

PROPOSED BUDGET

2024-2025

James Hiu, Superintendent
Dennis Clague, Director of Finance





GRESHAM-BARLOW SCHOOL DISTRICT
Gresham, Oregon

PROPOSED BUDGET
2024-25



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2024-25 SUPERINTENDENT'S BUDGET MESSAGE

The 2023-2024 school year provided time for the Gresham-Barlow School District to celebrate “What’s Going Well” and to address continuing challenges. The district celebrated the continued return of students post-pandemic, the expansion of programs focused on inclusion and equity, and ongoing efforts to reestablish a sense of community. The district continues to be challenged by cost control under a state funding formula that has not provided the level of funding needed to meet the needs of our students and does not consider the rising costs of meeting ever-increasing requirements. There is a need for expanded social-emotional learning practices, increasing student proficiency, and tackling chronic absenteeism. Even so, the district continues to focus on providing students with the best possible education and a positive working environment for staff.

Building upon the work begun in 2021-2022 school year and continued in 2022-2023 and 2023-2024, staff identified four priorities to maintain momentum through the 2024-2025 school year. These priorities have been:

1. Build a more inclusive culture that acknowledges the cultures and lived experiences of our students, feels warm, welcoming and safe, and allows students to learn, grow and thrive in effective teaching and learning environments.
2. Improve instructional alignment and provide accessible and intentional instruction in order to ensure equitable outcomes for all students.
3. Develop equity-driven multi-tiered systems of support and utilize evidence-based decision making within teams.
4. Increase access to and retention of all students in CTE programs of study, with particular attention to students who have currently and historically been underserved.

This budget is designed to ensure that resources are in place and accessible to stakeholders to build upon the progress made throughout the 2023-2024 school year. It leverages resources from the State School Fund, state grants, and federal grants to staff our buildings with the assumption that enrollment will be relatively stable from this year to next. Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan (ARPA) funds expire on September 30, 2024 with the majority of spending having taken place in prior years.

In addition to typical core investments related to operating schools and providing classroom instruction, this budget calls for investment into STEAM (Science, Technology, Engineering, Art, and Math), Career and Technical Education (CTE), outdoor learning, student and staff mental health resources, staff professional development, and more.

No changes to fiscal policy have occurred between the 2023-2024 and 2024-2025 budgets, and the basis of accounting will also remain the same.

GENERAL FUND DISCUSSION

The proposed 2024-25 general fund budget is built upon the legislative appropriation of \$10.2 billion dollars to the State School Fund (SSF) in the 2023-2025 biennium, along with other known or anticipated revenues from federal, state, and local sources. However, due to funding being split with 49% available in the first year (2023-24) and 51% available in the second year (2024-25), SSF funding is expected to increase from \$108.2 million in 2023-24 to \$117.6 million in 2024-25. State resources are expected to total more than \$120 million.*

Local revenue is expected to total just over \$37.9 million*, an increase of \$2.0 million from 2023-24. The general fund budget for 2024-25 is very similar to 2023-24, in terms of overall composition and anticipated services. The majority of new investments will occur in the special revenue fund, where the district accounts for state and federal grants. In the General Fund staff are proposing maintaining prior year FTE levels at the time of budget development. The district will be evaluating current and upcoming vacant positions to determine staffing levels that address the requirements of enrollment projections. FTE set aside for class size balancing remains at 2.0 FTE for the 2024-25 budget. Enrollment trends and projections continue to show lower levels than pre-pandemic.

While the pandemic continues to be a contributing factor in enrollment decline, low birth rates and less than expected influx of families to new housing areas have contributed as well. As such, the district has maintained staffing levels sufficient to serve its pre-pandemic enrollment levels for the last four school years, without the enrollment-dependent revenue needed to support them.

Now that the district has a clearer picture of the persistent decline in enrollment, General Fund staffing reductions that reflect enrollment reductions in future years are appropriate for ensuring the fiscal sustainability of the district. The district is undertaking a “right sizing” initiative in order to continue education plans with the appropriate staffing levels.

SPECIAL REVENUE FUND DISCUSSION

The special revenue fund is where the district accounts for state and federal grants, along with any other funds that come with restricted uses. For the 2024-25 fiscal year, staff expect to see moderate growth in resources available within the special revenue fund. Overall, the fund is expected to grow from \$66 million in 2023-24 to \$70.0 million in 2024-25. The Elementary and Secondary Schools Emergency Relief (ESSER) funds will contribute \$3.0 million to the 2024-25 budget prior to expiration on September 30, 2024.

*Resource categories have been simplified for the Budget Message. Overall totals match the budget document.

In addition to funding student participation in athletics and activities, ESSER was funding things like mental health services, permanent substitutes, health assistants, technology repair and replacements, air quality equipment and materials, and more. However, with expiration of ESSER funds, other funding sources such as the General Fund or SIA funds must be identified or the elimination of activities will occur.

All special revenue funds come with specific allowable uses, but the SIA and High School Success (HSS) grants from the state are aligned to GBSD's strategic priorities. These funds will continue to be used to improve and increase services in our schools. Details about those strategies will be discussed in the Strategy Discussion section.

ALL OTHER FUNDS DISCUSSION

Debt service is expected to grow as planned in 2024-25. Debt on the 2016 and 2019 bond issues were intentionally structured with the primary goal of a consistent levy rate, rather than a consistent levy amount (which would result in a gradually declining rate). The total proposed levy amount meets the goal of \$2.89 per \$1,000 assessed value (assuming total assessed values grow by more than 0.2%), while also allowing for modest growth of the fund balance, which has a goal of \$1.0 million minimum.

The capital projects fund continues to decrease as projects under the 2016 debt issuance are completed and other allowable uses wrap up. Board-approved turf projects to improve access and opportunities for softball and baseball players, and provide equity between the schools and the teams, are anticipated to be completed in the first half of the 2024-25 year. In accordance with Oregon law, resources gained through the voter-approved sale of bonds cannot be used for district operations and can only be used in a manner consistent with the ballot language on which constituents voted.

The trust and agency fund is no longer functional for district operations and will therefore not be appropriated. The only activity in that fund for 2024-25 will be custodial in nature, as GBSD provides payroll services for one employee at the Center for Advanced Learning.

STRATEGY DISCUSSION

Oregon Revised Statutes chapters 326 through 360 (except for 341 and 345) outline the responsibilities of public K-12 education providers in the state of Oregon. After providing for these responsibilities, the fixed and operating costs necessary for providing a physical space for learning, and fiscal sustainability, districts are left with very few unrestricted resources available for strategic investment. In this way, programs supported by the general fund can be regarded as core, while programs funded by the special revenue fund can be regarded as supplemental. GBSD is no exception,

meaning that our opportunities for strategic investment are relatively limited without supplemental funding.

For the 2024-2025 fiscal year, the priority for the general fund is to continue making structural changes that will allow for long-term sustainability. The district needed to spend down around \$3 million of its ending fund balance in 2023-24 and to a lesser extent, will need to do so again in 2024-25. Right sizing the district is essential to eliminating deficit spending (spending more than you bring in). Recent indications from the legislature show they are aware of the magnitude of the issue. GBSD's situation is not unique, but we are fortunate to have resources available to provide a longer runway to our new reality.

Given that staff are proposing an operating deficit of more than \$2 million (actual deficit expected to be around \$1.75 million), no *new* strategic investments are being proposed within the general fund, other than right-sizing salary schedules to be more competitive with other districts in the area. However, every effort has been made to align our staffing structure and continued strategic investments in such ways that provide the foundation for work on the district's continuous improvement plan.

SIA will be utilized in accordance with the plans developed through Oregon Department of Education's integrated guidance process and then approved by the Board. The integrated guidance process allowed the district to develop comprehensive plans that coordinate the activities of six different grants, including SIA and High School Success (HSS). Those plans and the continuous improvement plan are closely linked and complementary.

The district's four prioritized investment areas are:

- 1) Build a more inclusive culture that acknowledges the cultures and lived experiences of our students, feels warm, welcoming and safe, and allows students to learn, grow and thrive in effective teaching and learning environments.
- 2) Improve instructional alignment and provide accessible and intentional instruction in order to ensure equitable outcomes for all students.
- 3) Develop equity-driven multi-tiered systems of support and utilize evidence-based decision making within teams.
- 4) Increase access to and retention of all students in CTE programs of study, with particular attention to students who have currently and historically been underserved.

SIA funding supports these four prioritized investments by utilizing resources to target a number of key areas. Examples of these strategies include:

- Additional counseling and school psychologists
- Increased classroom instructional staffing related to physical education, music, STEAM, special education, and the REY Academy's FLEX program.
- Professional development, instructional coaching support, and materials for staff and student use
- Further development of our Equity Driven Multi-Tiered Systems of Support (MTSS)

HSS funds will be utilized to implement the HS Success Plan for the 2021-2025 timeframe and approved by ODE in the spring of 2021. The plan supports three main goals:

- 1) dropout prevention efforts including 9th grade on track, mental health supports, credit recovery, and educational options
- 2) equitable access to advanced coursework including training for Advanced Placement, college and career planning, covering test fees for language proficiency tests and SAT, and expanding support for middle and high school counseling and college coordinators
- 3) equitable access to career and technical education including paying for equipment and training for CTE teachers, promoting pathway opportunities, and expanding support for STEAM and CTE teachers.

Informed by these priorities, the 2024-25 budget has been designed to support the district's efforts to achieve its mission to inspire and empower each student and to support its vision, which is to prepare culturally responsive graduates, who will thrive in an ever-changing global community.

Together, great things will continue for the students and families in the district.

Yours in education,

A handwritten signature in black ink that reads "James Hiu". The signature is written in a cursive, flowing style.

James Hiu,
Superintendent



INTRODUCTORY

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Total District Resources and Requirements (by Fund Type) - 24-25 PROPOSED BUDGET

Type	General Fund	Special Revenue	Debt Services	Capital Projects	All Funds
Resources by Account					
Beginning Balance	16,145,304	14,356,430	1,527,000	3,516,545	35,545,279
Revenue from Taxes	35,701,851	-	22,137,450	45,000	57,884,301
Tuition	-	128,750	-	-	128,750
Earnings on Investments	553,074	152,145	320,000	45,888	1,071,107
Food Svcs / Local Revenue	-	715,850	-	-	715,850
Co-Curricular Activities	50,000	1,885,930	-	-	1,935,930
Other Local Sources	1,550,405	2,963,308	-	257,500	4,771,213
County Sources	2,137,710	396,483	-	50,000	2,584,193
State Sources	120,537,781	26,530,680	-	-	147,068,461
Federal Sources	50,000	20,134,873	-	-	20,184,873
Other Sources	-	2,776,028	185,750	500,000	3,461,778
Total Resources	\$176,726,125	\$70,040,477	\$24,170,200	\$4,414,933	\$275,351,735
Requirements by Program					
Instruction	101,206,424	24,014,433	-	-	125,220,857
Support Services	58,062,169	20,851,631	-	2,648,368	81,562,168
Enterprise & Community Svcs	397,326	9,069,752	-	-	9,467,078
Facilities Acq & Construction	515,000	4,010,750	-	1,580,815	6,106,565
Debt Svcs & Transfers Out	3,276,028	-	22,445,200	185,750	25,906,978
Contingency	3,069,178	-	-	-	3,069,178
Ending Fund Balance	10,200,000	12,093,911	1,725,000	-	24,018,911
Total Requirements	\$176,726,125	\$70,040,477	\$24,170,200	\$4,414,933	\$275,351,735
Requirements by Account					
Salaries	77,511,134	16,869,211	-	-	94,380,345
Benefits	45,336,752	8,688,120	-	-	54,024,872
Purchased Services	32,320,454	12,611,624	-	1,287,057	46,219,135
Supplies & Materials	2,820,979	12,126,855	-	1,361,311	16,309,145
Capital Outlay	668,832	5,618,930	-	1,580,815	7,868,577
Debt Service & Other	1,522,768	2,031,826	22,445,200	-	25,999,794
Fund Transfer	3,276,028	-	-	185,750	3,461,778
Contingency	3,069,178	-	-	-	3,069,178
Ending Fund Balance	10,200,000	12,093,911	1,725,000	-	24,018,911
Total Requirements	\$176,726,125	\$70,040,477	\$24,170,200	\$4,414,933	\$275,351,735

	FTE	FTE
	2023-24	2024-25
	Adopted Budget	Proposed Budget
Licensed	650.56	624.49
Classified	402.90	390.75
Admin	60.75	60.75
Other	7.00	7.00
	1,121.21	1,082.99

PERS Rate (Tier I/II & OPSRP) Rates: 12.99% / 10.15% 12.99% / 10.15%

PERS Bond Rates: 9.60% 9.63%

District Overview

The Gresham-Barlow School District serves families with students in grades K-12 and has a student population of just under 12,000. The District has 17 schools and a solid reputation for providing its students with a quality education. Gresham-Barlow students consistently score above the national average on standardized exams. On Oregon's Statewide Assessment, students compare favorably with those from other districts of similar socio-economic make-up.

The District's curriculum is designed to promote the basic skills and positive attitudes required for students to lead full and productive lives in the 21st century. The District is also proud of its exceptional staff. Several of our staff members are recognized nationally for their effectiveness.

Gresham is Oregon's fourth largest city. Nestled 15 miles east of Portland, the city of Gresham has a population of approximately 115,000.

Student enrollment as of December 2023 was 11,788. Enrollment counts are compiled annually on or about the first of October as required by the state. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is only counted once; the count is not duplicated.

Program Type	Number of Schools	Enrollment	Enrollment Distribution
Regular School Programs			
K-8 Schools	1	459	3.9%
Elementary Schools	9	3,919	33.2%
Middle Schools	4	2,148	18.2%
High Schools	3	3,410	28.9%
Total Regular Schools	17	9,936	84.2%
Alternative Programs	5	219	1.9%
Charter Schools	4	1,633	13.9%
Total District Estimates	26	11,788	100%

Source: GBSD December 2023 enrollment report

The Board of Education

The elected seven-member Board establishes and oversees the District's policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The chief administrative officer of the District is the Superintendent, who is appointed by the Board. The Board of Education is accountable for all fiscal matters that significantly affect operations.

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the School District. They are legally responsible for the education of all children residing within the School District boundaries. In turn, the Superintendent is responsible for carrying out Board decisions, providing educational leadership, and managing the District's budget and staff.

Business meetings are held on the first Wednesday of every month. In addition to business meetings, the Board meets in work sessions to review a variety of topics, most of which pertain to progress made on the District's initiatives and Board/executive projects. Meetings are generally held in the Council Chambers of the Public Safety and Schools Building, 1331 NW Eastman Parkway. Meeting dates and additional information about the Board of Education can be found on the District's website.

The next election for Board positions will be May 2025. All voters living within the District boundaries elect the Board members by zones to represent the entire District. School Board members serve a four-year term without compensation and may be re-elected.



Dr. Shawn Farrens (Zone #1)

Service Since: October 2021
Term Expires: June 2027
Phone: (503) 676-4676
farrens3@gresham.k12.or.us



Holly Riegelmann (At-Large)

Service Since: July 2021
Term Expires: June 2025
Phone: (503) 504-2983
riegelmann5@gresham.k12.or.us



Cathy Keathley (Zone #2)

Service Since: July 2021
Term Expires: June 2025
Phone: (503) 805-8973
keathley4@gresham.k12.or.us



Dr. Mayra Gómez (At-Large)

Service Since: July 2018
Term Expires: June 2025
Phone: (503) 998-5323
gomez87@gresham.k12.or.us



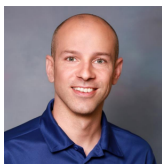
Kris Howatt (Zone #3)

Service Since: December 2000
Term Expires: June 2027
Phone: (503) 830-3608
howatt3@gresham.k12.or.us



David Ligatich (At-Large)

Service Since: July 2023
Term Expires: June 2027
Phone: (503) 929-3983
ligatich3@gresham.k12.or.us



Blake Petersen (Zone #4)

Service Since: July 2017
Term Expires: June 2025
Phone: (503) 348-5111
petersen21@gresham.k12.or.us

Gresham-Barlow School District 2023-2024 Budget Committee

Zone, Position	Board	Position	Appointed Budget Committee	Term Expires June 30
1,1	Dr. Shawn Farrens farrens3@gresham.k12.or.us	1	Rebecca Gordon	2024
2,3	Cathy Keathley, Vice-Chair keathley4@gresham.k12.or.us	2	John Hartsock	2024
3,2	Kris Howatt, Chair howatt3@gresham.k12.or.us	3	Nick McWilliams	2024
4,5	Blake Petersen petersen21@gresham.k12.or.us	4	Dan Corcoran	2026
At- Large,6	Dr. Mayra Gómez gomez87@gresham.k12.or.us	5	Erasto Sedda	2026
At- Large,4	Holly Riegelmann riegelmann5@gresham.k12.or.us	6	Erin Meechan	2025
At- Large,7	David Ligatich ligatich3@gresham.k12.or.us	7	Garrett Wood	2025

Staff Representatives

Dr. Angela Freeman,
Executive Director of Human Resources
freeman12@gresham.k12.or.us

Dr. Tracy Klinger,
Assistant Superintendent
klinger@gresham.k12.or.us.

John Koch,
Deputy Superintendent
koch@gresham.k12.or.us

Donna Ravenberg,
Executive Director of Student Support Services
ravenberg@gresham.k12.or.us

Athena Vadnais,
Communications & Community Relations Director
vadnais@gresham.k12.or.us

Support Staff

James Hiu, Superintendent
hiu@gresham.k12.or.us

Margaret Breithaupt, Director of Accounting
breithaupt@gresham.k12.or.us

Dennis Clague, Director of Finance
clague@gresham.k12.or.us

Becky Watt, Budget Analyst
watt6@gresham.k12.or.us

Employees

As an employer, Gresham-Barlow School District staffs a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers. Educational assistants are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialist, instructional specialists), and school administrators (principals, vice principals). Together, these employee groups represent the majority of all the District employees and provide or directly support classroom instruction for students.

The Budget Process

The District's fiscal year spans July 1 through June 30. Within this time period, the budget is developed, incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizens involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures, and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Conservation Commission (TSCC) website at: <http://www.tscmultco.com>.

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: http://sos.oregon.gov/archives/Pages/oregon_administrative_rules.aspx.

Budgeting is not simply done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has various phases with three District products:

- **Proposed Budget preparation** – staff works to assist the Superintendent and to prepare a Proposed Budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document.
- **Approved Budget** – the Budget Committee reviews and discusses the Proposed Budget. This phase of budget development also requires public participation and at least one public hearing.
- **Adopted Budget** – The Board further refines the Budget prior to final adoption in June (no later than June 30.) The Board, as governing body, votes to adopt the Budget. The outcome is a legally Adopted Budget.
- **Amending the Budget** – Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in the Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.

- The minor supplemental budget process (increase in any fund must be less than ten percent) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
- A major supplemental budget process (any fund increase of ten percent or more) occurs as needed. Major supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a Budget Officer be appointed and a Budget Committee consisting of Board members and members of the public be formed. The District's Budget Officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves the budget before it is formally adopted by the governing body.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. The structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

Preparing the FY 2024/25 Proposed Budget

The Superintendent is responsible for overseeing the preparation of the Proposed Budget for presentation to the Budget Committee. The Proposed Budget is the final product of an extensive collaborative process of budget development, analysis, and revision.



GRESHAM-BARLOW SCHOOL DISTRICT 2024-2025 DISTRICT BUDGET DEVELOPMENT CALENDAR

All Budget Committee Meetings will begin at 7:00 p.m. at the Center for Advanced Learning (CAL), unless otherwise noted.

July 5, 2023	<i>School Board Meeting</i> Establish 2024-25 Budget Development Calendar
January-March, 2024	<i>Administration Budget Development</i> Develop preliminary budget assumptions, review state school fund forecast and revenue update from March Economic & Revenue Forecast and Legislative Session
March 1, 2024	<i>Administrative Budget Submittal</i> District Office and Building Administrators submit budget proposals to Business Services
March 20, 2024 (Wednesday)	<i>Budget 101 Workshop (Budget Committee)</i> An introduction to State K-12 Funding, the GBSD General Fund Budget and especially for new members, an orientation to the GBSD budget process. Legislative update.
March 22, 2024	<i>Required Publications</i> Publish Notice of Budget Committee Meeting once in the newspaper and on GBSD website (5-30 days prior)
April 10, 2024 (Wednesday)	<i>Budget Committee Meeting</i> Elect Budget Committee Officers, delivery of Budget Message, review of Proposed Budget, opportunity for public input
April 24, 2024 (Wednesday)	<i>Budget Committee Meeting</i> Continued review of Proposed Budget if not approved at first meeting
April 26, 2024	<i>Filing with TSCC</i> Target Date for filing Approved Budget with TSCC (deadline is no later than May 6, 2024)
May 17, 2024	<i>Required Publication</i> Publish Notice of Budget Hearing and Financial Summary (not less than 5 or more than 30 days before hearing)
June 5, 2024 (Wednesday)	<i>Budget Hearing</i> Budget Hearing – 6:45 pm at the GBSD District Office, Board to adopt budget, make appropriations, and levy taxes
July 15, 2024	<i>Certify Budget</i> Submit to Multnomah/Clackamas County Tax Assessor no later than July 15

ORGANIZATIONAL SECTION





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Funds Overview

Format

The District's funds are maintained on the modified accrual basis of accounting. Inventories are considered immaterial and are not included in fund balances based on the advice of our auditors. The Board, as required by local budget law, adopted appropriations controlling expenditures in June.

All appropriations of the District are accounted for within one of the following funds. By law, each fund must balance; i.e., **resources** (beginning cash and other revenues) must equal **requirements** (expenditures and ending balance).

General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund affords the District the most flexibility or discretion when appropriating dollars in support of specific programs, departments and initiatives. This fund is considered a Major Governmental Fund.

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. Their revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. Special revenue classified funds are created by local ordinance and are often mandated under State statutes. The following fall under Special Revenue Funds:

- **ESSER Grant Fund-** Federal ESSER funding originally established by the CARES and CRRSA Acts and continued by the ARP Act to assist ESDs, School Districts, and other educational entities with addressing the impacts of COVID-19. ESSER funding ends September 30, 2024.
- **Other Federal Grant Funds-** GBSD participates in numerous other federally funded grant programs. They include Title 1, Title IIA, Title III, Title IV, IDEA, McKinney-Vento, and other grants as detailed on pages 113-114.
- **Student Investment Account (SIA) Fund-** The state of Oregon has passed the Student Success Act and created the related Student Investment Account to improve schools in a number of targeted areas.
- **High School Success Act Fund-** The state of Oregon passed Ballot Measure 98 which was designed to bolster Dropout Prevention, Career and Technical Education, and College Level Education Opportunities.
- **Other State & Local Grant Funds-** Includes resolution funds from the Multnomah Educational Service District (MESD), as well as grants that come from one-time events from the state, intermediate sources, private foundations, and donors.

Special Revenue Funds (Continued)

- **Food Service Fund-** The Nutrition Services Department (Chartwells) of GBSD is run on a cost-effective basis so as to be self-supporting. The total of all direct operating costs (including costs of food, supplies, wages, benefits, and all other direct costs) must not exceed total program revenues (including sales and reimbursement under federal programs.)
- **Other Special Revenue Funds-** Included in Other Special Revenue Funds are the Long Range Planning Fund, PERS Liability Fund, Student Activity Fund, Print Shop Services, PACE Fund, Early Retirement Fund, and Post Retirement Fund.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General Obligation Bonds.

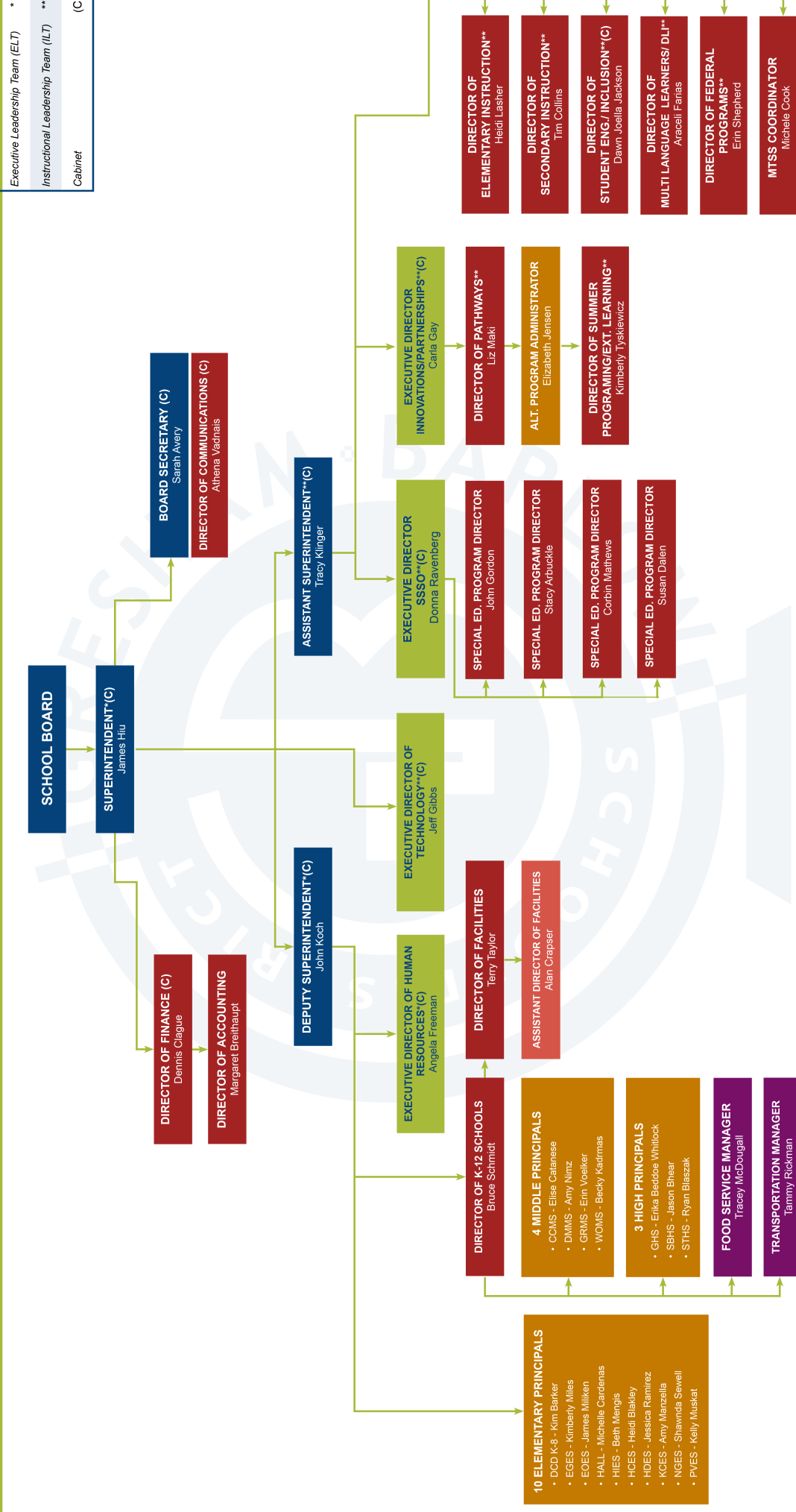
Capital Project Funds

Capital Project Funds account for financial resources that are used for the acquisition of land and buildings; construction, remodel, renovation and/or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

Fiduciary Fund

The District's fiduciary fund is a custodial fund which accounts for the receipts and disbursements associated with the processing of payroll for the Center for Advanced Learning and to account for "pass through" grants where the District acts as the fiscal agent or cash conduit. In the Annual Comprehensive Financial Report, activity will be recognized; however, custodial funds are not budgeted.

GRESHAM-BARLOW SCHOOL DISTRICT LEADERSHIP TEAM



Executive Leadership Team (ELT)	*
Instructional Leadership Team (ILT)	**
Cabinet	(C)

Gresham-Barlow School District Program Structure

Program Type	Program Description
1000 - Instruction	Activities dealing directly with the teaching of students.
2000 - Support Services	Services that provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
3000 - Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs
4000 - Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of services systems and other built-in equipment; and major improvements to existing facilities.
5000 - Other Uses	Servicing of debt, transfers between funds, and apportionment of funds from an Educational Service District.
6000 - Contingency	Expenditure, which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

Gresham-Barlow School District Fund Structure

Program Type	Budget Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the district.
Special Revenue Funds	200 to 289 - Grant Funds 290-298 Other Special Revenue Funds 299 - Nutrition Services	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	303- Debt Service – FF & C Obligations 305 - Debt Service–2017 Bond 306 – Debt Service – 2019 Bond	Accounts for the payment of principal and interest on certain long-term debt.
Capital Project Funds	400s - Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Fiduciary Fund	Custodial fund; not budgeted	A custodial fund is utilized to account for assets held by the District as an agent for individuals or other funds. Activity is recognized in the Annual Comprehensive Financial Report; however, custodial funds are not budgeted.

FINANCIAL

SECTION





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REVENUE

2024-25 / GBSD

General Fund

Current Year's Taxes

The current year tax levy is one of the main sources of revenue for funding the operations of Gresham-Barlow School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the County Treasurer and includes taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47 and 50. The current rate is **\$4.5268** per \$1,000 of assessed value to support the general fund.

PROPERTY TAXES	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
Current Taxes	31,799,483	32,735,974	33,740,223	35,213,000
Prior Taxes	467,033	1,076,855	457,283	472,831
Tax Offset	2,100	-	15,493	16,020
Tax Interest	16,024	71,455	-	-
Total	\$32,284,640	\$33,884,284	\$34,212,999	\$35,701,851
Current Property Taxes Increase				
		2.9%	3.1%	4.4%

Interest on Investments

This is interest earned from the investment of District revenue. Investment of all funds is the responsibility of the Director of Finance under the direction of the District Investment Policy DFA.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
\$130,212	\$862,573	\$232,473	\$553,074

Other Local Revenue

Other local revenue consist of fees, building rentals, tuition, services provided to other entities, contributions, gate receipts and miscellaneous revenue.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
\$1,851,297	\$2,414,890	\$1,472,149	\$1,600,405

LOCAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
Total	\$34,266,148	\$37,161,748	\$35,917,621	\$37,855,330
Total Local Revenue Increase:				
		\$2,895,600	(\$1,244,127)	\$1,937,709
Total Local Revenue % Change:				
		8.5%	-3.3%	5.4%

REVENUE

2024-25 / GBSD

General Fund

County School Fund

An act of Congress granted roughly 6 percent of acquired state lands for the support of K-12 education. Revenue comes from state leasing rights, unclaimed property, forest management and gifts. The funds are invested and the earnings are distributed to K-12 districts.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
\$1,432	\$1,849	\$1,500	\$2,500

MESD Pass-Through Dollars / Service Plan Transit Dollars

The Multnomah Education Service District (MESD) provides a menu of services for districts to purchase with Resolution dollars. The MESD receives revenue through the State School Fund formula. Resolution dollars can be used for support of special education, instructional services, professional development, technology services, or as transit dollars.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
\$1,969,549	\$1,949,030	\$2,065,000	\$2,135,210

State Sources

State sources make up approximately 60 percent of all general fund revenue and are comprised primarily of the State School Fund (SSF) and Common School Fund. The Oregon Department of Education is required to provide districts with estimates of State School Fund support in March of each year.

STATE REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
SSF	97,675,103	103,448,138	104,931,481	117,613,718
Common School Fund	1,428,215	1,607,852	1,671,441	1,728,270
Total	99,103,319	\$105,055,990	\$106,602,922	\$119,341,988

SSF Increase:	\$5,952,671	\$1,546,932	\$12,739,066
State Sources Change:	6.0%	1.5%	12.0%

Other State Revenue

Other state revenue consists of high cost disability fund and other restricted grants.

OTHER STATE REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
High Cost Disability	1,718,355	1,163,011	1,156,473	1,195,793
Restricted Grants	-	-	-	-
Total	\$1,718,355	\$1,163,011	\$1,156,473	\$1,195,793

REVENUE

2024-25 / GBSD

General Fund

Federal Sources

Federal sources include Federal dollars received through Federal Forest Fees and the Child Care reimbursement program.

FEDERAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
Unrestricted Fed Revenue	-	-	-	-
Foster Care Transp Reimb	33,315	-	-	-
Child Care Reimb	-	-	50,000	50,000
Fed Forest Fees	5,188	4,848	-	-
Total	38,503	\$4,848	\$50,000	\$50,000

Other Sources

Other sources are comprised of revenue from transfers and the sale of District assets. Also, bond proceeds are recorded in this category.

OTHER REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
Bond Proceeds	-	-	-	-
Interfund Transfers	-	-	-	-
Sale of Assets	-	-	-	-
Total	\$0	\$0	\$0	\$0

Beginning Fund Balance

The Beginning Fund Balance is rolled over from the Ending Fund Balance of the previous year, and is used to provide revenue until tax revenues are received in November. Creditors, including bondholders and prospective bondholders, credit rating agencies that advise potential bondholders, commercial banks, vendors, and others who have extended credit, or who are considering extending credit to the District always review the District's reserve accounts. Typically, they are interested in the financial position of the organization, it's operating performance, and its ability to repay bonds or loans in full and on time. The estimated Beginning Fund Balance of \$16,145,304 is 10 percent of the general fund expenditures.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
\$26,829,419	\$25,967,065	\$20,645,304	\$16,145,304

Fund Balance Change:	-3.2%	-20.5%	-21.8%
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TOTAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED
	\$163,926,725	\$171,303,541	\$166,438,820	\$176,726,125

REVENUE

2024-25/GBSD

General Fund

1000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1111	Current Taxes	31,799,483	32,735,974	33,740,223	35,213,000	-	-
100.0000.1112	Prior Taxes	467,033	1,076,855	457,283	472,831	-	-
100.0000.1114	Tax Offsets	2,100	-	15,493	16,020	-	-
100.0000.1190	Penalties/Interest	16,024	71,455	-	-	-	-
TOTAL PROPERTY TAXES		\$32,284,640	\$33,884,284	\$34,212,999	\$35,701,851	\$0	\$0

1000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1310	School Day Tuition	-	-	-	-	-	-
100.0000.1331	Summer School Tuition	-	-	-	-	-	-
100.0000.1411	Transportation Fees Individual	17,797	24,752	18,865	30,000	-	-
100.0000.1510	Earnings on Investment	130,212	1,269,523	232,473	553,074	-	-
100.0000.1710	Admissions/Aquatics	27,697	1,370	25,000	50,000	-	-
100.0000.1742	Student Fees / Outdoor School	6,925	(2,040)	-	-	-	-
100.0000.1790	Fees / Extracurricular	10,423	11,006	-	-	-	-
100.0000.1810	Admissions / Aquatics	15,734	-	15,000	17,695	-	-
100.0000.1811	Extended / Day Care Fees	104,143	106,195	-	-	-	-
100.0000.1910	Rentals	250,914	295,370	127,200	131,280	-	-
100.0000.1920	Contributions / Donations	76,942	33,853	55,500	55,000	-	-
100.0000.1940	Scvs / Other Educ Agencies	184,314	196,920	250,000	291,561	-	-
100.0000.1960	Recovery / Pr. Yr. Expend.	31,634	34,935	70,000	72,380	-	-
100.0000.1980	Fees / Charged to Grants	917,173	1,025,411	610,584	631,344	-	-
100.0000.1990	Miscellaneous	170,886	205,524	170,000	191,145	-	-
100.0000.1991	Medicaid Reimbursement	36,716	74,644	130,000	130,000	-	-
TOTAL OTHER LOCAL REVENUE		\$1,981,509	\$3,277,464	\$1,704,622	\$2,153,479	\$0	\$0

TOTAL LOCAL REVENUE		\$34,266,148	\$37,161,748	\$35,917,621	\$37,855,330	\$0	\$0
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REVENUE

2024-25/GBSD

General Fund

2000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.2101	County School Fund	1,432	1,849	1,500	2,500	-	-
100.0000.2102	Educ. Service District	1,969,549	1,949,030	2,065,000	2,135,210	-	-
100.0000.2990	Other County Revenue	-	-	-	-	-	-
TOTAL COUNTY REVENUE		\$1,970,981	\$1,950,879	\$2,066,500	\$2,137,710	\$0	\$0

3000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.3101	State School Fund	97,922,496	101,558,359	104,931,481	117,613,718	-	-
100.0000.3103	Common School Fund	1,428,215	1,607,852	1,671,441	1,728,270	-	-
100.0000.3199	High Cost Disability	1,718,355	1,163,011	1,156,473	1,195,793	-	-
100.0000.3299	Other / Restricted	-	-	-	-	-	-
100.0000.3100	SSF / Prior YR Adjustment	(247,392)	1,889,779	-	-	-	-
TOTAL STATE REVENUE		\$100,821,673	\$106,219,001	\$107,759,395	\$120,537,781	\$0	\$0

4000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.4100	Unrestricted Federal Revenue	-	-	-	-	-	-
100.0000.4590	Other Fed thru State	33,315	-	-	-	-	-
100.0000.4701	Child Care Reimbursement	-	-	50,000	50,000	-	-
100.0000.4801	Federal Forest Fees	5,188	4,848	-	-	-	-
TOTAL FEDERAL REVENUE		\$38,503	\$4,848	\$50,000	\$50,000	\$0	\$0

5000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.5160	Lease Purchase Receipts	-	-	-	-	-	-
100.0000.5200	Fund Transfers	-	-	-	-	-	-
100.0000.5300	Sale / Loss of Fixed Assets	-	-	-	-	-	-
100.0000.5400	Beginning Fund Balance	26,829,419	25,967,065	20,645,304	16,145,304	-	-
TOTAL OTHER REVENUE		\$26,829,419	\$25,967,065	\$20,645,304	\$16,145,304	\$0	\$0

SUMMARY

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1000	Local Sources	34,266,148	37,161,748	35,917,621	37,855,330	-	-
100.0000.2000	County Sources	1,970,981	1,950,879	2,066,500	2,137,710	-	-
100.0000.3000	State Sources	100,821,673	106,219,001	107,759,395	120,537,781	-	-
100.0000.4000	Federal Sources	38,503	4,848	50,000	50,000	-	-
100.0000.5000	Other Revenue	26,829,419	25,967,065	20,645,304	16,145,304	-	-
TOTAL REVENUE		\$163,926,725	\$171,303,541	\$166,438,820	\$176,726,125	\$0	\$0

REVENUE

2024-25/GBSD

General Fund

SUMMARY

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1000	Local Sources	34,266,148	37,161,748	35,917,621	37,855,330	-	-
100.0000.2000	County Sources	1,970,981	1,950,879	2,066,500	2,137,710	-	-
100.0000.3000	State Sources	100,821,673	106,219,001	107,759,395	120,537,781	-	-
100.0000.4000	Federal Sources	38,503	4,848	50,000	50,000	-	-
100.0000.5000	Other Revenue	26,829,419	25,967,065	20,645,304	16,145,304	-	-
TOTAL REVENUE		\$163,926,725	\$171,303,541	\$166,438,820	\$176,726,125	\$0	\$0
GF Revenue Change:			\$7,376,816	(\$4,864,721)	\$10,287,305	\$0	\$0
Total Revenue Change:			4.5%	-2.8%	6.2%	0.0%	0.0%

2024-25 / GBSB
BUDGET ESTIMATES - EXPENDITURES

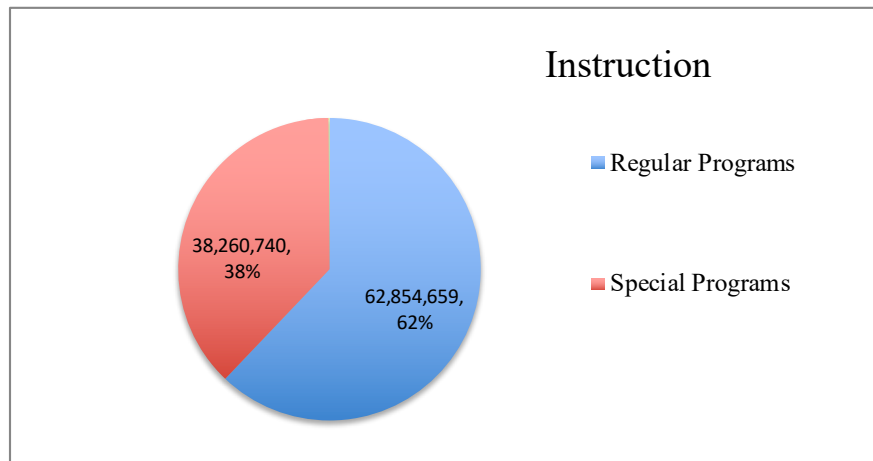
General Fund

Function: 1000 INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1100	Regular Programs	52,693,480	62,634,706	59,045,651	62,854,659	0	0
1200	Special Programs	32,407,132	31,258,457	35,510,116	38,260,740	0	0
1400	Summer School Programs	32,193	31,925	88,127	91,025	0	0
1000	Instruction	\$85,132,805	\$93,925,088	\$94,643,894	\$101,206,424	\$0	\$0

BUDGETED POSITIONS (FTE)			
	2023-24 Adopted Budget	2024-25 Proposed Budget	Change
Regular Programs	458.818	458.818	0.000
Special Programs	207.766	210.766	3.000
Summer School Programs	0.000	0.000	0.000
	666.584	669.584	3.000

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	14,238
Cost Per Student (using weighted ADM)	\$7,108
% of Total GF Budget	63.18%



Function: 1100 REGULAR INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1111	Elementary Instruction	23,601,315	27,430,186	26,291,148	27,994,427	0	0
1121	Middle School Instruction	11,914,758	14,660,608	13,583,459	14,436,164	0	0
1122	MS Co-Curricular	360,653	459,795	365,565	385,528	0	0
1131	High School Instruction	14,697,982	17,516,145	16,601,143	17,712,510	0	0
1132	HS Co-Curricular	1,611,282	2,063,111	1,695,846	1,787,489	0	0
1140	Pre-Kindergarten	507,489	504,862	508,490	538,541	0	0
1100	Regular Instruction	\$52,693,480	\$62,634,706	\$59,045,651	\$62,854,659	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1111 ELEMENTARY INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	12,407,968	14,384,212	13,935,106	14,771,214	0	0
0112	Classified Salaries	1,540,695	1,647,187	1,993,719	2,073,468	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	321,469	765,480	94,643	95,393	0	0
0130	Exta Duty Compensation	14,464	33,456	13,822	14,649	0	0
0140	Additional Salaries	295,948	351,020	151,024	151,979	0	0
0100	Salaries	14,580,545	17,181,354	16,188,314	17,106,703	0	0
0210	PERS	3,879,474	4,529,655	4,238,952	4,578,070	0	0
0220	Soc Security Administration	1,103,190	1,272,938	1,322,559	1,428,366	0	0
0230	Other Required Payroll Cost	90,875	116,148	125,131	135,142	0	0
0240	Contractual Employee Benefits	3,616,022	4,127,001	4,058,587	4,383,274	0	0
0200	Associated Payroll Cost	8,689,562	10,045,742	9,745,229	10,524,852	0	0
0310	Instr, Prof & Tech Services	0	3,134	0	0	0	0
0320	Property Services	442	887	1,400	1,150	0	0
0330	Student Transportation	0	1,498	0	0	0	0
0340	Travel	6,200	5,381	2,750	2,850	0	0
0350	Communications	34,768	64,567	42,775	48,700	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	2,062	1,623	420	420	0	0
0300	Purchased Services	43,472	77,089	47,345	53,120	0	0
0410	Consumable Supplies	129,790	131,432	255,941	256,606	0	0
0420	Textbooks	131,634	-55,708	200	100	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	25,918	43,920	46,179	47,906	0	0
0470	Computer Software	201	5,475	4,900	2,100	0	0
0480	Computer Hardware	0	0	3,040	3,040	0	0
0400	Supplies & Materials	287,543	125,119	310,260	309,752	0	0
0640	Dues & Fees	193	881	0	0	0	0
0600	Other Objects	193	881	0	0	0	0
Function Totals:		\$23,601,315	\$27,430,186	\$26,291,148	\$27,994,427	\$0	\$0

Function: 1121 MIDDLE SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	6,941,229	7,920,320	7,800,534	8,268,568	0	0
0112	Classified Salaries	93,882	83,189	116,442	121,100	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	140,279	318,904	347,130	363,905	0	0
0130	Exta Duty Compensation	151,290	242,538	222,549	235,906	0	0
0140	Additional Salaries	132,894	240,692	48,805	74,453	0	0
0100	Salaries	7,459,574	8,805,642	8,535,460	9,063,932	0	0
0210	PERS	2,039,871	2,410,545	1,994,317	2,153,863	0	0
0220	Soc Security Administration	562,614	662,221	643,771	695,270	0	0
0230	Other Required Payroll Cost	47,262	59,891	60,271	65,089	0	0
0240	Contractual Employee Benefits	1,622,287	1,861,950	1,981,999	2,140,561	0	0
0200	Associated Payroll Cost	4,272,035	4,994,607	4,680,358	5,054,783	0	0
0310	Instr, Prof & Tech Services	2,587	427	59,544	15,460	0	0
0320	Property Services	6,291	12,690	10,700	14,675	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,408	12,513	53,339	25,220	0	0
0350	Communications	9,108	12,456	14,555	15,455	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	1,870	3,366	1,650	1,600	0	0
0300	Purchased Services	21,264	41,451	139,788	72,410	0	0
0410	Consumable Supplies	69,762	66,926	191,669	202,005	0	0
0420	Textbooks	43,598	718,944	800	1,100	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	42,357	18,264	27,313	35,063	0	0
0470	Computer Software	3,367	11,534	2,700	2,700	0	0
0480	Computer Hardware	1,748	1,072	4,471	3,271	0	0
0400	Supplies & Materials	160,833	816,739	226,953	244,139	0	0
0640	Dues & Fees	1,053	2,168	900	900	0	0
0600	Other Objects	1,053	2,168	900	900	0	0
Function Totals:		\$11,914,758	\$14,660,608	\$13,583,459	\$14,436,164	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1122 MIDDLE SCHOOL CO-CURRICULAR

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	209,998	296,690	298,442	316,347	0	0
0140	Additional Salaries	20,197	1,761	3,244	3,438	0	0
0100	Salaries	230,195	298,451	301,686	319,785	0	0
0210	PERS	56,186	66,374	0	0	0	0
0220	Soc Security Administration	17,414	22,699	0	0	0	0
0230	Other Required Payroll Cost	1,355	2,104	0	0	0	0
0240	Contractual Employee Benefits	273	2,193	0	0	0	0
0200	Associated Payroll Cost	75,228	93,369	0	0	0	0
0310	Instr, Prof & Tech Services	37,193	33,351	38,110	39,250	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	22,324	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	5,157	0	0	0	0
0300	Purchased Services	37,193	60,832	38,110	39,250	0	0
0410	Consumable Supplies	11,013	4,816	12,687	13,019	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,778	2,326	13,030	13,420	0	0
0470	Computer Software	0	0	52	54	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	17,791	7,143	25,769	26,493	0	0
0640	Dues & Fees	247	0	0	0	0	0
0600	Other Objects	247	0	0	0	0	0
Function Totals:		\$360,653	\$459,795	\$365,565	\$385,528	\$0	\$0

Function: 1131 HIGH SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	8,203,928	10,107,725	9,704,589	10,286,868	0	0
0112	Classified Salaries	161,048	241,405	231,059	240,302	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	257,710	436,174	366,573	385,848	0	0
0130	Exta Duty Compensation	36,740	40,019	101,673	107,775	0	0
0140	Additional Salaries	111,528	122,978	65,089	91,185	0	0
0100	Salaries	8,770,953	10,948,301	10,468,983	11,111,978	0	0
0210	PERS	2,415,777	3,017,381	2,547,758	2,751,577	0	0
0220	Soc Security Administration	661,192	814,808	793,132	856,579	0	0
0230	Other Required Payroll Cost	57,141	73,751	74,252	80,190	0	0
0240	Contractual Employee Benefits	1,900,994	2,376,518	2,483,620	2,682,312	0	0
0200	Associated Payroll Cost	5,035,104	6,282,458	5,898,762	6,370,658	0	0
0310	Instr, Prof & Tech Services	7,277	6,966	14,100	14,100	0	0
0320	Property Services	13,531	7,822	21,420	21,420	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,159	775	0	0	0	0
0350	Communications	1,700	1,698	2,002	2,002	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	513	2,198	3,333	3,333	0	0
0300	Purchased Services	24,180	19,460	40,855	40,855	0	0
0410	Consumable Supplies	51,677	57,746	105,118	103,517	0	0
0420	Textbooks	738,930	107,053	32,690	30,690	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	442	381	122	122	0	0
0460	Non-Consumable Supplies	44,663	68,089	36,007	36,084	0	0
0470	Computer Software	10,129	24,997	5,796	5,796	0	0
0480	Computer Hardware	19,987	6,266	9,925	9,925	0	0
0400	Supplies & Materials	865,828	264,531	189,658	186,134	0	0
0640	Dues & Fees	1,917	1,395	2,885	2,885	0	0
0600	Other Objects	1,917	1,395	2,885	2,885	0	0
Function Totals:		\$14,697,982	\$17,516,145	\$16,601,143	\$17,712,510	\$0	\$0

Function: 1132 HIGH SCHOOL CO-CURRICULAR

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	261,673	328,315	312,244	330,979	0	0
0112	Classified Salaries	97,861	100,732	107,627	111,932	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	92	0	0	0	0
0130	Exta Duty Compensation	638,464	862,799	752,421	797,564	0	0
0140	Additional Salaries	23,206	36,875	29,313	31,073	0	0
0100	Salaries	1,021,204	1,328,813	1,201,605	1,271,548	0	0
0210	PERS	219,979	273,910	103,428	111,704	0	0
0220	Soc Security Administration	79,037	101,215	31,824	34,370	0	0
0230	Other Required Payroll Cost	6,766	9,306	2,980	3,218	0	0
0240	Contractual Employee Benefits	89,652	97,870	103,434	111,710	0	0
0200	Associated Payroll Cost	395,434	482,300	241,666	261,002	0	0
0310	Instr, Prof & Tech Services	40,757	69,741	40,069	47,715	0	0
0320	Property Services	14,812	15,574	14,421	14,668	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,721	1,164	1,105	530	0	0
0350	Communications	4,811	5,774	7,994	4,198	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	74,074	91,765	91,759	93,150	0	0
0300	Purchased Services	137,175	184,017	155,348	160,261	0	0
0410	Consumable Supplies	9,569	28,988	44,981	48,370	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	255	255	0	0
0460	Non-Consumable Supplies	29,450	21,217	42,356	37,167	0	0
0470	Computer Software	1,278	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	40,297	50,205	87,592	85,792	0	0
0640	Dues & Fees	17,172	17,776	9,635	8,886	0	0
0600	Other Objects	17,172	17,776	9,635	8,886	0	0
Function Totals:		\$1,611,282	\$2,063,111	\$1,695,846	\$1,787,489	\$0	\$0

Function: 1140 PRE-KINDERGARTEN INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	81,814	100,645	95,786	101,533	0	0
0112	Classified Salaries	204,255	176,760	195,594	203,418	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	19	62	0	0	0	0
0140	Additional Salaries	7,873	12,838	11,897	12,568	0	0
0100	Salaries	293,962	290,304	303,277	317,519	0	0
0210	PERS	75,759	70,330	82,643	89,254	0	0
0220	Soc Security Administration	22,259	22,034	25,428	27,462	0	0
0230	Other Required Payroll Cost	1,741	2,057	2,381	2,571	0	0
0240	Contractual Employee Benefits	107,965	116,743	82,648	89,260	0	0
0200	Associated Payroll Cost	207,725	211,163	193,100	208,547	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	515	530	0	0
0350	Communications	0	0	103	106	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	265	675	0	0	0	0
0300	Purchased Services	265	675	618	636	0	0
0410	Consumable Supplies	4,757	1,939	5,511	5,676	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	46	47	0	0
0460	Non-Consumable Supplies	0	0	5,382	5,543	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	780	780	0	0	0	0
0400	Supplies & Materials	5,537	2,720	10,939	11,266	0	0
0640	Dues & Fees	0	0	556	573	0	0
0600	Other Objects	0	0	556	573	0	0
Function Totals:		\$507,489	\$504,862	\$508,490	\$538,541	\$0	\$0

Function: 1200 SPECIAL PROGRAMS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1210	Talented & Gifted Programs	41,988	33,108	68,686	73,301	0	0
1220	Restrictive Programs / SPED	3,699,422	3,830,153	4,548,367	4,779,150	0	0
1250	Less Restricted Program / SPED	9,344,639	10,923,358	11,264,043	11,967,949	0	0
1270	Educationally Disadvantage	379,665	309,675	280,658	292,151	0	0
1280	Alternative Education	14,665,118	11,225,118	13,987,878	15,450,475	0	0
1290	Designated Programs	4,276,301	4,937,046	5,360,484	5,697,714	0	0
1200	Special Programs	\$32,407,132	\$31,258,457	\$35,510,116	\$38,260,740	\$0	\$0

Function: 1210 TALENTED & GIFTED PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	16,800	18,528	38,296	39,445	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	38	0	2,336	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	16,837	18,528	40,632	39,445	0	0
0210	PERS	3,801	4,175	5,080	5,486	0	0
0220	Soc Security Administration	1,320	1,452	1,563	1,688	0	0
0230	Other Required Payroll Cost	98	121	146	158	0	0
0240	Contractual Employee Benefits	2,030	2,051	5,080	5,486	0	0
0200	Associated Payroll Cost	7,250	7,799	11,869	12,818	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	270	315	278	286	0	0
0350	Communications	144	144	148	152	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	17,421	6,322	15,450	10,300	0	0
0300	Purchased Services	17,835	6,781	15,876	10,738	0	0
0410	Consumable Supplies	66	0	309	10,300	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	66	0	309	10,300	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$41,988	\$33,108	\$68,686	\$73,301	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1220 SELF-CONTAINED CLASSROOMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	277,941	267,245	253,011	268,192	0	0
0112	Classified Salaries	357,825	361,166	509,644	530,030	0	0
0113	Admin/Supervisor	27,451	30,880	32,104	33,067	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	14,852	18,942	30,282	31,839	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	5,845	17,454	14,747	15,578	0	0
0100	Salaries	683,912	695,685	839,788	878,706	0	0
0210	PERS	141,954	150,318	230,364	248,793	0	0
0220	Soc Security Administration	52,060	51,582	70,879	76,549	0	0
0230	Other Required Payroll Cost	4,094	4,772	6,636	7,167	0	0
0240	Contractual Employee Benefits	254,918	262,705	230,379	248,809	0	0
0200	Associated Payroll Cost	453,026	469,378	538,258	581,318	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	450	525	670	690	0	0
0350	Communications	366	557	762	784	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	816	1,082	1,432	1,474	0	0
0410	Consumable Supplies	3,211	1,936	2,813	2,897	0	0
0420	Textbooks	0	0	515	530	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	515	530	0	0
0460	Non-Consumable Supplies	144	40	2,704	2,785	0	0
0470	Computer Software	290	310	206	212	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	3,645	2,286	6,753	6,954	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,141,399	\$1,168,432	\$1,386,231	\$1,468,452	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1225 OUT OF DISTRICT PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	134,472	218,635	150,380	154,891	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payment	746,958	686,212	1,184,500	1,220,035	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	881,431	904,847	1,334,880	1,374,926	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$881,431	\$904,847	\$1,334,880	\$1,374,926	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1228 FUNCTIONAL SKILLS PROGRAM

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	390,861	465,600	487,111	516,337	0	0
0112	Classified Salaries	429,738	431,566	460,669	479,095	0	0
0113	Admin/Supervisor	177,686	134,224	143,734	148,046	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	16,017	49,641	17,845	18,700	0	0
0130	Exta Duty Compensation	40	322	0	0	0	0
0140	Additional Salaries	5,907	20,867	5,408	5,678	0	0
0100	Salaries	1,020,249	1,102,221	1,114,767	1,167,856	0	0
0210	PERS	242,228	224,161	291,489	314,807	0	0
0220	Soc Security Administration	77,117	80,155	89,686	96,861	0	0
0230	Other Required Payroll Cost	6,041	7,299	8,397	9,068	0	0
0240	Contractual Employee Benefits	319,844	331,524	291,509	314,830	0	0
0200	Associated Payroll Cost	645,231	643,139	681,081	735,566	0	0
0310	Instr, Prof & Tech Services	0	0	4,996	5,146	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,637	3,246	3,395	3,497	0	0
0350	Communications	1,059	1,037	2,532	2,608	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	3,696	4,283	10,923	11,251	0	0
0410	Consumable Supplies	2,793	3,373	5,665	5,835	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	3,128	3,427	3,296	3,395	0	0
0460	Non-Consumable Supplies	1,155	390	9,270	9,548	0	0
0470	Computer Software	340	40	1,739	1,791	0	0
0480	Computer Hardware	0	0	515	530	0	0
0400	Supplies & Materials	7,416	7,231	20,485	21,099	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,676,591	\$1,756,874	\$1,827,256	\$1,935,772	\$0	\$0

Function: 1250 RESOURCE ROOMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	3,211,375	4,069,594	3,972,252	4,210,589	0	0
0112	Classified Salaries	2,158,945	2,182,884	2,754,834	2,865,028	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	53,984	138,761	92,468	97,378	0	0
0130	Exta Duty Compensation	174	168	0	0	0	0
0140	Additional Salaries	93,361	232,690	9,375	9,937	0	0
0100	Salaries	5,517,840	6,624,097	6,828,929	7,182,932	0	0
0210	PERS	1,402,351	1,655,181	1,850,757	1,998,819	0	0
0220	Soc Security Administration	421,026	496,151	594,061	641,586	0	0
0230	Other Required Payroll Cost	33,570	46,361	55,617	60,068	0	0
0240	Contractual Employee Benefits	1,917,719	2,061,652	1,850,887	1,998,959	0	0
0200	Associated Payroll Cost	3,774,665	4,259,345	4,351,322	4,699,432	0	0
0310	Instr, Prof & Tech Services	36,898	21,561	56,650	58,350	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	610	1,053	1,545	1,591	0	0
0350	Communications	763	110	618	637	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	38,271	22,724	58,813	60,578	0	0
0410	Consumable Supplies	9,644	9,866	12,786	12,450	0	0
0420	Textbooks	30	24	50	50	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	782	0	0	0	0
0460	Non-Consumable Supplies	3,189	214	5,202	5,359	0	0
0470	Computer Software	141	6,306	6,683	6,882	0	0
0480	Computer Hardware	859	0	258	266	0	0
0400	Supplies & Materials	13,863	17,191	24,979	25,007	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$9,344,639	\$10,923,358	\$11,264,043	\$11,967,949	\$0	\$0

Function: 1271 REMEDIATION INSTRUCTIONAL ACTIVITIES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	44,699	49,717	57,004	60,424	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	45,424	48,150	0	0
0100	Salaries	44,699	49,717	102,428	108,574	0	0
0210	PERS	13,036	14,785	0	0	0	0
0220	Soc Security Administration	3,280	3,775	0	0	0	0
0230	Other Required Payroll Cost	258	342	0	0	0	0
0240	Contractual Employee Benefits	10,954	10,850	0	0	0	0
0200	Associated Payroll Cost	27,529	29,752	0	0	0	0
0310	Instr, Prof & Tech Services	307,248	229,871	178,230	183,577	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	307,248	229,871	178,230	183,577	0	0
0410	Consumable Supplies	0	335	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	189	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	189	335	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$379,665	\$309,675	\$280,658	\$292,151	\$0	\$0

Function: 1283 ALTERNATIVE EDUCATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	101,756	179,933	236,362	250,544	0	0
0112	Classified Salaries	62,936	90,515	98,178	102,105	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	883	7,813	0	0	0	0
0100	Salaries	165,576	278,261	334,540	352,649	0	0
0210	PERS	42,513	69,797	68,602	74,091	0	0
0220	Soc Security Administration	12,646	21,263	21,108	22,797	0	0
0230	Other Required Payroll Cost	974	2,088	1,976	2,134	0	0
0240	Contractual Employee Benefits	40,421	52,154	68,606	74,095	0	0
0200	Associated Payroll Cost	96,554	145,303	160,292	173,117	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	544,422	652,988	1,360,222	1,401,029	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	544,422	652,988	1,360,222	1,401,029	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	30	0	0	0	0
0400	Supplies & Materials	0	30	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$806,552	\$1,076,582	\$1,855,054	\$1,926,795	\$0	\$0

Function: 1285 EVENING & SATURDAY SCHOOL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	160	0	8,004	8,485	0	0
0100	Salaries	160	0	8,004	8,485	0	0
0210	PERS	45	0	0	0	0	0
0220	Soc Security Administration	12	0	0	0	0	0
0230	Other Required Payroll Cost	1	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	59	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$219	\$0	\$8,004	\$8,485	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1287 TUTORING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	19,552	20,675	99,241	105,195	0	0
0100	Salaries	19,552	20,675	99,241	105,195	0	0
0210	PERS	1,714	4,736	0	0	0	0
0220	Soc Security Administration	1,495	1,561	0	0	0	0
0230	Other Required Payroll Cost	118	162	0	0	0	0
0240	Contractual Employee Benefits	0	108	0	0	0	0
0200	Associated Payroll Cost	3,326	6,567	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	165	32	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	165	32	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$23,043	\$27,274	\$99,241	\$105,195	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1288 CHARTER SCHOOLS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	13,835,304	10,121,262	12,025,579	13,410,000	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	13,835,304	10,121,262	12,025,579	13,410,000	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$13,835,304	\$10,121,262	\$12,025,579	\$13,410,000	\$0	\$0

Function: 1291 ENGLISH LANGUAGE LEARNING PROGRAMS (ELL)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	1,717,938	2,033,341	2,140,590	2,269,027	0	0
0112	Classified Salaries	468,787	494,540	650,687	676,715	0	0
0113	Admin/Supervisor	107,640	120,341	128,867	132,733	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	98	355	24,875	26,303	0	0
0130	Exta Duty Compensation	89	136	0	0	0	0
0140	Additional Salaries	32,292	41,486	25,087	26,560	0	0
0100	Salaries	2,326,843	2,690,200	2,970,106	3,131,338	0	0
0210	PERS	620,515	711,504	688,126	743,174	0	0
0220	Soc Security Administration	177,420	204,639	219,110	236,638	0	0
0230	Other Required Payroll Cost	13,789	18,752	20,515	22,155	0	0
0240	Contractual Employee Benefits	564,275	539,982	687,172	742,145	0	0
0200	Associated Payroll Cost	1,375,999	1,474,877	1,614,923	1,744,112	0	0
0310	Instr, Prof & Tech Services	0	479	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	350	0	0	0	0
0340	Travel	4,526	5,685	3,966	4,085	0	0
0350	Communications	1,200	1,449	848	873	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	80	0	0	0	0	0
0300	Purchased Services	5,806	7,963	4,814	4,958	0	0
0410	Consumable Supplies	474	3,140	2,437	2,275	0	0
0420	Textbooks	0	18,598	21,800	22,454	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	614	3,628	618	636	0	0
0470	Computer Software	359	1,156	0	0	0	0
0480	Computer Hardware	0	421	0	0	0	0
0400	Supplies & Materials	1,447	26,943	24,855	25,365	0	0
0640	Dues & Fees	605	300	613	631	0	0
0600	Other Objects	605	300	613	631	0	0
Function Totals:		\$3,710,700	\$4,200,282	\$4,615,311	\$4,906,404	\$0	\$0

Function: 1299 OTHER SPED PROGRAMS / Early Intervention / Early Childhood Special Education Evaluations

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	241,299	321,254	340,007	360,407	0	0
0112	Classified Salaries	55,345	59,060	61,069	63,512	0	0
0113	Admin/Supervisor	55,569	61,909	64,208	66,134	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	70	36	0	0	0	0
0140	Additional Salaries	11,562	43,288	20,339	21,559	0	0
0100	Salaries	363,845	485,547	485,623	511,612	0	0
0210	PERS	96,867	121,866	100,081	108,087	0	0
0220	Soc Security Administration	27,244	36,656	33,870	36,580	0	0
0230	Other Required Payroll Cost	2,101	3,110	3,171	3,425	0	0
0240	Contractual Employee Benefits	69,862	81,613	110,088	118,895	0	0
0200	Associated Payroll Cost	196,073	243,245	247,210	266,987	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	984	1,314	1,957	2,016	0	0
0350	Communications	572	614	855	881	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	162	148	1,236	1,273	0	0
0300	Purchased Services	1,718	2,076	4,048	4,170	0	0
0410	Consumable Supplies	3,885	5,896	7,004	7,214	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	80	0	824	849	0	0
0470	Computer Software	0	0	206	212	0	0
0480	Computer Hardware	0	0	258	266	0	0
0400	Supplies & Materials	3,965	5,896	8,292	8,541	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$565,602	\$736,764	\$745,173	\$791,310	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1400 SUMMER SCHOOL PROGRAMS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1400	Summer School Programs	32,193	31,925	88,127	91,025	0	0
1400	Summer School	\$32,193	\$31,925	\$88,127	\$91,025	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1400 SUMMER SCHOOL PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	12,748	13,385	0	0
0100	Salaries	0	0	12,748	13,385	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	12,618	0	75,379	77,640	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	19,575	31,925	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	32,193	31,925	75,379	77,640	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$32,193	\$31,925	\$88,127	\$91,025	\$0	\$0

2024-25/ GBSD
BUDGET ESTIMATES - EXPENDITURES

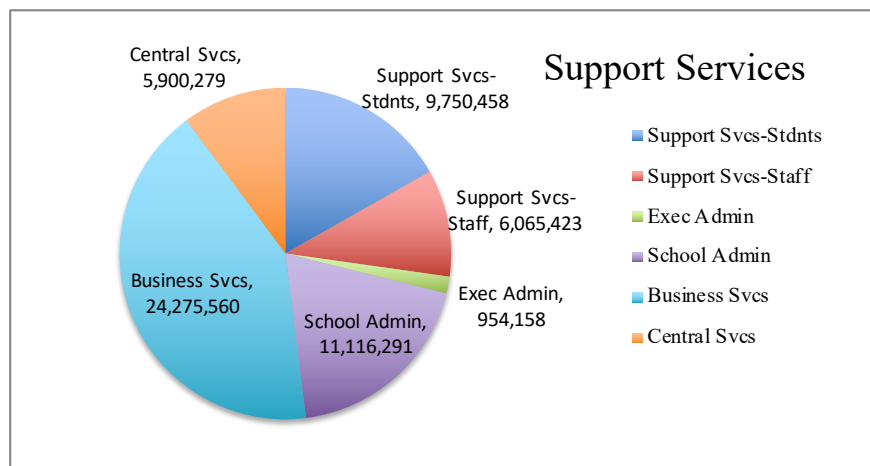
General Fund

Function: 2000 SUPPORT SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2100	Support Services-Students	7,296,930	8,383,162	9,190,922	9,750,458	0	0
2200	Support Services-Staff	4,520,965	5,032,356	5,742,705	6,065,423	0	0
2300	Executive Administration	796,274	783,035	916,098	954,158	0	0
2400	School Administration	9,166,014	10,206,640	10,577,291	11,116,291	0	0
2500	Business Services	22,995,336	25,901,950	23,391,830	24,275,560	0	0
2600	Central Services	4,135,582	4,955,276	5,633,735	5,900,279	0	0
2000	Support Services	\$48,911,103	\$55,262,418	\$55,452,581	\$58,062,169	\$0	\$0

BUDGETED POSITIONS (FTE)			
	2023-24	2024-25	Change
	Adopted Budget	Proposed Budget	
Support Services - Students	71.794	71.794	0.000
Support Services - Staff	35.624	35.624	0.000
Executive Administration	2.000	2.000	0.000
School Administration	74.863	74.863	0.000
Business Services	69.500	69.500	0.000
Central Services	33.750	33.750	0.000
	287.530	287.530	0.000

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	14,238
Cost Per Student (using weighted ADM)	\$4,078
% of Total GF Budget	36.25%



Function: 2100 SUPPORT SERVICES STUDENTS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2110	Attendance/Social Work	1,500,513	1,530,627	1,843,804	1,939,065	0	0
2120	Guidance Services	2,892,395	3,505,557	3,586,614	3,827,906	0	0
2130	Health Services	815,231	813,091	1,082,864	1,143,885	0	0
2140	Psychological Services	429,317	492,799	486,158	518,653	0	0
2150	Speech Pathology Services	1,136,853	1,375,564	1,394,459	1,487,842	0	0
2190	Service Direction / SPED	522,622	665,523	797,023	833,107	0	0
2100	Support Services-Students	\$7,296,930	\$8,383,162	\$9,190,922	\$9,750,458	\$0	\$0

Function: 2112 ATTENDANCE SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	58,190	74,091	81,186	84,433	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	191	24	0	0	0	0
0140	Additional Salaries	1,114	1,111	0	0	0	0
0100	Salaries	59,495	75,226	81,186	84,433	0	0
0210	PERS	12,611	16,296	23,009	24,850	0	0
0220	Soc Security Administration	4,588	5,753	7,079	7,645	0	0
0230	Other Required Payroll Cost	363	552	663	716	0	0
0240	Contractual Employee Benefits	34,931	47,363	23,010	24,851	0	0
0200	Associated Payroll Cost	52,494	69,964	53,761	58,062	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$111,989	\$145,190	\$134,947	\$142,495	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2113 SOCIAL WORK

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	68,482	82,417	84,699	89,781	0	0
0112	Classified Salaries	125,989	130,568	153,340	159,476	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	3,285	4,226	0	0	0	0
0100	Salaries	197,756	217,211	238,039	249,257	0	0
0210	PERS	45,364	50,258	67,899	73,330	0	0
0220	Soc Security Administration	15,047	16,547	20,891	22,562	0	0
0230	Other Required Payroll Cost	1,398	1,542	1,956	2,112	0	0
0240	Contractual Employee Benefits	75,851	65,166	67,904	73,337	0	0
0200	Associated Payroll Cost	137,660	133,513	158,650	171,341	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	201	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	201	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$335,617	\$350,724	\$396,689	\$420,598	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2115 STUDENT SAFETY

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	445,632	567,580	653,110	679,233	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	25,606	39,394	59,811	62,202	0	0
0140	Additional Salaries	6,064	6,873	0	0	0	0
0100	Salaries	477,302	613,846	712,921	741,435	0	0
0210	PERS	109,842	134,890	148,340	160,208	0	0
0220	Soc Security Administration	36,546	47,043	45,642	49,293	0	0
0230	Other Required Payroll Cost	10,685	9,302	4,273	4,615	0	0
0240	Contractual Employee Benefits	147,337	224,965	148,351	160,219	0	0
0200	Associated Payroll Cost	304,411	416,199	346,606	374,335	0	0
0310	Instr, Prof & Tech Services	266,109	2,445	244,110	251,433	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,624	738	7,501	7,708	0	0
0350	Communications	960	1,120	0	0	0	0
0370	Tuition Payment	0	0	0	0	0	0
0390	Other Purchased Services	2,500	0	0	0	0	0
0300	Purchased Services	271,194	4,303	251,611	259,141	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	364	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	364	0	0	0	0
0640	Dues & Fees	0	0	1,030	1,061	0	0
0600	Other Objects	0	0	1,030	1,061	0	0
Function Totals:		\$1,052,907	\$1,034,713	\$1,312,168	\$1,375,972	\$0	\$0

Function: 2122 COUNSELING SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	1,508,612	1,855,651	1,878,817	1,991,550	0	0
0112	Classified Salaries	310,991	314,299	339,954	353,552	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0117	Unused Leave	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	38,252	0	0	0	0
0130	Extra Duty Compensation	1,882	3,335	0	0	0	0
0140	Additional Salaries	46,733	97,335	87,589	92,845	0	0
0100	Salaries	1,868,218	2,308,873	2,306,360	2,437,947	0	0
0210	PERS	501,750	606,380	530,163	572,576	0	0
0220	Soc Security Administration	141,765	175,468	170,815	184,479	0	0
0230	Other Required Payroll Cost	10,964	15,999	15,991	17,269	0	0
0240	Contractual Employee Benefits	365,693	392,873	555,202	599,618	0	0
0200	Associated Payroll Cost	1,020,173	1,190,720	1,272,171	1,373,942	0	0
0310	Instr, Prof & Tech Services	77	0	160	82	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	673	3,059	464	478	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	300	0	0	0	0
0300	Purchased Services	749	3,359	624	560	0	0
0410	Consumable Supplies	1,014	2,540	6,441	14,421	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	2,242	66	1,018	1,036	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	3,256	2,606	7,459	15,457	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$2,892,395	\$3,505,557	\$3,586,614	\$3,827,906	\$0	\$0

Function: 2132 MEDICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	204	0	185	191	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	138,097	140,665	283,250	291,748	0	0
0300	Purchased Services	138,301	140,665	283,435	291,939	0	0
0410	Consumable Supplies	4,780	4,230	10,824	10,923	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	313	104	206	212	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	5,093	4,334	11,030	11,135	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$143,394	\$144,999	\$294,465	\$303,074	\$0	\$0

Function: 2139 OTHER HEALTH SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	348,206	416,395	508,448	538,955	0	0
0112	Classified Salaries	1,063	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	11,476	10,132	1,082	1,147	0	0
0100	Salaries	360,745	426,527	509,530	540,102	0	0
0210	PERS	99,007	116,961	115,339	124,566	0	0
0220	Soc Security Administration	27,218	32,089	35,488	38,327	0	0
0230	Other Required Payroll Cost	2,110	2,948	3,322	3,588	0	0
0240	Contractual Employee Benefits	77,000	84,855	115,347	124,575	0	0
0200	Associated Payroll Cost	205,334	236,854	269,496	291,056	0	0
0310	Instr, Prof & Tech Services	100,683	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,481	1,998	3,090	3,183	0	0
0350	Communications	11	112	206	212	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	102,174	2,110	3,296	3,395	0	0
0410	Consumable Supplies	2,844	1,793	3,502	3,607	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	187	206	1,030	1,060	0	0
0470	Computer Software	554	601	515	530	0	0
0480	Computer Hardware	0	0	1,030	1,061	0	0
0400	Supplies & Materials	3,585	2,600	6,077	6,258	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$671,837	\$668,092	\$788,399	\$840,811	\$0	\$0

Function: 2142 PSYCHOLOGICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	191,403	303,881	305,137	323,445	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	115	6,255	3,245	3,440	0	0
0100	Salaries	191,518	310,136	308,382	326,885	0	0
0210	PERS	47,145	84,918	74,123	80,053	0	0
0220	Soc Security Administration	14,344	23,498	22,806	24,630	0	0
0230	Other Required Payroll Cost	1,119	2,156	2,135	2,306	0	0
0240	Contractual Employee Benefits	48,506	68,674	74,128	80,058	0	0
0200	Associated Payroll Cost	111,114	179,247	173,192	187,047	0	0
0310	Instr, Prof & Tech Services	123,880	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	212	83	721	743	0	0
0350	Communications	101	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	433	446	0	0
0300	Purchased Services	124,193	83	1,154	1,189	0	0
0410	Consumable Supplies	2,492	3,334	2,709	2,790	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	721	742	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	2,492	3,334	3,430	3,532	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$429,317	\$492,799	\$486,158	\$518,653	\$0	\$0

Function: 2152 SPEECH PATHOLOGY & AUDIOLOGY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	639,078	839,739	883,121	936,108	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	5,408	5,732	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	20,756	56,578	1,622	1,719	0	0
0100	Salaries	659,834	896,317	890,151	943,559	0	0
0210	PERS	160,155	229,002	212,704	229,720	0	0
0220	Soc Security Administration	49,808	67,855	65,447	70,681	0	0
0230	Other Required Payroll Cost	3,867	6,251	6,127	6,617	0	0
0240	Contractual Employee Benefits	150,986	171,726	212,717	229,733	0	0
0200	Associated Payroll Cost	364,817	474,834	496,995	536,751	0	0
0310	Instr, Prof & Tech Services	109,304	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	579	940	1,133	1,167	0	0
0350	Communications	155	162	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	278	278	927	955	0	0
0300	Purchased Services	110,316	1,380	2,060	2,122	0	0
0410	Consumable Supplies	1,313	3,033	4,019	4,140	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	23	0	1,030	1,060	0	0
0470	Computer Software	550	0	204	210	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	1,886	3,033	5,253	5,410	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,136,853	\$1,375,564	\$1,394,459	\$1,487,842	\$0	\$0

Function: 2190 SERVICE DIRECTION / STUDENT SUPPORT SERVICE OFFICE (SPED)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	23,777	26,031	75,052	78,054	0	0
0113	Admin/Supervisor	265,045	356,885	360,976	371,805	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	8,306	14,088	14,600	15,400	0	0
0130	Exta Duty Compensation	45	194	0	0	0	0
0140	Additional Salaries	4,600	6,483	3,245	3,418	0	0
0100	Salaries	301,773	403,681	453,873	468,677	0	0
0210	PERS	74,927	93,802	94,028	101,550	0	0
0220	Soc Security Administration	23,748	29,976	28,931	31,245	0	0
0230	Other Required Payroll Cost	1,804	2,583	2,709	2,926	0	0
0240	Contractual Employee Benefits	65,228	71,700	94,034	101,557	0	0
0200	Associated Payroll Cost	165,707	198,060	219,702	237,278	0	0
0310	Instr, Prof & Tech Services	4,955	16,710	19,570	20,157	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	10,802	14,021	13,775	14,188	0	0
0350	Communications	4,357	4,839	5,333	5,492	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	11,193	15,389	23,690	24,401	0	0
0300	Purchased Services	31,307	50,959	62,368	64,238	0	0
0410	Consumable Supplies	2,599	1,525	5,150	5,305	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	750	0	1,030	1,061	0	0
0460	Non-Consumable Supplies	16,448	7,235	28,840	29,706	0	0
0470	Computer Software	767	120	5,150	5,305	0	0
0480	Computer Hardware	0	460	6,907	7,114	0	0
0400	Supplies & Materials	20,565	9,339	47,077	48,491	0	0
0640	Dues & Fees	3,270	3,484	3,703	3,814	0	0
0659	Other Insurane Judgements	0	0	10,300	10,609	0	0
0600	Other Objects	3,270	3,484	14,003	14,423	0	0
Function Totals:		\$522,622	\$665,523	\$797,023	\$833,107	\$0	\$0

Function: 2200 SUPPORT SERVICES - STAFF

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2210	Instructional Prog Improvement	1,981,643	2,228,687	2,615,702	2,782,901	0	0
2220	Library / Media Services	1,438,351	1,567,925	1,482,460	1,562,906	0	0
2230	Assessment & Testing	273,907	294,983	373,738	384,213	0	0
2240	Staff Development	827,065	940,760	1,270,805	1,335,403	0	0
2200	Support Service - Staff	\$4,520,965	\$5,032,356	\$5,742,705	\$6,065,423	\$0	\$0

Function: 2211 SERVICE DIRECTION / IMPROVEMENT OF INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	8,938	180,836	191,686	0	0
0112	Classified Salaries	72,370	57,917	63,870	66,425	0	0
0113	Admin/Supervisor	587,208	748,752	721,722	743,373	0	0
0118	Confidential Staff Salaries	65,168	140,362	63,769	65,682	0	0
0120	Subs/Temporary Salaries	0	288	3,245	0	0	0
0130	Exta Duty Compensation	0	19	0	0	0	0
0140	Additional Salaries	2,654	10,893	3,354	3,747	0	0
0100	Salaries	727,400	967,168	1,036,796	1,070,913	0	0
0210	PERS	197,422	267,212	244,699	264,275	0	0
0220	Soc Security Administration	56,594	73,307	76,829	82,976	0	0
0230	Other Required Payroll Cost	4,286	6,611	7,194	7,770	0	0
0240	Contractual Employee Benefits	155,151	203,974	244,716	264,293	0	0
0200	Associated Payroll Cost	413,453	551,104	573,438	619,314	0	0
0310	Instr, Prof & Tech Services	1,148	2,465	55,891	2,652	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	18,777	35,007	25,565	67,215	0	0
0350	Communications	6,571	10,064	7,026	6,970	0	0
0380	Non-Instr Prof/Tech Services	0	125	0	0	0	0
0390	Other Purchased Services	30,728	32,162	0	0	0	0
0300	Purchased Services	57,223	79,822	88,482	76,837	0	0
0410	Consumable Supplies	1,077	15,259	11,536	17,784	0	0
0420	Textbooks	622	103	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	412	424	0	0
0460	Non-Consumable Supplies	-313	-54	3,935	6,922	0	0
0470	Computer Software	318	213	1,030	2,060	0	0
0480	Computer Hardware	1,682	1,584	3,605	7,771	0	0
0400	Supplies & Materials	3,385	17,105	20,518	34,961	0	0
0640	Dues & Fees	5,238	9,057	8,801	14,535	0	0
0600	Other Objects	5,238	9,057	8,801	14,535	0	0
Function Totals:		\$1,206,699	\$1,624,257	\$1,728,035	\$1,816,560	\$0	\$0

Function: 2213/19 CURRICULUM DEVELOPMENT AND IMPROVEMENT OF INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	289,645	217,310	238,110	252,397	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	3,480	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	12,838	3,585	53,303	17,478	0	0
0130	Exta Duty Compensation	227	327	0	0	0	0
0140	Additional Salaries	115,988	113,552	184,924	274,797	0	0
0100	Salaries	418,698	338,253	476,337	544,672	0	0
0210	PERS	126,169	99,667	88,089	95,136	0	0
0220	Soc Security Administration	31,565	25,666	27,104	29,272	0	0
0230	Other Required Payroll Cost	2,450	2,356	2,537	2,740	0	0
0240	Contractual Employee Benefits	72,084	35,949	88,096	95,145	0	0
0200	Associated Payroll Cost	232,268	163,638	205,826	222,293	0	0
0310	Instr, Prof & Tech Services	113,132	97,672	195,821	191,193	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	6,466	1,098	3,400	3,455	0	0
0350	Communications	2,203	1,080	1,030	1,545	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	630	515	0	0	0
0300	Purchased Services	121,801	100,479	200,766	196,193	0	0
0410	Consumable Supplies	1,861	1,704	1,648	0	0	0
0420	Textbooks	0	0	1,030	1,061	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	237	0	2,060	2,122	0	0
0470	Computer Software	79	356	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	2,177	2,060	4,738	3,183	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$774,944	\$604,430	\$887,667	\$966,341	\$0	\$0

2024-25/ GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2222 LIBRARY / MEDIA SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	150,124	203,784	170,291	180,509	0	0
0112	Classified Salaries	598,987	638,705	693,604	721,348	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	108	3,245	0	0	0
0130	Exta Duty Compensation	839	632	5,420	5,746	0	0
0140	Additional Salaries	9,606	17,534	13,805	15,266	0	0
0100	Salaries	759,555	860,764	886,365	922,869	0	0
0210	PERS	182,007	208,318	238,656	257,750	0	0
0220	Soc Security Administration	57,963	65,756	73,432	79,306	0	0
0230	Other Required Payroll Cost	4,574	6,223	6,877	7,428	0	0
0240	Contractual Employee Benefits	388,831	385,092	238,671	257,766	0	0
0200	Associated Payroll Cost	633,375	665,390	557,636	602,250	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,955	169	824	773	0	0
0350	Communications	156	0	258	258	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	2,111	169	1,082	1,031	0	0
0410	Consumable Supplies	5,809	2,537	3,150	3,450	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	32,530	28,631	31,528	30,500	0	0
0440	Periodicals	1,382	1,294	1,978	1,981	0	0
0460	Non-Consumable Supplies	1,737	9,141	412	412	0	0
0470	Computer Software	1,854	0	103	155	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	43,311	41,603	37,171	36,498	0	0
0640	Dues & Fees	0	0	206	258	0	0
0600	Other Objects	0	0	206	258	0	0
Function Totals:		\$1,438,351	\$1,567,925	\$1,482,460	\$1,562,906	\$0	\$0

Function: 2230 ASSESSMENT AND TESTING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	44,173	45,364	48,469	50,408	0	0
0113	Admin/Supervisor	134,748	146,205	152,002	156,562	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	44,775	46,315	0	0
0130	Exta Duty Compensation	0	218	0	0	0	0
0140	Additional Salaries	50	638	1,082	0	0	0
0100	Salaries	178,971	192,425	246,328	253,285	0	0
0210	PERS	42,648	47,532	51,884	56,034	0	0
0220	Soc Security Administration	13,423	14,950	15,964	17,241	0	0
0230	Other Required Payroll Cost	1,012	1,289	1,495	1,615	0	0
0240	Contractual Employee Benefits	34,497	35,727	51,887	56,038	0	0
0200	Associated Payroll Cost	91,581	99,497	121,230	130,928	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,800	2,101	0	0	0	0
0350	Communications	960	960	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	2,760	3,061	0	0	0	0
0410	Consumable Supplies	0	0	4,120	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,060	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	6,180	0	0	0
0640	Dues & Fees	595	0	0	0	0	0
0600	Other Objects	595	0	0	0	0	0
Function Totals:		\$273,907	\$294,983	\$373,738	\$384,213	\$0	\$0

2024-25/ GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2240 INSTRUCTIONAL STAFF DEVELOPMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	235,114	290,187	524,717	500,395	0	0
0112	Classified Salaries	8,219	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	17,209	5,377	123,103	110,017	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	48,555	81,944	81,168	158,745	0	0
0100	Salaries	309,097	377,508	728,988	769,157	0	0
0210	PERS	84,587	101,364	114,537	123,699	0	0
0220	Soc Security Administration	23,470	29,839	35,242	38,061	0	0
0230	Other Required Payroll Cost	1,815	2,684	3,299	3,563	0	0
0240	Contractual Employee Benefits	263,056	336,114	114,546	123,709	0	0
0200	Associated Payroll Cost	372,928	470,001	267,624	289,032	0	0
0310	Instr, Prof & Tech Services	40,265	6,299	129,910	150,061	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	60,333	53,114	60,143	61,802	0	0
0350	Communications	58	331	1,339	1,348	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	206	212	0	0
0300	Purchased Services	100,656	59,745	191,598	213,423	0	0
0410	Consumable Supplies	3,787	11,009	4,327	3,832	0	0
0420	Textbooks	446	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,153	652	6,180	6,335	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	13,616	4,270	0	0	0	0
0400	Supplies & Materials	19,002	15,930	10,507	10,167	0	0
0640	Dues & Fees	0	1,308	2,060	0	0	0
0600	Other Objects	0	1,308	2,060	0	0	0
Function Totals:		\$801,684	\$924,492	\$1,200,777	\$1,281,779	\$0	\$0

2024-25/ GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2241 PBIS / POSITIVE BEHAVIORAL INTERVENTION AND SUPPORT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	\$0	0	0	0	0
0112	Classified Salaries	0	\$0	0	0	0	0
0113	Admin/Supervisor	0	\$0	0	0	0	0
0118	Confidential Staff Salaries	0	\$0	0	0	0	0
0120	Subs/Temporary Salaries	0	\$0	0	0	0	0
0130	Exta Duty Compensation	0	\$0	0	0	0	0
0140	Additional Salaries	10,494	\$6,898	32,986	34,955	0	0
0100	Salaries	10,494	\$6,898	32,986	34,955	0	0
0210	PERS	2,858	\$1,999	0	0	0	0
0220	Soc Security Administration	796	\$525	0	0	0	0
0230	Other Required Payroll Cost	62	\$54	0	0	0	0
0240	Contractual Employee Benefits	0	\$0	0	0	0	0
0200	Associated Payroll Cost	3,717	\$2,579	0	0	0	0
0310	Instr, Prof & Tech Services	200	\$0	0	0	0	0
0320	Property Services	0	\$0	0	0	0	0
0330	Student Transportation	0	\$0	0	0	0	0
0340	Travel	0	\$0	515	530	0	0
0350	Communications	0	\$0	0	0	0	0
0370	Tuition Payments	0	\$0	0	0	0	0
0390	Other Purchased Services	10,970	\$5,583	10,300	10,609	0	0
0300	Purchased Services	11,170	\$5,583	10,815	11,139	0	0
0410	Consumable Supplies	0	\$826	3,309	7,318	0	0
0420	Textbooks	0	\$0	0	0	0	0
0430	Library Books	0	\$0	0	0	0	0
0440	Periodicals	0	\$0	0	0	0	0
0460	Non-Consumable Supplies	0	\$0	206	212	0	0
0470	Computer Software	0	\$0	0	0	0	0
0480	Computer Hardware	0	\$0	0	0	0	0
0400	Supplies & Materials	0	\$826	3,515	7,530	0	0
0640	Dues & Fees	0	\$0	0	0	0	0
0600	Other Objects	0	\$0	0	0	0	0
Function Totals:		\$25,380	\$15,886	\$47,316	\$53,624	\$0	\$0

2024-25/ GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2242 Rti / RESPONSE TO INTERVENTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	18,386	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	275	4,326	0	0	0
0100	Salaries	0	275	22,712	0	0	0
0210	PERS	0	85	0	0	0	0
0220	Soc Security Administration	0	21	0	0	0	0
0230	Other Required Payroll Cost	0	2	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	108	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$0	\$383	\$22,712	\$0	\$0	\$0

Function: 2300 SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2310	Board of Education	258,272	268,549	326,152	337,605	0	0
2320	Office of the Superintendent	538,003	514,486	589,946	616,553	0	0
2300	Support Service-Exec Adm	\$796,274	\$783,035	\$916,098	\$954,158	\$0	\$0

Function: 2310 BOARD OF EDUCATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	47,215	55,741	57,952	59,691	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	206	10	0	0	0	0
0100	Salaries	47,420	55,751	57,952	59,691	0	0
0210	PERS	10,600	12,388	14,276	15,418	0	0
0220	Soc Security Administration	3,445	4,130	4,392	4,743	0	0
0230	Other Required Payroll Cost	273	355	411	444	0	0
0240	Contractual Employee Benefits	12,096	13,265	14,277	15,419	0	0
0200	Associated Payroll Cost	26,414	30,139	33,356	36,024	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	20,203	12,637	32,445	33,418	0	0
0350	Communications	35,780	884	1,009	1,039	0	0
0380	Non-Instr Prof/Tech Services	99,996	139,295	82,400	84,873	0	0
0390	Other Purchased Services	15,379	15,732	85,000	87,550	0	0
0300	Purchased Services	171,358	168,548	200,854	206,880	0	0
0410	Consumable Supplies	1,252	3,288	1,030	1,061	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,005	0	0	0	0	0
0470	Computer Software	0	0	12,360	12,731	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	2,256	3,288	13,390	13,792	0	0
0640	Dues & Fees	10,823	10,823	20,600	21,218	0	0
0600	Other Objects	10,823	10,823	20,600	21,218	0	0
Function Totals:		\$258,272	\$268,549	\$326,152	\$337,605	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

Function: 2321 OFFICE OF THE SUPERINTENDENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	282,502	330,056	325,525	335,291	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	282,502	330,056	325,525	335,291	0	0
0210	PERS	76,095	64,077	76,261	82,362	0	0
0220	Soc Security Administration	18,215	18,313	23,464	25,341	0	0
0230	Other Required Payroll Cost	1,624	2,171	2,197	2,373	0	0
0240	Contractual Employee Benefits	54,467	61,583	76,266	82,367	0	0
0200	Associated Payroll Cost	150,400	146,144	178,188	192,443	0	0
0310	Instr, Prof & Tech Services	1,000	0	48,410	49,862	0	0
0320	Instructional Prog Improvement	0	0	0	0	0	0
0340	Travel	10,748	20,181	15,811	16,285	0	0
0350	Communications	712	603	700	721	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	68,900	2,000	0	0	0	0
0300	Purchased Services	81,360	22,785	64,921	66,868	0	0
0410	Consumable Supplies	5,200	3,810	3,090	3,183	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	224	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	2,400	0	1,545	1,591	0	0
0400	Supplies & Materials	7,824	3,810	4,635	4,774	0	0
0540	Initial & Additional Equip	0	0	0	0	0	0
0500	Capital Outlay	0	0	0	0	0	0
0640	Dues & Fees	11,192	11,691	16,677	17,177	0	0
0600	Other Objects	11,192	11,691	16,677	17,177	0	0
Function Totals:		\$533,278	\$514,486	\$589,946	\$616,553	\$0	\$0

Function: 2400 SUPPORT SERVICES - OFFICE OF THE PRINCIPAL

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2400	Office of the Principal	9,166,014	10,206,640	10,577,291	11,116,291	0	0
2400	Support Service - Admin	\$9,166,014	\$10,206,640	\$10,577,291	\$11,116,291	\$0	\$0

Function: 2410 OFFICE OF THE PRINCIPAL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	202,082	293,497	312,850	331,621	0	0
0112	Classified Salaries	1,864,186	1,950,526	2,134,037	2,219,399	0	0
0113	Admin/Supervisor	3,565,414	4,017,730	3,900,634	4,017,655	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	11,346	33,551	5,408	5,624	0	0
0130	Exta Duty Compensation	20,724	29,155	10,815	11,248	0	0
0140	Additional Salaries	40,889	31,212	11,356	11,875	0	0
0100	Salaries	5,704,642	6,355,671	6,375,100	6,597,422	0	0
0210	PERS	1,375,861	1,463,846	1,701,518	1,837,640	0	0
0220	Soc Security Administration	437,733	497,427	529,064	571,390	0	0
0230	Other Required Payroll Cost	33,642	43,493	49,531	53,494	0	0
0240	Contractual Employee Benefits	1,351,707	1,519,276	1,711,632	1,848,562	0	0
0200	Associated Payroll Cost	3,198,943	3,524,041	3,991,745	4,311,086	0	0
0310	Instr, Prof & Tech Services	8,751	6,593	4,214	4,214	0	0
0320	Property Services	13,279	12,597	8,506	8,756	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	83,255	91,092	41,200	43,426	0	0
0350	Communications	37,169	45,901	34,075	33,075	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,270	8,818	9,865	10,315	0	0
0300	Purchased Services	145,723	165,000	97,860	99,786	0	0
0410	Consumable Supplies	34,595	57,038	66,368	61,350	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	65	55	55	0	0
0460	Non-Consumable Supplies	52,502	77,320	27,366	26,595	0	0
0470	Computer Software	3,709	1,383	2,827	3,027	0	0
0480	Computer Hardware	877	2,141	5,757	5,757	0	0
0400	Supplies & Materials	91,683	137,948	102,373	96,784	0	0
0640	Dues & Fees	25,023	23,980	10,213	11,213	0	0
0600	Other Objects	25,023	23,980	10,213	11,213	0	0
Function Totals:		\$9,166,014	\$10,206,640	\$10,577,291	\$11,116,291	\$0	\$0

Function: 2500 SUPPORT SERVICES - BUSINESS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2520	Fiscal Services	2,312,711	2,944,514	2,889,809	3,007,495	0	0
2540	Operations & Maintenance	11,312,066	12,491,886	11,704,463	12,217,388	0	0
2550	Pupil Trans	9,127,025	10,265,413	8,595,165	8,855,483	0	0
2570	Printing Services	243,535	200,136	202,393	195,194	0	0
2500	Support Services - Bus.	\$22,995,336	\$25,901,950	\$23,391,830	\$24,275,560	\$0	\$0

Function: 2521 FISCAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	342,744	356,319	417,310	434,002	0	0
0113	Admin/Supervisor	305,768	361,840	372,137	383,301	0	0
0117	Admin/Supervisor Salaries	71,055	90,013	96,392	100,248	0	0
0118	Confidential Staff Salaries	441	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	3,388	3,754	5,408	5,624	0	0
0140	Additional Salaries	509	506	0	0	0	0
0100	Salaries	723,904	812,432	891,247	923,175	0	0
0210	PERS	161,050	193,541	220,853	238,521	0	0
0220	Soc Security Administration	54,746	61,597	67,953	73,389	0	0
0230	Other Required Payroll Cost	-139,792	28,781	6,362	6,871	0	0
0240	Contractual Employee Benefits	163,776	175,165	220,867	238,536	0	0
0200	Associated Payroll Cost	239,780	459,084	516,035	557,317	0	0
0310	Instr, Prof & Tech Services	4,246	4,998	7,210	7,427	0	0
0320	Property Services	3,403	4,985	5,665	5,835	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	7,615	9,792	16,969	17,479	0	0
0350	Communications	11,958	10,575	15,965	16,443	0	0
0380	Non-Instr Prof/Tech Services	54,224	76,976	15,965	16,444	0	0
0390	Other Purchased Services	31,320	29,180	20,673	21,293	0	0
0300	Purchased Services	112,767	136,506	82,447	84,921	0	0
0410	Consumable Supplies	7,147	2,441	7,210	7,426	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	309	318	0	0
0460	Non-Consumable Supplies	1,327	105	6,180	6,366	0	0
0470	Computer Software	869	149	1,030	1,061	0	0
0480	Computer Hardware	20	0	3,605	3,713	0	0
0400	Supplies & Materials	9,363	2,694	18,334	18,884	0	0
0630	Bad Debt Write Off	129,990	10,934	36,050	37,132	0	0
0640	Dues & Fees	4,013	11,978	6,180	6,365	0	0
0670	Taxes & Licenses	0	0	515	530	0	0
0600	Other Objects	134,003	22,912	42,745	44,027	0	0
Function Totals:		\$1,219,817	\$1,433,628	\$1,550,808	\$1,628,324	\$0	\$0

Function: 2528/29 RISK MANAGEMENT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0132	Overtime	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	-3,477	9,171	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	-3,477	9,171	0	0	0	0
0310	Instr, Prof & Tech Services	0	330	979	1,008	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	5,150	5,305	0	0
0300	Purchased Services	0	330	6,129	6,313	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,060	2,122	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	2,060	2,122	0	0
0651	Liability Insurane	1,054,848	1,112,100	515,000	530,450	0	0
0652	Fidelity Bond Premiums	0	0	7,642	7,871	0	0
0653	Property Insurance	0	346,517	719,605	741,193	0	0
0655	Settlements & Judgments	0	0	8,755	9,018	0	0
0659	Other Insurance	41,523	42,769	79,810	82,204	0	0
0600	Other Objects	1,096,371	1,501,386	1,330,812	1,370,736	0	0
Function Totals:		\$1,092,894	\$1,510,887	\$1,339,001	\$1,379,171	\$0	\$0

Function: 2541 SERVICE DIRECTION / MAINTENANCE & OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	125,426	145,728	150,093	156,097	0	0
0113	Admin/Supervisor	133,674	146,203	152,002	156,562	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	1,709	1,572	0	0	0	0
0100	Salaries	260,809	293,503	302,095	312,659	0	0
0210	PERS	60,873	67,971	78,009	84,250	0	0
0220	Soc Security Administration	20,549	23,126	24,002	25,922	0	0
0230	Other Required Payroll Cost	5,971	5,528	2,247	2,427	0	0
0240	Contractual Employee Benefits	73,873	78,713	78,014	84,255	0	0
0200	Associated Payroll Cost	161,266	175,338	182,272	196,854	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	293,996	313,444	117,235	120,752	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	3,699	5,079	5,768	5,941	0	0
0350	Communications	6,143	4,944	3,193	3,289	0	0
0380	Non-Inst Prof/Tech Serv.	0	10,550	0	0	0	0
0390	Other Purchased Services	6,797	5,832	5,150	5,305	0	0
0300	Purchased Services	310,635	339,849	131,346	135,287	0	0
0410	Consumable Supplies	1,594	1,885	4,378	4,510	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,277	0	4,635	4,774	0	0
0470	Computer Software	2,346	0	0	0	0	0
0480	Computer Hardware	960	669	5,150	5,305	0	0
0400	Supplies & Materials	6,177	2,554	14,163	14,589	0	0
0540	Initial & Addl Equipment	0	0	0	0	0	0
0500	Capital Outlay	0	0	0	0	0	0
0640	Dues & Fees	185	365	1,545	1,591	0	0
0600	Other Objects	185	365	1,545	1,591	0	0
Function Totals:		\$739,073	\$811,609	\$631,421	\$660,980	\$0	\$0

Function: 2542 BUILDING CARE & UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	2,457,336	2,491,386	2,779,929	2,891,126	0	0
0114	Admin/Supervisor	81,067	98,439	94,086	97,849	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	102,225	160,277	102,743	106,853	0	0
0130	Exta Duty Compensation	33,693	37,908	27,038	28,120	0	0
0140	Additional Salaries	22,426	24,737	10,815	11,248	0	0
0100	Salaries	2,696,746	2,812,747	3,014,611	3,135,196	0	0
0210	PERS	629,097	591,175	788,959	852,076	0	0
0220	Soc Security Administration	206,273	203,084	242,750	262,169	0	0
0230	Other Required Payroll Cost	98,615	78,515	22,725	24,544	0	0
0240	Contractual Employee Benefits	779,550	842,970	789,010	852,132	0	0
0200	Associated Payroll Cost	1,713,535	1,715,745	1,843,444	1,990,921	0	0
0310	Instr, Prof & Tech Services	0	2,836	0	0	0	0
0320	Property Services	2,318,094	2,721,670	2,915,084	3,002,537	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	4,597	5,099	7,210	7,426	0	0
0350	Communications	110,662	120,277	53,560	55,167	0	0
0380	Non-Inst Prof/Tech Serv.	0	0	51,500	53,045	0	0
0390	Other Purchased Services	34,379	94,208	56,650	58,350	0	0
0300	Purchased Services	2,467,731	2,944,091	3,084,004	3,176,525	0	0
0410	Consumable Supplies	197,861	263,094	288,915	297,582	0	0
0420	Textbooks	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	53,553	15,776	25,750	26,523	0	0
0470	Computer Software	825	0	0	0	0	0
0480	Computer Hardware	0	15	3,090	3,183	0	0
0400	Supplies & Materials	252,239	278,884	317,755	327,288	0	0
0540	Equipment	22,635	0	77,250	79,568	0	0
0500	Capital Outlay	22,635	0	77,250	79,568	0	0
0640	Dues & Fees	610	700	0	0	0	0
0600	Other Objects	610	700	0	0	0	0
Function Totals:		\$7,153,496	\$7,752,166	\$8,337,064	\$8,709,498	\$0	\$0

Function: 2543 GROUNDS CARE & UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	237,421	214,893	262,309	272,801	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	2,163	2,250	0	0
0140	Additional Salaries	341	0	0	0	0	0
0100	Salaries	237,762	214,893	264,472	275,051	0	0
0210	PERS	54,168	48,414	71,788	77,531	0	0
0220	Soc Security Administration	18,158	16,404	22,088	23,855	0	0
0230	Other Required Payroll Cost	9,098	6,492	2,068	2,233	0	0
0240	Contractual Employee Benefits	75,098	68,235	71,792	77,535	0	0
0200	Associated Payroll Cost	156,521	139,545	167,736	181,154	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	359,900	264,273	147,146	151,561	0	0
0340	Travel	0	65	0	0	0	0
0350	Communications	3,744	1,793	5,150	5,305	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	21,402	130	15,450	15,914	0	0
0300	Purchased Services	385,046	266,261	167,746	172,780	0	0
0410	Consumable Supplies	35,596	51,879	61,800	63,654	0	0
0414	Fuel (Gas Cards)	17,356	18,777	18,540	19,096	0	0
0460	Non-consumable Supplies	72,189	13,538	6,180	6,365	0	0
0480	Computer Hardware	0	0	2,060	2,122	0	0
0400	Supplies & Materials	125,141	84,193	88,580	91,237	0	0
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	35,428	28,649	20,600	21,218	0	0
0500	Capital Outlay	35,428	28,649	20,600	21,218	0	0
0640	Dues & Fees	445	415	1,030	1,061	0	0
0600	Other Objects	445	415	1,030	1,061	0	0
Function Totals:		\$940,343	\$733,956	\$710,164	\$742,501	\$0	\$0

Function: 2544 MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	335,296	344,333	358,218	372,547	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	530	1,796	3,245	3,375	0	0
0140	Additional Salaries	1,703	714	0	0	0	0
0100	Salaries	337,529	346,844	361,463	375,922	0	0
0210	PERS	80,951	83,165	101,389	109,500	0	0
0220	Soc Security Administration	25,821	26,525	31,196	33,692	0	0
0230	Other Required Payroll Cost	12,867	10,526	2,921	3,155	0	0
0240	Contractual Employee Benefits	71,185	74,087	101,396	109,508	0	0
0200	Associated Payroll Cost	190,823	194,303	236,902	255,855	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	1,024,705	1,329,553	757,818	780,552	0	0
0340	Travel	769	142	361	372	0	0
0350	Communications	4,290	2,294	5,665	5,835	0	0
0380	Non-Instr Prof/Tech Services	19,377	23,771	10,300	10,609	0	0
0390	Other Purchased Services	62,189	190,973	25,750	26,523	0	0
0300	Purchased Services	1,111,330	1,546,733	799,894	823,891	0	0
0410	Consumable Supplies	122,345	238,167	154,500	159,135	0	0
0414	Fuel (Gas Cards)	8,133	13,267	10,300	10,609	0	0
0460	Non-consumable Supplies	135,397	107,002	15,450	15,914	0	0
0470	Computer Software	979	828	0	0	0	0
0480	Computer Hardware	0	62	2,060	2,122	0	0
0400	Supplies & Materials	266,853	359,325	182,310	187,780	0	0
0520	Building Improvements	0	67,539	0	0	0	0
0530	Site Improvements	15,097	0	25,750	26,523	0	0
0540	Equipment	33,618	0	25,750	26,523	0	0
0500	Capital Outlay	48,715	67,539	51,500	53,046	0	0
0640	Dues & Fees	499	560	515	530	0	0
0670	Taxes & Licenses	4,441	0	0	0	0	0
0600	Other Objects	4,940	560	515	530	0	0
Function Totals:		\$1,960,190	\$2,515,304	\$1,632,584	\$1,697,024	\$0	\$0

Function: 2545 SERVICE VEHICLES OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	38,326	44,391	15,450	15,914	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,166	2,278	5,150	5,305	0	0
0300	Purchased Services	41,493	46,669	20,600	21,219	0	0
0410	Consumable Supplies	7,927	15,635	9,270	9,548	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	900	935	2,575	2,652	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	8,827	16,570	11,845	12,200	0	0
0540	Equipment	57,338	0	0	0	0	0
0500	Capital Outlay	57,338	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$107,658	\$63,239	\$32,445	\$33,419	\$0	\$0

Function: 2546 SECURITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED	2024-25		
		2021-22	2022-23	BUDGET 2023-24	BUDGET DATA		
					Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	220,320	296,023	173,040	178,231	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	3,694	3,644	13,905	14,322	0	0
0380	Non-Instr Prof/ Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	67,119	54,353	36,050	37,132	0	0
0300	Purchased Services	291,133	354,019	222,995	229,685	0	0
0410	Consumable Supplies	19,276	26,530	16,480	16,974	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	25,631	108,820	25,750	26,523	0	0
0470	Computer Software	0	1,365	0	0	0	0
0480	Computer Hardware	12	0	0	0	0	0
0400	Supplies & Materials	44,919	136,715	42,230	43,497	0	0
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	0	40,100	0	0	0	0
0500	Capital Outlay	0	40,100	0	0	0	0
0640	Dues & Fees	0	220	0	0	0	0
0600	Other Objects	0	220	0	0	0	0
Function Totals:		\$336,052	\$531,054	\$265,225	\$273,182	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2549 OTHER OPERATIONS & MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	49,555	54,577	60,549	62,971	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	100	1,214	0	0	0	0
0100	Salaries	49,655	55,791	60,549	62,971	0	0
0210	PERS	10,760	11,875	14,984	16,183	0	0
0220	Soc Security Administration	3,799	4,212	4,610	4,979	0	0
0230	Other Required Payroll Cost	1,895	1,670	432	467	0	0
0240	Contractual Employee Benefits	9,144	9,944	14,985	16,184	0	0
0200	Associated Payroll Cost	25,598	27,701	35,011	37,813	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Inst Prof/Tech Srev.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	1,065	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	1,065	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$75,253	\$84,556	\$95,560	\$100,784	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2550 STUDENT TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	4,460	4,330	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	4,460	4,330	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$4,460	\$4,330	\$0	\$0	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2551 SERVICE DIRECTION / PUPIL TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	15,283	18,267	15,433	15,896	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	673	0	0	0	0	0
0140	Additional Salaries	232	0	14,515	15,385	0	0
0100	Salaries	16,188	18,267	29,948	31,281	0	0
0210	PERS	4,857	5,482	3,874	4,184	0	0
0220	Soc Security Administration	1,219	1,351	1,192	1,287	0	0
0230	Other Required Payroll Cost	98	126	112	121	0	0
0240	Contractual Employee Benefits	3,016	3,122	3,874	4,184	0	0
0200	Associated Payroll Cost	9,190	10,080	9,052	9,776	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	720	720	0	0	0	0
0350	Communications	108	108	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	828	828	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$26,206	\$29,175	\$39,000	\$41,057	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2552 PUPIL TRANSPORTATION OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	20,207	19,547	18,615	19,174	0	0
0330	Student Transportation	7,371,777	8,232,343	6,671,726	6,871,878	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	2,738	2,820	0	0
0300	Purchased Services	7,391,984	8,251,890	6,693,079	6,893,872	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0540	Initial & Addtl Equip	0	0	0	0	0	0
0500	Capital Outlay	0	0	0	0	0	0
Function Totals:		\$7,391,984	\$8,251,890	\$6,693,079	\$6,893,872	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2558 SPECIAL EDUCATION TRANSPORTATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	47,035	57,490	75,538	78,560	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	629	726	22,448	23,346	0	0
0100	Salaries	47,664	58,216	97,986	101,906	0	0
0210	PERS	11,811	14,411	18,962	20,479	0	0
0220	Soc Security Administration	3,646	4,452	5,834	6,301	0	0
0230	Other Required Payroll Cost	281	403	546	590	0	0
0240	Contractual Employee Benefits	16,201	17,065	18,963	20,480	0	0
0200	Associated Payroll Cost	31,939	36,331	44,305	47,850	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	91,258	135,478	0	0	0	0
0330	Student Transportation	1,395,440	1,564,460	1,412,550	1,454,927	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	1,486,698	1,699,937	1,412,550	1,454,927	0	0
0410	Consumable Supplies	0	0	986	1,016	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	986	1,016	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,566,301	\$1,794,484	\$1,555,827	\$1,605,699	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2559 OTHER PUPIL TRANSPORTATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	135,533	183,296	303,842	311,380	0	0
0340	Travel	1,159	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	136,691	183,296	303,842	311,380	0	0
0410	Consumable Supplies	1,383	2,239	3,417	3,475	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	1,383	2,239	3,417	3,475	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$138,074	\$185,534	\$307,259	\$314,855	\$0	\$0

Function: 2573/74 SERVICE DIRECTION / PRODUCTION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	11,198	11,509	25,344	26,358	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	11,198	11,509	25,344	26,358	0	0
0210	PERS	2,427	2,274	3,475	3,753	0	0
0220	Soc Security Administration	836	775	1,069	1,155	0	0
0230	Other Required Payroll Cost	67	75	100	108	0	0
0240	Contractual Employee Benefits	5,596	5,206	3,475	3,753	0	0
0200	Associated Payroll Cost	8,926	8,329	8,119	8,769	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	6,362	5,158	5,500	5,500	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	13,960	8,880	0	0	0	0
0300	Purchased Services	20,322	14,038	5,500	5,500	0	0
0410	Consumable Supplies	26,695	34,825	38,870	38,870	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	1,930	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	26,695	36,755	38,870	38,870	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$67,141	\$70,632	\$77,833	\$79,497	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2575 COPIER SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	89,145	44,394	64,830	55,936	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	81,244	80,611	52,530	52,561	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	4,350	4,500	0	0	0	0
0300	Purchased Services	174,739	129,505	117,360	108,497	0	0
0410	Consumable Supplies	1,654	0	7,200	7,200	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	1,654	0	7,200	7,200	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$176,393	\$129,505	\$124,560	\$115,697	\$0	\$0

Function: 2600 SUPPORT SERVICES CENTRAL SERVICES / ACTIVITIES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2630	Public Information Services	348,410	416,222	560,836	586,877	0	0
2640	Staff Services	821,885	1,198,398	1,265,394	1,320,676	0	0
2660	Technology Services	2,852,136	3,211,926	3,644,116	3,821,817	0	0
2680	Translation & Interpretation	30,149	41,296	28,386	29,421	0	0
2690	Other Central Support	83,002	87,434	135,003	141,488	0	0
2600	Support Services-Central	\$4,135,582	\$4,955,276	\$5,633,735	\$5,900,279	\$0	\$0

Function: 2633 PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,328	88,038	136,302	141,754	0	0
0113	Admin/Supervisor	109,474	123,517	128,416	132,268	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	2,827	160	0	0	0	0
0100	Salaries	166,628	211,715	264,718	274,022	0	0
0210	PERS	37,791	38,090	67,217	72,594	0	0
0220	Soc Security Administration	12,925	16,401	20,682	22,337	0	0
0230	Other Required Payroll Cost	989	1,422	1,936	2,091	0	0
0240	Contractual Employee Benefits	41,609	52,338	67,222	72,600	0	0
0200	Associated Payroll Cost	93,314	108,251	157,057	169,622	0	0
0310	Instr, Prof & Tech Services	3,012	3,685	3,914	4,031	0	0
0320	Property Services	0	0	103	106	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	9,670	9,718	19,900	20,496	0	0
0350	Communications	3,621	3,852	29,520	30,405	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	61,261	61,096	75,359	77,620	0	0
0300	Purchased Services	77,564	78,350	128,796	132,658	0	0
0410	Consumable Supplies	3,453	4,985	1,391	1,433	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	157	455	165	170	0	0
0440	Periodicals	290	100	618	637	0	0
0460	Non-Consumable Supplies	646	6,535	618	637	0	0
0470	Computer Software	0	280	206	212	0	0
0480	Computer Hardware	1,578	174	0	0	0	0
0400	Supplies & Materials	6,123	12,528	2,998	3,089	0	0
0640	Dues & Fees	1,420	2,017	2,117	2,181	0	0
0600	Other Objects	1,420	2,017	2,117	2,181	0	0
Function Totals:		\$345,050	\$412,862	\$555,686	\$581,572	\$0	\$0

2024-25 / GBSD
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2639 OTHER PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,360	3,360	5,150	5,305	0	0
0300	Purchased Services	3,360	3,360	5,150	5,305	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$3,360	\$3,360	\$5,150	\$5,305	\$0	\$0

Function: 2641 STAFF SERVICE DIRECTION (HUMAN RESOURCES)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	488	0	0	0	0	0
0113	Admin/Supervisor	243,926	357,014	365,974	376,953	0	0
0118	Confidential Staff Salaries	242,768	270,951	260,973	268,802	0	0
0120	Subs/Temporary Salaries	0	0	1,082	1,125	0	0
0130	Exta Duty Compensation	6,839	15,547	6,489	6,749	0	0
0140	Additional Salaries	10,020	403	0	0	0	0
0100	Salaries	504,041	643,915	634,518	653,629	0	0
0210	PERS	89,548	130,972	147,604	159,412	0	0
0220	Soc Security Administration	38,273	49,152	45,415	49,048	0	0
0230	Other Required Payroll Cost	2,950	4,165	4,252	4,592	0	0
0240	Contractual Employee Benefits	91,671	131,824	147,614	159,423	0	0
0200	Associated Payroll Cost	222,442	316,112	344,885	372,475	0	0
0310	Instr, Prof & Tech Services	4,481	4,955	8,240	8,488	0	0
0320	Property Services	0	0	515	530	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	5,454	23,660	10,094	10,397	0	0
0350	Communications	3,410	3,678	6,839	7,044	0	0
0380	Non-Instr Prof/Tech Services	0	1,138	0	0	0	0
0390	Other Purchased Services	5,958	4,367	639	658	0	0
0300	Purchased Services	19,303	37,798	26,327	27,117	0	0
0410	Consumable Supplies	6,217	1,585	6,180	6,365	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	206	212	0	0
0440	Periodicals	0	0	206	212	0	0
0460	Non-Consumable Supplies	17	30	1,030	1,061	0	0
0470	Computer Software	120	0	0	0	0	0
0480	Computer Hardware	4,198	667	2,575	2,652	0	0
0400	Supplies & Materials	10,552	2,281	10,197	10,502	0	0
0540	Initial & Addl Equipment	0	0	0	0	0	0
0500	Capital Outlay	0	0	0	0	0	0
0640	Dues & Fees	1,999	2,548	3,090	3,183	0	0
0600	Other Objects	1,999	2,548	3,090	3,183	0	0
Function Totals:		\$758,337	\$1,002,655	\$1,019,017	\$1,066,906	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2642 RECRUITMENT AND PLACEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	520	814	14,729	15,171	0	0
0350	Communications	689	583	3,090	3,183	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	5,000	0	1,030	1,061	0	0
0300	Purchased Services	6,209	1,397	18,849	19,415	0	0
0410	Consumable Supplies	9	68	1,030	1,061	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	9	68	1,030	1,061	0	0
0640	Dues & Fees	1,000	320	2,060	2,122	0	0
0600	Other Objects	1,000	320	2,060	2,122	0	0
Function Totals:		\$7,218	\$1,786	\$21,939	\$22,598	\$0	\$0

Function: 2645 HEALTH SERVICES - STAFF

Object	Description	ACTUAL (AUDITED)		ADOPTED	2024-25		
		2021-22	2022-23	BUDGET 2023-24	BUDGET DATA		
					Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	12,785	12,328	18,540	19,096	0	0
0390	Other Purchased Services	14,931	14,392	4,120	4,244	0	0
0300	Purchased Services	27,716	26,720	22,660	23,340	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$27,716	\$26,720	\$22,660	\$23,340	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2648 BARGAINING SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED	2024-25		
		2021-22	2022-23	BUDGET 2023-24	BUDGET DATA		
					Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,492	8,350	3,090	3,183	0	0
0350	Communications	51	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	18,094	36,050	37,132	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	1,543	26,444	39,140	40,315	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,543	\$26,444	\$39,140	\$40,315	\$0	\$0

Function: 2649 OTHER STAFF SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
117	Unused Leave	0	86,794	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	86,794	0	0	0	0
0210	PERS	0	10,619	0	0	0	0
0220	Soc Security Administration	0	6,640	0	0	0	0
0230	Other Required Payroll Cost	0	454	0	0	0	0
0240	Contractual Employee Benefits	0	42	0	0	0	0
0200	Associated Payroll Cost	0	17,754	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	1,545	1,591	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	455	0	66,950	68,959	0	0
0350	Communications	0	0	61,800	63,654	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	26,010	35,256	30,540	31,456	0	0
0300	Purchased Services	26,465	35,256	160,835	165,660	0	0
0410	Consumable Supplies	78	0	1,803	1,857	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	78	0	1,803	1,857	0	0
0640	Dues & Fees	528	990	0	0	0	0
0600	Other Objects	528	990	0	0	0	0
Function Totals:		\$27,071	\$140,794	\$162,638	\$167,517	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2661 SERVICE DIRECTION - INFORMATION TECHNOLOGY (IT) SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,944	54,410	60,382	62,797	0	0
0113	Admin/Supervisor	134,087	148,576	159,104	163,877	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	7,176	6,730	2,000	1,000	0	0
0140	Additional Salaries	1,328	11,001	13,000	13,000	0	0
0100	Salaries	197,536	220,717	234,486	240,674	0	0
0210	PERS	44,796	50,693	55,532	59,975	0	0
0220	Soc Security Administration	15,233	16,837	17,086	18,453	0	0
0230	Other Required Payroll Cost	1,140	1,419	1,600	1,728	0	0
0240	Contractual Employee Benefits	37,808	43,228	55,536	59,979	0	0
0200	Associated Payroll Cost	98,977	112,177	129,754	140,135	0	0
0310	Instr, Prof & Tech Services	1,698	1,080	2,100	1,800	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,953	6,298	5,370	5,670	0	0
0350	Communications	1,369	1,045	1,810	10,360	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	5,020	8,422	9,280	17,830	0	0
0410	Consumable Supplies	3,788	7,246	5,000	5,000	0	0
0420	Textbooks	15	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	18,075	674	4,200	22,000	0	0
0470	Computer Software	303,828	332,451	397,700	370,000	0	0
0480	Computer Hardware	-40,026	1,013	3,000	2,000	0	0
0400	Supplies & Materials	285,680	341,384	409,900	399,000	0	0
0640	Dues & Fees	0	1,450	1,475	1,450	0	0
0600	Other Objects	0	1,450	1,475	1,450	0	0
Function Totals:		\$587,213	\$684,151	\$784,895	\$799,089	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2662 SUPPORT DESK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	574,663	609,423	755,788	786,020	0	0
0113	Admin/Supervisor	79,125	87,861	94,086	96,909	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	3,711	6,920	7,250	1,000	0	0
0140	Additional Salaries	3,594	1,678	2,525	3,000	0	0
0100	Salaries	661,092	705,883	859,649	886,929	0	0
0210	PERS	121,870	132,631	227,356	245,544	0	0
0220	Soc Security Administration	50,759	54,266	69,953	75,549	0	0
0230	Other Required Payroll Cost	3,912	4,668	6,549	7,073	0	0
0240	Contractual Employee Benefits	171,013	189,915	227,371	245,561	0	0
0200	Associated Payroll Cost	347,553	381,479	531,229	573,727	0	0
0310	Instr, Prof & Tech Services	9,146	2,305	3,700	4,000	0	0
0320	Property Services	3,777	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,839	5,592	8,000	8,700	0	0
0350	Communications	2,047	3,341	6,240	6,000	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	8,432	0	0	0	0	0
0300	Purchased Services	26,241	11,238	17,940	18,700	0	0
0410	Consumable Supplies	3,905	2,627	700	1,600	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,550	4,998	4,250	4,600	0	0
0470	Computer Software	29,418	25,630	28,000	32,000	0	0
0480	Computer Hardware	0	0	1,400	3,000	0	0
0400	Supplies & Materials	39,874	33,255	34,350	41,200	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$1,074,760	\$1,131,856	\$1,443,168	\$1,520,556	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2664 INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	209,231	284,084	278,721	289,870	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	226	2,122	1,400	1,800	0	0
0140	Additional Salaries	4,077	1,255	1,200	2,000	0	0
0100	Salaries	213,533	287,461	281,321	293,670	0	0
0210	PERS	51,774	67,421	63,940	69,055	0	0
0220	Soc Security Administration	16,338	22,073	19,673	21,247	0	0
0230	Other Required Payroll Cost	1,251	1,918	1,842	1,989	0	0
0240	Contractual Employee Benefits	62,314	73,645	63,944	69,060	0	0
0200	Associated Payroll Cost	131,678	165,057	149,399	161,351	0	0
0310	Instr, Prof & Tech Services	1,842	3,455	3,150	4,150	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	413	4,096	4,350	4,050	0	0
0350	Communications	480	960	960	1,920	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	2,735	8,512	8,460	10,120	0	0
0410	Consumable Supplies	154	47	100	150	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	2,143	124	600	600	0	0
0470	Computer Software	6,870	35,096	39,980	12,000	0	0
0480	Computer Hardware	2,048	0	2,000	0	0	0
0400	Supplies & Materials	11,214	35,267	42,680	12,750	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$359,161	\$496,296	\$481,860	\$477,891	\$0	\$0

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BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2665 INSTRUCTIONAL TECHNOLOGY

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	7,483	7,620	8,016	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	8,196	10,089	10,842	11,493	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	15,679	17,709	18,858	11,493	0	0
0210	PERS	4,224	4,732	0	0	0	0
0220	Soc Security Administration	1,195	1,332	0	0	0	0
0230	Other Required Payroll Cost	91	114	0	0	0	0
0240	Contractual Employee Benefits	298	293	0	0	0	0
0200	Associated Payroll Cost	5,808	6,470	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	0	0	0	0
0410	Consumable Supplies	0	0	1,200	1,200	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	4,191	654	600	800	0	0
0470	Computer Software	68,487	60,419	65,000	87,300	0	0
0480	Computer Hardware	28,210	1,521	1,000	1,000	0	0
0400	Supplies & Materials	100,888	62,594	67,800	90,300	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$122,375	\$86,773	\$86,658	\$101,793	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2669 NETWORK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	377,443	391,385	433,014	450,335	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	2,445	1,486	1,500	2,000	0	0
0140	Additional Salaries	392	578	500	500	0	0
0100	Salaries	380,280	393,449	435,014	452,835	0	0
0210	PERS	82,385	77,947	100,834	108,901	0	0
0220	Soc Security Administration	28,880	29,782	31,025	33,507	0	0
0230	Other Required Payroll Cost	2,201	2,571	2,905	3,137	0	0
0240	Contractual Employee Benefits	85,597	75,455	100,841	108,908	0	0
0200	Associated Payroll Cost	199,063	185,755	235,605	254,453	0	0
0310	Instr, Prof & Tech Services	900	900	1,350	1,500	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	943	2,746	750	3,300	0	0
0350	Communications	960	3,341	2,400	2,400	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	4,021	3,867	6,000	4,000	0	0
0300	Purchased Services	6,824	10,854	10,500	11,200	0	0
0410	Consumable Supplies	0	2,139	500	2,000	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	22,463	14,341	12,000	10,000	0	0
0470	Computer Software	86,545	195,816	133,916	172,000	0	0
0480	Computer Hardware	13,452	10,494	20,000	20,000	0	0
0400	Supplies & Materials	122,460	222,791	166,416	204,000	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$708,627	\$812,850	\$847,535	\$922,488	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2680 INTERPRETATION & TRANSLATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	1,502	3,689	5,408	5,624	0	0
0130	Extra Duty Compensation	563	416	0	0	0	0
0140	Additional Salaries	7,775	8,552	12,978	13,497	0	0
0100	Salaries	9,839	12,657	18,386	19,121	0	0
0210	PERS	2,143	2,275	0	0	0	0
0220	Soc Security Administration	882	968	0	0	0	0
0230	Other Required Payroll Cost	79	83	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	3,104	3,327	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	17,206	25,313	10,000	10,300	0	0
0300	Purchased Services	17,206	25,313	10,000	10,300	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$30,149	\$41,296	\$28,386	\$29,421	\$0	\$0

2024-25 / GBSD

BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2690 OTHER CENTRAL SUPPORT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	51,088	52,549	56,371	58,626	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	1,279	3,420	6,489	6,749	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	50	0	0	0	0	0
0100	Salaries	52,416	55,969	62,860	65,375	0	0
0210	PERS	11,247	11,717	15,447	16,683	0	0
0220	Soc Security Administration	4,004	4,264	4,753	5,133	0	0
0230	Other Required Payroll Cost	312	368	445	481	0	0
0240	Contractual Employee Benefits	9,735	10,042	15,448	16,684	0	0
0200	Associated Payroll Cost	25,298	26,390	36,093	38,981	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	4,635	4,774	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	0	4,635	4,774	0	0
0410	Consumable Supplies	5,220	5,075	29,355	30,236	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	68	0	2,060	2,122	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	5,288	5,075	31,415	32,358	0	0
0640	Dues & Fees	0	0	0	0	0	0
0659	Other Insurance Judgements	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$83,002	\$87,434	\$135,003	\$141,488	\$0	\$0

Function: 3000 ENTERPRISE AND COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3300	Community Services	275,753	272,608	379,775	397,326	0	0
3000	Enterprise & Community	\$275,753	\$272,608	\$379,775	\$397,326	\$0	\$0

Function: 3300 COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3320	Community Recreation	256,142	246,347	266,949	280,007	0	0
3330/3390	Civic Services/Other	19,612	26,261	112,826	117,319	0	0
3300	Community Services	\$275,753	\$272,608	\$379,775	\$397,326	\$0	\$0

Function: 3320 COMMUNITY RECREATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	822	0	0	0	0
0112	Classified Salaries	82,200	72,648	126,277	131,329	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	79,191	89,557	45,423	47,240	0	0
0130	Extra Duty Compensation	138	0	0	0	0	0
0140	Additional Salaries	7,126	271	2,758	2,868	0	0
0100	Salaries	168,655	163,299	174,458	181,437	0	0
0210	PERS	16,706	20,597	29,058	31,382	0	0
0220	Soc Security Administration	12,902	12,424	8,940	9,655	0	0
0230	Other Required Payroll Cost	6,539	5,000	837	904	0	0
0240	Contractual Employee Benefits	29,860	24,615	29,060	31,384	0	0
0200	Associated Payroll Cost	66,008	62,636	67,895	73,325	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	4,581	989	5,621	5,772	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	90	40	463	477	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	4,670	1,029	6,084	6,249	0	0
0410	Consumable Supplies	8,155	13,188	11,089	11,403	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,405	4,292	5,326	5,466	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	14,560	17,480	16,415	16,869	0	0
0640	Dues & Fees	2,248	1,903	2,097	2,127	0	0
0600	Other Objects	2,248	1,903	2,097	2,127	0	0
Function Totals:		\$256,142	\$246,347	\$266,949	\$280,007	\$0	\$0

Function: 3330/3390 CIVIC SERVICES/OTHER COMMUNITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	110,805	115,238	0	0
0130	Exta Duty Compensation	6,385	4,035	0	0	0	0
0140	Additional Salaries	8,551	10,849	0	0	0	0
0100	Salaries	14,935	14,884	110,805	115,238	0	0
0210	PERS	3,258	3,341	0	0	0	0
0220	Soc Security Administration	1,134	1,138	0	0	0	0
0230	Other Required Payroll Cost	285	121	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	4,676	4,600	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	35	618	636	0	0
0350	Communications	0	0	206	212	0	0
0370	Tuition	0	5,995	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	206	212	0	0
0300	Purchased Services	0	6,030	1,030	1,060	0	0
0410	Consumable Supplies	0	748	721	743	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	167	172	0	0
0470	Computer Software	0	0	103	106	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	748	991	1,021	0	0
0640	Dues & Fees	0	0	0	0	0	0
0600	Other Objects	0	0	0	0	0	0
Function Totals:		\$19,612	\$26,261	\$112,826	\$117,319	\$0	\$0

Function: 4150 BUILDING ACQUISITIONS-ACQ., CONSTRUCTION & IMPROVEMENT

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
4150	Building Acquisitions	0	3,388	500,000	515,000	0	0
4000	Facilities	\$0	\$3,388	\$500,000	\$515,000	\$0	\$0

Function: 4150 BUILDING ACQUISITION, CONSTRUCTION & IMPROVEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
0100	Salaries	0	0	0	0	0	0
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
0200	Associated Payroll Cost	0	0	0	0	0	0
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	3,388	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
0300	Purchased Services	0	3,388	0	0	0	0
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
0400	Supplies & Materials	0	0	0	0	0	0
0520	Bldg Acq, Constr & Improv	0	0	500,000	515,000	0	0
0500	Capital Projects	0	0	500,000	515,000	0	0
Function Totals:		\$0	\$3,388	\$500,000	\$515,000	\$0	\$0

Function: 5000, 6000, 7000

OTHER USES, TRANSFERS, CONTINGENCY, AND
UNAPPROPRIATED ENDING FUND BALANCE

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
5200	Transfer of Funds						
0710	Transfer to Long Range Planning	0	190,000	500,000	1,800,000	0	0
0714	Transfer to Early & Post Retirement	300,000	580,000	597,400	615,322	0	0
0715	Transfer to Print Shop	340,000	340,000	350,200	360,706	0	0
0716	Transfer to Capital Project	0	0	3,500,000	500,000	0	0
5200	Transfers	\$640,000	\$1,110,000	\$4,947,600	\$3,276,028	\$0	\$0
5400	PERS UAL Lump Sum Payment						
0680	PERS UAL Lump Sum Pymt	3,000,000	0	0	0	0	0
5400	PERS UAL Payment	\$3,000,000	\$0	\$0	\$0	\$0	\$0
6110	Operating Contingency						
0810	Contingency	0	0	1,034,970	3,069,178	0	0
6000	Contingency	\$0	\$0	\$1,034,970	\$3,069,178	\$0	\$0
7000	Unappropriated Ending Fund Balance						
0820	Unappropriated Ending Fund Bal	25,967,065	20,730,040	9,480,000	10,200,000	0	0
7000	Unapprop End Fund Bal	\$25,967,065	\$20,730,040	\$9,480,000	\$10,200,000	\$0	\$0
GRAND TOTAL GENERAL FUND		\$163,926,725	\$171,303,541	\$166,438,820	\$176,726,125	\$0	\$0

**ESSER Grants
Fund 243**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	5,999,498	6,007,035	13,404,262	3,000,000	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE		\$5,999,498	\$6,007,035	\$13,404,262	\$3,000,000	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	3,384,946	3,388,623	8,495,597	560,000	-	-
XXX.2000.0000	Support Services	2,328,668	1,760,970	4,882,915	2,415,000	-	-
XXX.3000.0000	Enterprise/Community Svcs	5,750	-	25,750	25,000	-	-
XXX.4000.0000	Fac: Acquisition/Construction	280,133	857,442	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
TOTAL EXPENDITURES		\$5,999,498	\$6,007,035	\$13,404,262	\$3,000,000	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	5,672,763	1,771,572	-	-
XXX.0000.0200	Benefits	1,712,176	254,528	-	-
XXX.0000.0300	Purchased Svcs	3,241,263	13,900	-	-
XXX.0000.0400	Supplies & Mtrls	2,431,980	810,000	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	346,080	150,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$13,404,262	\$3,000,000	\$0	\$0

ESSER Grants

Federal ESSER funding originally established by the CARES and CRRSA Acts and continued by the ARP Act to assist ESDs, school districts, and other educational entities with addressing the impacts of COVID-19. **ESSER funding ends September 30, 2024.**

**Other Federal Grants
Funds 200-242**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	6,570,427	6,972,668	12,045,336	12,448,373	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE		\$6,570,427	\$6,972,668	\$12,045,336	\$12,448,373	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	4,505,485	4,750,009	5,523,038	5,614,122	-	-
XXX.2000.0000	Support Services	2,038,429	2,031,234	4,457,409	4,541,351	-	-
XXX.3000.0000	Enterprise/Community Svcs	26,514	21,608	199,889	342,900	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	169,817	1,865,000	1,950,000	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
TOTAL EXPENDITURES		\$6,570,427	\$6,972,668	\$12,045,336	\$12,448,373	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	4,627,900	4,102,175	-	-
XXX.0000.0200	Benefits	2,725,677	2,473,278	-	-
XXX.0000.0300	Purchased Svcs	1,218,961	1,591,971	-	-
XXX.0000.0400	Supplies & Mtrls	1,378,497	2,153,080	-	-
XXX.0000.0500	Capital Outlay	1,765,000	1,850,000	-	-
XXX.0000.0600	Other Objects	329,301	277,869	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$12,045,336	\$12,448,373	\$0	\$0

Other Federal Grants

Includes all federal grants other than ESSER which is shown separately on the preceding page. Various federal agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Other Federal Grants and their descriptions are located on the following pages.

Other Federal Grants Fund Numbers and Descriptions

2024-25 / GBSD

Special Revenue

200 - Misc Federal Grants:

Various Federal agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

201 – Title I-A - Improving Basic Programs Operated by Local Educational Agencies:

Title I-A is intended to help ensure that all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. The program focuses on promoting schoolwide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

202 – Title II-A - Teacher and Principal Training and Recruiting Fund, Grants to States:

This program increases student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies.

203 – Title III - Language Instruction for Limited English Proficient Students and Immigrant Students:

This program assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging state standards required of all students.

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

The Student Support and Academic Enrichment (SSAE) program is intended increase the capacity of 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.

207 - Title VII - McKinney-Vento Grant:

The McKinney-Vento Grant Program is a federally funded program authorized by Title VII-B of the McKinney-Vento Homeless Assistance Act of 1987. The grant provides supplemental funding to help facilitate the identification, enrollment, attendance, and the success in school of homeless children and youth. It also works to ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.

211 – IDEA Part B Section 611:

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is used by state and local educational agencies to help provide the special education and related services needed to make a free, appropriate public education available to all eligible children with one or more of thirteen specified disabilities.

Funds and/or Benefits: Allocations are made to special education units based on the number of children enrolled in schools in a special education unit. The remaining 15% is allocated based on the number of children in the unit eligible for free and reduced meals.

Other Federal Grants Fund Numbers and Descriptions

2024-25 / GBSD

Special Revenue

212 - IDEA Part B Section 619:

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities, specifically targeted at making those services available to children ages 3 to 5.

213 - IDEA Extended Assessment:

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of data collection and reporting, parent communication, personnel development and training and other aspects of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities.

220 - Perkins Grant:

The Carl D. Perkins Career and Technical Education Act helps develop more fully the academic, career, and technical skills of secondary students who elect to enroll in career and technical education programs.

229 - 21st Century Community Learning Centers:

The 21st Century Community Learning Centers Program is a federal program to assist with funding of rural and inner-city schools to enable them to plan, implement, or expand projects that benefit the educational, health, social services, cultural, and recreational needs of the community.

232 - School Based Health Center (CSFRF)

Coronavirus State and Local Fiscal Recovery Funds (CSFRF) passed through the Oregon Department of Administrative Services to Gresham-Barlow School District for construction of the School Based Health Center at Gresham High School.

242 - ARP HCY:

Through the American Rescue Plan Act of 2021 (ARP) funding has been provided to address the extraordinary impacts of the COVID-19 pandemic on students experiencing homelessness via the Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY) Fund.

**SIA / SSA
Fund 251**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	8,196,781	9,794,641	11,000,000	14,000,000	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE		\$8,196,781	\$9,794,641	\$11,000,000	\$14,000,000	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	4,613,549	3,704,096	4,432,976	6,346,759	-	-
XXX.2000.0000	Support Services	3,583,232	6,088,740	6,556,724	7,613,241	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	1,805	10,300	40,000	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
TOTAL EXPENDITURES		\$8,196,781	\$9,794,641	\$11,000,000	\$14,000,000	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	4,885,124	6,464,224	-	-
XXX.0000.0200	Benefits	2,572,724	3,379,016	-	-
XXX.0000.0300	Purchased Svcs	1,222,970	1,157,250	-	-
XXX.0000.0400	Supplies & Mtrls	2,010,182	2,690,510	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	309,000	309,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$11,000,000	\$14,000,000	\$0	\$0

SIA/SSA:

The Student Success Act and its related Student Investment Account are designed by State of Oregon legislation to improve schools and the outcomes of students by advancing equity in a range of student groups with a focus on early learning, mental and behavioral health, and increasing academic achievement advancement.

**Measure 98 HSSA
Fund 252**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	3,363,922	3,455,957	4,500,000	4,500,000	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE		\$3,363,922	\$3,455,957	\$4,500,000	\$4,500,000	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	2,145,258	2,127,244	2,392,724	2,457,613	-	-
XXX.2000.0000	Support Services	1,218,663	1,328,713	1,835,067	1,770,178	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	272,209	272,209	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
TOTAL EXPENDITURES		\$3,363,922	\$3,455,957	\$4,500,000	\$4,500,000	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	1,662,509	1,950,000	-	-
XXX.0000.0200	Benefits	859,162	722,186	-	-
XXX.0000.0300	Purchased Svcs	1,518,337	1,367,822	-	-
XXX.0000.0400	Supplies & Mtrls	300,000	300,000	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	159,992	159,992	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$4,500,000	\$4,500,000	\$0	\$0

Measure 98

The High School Success Act is a program initiated by Oregon ballot Measure 98 in November 2016. It was designed to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities. The state determined focus on these three areas would help increase graduation rates, and ensure high school graduates are ready for their next step. It also provides time for teachers to look at specific student data, and use that data to inform decisions, leading to overall increases in the chances that a student has to be on-track to graduate in four years by the end of grade 9.

**Other State and Local Grants
Funds 250, 253-289**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	130,927	534,230	784,739	770,653	-	-
XXX.0000.2000	Intermediate Revenue	262,545	29,932	112,875	396,483	-	-
XXX.0000.3000	State Revenue	3,033,434	3,513,598	2,859,499	7,876,180	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	134,885	46,575	50,000	50,000	-	-
TOTAL REVENUE		\$3,561,791	\$4,124,334	\$3,807,113	\$9,093,316	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	2,057,403	1,997,932	1,132,581	4,218,039	-	-
XXX.2000.0000	Support Services	1,304,266	2,079,368	1,662,769	2,528,514	-	-
XXX.3000.0000	Enterprise/Community Svcs	153,547	459	311,763	311,763	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	700,000	2,035,000	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	46,575	46,575	-	-	-	-
TOTAL EXPENDITURES		\$3,561,791	\$4,124,334	\$3,807,113	\$9,093,316	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	78,159	1,744,619	-	-
XXX.0000.0200	Benefits	7,348	886,262	-	-
XXX.0000.0300	Purchased Svcs	815,242	1,960,596	-	-
XXX.0000.0400	Supplies & Mtrls	2,198,364	2,377,839	-	-
XXX.0000.0500	Capital Outlay	700,000	2,035,000	-	-
XXX.0000.0600	Other Objects	8,000	89,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$3,807,113	\$9,093,316	\$0	\$0

Other State and Local Grants

Includes all State and Local Grants other than SIA and Measure 98, which are shown separately on the preceding pages. Various state agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Other State and Local Grants and their descriptions are located on the following pages.

**Other State and Local Grants
Fund Numbers and Descriptions**

2024-25 / GBSD

Special Revenue

250 - Misc State Grants:

Various state agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

253 - EIS:

The Early Indicator and Intervention System (EIS) grant program provides financial support and technical assistance to Oregon school districts and charter schools to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

254 - Early Literacy Success:

The Oregon Legislature established the Early Literacy Success Initiative to increase early literacy for children from birth to third grade, reduce literacy academic disparities for student groups that have historically experienced academic disparities, increase support to parents and guardians to enable them to be partners in the development of their children's literacy, and increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered, and family-centered.

255 - Preschool For All:

Multnomah County voters approved a measure to extend early education to children across the County. Preschool for All (PFA) connects 3- and 4-year-olds in Multnomah County to free, culturally responsive, inclusive preschool experiences. The County asserts the program will grow over time, increasing the number of children and families that it serves each year.

261 - CTE:

The Career and Technical Education program provides students with the academic and technical skills, knowledge, and training necessary to succeed in future careers and become lifelong learners by emphasizing workplace competencies and introducing students to academic content in a hands-on context.

262 - OHA SBHC Grants:

Grants provided by Oregon Health Authority Adolescent and School Health Unit to establish and deliver school-linked mobile health services and engage in school health services planning.

264 - Menstrual Dignity Act Grant:

This grant helps eliminate barriers to participation and attendance by requiring all schools to provide menstrual products in dispensers in school restrooms, available at no cost to students.

**Other State and Local Grants
Fund Numbers and Descriptions**

2024-25/ GBSD

Special Revenue

266 - Oregon Summer Learning (2024-25 only):

The focus of these grants is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to reduce or remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

267 - Retention and Recruitment Grant (2022-23 only):

The State of Oregon passed House Bill 4030 to support retention and recruitment of licensed and classified personnel in schools. Strategies for implementation include but are not limited to addressing high need specialties and workforce shortage areas, building on existing efforts which address root causes of workforce attrition while responding to urgent needs, diversifying the workforce, as well as ensuring every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups.

268 - Miller/Nike AVID:

The James F. and Marion L. Miller Foundation and Nike both support the District's participation in the Advancement Through Individual Development (AVID) program. AVID targets students who have the desire to go to college and the willingness to work hard. Students learn organizational and study skills, work on critical thinking and asking probing questions, get academic help from peers and tutors, and participate in enrichment and motivational activities that make college seem attainable.

271 - Technical Assistance Program (TAP):

ODE's Office of School Facilities provides financial support to assist with facility assessment, long-range facility planning, seismic assessment, and asbestos hazard assessment.

277 - Verizon Tech Grant (funding through 2021-22):

Digital Promise Global in partnership with Verizon invests in specific middle school programs to create innovative learning environments by providing tablets, laptops, and other technology to each student in the program and the resources, data, and in-person IT support to facilitate research and learning at home and at school.

**278 - Mt. Hood Cable Regulatory Commission Education Initiative
(funding through 2021-22):**

The vision for the MHCRC Technology Smart Initiative for student success (TechSmart Initiative) is to improve academic outcomes for all students in Multnomah County.

289 - Special Purpose Grants:

Various local private business, non-profit, and intermediate intergovernmental agencies provide financial support to help fund aspects of education and District operations by providing smaller one-time or limited-time donations designed to bolster a specific project, initiative, or school location.

**Nutrition Services Fund
Fund 299**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	175,917	353,951	732,330	736,880	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	50,029	36,452	154,500	154,500	-	-
XXX.0000.4000	Federal Revenue	4,723,547	4,307,849	4,686,500	4,686,500	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	2,037,078	3,594,539	1,802,500	3,500,000	-	-
TOTAL REVENUE		6,986,570	8,292,791	\$7,375,830	\$9,077,880	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	3,392,032	3,870,175	7,375,830	8,077,880	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	3,594,539	4,422,616	-	1,000,000	-	-
TOTAL EXPENDITURES		\$6,986,570	\$8,292,791	\$7,375,830	\$9,077,880	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	68,432	75,000	-	-
XXX.0000.0200	Benefits	18,478	26,000	-	-
XXX.0000.0300	Purchased Svcs	5,087,078	5,592,660	-	-
XXX.0000.0400	Supplies & Mtrls	449,197	459,900	-	-
XXX.0000.0500	Capital Outlay	1,505,445	1,677,120	-	-
XXX.0000.0600	Other Objects	247,200	247,200	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	1,000,000	-	-
Total		\$7,375,830	\$9,077,880	\$0	\$0

Food Service Program

The purpose of the program is to safeguard the health and welfare of our district's children and to encourage the consumption of nutritious agricultural commodities. Meals served are intended to meet at least one-third the Recommended Dietary Allowances. Studies have shown that students are more alert and attentive if they have adequate nourishment throughout the school day.

Funds and/or Benefits: Federal Reimbursement is provided for meals that meet federal requirements. The amount of reimbursement received by local agency is dependent upon the number of meals served to children in three eligibility categories: free, reduced price and full price. If local agencies serve a school population in which 60% or more of the meals served are to low-income children, an extra \$.02/lunch is provided in meal reimbursement.

**Other Special Revenue
Funds 290-298**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL*	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	2,555,112	3,317,766	4,151,930	4,338,450	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	640,000	920,000	1,447,600	2,776,028	-	-
XXX.0000.5000	Other: Beginning Fund Balance	8,786,943	10,397,317	8,058,313	10,806,430	-	-
TOTAL REVENUE		\$11,982,055	\$14,635,083	\$13,657,843	\$17,920,908	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL*	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	882,190	1,173,632	3,517,900	4,817,900	-	-
XXX.2000.0000	Support Services	702,196	688,978	1,476,463	1,983,347	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	25,750	25,750	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	10,397,669	12,772,474	8,637,730	11,093,911	-	-
TOTAL EXPENDITURES		\$11,982,055	\$14,635,083	\$13,657,843	\$17,920,908	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	757,268	761,621	-	-
XXX.0000.0200	Benefits	449,241	946,850	-	-
XXX.0000.0300	Purchased Svcs	924,599	927,425	-	-
XXX.0000.0400	Supplies & Mtrls	2,033,590	3,335,526	-	-
XXX.0000.0500	Capital Outlay	56,650	56,810	-	-
XXX.0000.0600	Other Objects	798,765	798,765	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	8,637,730	11,093,911	-	-
Total		\$13,657,843	\$17,920,908	\$0	\$0

Other Special Revenue

Includes all Special Revenue Funds except for Nutrition Services, which is shown separately on the preceding page. A complete list of Other Special Revenue funds and their descriptions are located on the following pages.

**Other Special Revenue Funds
Fund Numbers and Descriptions**

2024-25/ GBSD

Special Revenue

290 – Long Range Planning:

The Long Range Planning Fund is a special revenue fund used for Technology replacement, Curriculum adoption, and other projects that are not capital in nature.

291 – PERS Liability:

The PERS Liability Fund is a special revenue fund that is set up to offset future PERS liabilities as PERS payroll rates are projected to increase in future years. This fund is funded by a payroll liability rate charged to all funds throughout the year.

292 – Student Activity Funds:

Student Activity Funds are funds that are used to support student organizations, clubs, and fees. Revenues in this fund are primarily from student fees and donations.

293 – Print Shop Services:

The Print Shop is a special revenue fund used to provide internal printing services to the District. Additionally, printing services are provided to outside agencies on a per job cost basis. The primary funding source for this fund is a revenue transfer from the General Fund.

294 – PACE Fund:

The PACE fund is a special revenue fund that is funded by the annual PACE dividend. These funds are held to cover the cost of repairs and maintenance to mitigate the risk of future liability.

297 – Early Retirement Fund:

When members of GBEA (Gresham-Barlow Educational Association) retire under the provisions of PERS with at least fifteen consecutive years of service to the District, they are entitled to an early retirement program which provides a monthly payment of \$780, for a maximum period of forty-eight (48) months, or \$624 for sixty (60) months.

The payments shall terminate as of the end of the calendar month in which the retired member qualifies at age 62 for social security benefits, or when a total of 48 or 60 payments have been made, whichever occurs first. Members employed after June 30, 1999, will not be eligible to receive this benefit.

Classified employees electing early retirement under the provisions of PERS shall receive a monthly payment of \$200. This payment is for a period of 48 months or until the employee is eligible to receive social security benefits, or age 62, whichever occurs first.

Admin employees electing early retirement under the provisions of PERS that have completed 10 consecutive years of service with the district shall be paid a \$350 stipend for 48 months or \$400 stipend if they have 15 years of consecutive service. Eligible members must have been hired prior to July 1, 2005.

**Other Special Revenue Funds
Fund Numbers and Descriptions**

2024-25 / GBSD

Special Revenue

Confidential employees electing early retirement under the provisions of PERS that have completed 15 consecutive years of service with the district shall be paid a \$200 stipend for 48 months. Eligible members must have been hired prior to July 1, 2005.

298 – Post Retirement Fund:

When members of AGSA (Association of Gresham School Administrators) retire under the PERS provision and with 10 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the administrator reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the administrator retires.

Confidential employees electing early retirement under the provisions of PERS and have completed 15 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the employee reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the confidential employee retires.

Debt Service
Fund 303 - FF & C Obligations

2024-25/GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	190,000	185,700	185,750	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE		\$0	\$190,000	\$185,700	\$185,750	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	186,050	185,700	185,750	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	3,950	-	-	-	-
TOTAL EXPENDITURES		\$0	\$190,000	\$185,700	\$185,750	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	165,000	170,000	-	-
XXX.0000.0621	Regular Interest	20,700	15,750	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$185,700	\$185,750	\$0	\$0

Debt Service - FF & C Obligations

The FF & C Fund holds the resources transferred from the Capital Projects Fund to make required payments on the Full Faith & Credit Obligations used for Energy Efficiency projects.

**Debt Service
Fund 305 - 2017 Bonds**

2024-25/GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	18,589,212	19,150,489	19,317,567	19,959,200	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	1,017,036	1,459,622	906,400	1,227,000	-	-
TOTAL REVENUE		\$19,606,247	\$20,610,111	\$20,223,967	\$21,186,200	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	18,146,625	18,643,827	19,157,825	19,686,200	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	1,459,622	1,966,284	1,066,142	1,500,000	-	-
TOTAL EXPENDITURES		\$19,606,247	\$20,610,111	\$20,223,967	\$21,186,200	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	11,570,000	12,615,000	-	-
XXX.0000.0621	Regular Interest	7,587,825	7,071,200	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	1,066,142	1,500,000	-	-
Total		\$20,223,967	\$21,186,200	\$0	\$0

Debt Service - 2017 Bonds

The GO Bonds Debt Service Fund holds property tax revenue received to fund the required payments on the General Obligation Bonds sold on February 28, 2017.

**Debt Service
Fund 306 - 2019 Bonds**

2024-25/ GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	2,218,102	2,386,647	2,506,246	2,498,250	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	281,436	186,064	270,890	300,000	-	-
TOTAL REVENUE		\$2,499,539	\$2,572,710	\$2,777,136	\$2,798,250	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	2,313,475	2,427,846	2,505,850	2,573,250	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	186,064	144,864	271,286	225,000	-	-
TOTAL EXPENDITURES		\$2,499,539	\$2,572,710	\$2,777,136	\$2,798,250	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	1,690,000	1,825,000	-	-
XXX.0000.0621	Regular Interest	815,850	748,250	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	271,286	225,000	-	-
Total		\$2,777,136	\$2,798,250	\$0	\$0

Debt Service - 2019 Bonds

The GO Bonds Debt Service Fund holds property tax revenue received to fund the required payments on the General Obligation Bonds sold on April 18, 2019.

Debt Summary

2024-25 / GBSD

Debt Service

ISSUE DATE	ORIGINAL ISSUE	Outstanding JULY 1, 2024	ADDITIONS	REDUCTIONS	Outstanding JULY 1, 2025	PAYOFF DATE	INTEREST RATE
General Obligation Bonds							
February 28, 2017	241,165,714	198,938,133	-	12,615,000	186,323,133	June 15, 2037	1.23 - 1.37%
April 18, 2019	50,000,227	44,972,138	-	1,825,000	43,147,138	June 15, 2039	1.85 - 3.65%
		243,910,271	-	14,440,000	229,470,271		
Limited Tax Pension Obligation Bonds							
October 31, 2002	35,758,403	15,065,000	-	3,835,000	11,230,000	June 30, 2028	5.55 - 6.10%
April 21, 2003	25,307,539	10,879,999	-	2,760,000	8,119,999	June 30, 2028	5.24 - 5.71%
		25,944,999	-	6,595,000	19,349,999		
Full Faith and Credit Obligations							
August 12, 2012	2,185,000	525,000	-	170,000	355,000	June 1, 2027	3.0 - 4.0%
		525,000	-	170,000	355,000		
TOTAL LONG TERM OBLIGATION		\$270,380,270	\$0	\$21,205,000	\$249,175,270		

Debt Service Summary

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments.

The Pension bonds were sold to fund the District's PERS unfunded actuarial liability. To pay this debt, the State withholds funds from the District's State School Fund payments in order to pay the lender on the District's behalf. The net effect of this activity is a reduction in overall pension-related payments.

Payments on the Full Faith & Credit Obligations are made by the Debt Service Fund.

**Capital Projects
Fund 400s**

2024-25/GBSD

Capital Projects

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	570,211	1,239,271	342,941	348,388	-	-
XXX.0000.2000	County Revenue	-	-	76,932	50,000	-	-
XXX.0000.3000	State Revenue	451,088	290,925	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	3,500,000	500,000	-	-
XXX.0000.5000	Other: Beginning Fund Balance	16,059,774	10,479,099	7,651,616	3,516,545	-	-
TOTAL REVENUE		\$17,081,072	\$12,009,295	\$11,571,489	\$4,414,933	\$0	\$0

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	974,802	787,493	2,555,087	2,648,368	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	5,455,946	4,244,943	8,830,702	1,580,815	-	-
XXX.5000.0000	Other Uses	171,225	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	185,700	185,750	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	10,479,099	6,976,859	-	-	-	-
TOTAL EXPENDITURES		\$17,081,072	\$12,009,295	\$11,571,489	\$4,414,933	\$0	\$0

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	973,128	1,287,057	-	-
XXX.0000.0400	Supplies & Mtrls	1,581,959	1,361,311	-	-
XXX.0000.0500	Capital Outlay	8,830,702	1,580,815	-	-
XXX.0000.0600	Other Objects	-	-	-	-
XXX.0000.0700	Transfers	185,700	185,750	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
Total		\$11,571,489	\$4,414,933	\$0	\$0

Capital Projects

Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities. A complete list of Capital Project funds and their descriptions is located on the following pages.

Capital Projects

Fund Numbers and Descriptions

2024-25 / GBSD

Capital Projects

414 - Turf Installation & Replacement:

The Turf Installation & Replacement Fund was established to offset the cost of installing and replacing turf at our high schools. The revenue is through donations, fundraisers, and fund transfers.

416 - Construction Excise Tax:

In the 2007 Regular Session, the Oregon State Legislature passed a law (Senate Bill 1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development.

School CET may be imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure. The tax may be assessed at up to \$1.05 per square foot on structures or portions of structures intended for residential use and \$0.53 per square foot on structures or portions of structures intended for non-residential use.

In addition, school CET imposed on structures intended for non-residential use may not exceed \$26,400 per building permit or \$26,400 per structure, whichever is less.

The tax payer for capital improvements including: land acquisition; construction, reconstruction or improvement of school facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

417 - Technology / E-Rate:

The program provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunication services.

The Schools and Libraries Program supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the Internet. Funding is requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections.

Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the cost of eligible services.

Eligible school districts and libraries may apply individually or as a part of a consortium.

Capital Projects

Fund Numbers and Descriptions

2024-25/ GBSD

Capital Projects

440 - Facility Improvements:

The Oregon Legislature passed Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacificCorp.

The bill went into effect on March 1, 2002. It provides that PGE and PacificCorp must collect a public-purpose charge from consumers within their service areas that is equal to 3 percent of the total revenues from electricity services.

Ten percent of these public purpose funds must go towards energy efficiency efforts in the public schools within their service areas. The administration for the school public purpose funds is being facilitated by the Oregon Department of Energy in cooperation with the individual school districts.

460 - Technology:

The Capital Projects - Technology Fund is funded by state school funds received from the Multnomah Education Service District. The expenses in this fund include hosting Infinite Visions (accounting software) and other technology related capital projects.

470-499 - 2017 Bond:

In November 2016, the district successfully passed a \$291 million bond measure for capital projects, safety and technology. The 2017 Bond fund includes the revenue from the bonds sold, and the expenses associated with all bond projects. For the 2023-24 fiscal year, the District may transfer funds from the General Fund to support the remaining projects.

INFORMATIONAL

SECTION





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Glossary of Terms and Acronyms

A

Abatement: A complete or partial cancellation of a levy.

Account Code Structure: This is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Function (4 digits), Object (4 digits), Location (3 digits), Area (3 digits), Subarea (3 digits), Project ID (4 digits).
(Subarea and Project ID are typically used only if funding is from a project or a grant, such as Title I.)

Account Codes: The account codes are the portion of the chart-field string that identify the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Appendices.

Accrual Basis: The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrue: To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrued Liabilities: Amounts owed but not yet due; for example, accrued interest on bonds or notes.

Accrued Revenues: Levies made or other revenue earned and not collected regardless of whether due or not.

ACFR (Annual Comprehensive Financial Report): An annual report that is required by ORS 297.405-297.555, which represents the District's financial position and activity. This report is audited by an independent firm of Certified Public Accountants.

ADM (Average Daily Membership): Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.

ADMr (Resident Average Daily Membership): Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

ADMw (Weighted Average Daily Membership): Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs.

Administrative Support Tables: In addition to using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Staffing Overview section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as vice principals, and secretarial/data staff.

Administrators, Licensed: Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Deputy Superintendents, Directors of Instruction, School Principals, etc.

Administrators, Non-Licensed: Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the district.

Adopted Budget: The financial plan adopted by the Board of Education for the fiscal year or budget period that is the basis for appropriations.

Ad Valorem Taxes: Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

Ad Valorem Taxes Levied by School System: Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

Allocation: An appropriation divided into amounts used for certain periods or for specific purposes.

Alternative Education: Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

Amortization of Debt: The gradual payment of an amount owed according to a specified schedule of times and amounts.

Appropriations: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Approved Budget: The version of the budget that has been approved by the budget committee.

Assessed Valuation: A valuation set upon real and personal property by a government as a basis for levying taxes. Assets- Resources owned or held by a school district, which have monetary value.

Audit: The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

B

Board of Education: Consists of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the District Overview section of this document for a list of the Directors and the zones to which they were elected.)

Bond: A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Discount: The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

Bond Premium: The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

Bonded Debt: The part of the school system debt, which is covered by outstanding bonds of the system.

Bridge Year: A transition period during which a program or department might receive some form of interim funding. In regards to Title I, a bridge year refers to a period during which a school may not meet the eligibility criteria to receive funding, but may continue to receive funding if they were eligible to receive Title I funding the previous year and are expected to be eligible to receive title I funding in the following year.

Budget: Written report showing the local government's comprehensive financial plan for one fiscal year or for a 24-month budget period. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

Budget Calendar: The District's fiscal year spans from July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of School Support Funding (SSF.) Budgeting is not simply something done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is (1) prepared, (2) approved, (3) adopted, (4) executed, and (5) reviewed by audit. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the District makes the necessary appropriations and certifies the tax levy to the county assessor.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Officer: The budget officer, or the person or position designated by charter and acting as budget officer, prepares or supervises the preparation of the budget document. The budget officer, unless the charter specifies otherwise, acts under the direction of the executive officer of the municipal corporation or under the direction of the governing body.

Budget Period: A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.

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.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C

Capital: Purchases relating to or being an asset of GBSD that add to the long-term net worth of the District.

Capital Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Capital Outlay: Expenditures which result in the acquisition of or addition to capital assets.

Capital Projects Fund: Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

Classified Employees: Non-licensed employees who are represented by a union (OSEA), which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

Construction Excise Tax: In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Contracted Personnel Services: Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

Current Resources: Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

D

Debt Service: This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.

Deficit: The excess of a fund's liabilities over its assets. Oregon school districts may not carry deficits in any fund.

Direct Services: Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

E

EA (Educational Assistant): Educational Assistants are classified employees who work alongside or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who's Individualized Education Plan (IEP) require this level of staffing. EAs are primarily employed to serve in Title I classrooms and ESL Bilingual classrooms.

Early Retirement Benefit: This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for licensed and classified and agreements with the administrative and confidential groups.

Employee Benefits: Amounts paid by the school system in behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Extra Duty: Additional pay to District employees for activities and responsibilities performed, primarily, outside the standard workday.

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.

F

Fall Enrollment: Number of students enrolled in school on October 1st.

Fiscal Year: A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FTE (Full Time Equivalent): One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

- General funds (numbered in the 100 series),
- Special Revenue funds (numbered in the 200 series),
- Debt Service funds (numbered in the 300 series),
- Capital Projects funds (numbered in the 400 series),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary funds (numbered in the 700 series).

G

GAAP (Generally Accepted Accounting Principles): A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by the Government Accounting Standards Board.

GAP Bonds: Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

GASB (Governmental Accounting Standards Board): The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

Grant: A donation or contribution in cash, which may be made to support a specified purpose or function, or general purpose.

GBEA (Gresham-Barlow Education Association/East County Bargaining Council): The GBEA represents teachers, counselors, and other professional educators employed in the Gresham- Barlow School District.

H

Head Start: Head Start and Early Head Start are comprehensive child development programs that serve children from birth to age 5, pregnant women, and their families. They are child- focused programs and have the overall goal of increasing the school readiness of young children in low-income families. Section 645 of the Head Start Act (42 U.S.C. 9840) establishes income eligibility for participation in Head Start programs by reference to the official poverty line, adjusted annually in accordance with changes in the Consumer Price Index. Beginning with a task force recommendation in 1964 for the development of a federally sponsored preschool program to meet the needs of disadvantaged children, Head Start has grown to serve children from birth to age 5 and their families.

I

IEP (Individualized Education Plan): By law, each student with a special education placement must have an IEP. The IEP must include certain information about the child and the educational program designed to meet their unique needs.

Indirect Costs: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Interfund Loans: Loans made by one fund to another and authorized by resolution or ordinance.

Interfund Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

L

Levy: Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Licensed Employees: Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

Limited Term Employee: Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 60 working days per year in the same assignment.

Local Option Tax: Voters may be asked to approve temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

M

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 98: Funding for dropout prevention and college readiness.

MLL: Multilingual Learner

O

OAR (Oregon Administrative Rule): Written to clarify and implement Oregon law. Has the authority of law.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

ORS (Oregon Revised Statute): Oregon laws established by the legislature.

OSEA (Oregon School Employees Association): The OSEA represents non-licensed employees, which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

Other Postemployment Benefits (OPEB): The program provides health and welfare medical benefits to qualified retired District employees.

P

PERS (Public Employees' Retirement System): The retirement and disability fund for public employees established in Oregon under ORS chapter 238.

Prior Year Taxes: Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as non-tax resources in the current budget.

Program Budget: A budget based on the programs of a local government

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

Publication: Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; posting notice on the local government's website in a prominent manner; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

R

Requirements: The sum of all appropriated and un-appropriated items in a given fund. Total requirements must always equal total resources in a fund.

Reserve Fund: Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

Resolution: A formal order of a governing body (the Board); it has lower legal status than an ordinance.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Monies received or anticipated by a local government from either tax or non-tax sources.

S

Special Revenue Fund: This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

Staffing Ratio: The staffing ratio is the ratio of students to staff (e.g., 24.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school. Information about how schools are staffed is shown in the Staffing Overview section of this document.

State School Fund: This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis. The major component is Average Daily Membership (ADM), which is calculated by multiplying the number of students at a school by the total number of days each student is enrolled, and then dividing the result by the total number of days school is in session. (Student absences do not affect this total.) In addition to the estimated Average Daily Membership, weightings are added for the following factors:

<u>Factor</u>	<u>Weight</u>	<u>Data Source</u>
Special Education	1.0 times	December Special Education Census
English Second Language	.50 times	ELL, ADM student data submissions
Pregnant & Parenting	.50 times	P&P, ADM student data submissions
Poverty Factor	.25 times	Census data – proportionally adjusted

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

T

Tax Rate: The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax Supervising and Conservation Commission (TSCC): The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county.

Title I: Title I, Part A provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's challenging content and performance standards. There are two types of programs: Targeted Assistance and School wide. Most of the schools that qualify for Title I in this district have School wide programs. A Targeted Assistance program is one in which individual students are targeted to receive Title I services. Students are identified based upon multiple, objective, educationally related criteria. Services may be delivered in a number of ways such as in-class instruction, pull out instruction, extended day, week or year programming. The Title I teacher are responsible for providing extra services to the identified children, coordinating with other school personnel involved with the children and involving parents in the planning, implementation and evaluation of the Title I program. A Title I school is eligible to become a school wide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 60%. A school wide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "school wide." A school wide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title 1." The school works together to develop its curriculum and instruction to raise the achievement of all students.

Transfers: Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

U

Unappropriated Ending Fund Balance (UEFB): 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 provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

W

Weighted FTE (also referred to as Licensed Equivalent FTE): Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff- Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE, which was allocated for licensed staff to classified staff FTE at a 1:2 ratio. For example, 1.0 licensed FTE could be used to hire 2 full-time classified employees who are represented by a union. Therefore, classified employees are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 position FTE.

School Site Directory

The District operates: 1 K-8 school, 9 elementary schools, 4 middle schools, and 3 high schools. The following is a school directory, which lists the year the current school building was built, address, and phone number. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

K-8 School

Deep Creek - Damascus – Constructed 1925
15600 SE 232nd Drive, Damascus
(503) 658-3171

Elementary Schools – Grades K-5

East Gresham – Constructed 1950
900 SE 5th Street, Gresham
(503) 661-6050

East Orient – Constructed 1954
7431 SE 302nd Avenue, Gresham
(503) 663-4818

Hall – Constructed 1980
2505 NE 23rd Street, Gresham
(503) 661-6330

Highland – Constructed 1971
295 NE 24th Street, Gresham
(503) 665-7158

Hogan Cedars – Constructed 2002
1770 SE Fleming Avenue, Gresham
(503) 261-4500

Hollydale – Constructed 1980
505 SW Birdsdale Drive, Gresham
(503) 661-6226

Kelly Creek - Constructed 1993
2400 SE Baker Way, Gresham
(503) 663-7483

North Gresham – Constructed 1960
1001 SE 217th Avenue, Gresham
(503) 661-6415

Powell Valley – Constructed 1962
4825 SE Powell Valley Road, Gresham
(503) 661-1510

Middle Schools – Grades 6-8

Clear Creek – Constructed 1993
219 NE 219th Avenue, Gresham
(503) 492-6700

Dexter McCarty – Constructed 1968
1400 SE 5th Street, Gresham
(503) 665-0148

Gordon Russell – Constructed 1977
3625 E Powell Valley Road, Gresham
(503) 667-6900

West Orient - Constructed 1925
29805 SE Orient Drive, Gresham
(503) 663-3323

High Schools – Grades 9-12

Gresham – Constructed 1914
1200 N Main Street, Gresham
(503) 674-5500

Sam Barlow – Constructed 1968
5105 SE 302nd Avenue, Gresham
(503) 258-4850

Springwater Trail – Constructed 2002
1440 SE Fleming Avenue, Gresham
(503) 261-4600

Date: 3/4/2024

To: District Business Managers

Re: 2024-25 State School Fund Estimates

2023-24	2024-25	2023-25 Biennium
\$4,998,000,000	\$5,202,000,000	\$10,200,000,000
2024-25 Budget Appropriation for school districts & ESDs:		\$5,202,000,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,260,418)
327.008(17)	Less Small High School Grant:	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$7,500,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.531	Oregon Youth Challenge program:	(\$1,675,000)
	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$62,906,559)
State Revenue for Formula		\$5,139,093,441
District Local Revenue:		\$2,459,831,863
ESD Local Revenue:		\$166,742,645
Local Rev. for Formula (District + ESD)		\$2,626,574,507
Total Revenue For Formula		\$7,765,667,949
District Share at 95.50%		\$7,416,212,891
ESD Share at 4.50%		\$349,455,058
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008 (12)(a)-(B)	Less share of EAF:	(\$9,102,000)
Districts		(\$64,102,000)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF:	(\$9,102,000)
ESDs		(\$9,586,000)
Formula Revenue for Distribution		
School Districts		\$7,352,110,891
ESDs		\$339,869,058

Sources for 2024-25 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.337981391
Transportation Grant:	\$316,789,254.90
Estimated ADMr:	539,370
Estimated ADMw:	669,861
District Accrual per ADMw:	\$618
ESD Accrual per ADMw:	\$22
YCEP/JDEP amount per ADMw:	\$10,521

If you have any questions please contact Vanessa Clark at Vanessa.Clark@ode.oregon.gov

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/4/2024

Multnomah County, Gresham-Barlow SD 10J - 2183

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$35,428,604.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,639,956.12
County School Fund	=	\$20,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$37,088,560.12

2024-2025 Experience Adjustment

District Average Teacher Experience	=	10.83
State Average Teacher Experience	=	12.04
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.21

2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$8,448,433.00
Transportation per ADMr Rank		32%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,913,903.10		

2024-2025 Extended ADMw

2024-2025 ADMw 14,237.86

2023-2024 ADMw 12,678.67

Extended ADMw 14,237.86

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.21 by \$25 then add \$4500 to the result = \$4,469.75
Then multiply \$4,469.75 by the Extended ADMw 14237.86 and then by the funding ratio 2.337981391057 = \$148,788,375.26

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$148,788,375.26 to the Transportation Grant \$5,913,903.10 = \$154,702,278.36

2024-2025 State School Fund Grant

Subtract the Local Revenue \$37,088,560.12 from the Total Formula Revenue \$154,702,278.36 = \$117,613,718.25

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,450

Total Formula Revenue per Extended ADMw = \$10,866

Charter Schools Rate(ORS 338.155) = \$10,450

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

Budgeted Positions by Full-Time Equivalent (FTE)

GENERAL FUND		2023-24	2024-25
		Adopted Budget	Proposed Budget
Function 1000 - Instruction			
Licensed		481.664	484.664
Classified		181.739	181.739
Admin		3.181	3.181
Total		666.584	669.584
Function 2000 - Support Services			
Licensed		57.040	57.040
Classified		172.421	172.421
Admin		51.0688	51.0688
Other		7.000	7.000
Total		287.530	287.530
Function 3000 - Enterprise & Community Services			
Classified		1.000	1.000
Total		1.000	1.000
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total General Fund FTE		955.114	958.114
SPECIAL REVENUE FUNDS		2023-24	2024-25
		Adopted Budget	Proposed Budget
Function 1000 - Instruction			
Licensed		65.407	47.837
Classified		28.780	22.749
Admin		0.000	0.000
Total		94.187	70.586
Function 2000 - Support Services			
Licensed		46.450	34.950
Classified		18.463	12.338
Admin		6.500	6.500
Total		71.413	53.788
Function 3000 - Enterprise & Community Services			
Licensed		0.000	0.000
Classified		0.500	0.500
Total		0.500	0.500
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total Special Revenue Funds FTE		166.100	124.874
DEBT SERVICE FUNDS		0.000	0.000
CAPITAL PROJECT FUNDS		0.000	0.000
Total All Funds Staffing FTE		1,121.214	1,082.987

Employee Benefit Tables

Benefit Rate Assumptions - Percent of Total Salaries or Wages for General Fund only

Account Code	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
021x	All PERS related benefits	25.68%	25.35%	24.44%	25.09%
022x	Social Security & Medicare - FICA	7.65%	7.65%	7.65%	7.65%
023x	Workers' & Unemployment Comp/ PFML	0.59%	0.83%	0.72%	0.74%
024x	Health Insurance & Other Contractual Obligations	25.13%	24.00%	24.15%	24.79%

Employee Group Health Insurance CAP (Annual Cost per Full-Time FTE)

Employee Group	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
G-B Education Association / East County Bargaining Council	\$16,500	\$17,100	\$17,700	unknown at publication
Oregon School Employees Association / Chapter 8	\$16,500	\$17,100	\$17,700	\$18,300
Association of Gresham School Administrators / AGSA	\$15,300	\$16,620	\$17,220	\$17,820
Confidential Staff Members	\$15,300	\$16,620	\$17,220	\$17,700

Projected Levy Requirements - All Funds

Fund Description Fund Number(s)	General Fund 100's	Debt Service 305	Debt Service 306	Debt Service 303	Special Revenue 200's	Capital Projects 400's	TOTAL
Estimated Expenditures	\$163,456,947	\$19,686,200	\$2,573,250	\$185,750	\$57,946,566	\$4,414,933	\$248,263,646
Unappropriated EFB & Contingency	\$13,269,178	\$1,500,000	\$225,000	\$0	\$12,093,911	\$0	\$27,088,089
Total Requirements	\$176,726,125	\$21,186,200	\$2,798,250	\$185,750	\$70,040,477	\$4,414,933	\$275,351,735
Less: Estimated Int & PY Taxes Revenue	\$1,041,925	\$509,400	\$45,500				\$1,596,825
Other Estimated Revenues	\$124,325,896			\$185,750	\$55,684,047	\$898,388	\$181,094,081
Beginning Fund Balance	\$16,145,304	\$1,227,000	\$300,000	\$0	\$14,356,430	\$3,516,545	\$35,545,279
Total Other Revenues	\$141,513,125	\$1,736,400	\$345,500	\$185,750	\$70,040,477	\$4,414,933	\$218,236,185
Amount to Balance Fund	\$35,213,000	\$19,449,800	\$2,452,750	\$0	\$0	\$0	\$57,115,550
Est. Tax Levy	\$37,341,000	\$20,473,474	\$2,581,842				
Loss Due to Limitation	(\$274,000)	\$0	\$0				
Less: 5% Taxes Not Received	(\$1,854,000)	(\$1,023,674)	(\$129,092)				
Estimated Tax Resources	\$35,213,000	\$19,449,800	\$2,452,750				
Imposed Taxes		\$20,473,474	\$2,581,842	Total Bond Levy			
Imposed Tax Rate	\$4.5268			\$23,055,316			

2023-24 Assessed Values

	GBSD	AV
Multnomah County	\$6,677,641,760	
Clackamas County	\$1,331,112,566	
	\$8,008,754,326	
Increase from Previous Year		3.0%

Note:

Tax collection rate for General Fund, Debt Service 305, and Debt Service 306 estimated to be 95%.