>	<b>\$ 6,537,795</b>	-	<b>\$ 150,000,000</b>	<b>\$ 100,000,000</b>	<b>\$ 100,000,000</b>	<b>\$ 100,000,000</b>	-
	<b>Total Site Acquisition and Development Services</b>	<b>\$ 3,534,714</b>	<b>\$ 6,537,795</b>	-	<b>\$ 150,000,000</b>	<b>\$ 100,000,000</b>	<b>\$ 100,000,000</b>	<b>\$ 100,000,000</b>	-
<b>4150 - Building Acquisit, Construct and Improvement Services</b>									
<b>Capital Outlay</b>									
520	Buildings Acquisition and Improvement	\$ 25,551,672	\$ 138,112,156		\$ 428,017,842	\$ 302,081,120	\$ 302,081,120	\$ 302,081,120	
540	Depreciable Equipment	5,082	314,453		-	-	-	-	
	<b>Total Capital Outlay</b>	<b>\$ 25,556,754</b>	<b>\$ 138,426,609</b>	-	<b>\$ 428,017,842</b>	<b>\$ 302,081,120</b>	<b>\$ 302,081,120</b>	<b>\$ 302,081,120</b>	-
	<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 25,556,754</b>	<b>\$ 138,426,609</b>	-	<b>\$ 428,017,842</b>	<b>\$ 302,081,120</b>	<b>\$ 302,081,120</b>	<b>\$ 302,081,120</b>	-



## Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		Proposed	2021-22		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<b>4180 - Other Capital Items</b>								
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ 1,767,427	\$ 2,307,066		\$ 8,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
<b>Total Capital Outlay</b>	<b>\$ 1,767,427</b>	<b>\$ 2,307,066</b>	-	<b>\$ 8,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	-
<b>Total Other Capital Items</b>	<b>\$ 1,767,427</b>	<b>\$ 2,307,066</b>	-	<b>\$ 8,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	-
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 34,784,190</b>	<b>\$ 152,565,505</b>	<b>17.50</b>	<b>\$ 594,920,000</b>	<b>\$ 415,000,001</b>	<b>\$ 415,000,001</b>	<b>\$ 415,000,001</b>	<b>17.50</b>
<b>5200 - Transfers of Funds</b>								
<u>Transfers</u>								
710 Fund Modifications	\$ 2,183,983	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Transfers</b>	<b>\$ 2,183,983</b>	<b>\$ -</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Transfers of Funds</b>	<b>\$ 2,183,983</b>	<b>\$ -</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>7000 - Unappropriated Ending Fund Balance</b>								
<u>Fund Equity</u>								
820 Reserve for Future Years	\$ 424,488,170	\$ 282,823,672		\$ -	\$ -	\$ -	\$ -	
<b>Total Fund Equity</b>	<b>\$ 424,488,170</b>	<b>\$ 282,823,672</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 424,488,170</b>	<b>\$ 282,823,672</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS</b>	<b>\$ 461,456,343</b>	<b>\$ 435,389,177</b>	<b>17.50</b>	<b>\$ 603,420,000</b>	<b>\$ 420,000,001</b>	<b>\$ 420,000,001</b>	<b>\$ 420,000,001</b>	<b>17.50</b>

# Internal Service Funds (600)

## Introduction - Internal Service Funds

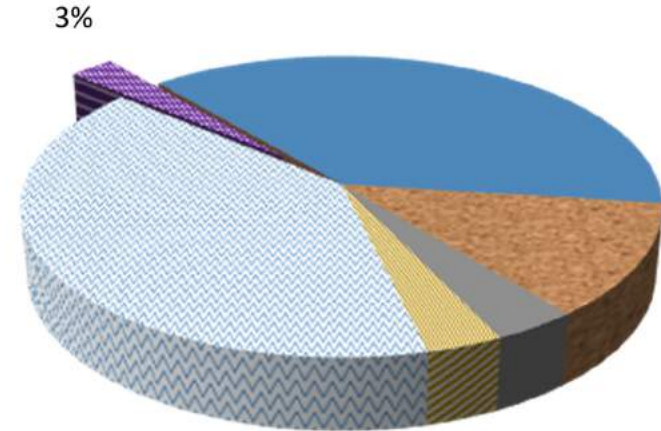
\$ 44,934,500  
Proprietary Funds\*

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.

### Fund Detail – Charter Schools Services Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1500 Earnings on Investment	\$ 26,209	\$ 25,912		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
1990 Miscellaneous	3,911,852	4,503,390		5,000,000	6,000,000	6,000,000	6,000,000	
3299 Restricted Grants-In-Aid	19,574	7,552		520,000	20,000	20,000	20,000	
5400 Beginning Fund Balance	683,063	-		950,000	1,350,000	1,350,000	1,350,000	
<b>TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES</b>	<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>		<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	
<b>REQUIREMENTS</b>								
<b>1280 - Alternative Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,176,487	\$ 1,083,522	17.35	\$ 1,189,847	\$ 1,175,463	\$ 1,175,463	\$ 1,175,463	16.85
112 Regular Classified	278,823	266,099	9.73	341,324	218,136	218,136	218,136	6.11
113 Supervisory Licensed	161,228	122,361	1.40	161,796	144,461	144,461	144,461	1.25
121 Licensed Substitutes	44,869	32,488		-	-	-	-	
122 Classified Substitutes	4,768	3,574		-	-	-	-	
124 Temporary Classified	463	65		-	-	-	-	
130 Licensed Staff Differentials	1,958	2,635		-	-	-	-	
130 Licensed Additional Earnings	19,793	17,221		180	185	185	185	
130 Classified Additional Earnings	3,480	2,828		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,691,869</b>	<b>\$ 1,530,793</b>	<b>28.48</b>	<b>\$ 1,693,147</b>	<b>\$ 1,538,245</b>	<b>\$ 1,538,245</b>	<b>\$ 1,538,245</b>	<b>24.21</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 430,263	\$ 479,514		\$ 541,777	\$ 453,097	\$ 453,097	\$ 453,097	
220 Social Security Contribution	125,543	112,756		125,249	113,766	113,766	113,766	
230 Other Required Payroll Costs	27,796	25,268		27,988	24,990	24,990	24,990	
240 Employee Insur & Other Contract Benefits	336,376	352,659		385,009	378,395	378,395	378,395	
<b>Total Associated Payroll Costs</b>	<b>\$ 919,978</b>	<b>\$ 970,197</b>	<b>-</b>	<b>\$ 1,080,023</b>	<b>\$ 970,248</b>	<b>\$ 970,248</b>	<b>\$ 970,248</b>	<b>-</b>

## Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 127,755	\$ 104,809		\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	
320	Property Services	61,510	56,203		67,000	67,000	67,000	67,000	
330	Student Transportation Services	17,419	9,989		17,000	17,000	17,000	17,000	
340	Travel	3,647	330		-	-	-	-	
350	Communication	13,846	11,420		18,000	18,000	18,000	18,000	
360	Charter School Payments	1,706,995	1,813,592		2,500,000	3,000,000	3,000,000	3,000,000	
380	Non-Instructional Profess & Tech Svcs	1,911	2,248		-	-	-	-	
390	Other General Profess & Tech Svcs	1,997	11,542		-	-	-	-	
<b>Total Purchased Services</b>		<b>\$ 1,935,080</b>	<b>\$ 2,010,133</b>	<b>-</b>	<b>\$ 2,731,000</b>	<b>\$ 3,231,000</b>	<b>\$ 3,231,000</b>	<b>\$ 3,231,000</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 20,154	\$ 10,959		\$ 963,830	\$ 1,628,507	\$ 1,628,507	\$ 1,628,507	
420	Textbooks	32,162	-		-	-	-	-	
460	Non-consumable Items	320	188		8,000	8,000	8,000	8,000	
470	Computer Software	3,753	255		2,000	2,000	2,000	2,000	
480	Computer Hardware	22,591	5,080		22,000	22,000	22,000	22,000	
<b>Total Supplies and Materials</b>		<b>\$ 78,980</b>	<b>\$ 16,482</b>	<b>-</b>	<b>\$ 995,830</b>	<b>\$ 1,660,507</b>	<b>\$ 1,660,507</b>	<b>\$ 1,660,507</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 14,791	\$ 9,249		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>		<b>\$ 14,791</b>	<b>\$ 9,249</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Alternative Education</b>		<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>	<b>28.48</b>	<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>24.21</b>
<b>Ending Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS</b>		<b>\$ 4,640,698</b>	<b>\$ 4,536,854</b>	<b>28.48</b>	<b>\$ 6,500,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,400,000</b>	<b>24.21</b>

## Auxiliary Services Fund – 605

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

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

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

### Fund Detail – Auxiliary Services Fund

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>									
1940	Printing/Mail Revenue-External Sales	\$ 134,840	\$ 96,760		\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	
1970	Printing/Mail Revenue-Internal Sales	2,125,979	2,416,871		2,850,000	2,000,000	2,000,000	2,000,000	
1990	Central Stores Revenue-Internal Sales	1,908,053	1,440,975		2,650,000	2,650,000	2,650,000	2,650,000	
1990	Central Stores Revenue-External Sales	318,181	209,400		400,000	400,000	400,000	400,000	
1990	Miscellaneous	297,983	218,088		-	-	-	-	
5400	Beginning Fund Balance	2,945,146	3,020,203		2,650,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	
<b>TOTAL AUXILIARY SERVICES FUND RESOURCES</b>		<b>\$ 7,730,182</b>	<b>\$ 7,402,297</b>		<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	
<b>REQUIREMENTS</b>									
<b>2000 - Support Services</b>									
<b>2570 - Internal Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 781,172	\$ 790,798	24.80	\$ 1,082,784	\$ 1,084,098	\$ 1,084,098	\$ 1,084,098	24.80
114	Supervisory Classified	88,027	99,014	1.00	99,340	103,314	103,314	103,314	1.00
124	Temporary Classified	3,680	613		75,844	75,844	75,844	75,844	
124	Student Labor	-	-		5,728	5,728	5,728	5,728	
130	Classified Additional Earnings	408	1,317		707	-	-	-	
130	Classified Overtime	12,636	23,933		23,578	23,578	23,578	23,578	
<b>Total Salaries and Wages</b>		<b>\$ 885,923</b>	<b>\$ 915,675</b>	<b>25.80</b>	<b>\$ 1,287,981</b>	<b>\$ 1,292,562</b>	<b>\$ 1,292,562</b>	<b>\$ 1,292,562</b>	<b>25.80</b>

## Fund Detail – Auxiliary Services Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 234,983	\$ 284,380		\$ 404,895	\$ 369,399	\$ 369,399	\$ 369,399	
220 Social Security Contribution	64,401	64,216		94,842	96,316	96,316	96,316	
230 Other Required Payroll Costs	19,500	20,424		27,183	21,314	21,314	21,314	
240 Employee Insur & Other Contract Benefits	279,405	276,424		374,297	399,291	399,291	399,291	
<b>Total Associated Payroll Costs</b>	<b>\$ 598,289</b>	<b>\$ 645,444</b>	<b>-</b>	<b>\$ 901,217</b>	<b>\$ 886,320</b>	<b>\$ 886,320</b>	<b>\$ 886,320</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 30,467	\$ 25,811		\$ 180,000	\$ 50,000	\$ 50,000	\$ 50,000	
340 Travel	554	-		5,000	5,000	5,000	5,000	
350 Communication	847,995	621,202		854,325	846,481	846,481	846,481	
380 Non-Instructional Profess & Tech Svcs	379	3,610		115,000	50,000	50,000	50,000	
390 Other General Profess & Tech Svcs	191,062	211,072		100,000	100,000	100,000	100,000	
<b>Total Purchased Services</b>	<b>\$ 1,070,457</b>	<b>\$ 861,695</b>	<b>-</b>	<b>\$ 1,254,325</b>	<b>\$ 1,051,481</b>	<b>\$ 1,051,481</b>	<b>\$ 1,051,481</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,005,074	\$ 1,587,897		\$ 2,500,000	\$ 2,046,481	\$ 2,046,481	\$ 2,046,481	
440 Periodicals	220	220		500	500	500	500	
460 Non-consumable Items	1,226	5,959		20,000	20,000	20,000	20,000	
470 Computer Software	138	4,208		226,977	334,722	334,722	334,722	
480 Computer Hardware	242	4,329		100,000	100,000	100,000	100,000	
<b>Total Supplies and Materials</b>	<b>\$ 2,006,900</b>	<b>\$ 1,602,613</b>	<b>-</b>	<b>\$ 2,847,477</b>	<b>\$ 2,501,703</b>	<b>\$ 2,501,703</b>	<b>\$ 2,501,703</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 52,492	\$ -		\$ 1,000,000	\$ 908,934	\$ 908,934	\$ 908,934	
540 Depreciable Equipment	94,468	397,758		1,500,000	1,000,000	1,000,000	1,000,000	
<b>Total Capital Outlay</b>	<b>\$ 146,960</b>	<b>\$ 397,758</b>	<b>-</b>	<b>\$ 2,500,000</b>	<b>\$ 1,908,934</b>	<b>\$ 1,908,934</b>	<b>\$ 1,908,934</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ 1,450	\$ 450		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
670 Taxes, Licenses and Assessments	-	-		1,000	1,000	1,000	1,000	
<b>Total Other</b>	<b>\$ 1,450</b>	<b>\$ 450</b>	<b>-</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>-</b>
<b>Total Internal Services</b>	<b>\$ 4,709,979</b>	<b>\$ 4,423,635</b>	<b>25.80</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>25.80</b>
<b>Total Support Services</b>	<b>\$ 4,709,979</b>	<b>\$ 4,423,635</b>	<b>25.80</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>25.80</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
761 Reserved for Inventories	\$ 676,453	\$ 676,453		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	2,343,750	2,302,209		-	-	-	-	
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 3,020,203</b>	<b>\$ 2,978,662</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL AUXILIARY SERVICES FUND REQUIREMENTS</b>	<b>\$ 7,730,182</b>	<b>\$ 7,402,297</b>	<b>25.80</b>	<b>\$ 8,800,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>\$ 7,650,000</b>	<b>25.80</b>

## Risk Management Fund – 624

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

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

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

### Fund Detail – Risk Management Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
<b>RESOURCES</b>							
1500 Earnings on Investments	\$ 584,941	\$ 537,280		\$ 500,000	\$ 700,000	\$ 700,000	\$ 700,000
1960 Recovery of Prior Years' Expenditure	13,916	13,948		4,500	4,500	4,500	4,500
1970 Workers Compensation	6,154,971	6,535,133		6,650,000	7,570,000	7,570,000	7,570,000
1970 Unemployment Premiums	1,094,910	1,109,968		1,250,000	1,360,000	1,360,000	1,360,000
1990 Miscellaneous	134,513	211,097		35,000	150,000	150,000	150,000
5200 Interfund Transfers	600,000	-		-	-	-	-
5400 Beginning Fund Balance							
Unreserved Fund Equity	10,133,589	12,427,076		14,500,000	18,000,000	18,000,000	18,000,000
Reserve for Accrued Claims	1,870,435	2,231,044		2,100,000	2,100,000	2,100,000	2,100,000
Total Beginning Fund Balance	\$ 12,004,024	\$ 14,658,120		\$ 16,600,000	\$ 20,100,000	\$ 20,100,000	\$ 20,100,000
<b>TOTAL RISK MANAGEMENT FUND RESOURCES</b>	<b>\$ 20,587,275</b>	<b>\$ 23,065,546</b>		<b>\$ 25,039,500</b>	<b>\$ 29,884,500</b>	<b>\$ 29,884,500</b>	<b>\$ 29,884,500</b>

## Fund Detail – Risk Management Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>REQUIREMENTS</b>								
<b>2000 - Support Services</b>								
<b>2528 - Risk Management Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 24,753	\$ 59,652		\$ 25,625	\$ 25,625	\$ 25,625	\$ 25,625	
112 Regular Classified	436,725	566,084	5.00	573,145	561,364	561,364	561,364	5.00
114 Supervisory Classified	105,778	73,596	1.00	108,480	100,295	100,295	100,295	1.00
124 Temporary Classified	-	25,800		-	-	-	-	
130 Licensed Additional Earnings	-	2,764		-	-	-	-	
130 Classified Overtime	-	1,658		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 567,256</b>	<b>\$ 729,554</b>	<b>6.00</b>	<b>\$ 707,250</b>	<b>\$ 687,284</b>	<b>\$ 687,284</b>	<b>\$ 687,284</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 146,220	\$ 224,093		\$ 234,669	\$ 209,962	\$ 209,962	\$ 209,962	
220 Social Security Contribution	40,970	52,093		52,610	51,264	51,264	51,264	
230 Other Required Payroll Costs	129,996	145,204		11,498	11,163	11,163	11,163	
240 Employee Insur & Other Contract Benefits	119,359	158,378		94,722	93,508	93,508	93,508	
<b>Total Associated Payroll Costs</b>	<b>\$ 436,545</b>	<b>\$ 579,768</b>	<b>-</b>	<b>\$ 393,499</b>	<b>\$ 365,897</b>	<b>\$ 365,897</b>	<b>\$ 365,897</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 33,290	\$ 43,946		\$ 19,272	\$ 19,272	\$ 19,272	\$ 19,272	
340 Travel	9,942	4,546		14,821	14,821	14,821	14,821	
350 Communication	4,091	3,228		8,819	8,819	8,819	8,819	
380 Non-Instructional Profess & Tech Svcs	863,992	1,203,376		1,204,811	1,204,811	1,204,811	1,204,811	
390 Other General Profess & Tech Svcs	86,565	17,140		773,834	773,834	773,834	773,834	
<b>Total Purchased Services</b>	<b>\$ 997,880</b>	<b>\$ 1,272,236</b>	<b>-</b>	<b>\$ 2,021,557</b>	<b>\$ 2,021,557</b>	<b>\$ 2,021,557</b>	<b>\$ 2,021,557</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 87,945	\$ 60,149		\$ 95,458	\$ 95,458	\$ 95,458	\$ 95,458	
460 Non-consumable Items	145,871	395,149		42,419	42,419	42,419	42,419	
470 Computer Software	5,549	348		1,452	1,452	1,452	1,452	
480 Computer Hardware	71,495	54,657		1,934	1,934	1,934	1,934	
<b>Total Supplies and Materials</b>	<b>\$ 310,860</b>	<b>\$ 510,303</b>	<b>-</b>	<b>\$ 141,263</b>	<b>\$ 141,263</b>	<b>\$ 141,263</b>	<b>\$ 141,263</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 37,562	\$ 6,165		\$ 37,277	\$ 37,277	\$ 37,277	\$ 37,277	
<b>Total Capital Outlay</b>	<b>\$ 37,562</b>	<b>\$ 6,165</b>	<b>-</b>	<b>\$ 37,277</b>	<b>\$ 37,277</b>	<b>\$ 37,277</b>	<b>\$ 37,277</b>	<b>-</b>



## Fund Detail – Risk Management Fund Continued

Account Code and Description		2018-19	2019-20	2020-21		2021-22			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>									
640	Dues and Fees	\$ 3,786	\$ 4,902		\$ 9,782	\$ 9,782	\$ 9,782	\$ 9,782	
650	Claims	2,225,529	1,431,470		2,273,251	2,273,251	2,273,251	2,273,251	
650	Insurance Premiums	912,114	863,662		919,368	919,368	919,368	919,368	
650	Allowance for Claims	(1,762)	-		18,097,877	22,996,014	22,996,014	22,996,014	
<b>Total Other</b>		<b>\$ 3,139,667</b>	<b>\$ 2,300,034</b>	<b>-</b>	<b>\$ 21,300,278</b>	<b>\$ 26,198,415</b>	<b>\$ 26,198,415</b>	<b>\$ 26,198,415</b>	<b>-</b>
<b>Total Risk Management Services</b>		<b>\$ 5,489,770</b>	<b>\$ 5,398,060</b>	<b>6.00</b>	<b>\$ 24,601,124</b>	<b>\$ 29,451,693</b>	<b>\$ 29,451,693</b>	<b>\$ 29,451,693</b>	<b>6.00</b>
<b>2540 - Operation and Maintenance of Plant Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 24,728	\$ 27,023	0.50	\$ 28,913	\$ 24,951	\$ 24,951	\$ 24,951	0.50
124	Temporary Classified	10,362	-		-	-	-	-	
<b>Total Salaries and Wages</b>		<b>\$ 35,090</b>	<b>\$ 27,023</b>	<b>0.50</b>	<b>\$ 28,913</b>	<b>\$ 24,951</b>	<b>\$ 24,951</b>	<b>\$ 24,951</b>	<b>0.50</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,487	\$ 8,083		\$ 8,828	\$ 7,933	\$ 7,933	\$ 7,933	
220	Social Security Contribution	2,612	1,849		2,019	1,909	1,909	1,909	
230	Other	3,986	4,106		4,478	3,870	3,870	3,870	
240	Employee Insur & Other Contract Benefits	7,626	7,856		8,107	8,113	8,113	8,113	
<b>Total Associated Payroll Costs</b>		<b>\$ 20,711</b>	<b>\$ 21,894</b>	<b>-</b>	<b>\$ 23,432</b>	<b>\$ 21,825</b>	<b>\$ 21,825</b>	<b>\$ 21,825</b>	<b>-</b>
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ 333,480	\$ 5,699		\$ 74,035	\$ 74,035	\$ 74,035	\$ 74,035	
390	Other General Profess & Tech Svcs	-	-		46,694	46,694	46,694	46,694	
<b>Total Purchased Services</b>		<b>\$ 333,480</b>	<b>\$ 5,699</b>	<b>-</b>	<b>\$ 120,729</b>	<b>\$ 120,729</b>	<b>\$ 120,729</b>	<b>\$ 120,729</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,971	\$ 2,050		\$ -	\$ -	\$ -	\$ -	
460	Non-consumable Items	4,844	508		-	-	-	-	
470	Computer Software	4,526	-		-	-	-	-	
480	Computer Hardware	9,936	2,548		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 22,277</b>	<b>\$ 5,106</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 25,470	\$ -		\$ -	\$ -	\$ -	\$ -	
530	Improvements Other Than Buildings	2,357	-		-	-	-	-	
<b>Total Capital Outlay</b>		<b>\$ 27,827</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Risk Management Fund Continued

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
650 Security Liability/Claims	\$ -	\$ -		\$ 265,301	\$ 265,301	\$ 265,301	\$ 265,301	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 265,301</b>	<b>\$ 265,301</b>	<b>\$ 265,301</b>	<b>\$ 265,301</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 439,385</b>	<b>\$ 59,722</b>	<b>0.50</b>	<b>\$ 438,375</b>	<b>\$ 432,806</b>	<b>\$ 432,806</b>	<b>\$ 432,806</b>	<b>0.50</b>
<b>Total Support Services</b>	<b>\$ 5,929,155</b>	<b>\$ 5,457,782</b>	<b>6.50</b>	<b>\$ 25,039,499</b>	<b>\$ 29,884,499</b>	<b>\$ 29,884,499</b>	<b>\$ 29,884,499</b>	<b>6.50</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	\$ -	\$ -		\$ 1	\$ 1	\$ 1	\$ 1	
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 14,658,120</b>	<b>\$ 17,607,764</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL RISK MANAGEMENT FUND REQUIREMENTS</b>	<b>\$ 20,587,275</b>	<b>\$ 23,065,546</b>	<b>6.50</b>	<b>\$ 25,039,500</b>	<b>\$ 29,884,500</b>	<b>\$ 29,884,500</b>	<b>\$ 29,884,500</b>	<b>6.50</b>



# Personnel Statistics

## Licensed Salary Schedule

The licensed staff wage scales have not been finalized for 2021-22. The scale below is for 2020-21. 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 have not been finalized for 2021-22. The scale below is for 2020-21. 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		
<b>PAYCODE</b>								
558	Spec. Ed Certificate	* Grandfather	120	10.00				

Activity	<b>Club Advisor:</b> 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)	<b>Middle School:</b> Auditorium Manager	<b>High School:</b> Auditorium Manager	<b>Middle School:</b> Band Choir Drama Orchestra Yearbook  Elementary Music Teachers producing four annual concerts plus Spring	<b>Senior High:</b> 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)	High School 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
<b>Range</b>	<b>922</b>	<b>923</b>	<b>927</b>
<b>Differential Factor</b>	<b>11.5</b>	<b>12.0</b>	<b>14.0</b>
<b>Step 1</b>	<b>4857</b>	<b>5068</b>	<b>5913</b>
<b>Step 2</b>	<b>5051</b>	<b>5271</b>	<b>6150</b>
<b>Step 3</b>	<b>5245</b>	<b>5474</b>	<b>6386</b>
<b>Step 4</b>	<b>5440</b>	<b>5676</b>	<b>6623</b>
<b>Step 5</b>	<b>5634</b>	<b>5879</b>	<b>6859</b>
<b>Step 6</b>	<b>5828</b>	<b>6082</b>	<b>7095</b>
<b>Step 7</b>	<b>6023</b>	<b>6285</b>	<b>7332</b>
<b>Step 8</b>	<b>6217</b>	<b>6487</b>	<b>7569</b>
<b>Step 9</b>	<b>6411</b>	<b>6690</b>	<b>7805</b>
<b>Step 10</b>	<b>6606</b>	<b>6893</b>	<b>8042</b>
<b>Step 11</b>	<b>6800</b>	<b>7096</b>	<b>8278</b>
<b>Step 12</b>	<b>6994</b>	<b>7298</b>	<b>8515</b>
<b>Step 13</b>	<b>7189</b>	<b>7501</b>	<b>8751</b>
<b>Step 14</b>	<b>7383</b>	<b>7704</b>	<b>8988</b>
<b>Step 15</b>	<b>7625</b>	<b>7956</b>	<b>9282</b>
<b>Step 16</b>	<b>7866</b>	<b>8208</b>	<b>9577</b>

# Classified Salary Schedule

The classified staff wage scales have not been finalized for 2021-22. The scale below is for 2020-21. 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	086	Budget & Fiscal Analyst	025	072	Shipping & Receiving Clerk	011
004	Senior Clerical Specialist	011	129	Sr. Budget & Staffing Analyst	025	075	Purchasing Expediter	011
002	School Office Specialist	012	113	Budget & Financial Operations Analyst	026	080	Inventory Control Specialist	012
007	Substitute Placement Specialist	012	523	Financial Systems Coordinator	026	076	Lead Delivery Specialist	016
028	School Office Specialist 2 – MS	014	037	Property Control & Facilities Specialist	011	077	Buyer 1	016
006	School Office Specialist 2 – HS	014	056	Facilities Project Assistant	012	078	Buyer 2	018
009	Substitute Placement Coordinator	016	105	Bond & Construction Procurement Coordinator	018	073	Inventory and Warehouse Lead	018
012	Senior Secretary	012	098	Capital Construction Public Engagement Specia	025	081	Purchasing Systems Analyst	020
016	Administrative Secretary	014	053	Capital Construction Program Coordinator	029	082	Purchasing Coordinator	027
027	Administrative Specialist	019	119	Utilities Coordinator	025	103	Custodian 1	010
013	Office Manager 1	015	134	Energy Systems Coordinator	025	104	Custodian 2	012
017	Office Manager 2	016	054	Facilities Project Coordinator 1	025	107	Custodian 3	014
018	Office Manager 3	018	055	Facilities Project Coordinator 2	027	108	Custodian 4	017
019	Office Manager 4	020	040	Administrative Assistant 1	016	121	Maintenance Worker 1	011
022	Mailing Services Specialist 1	011	041	Administrative Assistant 2	021	122	Maintenance Worker 2	014
029	Mailing Services Specialist 2	013	132	Risk Management Facility Project Assistant	014	137	Apprentice HVAC Technician	014
015	Testing & Records Mgmt. Technician	016	042	Workers Compensation Analyst	020	123	Maintenance Worker 3	018
020	Print & Mail Operations Coordinator	019	045	Security Coordinator	023	135	HVAC Preventive Maintenance	018
021	Technical Testing & Evaluation Assistan	027	050	High Speed Copier Operator	011	138	HVAC Technician	018
085	Graphic Artist Technician	012	064	Bindery Worker	011	130	Maintenance Worker 4	021
026	Graphics/Typesetting Specialist	014	046	Offset Press Operator	011	124	Lead Maintenance Worker	022
131	Lead Graphic Designer	016	133	Customer Service Representative	011	127	Head Maintenance Worker	023
031	Accounting Clerk 1	010	136	Customer Service Representative 2	014	139	Master HVAC Technician	023
032	Accounting Clerk 2	012	024	Digital Print Submissions Assistant	013	126	Head Structural Worker	025
033	Accounting Clerk 3 - Department	014	025	Digital and Print Graphic Specialist	016	125	Head Utilities & Electrical Worker	025
088	Accounting Clerk 3 – High School	015	023	Copy Center Digital Process Specialist	013	140	Utilities Head Worker, Supervising Electrician	025
030	Payroll Specialist	016	048	Reprographics Office Manager	016	099	Student Advocate	016
039	Human Resources Payroll Specialist	016	061	Print Production Coordinator	018	110	Oregon Prekindergarten Program Family Adv.	015
034	Accountant	017	063	Custom Print Coordinator	018	112	Translator	016
035	Accountant 2	019	067	Print Customer Relations Coordinator	018	128	Food Program Coordinator	016
038	Senior Accountant	022	065	Communications Coordinator	020	101	Community School Outreach Coordinator	016
036	Grants Analyst	022	089	Public Relations Specialist	025	115	Graduation Coach	016
070	Budget & Staffing Analyst	023	049	Community Engagement Specialist	023	118	District Travel Coordinator	018
083	Payroll Analyst	021	051	Internal Communications Specialist	025	090	Community Resource Specialist	018
068	Payroll Compliance Coordinator	021	074	Delivery Clerk	011	093	Chapter 1 Home School Liaison	018

## Classified Job Titles and Salary Ranges Continued

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>SALARY RANGE</u>	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>SALARY RANGE</u>
303	Support Services & Recruitment Speciali	018	318	Special Programs Employment Specialist	015
091	Business Partnership Coordinator	019	304	Support Services Assistant	015
092	Community Education Coordinator	019	329	Phys/Occ. Therapy Assistant	015
120	Dental Health Coordinator	019	096	Native Language Specialist	016
114	Grant Budget Manager	020	319	Indian Education Cultural Resource Facilitator	016
111	Translation Coordinator	020	336	Student Mentor	016
084	Behavior Intervention Trainer	022	338	Preschool Lead Worker	022
094	Grant Coordinator	022	327	Speech-Language Pathology Assistant	016
100	Grant Resource Specialist	022	326	Sign Language Specialist	016
116	Student Dispute Coordinator	023	339	Sign Language Scheduler	018
097	Special Project Facilitator	025	332	Instructional Support Assistant	016
149	School Bus Driver	014	106	Tutor/Mentor Coordinator – HSGI Grant	018
159	Special Program Driver	014	302	College Readiness Specialist	019
147	Driver Trainer	016	317	Career Services Specialist	019
150	Transportation Dispatcher	016	014	LPN Education Assistant	019
158	Transportation Router	018	328	Licensed & Certified Occupational Therapy Asst	019
152	Mechanic	020	300	Child Care Assistant	008
163	Mechanic Technician	022	307	Child Care Worker	011
153	Lead Mechanic	024	308	Child Care Coordinator	016
161	Lead Driver Trainer Instructor	018	333	Library Media Assistant	012
162	Lead Transportation Dispatcher	018	330	Lead Library Media Assistant	014
160	Lead Transportation Router	020	505	Student Data Specialist	017
156	Computerized Routing Specialist	020	508	Instructional Technology Support	022
310	Instructional Assistant	011	503	School/Dept Technical Support Specialist	018
325	School-Based Health Assistant	011	525	Microcomputer Support 1	018
305	College & Career Coach	016	526	Microcomputer Support 2	021
306	College & Career Center Assistant	012	513	Applications Developer II	022
102	CTE High School Liaison	015	516	Network Communications Analyst 1	024
337	School Testing Specialist	012	524	Lead Computer Operations Specialist	025
309	Security Specialist	013	515	Applications Developer III	027
301	Lead Security Specialist	016	522	Applications Developer IV	030
323	Special Programs Instr. Assist. 2	014	529	Database Administration	030
117	Migrant Specialist	014			

## Confidential Salary Schedule

The confidential wage scales have not been finalized for 2021-22. The scale 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 scales have not been finalized for 2021-22. The scale 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, 2020 - JUNE 30, 2021  
SUPERVISOR SALARY SCHEDULE

2.50% INC.

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Communication Project Mgr. and Ops Supv.	204A	260	77,761	80,871	84,104	87,469	90,970	94,609	98,392
Manager, Capital Construction Publ. Engagmnt									
Manager, Auxiliary Services	205A	260	81,650	84,916	88,311	91,845	95,518	99,340	103,314
Manager, Financial Services									
Manager, Nutrition Services									
Manager, Procurement & Contracting									
Manager, Payroll									
Manager, Security									
Manager, Transportation Oper/Maint									
Coordinator, Compensation & Benefits	206A	260	85,730	89,160	92,730	96,438	100,295	104,305	108,480
Coordinator, District Music & Drama									
Manager, Custodial Services									
Manager, Maintenance Services									
Manager, Risk									
Coordinator, Post Secondary Success	206B	230	82,160	85,445	88,864	92,418	96,115	99,963	103,961
Asst, Coordinator Head Start/Kinder	206D	223	79,659	82,846	86,159	89,606	93,191	96,921	100,796
Coordinator, Cyber Security & Data Privacy	207A	260	90,020	93,620	97,365	101,258	105,311	109,521	113,902
Coordinator, Health Services Management									
Coordinator, Multi Tiered System of Support									
Coordinator, Student Serv/Early Childhood									
Coordinator, Student Services/Spec Ed									
CTE/Dual/Credit/Summer Programs Coord.									
Supervisor, Technology									
Asst. Director, Technology & Info Services	208A	260	94,519	98,299	102,234	106,322	110,575	114,995	119,594
Coordinator, Curriculum & Professional Dev.									
Coordinator, Federal Programs									
Director, Custodial & Property Svcs									
Director, Maintenance & Construction Svcs									
Director, Transportation Services									
Senior Planner									
Director, Equity	209A	260	99,246	103,214	107,343	111,640	116,105	120,747	125,578
Director, Budget and Finance	211A	260	109,418	113,793	118,350	123,081	128,004	133,125	138,449
Director, Employee & Labor Relations									
Director, Employee Staffing									
Director, Employee Staffing & HR Initiaves									
Director, Risk, Safety & Security									
Director, Community Rel. & Communication	212A	260	114,887	119,485	124,264	129,233	134,404	139,778	145,371
Director, Curriculum & Instruction									
Director, Elementary Education									
Director, High Schools									
Director, Middle Schools									
Director, School Improvement									
Director, Strategic Initiatives									
Director, Student Services									
Director, Technology & Information Services									
Assistant Superintendent	213A	260	120,633	125,456	130,475	135,694	141,123	146,768	152,641
Executive Director, Human Resources									
Chief Operations Officer									

The supervisory wage scale has not been finalized for 2021-22. The scale shown to the left is for 2020-21. Wage scales shown in the budget are informational, not the formal source.

# Principal Salary Schedule

The principal wage scale has not been finalized for 2021-22. The scale shown below is for 2020-21. Wage scales shown in the budget are informational, not the formal source.

**SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON**  
**EFFECTIVE JULY 1, 2020 - JUNE 30, 2021**

**2.50% INC.**

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Elementary Principal	208E	223	94,991	98,791	102,741	106,850	111,124	115,567
Elementary Assistant Principal	205E	223	84,928	88,326	91,859	95,532	99,352	103,326
Middle School Principal	209C	230	102,871	106,988	111,266	115,716	120,343	125,157
Principal, Leadership Coach	209C	230	102,871	106,988	111,266	115,716	120,343	125,157
Middle School Assistant Principal	206C	230	88,864	92,418	96,115	99,963	103,961	108,119
High School Principal	210D	260	116,463	121,124	125,968	131,006	136,244	141,694
Lead Edge Principal	210D	260	116,463	121,124	125,968	131,006	136,244	141,694
High School Assistant Principal	207C	230	93,308	97,041	100,923	104,958	109,156	113,523
HS Athletics / Principal, Asst.	207C	230	93,308	97,041	100,923	104,958	109,156	113,523





# Appendices

## Budget Committee Meeting Notice



### AFFIDAVIT OF PUBLICATION

SALEM KEIZER SCHOOL DISTRICT  
3630 STATE ST  
SALEM, OR 97301

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

04/22/2021

Dated this 22 day of April, 2021

Kathleen Allen  
Public Notice Clerk

Subscribed and sworn to me this

Shelly Hora  
Notary Public for State of Wisconsin, Brown County

Notary Expires on 8-25-23

Ad#:0004698401  
P O : Budget Notice  
This is not an invoice  
# of Affidavits 1

SHELLY HORA  
Notary Public  
State of Wisconsin

### PUBLIC NOTICE

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 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, 2021, to June 30, 2022:

May 4, 2021 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2021-22 Proposed Budget; no public comment received

May 18, 2021 Budget Committee deliberations; public comment received\*

May 24, 2021 Public comment received\*; deliberations on proposed budget until approved/recommended to the school board for adoption

May 25-26, 2021 Tentative (if budget not approved May 24). 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 proposed budget not approved/recommended to the school board for adoption by May 26

Meetings will begin at 6 p.m. and will be held electronically due to social distancing guidelines per the governor's executive order.

Meeting dates/times are also posted on the district website: <https://salkeiz.k12.or.us/budget-committee/>.

The 2021-22 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/budget/adopted-budget/> starting at the time of the meeting on May 4, 2021. 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 in written form by electronic means only. Instructions for submitting public comment are on the district's website and included in the budget committee meeting agenda at <https://salkeiz.k12.or.us/budget-committee/>. Any person may sign up and submit public comment.

Statesman Journal April 22, 2021

In addition to the notice in the newspaper, the meeting notices were posted on [www.salkeiz.k12.or.us](http://www.salkeiz.k12.or.us) beginning in April 2021

# Notice of Budget Hearing Affidavit – Form ED-1



## AFFIDAVIT OF PUBLICATION

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

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

6/3/2021

*Leiken*  
 Public Notice Clerk

Subscribed and sworn to me this 3rd day of June, 2021

*Kathleen Allen*  
 Notary Public for State of Wisconsin, Brown County

Notary Expires On 1-7-25

**KATHLEEN ALLEN**  
 Notary Public  
 State of Wisconsin

Ad#: 0000399975  
 PO:  
 # 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 15, 2021 at 6 p.m. and will be held electronically due to social distancing guidelines per the governor's executive order. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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 a.m. and 4 p.m. 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: MWOLFE\_MICHAEL@salkeiz.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	558,797,297	5478,250,107	5611,967,136
Current Year Priority Taxes, other than Local Option Taxes	185,992,586	143,936,000	146,638,551
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	66,907,905	75,847,900	75,797,258
Revenue from Intermediate Sources	19,320,846	21,500,000	19,812,000
Revenue from State Sources	377,940,741	455,488,810	441,267,408
Revenue from Federal Sources	39,447,382	50,964,000	193,174,895
Interfund Transfers	1,608,321	6,862,318	5,700,005
All Other Budget Resources	92,195	296,481,000	10,000
<b>Total Resources</b>	<b>\$1,200,047,273</b>	<b>\$1,529,330,135</b>	<b>\$1,494,367,253</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	527,823,204	533,159,432	536,896,936
Other Associated Payroll Costs	185,104,510	222,500,307	216,701,346
Purchased Services	49,927,353	68,699,895	93,702,905
Supplies & Materials	19,794,732	47,521,815	150,566,270
Capital Outlay	155,574,182	678,708,529	505,615,405
Other Objects (except debt service & interfund transfers)	5,713,800	29,348,101	33,253,940
Debt Service*	85,905,958	92,408,816	88,084,764
Interfund Transfers*	1,608,321	6,862,318	5,700,005
Operating Contingency	-	23,783,444	36,515,505
Unappropriated Ending Fund Balance & Reserves	418,595,233	26,301,418	27,330,177
<b>Total Requirements</b>	<b>\$1,200,047,273</b>	<b>\$1,529,330,135</b>	<b>\$1,494,367,253</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	531,426,528	5401,850,780	5441,750,516
FTE	3,335.53	3,462.25	3,435.62
2000 Support Services	187,820,804	334,586,426	410,562,974
FTE	1,651.91	1,834.71	1,894.28
3000 Enterprise & Community Service	17,224,086	28,472,252	41,608,630
FTE	23.13	25.83	25.83
4000 Facility Acquisition & Construction	156,966,343	615,064,681	442,814,682
FTE	10.50	17.50	17.50
5000 Other Uses	-	-	-
5100 Debt Service*	85,905,958	92,408,816	88,084,764
5200 Interfund Transfers*	1,608,321	6,862,318	5,700,005
6000 Contingency	-	23,783,444	36,515,505
7000 Unappropriated Ending Fund Balance	418,595,233	26,301,418	27,330,177
<b>Total Requirements</b>	<b>\$1,200,047,273</b>	<b>\$1,529,330,135</b>	<b>\$1,494,367,253</b>
<b>Total FTE</b>	<b>5,021.07</b>	<b>5,340.29</b>	<b>5,373.23</b>

\* 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 2021-23 State School Fund biennial revenue assumption of \$9.4B. The budget is balanced through the Contingency of 6.18% of resources. Other Funds: Major changes to budget are from Federal funding established to support educational entities with addressing the impacts of COVID-19.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$52,735,132	\$57,129,100	\$58,770,953

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$691,347,699	
Other Bonds	\$231,597,940	
Other Borrowings	\$5,231,637	
<b>Total</b>	<b>\$928,177,276</b>	



# Resolution to Adopt, Appropriate, Impose and Categorize

## RESOLUTION NO. 202021-4

### ADOPTION AND APPROPRIATION OF THE 2021-22 BUDGET INCLUDING RESOLUTION TO CLOSE LORETTA ISOM SCHOLARSHIP FUND, CLOSE SMALL MEMORIAL FUND, AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2021-22

#### 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 2021-22 in the sum of \$1,494,367,253, 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 2021-22 beginning July 1, 2021, and for the purposes shown below are hereby appropriated as shown below:

<b>General Fund</b>		<b>Capital Projects Funds</b>	
Instruction	\$ 326,207,534	<u>Special Capital Projects Fund</u>	
Support Services	224,855,970	Support Services	\$ 500,000
Enterprise and Community Services	100,000	Facilities Acquisition and Construction	5,880,000
Facilities Acquisition and Construction	234,681	<b>Total Special Capital Projects Fund</b>	<b>\$ 6,380,000</b>
Debt Service	286,720	<u>Preventative and Deferred Maintenance Fund</u>	
Transfers Out	3,020,001	Support Services	\$ 700,000
Contingency	36,515,505	Facilities Acquisition and Construction	5,200,000
<b>Total General Fund</b>	<b>\$ 591,220,411</b>	<b>Total Preventative and Deferred Maintenance Fund</b>	<b>\$ 5,900,000</b>
		<u>2018 Bond Capital Projects Fund</u>	
<b>Special Revenue Funds</b>		Support Services	\$ 5,000,000
<u>Fee Based Programs Fund</u>		Facilities Acquisition and Construction	415,000,001
Instruction	\$ 10,334,840	<b>Total 2018 Bond Capital Projects Fund</b>	<b>\$ 420,000,001</b>
Support Services	3,239,011		
Enterprise and Community Services	350,907	<b>Internal Service Funds</b>	
<b>Total Fee Based Programs Fund</b>	<b>\$ 13,924,758</b>	<u>Charter Schools Services Fund</u>	
<u>Food Services Fund</u>		Instruction	\$ 7,400,000
Support Services	\$ 743,277	<b>Total Charter Schools Services Fund</b>	<b>\$ 7,400,000</b>
Enterprise and Community Services	23,556,723	<u>Auxiliary Services Fund</u>	
<b>Total Food Services Fund</b>	<b>\$ 24,300,000</b>	Support Services	\$ 7,650,000
<u>Asset Replacement Fund</u>		<b>Total Auxiliary Services Fund</b>	<b>\$ 7,650,000</b>
Instruction	\$ 200,000	<u>Risk Management Fund</u>	
Support Services	30,977,464	Support Services	\$ 29,884,499
Debt Service	3,209,670	Transfers Out	1
Transfers Out	1	<b>Total Risk Management Fund</b>	<b>\$ 29,884,500</b>
<b>Total Asset Replacement Fund</b>	<b>\$ 34,387,135</b>		
<u>Energy Efficiency Fund</u>		<b>Total Appropriations, All Funds</b>	<b>\$ 1,467,037,076</b>
Transfers Out	\$ 2,680,001		
<b>Total Energy Efficiency Fund</b>	<b>\$ 2,680,001</b>	<b>Unappropriated and Reserve Amounts, All Funds</b>	
<u>Grants Fund</u>		Reserve for Future Years - PERS Pension Debt Service Fund	\$ 27,330,177
Instruction	\$ 97,608,142	<b>Total Unappropriated and Reserve Amounts, All Funds</b>	<b>\$ 27,330,177</b>
Support Services	107,012,753		
Enterprise and Community Services	17,601,000	<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 1,494,367,253</b>
Facilities Acquisition and Construction	16,500,000		
<b>Total Grants Fund</b>	<b>\$ 238,721,895</b>		
<b>Debt Service Funds</b>			
<u>PERS Pension Debt Service Fund</u>			
Debt Service	\$ 26,169,823		
Transfers Out	\$ 1		
<b>Total PERS Pension Debt Service Fund</b>	<b>\$ 26,169,824</b>		
<u>GO Debt Service Fund</u>			
Debt Service	\$ 58,418,551		
<b>Total GO Debt Service Fund</b>	<b>\$ 58,418,551</b>		

# Resolution Continued

## RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2021-22 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 \$58,770,953 for debt service for general obligation bonds;

## RESOLUTION CATEGORIZING THE TAX

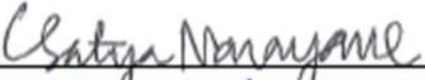
BE IT RESOLVED that the taxes imposed for the tax year 2021-22 are hereby categorized for purposes of Article XI section 11b as shown below:

	<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		\$58,770,953

## RESOLUTION TO CLOSE FUNDS: LORETTA ISOM SCHOLARSHIP FUND AND SMALL MEMORIAL 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 Loretta Isom Scholarship Fund and the Small Memorial Fund.

The above resolution statements were approved and declared adopted on this 15<sup>th</sup> day of June 2021.

  
\_\_\_\_\_  
Satya Chandragiri, 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 2021-2022

To assessor of Marion/Polk County

Check here if this is an amended form.

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

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

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

P.O. Box 12024 Salem OR 97309 06/23/2021  
Mailing Address of District City State ZIP Code Date Submitted

Sarah Head Director of Budget & Financial Services 971-900-5366 head\_sarah@salkeiz.k12.or.us  
Contact person Title Daytime telephone number Contact person e-mail address

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

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		
	Rate —or— Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.5210		Excluded from Measure 5 Limits
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			58,770,953
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			58,770,953

**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. <b>Estimated</b> 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 two taxes, attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 10-16-20)

Form ED-50 (continued on next page)

(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

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.

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

### Fund Detail – Bond Capital Projects Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1900 Other Revenue From Local Sources	\$ 8,492	\$ -		\$ -	\$ -	\$ -	\$ -	-
5400 Beginning Fund Balance	1,177,920	-		-	-	-	-	-
<b>TOTAL BOND CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>REQUIREMENTS</b>								
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4150 - Building Acquisition, Construct and Improvement Services</b>								
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 1,186,412	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>Total Capital Outlay</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Ending Fund Balance	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL BOND CAPITAL PROJECTS FUND REQUIREMENTS</b>	<b>\$ 1,186,412</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## External Customers Fund – 550 – Closed

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

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

### Fund Detail – External Customers Fund

Account Code and Description	2018-19	2019-20	2020-21		2021-22			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
5400 Beginning Fund Balance	\$ 138,321	\$ 38,321		\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXTERNAL CUSTOMERS FUND RESOURCES</b>	<b>\$ 138,321</b>	<b>\$ 38,321</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>REQUIREMENTS</b>								
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	\$ 100,000	\$ 38,321		\$ -	\$ -	\$ -	\$ -	-
<b>Total Transfers of Funds</b>	<b>\$ 100,000</b>	<b>\$ 38,321</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 38,321</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS</b>	<b>\$ 138,321</b>	<b>\$ 38,321</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



## Small Memorial Trust Fund – 711 - Pending Closure

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 District now accounts for these activities in the Fee Based Programs Fund. There are no FTE in this fund.

This fund is pending closure by resolution in June 2021.

### Fund Detail – Small Memorial Trust Fund

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
1920 Contributions and Donations	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -
1990 Miscellaneous	18,564	4,400	1,000	-	-	-
5400 Beginning Fund Balance	200,860	191,556	192,314	-	-	-
<b>TOTAL SMALL MEMORIAL FUND RESOURCES</b>	<b>\$ 219,424</b>	<b>\$ 195,956</b>	<b>\$ 212,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>						
<b>3300 - Community Services</b>						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ 27,868	\$ 6,164	\$ -	\$ -	\$ -	\$ -
<b>Total Supplies and Materials</b>	<b>\$ 27,868</b>	<b>\$ 6,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Other</u>						
640 Dues And Fees	\$ -	\$ 236	\$ -	\$ -	\$ -	\$ -
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Services</b>	<b>\$ 27,868</b>	<b>\$ 6,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5200 - Transfers of Funds</b>						
710 Fund Modifications	\$ -	\$ -	\$ 212,314	\$ -	\$ -	\$ -
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 191,556</b>	<b>\$ 189,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SMALL MEMORIAL FUND REQUIREMENTS</b>	<b>\$ 219,424</b>	<b>\$ 195,956</b>	<b>\$ 212,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Loretta Isom Scholarship Fund – 712 – Pending Closure

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. The final scholarship was disbursed in 2020-21. There are no FTE in this fund.

This fund is pending closure by resolution in June 2021.

### Fund Detail – Loretta Isom Scholarship Fund

Account Code and Description	2018-19 Actual	2019-20 Actual	2020-21 Budget	Proposed	2021-22 Approved	Adopted
<b>RESOURCES</b>						
5400 Beginning Fund Balance	\$ 9,518	\$ 9,518	\$ 5,018	\$ -	\$ -	\$ -
<b>TOTAL LORETTA ISOM SCHOLARSHIP FUND RESOURCES</b>	<b>\$ 9,518</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REQUIREMENTS</b>						
<b>3300 - Community Services</b>						
<u>Purchased Services</u>						
370 Scholarships	\$ -	\$ 4,500	\$ 5,018	\$ -	\$ -	\$ -
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 5,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Services</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 5,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LORETTA ISOM SCHOLARSHIP FUND REQUIREMENTS</b>	<b>\$ 9,518</b>	<b>\$ 9,518</b>	<b>\$ 5,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Glossary

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

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

DBI	DataBase Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education for the purpose of tracking expenditures against performance.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Differential	The term used for extra duty pay in the salary schedule.
ELL (ESL)	The English Language Learners program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes still used) ESL or English as a Second Language.
Ending Fund Balance	The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: <ol style="list-style-type: none"> <li>1. Unexpended budget. Budgeted expenditures minus actual expenditures</li> <li>2. Revenues received in excess of the budgeted amount.</li> </ol>
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"> <li>1. Implementing college and career ready standards and high-quality, aligned assessments for all students.</li> <li>2. Implementing state-developed systems of differentiated recognition, accountability, and support.</li> <li>3. Supporting effective instruction and leadership through educator evaluation and support systems.</li> </ol>
Executive Cabinet	Consists of a group of district administrators appointed by the superintendent.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Federal Programs	Federally funded programs – Migrant and Indian education, among others.
Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.

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

Object	As used in expenditure classification, this term applies to the item purchased, or service obtained (as distinguished from the results obtained from the expenditure). Examples are salaries, employee benefits, personal services, materials, and supplies.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
Program Reviews	Program Reviews are part of the internal review process for the General Fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency and assessing budget needs for the next year.
Proposed Budget	Financial and operating plan for the district that the superintendent is recommending to the public and budget committee.
QAM	Quality Assurance Model. This is a tool developed for industry based on international standards to ensure that products and services are safe, reliable and of good quality.
QEM	Quality Education Model. This is a model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, that specifies what constitutes adequate funding and services for elementary, middle and high school students.
Real Market Value	Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.
Requirement	An expense/expenditure or net decrease to a fund's balance.
Resources	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
Revenues	<p>Types of revenue:</p> <ul style="list-style-type: none"> <li>• Unrestricted: Revenues received by the district that can be used for any legal purpose desired by the district, without restriction.</li> <li>• 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.</li> <li>• Revenues from Intermediate sources: Revenues that come to the district from other local governments, such as the WESD.</li> <li>• Revenues from State sources: Revenues that come to the district from, or through, the Oregon Department of Education.</li> <li>• 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.</li> <li>• Restricted grants-in-aid: Revenues received as grants by the district from state funds that must be used for a categorical or specific purpose.</li> <li>• Revenue from federal sources: Revenue received from the federal government.</li> </ul>
School Board	The governing body of the district consisting of seven elected members, each residing in a district zone, but elected on a district-wide basis. Board members serve four-year terms.

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



## List of Acronyms

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

# 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

## Marty Heyen

Board Director | Zone: 2

## Sheronne Blasi

Board Director | Zone: 3

## Satya Chandragiri

Board Chair | Zone: 4

## Paul Kylo

Board Director | Zone: 5

## Danielle Bethell

Board Vice Chair | Zone: 6

## Jesse Lippold Peone

Board Director | Zone: 7

## Leanette Mabinton

Student Advisor to the Board

## Budget Committee Members

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

### Jaqualine Bechtel

Community Member

### Satya Chandragiri

Board Member

### Tyson Pruett

Community Member

### Jesse Lippold Peone

Board Member

### Danielle Bethell

Board Member

### Barbara Ghio

Community Member

### Levi Herrera-Lopez

Community Member

### Oni Marchbanks

Community Member

### Sheronne Blasi

Board Member

### Kathy Goss

Board Member

### Marty Heyen

Board Member

### Adriana Miranda

Community Member

### Lisa Harnisch

Community Member

### Paul Kylo

Board Member

