

2023-24 Adopted Budget

Revised 04/09/24

Christy Perry | Superintendent



District 24J

2450 Lancaster Drive NE • Salem, Oregon 97305
Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.
Learn more about Salem-Keizer Public Schools at [salemkeizer.org](https://www.salemkeizer.org)

Salem-Keizer Public Schools 24J/32 Adopted Budget 2023-24 Revised 4-9-2024

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Introduction

Budget Committee

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

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

Community Members	Term Expiration	Board Members	Term Expiration
Barbara Ghio	June 30, 2023	Oswaldo F. Avila	June 30, 2025
Lisa Harnisch	June 30, 2023	Satya Chandragiri	June 30, 2023
Nancy MacMorris-Adix	June 30, 2024	Ashley Carson Cottingham	June 30, 2025
Oni Marchbanks	June 30, 2023	Marty Heyen	June 30, 2023
Lara Million	June 30, 2024	Karina Guzmán Ortiz	June 30, 2025
Oscar Porras	June 30, 2025	María Hinojos Pressey	June 30, 2025
Patrick Schwab	June 30, 2025	Robert Salazar	June 30, 2023

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Student Advisors are Raylin Brennan and Isaac McDonald



Superintendent's Budget Message

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

May 2, 2023

Dear SKPS Community, Parents, Students and Staff,

As I reflect on the near conclusion of my 18th and final year as an Oregon superintendent, I am humbly struck that this is my last budget message. I had the good fortune to follow a superintendent who allowed me to give my first budget message 19 years ago as he mentored me through transition into my first superintendency. I am incredibly thankful to all of you who gave your time in service to our students through each of 19 different budget committee processes. In each process, I have had important conversations, answered tough questions, and made hard choices. Working with budget committee members and the finance teams that do the hard work of putting the budget together has made me a stronger leader. I am thankful to have worked with a community of people who join me in making the well-being of our students our priority in each budget, and in all we do.



Financial Uncertainty

This year's budget has been prepared in continued uncertainty. The state legislature is still in session and has not finalized the State School Fund (SSF). For the 2021-23 biennium, the state approved SSF of **\$9.3 billion**, which was below the current service level for Salem-Keizer Public Schools (SKPS) and other Oregon school districts.

The 2023-24 budget builds on the revenue assumption of **\$9.9 billion**, below the **\$10.3 billion** that is necessary to maintain current service levels and is the second biennium in which SKPS and other Oregon school districts face a shortfall.

Salem-Keizer Public Schools has only been able to maintain and add services for students because of strong fiscal reserves, state grants such as the High School Success (HSS) and the Student Investment Account (SIA), and the Elementary and Secondary Schools Emergency Relief Funds (ESSER) federal grant. Specifically, we hired more teachers, social workers, administrators, and support staff to meet the academic and social needs of our students in a time when they needed them most.

ESSER - Sunsetting in 2023-24

The 2023-24 school year is the final full year for the use of ESSER funds. In this grant, there are approximately **116 full time equivalent (FTE)** positions including nurses, school-based health assistants, and social workers. Additionally, 54 elementary classroom teachers are funded with ESSER funds to reduce primary level class size.

Declining Enrollment

Like most districts in the state, SKPS is experiencing declining enrollment. Despite this decline, SKPS still sees a modest increase in the SSF because of the extended Average Daily Membership Weighted (ADMw) calculation and because SKPS enrollment is declining at approximately the same rate as other districts in Oregon. SKPS is funded based on extended ADMw, which uses the higher of current year or prior year ADMw. This eases the financial impact on school districts experiencing declining enrollment.

	Actual Annual Average Enrollment					Projected Enrollment	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Elementary	19,797	19,474	18,915	17,271	17,179	17,124	16,882
Middle	9,759	9,907	10,246	9,809	9,569	9,169	8,946
High	11,889	11,869	12,041	12,467	12,574	12,717	12,732
Other	310	348	368	417	269	297	297
TOTAL	41,755	41,598	41,570	39,964	39,591	39,307	38,857

While there is declining enrollment, this proposed budget holds general fund FTE for school allocations consistent year over year with the exception of some general fund FTE shifted into grant funds. We have adopted this approach because we believe excellent instruction and services provided directly to students are the most effective methods for achieving our strategic goals.

Integrated Plan and Strategic Investments

To supplement the SSF and bolster strategic investments in career and technical education (CTE), student mental health needs, graduation, and the reduction of academic disparities in historically underserved focal groups, Oregon provides school districts several grants, including:

- Student Investment Account (SIA)
- High School Success (HSS)
- Early Indicator and Intervention System (EIS)
- Comprehensive and Targeted School Improvement (CSI/TSI)
- Perkins-V



These large grants are budgeted outside the general fund and include restrictions that require monies to be spent only for specific purposes. New for biennium 2023-25, the Oregon Department of Education (ODE) is requiring districts to braid these five different grants into a focused and integrated strategic planning process known as the Integrated Plan.

Braiding multiple funding sources supports strategic investments that promote student well-being and academic progress. Community, family, and student voices, especially the voices of those who are historically underserved, inform strategic investment of state and federal grant funds and move the district closer to achieving equitable outcomes for all students.

Input received from more than 1,100 community members, families, and students guided the development of the district’s integrated plan, and strategic opportunities were identified to account for an underfunded SSF and the expiration of ESSER. This proposed budget moves **13.0 FTE literacy specialists and 21.0 FTE behavior specialists at elementary level** from the general fund to grant funds. These five grants continue to fund **278.2 FTE** that provide direct support to students in the form of social workers, counselors, classroom teachers, instructional assistants, program associates, and administrators.

Sense of Belonging

Students in Salem-Keizer Public Schools represent the diversity of the world in language, culture, race, ethnicity, gender, and sexuality. **We celebrate, honor, and value this diversity** while we work diligently to eliminate microaggressions, racism, discrimination, and oppression and create a sense of belonging for all students.

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

Student well-being includes mental and emotional health as well as physical health. Each school has mental health services available, and social-emotional health support to students has been expanded. Even with these expanded supports, many students continue to need complex mental health support, and a small group of our students experience such complex needs that support outside of the regular school environment is necessary. SKPS is continuing to seek solutions to meet this need and is working with the community to identify necessary supports for these complex needs.



To promote a sense of belonging and support student mental and social-emotional health, SKPS has invested **\$21.9 million** in grant funds in the integrated plan to create safe and welcoming school environments.



Regular Attendance

Learning cannot happen if students are not attending their classes, interacting with educators, and collaborating with their peers. Attendance requirements were temporarily suspended during Comprehensive Distance Learning, and like many districts across the state, SKPS students have not yet reestablished regular attendance behaviors. To promote improvement of attendance, SKPS is investing approximately **\$368,000** in targeted attendance interventions.



English Language Proficiency

Diversity is one of Salem-Keizer's greatest assets, and more than 110 languages are spoken in the district. We believe that students' culture, heritage, and language are assets that enrich learning environments. We also believe that teaching a child to read is an act of equity, and we strive to give every student access to content by providing research-based strategies to scaffold access depending on students' needs. Because of our population and our foundational beliefs, SKPS remains committed to the expansion of dual-language programming to support language development and multilingualism. The district's integrated plan includes **\$4 million** in strategic investments to support the expansion of dual language with the goal that students in SKPS have access to a fully articulated Spanish dual-language program within their resident feeder system.

In addition to sustaining dual language, the district has braided funds to continue investments in an English Language Development (ELD) program to support language acquisition at the secondary level. District internal data shows that students who are English learners and achieve English proficiency before they enter high school graduate at rates greater than their English-only speaking peers (87.15% compared to 85.91%), an outcome that affirms our commitment to supporting the development of multilingualism. Based on data and our commitment to the academic and language development of English learners, we have reallocated centralized program associates to support professional development needed to build capacity for school staff to serve the needs of our English learners.

SKPS experienced an increase in the number of students learning English during school year 2022-23 and projects this increase to continue during school year 2023-24.

	Actual English Learners (EL)						Projected EL
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Elementary	5,411	4,978	4,539	4,191	4,125	4,465	4,450
Middle	1,417	1,597	1,676	1,693	1,652	1,762	1,850
High	803	961	1,178	1,445	1,443	1,656	1,875
TOTAL	7,631	7,536	7,393	7,329	7,220	7,883	8,175

Third Grade Reading

Reading is a necessary skill that opens doors to advanced academic instruction and to well-paying careers. Learning to decode word parts and whole words is a necessary and important step in learning to read, and this step cannot be taken in the absence of meaning, especially when learning to read in a second, third, or fourth language. The district’s investments in literacy, approximately **\$4.1 million**, include improvements in the assessment of early indicators of literacy development and focused professional learning designed to provide teachers with a deep understanding of the science of learning to read and the instructional skills necessary to help students who speak a language other than English at home to build on what they know, assign meaning to words, and access content at the highest levels.

High School Success

Ninth grade is a critical transition time for our students. When students begin their high school careers, it is critical they lay the foundation for four years of rigorous coursework that prepares them for college and careers. With an investment of **\$4.1 million**, the district strives to maintain an intentional focus on a strong start for all high school students. This investment includes additional secondary math teachers and secondary math curriculum, improvements in multi-tiered systems of support, and bridge programs that smooth the transition from grade eight to grade nine.

Salem-Keizer Public School students who are CTE concentrators graduate at rates above 99%. With this metric in mind, the district is investing **\$13 million** in robust and varied CTE offerings that include more than 54 programs, more than **60.0 CTE-focused FTE**, and professional learning in the technical and career skills that lead to living wage careers directly out of high school. With these investments, SKPS continues to create opportunities for all high school students to access one or more CTE programs that match their interests and skills. In addition, SKPS is investing in strategies that support graduation. In sum, approximately **\$17 million** is invested in supporting our high school students from their grade eight transition to graduation.

Investment Summary

The stakeholder engagement process of integrated planning allowed the district to set clear outcome measures and revise its strategic plan. The full integrated plan was presented to the school board and approved on March 14, 2023, and is available on the district website at <https://salkeiz.k12.or.us/skps-integrated-plan-budget-2023>.



Supports for New Teachers in Schools

Maintaining a stable educator workforce is essential in providing high-quality education for students, and mentoring new teachers is critical. With 22%, or 629 of our licensed staff in their first three years of service, and 483 of those 629 in their first two years of service, a high-quality effective mentoring system is essential for staff and student success. Based on the funding forecast reality and the high numbers of early career educators, we are shifting to school-based supports by braiding grant funds to ensure a minimum of a **1.0 FTE instructional mentor** at each school. This will also provide relief to the general fund as we navigate reductions. As a result of this shift to a school-based model, there is a **6.0 FTE** reduction in the general fund.

Additional Factors and Strategies

There are a number of factors impacting the proposed budget, and we are proposing additional strategies to relieve the pressure on the general fund in order to provide both financial stability and services to students. These include:

- Wages and medical insurance are estimated: SKPS is currently in successor negotiations with both ASK-ESP and SKEA. Budgeted wage and insurance increases in the general fund total approximately **\$14 million**, but this is only an estimate.
- Reduction in classified and licensed reserve FTE: This is the FTE used when there is an unpredicted change in enrollment, course addition, or need.
- Shift of **34.0 FTE** from general fund to grant funds in order to protect future reductions: The **34.0 FTE** align with the strategies in our integrated application.
- Increased transportation budget for athletics, music, and outdoor school, which are no longer supported through grant funds and to adjust for increased costs.
- Reduce **6.0 FTE** in function 2210, Improvement of Instruction Services.
- Materials and services budgeted increase of 2%, except utilities with a budgeted increase of 10% for inflation.
- Transfers to asset replacement fund of **\$1 million** for equity-based asset replacement and **\$5 million** for curriculum.



Summary

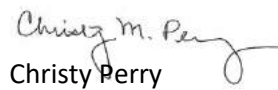
The 2023-24 proposed budget is **\$1.3 billion** for all funds, including **\$605.3 million** in the general fund. The general fund has a 2.9% contingency, which is below the financial policy of five to seven percent and the lowest contingency presented in a proposed budget in SKPS in the last 11 years. Even with restrictions on spending and the strategic realignment and reduction of FTE, I *do not believe* this budget will meet the financial goals of the district. With the present fiscal uncertainty, resources committed directly to students are critical. We are in a precarious fiscal position, and it will be essential the new superintendent and current school board monitor the fiscal health of the district as they navigate this biennium.

Important to note is that the proposed budget includes federal funding for ESSER, and many positions are funded through this federal grant. The grant expires in September 2024, and strategic financial planning will be needed to address the future funding challenges.

The 2023-24 proposed budget supports the work of our district on behalf of our students. There will always be challenges in front of us, but I am confident in our exceptional staff, including our district leaders and school board who manage resources and who support our students each and every day.

I feel fortunate to have led Salem-Keizer Public Schools and believe together we have become better in service to our students.

Respectfully,


Christy Perry

Superintendent





Profile of the District

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

Nearly 84 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 110 different languages. Five percent of the district's students are enrolled in the talented and gifted program, and 17 percent of students receive special education services. At the high school level, roughly 20 percent of our students participated in athletics, and 16 percent were enrolled in music. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

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

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

Just over 10,000 SKPS students are enrolled in career and technical education (CTE) courses. SKPS has CTE programs across all six comprehensive high schools, Roberts High School, Edge and Career Technical Education Center (CTEC). There are also 12 middle schools including Roberts with Paxton Patterson career center labs as well as other programs that align with high school CTE. We have 50 state-approved CTE programs and 4 start-up programs. Sixteen of our programs offer industry certification with 22 offering dual credits. Graduation rates are over 99% for SKPS students enrolled as "CTE program concentrators". The district operates CTEC as a public-private partnership that serves juniors and seniors from all district high schools. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/cte/>.

The class of 2022 earned more than \$58 million in scholarships. The graduation rate is 80.91%.

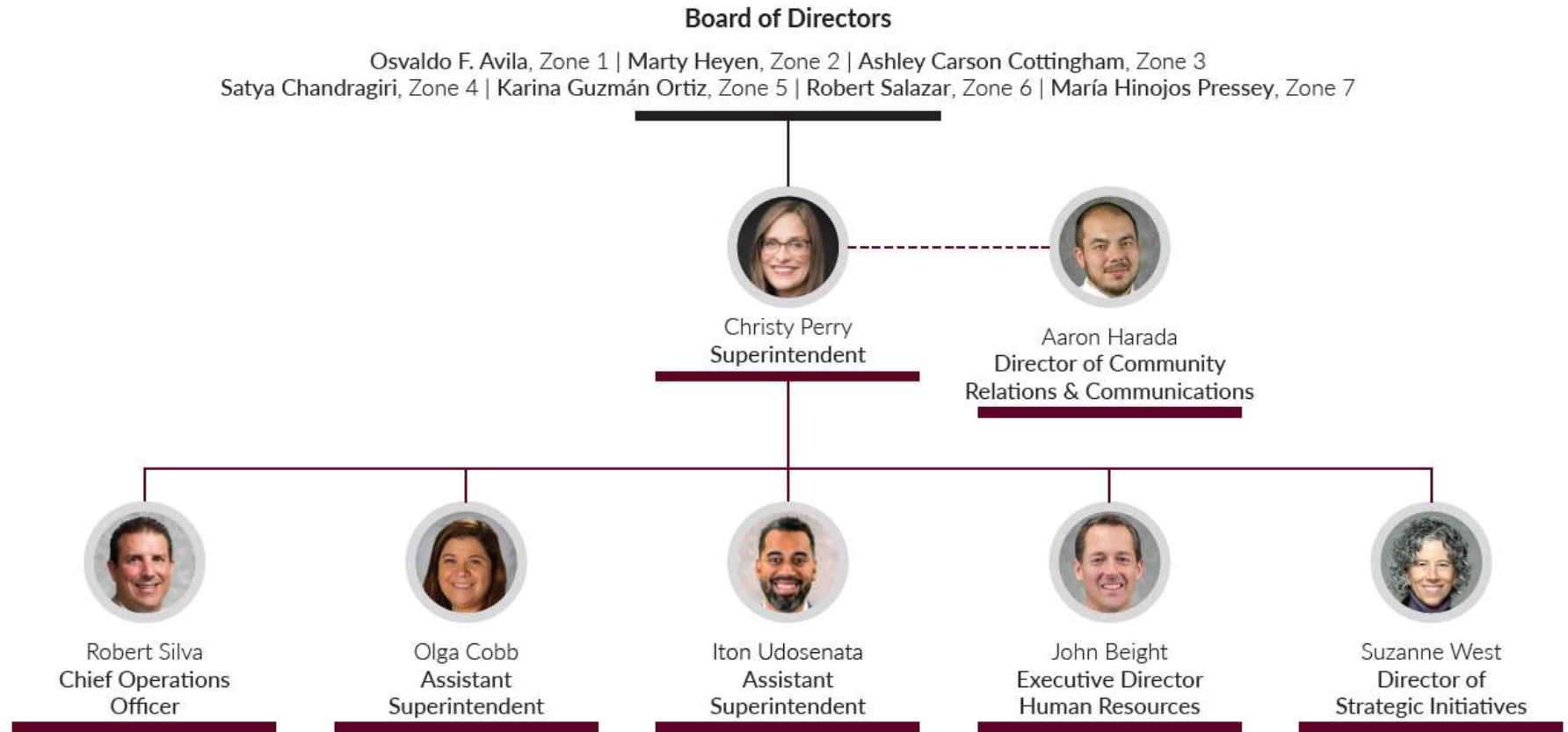
Two private universities and a community college are located in Salem. Willamette University and Corban University are private liberal arts colleges that offer bachelor and graduate degree programs and are strong partners with SKPS. Chemeketa Community College is one of the largest public community colleges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

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



Leadership Organizational Chart

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



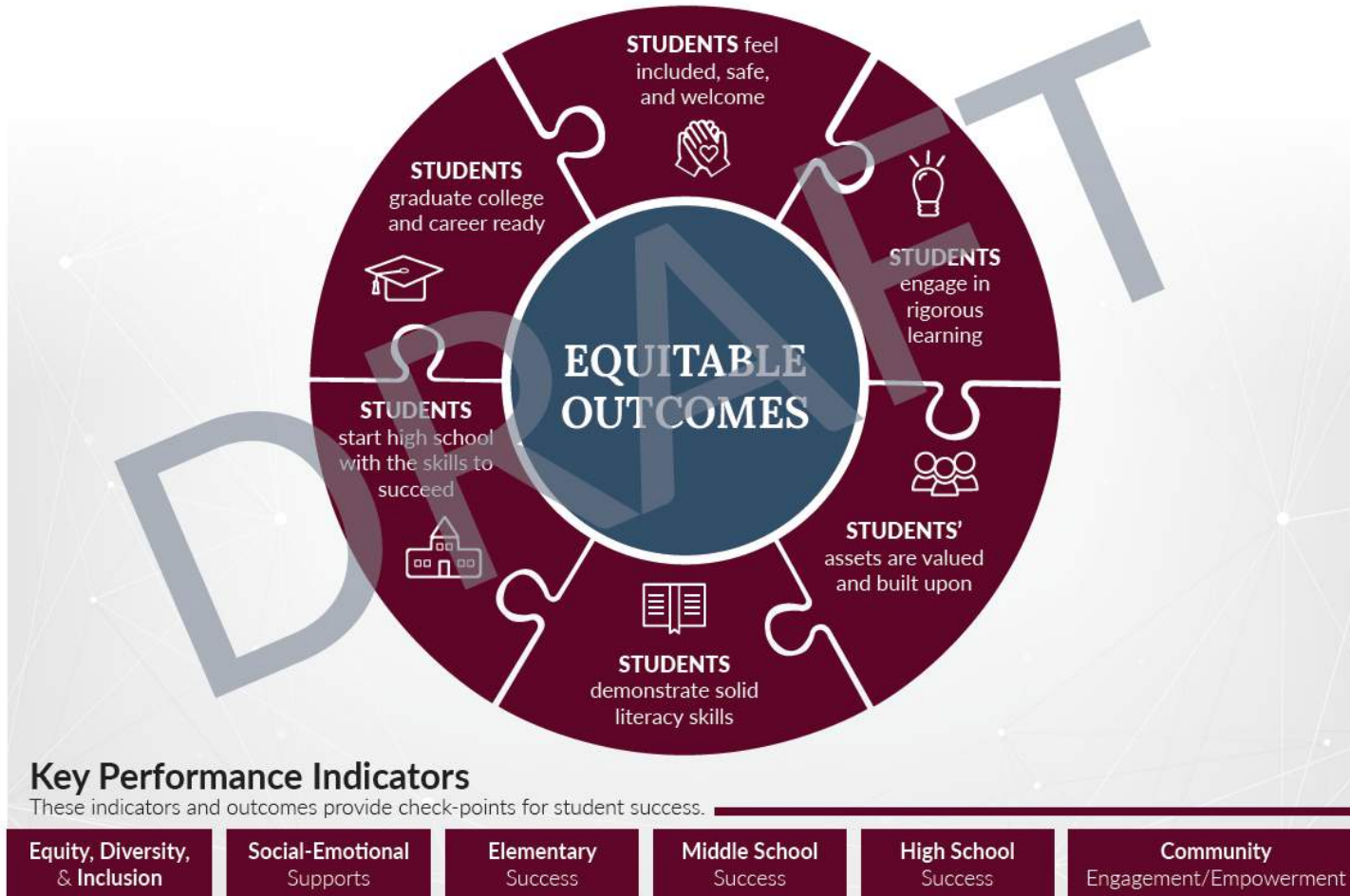
Strategic Plan

The strategic plan is in a multi-year format to provide focus and clarity on the long-term priorities of the district. This plan will be used throughout the year to guide decision making and monitor the growth of our students. The plan is divided into six goals that drive leadership initiatives, professional development opportunities, staffing, and resource decisions.



2023-27 Salem-Keizer Public Schools: Strategic Plan

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



Student Enrollment and Average Daily Membership

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

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

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

Year	Average Enrollment	ADM	ADMw	Extended ADMw
2019-20	41,570	41,085	52,120	52,340
2020-21	39,964	39,010	49,724	52,120
2021-22	39,591	38,696	49,465 ¹	49,724 ¹
2022-23	39,307 ²	38,514 ²	49,246 ³	49,465 ¹
2023-24	38,857 ²	38,009 ²	48,621 ²	49,246 ³

- 1 Pending certification by Oregon Department of Education
- 2 Projected
- 3 Projected, revised March 2023. Will change throughout fiscal year 2022-23. See Budget Assumptions.

Staffing

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

Projected Educator (FTE) to Student Ratios			
Level		Title Schools	Non-Title Schools
Elementary	Grades K-2	1.00 FTE: 25 students	1.00 FTE: 27 students
	Grades 3-5	1.00 FTE: 27 students	1.00 FTE: 29 students
Middle		1.00 FTE: 26.50 students	1.00 FTE: 27.25 students
High		1.00 FTE: 26.75 students	1.00 FTE: 27.25 students

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

Grants Funding Staffing: Additional staffing support is provided by braiding multiple grant funds to improve equitable outcomes for all students. These grants funds include both federal and state restricted grants and include additional staffing to provide support for improving outcomes for students impacted by COVID-19 through ESSER funding. In addition, grants outlined in the integrated plan fund staff such as literacy specialists, ELD teachers, staff to support mental and behavioral health needs, as well as improve academic achievement. Staff are funded in federal Title I-A funding to help low-achieving students at designated high poverty schools to meet high academic standards. IDEA funding helps to meet the additional costs of providing education and related services to students with disabilities. Our Early Learning grants assist low-income families and children to successfully make the transition to kindergarten.

Budget Policies, Procedures, and Regulations

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Calendar

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

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

Budget Assumptions

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

- State School Fund revenue of \$9.9 billion statewide
- General Fund beginning fund balance of \$77 million
- Extended Average Daily Membership Weighted (ADMw) of 49,671 students as of February 22, 2023 was used in State School Fund revenue calculation. 2023-24 Extended ADMw is expected to decline through fiscal year 2022-23.
- Property tax revenue is expected to increase 3.50 percent over current year collections
- Salary and medical insurance calculations based on collective bargaining agreements and estimates. Collective bargaining agreements are not in place for 2023-24
- Actual PERS rates were used for filled positions, OPSRP rates were assumed for vacancies. Wages that are subject to PERS all require one of these rates
 - Tier 1 and 2 16.31 percent + Pickup 6.00 percent + Debt 9.50 percent = Total PERS rate 31.81 percent
 - OPSRP 13.47 percent + Pickup 6.00 percent + Debt 9.50 percent = Total PERS rate 28.97 percent
- Workers' Compensation rates are the same as prior year
 - Non-Labor 1.20 percent
 - Driver 12.45 percent
 - Labor 15.06 percent
- Materials and Services increased 2.00 percent, except utilities increased 10.00 percent for inflation
- Cost allocations based on annual average enrollment of 38,857 students

Discussion of General Fund Revenues

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

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

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

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

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

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

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

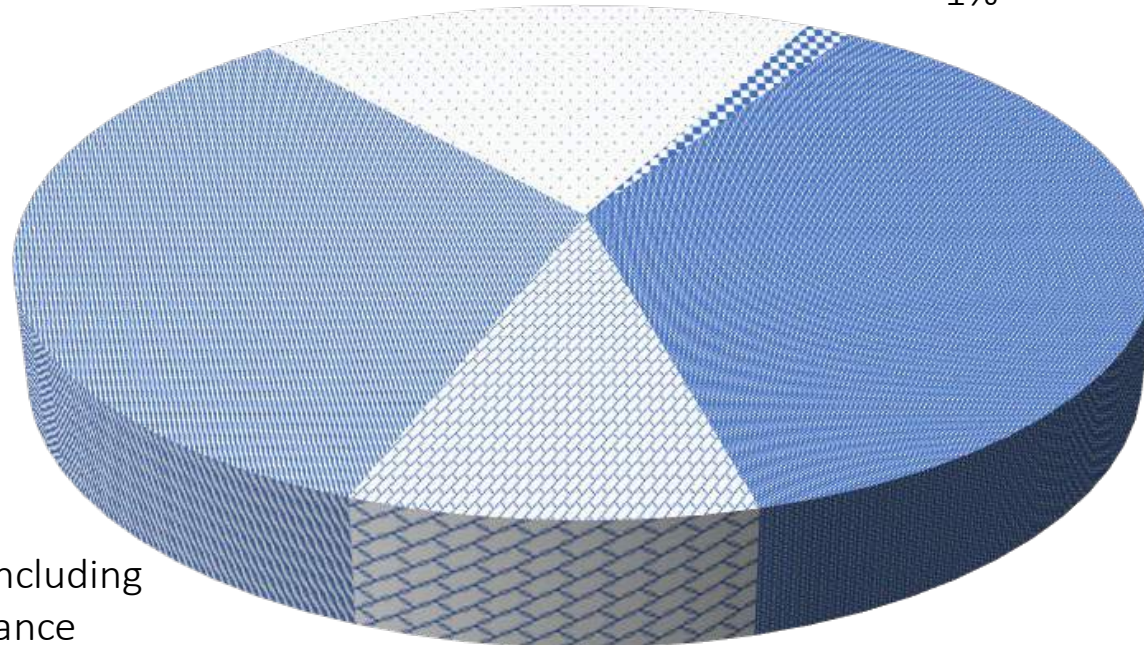
Property taxes in the district are budgeted for 2023-24 at 3.50 percent over estimated receipts for 2022-23. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

Budgeted Revenues – All Funds

\$ 1,275,766,321

Local Sources - Including
Property Taxes \$239,004,367
19%

Intermediate
Sources
\$20,057,000
1%



State Sources
\$468,179,800
37%

Other Sources - Including
Beg Fund Balance
\$424,084,247
33%

Federal Sources
\$124,440,907
10%

Fund Descriptions

General Fund 101 (Governmental Fund)

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

Special Revenue Funds (Governmental Funds)

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

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

Debt Service Funds (Governmental Funds)

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

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

Capital Projects Funds (Governmental Funds)

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

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

Internal Service Funds (Proprietary Funds)

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

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

Classification of Revenues and Expenditures

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

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

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

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

Classification of Objects

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

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

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

Fund Summaries

All District Budgeted Funds

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 194,547,559	\$ 221,251,652	\$ 227,054,419	\$ 239,004,367
2000 Intermediate Sources	18,650,381	20,254,839	19,582,000	21,019,000
3000 State Sources	425,004,136	438,121,108	457,718,221	477,313,674
4000 Federal Sources	57,718,489	81,573,625	163,974,895	139,440,907
5000 Other Sources	774,227,630	622,524,201	496,009,983	433,721,247
TOTAL RESOURCES	\$ 1,470,148,195	\$ 1,383,725,425	\$ 1,364,339,518	1,310,499,195
REQUIREMENTS				
1000 Instruction	\$ 344,657,967	\$ 392,002,836	\$ 479,744,399	\$ 453,492,994
2000 Support Services	205,551,563	262,108,452	387,036,604	406,973,160
3000 Enterprise and Community Services	11,794,094	17,853,977	42,557,504	36,919,547
4000 Facilities Acquisition and Construction	201,026,049	177,509,490	283,589,375	227,501,457
5000 Other Uses	88,767,956	89,615,710	119,552,568	113,148,878
6000 Contingency	-	-	19,246,159	33,961,314
7000 Unappropriated Ending Fund Balance	618,350,566	444,634,960	32,612,909	38,501,845
TOTAL REQUIREMENTS	\$ 1,470,148,195	\$ 1,383,725,425	\$ 1,364,339,518	\$ 1,310,499,195
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 289,843,294	\$ 324,738,678	\$ 369,337,559	\$ 415,240,563
200 Associated Payroll Costs	192,233,301	198,399,655	231,330,251	251,068,818
300 Purchased Services	44,112,478	59,810,905	81,214,779	87,111,458
400 Supplies and Materials	31,069,393	57,408,230	154,575,101	84,586,733
500 Capital Outlay	196,971,348	201,357,854	322,421,674	251,443,601
600 Other Objects	91,608,192	93,343,227	131,961,083	132,384,861
700 Transfers	5,959,623	4,031,916	21,640,003	16,200,002
800 Other Uses of Funds	618,350,566	444,634,960	51,859,068	72,463,159
TOTAL REQUIREMENTS	\$ 1,470,148,195	\$ 1,383,725,425	\$ 1,364,339,518	\$ 1,310,499,195

General Fund – 101

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 92,775,470	\$ 110,072,427	\$ 99,054,000	\$ 106,561,670
2000 Intermediate Sources	17,985,620	19,496,963	17,670,000	19,527,000
3000 State Sources	379,074,215	385,929,101	394,623,221	412,074,499
4000 Federal Sources	6,682	198,256	140,000	140,000
5000 Other Sources	100,097,169	121,219,105	109,100,002	86,737,002
TOTAL RESOURCES	\$ 589,939,156	\$ 636,915,852	\$ 620,587,223	\$ 625,040,171
REQUIREMENTS				
1000 Instruction	\$ 307,215,450	\$ 325,065,418	\$ 350,107,605	\$ 356,006,063
2000 Support Services	156,484,746	198,549,175	229,209,082	220,520,632
3000 Enterprise and Community Services	-	505	400,000	608,000
4000 Facilities Acquisition and Construction	142,821	124,698	239,375	244,162
5000 Other Uses	4,899,591	3,221,596	21,385,002	13,700,000
6000 Contingency	-	-	19,246,159	33,961,314
7000 Unappropriated Ending Fund Balance	121,196,548	109,954,460	-	-
TOTAL REQUIREMENTS	\$ 589,939,156	\$ 636,915,852	\$ 620,587,223	\$ 625,040,171
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 255,003,460	\$ 268,384,212	\$ 315,428,063	\$ 323,618,335
200 Associated Payroll Costs	168,703,732	167,341,309	198,940,255	198,550,585
300 Purchased Services	23,484,927	30,115,091	32,682,525	35,899,653
400 Supplies and Materials	13,768,020	34,306,968	17,926,947	18,312,446
500 Capital Outlay	2,099,243	22,706,441	14,496,694	506,628
600 Other Objects	1,083,226	1,171,527	2,526,579	491,210
700 Transfers	4,600,000	2,935,844	19,340,001	13,700,000
800 Other Uses of Funds	121,196,548	109,954,460	19,246,159	33,961,314
TOTAL REQUIREMENTS	\$ 589,939,156	\$ 636,915,852	\$ 620,587,223	\$ 625,040,171

Refer to General Fund on page 47 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 2,404,210	\$ 4,590,492	\$ 8,124,075	\$ 8,324,075
2000 Intermediate Sources	-	70,000	-	-
5000 Other Sources	5,690,567	6,315,798	6,400,000	7,000,000
TOTAL RESOURCES	\$ 8,094,777	\$ 10,976,290	\$ 14,524,075	\$ 15,324,075
REQUIREMENTS				
1000 Instruction	\$ 1,188,136	\$ 2,992,548	\$ 11,028,652	\$ 11,491,265
2000 Support Services	556,222	929,114	2,900,423	3,177,237
3000 Enterprise and Community Services	34,621	19,155	595,000	655,573
7000 Unappropriated Ending Fund Balance	6,315,798	7,035,473	-	-
TOTAL REQUIREMENTS	\$ 8,094,777	\$ 10,976,290	\$ 14,524,075	\$ 15,324,075
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 547,992	\$ 609,806	\$ 1,243,678	\$ 1,299,028
200 Associated Payroll Costs	333,641	330,249	563,634	595,888
300 Purchased Services	118,825	499,372	2,343,267	2,343,267
400 Supplies and Materials	602,856	2,141,991	9,419,999	10,132,395
500 Capital Outlay	49,306	61,391	558,431	558,431
600 Other Objects	126,359	298,008	395,066	395,066
800 Other Uses of Funds	6,315,798	7,035,473	-	-
TOTAL REQUIREMENTS	\$ 8,094,777	\$ 10,976,290	\$ 14,524,075	\$ 15,324,075

Refer to Fee Based Programs Fund on page 98 for further detail.

Food Services Fund – 220

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 175,849	\$ 165,483	\$ 1,200,000	\$ 1,200,000
3000 State Sources	357,596	307,916	1,700,000	1,700,000
4000 Federal Sources	11,863,645	19,774,633	15,000,000	15,000,000
5000 Other Sources	4,510,374	7,919,495	6,700,000	10,200,000
TOTAL RESOURCES	\$ 16,907,464	\$ 28,167,527	\$ 24,600,000	\$ 28,100,000
REQUIREMENTS				
2000 Support Services	\$ 405,082	\$ 341,144	\$ 638,496	\$ 953,138
3000 Enterprise and Community Services	8,698,731	14,195,158	23,961,504	27,146,862
7000 Unappropriated Ending Fund Balance	7,803,651	13,631,225	-	-
TOTAL REQUIREMENTS	\$ 16,907,464	\$ 28,167,527	\$ 24,600,000	\$ 28,100,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 226,652	\$ 284,669	\$ 462,219	\$ 620,285
200 Associated Payroll Costs	180,292	180,776	317,552	441,529
300 Purchased Services	6,683,164	11,341,427	16,100,000	16,650,000
400 Supplies and Materials	1,500,051	1,927,862	5,970,229	8,825,000
500 Capital Outlay	212,520	342,311	1,050,000	775,000
600 Other Objects	301,134	459,257	700,000	788,186
800 Other Uses of Funds	7,803,651	13,631,225	-	-
TOTAL REQUIREMENTS	\$ 16,907,464	\$ 28,167,527	\$ 24,600,000	\$ 28,100,000

Refer to Food Services Fund on page 110 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ (84,316)	\$ 3,835	\$ 200,000	\$ 200,000
3000 State Sources	4,086,845	1,087,423	2,200,000	2,200,000
5000 Other Sources	34,363,274	37,117,464	51,699,980	46,984,035
TOTAL RESOURCES	\$ 38,365,803	\$ 38,208,722	\$ 54,099,980	\$ 49,384,035
REQUIREMENTS				
1000 Instruction	\$ -	\$ -	\$ 11,000,000	\$ 13,520,000
2000 Support Services	1,358,669	3,820,864	34,800,308	29,569,364
5000 Other Uses	709,670	709,670	8,299,672	6,294,671
7000 Unappropriated Ending Fund Balance	36,297,464	33,678,188	-	-
TOTAL REQUIREMENTS	\$ 38,365,803	\$ 38,208,722	\$ 54,099,980	\$ 49,384,035
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ -	\$ 8,118	\$ 1,355,245	\$ 1,300,000
400 Supplies and Materials	-	78,273	11,421,700	13,385,000
500 Capital Outlay	1,136,368	3,734,473	33,023,363	28,404,364
600 Other Objects	931,971	709,670	8,299,672	6,294,671
800 Other Uses of Funds	36,297,464	33,678,188	-	-
TOTAL REQUIREMENTS	\$ 38,365,803	\$ 38,208,722	\$ 54,099,980	\$ 49,384,035

Refer to Asset Replacement Fund on page 113 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 757,500	\$ 873,205	\$ 900,000	\$ 1,100,000
5000 Other Sources	1,167,616	565,493	1,400,000	1,400,000
TOTAL RESOURCES	\$ 1,925,116	\$ 1,438,698	\$ 2,300,000	\$ 2,500,000
REQUIREMENTS				
5000 Other Uses	\$ 1,359,623	\$ 1,096,072	\$ 2,300,000	\$ 2,500,000
7000 Unappropriated Ending Fund Balance	565,493	342,626	-	-
TOTAL REQUIREMENTS	\$ 1,925,116	\$ 1,438,698	\$ 2,300,000	\$ 2,500,000
OBJECT CATEGORY REQUIREMENTS				
700 Transfers	\$ 1,359,623	\$ 1,096,072	\$ 2,300,000	\$ 2,500,000
800 Other Uses of Funds	565,493	342,626	-	-
TOTAL REQUIREMENTS	\$ 1,925,116	\$ 1,438,698	\$ 2,300,000	\$ 2,500,000

Refer to Energy Efficiency Fund on page 116 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
2000 Intermediate Sources	\$ 664,761	\$ 585,866	\$ 1,912,000	\$ 1,492,000
3000 State Sources	38,415,826	50,764,884	59,175,000	61,309,175
4000 Federal Sources	45,848,162	61,600,736	148,834,895	124,300,907
TOTAL RESOURCES	\$ 84,928,749	\$ 112,951,486	\$ 209,921,895	\$ 187,102,082
REQUIREMENTS				
1000 Instruction	\$ 31,217,473	\$ 58,604,593	\$ 97,608,142	\$ 62,275,666
2000 Support Services	37,671,981	47,316,790	78,212,753	107,360,009
3000 Enterprise and Community Services	3,060,742	3,639,159	17,601,000	8,509,112
4000 Facilities Acquisition and Construction	12,978,553	1,920,954	16,500,000	8,957,295
7000 Unappropriated Ending Fund Balance	-	1,469,990	-	-
TOTAL REQUIREMENTS	\$ 84,928,749	\$ 112,951,486	\$ 209,921,895	\$ 187,102,082
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 30,324,931	\$ 51,401,245	\$ 46,888,080	\$ 84,386,457
200 Associated Payroll Costs	20,517,997	27,976,156	28,317,530	48,295,265
300 Purchased Services	3,735,347	6,085,635	8,727,479	9,739,366
400 Supplies and Materials	13,529,380	16,366,638	105,735,806	28,673,898
500 Capital Outlay	13,985,782	5,641,432	16,717,000	13,547,866
600 Other Objects	2,835,312	4,010,390	3,536,000	2,459,230
800 Other Uses of Funds	-	1,469,990	-	-
TOTAL REQUIREMENTS	\$ 84,928,749	\$ 112,951,486	\$ 209,921,895	\$ 187,102,082

Refer to Grants Fund on page 117 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 25,581,011	\$ 29,429,716	\$ 29,900,000	\$ 31,150,000
3000 State Sources	2,250,000	-	-	-
5000 Other Sources	24,913,407	27,545,836	30,000,001	35,800,000
TOTAL RESOURCES	\$ 52,744,418	\$ 56,975,552	\$ 59,900,001	\$ 66,950,000
REQUIREMENTS				
5000 Other Uses	\$ 25,198,582	\$ 26,169,822	\$ 27,287,092	\$ 28,448,155
7000 Unappropriated Ending Fund Balance	27,545,836	30,805,730	32,612,909	38,501,845
TOTAL REQUIREMENTS	\$ 52,744,418	\$ 56,975,552	\$ 59,900,001	\$ 66,950,000
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 25,198,582	\$ 26,169,822	\$ 27,287,091	\$ 28,448,154
700 Transfers	-	-	1	1
800 Other Uses of Funds	27,545,836	30,805,730	32,612,909	38,501,845
TOTAL REQUIREMENTS	\$ 52,744,418	\$ 56,975,552	\$ 59,900,001	\$ 66,950,000

Refer to PERS Pension Debt Service Fund on page 156 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 55,306,422	\$ 56,942,671	\$ 59,480,801	\$ 62,106,051
2000 Intermediate Sources	-	102,010	-	-
5000 Other Sources	3,570,586	2,276,518	800,000	100,000
TOTAL RESOURCES	\$ 58,877,008	\$ 59,321,199	\$ 60,280,801	\$ 62,206,051
REQUIREMENTS				
5000 Other Uses	\$ 56,600,490	\$ 58,418,550	\$ 60,280,801	\$ 62,206,051
7000 Unappropriated Ending Fund Balance	2,276,518	902,649	-	-
TOTAL REQUIREMENTS	\$ 58,877,008	\$ 59,321,199	\$ 60,280,801	\$ 62,206,051
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 56,600,490	\$ 58,418,550	\$ 60,280,801	\$ 62,206,051
800 Other Uses of Funds	2,276,518	902,649	-	-
TOTAL REQUIREMENTS	\$ 58,877,008	\$ 59,321,199	\$ 60,280,801	\$ 62,206,051

Refer to GO Debt Service Fund on page 159 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 35,732	\$ 31,403	\$ 3,000,000	\$ 3,300,000
3000 State Sources	819,654	-	-	-
5000 Other Sources	4,177,665	6,031,197	8,800,000	9,000,000
TOTAL RESOURCES	\$ 5,033,051	\$ 6,062,600	\$ 11,800,000	\$ 12,300,000
REQUIREMENTS				
2000 Support Services	\$ 13,290	\$ -	\$ 2,000,000	\$ 2,000,000
4000 Facilities Acquisition and Construction	84,636	39,248	9,800,000	\$ 10,300,000
7000 Unappropriated Ending Fund Balance	4,935,125	6,023,352	-	-
TOTAL REQUIREMENTS	\$ 5,033,051	\$ 6,062,600	\$ 11,800,000	\$ 12,300,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 20,217	\$ 60	\$ 4,000,000	\$ 4,000,000
400 Supplies and Materials	8,790	-	-	-
500 Capital Outlay	68,919	39,188	7,800,000	8,300,000
800 Other Uses of Funds	4,935,125	6,023,352	-	-
TOTAL REQUIREMENTS	\$ 5,033,051	\$ 6,062,600	\$ 11,800,000	\$ 12,300,000

Refer to Special Capital Projects Fund on page 164 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 31,459	\$ 18,910	\$ -	\$ -
5000 Other Sources	4,312,058	5,242,651	6,250,000	8,000,000
TOTAL RESOURCES	\$ 4,343,517	\$ 5,261,561	\$ 6,250,000	\$ 8,000,000
REQUIREMENTS				
2000 Support Services	\$ -	\$ 6,800	\$ 1,200,000	\$ 2,000,000
4000 Facilities Acquisition and Construction	1,100,866	1,088,215	5,050,000	6,000,000
7000 Unappropriated Ending Fund Balance	3,242,651	4,166,546	-	-
TOTAL REQUIREMENTS	\$ 4,343,517	\$ 5,261,561	\$ 6,250,000	\$ 8,000,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 92,833	\$ 103,230	\$ 1,200,000	\$ 2,250,000
500 Capital Outlay	1,008,033	991,785	5,050,000	5,750,000
800 Other Uses of Funds	3,242,651	4,166,546	-	-
TOTAL REQUIREMENTS	\$ 4,343,517	\$ 5,261,561	\$ 6,250,000	\$ 8,000,000

Refer to Preventative and Deferred Maintenance Fund on page 166 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 1,526,190	\$ 911,115	\$ 2,000,000	\$ 2,000,000
5000 Other Sources	570,838,488	385,764,667	250,000,000	200,000,000
TOTAL RESOURCES	\$ 572,364,678	\$ 386,675,782	\$ 252,000,000	\$ 202,000,000
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 186,719,173	\$ 174,336,375	\$ 252,000,000	202,000,000
7000 Unappropriated Ending Fund Balance	385,645,505	212,339,407	-	-
TOTAL REQUIREMENTS	\$ 572,364,678	\$ 386,675,782	\$ 252,000,000	\$ 202,000,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 847,300	\$ 975,264	\$ 1,532,422	\$ 1,028,427
200 Associated Payroll Costs	489,820	517,106	851,415	560,284
300 Purchased Services	5,538,262	5,047,662	5,513,000	5,513,000
400 Supplies and Materials	22,753	64,616	35,000	35,000
500 Capital Outlay	178,411,177	167,724,951	242,668,163	193,463,289
600 Other Objects	1,409,861	6,776	1,400,000	1,400,000
800 Other Uses of Funds	385,645,505	212,339,407	-	-
TOTAL REQUIREMENTS	\$ 572,364,678	\$ 386,675,782	\$ 252,000,000	\$ 202,000,000

Refer to 2018 Bond Capital Projects Fund on page 168 for further detail.

Charter Schools Services Fund – 604

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 5,036,908	\$ 5,308,493	\$ 8,720,000	\$ 8,520,000
3000 State Sources	-	31,784	20,000	30,000
5000 Other Sources	-	-	1,260,000	1,650,000
TOTAL RESOURCES	\$ 5,036,908	\$ 5,340,277	\$ 10,000,000	\$ 10,200,000
REQUIREMENTS				
1000 Instruction	\$ 5,036,908	\$ 5,340,277	\$ 10,000,000	\$ 10,200,000
TOTAL REQUIREMENTS	\$ 5,036,908	\$ 5,340,277	\$ 10,000,000	\$ 10,200,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,517,803	\$ 1,511,136	\$ 1,605,898	\$ 1,697,557
200 Associated Payroll Costs	976,348	915,594	988,888	1,027,098
300 Purchased Services	2,504,812	2,873,818	6,035,620	6,604,040
400 Supplies and Materials	14,842	20,666	1,369,594	871,305
600 Other Objects	23,103	19,063	-	-
TOTAL REQUIREMENTS	\$ 5,036,908	\$ 5,340,277	\$ 10,000,000	\$ 10,200,000

Refer to Charter Schools Services Fund on page 172 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 2,938,002	\$ 4,546,911	\$ 4,600,043	\$ 4,875,000
5000 Other Sources	2,978,662	2,297,771	2,400,000	2,600,000
TOTAL RESOURCES	\$ 5,916,664	\$ 6,844,682	\$ 7,000,043	\$ 7,475,000
REQUIREMENTS				
2000 Support Services	\$ 3,618,893	\$ 4,387,144	\$ 7,000,043	\$ 7,475,000
7000 Unappropriated Ending Fund Balance	2,297,771	2,457,538	-	-
TOTAL REQUIREMENTS	\$ 5,916,664	\$ 6,844,682	\$ 7,000,043	\$ 7,475,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 840,926	\$ 839,140	\$ 1,406,319	\$ 1,523,302
200 Associated Payroll Costs	597,696	553,593	940,296	1,015,898
300 Purchased Services	679,687	607,351	1,072,511	627,000
400 Supplies and Materials	1,500,239	2,365,992	2,551,737	4,207,600
500 Capital Outlay	-	20,811	1,020,000	100,000
600 Other Objects	345	257	9,180	1,200
800 Other Uses of Funds	2,297,771	2,457,538	-	-
TOTAL REQUIREMENTS	\$ 5,916,664	\$ 6,844,682	\$ 7,000,043	\$ 7,475,000

Refer to Auxiliary Services Fund on page 174 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
RESOURCES				
1000 Local Sources	\$ 8,063,122	\$ 8,356,991	\$ 9,875,500	\$ 9,667,571
5000 Other Sources	17,607,764	20,228,206	21,200,000	24,250,210
TOTAL RESOURCES	\$ 25,670,886	\$ 28,585,197	\$ 31,075,500	\$ 33,917,781
REQUIREMENTS				
2000 Support Services	\$ 5,442,680	\$ 6,757,421	\$ 31,075,499	\$ 33,917,780
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	20,228,206	21,827,776	-	-
TOTAL REQUIREMENTS	\$ 25,670,886	\$ 28,585,197	\$ 31,075,500	\$ 33,917,781
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 534,230	\$ 733,206	\$ 770,880	\$ 1,067,172
200 Associated Payroll Costs	433,775	584,872	410,681	582,271
300 Purchased Services	1,254,404	3,129,141	2,185,132	2,185,132
400 Supplies and Materials	122,462	135,224	144,089	144,089
500 Capital Outlay	-	95,071	38,023	38,023
600 Other Objects	3,097,809	2,079,907	27,526,694	29,901,093
700 Transfers	-	-	1	1
800 Other Uses of Funds	20,228,206	21,827,776	-	-
TOTAL REQUIREMENTS	\$ 25,670,886	\$ 28,585,197	\$ 31,075,500	\$ 33,917,781

Refer to Risk Management Fund on page 176 for further detail.



General Fund (100)

Introduction – General Fund – 101

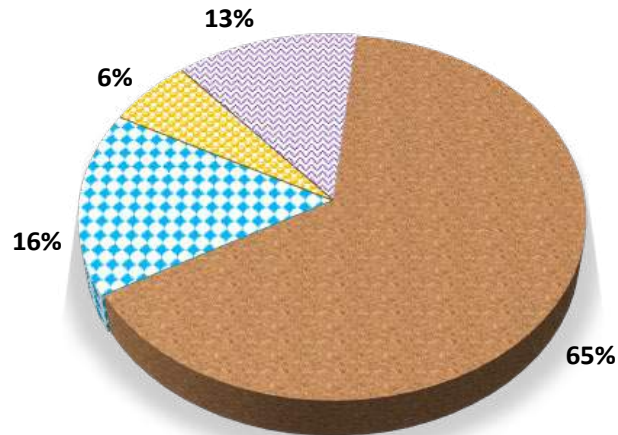
Unassigned Fund*

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

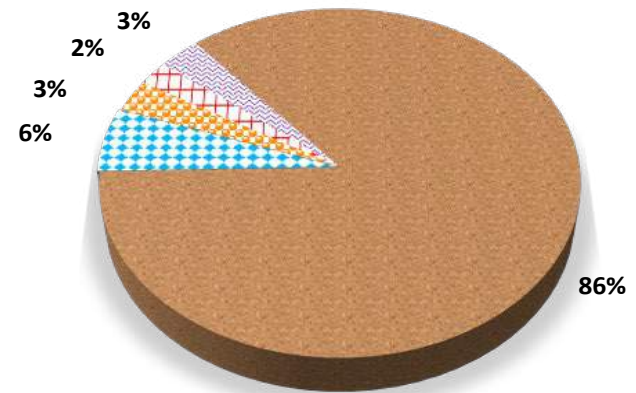
Revenue: The majority of the revenue in the General Fund comes from the State School Fund and property taxes.

Expenditures: The General Fund is the main operating fund for the district, and provides the bulk of the funding for education.

General Fund Revenues



General Fund Expenditures



- Beginning Fund Balance
- State School Fund
- Property Taxes
- Other Sources
- Payroll Costs
- Purchased Services
- Supplies and Materials
- Transfers
- Other

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

Resources Detail – General Fund

Account Code and Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	Proposed	2023-24 Approved	Adopted
1000 - Revenue from Local Sources						
1100 - Taxes						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
1110 - Ad Valorem Taxes Levied by the District						
Taxes to be Imposed			\$ 99,153,440	\$ 102,068,784	\$ 102,068,784	\$ 102,068,784
Less: Discounts (2%) & Uncollectible (3.5%)			(5,453,440)	(5,613,784)	(5,613,784)	(5,613,784)
1111 Current Year's Taxes (Net)	\$ 86,914,165	\$ 89,576,164	\$ 93,700,000	\$ 96,455,000	\$ 96,455,000	\$ 96,455,000
1112 Prior Year's Taxes	1,450,660	2,167,399	1,300,000	1,800,000	1,800,000	1,800,000
1114 Other Revenue in Lieu of Taxes	358,622	347,115	-	-	-	-
Total Ad Valorem Taxes	\$ 88,723,447	\$ 92,090,678	\$ 95,000,000	\$ 98,255,000	\$ 98,255,000	\$ 98,255,000
1300 - Tuition						
1312 Tuition from Others	\$ 9,185	\$ 8,625	\$ -	\$ -	\$ -	\$ -
Total Tuition	\$ 9,185	\$ 8,625	\$ -	\$ -	\$ -	\$ -
1400 - Transportation Fees						
1412 Transportation Fees for Foster Children	\$ 227	\$ 7,017	\$ -	\$ -	\$ -	\$ -
Total Transportation Fees	\$ 227	\$ 7,017	\$ -	\$ -	\$ -	\$ -
1500 - Earnings on Investments						
1500 Earnings on Investments	\$ 372,328	\$ (19,618)	\$ 200,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Earnings on Investments	\$ 372,328	\$ (19,618)	\$ 200,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1900 - Other Revenue From Local Sources						
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.						
1910 Rentals	\$ 222,364	\$ 333,478	\$ 270,000	\$ 260,000	\$ 260,000	\$ 260,000
1920 Contributions & Donations from Private Sources	4,487	494	-	-	-	-
1943 Services Provided Other Charter Schools	82,350	88,775	90,000	86,000	86,000	86,000
1960 Recovery of Prior Years' Expenditure	70,133	105,535	50,000	106,000	106,000	106,000
1980 Fees Charged to Grants	2,727,366	3,766,937	2,454,000	3,500,000	3,500,000	3,500,000
1990 Miscellaneous	563,583	13,690,506	990,000	1,354,670	1,354,670	1,354,670
Total Other Revenue From Local Sources	\$ 3,670,283	\$ 17,985,725	\$ 3,854,000	\$ 5,306,670	\$ 5,306,670	\$ 5,306,670
Total Revenue from Local Sources	\$ 92,775,470	\$ 110,072,427	\$ 99,054,000	\$ 106,561,670	\$ 106,561,670	\$ 106,561,670

Resources Detail – General Fund Continued

Account Code and Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	Proposed	2023-24 Approved	Adopted
2000 - Revenue from Intermediate Sources						
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.						
2100 - Unrestricted Revenue						
2101 County School Funds	\$ 310,221	\$ 1,488,334	\$ 300,000	\$ 800,000	\$ 800,000	\$ 800,000
2102 General ESD Funds	17,480,118	17,845,697	17,300,000	17,725,000	17,725,000	18,687,000
2199 Other Intermediate Sources	195,281	162,932	70,000	40,000	40,000	40,000
Total Unrestricted Revenue	\$ 17,985,620	\$ 19,496,963	\$ 17,670,000	\$ 18,565,000	\$ 18,565,000	\$ 19,527,000
Total Revenue from Intermediate Sources	\$ 17,985,620	\$ 19,496,963	\$ 17,670,000	\$ 18,565,000	\$ 18,565,000	\$ 19,527,000
3000 - Revenue from State Sources						
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).						
3100 - Unrestricted Grants-In-Aid						
State School Fund Grant (w/o Transportation)	\$ 348,675,996	\$ 355,861,656	\$ 368,800,211	\$ 375,696,689	\$ 375,696,689	\$ 384,830,563
State School Fund-Transportation Reimbursement	15,240,359	15,674,905	17,423,010	18,200,000	18,200,000	18,200,000
State School Fund Grant-Prior Year Adjustment	6,684,917	6,441,926	-	-	-	-
3101 State School Fund Revenue	\$ 370,601,272	\$ 377,978,487	\$ 386,223,221	\$ 393,896,689	\$ 393,896,689	\$ 403,030,563
3103 Common School Fund	4,346,180	4,614,782	4,600,000	5,443,936	5,443,936	5,443,936
3199 High Cost Disabilities	4,126,763	3,334,207	3,800,000	3,600,000	3,600,000	3,600,000
Total Unrestricted Grants-In-Aid	\$ 379,074,215	\$ 385,927,476	\$ 394,623,221	\$ 402,940,625	\$ 402,940,625	\$ 412,074,499
3200 - Restricted Grants-In-Aid						
Revenues received as grants by the District from state funds which must be used for a categorical or specific purpose.						
3299 Restricted Grants	\$ -	\$ 1,625	\$ -	\$ -	\$ -	\$ -
Total Restricted Grants-In-Aid	\$ -	\$ 1,625	\$ -	\$ -	\$ -	\$ -
Total Revenue from State Sources	\$ 379,074,215	\$ 385,929,101	\$ 394,623,221	\$ 402,940,625	\$ 402,940,625	\$ 412,074,499
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue from the Federal Government through the State						
4201 Transportation Fees for Foster Children	\$ 6,342	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Total Unrestricted Revenue from the Federal Government through the State	\$ 6,342	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000

Resources Detail – General Fund Continued

Account Code and Description		2020-21	2021-22	2022-23	2023-24		
		Actual	Actual	Budget	Proposed	Approved	Adopted
4300 - Restricted Revenue from the Federal Government							
4300	Restricted Revenue Federal Source	\$ -	\$ 197,837	\$ -	\$ -	\$ -	\$ -
Total Restricted Revenue from the Federal Government		\$ -	\$ 197,837	\$ -	\$ -	\$ -	\$ -
4800 - Revenue in Lieu of Taxes							
4801	Federal Forest Fees	\$ 340	\$ 419	\$ -	\$ -	\$ -	\$ -
Total Revenue in Lieu of Taxes		\$ 340	\$ 419	\$ -	\$ -	\$ -	\$ -
Total Revenue from Federal Sources		\$ 6,682	\$ 198,256	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
5000 - Other Sources							
5100 - Long Term Debt Financing Sources							
5110	Bond Proceeds	\$ 34,225,386	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long Term Debt Financing Sources		\$ 34,225,386	\$ -	\$ -	\$ -	\$ -	\$ -
5200 - Interfund Transfers							
5200	Transfer from PERS Pension Debt Service Fund	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
5200	Transfer from Risk Management Fund	-	-	1	1	1	1
Total Interfund Transfers		\$ -	\$ -	\$ 2	\$ 2	\$ 2	\$ 2
Total Other Sources		\$ 34,225,386	\$ -	\$ 2	\$ 2	\$ 2	\$ 2
5300 - Sale of or Compensation Loss of Fixed Assets							
5300	Sale of or Compensation Loss of Fixed Assets	\$ 135,018	\$ 22,557	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Sale of or Compensation Loss of Fixed Assets		\$ 135,018	\$ 22,557	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
5400 - Beginning Fund Balance							
5400	Beginning Fund Balance	\$ 65,736,765	\$ 88,982,168	\$ 95,000,000	\$ 77,000,000	\$ 77,000,000	\$ 86,637,000
5400	Beginning Fund Balance - Transportation FFCO	-	32,214,380	14,000,000	-	-	-
Total Beginning Fund Balance		\$ 65,736,765	\$ 121,196,548	\$ 109,000,000	\$ 77,000,000	\$ 77,000,000	\$ 86,637,000
Total Other Sources		\$ 100,097,169	\$ 121,219,105	\$ 109,100,002	\$ 77,100,002	\$ 77,100,002	\$ 86,737,002
TOTAL GENERAL FUND RESOURCES		\$ 589,939,156	\$ 636,915,852	\$ 620,587,223	\$ 605,307,297	\$ 605,307,297	\$ 625,040,171

Requirements Detail – General Fund

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
REQUIREMENTS									
1000 - Instruction									
1111 - Elementary Instruction, Primary (K-5)									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 55,018,789	\$ 54,084,133	856.10	\$ 60,626,150	\$ 58,192,972	\$ 58,760,791	\$ 59,352,507	822.60	
112 Regular Classified	6,784,594	6,736,403	238.65	8,260,577	8,249,507	8,520,957	8,886,858	243.34	
113 Supervisory Licensed	4,000	4,000	-	-	-	-	-	-	
121 Licensed Substitutes	464,941	1,503,970	-	1,914,430	1,914,430	1,914,430	1,914,430	-	
122 Classified Substitutes	28,000	76,744	-	205,013	205,013	205,013	205,013	-	
123 Temporary Licensed	-	-	-	1,585	1,585	1,585	1,585	-	
124 Temporary Classified	1,357	190	-	1,113	1,113	1,113	1,113	-	
130 Additional Salaries	691,399	900,848	-	621,143	668,106	668,106	870,097	-	
Total Salaries and Wages	\$ 62,993,080	\$ 63,306,288	1,094.75	\$ 71,630,011	\$ 69,232,726	\$ 70,071,995	\$ 71,231,603	1,065.94	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 19,493,175	\$ 17,803,342	-	\$ 20,932,938	\$ 20,135,492	\$ 20,376,507	\$ 19,375,448	-	
220 Social Security Contribution	4,651,862	4,698,004	-	5,325,838	5,131,464	5,195,684	5,284,465	-	
230 Other Required Payroll Costs	1,134,853	1,078,638	-	1,517,119	1,465,993	1,483,015	1,506,637	-	
240 Employee Insur & Other Contract Benefits	15,436,948	14,934,586	-	16,601,301	16,205,860	16,555,854	16,890,761	-	
Total Associated Payroll Costs	\$ 40,716,838	\$ 38,514,570	-	\$ 44,377,196	\$ 42,938,809	\$ 43,611,060	\$ 43,057,311	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 6,640	\$ 4,656	-	\$ 13,452	\$ 13,720	\$ 13,720	\$ 13,720	-	
320 Property Services	367	350	-	303	309	309	309	-	
340 Travel	1,112	7,469	-	36,547	37,279	37,279	37,279	-	
350 Communication	228,757	535,468	-	618,359	630,722	630,722	630,722	-	
390 Other Gen Prof & Tech Svcs	-	-	-	3,650	3,723	3,723	3,723	-	
Total Purchased Services	\$ 236,876	\$ 547,943	-	\$ 672,311	\$ 685,753	\$ 685,753	\$ 685,753	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 792,936	\$ 916,990	-	\$ 1,257,115	\$ 1,282,260	\$ 1,282,260	\$ 1,282,260	-	
420 Textbooks	245,216	69,699	-	322,195	328,640	328,640	328,640	-	
440 Periodicals	-	33,686	-	-	-	-	-	-	
460 Non-Consumable Items	97,183	134,448	-	104,572	106,662	106,662	106,662	-	
470 Computer Software	16,532	35,146	-	10,823	11,041	11,041	11,041	-	
480 Computer Hardware	13,750	8,437,829	-	53,412	54,482	54,482	54,482	-	
Total Supplies and Materials	\$ 1,165,617	\$ 9,627,798	-	\$ 1,748,117	\$ 1,783,085	\$ 1,783,085	\$ 1,783,085	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		Proposed	2023-24		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<u>Capital Outlay</u>									
520 Building Acquisition	\$ -	\$ 9,385		\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay	\$ -	\$ 9,385	-	\$ -	\$ -	\$ -	\$ -	-	-
<u>Other</u>									
640 Dues And Fees	\$ 369	\$ 1,331		\$ 226	\$ 230	\$ 230	\$ 230		
Total Other	\$ 369	\$ 1,331	-	\$ 226	\$ 230	\$ 230	\$ 230	-	-
Total Elementary Instruction, Primary (K-5)	\$ 105,112,780	\$ 112,007,315	1,094.75	\$ 118,427,861	\$ 114,640,603	\$ 116,152,123	\$ 116,757,982	1,065.94	
1121 - Middle School Instruction									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 23,844,857	\$ 23,510,079	362.25	\$ 25,213,947	\$ 25,394,415	\$ 25,394,415	\$ 25,650,956	361.25	
112 Regular Classified	796,659	735,648	40.40	1,402,628	1,368,666	1,368,666	1,428,755	40.40	
121 Licensed Substitutes	235,134	734,927		794,061	794,061	794,061	794,061		
122 Classified Substitutes	1,278	3,157		23,107	23,107	23,107	23,107		
124 Temporary Classified	160,594	76,772		199,699	199,699	199,699	199,699		
130 Additional Salaries	171,718	477,108		437,434	303,128	303,128	310,214		
Total Salaries and Wages	\$ 25,210,240	\$ 25,537,691	402.65	\$ 28,070,876	\$ 28,083,076	\$ 28,083,076	\$ 28,406,792	401.65	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 7,854,094	\$ 7,093,951		\$ 8,155,619	\$ 8,026,697	\$ 8,026,697	\$ 7,594,789		
220 Social Security Contribution	1,876,765	1,905,729		2,097,249	2,091,759	2,091,759	2,116,549		
230 Other Required Payroll Costs	423,510	420,078		455,638	563,569	563,569	569,274		
240 Employee Insur & Other Contract Benefits	5,681,237	5,590,179		6,216,621	6,265,177	6,265,177	6,381,273		
Total Associated Payroll Costs	\$ 15,835,606	\$ 15,009,937	-	\$ 16,925,127	\$ 16,947,202	\$ 16,947,202	\$ 16,661,885	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 14,430	\$ 17,751		\$ 17,412	\$ 17,759	\$ 17,759	\$ 17,759		
320 Property Services	30,375	42,511		48,939	49,916	49,916	49,916		
330 Student Transportation Services	3,332	34,535		24,128	24,615	24,615	24,615		
340 Travel	6,950	3,038		-	-	-	-		
350 Communication	88,812	271,604		342,731	347,928	347,928	347,928		
380 Non-Instructional Professional & Technical Svcs.	-	1,888		-	-	-	-		
390 Other Gen Prof & Tech Svcs	480	222		12,070	12,311	12,311	12,311		
Total Purchased Services	\$ 144,379	\$ 371,549	-	\$ 445,280	\$ 452,529	\$ 452,529	\$ 452,529	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 435,608	\$ 618,813		\$ 816,215	\$ 834,063	\$ 834,063	\$ 834,063	
420 Textbooks	33,607	26,228		73,585	75,056	75,056	75,056	
460 Non-Consumable Items	72,230	49,505		118,253	120,620	120,620	120,620	
470 Computer Software	180,049	51,686		131,686	86,566	86,566	86,566	
480 Computer Hardware	11,565	4,436,751		78,878	79,940	79,940	79,940	
Total Supplies and Materials	\$ 733,059	\$ 5,182,983	-	\$ 1,218,617	\$ 1,196,245	\$ 1,196,245	\$ 1,196,245	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 16,000	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 16,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 54,341	\$ 65,683		\$ 58,296	\$ 59,462	\$ 59,462	\$ 59,462	
670 Licenses & Permits	389	439		-	-	-	-	
Total Other	\$ 54,730	\$ 66,122	-	\$ 58,296	\$ 59,462	\$ 59,462	\$ 59,462	-
Total Middle School Instruction	\$ 41,994,014	\$ 46,168,282	402.65	\$ 46,718,196	\$ 46,738,514	\$ 46,738,514	\$ 46,776,913	401.65
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ -	\$ -	0.75	\$ 117,290	\$ 120,222	\$ 120,222	\$ 120,222	0.75
121 Licensed Substitutes	-	440		-	-	-	-	
122 Classified Substitutes	13	-		-	-	-	-	
124 Temporary Classified	1,943	5,428		-	-	-	-	
130 Additional Salaries	595,161	579,127		619,493	869,586	869,586	878,364	
Total Salaries and Wages	\$ 597,117	\$ 584,995	0.75	\$ 736,783	\$ 989,808	\$ 989,808	\$ 998,586	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 179,763	\$ 157,430		\$ 230,591	\$ 290,182	\$ 290,182	\$ 273,793	
220 Social Security Contribution	45,666	44,738		56,370	75,706	75,706	76,380	
230 Other Required Payroll Costs	10,520	9,890		11,888	19,839	19,839	20,013	
240 Employee Insur & Other Contract Benefits	-	-		12,576	13,661	13,661	13,661	
Total Associated Payroll Costs	\$ 235,949	\$ 212,058	-	\$ 311,425	\$ 399,388	\$ 399,388	\$ 383,847	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 7,857	\$ 49,071		\$ 46,200	\$ 47,113	\$ 47,113	\$ 47,113	
320 Property Services	15,124	7,434		1,543	1,574	1,574	1,574	
330 Student Transportation Services	20,793	323,355		451,887	573,124	573,124	573,124	
350 Communication	48	123		-	-	-	-	
Total Purchased Services	\$ 43,822	\$ 379,983	-	\$ 499,630	\$ 621,811	\$ 621,811	\$ 621,811	-

Requirements Detail – General Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 82,388	\$ 36,424		\$ 25,329	\$ 25,836	\$ 25,836	\$ 25,836	
460	Non-Consumable Items	18,078	3,232		-	-	-	-	
470	Computer Software	11,587	12,847		-	-	-	-	
	Total Supplies and Materials	\$ 112,053	\$ 52,503	-	\$ 25,329	\$ 25,836	\$ 25,836	\$ 25,836	-
<u>Other</u>									
640	Dues And Fees	\$ 2,565	\$ 1,058		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 2,565	\$ 1,058	-	\$ -	\$ -	\$ -	\$ -	-
	Total Middle School Extracurricular	\$ 991,506	\$ 1,230,597	0.75	\$ 1,573,167	\$ 2,036,843	\$ 2,036,843	\$ 2,030,080	0.75
1131 - High School Instruction									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 31,883,865	\$ 33,410,511	499.37	\$ 36,059,394	\$ 37,047,724	\$ 37,047,724	\$ 37,421,689	499.37
112	Regular Classified	713,610	679,551	23.91	864,439	829,265	829,265	759,298	21.41
113	Supervisory Licensed	41,603	23,461		-	-	-	-	
121	Licensed Substitutes	215,079	841,840		940,509	940,509	940,509	940,509	
122	Classified Substitutes	344	1,372		25,663	25,663	25,663	25,663	
123	Temporary Licensed	7,564	13,154		1,812	1,812	1,812	1,812	
124	Temporary Classified	69,404	74,927		243,192	243,192	243,192	243,192	
130	Additional Salaries	457,434	733,363		689,292	562,345	562,345	567,814	
	Total Salaries and Wages	\$ 33,388,903	\$ 35,778,179	523.28	\$ 38,824,301	\$ 39,650,510	\$ 39,650,510	\$ 39,959,977	520.78
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 10,536,064	\$ 10,076,734		\$ 11,395,654	\$ 11,467,711	\$ 11,467,711	\$ 10,814,190	
220	Social Security Contribution	2,481,276	2,660,776		2,897,767	2,953,564	2,953,564	2,977,464	
230	Other Required Payroll Costs	546,432	583,892		630,245	795,282	795,282	800,484	
240	Employee Insur & Other Contract Benefits	7,068,821	7,232,683		8,062,962	8,129,860	8,129,860	8,257,117	
	Total Associated Payroll Costs	\$ 20,632,593	\$ 20,554,085	-	\$ 22,986,628	\$ 23,346,417	\$ 23,346,417	\$ 22,849,255	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 207,764	\$ 201,731		\$ 184,503	\$ 188,193	\$ 188,193	\$ 188,193	
320	Property Services	16,844	19,527		55,433	55,519	55,519	55,519	
330	Student Transportation Services	330	31,455		27,916	28,476	28,476	28,476	
340	Travel	4,564	14,501		4,019	4,099	4,099	4,099	
350	Communication	138,026	339,443		428,410	444,931	444,931	444,931	
380	Non-Instructional Professional & Technical Svcs.	4,750	-		-	-	-	-	
390	Other Gen Prof & Tech Svcs	554	2,467		-	-	-	-	
	Total Purchased Services	\$ 372,832	\$ 609,124	-	\$ 700,281	\$ 721,218	\$ 721,218	\$ 721,218	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 509,034	\$ 825,874		\$ 1,592,977	\$ 1,532,650	\$ 1,532,650	\$ 1,532,650	
420 Textbooks	94,569	64,730		212,691	216,942	216,942	216,942	
440 Periodicals	25	619		-	-	-	-	
460 Non-Consumable Items	255,709	345,649		381,321	355,797	355,797	355,797	
470 Computer Software	170,097	116,132		56,500	57,629	57,629	57,629	
480 Computer Hardware	10,910	6,165,953		58,941	60,120	60,120	60,120	
Total Supplies and Materials	\$ 1,040,344	\$ 7,518,957	-	\$ 2,302,430	\$ 2,223,138	\$ 2,223,138	\$ 2,223,138	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 18,331	-		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	30,341	76,842		-	-	-	-	
Total Capital Outlay	\$ 48,672	\$ 76,842	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 70,041	\$ 106,757		\$ 48,491	\$ 49,460	\$ 49,460	\$ 49,460	
Total Other	\$ 70,041	\$ 106,757	-	\$ 48,491	\$ 49,460	\$ 49,460	\$ 49,460	-
Total High School Programs	\$ 55,553,385	\$ 64,643,944	523.28	\$ 64,862,131	\$ 65,990,743	\$ 65,990,743	\$ 65,803,048	520.78
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	-	\$ -	\$ 433,154	\$ 433,154	\$ 437,548	6.00
113 Supervisory Licensed	584,609	665,155	6.25	797,078	821,543	821,543	821,543	6.25
121 Licensed Substitutes	2,354	44,917		34,647	34,647	34,647	34,647	
122 Classified Substitutes	41	1,973		-	-	-	-	
123 Temporary Licensed	-	2,082		-	-	-	-	
124 Temporary Classified	14,706	61,876		-	-	-	-	
130 Additional Salaries	1,619,893	1,792,181		2,560,669	2,644,944	2,644,944	2,681,801	
Total Salaries and Wages	\$ 2,221,603	\$ 2,568,184	6.25	\$ 3,392,394	\$ 3,934,288	\$ 3,934,288	\$ 3,975,539	12.25
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 602,513	\$ 618,583		\$ 1,059,715	\$ 1,128,091	\$ 1,128,091	\$ 1,065,814	
220 Social Security Contribution	169,484	195,557		258,605	299,586	299,586	302,740	
230 Other Required Payroll Costs	38,744	42,065		54,775	79,147	79,147	79,946	
240 Employee Insur & Other Contract Benefits	74,132	92,950		95,947	175,266	175,266	176,621	
Total Associated Payroll Costs	\$ 884,873	\$ 949,155	-	\$ 1,469,042	\$ 1,682,090	\$ 1,682,090	\$ 1,625,121	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 190,280	\$ 368,933		\$ 395,948	\$ 159,062	\$ 159,062	\$ 159,062	
320 Property Services	55,172	65,071		56,139	57,261	57,261	57,261	
330 Student Transportation Services	157,159	262,093		683,937	784,313	784,313	784,313	
340 Travel	290	34,056		3,135	3,198	3,198	3,198	
350 Communication	5,355	9,717		5,830	5,946	5,946	5,946	
380 Non-Instructional Professional & Technical Svcs.	-	88		-	-	-	-	
390 Other Gen Prof & Tech Svcs	5,273	5,322		12,023	12,264	12,264	12,264	
Total Purchased Services	\$ 413,529	\$ 745,280	-	\$ 1,157,012	\$ 1,022,044	\$ 1,022,044	\$ 1,022,044	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 158,920	\$ 270,448		\$ 23,474	\$ 23,943	\$ 23,943	\$ 23,943	
440 Periodicals	-	1,549		-	-	-	-	
460 Non-Consumable Items	23,330	48,731		-	-	-	-	
470 Computer Software	6,000	20,714		1,769	1,804	1,804	1,804	
480 Computer Hardware	2,250	1,647		-	-	-	-	
Total Supplies and Materials	\$ 190,500	\$ 343,089	-	\$ 25,243	\$ 25,747	\$ 25,747	\$ 25,747	-
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ -	\$ 27,500		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	11,284	57,121		-	-	-	-	
Total Capital Outlay	\$ 11,284	\$ 84,621	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 56,601	\$ 75,826		\$ 14,274	\$ 14,559	\$ 14,559	\$ 14,559	
670 Licenses & Permits	-	124		-	-	-	-	
Total Other	\$ 56,601	\$ 75,950	-	\$ 14,274	\$ 14,559	\$ 14,559	\$ 14,559	-
Total High School Extracurricular	\$ 3,778,390	\$ 4,766,279	6.25	\$ 6,057,965	\$ 6,678,728	\$ 6,678,728	\$ 6,663,010	12.25
1140 - Pre-Kindergarten Programs								
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 2,667		\$ -	\$ -	\$ -	\$ -	
320 Property Services	-	10		-	-	-	-	
350 Communication	125	629		-	-	-	-	
390 Other Gen Prof & Tech Svcs	-	(176)		-	-	-	-	
Total Purchased Services	\$ 125	\$ 3,130	-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 12,558	\$ 47		\$ 51,102	\$ 52,124	\$ 52,124	\$ 52,124		
Total Supplies and Materials	\$ 12,558	\$ 47	-	\$ 51,102	\$ 52,124	\$ 52,124	\$ 52,124		-
Total Pre-Kindergarten Programs	\$ 12,683	\$ 3,177	-	\$ 51,102	\$ 52,124	\$ 52,124	\$ 52,124		-
1210 - Programs For Talented & Gifted									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 77,817	\$ 89,786	1.00	\$ 83,718	\$ 85,786	\$ 85,786	\$ 86,646		1.00
112 Regular Classified	32,960	12,585	1.00	34,467	34,613	34,613	36,133		1.00
123 Temporary Licensed	4,602	5,435		110,454	110,454	110,454	110,454		
124 Temporary Classified	-	4,404		-	-	-	-		
130 Additional Salaries	92,069	90,372		152,696	153,085	153,085	156,539		
Total Salaries and Wages	\$ 207,448	\$ 202,582	2.00	\$ 381,335	\$ 383,938	\$ 383,938	\$ 389,772		2.00
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 63,928	\$ 54,820		\$ 81,854	\$ 78,961	\$ 78,961	\$ 75,344		
220 Social Security Contribution	15,366	15,040		28,872	28,724	28,724	29,170		
230 Other Required Payroll Costs	3,360	3,265		6,158	7,700	7,700	7,815		
240 Employee Insur & Other Contract Benefits	32,390	26,144		33,636	34,148	34,148	34,856		
Total Associated Payroll Costs	\$ 115,044	\$ 99,269	-	\$ 150,520	\$ 149,533	\$ 149,533	\$ 147,185		-
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 3,644	\$ 3,717	\$ 3,717	\$ 3,717		
340 Travel	-	526		-	-	-	-		
350 Communication	521	-		-	-	-	-		
390 Other Gen Prof & Tech Svcs	-	63		-	-	-	-		
Total Purchased Services	\$ 521	\$ 589	-	\$ 3,644	\$ 3,717	\$ 3,717	\$ 3,717		-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 602	\$ 5,400		\$ 96,317	\$ 98,243	\$ 98,243	\$ 98,243		
420 Textbooks	-	-		435	444	444	444		
460 Non-Consumable Items	-	800		-	-	-	-		
470 Computer Software	-	-		651	664	664	664		
Total Supplies and Materials	\$ 602	\$ 6,200	-	\$ 97,403	\$ 99,351	\$ 99,351	\$ 99,351		-
<u>Other</u>									
640 Dues And Fees	\$ -	\$ 119		\$ 601	\$ 613	\$ 613	\$ 613		
Total Other	\$ -	\$ 119	-	\$ 601	\$ 613	\$ 613	\$ 613		-
Total Programs For Talented & Gifted	\$ 323,615	\$ 308,759	2.00	\$ 633,503	\$ 637,152	\$ 637,152	\$ 640,638		2.00

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 6,910,651	\$ 6,402,624	109.10	\$ 7,934,402	\$ 8,013,018	\$ 8,013,018	\$ 8,089,124	109.10	
112 Regular Classified	15,998,784	15,451,106	444.31	19,848,150	20,358,373	20,358,373	21,251,967	444.31	
121 Licensed Substitutes	63,939	225,746		283,515	283,515	283,515	283,515		
122 Classified Substitutes	29,817	104,205		439,304	441,724	441,724	441,724		
123 Temporary Licensed	18,157	-		-	-	-	-		
124 Temporary Classified	551	3,277		3,104	3,104	3,104	3,104		
130 Additional Salaries	539,278	544,756		667,560	658,647	658,647	702,338		
Total Salaries and Wages	\$ 23,561,177	\$ 22,731,714	553.41	\$ 29,176,035	\$ 29,758,381	\$ 29,758,381	\$ 30,771,772	553.41	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 7,188,551	\$ 6,144,599		\$ 8,402,046	\$ 8,475,278	\$ 8,475,278	\$ 8,185,390		
220 Social Security Contribution	1,729,131	1,674,789		2,168,225	2,205,755	2,205,755	2,283,284		
230 Other Required Payroll Costs	468,406	377,562		469,979	612,356	612,356	632,233		
240 Employee Insur & Other Contract Benefits	8,623,737	8,150,718		9,553,832	9,780,970	9,780,970	10,020,514		
Total Associated Payroll Costs	\$ 18,009,825	\$ 16,347,668	-	\$ 20,594,082	\$ 21,074,359	\$ 21,074,359	\$ 21,121,421	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 139,570	\$ 310,427		\$ 10,808	\$ 11,024	\$ 11,024	\$ 11,024		
320 Property Services	-	900		2,504	2,554	2,554	2,554		
330 Student Transportation Services	42	34		26,010	26,530	26,530	26,530		
340 Travel	4,590	24,322		53,194	54,258	54,258	54,258		
350 Communication	14,894	14,420		31,279	31,905	31,905	31,905		
371 Tuition Pymts-Districts Within	-	-		50,117	51,119	51,119	51,119		
390 Other Gen Prof & Tech Svcs	1,417	5,686		2,607	2,658	2,658	2,658		
Total Purchased Services	\$ 160,513	\$ 355,789	-	\$ 176,519	\$ 180,048	\$ 180,048	\$ 180,048	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 64,834	\$ 79,724		\$ 115,164	\$ 117,469	\$ 117,469	\$ 117,469		
420 Textbooks	358	157		-	-	-	-		
460 Non-Consumable Items	36,220	2,476		2,081	2,123	2,123	2,123		
470 Computer Software	1,745	1,283		670	684	684	684		
480 Computer Hardware	39	-		-	-	-	-		
Total Supplies and Materials	\$ 103,196	\$ 83,640	-	\$ 117,915	\$ 120,276	\$ 120,276	\$ 120,276	-	
<u>Other</u>									
640 Dues And Fees	\$ 70	\$ -		\$ -	\$ -	\$ -	\$ -		
670 Licenses & Permits	-	200		-	-	-	-		
Total Other	\$ 70	\$ 200	-	\$ -	\$ -	\$ -	\$ -	-	
Total Restrictive Programs for Students with Disabilities	\$ 41,834,781	\$ 39,519,011	553.41	\$ 50,064,551	\$ 51,133,064	\$ 51,133,064	\$ 52,193,517	553.41	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 9,146,691	\$ 8,190,670	146.70	\$ 10,686,580	\$ 11,075,131	\$ 11,075,131	\$ 11,187,150	146.70	
112 Regular Classified	7,288,541	7,115,607	151.66	5,915,764	5,998,986	5,998,986	6,265,604	151.66	
121 Licensed Substitutes	36,282	152,383		328,061	328,061	328,061	328,061		
122 Classified Substitutes	41,605	38,376		177,905	177,905	177,905	177,905		
123 Temporary Licensed	-	81,612		-	-	-	-		
124 Temporary Classified	-	509		-	-	-	-		
130 Additional Salaries	595,677	571,199		676,605	691,375	691,375	746,348		
Total Salaries and Wages	\$ 17,108,796	\$ 16,150,356	298.36	\$ 17,784,915	\$ 18,271,458	\$ 18,271,458	\$ 18,705,068	298.36	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 5,275,352	\$ 4,413,496		\$ 5,146,208	\$ 5,251,694	\$ 5,251,694	\$ 5,025,751		
220 Social Security Contribution	1,261,919	1,194,153		1,321,634	1,345,301	1,345,301	1,378,358		
230 Other Required Payroll Costs	345,154	287,693		288,474	374,959	374,959	383,421		
240 Employee Insur & Other Contract Benefits	5,275,974	4,817,995		4,439,540	4,770,801	4,770,801	4,875,668		
Total Associated Payroll Costs	\$ 12,158,399	\$ 10,713,337	-	\$ 11,195,856	\$ 11,742,755	\$ 11,742,755	\$ 11,663,198	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 184,794	\$ 261,988		\$ 282,454	\$ 288,103	\$ 288,103	\$ 288,103		
320 Property Services	565	680		3,707	3,781	3,781	3,781		
340 Travel	1,120	9,913		15,934	16,253	16,253	16,253		
350 Communication	22,660	23,679		129,925	132,523	132,523	132,523		
380 Non-Instructional Professional & Technical Svcs.	81,817	319,497		-	-	-	-		
390 Other Gen Prof & Tech Svcs	-	-		1,569	1,600	1,600	1,600		
Total Purchased Services	\$ 290,956	\$ 615,757	-	\$ 433,589	\$ 442,260	\$ 442,260	\$ 442,260	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 49,129	\$ 61,748		\$ 560,985	\$ 572,205	\$ 572,205	\$ 572,205		
420 Textbooks	433	469		198	202	202	202		
460 Non-Consumable Items	534	758		1,248	1,273	1,273	1,273		
470 Computer Software	2,978	2,214		1,506	1,536	1,536	1,536		
480 Computer Hardware	11,958	18,868		-	-	-	-		
Total Supplies and Materials	\$ 65,032	\$ 84,057	-	\$ 563,937	\$ 575,216	\$ 575,216	\$ 575,216	-	
Total Less Restrictive Programs for Students with Disabilities	\$ 29,623,183	\$ 27,563,507	298.36	\$ 29,978,297	\$ 31,031,689	\$ 31,031,689	\$ 31,385,742	298.36	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1260 - Treatment and Habilitation									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 288,861	\$ 106,529	1.50	\$ 132,778	\$ 136,805	\$ 136,805	\$ 138,178	1.50	
123 Temporary Licensed	-	1,879		-	-	-	-		
130 Additional Salaries	607	590		-	-	-	-		
Total Salaries and Wages	\$ 289,468	\$ 108,998	1.50	\$ 132,778	\$ 136,805	\$ 136,805	\$ 138,178	1.50	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 115,478	\$ 31,154		\$ 38,082	\$ 40,887	\$ 40,887	\$ 38,676		
220 Social Security Contribution	23,913	7,610		9,340	8,975	8,975	9,080		
230 Other Required Payroll Costs	5,542	1,766		2,151	2,687	2,687	2,698		
240 Employee Insur & Other Contract Benefits	69,155	21,284		25,156	22,527	22,527	22,991		
Total Associated Payroll Costs	\$ 214,088	\$ 61,814	-	\$ 74,729	\$ 75,076	\$ 75,076	\$ 73,445	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 5,350	\$ 5,457	\$ 5,457	\$ 5,457		
340 Travel	554	5,799		6,802	6,938	6,938	6,938		
350 Communication	13	-		512	522	522	522		
Total Purchased Services	\$ 567	\$ 5,799	-	\$ 12,664	\$ 12,917	\$ 12,917	\$ 12,917	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 8,868	\$ 7,815		\$ 28,215	\$ 28,779	\$ 28,779	\$ 28,779		
470 Computer Software	14,420	9,235		-	-	-	-		
Total Supplies and Materials	\$ 23,288	\$ 17,050	-	\$ 28,215	\$ 28,779	\$ 28,779	\$ 28,779	-	
Total Treatment and Habilitation	\$ 527,411	\$ 193,661	1.50	\$ 248,386	\$ 253,577	\$ 253,577	\$ 253,319	1.50	
1280 - Alternative Education									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 2,721,527	\$ 3,104,156	41.17	\$ 3,250,164	\$ 3,446,040	\$ 3,446,040	\$ 3,480,789	42.17	
112 Regular Classified	507,936	552,018	17.44	647,678	650,942	650,942	720,486	18.38	
121 Licensed Substitutes	10,204	72,950		90,973	90,973	90,973	90,973		
122 Classified Substitutes	184	3,888		34,267	34,267	34,267	36,650		
124 Temporary Classified	-	276		19,243	19,243	19,243	19,243		
130 Additional Salaries	31,896	57,214		101,272	101,151	101,151	101,156		
Total Salaries and Wages	\$ 3,271,747	\$ 3,790,502	58.61	\$ 4,143,597	\$ 4,342,616	\$ 4,342,616	\$ 4,449,297	60.55	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,076,061	\$ 1,095,846		\$ 1,227,291	\$ 1,264,553	\$ 1,264,553	\$ 1,213,336	
220 Social Security Contribution	241,983	280,396		307,786	322,298	322,298	329,959	
230 Other Required Payroll Costs	53,234	61,759		67,087	86,789	86,789	88,704	
240 Employee Insur & Other Contract Benefits	764,286	856,277		872,481	854,243	854,243	889,884	
Total Associated Payroll Costs	\$ 2,135,564	\$ 2,294,278	-	\$ 2,474,645	\$ 2,527,883	\$ 2,527,883	\$ 2,521,883	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 14,828	\$ 9,319		\$ 223,744	\$ 228,219	\$ 228,219	\$ 228,219	
320 Property Services	878	4,668		-	-	-	-	
330 Student Transportation Services	-	1,717		2,025	2,066	2,066	2,066	
340 Travel	594	186		1,269	1,294	1,294	1,294	
350 Communication	16,286	26,457		29,298	29,883	29,883	29,883	
360 Charter School Payments	5,937,671	6,273,254		7,400,000	7,800,000	7,800,000	7,800,000	
371 Tuition Pymts-Districts Within	688,534	1,134,533		728,539	1,202,110	1,202,110	1,202,110	
390 Other Gen Prof & Tech Svcs	3,896	4,980		-	-	-	-	
Total Purchased Services	\$ 6,662,687	\$ 7,455,114	-	\$ 8,384,875	\$ 9,263,572	\$ 9,263,572	\$ 9,263,572	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 34,798	\$ 89,057		\$ 75,273	\$ 76,777	\$ 76,777	\$ 76,777	
420 Textbooks	34,036	2,516		50,574	51,585	51,585	51,585	
430 Library Books	94	-		-	-	-	-	
460 Non-Consumable Items	714	40,279		8,155	8,318	8,318	8,318	
470 Computer Software	3,857	6,768		1,840	1,877	1,877	1,877	
480 Computer Hardware	1,155	2,429		5,307	5,414	5,414	5,414	
Total Supplies and Materials	\$ 74,654	\$ 141,049	-	\$ 141,149	\$ 143,971	\$ 143,971	\$ 143,971	-
<u>Other</u>								
640 Dues And Fees	\$ 10,511	\$ 22,383		\$ 34,823	\$ 35,520	\$ 35,520	\$ 35,520	
670 Licenses & Permits	1,999	5,340		11,015	11,235	11,235	11,235	
Total Other	\$ 12,510	\$ 27,723	-	\$ 45,838	\$ 46,755	\$ 46,755	\$ 46,755	-
Total Alternative Education	\$ 12,157,162	\$ 13,708,666	58.61	\$ 15,190,104	\$ 16,324,797	\$ 16,324,797	\$ 16,425,478	60.55

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1291 - English Language Learner									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 4,691,092	\$ 4,729,804	54.24	\$ 3,636,643	\$ 3,881,965	\$ 3,881,965	\$ 3,921,189	54.24	
112 Regular Classified	3,600,997	3,542,803	114.49	4,340,074	4,434,075	4,434,075	4,628,715	114.49	
121 Licensed Substitutes	13,022	72,612		71,292	71,292	71,292	71,292		
122 Classified Substitutes	21,385	32,912		130,455	130,455	130,455	130,455		
130 Additional Salaries	173,863	19,001		17,669	23,071	23,071	29,734		
Total Salaries and Wages	\$ 8,500,359	\$ 8,397,132	168.73	\$ 8,196,133	\$ 8,540,858	\$ 8,540,858	\$ 8,781,385	168.73	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 2,699,795	\$ 2,371,951		\$ 2,374,332	\$ 2,448,442	\$ 2,448,442	\$ 2,353,796		
220 Social Security Contribution	633,327	626,742		612,675	634,333	634,333	652,742		
230 Other Required Payroll Costs	174,021	138,453		136,532	182,510	182,510	187,617		
240 Employee Insur & Other Contract Benefits	2,243,938	2,244,754		2,635,409	2,604,286	2,604,286	2,668,545		
Total Associated Payroll Costs	\$ 5,751,081	\$ 5,381,900	-	\$ 5,758,948	\$ 5,869,571	\$ 5,869,571	\$ 5,862,700	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ 211		\$ 6,254	\$ 6,379	\$ 6,379	\$ 6,379		
330 Student Transportation Services	-	-		10,699	10,913	10,913	10,913		
340 Travel	2,919	759		1,042	1,063	1,063	1,063		
350 Communication	2,123	4,195		16,209	18,572	18,572	18,572		
390 Other Gen Prof & Tech Svcs	-	234		5,010	5,110	5,110	5,110		
Total Purchased Services	\$ 5,042	\$ 5,399	-	\$ 39,214	\$ 42,037	\$ 42,037	\$ 42,037	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 11,781	\$ 23,058		\$ 200,089	\$ 209,633	\$ 209,633	\$ 209,633		
420 Textbooks	13,986	24,413		9,624	9,816	9,816	9,816		
460 Non-Consumable Items	9,019	439		5,350	5,457	5,457	5,457		
470 Computer Software	28,530	24,369		-	-	-	-		
480 Computer Hardware	-	15,715		53	54	54	54		
Total Supplies and Materials	\$ 63,316	\$ 87,994	-	\$ 215,116	\$ 224,960	\$ 224,960	\$ 224,960	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ 188		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ -	\$ 188	-	\$ -	\$ -	\$ -	\$ -	-	
Total English Language Learner	\$ 14,319,798	\$ 13,872,613	168.73	\$ 14,209,411	\$ 14,677,426	\$ 14,677,426	\$ 14,911,082	168.73	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1292 - Teen Parent Program									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 351,359	\$ 355,135	4.83	\$ 359,519	\$ 413,224	\$ 413,224	\$ 417,395	4.83	
112 Regular Classified	133,833	174,165	4.81	192,964	190,717	190,717	199,089	4.81	
121 Licensed Substitutes	8,019	4,378		9,995	9,995	9,995	9,995		
124 Temporary Classified	18,598	58,900		260,108	260,108	260,108	260,108		
130 Additional Salaries	4,850	4,904		2,555	2,555	2,555	2,555		
Total Salaries and Wages	\$ 516,659	\$ 597,482	9.64	\$ 825,141	\$ 876,599	\$ 876,599	\$ 889,142	9.64	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 152,223	\$ 152,162		\$ 155,055	\$ 179,002	\$ 179,002	\$ 170,673		
220 Social Security Contribution	37,997	45,583		62,235	65,862	65,862	66,820		
230 Other Required Payroll Costs	8,369	9,989		13,332	17,548	17,548	17,754		
240 Employee Insur & Other Contract Benefits	139,391	138,188		140,654	155,174	155,174	158,125		
Total Associated Payroll Costs	\$ 337,980	\$ 345,922	-	\$ 371,276	\$ 417,586	\$ 417,586	\$ 413,372	-	
<u>Purchased Services</u>									
330 Student Transportation Services	\$ -	\$ 296		\$ -	\$ -	\$ -	\$ -		
340 Travel	938	417		-	-	-	-		
350 Communication	1,559	5,957		2,495	2,545	2,545	2,545		
390 Other Gen Prof & Tech Svcs	141	-		-	-	-	-		
Total Purchased Services	\$ 2,638	\$ 6,670	-	\$ 2,495	\$ 2,545	\$ 2,545	\$ 2,545	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 7,302	\$ 10,373		\$ 17,116	\$ 17,458	\$ 17,458	\$ 17,458		
420 Textbooks	102	22		-	-	-	-		
460 Non-Consumable Items	-	1,862		3,274	3,339	3,339	3,339		
470 Computer Software	2,651	66		461	470	470	470		
480 Computer Hardware	-	638		-	-	-	-		
Total Supplies and Materials	\$ 10,055	\$ 12,961	-	\$ 20,851	\$ 21,267	\$ 21,267	\$ 21,267	-	
Total Teen Parent Program	\$ 867,332	\$ 963,035	9.64	\$ 1,219,763	\$ 1,317,997	\$ 1,317,997	\$ 1,326,326	9.64	
1294 - Youth Correction Education									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 33,887	\$ 24,653	0.94	\$ 37,318	\$ 39,243	\$ 39,243	\$ -	-	
121 Licensed Substitutes	-	3,948		-	-	-	-		
122 Classified Substitutes	162	1,445		2,383	2,383	2,383	-		
Total Salaries and Wages	\$ 34,049	\$ 30,046	0.94	\$ 39,701	\$ 41,626	\$ 41,626	\$ -	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 12,219	\$ 9,368		\$ 12,481	\$ 13,033	\$ 13,033	\$ -	
220 Social Security Contribution	2,136	1,832		2,572	2,681	2,681	-	
230 Other Required Payroll Costs	549	486		637	807	807	-	
240 Employee Insur & Other Contract Benefits	16,213	16,571		16,873	17,134	17,134	-	
Total Associated Payroll Costs	\$ 31,117	\$ 28,257	-	\$ 32,563	\$ 33,655	\$ 33,655	\$ -	-
Total Youth Correction Education	\$ 65,166	\$ 58,303	0.94	\$ 72,264	\$ 75,281	\$ 75,281	\$ -	-
1299 - Other Programs								
<u>Salaries and Wages</u>								
122 Classified Substitutes	\$ -	\$ -		\$ 1,484	\$ 1,484	\$ 1,484	\$ 1,484	
123 Temporary Licensed	-	14,314		21,496	21,496	21,496	21,496	
124 Temporary Classified	306	3,235		-	-	-	-	
130 Additional Salaries	-	-		2,969	2,969	2,969	2,969	
Total Salaries and Wages	\$ 306	\$ 17,549	-	\$ 25,949	\$ 25,949	\$ 25,949	\$ 25,949	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 3,692		\$ 1,330	\$ 1,203	\$ 1,203	\$ 1,119	
220 Social Security Contribution	23	1,323		1,990	1,990	1,990	1,990	
230 Other Required Payroll Costs	4	270		420	525	525	525	
Total Associated Payroll Costs	\$ 27	\$ 5,285	-	\$ 3,740	\$ 3,718	\$ 3,718	\$ 3,634	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 1,631		\$ 30,680	\$ 31,294	\$ 31,294	\$ 31,294	
340 Travel	841	232		1,092	1,114	1,114	1,114	
350 Communication	1,792	4,690		23,004	23,463	23,463	23,463	
390 Other Gen Prof & Tech Svcs	213	-		-	-	-	-	
Total Purchased Services	\$ 2,846	\$ 6,553	-	\$ 54,776	\$ 55,871	\$ 55,871	\$ 55,871	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 57	\$ 5,076		\$ 10,312	\$ 10,519	\$ 10,519	\$ 10,519	
Total Supplies and Materials	\$ 57	\$ 5,076	-	\$ 10,312	\$ 10,519	\$ 10,519	\$ 10,519	-
Total Other Designated Programs	\$ 3,236	\$ 34,463	-	\$ 94,777	\$ 96,057	\$ 96,057	\$ 95,973	-
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ 1,918	\$ -		\$ -	\$ -	\$ -	\$ -	
130 Additional Salaries	31,147	11,985		412,422	412,422	412,422	412,422	
Total Salaries and Wages	\$ 33,065	\$ 11,985	-	\$ 412,422	\$ 412,422	\$ 412,422	\$ 412,422	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 10,411	\$ 3,634		\$ 131,145	\$ 119,519	\$ 119,519	\$ 111,705	
220 Social Security Contribution	2,530	917		31,576	31,576	31,576	31,576	
230 Other Required Payroll Costs	540	195		6,694	8,352	8,352	8,352	
Total Associated Payroll Costs	\$ 13,481	\$ 4,746	-	\$ 169,415	\$ 159,447	\$ 159,447	\$ 151,633	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 1,000	\$ 225		\$ 50,151	\$ 51,154	\$ 51,154	\$ 51,154	
320 Property Services	-	2,199		-	-	-	-	
330 Student Transportation Services	-	-		30,417	31,025	31,025	31,025	
340 Travel	149	233		-	-	-	-	
350 Communication	363	351		13,866	14,143	14,143	14,143	
390 Other Gen Prof & Tech Svcs	-	156		-	-	-	-	
Total Purchased Services	\$ 1,512	\$ 3,164	-	\$ 94,434	\$ 96,322	\$ 96,322	\$ 96,322	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 2,950	\$ 3,911		\$ 8,640	\$ 8,809	\$ 8,809	\$ 8,809	
460 Non-Consumable Items	-	-		21,216	21,645	21,645	21,645	
Total Supplies and Materials	\$ 2,950	\$ 3,911	-	\$ 29,856	\$ 30,454	\$ 30,454	\$ 30,454	-
Total Summer School - Middle	\$ 51,008	\$ 23,806	-	\$ 706,127	\$ 698,645	\$ 698,645	\$ 690,831	-
Total Instruction	\$ 307,215,450	\$ 325,065,418	3,120.87	\$ 350,107,605	\$ 352,383,240	\$ 353,894,760	\$ 356,006,063	3,095.56
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	-	-		2,071	2,071	2,071	2,071	
130 Additional Salaries	-	194,877		229,426	229,426	229,426	236,819	
Total Salaries and Wages	\$ -	\$ 194,877	-	\$ 231,497	\$ 231,497	\$ 231,497	\$ 238,890	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 57,007		\$ 73,472	\$ 66,944	\$ 66,944	\$ 64,557	
220 Social Security Contribution	-	14,831		17,712	17,712	17,712	18,279	
230 Other Required Payroll Costs	-	3,115		3,732	4,660	4,660	4,808	
240 Employee Insur & Other Contract Benefits	-	9		-	-	-	-	
Total Associated Payroll Costs	\$ -	\$ 74,962	-	\$ 94,916	\$ 89,316	\$ 89,316	\$ 87,644	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 102,000	\$ 18,000		\$ 124,848	\$ 127,345	\$ 127,345	\$ 127,345	
Total Purchased Services	\$ 102,000	\$ 18,000	-	\$ 124,848	\$ 127,345	\$ 127,345	\$ 127,345	-
Total Attendance & Social Work Svcs	\$ 102,000	\$ 287,839	-	\$ 451,261	\$ 448,158	\$ 448,158	\$ 453,879	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2113 - Social Work Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 578,559	\$ 539,863	7.75	\$ 633,735	\$ 688,457	\$ 688,457	\$ 695,396	8.75	
112 Regular Classified	746,265	731,533	19.00	881,420	982,572	982,572	1,025,983	20.50	
124 Temporary Classified	1,016	-	-	-	-	-	-	-	
130 Additional Salaries	13,281	27,855	-	15,629	24,886	24,886	28,050	-	
Total Salaries and Wages	\$ 1,339,121	\$ 1,299,251	26.75	\$ 1,530,784	\$ 1,695,915	\$ 1,695,915	\$ 1,749,429	29.25	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 417,688	\$ 370,063	-	\$ 449,371	\$ 498,053	\$ 498,053	\$ 480,564	-	
220 Social Security Contribution	98,393	96,039	-	114,187	126,598	126,598	130,687	-	
230 Other Required Payroll Costs	23,400	20,704	-	24,586	33,814	33,814	34,820	-	
240 Employee Insur & Other Contract Benefits	362,780	335,839	-	369,973	403,326	403,326	412,073	-	
Total Associated Payroll Costs	\$ 902,261	\$ 822,645	-	\$ 958,117	\$ 1,061,791	\$ 1,061,791	\$ 1,058,144	-	
<u>Purchased Services</u>									
330 Student Transportation Services	\$ -	\$ 5,703	-	\$ 10,404	\$ 10,612	\$ 10,612	\$ 10,612	-	
340 Travel	1,050	2,178	-	13,698	13,972	13,972	13,972	-	
350 Communication	3,684	6,868	-	6,527	6,656	6,656	6,656	-	
380 Non-Instructional Professional & Technical Svcs.	4,000	49,548	-	94,398	96,286	96,286	96,286	-	
390 Other Gen Prof & Tech Svcs	1,371	-	-	-	-	-	-	-	
Total Purchased Services	\$ 10,105	\$ 64,297	-	\$ 125,027	\$ 127,526	\$ 127,526	\$ 127,526	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 314	\$ 7,276	-	\$ 203,764	\$ 207,839	\$ 207,839	\$ 207,839	-	
420 Textbooks	-	-	-	30,000	30,600	30,600	30,600	-	
460 Non-Consumable Items	1,927	1,485	-	545	556	556	556	-	
470 Computer Software	-	4,496	-	-	-	-	-	-	
480 Computer Hardware	74	-	-	658	671	671	671	-	
Total Supplies and Materials	\$ 2,315	\$ 13,257	-	\$ 234,967	\$ 239,666	\$ 239,666	\$ 239,666	-	
Total Social Work Services	\$ 2,253,802	\$ 2,199,450	26.75	\$ 2,848,895	\$ 3,124,898	\$ 3,124,898	\$ 3,174,765	29.25	
2115 - Student Safety									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 1,200,304	\$ 1,267,433	66.50	\$ 2,234,922	\$ 2,336,855	\$ 2,336,855	\$ 2,439,574	66.50	
114 Supervisory Classified	-	94,600	1.00	113,288	120,766	120,766	120,766	1.00	
122 Classified Substitutes	9,373	5,484	-	5,749	5,749	5,749	5,749	-	
130 Additional Salaries	33,288	11,089	-	33,887	33,887	33,887	33,887	-	
Total Salaries and Wages	\$ 1,242,965	\$ 1,378,606	67.50	\$ 2,387,846	\$ 2,497,257	\$ 2,497,257	\$ 2,599,976	67.50	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 305,263	\$ 283,166		\$ 637,592	\$ 658,646	\$ 658,646	\$ 640,060	
220 Social Security Contribution	91,320	101,904		178,018	186,067	186,067	193,876	
230 Other Required Payroll Costs	61,520	41,796		102,133	119,395	119,395	124,369	
240 Employee Insur & Other Contract Benefits	409,175	453,202		617,237	652,872	652,872	673,006	
Total Associated Payroll Costs	\$ 867,278	\$ 880,068	-	\$ 1,534,980	\$ 1,616,980	\$ 1,616,980	\$ 1,631,311	-
<u>Purchased Services</u>								
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ -		\$ 92,244	\$ 94,089	\$ 94,089	\$ 94,089	
Total Purchased Services	\$ -	\$ -	-	\$ 92,244	\$ 94,089	\$ 94,089	\$ 94,089	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 224	\$ 135		\$ 16,867	\$ 17,204	\$ 17,204	\$ 17,204	
460 Non-Consumable Items	66	15		-	-	-	-	
Total Supplies and Materials	\$ 290	\$ 150	-	\$ 16,867	\$ 17,204	\$ 17,204	\$ 17,204	-
Total Student Safety	\$ 2,110,533	\$ 2,258,824	67.50	\$ 4,031,937	\$ 4,225,530	\$ 4,225,530	\$ 4,342,580	67.50
2120 - Guidance Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 7,074,840	\$ 7,173,563	110.85	\$ 8,129,057	\$ 8,171,276	\$ 8,171,276	\$ 8,253,855	110.85
112 Regular Classified	130,721	135,354	3.50	146,639	146,406	146,406	152,830	3.50
121 Licensed Substitutes	-	-		2,721	2,721	2,721	2,721	
130 Additional Salaries	72,334	81,552		90,633	95,571	95,571	96,536	
Total Salaries and Wages	\$ 7,277,895	\$ 7,390,469	114.35	\$ 8,369,050	\$ 8,415,974	\$ 8,415,974	\$ 8,505,942	114.35
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,292,789	\$ 2,137,694		\$ 2,467,231	\$ 2,456,681	\$ 2,456,681	\$ 2,324,197	
220 Social Security Contribution	535,051	544,714		621,126	622,878	622,878	629,753	
230 Other Required Payroll Costs	118,270	119,795		135,816	168,722	168,722	170,226	
240 Employee Insur & Other Contract Benefits	1,644,361	1,641,420		1,763,389	1,823,123	1,823,123	1,855,381	
Total Associated Payroll Costs	\$ 4,590,471	\$ 4,443,623	-	\$ 4,987,562	\$ 5,071,404	\$ 5,071,404	\$ 4,979,557	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 528		\$ 3,023	\$ 3,083	\$ 3,083	\$ 3,083	
350 Communication	1,792	1,716		5,179	5,282	5,282	5,282	
380 Non-Instructional Professional & Technical Svcs.	-	-		543	554	554	554	
Total Purchased Services	\$ 1,792	\$ 2,244	-	\$ 8,745	\$ 8,919	\$ 8,919	\$ 8,919	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 2,715	\$ 1,888		\$ 4,361	\$ 4,448	\$ 4,448	\$ 4,448	
Total Supplies and Materials	\$ 2,715	\$ 1,888	-	\$ 4,361	\$ 4,448	\$ 4,448	\$ 4,448	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		Proposed	2023-24		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<u>Other</u>									
640 Dues And Fees	\$ 128	\$ -		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ 128	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-
Total Guidance Services	\$ 11,873,001	\$ 11,838,224	114.35	\$ 13,369,718	\$ 13,500,745	\$ 13,500,745	\$ 13,498,866	114.35	
2130 - Health Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 1,150,947	\$ 1,185,870	18.88	\$ 1,364,688	\$ 1,382,292	\$ 1,382,292	\$ 1,396,314	18.88	
112 Regular Classified	426,748	462,213	25.75	883,026	936,213	936,213	977,317	25.75	
122 Classified Substitutes	124	346		-	-	-	-		
123 Temporary Licensed	6,114	-		-	-	-	-		
130 Additional Salaries	77,533	88,769		117,165	115,609	115,609	122,446		
Total Salaries and Wages	\$ 1,661,466	\$ 1,737,198	44.63	\$ 2,364,879	\$ 2,434,114	\$ 2,434,114	\$ 2,496,077	44.63	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 502,315	\$ 465,120		\$ 677,683	\$ 672,614	\$ 672,614	\$ 643,932		
220 Social Security Contribution	121,547	127,591		175,332	178,888	178,888	183,627		
230 Other Required Payroll Costs	32,105	28,154		38,187	53,738	53,738	55,076		
240 Employee Insur & Other Contract Benefits	383,673	436,847		574,712	611,624	611,624	627,333		
Total Associated Payroll Costs	\$ 1,039,640	\$ 1,057,712	-	\$ 1,465,914	\$ 1,516,864	\$ 1,516,864	\$ 1,509,968	-	
<u>Purchased Services</u>									
320 Property Services	\$ -	\$ 100		\$ -	\$ -	\$ -	\$ -		
340 Travel	3,339	13,599		13,818	14,094	14,094	14,094		
350 Communication	370	1,781		8,680	8,853	8,853	8,853		
380 Non-Instructional Professional & Technical Svcs.	24,993	75,413		65,818	67,134	67,134	67,134		
390 Other Gen Prof & Tech Svcs	760	72		-	-	-	-		
Total Purchased Services	\$ 29,462	\$ 90,965	-	\$ 88,316	\$ 90,081	\$ 90,081	\$ 90,081	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 3,255	\$ 16,078		\$ 7,399	\$ 7,547	\$ 7,547	\$ 7,547		
440 Periodicals	-	-		264	269	269	269		
460 Non-Consumable Items	14,596	-		-	-	-	-		
Total Supplies and Materials	\$ 17,851	\$ 16,078	-	\$ 7,663	\$ 7,816	\$ 7,816	\$ 7,816	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ -		\$ 695	\$ 709	\$ 709	\$ 709		
Total Other	\$ -	\$ -	-	\$ 695	\$ 709	\$ 709	\$ 709	-	
Total Health Services	\$ 2,748,419	\$ 2,901,953	44.63	\$ 3,927,467	\$ 4,049,584	\$ 4,049,584	\$ 4,104,651	44.63	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2140 - Psychological Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 1,001,498	\$ 887,350	11.00	\$ 1,172,763	\$ 1,185,330	\$ 1,185,330	\$ 1,197,321	11.00	
130 Additional Salaries	2,427	6,427		5,674	5,674	5,674	5,674		
Total Salaries and Wages	\$ 1,003,925	\$ 893,777	11.00	\$ 1,178,437	\$ 1,191,004	\$ 1,191,004	\$ 1,202,995	11.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 324,546	\$ 265,937		\$ 349,186	\$ 355,370	\$ 355,370	\$ 336,138		
220 Social Security Contribution	77,131	67,222		88,428	88,997	88,997	89,914		
230 Other Required Payroll Costs	16,393	14,446		19,059	23,804	23,804	23,992		
240 Employee Insur & Other Contract Benefits	151,522	129,502		165,281	185,499	185,499	188,590		
Total Associated Payroll Costs	\$ 569,592	\$ 477,107	-	\$ 621,954	\$ 653,670	\$ 653,670	\$ 638,634	-	
<u>Purchased Services</u>									
340 Travel	\$ 400	\$ 3,458		\$ 7,897	\$ 8,055	\$ 8,055	\$ 8,055		
350 Communication	1,994	1,626		2,599	2,652	2,652	2,652		
Total Purchased Services	\$ 2,394	\$ 5,084	-	\$ 10,496	\$ 10,707	\$ 10,707	\$ 10,707	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 8,867	\$ -		\$ 12,362	\$ 12,609	\$ 12,609	\$ 12,609		
470 Computer Software	127	-		68	69	69	69		
Total Supplies and Materials	\$ 8,994	\$ -	-	\$ 12,430	\$ 12,678	\$ 12,678	\$ 12,678	-	
Total Psychological Services	\$ 1,584,905	\$ 1,375,968	11.00	\$ 1,823,317	\$ 1,868,059	\$ 1,868,059	\$ 1,865,014	11.00	
2150 - Speech Pathology & Audiology Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 3,091,698	\$ 3,347,894	59.23	\$ 4,731,322	\$ 4,724,240	\$ 4,724,240	\$ 4,771,979	59.23	
112 Regular Classified	179,037	97,590	2.66	113,062	112,047	112,047	116,965	2.66	
130 Additional Salaries	173,836	208,770		274,336	280,927	280,927	303,320		
Total Salaries and Wages	\$ 3,444,571	\$ 3,654,254	61.89	\$ 5,118,720	\$ 5,117,214	\$ 5,117,214	\$ 5,192,264	61.89	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,144,728	\$ 1,040,599		\$ 1,493,152	\$ 1,519,488	\$ 1,519,488	\$ 1,443,259		
220 Social Security Contribution	259,000	270,222		381,799	382,080	382,080	387,830		
230 Other Required Payroll Costs	56,856	59,219		82,973	102,588	102,588	103,913		
240 Employee Insur & Other Contract Benefits	729,695	752,648		997,155	971,193	971,193	989,271		
Total Associated Payroll Costs	\$ 2,190,279	\$ 2,122,688	-	\$ 2,955,079	\$ 2,975,349	\$ 2,975,349	\$ 2,924,273	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 1,910	\$ 3,090		\$ 523	\$ 533	\$ 533	\$ 533	
340 Travel	783	2,694		14,114	14,396	14,396	14,396	
350 Communication	394	56		1,088	1,110	1,110	1,110	
380 Non-Instructional Professional & Technical Svcs.	936,985	1,507,706		117,524	119,874	119,874	119,874	
Total Purchased Services	\$ 940,072	\$ 1,513,546	-	\$ 133,249	\$ 135,913	\$ 135,913	\$ 135,913	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 31,715	\$ -		\$ 62,953	\$ 64,212	\$ 64,212	\$ 64,212	
460 Non-Consumable Items	10,920	-		-	-	-	-	
470 Computer Software	12,420	-		595	607	607	607	
Total Supplies and Materials	\$ 55,055	\$ -	-	\$ 63,548	\$ 64,819	\$ 64,819	\$ 64,819	-
Total Speech Pathlgy & Audiology Srv	\$ 6,629,977	\$ 7,290,488	61.89	\$ 8,270,596	\$ 8,293,295	\$ 8,293,295	\$ 8,317,269	61.89
2160 - Other Student Treatment Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 801,147	\$ 784,369	12.55	\$ 1,029,009	\$ 1,070,806	\$ 1,070,806	\$ 1,081,630	12.55
112 Regular Classified	160,284	154,734	3.66	182,209	188,738	188,738	197,022	3.66
123 Temporary Licensed	-	-		6,960	6,960	6,960	6,960	
130 Additional Salaries	42,777	41,990		53,905	55,196	55,196	59,849	
Total Salaries and Wages	\$ 1,004,208	\$ 981,093	16.21	\$ 1,272,083	\$ 1,321,700	\$ 1,321,700	\$ 1,345,461	16.21
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 305,668	\$ 288,618		\$ 370,579	\$ 387,949	\$ 387,949	\$ 369,615	
220 Social Security Contribution	72,861	72,094		94,284	97,850	97,850	99,672	
230 Other Required Payroll Costs	16,217	15,842		20,571	26,429	26,429	26,858	
240 Employee Insur & Other Contract Benefits	232,453	222,996		273,089	269,389	269,389	274,830	
Total Associated Payroll Costs	\$ 627,199	\$ 599,550	-	\$ 758,523	\$ 781,617	\$ 781,617	\$ 770,975	-
<u>Purchased Services</u>								
320 Property Services	\$ 68	\$ 238		\$ 309	\$ 315	\$ 315	\$ 315	
340 Travel	1,575	11,019		17,193	17,537	17,537	17,537	
350 Communication	61	109		1,538	1,569	1,569	1,569	
380 Non-Instructional Professional & Technical Svcs.	329,233	425,933		1,009	1,029	1,029	1,029	
390 Other Gen Prof & Tech Svcs	-	-		580	592	592	592	
Total Purchased Services	\$ 330,937	\$ 437,299	-	\$ 20,629	\$ 21,042	\$ 21,042	\$ 21,042	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 15,496	\$ 1,255		\$ 16,856	\$ 17,194	\$ 17,194	\$ 17,194	
460 Non-Consumable Items	30,128	-		-	-	-	-	
470 Computer Software	-	-		67	68	68	68	
Total Supplies and Materials	\$ 45,624	\$ 1,255	-	\$ 16,923	\$ 17,262	\$ 17,262	\$ 17,262	-
Total Other Student Treatment Svcs	\$ 2,007,968	\$ 2,019,197	16.21	\$ 2,068,158	\$ 2,141,621	\$ 2,141,621	\$ 2,154,740	16.21
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	1.00	\$ 82,718	\$ 87,110	\$ 87,110	\$ 87,993	1.00
112 Regular Classified	622,059	129,874	7.19	394,087	414,692	414,692	432,900	7.19
113 Supervisory Licensed	703,501	141,112	5.00	646,805	689,495	689,495	689,495	5.00
121 Licensed Substitutes	-	-		3,310	3,310	3,310	3,310	
122 Classified Substitutes	-	-		7,126	7,126	7,126	7,126	
123 Temporary Licensed	65,213	2,909		-	-	-	-	
130 Additional Salaries	3,411	13,720		32,729	33,402	33,402	33,897	
Total Salaries and Wages	\$ 1,394,184	\$ 287,615	13.19	\$ 1,166,775	\$ 1,235,135	\$ 1,235,135	\$ 1,254,721	13.19
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 452,561	\$ 81,309		\$ 344,422	\$ 366,511	\$ 366,511	\$ 348,464	
220 Social Security Contribution	101,591	20,955		86,448	90,976	90,976	92,477	
230 Other Required Payroll Costs	25,600	4,550		18,937	24,653	24,653	25,002	
240 Employee Insur & Other Contract Benefits	280,622	70,176		201,638	224,768	224,768	226,474	
Total Associated Payroll Costs	\$ 860,374	\$ 176,990	-	\$ 651,445	\$ 706,908	\$ 706,908	\$ 692,417	-
<u>Purchased Services</u>								
320 Property Services	\$ 1,223	\$ 1,544		\$ 2,737	\$ 2,791	\$ 2,791	\$ 2,791	
330 Student Transportation Services	-	3,359		-	-	-	-	
340 Travel	7,727	17,120		25,707	26,222	26,222	26,222	
350 Communication	8,399	8,840		25,793	26,309	26,309	26,309	
380 Non-Instructional Professional & Technical Svcs.	-	-		403	411	411	411	
390 Other Gen Prof & Tech Svcs	585	268		523	533	533	533	
Total Purchased Services	\$ 17,934	\$ 31,131	-	\$ 55,163	\$ 56,266	\$ 56,266	\$ 56,266	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 21,587	\$ 28,453		\$ 29,129	\$ 29,711	\$ 29,711	\$ 29,711	
440 Periodicals	-	-		2,937	2,996	2,996	2,996	
460 Non-Consumable Items	2,301	921		29,278	29,864	29,864	29,864	
470 Computer Software	8,704	48		1,676	1,709	1,709	1,709	
480 Computer Hardware	13,561	25		22,766	23,221	23,221	23,221	
Total Supplies and Materials	\$ 46,153	\$ 29,447	-	\$ 85,786	\$ 87,501	\$ 87,501	\$ 87,501	-
Total Service Direction, Student Support Services	\$ 2,318,645	\$ 525,183	13.19	\$ 1,959,169	\$ 2,085,810	\$ 2,085,810	\$ 2,090,905	13.19
2210 - Improvement of Instruction Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,184,199	\$ 1,131,022	20.90	\$ 1,790,258	\$ 1,306,870	\$ 1,049,187	\$ 1,117,853	11.90
112 Regular Classified	280,955	402,034	7.25	463,518	407,292	407,292	425,176	6.25
113 Supervisory Licensed	645,287	702,530	5.00	752,607	776,542	608,232	469,763	3.00
121 Licensed Substitutes	5,088	15,305		30,276	30,276	30,276	30,276	
122 Classified Substitutes	-	-		1,741	1,741	1,741	1,741	
124 Temporary Classified	560	2,768		1,170	1,170	1,170	1,170	
130 Additional Salaries	148,306	254,784		662,839	654,335	614,395	603,594	
Total Salaries and Wages	\$ 2,264,395	\$ 2,508,443	33.15	\$ 3,702,409	\$ 3,178,226	\$ 2,712,293	\$ 2,649,573	21.15
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 733,792	\$ 741,633		\$ 1,102,509	\$ 926,490	\$ 786,620	\$ 676,363	
220 Social Security Contribution	169,682	185,416		272,262	234,663	199,777	184,513	
230 Other Required Payroll Costs	36,906	40,199		59,303	62,702	53,457	49,287	
240 Employee Insur & Other Contract Benefits	351,803	343,173		471,940	379,367	324,503	294,775	
Total Associated Payroll Costs	\$ 1,292,183	\$ 1,310,421	-	\$ 1,906,014	\$ 1,603,222	\$ 1,364,357	\$ 1,204,938	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 117,950	\$ 41,670		\$ -	\$ -	\$ -	\$ -	
320 Property Services	-	13,999		1,543	1,574	1,574	1,574	
330 Student Transportation Services	-	540		-	-	-	-	
340 Travel	3,324	131,658		30,794	31,410	31,410	31,410	
350 Communication	6,191	16,359		41,771	42,606	42,606	42,606	
380 Non-Instructional Professional & Technical Svcs.	474	28,423		78,644	81,303	81,303	81,303	
390 Other Gen Prof & Tech Svcs	933	21,313		582	594	594	594	
Total Purchased Services	\$ 128,872	\$ 253,962	-	\$ 153,334	\$ 157,487	\$ 157,487	\$ 157,487	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 46,629	\$ 103,607		\$ 480,913	\$ 490,532	\$ 490,532	\$ 490,532	
420 Textbooks	10,970	220,114		9,334	9,520	9,520	9,520	
440 Periodicals	1,910	540		520	530	530	530	
460 Non-Consumable Items	122,696	25,730		40,430	41,239	41,239	41,239	
470 Computer Software	82,729	118,363		8,140	8,302	8,302	8,302	
480 Computer Hardware	1,595	656		10,757	10,973	10,973	10,973	
Total Supplies and Materials	\$ 266,529	\$ 469,010	-	\$ 550,094	\$ 561,096	\$ 561,096	\$ 561,096	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ 18,531	\$ 18,902	\$ 18,902	\$ 18,902	
Total Capital Outlay	\$ -	\$ -	-	\$ 18,531	\$ 18,902	\$ 18,902	\$ 18,902	-
<u>Other</u>								
640 Dues And Fees	\$ 732	\$ 18,147		\$ 5,894	\$ 6,012	\$ 6,012	\$ 6,012	
Total Other	\$ 732	\$ 18,147	-	\$ 5,894	\$ 6,012	\$ 6,012	\$ 6,012	-
Total Improvement of Instruction Services	\$ 3,952,711	\$ 4,559,983	33.15	\$ 6,336,276	\$ 5,524,945	\$ 4,820,147	\$ 4,598,008	21.15
2220 - Educational Media Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 643,431	\$ 639,598	9.00	\$ 753,076	\$ 788,615	\$ 788,615	\$ 796,545	9.00
112 Regular Classified	2,044,166	2,081,774	66.00	2,572,944	2,660,449	2,660,449	2,777,264	67.00
121 Licensed Substitutes	1,445	10,448		19,860	19,860	19,860	19,860	
122 Classified Substitutes	5,886	12,349		64,180	64,180	64,180	64,180	
124 Temporary Classified	48	698		10,683	10,683	10,683	10,683	
130 Additional Salaries	28,977	25,753		62,422	61,872	61,872	62,278	
Total Salaries and Wages	\$ 2,723,953	\$ 2,770,620	75.00	\$ 3,483,165	\$ 3,605,659	\$ 3,605,659	\$ 3,730,810	76.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 860,320	\$ 775,522		\$ 1,009,707	\$ 1,014,348	\$ 1,014,348	\$ 981,702	
220 Social Security Contribution	198,315	203,054		256,031	263,362	263,362	272,931	
230 Other Required Payroll Costs	50,386	48,082		60,717	76,093	76,093	78,616	
240 Employee Insur & Other Contract Benefits	979,094	956,898		1,105,035	1,100,493	1,100,493	1,128,667	
Total Associated Payroll Costs	\$ 2,088,115	\$ 1,983,556	-	\$ 2,431,490	\$ 2,454,296	\$ 2,454,296	\$ 2,461,916	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 54,950	\$ 55,482		\$ -	\$ -	\$ -	\$ -	
320 Property Services	-	-		510	520	520	520	
340 Travel	-	-		13,937	14,216	14,216	14,216	
350 Communication	46	638		5,011	5,112	5,112	5,112	
380 Non-Instructional Professional & Technical Svcs.	37,122	40,545		155,566	87,277	87,277	87,277	
390 Other Gen Prof & Tech Svcs	214	290		2,569	2,620	2,620	2,620	
Total Purchased Services	\$ 92,332	\$ 96,955	-	\$ 177,593	\$ 109,745	\$ 109,745	\$ 109,745	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 24,769	\$ 32,553		\$ 42,433	\$ 43,283	\$ 43,283	\$ 43,283		
430 Library Books	289,852	253,400		278,758	284,336	284,336	284,336		
440 Periodicals	1,456	144		9,748	9,944	9,944	9,944		
460 Non-Consumable Items	1,639	-		6,049	6,170	6,170	6,170		
470 Computer Software	89,530	89,373		46,293	47,219	47,219	47,219		
480 Computer Hardware	786	565		19,207	19,592	19,592	19,592		
Total Supplies and Materials	\$ 408,032	\$ 376,035	-	\$ 402,488	\$ 410,544	\$ 410,544	\$ 410,544	-	-
<u>Other</u>									
640 Dues And Fees	\$ 888	\$ 322		\$ 303	\$ 309	\$ 309	\$ 309		
Total Other	\$ 888	\$ 322	-	\$ 303	\$ 309	\$ 309	\$ 309	-	-
Total Library Media Center	\$ 5,313,320	\$ 5,227,488	75.00	\$ 6,495,039	\$ 6,580,553	\$ 6,580,553	\$ 6,713,324	76.00	-
2230 - Assessment & Testing									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 249,310	\$ 259,762	3.00	\$ 269,242	\$ 251,718	\$ 158,968	\$ 160,570	2.00	
112 Regular Classified	78,859	100,767	2.00	114,174	119,884	119,884	125,148	2.00	
124 Temporary Classified	3,956	-		-	-	-	-		
130 Additional Salaries	21,222	27,554		47,767	47,350	34,753	34,988		
Total Salaries and Wages	\$ 353,347	\$ 388,083	5.00	\$ 431,183	\$ 418,952	\$ 313,605	\$ 320,706	4.00	-
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 112,198	\$ 114,194		\$ 127,071	\$ 124,230	\$ 93,710	\$ 89,715		
220 Social Security Contribution	25,876	28,924		32,234	31,275	23,428	23,973		
230 Other Required Payroll Costs	5,745	6,307		7,003	8,410	6,309	6,444		
240 Employee Insur & Other Contract Benefits	57,900	68,509		69,982	82,011	64,997	66,014		
Total Associated Payroll Costs	\$ 201,719	\$ 217,934	-	\$ 236,290	\$ 245,926	\$ 188,444	\$ 186,146	-	-
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 169,517	\$ 95,186		\$ -	\$ -	\$ -	\$ -		
320 Property Services	-	-		343	350	350	350		
340 Travel	-	13		2,012	2,052	2,052	2,052		
350 Communication	9,297	7,637		22,448	22,896	22,896	22,896		
380 Non-Instructional Professional & Technical Svcs.	1,959	940		12,147	12,390	12,390	12,390		
390 Other Gen Prof & Tech Svcs	-	65		-	-	-	-		
Total Purchased Services	\$ 180,773	\$ 103,841	-	\$ 36,950	\$ 37,688	\$ 37,688	\$ 37,688	-	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 639	\$ 1,367		\$ 6,271	\$ 6,396	\$ 6,396	\$ 6,396	
460 Non-Consumable Items	-	2,719		471	480	480	480	
470 Computer Software	73,501	3,566		263,553	268,824	268,824	268,824	
Total Supplies and Materials	\$ 74,140	\$ 7,652	-	\$ 270,295	\$ 275,700	\$ 275,700	\$ 275,700	-
Total Assessment & Testing	\$ 809,979	\$ 717,510	5.00	\$ 974,718	\$ 978,266	\$ 815,437	\$ 820,240	4.00
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 3,465,990	\$ 2,943,130	43.50	\$ 3,546,723	\$ 3,635,083	\$ 3,550,297	\$ 3,586,126	42.50
112 Regular Classified	367,719	359,650	8.25	436,729	461,883	461,883	482,162	8.25
113 Supervisory Licensed	29,037	52,607		-	-	-	-	
115 Sabbaticals	-	52,209		575,438	528,525	528,525	280,118	
121 Licensed Substitutes	495	6,064		142,505	142,505	142,505	142,505	
122 Classified Substitutes	-	160		1,557	1,557	1,557	1,557	
123 Temporary Licensed	411	88		6,768	6,768	6,768	6,768	
130 Additional Salaries	239,103	300,843		399,065	401,266	389,213	389,948	
Total Salaries and Wages	\$ 4,102,755	\$ 3,714,751	51.75	\$ 5,108,785	\$ 5,177,587	\$ 5,080,748	\$ 4,889,184	50.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,320,514	\$ 1,085,877		\$ 1,514,556	\$ 1,508,537	\$ 1,480,481	\$ 1,332,547	
220 Social Security Contribution	302,731	273,490		380,465	383,745	376,335	361,666	
230 Other Required Payroll Costs	68,851	60,164		82,457	103,293	101,337	97,267	
240 Employee Insur & Other Contract Benefits	811,309	725,099		978,165	959,980	942,966	875,592	
Total Associated Payroll Costs	\$ 2,503,405	\$ 2,144,630	-	\$ 2,955,643	\$ 2,955,555	\$ 2,901,119	\$ 2,667,072	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 74,130	\$ 81,617		\$ 58,037	\$ 59,198	\$ 59,198	\$ 59,198	
320 Property Services	-	13,936		28,904	29,482	29,482	29,482	
340 Travel	171,752	62,929		613,720	610,293	610,293	610,293	
350 Communication	1,409	7,044		71,161	72,584	72,584	72,584	
380 Non-Instructional Professional & Technical Svcs.	6,539	87,876		69,667	71,060	71,060	71,060	
390 Other Gen Prof & Tech Svcs	33,008	-		59,995	61,195	61,195	61,195	
Total Purchased Services	\$ 286,838	\$ 253,402	-	\$ 901,484	\$ 903,812	\$ 903,812	\$ 903,812	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 34,393	\$ 155,238		\$ 63,051	\$ 64,313	\$ 64,313	\$ 64,313	
420 Textbooks	-	-		368	375	375	375	
440 Periodicals	565	49		1,436	1,465	1,465	1,465	
460 Non-Consumable Items	6,877	1,125		8,645	8,817	8,817	8,817	
470 Computer Software	30,079	7,150		8,806	8,982	8,982	8,982	
Total Supplies and Materials	\$ 71,914	\$ 163,562	-	\$ 82,306	\$ 83,952	\$ 83,952	\$ 83,952	-
<u>Other</u>								
640 Dues And Fees	\$ 9,758	\$ 65,499		\$ 13,456	\$ 13,726	\$ 13,726	\$ 13,726	
Total Other	\$ 9,758	\$ 65,499	-	\$ 13,456	\$ 13,726	\$ 13,726	\$ 13,726	-
Total Instructional Staff Development	\$ 6,974,670	\$ 6,341,844	51.75	\$ 9,061,674	\$ 9,134,632	\$ 8,983,357	\$ 8,557,746	50.75
2310 - Board Of Education Services								
<u>Salaries and Wages</u>								
130 Additional Salaries	\$ 9,701	\$ 9,362		\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	
Total Salaries and Wages	\$ 9,701	\$ 9,362	-	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 3,158	\$ 2,668		\$ 324	\$ 295	\$ 295	\$ 276	
220 Social Security Contribution	742	716		78	78	78	78	
230 Other Required Payroll Costs	160	154		17	22	22	22	
Total Associated Payroll Costs	\$ 4,060	\$ 3,538	-	\$ 419	\$ 395	\$ 395	\$ 376	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 459		\$ 15,795	\$ 16,111	\$ 16,111	\$ 16,111	
350 Communication	131	703		7,006	7,145	7,145	7,145	
380 Non-Instructional Professional & Technical Svcs.	610,743	660,505		613,561	702,334	702,334	702,334	
390 Other Gen Prof & Tech Svcs	-	2,042		-	-	-	-	
Total Purchased Services	\$ 610,874	\$ 663,709	-	\$ 636,362	\$ 725,590	\$ 725,590	\$ 725,590	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 83	\$ 784		\$ 4,584	\$ 4,675	\$ 4,675	\$ 4,675	
460 Non-Consumable Items	419	400		-	-	-	-	
Total Supplies and Materials	\$ 502	\$ 1,184	-	\$ 4,584	\$ 4,675	\$ 4,675	\$ 4,675	-
<u>Other</u>								
640 Dues And Fees	\$ 22,690	\$ 32,535		\$ 36,339	\$ 37,066	\$ 37,066	\$ 37,066	
Total Other	\$ 22,690	\$ 32,535	-	\$ 36,339	\$ 37,066	\$ 37,066	\$ 37,066	-
Total Board Of Education Services	\$ 647,827	\$ 710,328	-	\$ 678,721	\$ 768,743	\$ 768,743	\$ 768,724	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2320 - Executive Administration Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 190,746	\$ 226,744	4.00	\$ 291,976	\$ 391,788	\$ 391,788	\$ 321,533	4.00
113 Supervisory Licensed	753,841	776,796	4.00	896,737	1,068,444	1,068,444	1,068,444	5.00
114 Supervisory Classified	149,147	166,445	1.00	191,084	195,861	195,861	195,861	1.00
117 Unused Leave	16,094	-		-	-	-	-	
122 Classified Substitutes	-	-		2,648	2,648	2,648	2,648	
130 Additional Salaries	15,041	15,000		27,068	34,868	34,868	34,868	
Total Salaries and Wages	\$ 1,124,869	\$ 1,184,985	9.00	\$ 1,409,513	\$ 1,693,609	\$ 1,693,609	\$ 1,623,354	10.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 361,558	\$ 309,387		\$ 408,170	\$ 470,960	\$ 470,960	\$ 418,918	
220 Social Security Contribution	72,583	74,333		83,115	108,043	108,043	103,102	
230 Other Required Payroll Costs	18,195	19,047		23,322	32,446	32,446	31,012	
240 Employee Insur & Other Contract Benefits	171,915	171,134		190,190	214,510	214,510	196,575	
Total Associated Payroll Costs	\$ 624,251	\$ 573,901	-	\$ 704,797	\$ 825,959	\$ 825,959	\$ 749,607	-
<u>Purchased Services</u>								
320 Property Services	\$ 495	\$ 4,010		\$ 1,191	\$ 1,215	\$ 1,215	\$ 1,215	
340 Travel	5,985	17,522		32,105	32,747	32,747	32,747	
350 Communication	4,281	4,887		10,607	10,819	10,819	10,819	
380 Non-Instructional Professional & Technical Svcs.	15,400	-		18,462	18,832	18,832	18,832	
390 Other Gen Prof & Tech Svcs	-	600		150	153	153	153	
Total Purchased Services	\$ 26,161	\$ 27,019	-	\$ 62,515	\$ 63,766	\$ 63,766	\$ 63,766	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,819	\$ 4,806		\$ 13,322	\$ 13,589	\$ 13,589	\$ 13,589	
440 Periodicals	350	625		-	-	-	-	
460 Non-Consumable Items	973	642		3,820	3,896	3,896	3,896	
Total Supplies and Materials	\$ 3,142	\$ 6,073	-	\$ 17,142	\$ 17,485	\$ 17,485	\$ 17,485	-
<u>Other</u>								
640 Dues And Fees	\$ 9,705	\$ 11,449		\$ 9,413	\$ 9,602	\$ 9,602	\$ 9,602	
Total Other	\$ 9,705	\$ 11,449	-	\$ 9,413	\$ 9,602	\$ 9,602	\$ 9,602	-
Total Executive Administration Services	\$ 1,788,128	\$ 1,803,427	9.00	\$ 2,203,380	\$ 2,610,421	\$ 2,610,421	\$ 2,463,814	10.00

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2410 - Office of the Principal Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ -	\$ 22,663	-	\$ -	\$ -	\$ -	\$ -	-	-
112 Regular Classified	8,879,174	9,039,867	244.29	10,706,214	10,743,081	10,680,439	11,149,467	236.23	
113 Supervisory Licensed	11,512,128	12,117,323	110.21	14,445,800	14,593,629	14,593,629	14,447,328	107.70	
121 Licensed Substitutes	1,154	2,749		2,851	2,851	2,851	2,851		
122 Classified Substitutes	34,048	36,929		214,419	214,419	214,419	214,419		
123 Temporary Licensed	38,408	81,952		9,265	9,265	9,265	9,265		
124 Temporary Classified	4,102	9,524		11,856	11,856	11,856	11,856		
130 Additional Salaries	225,575	268,210		264,748	264,748	264,748	264,748		
Total Salaries and Wages	\$ 20,694,589	\$ 21,579,217	354.50	\$ 25,655,153	\$ 25,839,849	\$ 25,777,207	\$ 26,099,934	343.93	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 6,642,569	\$ 6,176,541		\$ 7,515,369	\$ 7,595,295	\$ 7,577,642	\$ 7,177,232		
220 Social Security Contribution	1,530,107	1,602,578		1,909,719	1,919,436	1,914,642	1,939,959		
230 Other Required Payroll Costs	359,014	350,590		717,359	523,176	521,911	527,873		
240 Employee Insur & Other Contract Benefits	4,729,834	4,804,035		5,551,971	5,603,841	5,569,573	5,632,625		
Total Associated Payroll Costs	\$ 13,261,524	\$ 12,933,744	-	\$ 15,694,418	\$ 15,641,748	\$ 15,583,768	\$ 15,277,689	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 2,806	\$ -		\$ 205	\$ 209	\$ 209	\$ 209		
320 Property Services	24,318	35,424		59,214	60,397	60,397	60,397		
340 Travel	15,538	18,949		66,507	75,186	75,186	75,186		
350 Communication	254,929	284,868		428,226	436,795	436,795	436,795		
380 Non-Instructional Professional & Technical Svcs.	103,884	103,072		105,894	108,011	108,011	108,011		
390 Other Gen Prof & Tech Svcs	38,786	54,350		11,365	11,591	11,591	11,591		
Total Purchased Services	\$ 440,261	\$ 496,663	-	\$ 671,411	\$ 692,189	\$ 692,189	\$ 692,189	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 252,172	\$ 496,354		\$ 781,710	\$ 804,691	\$ 804,691	\$ 804,691		
440 Periodicals	520	437		928	946	946	946		
460 Non-Consumable Items	111,248	199,040		104,187	106,272	106,272	106,272		
470 Computer Software	15,735	8,640		23,848	24,325	24,325	24,325		
480 Computer Hardware	14,964	10,564		24,476	24,966	24,966	24,966		
Total Supplies and Materials	\$ 394,639	\$ 715,035	-	\$ 935,149	\$ 961,200	\$ 961,200	\$ 961,200	-	
<u>Capital Outlay</u>									
520 Building Acquisition	\$ 13,547	\$ 4,193		\$ -	\$ -	\$ -	\$ -		
530 Grounds Improvements	6,150	-		-	-	-	-		
540 Depreciable Equipment	2,437	-		-	-	-	-		
Total Capital Outlay	\$ 22,134	\$ 4,193	-	\$ -	\$ -	\$ -	\$ -	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 17,270	\$ 32,590		\$ 15,332	\$ 15,640	\$ 15,640	\$ 15,640	
670 Licenses & Permits	238	-		-	-	-	-	
Total Other	\$ 17,508	\$ 32,590	-	\$ 15,332	\$ 15,640	\$ 15,640	\$ 15,640	-
Total Office Of The Principal Services	\$ 34,830,655	\$ 35,761,442	354.50	\$ 42,971,463	\$ 43,150,626	\$ 43,030,004	\$ 43,046,652	343.93
2490 - Other Support Services - School Administration								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 371,488	\$ 430,241	8.55	\$ 490,325	\$ 458,135	\$ 398,193	\$ 415,678	6.55
113 Supervisory Licensed	1,024,639	1,054,306	7.45	1,204,932	1,069,025	1,069,025	1,034,407	6.35
122 Classified Substitutes	-	581		3,550	3,550	3,550	3,550	
124 Temporary Classified	51	-		-	-	-	-	
130 Additional Salaries	37,331	34,227		35,508	31,908	31,908	31,908	
Total Salaries and Wages	\$ 1,433,509	\$ 1,519,355	16.00	\$ 1,734,315	\$ 1,562,618	\$ 1,502,676	\$ 1,485,543	12.90
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 492,309	\$ 443,521		\$ 499,045	\$ 479,814	\$ 460,745	\$ 426,633	
220 Social Security Contribution	105,612	112,059		122,374	114,432	109,893	108,649	
230 Other Required Payroll Costs	23,283	24,522		28,118	30,687	29,466	29,042	
240 Employee Insur & Other Contract Benefits	222,872	226,102		231,164	233,738	216,604	213,190	
Total Associated Payroll Costs	\$ 844,076	\$ 806,204	-	\$ 880,701	\$ 858,671	\$ 816,708	\$ 777,514	-
<u>Purchased Services</u>								
320 Property Services	\$ 778	\$ 4,673		\$ 11,289	\$ 11,515	\$ 11,515	\$ 11,515	
340 Travel	2,474	6,767		32,779	33,434	33,434	33,434	
350 Communication	25,506	42,340		98,624	100,596	100,596	100,596	
380 Non-Instructional Professional & Technical Svcs.	-	-		534	545	545	545	
390 Other Gen Prof & Tech Svcs	172	656		2,550	2,601	2,601	2,601	
Total Purchased Services	\$ 28,930	\$ 54,436	-	\$ 145,776	\$ 148,691	\$ 148,691	\$ 148,691	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 8,387	\$ 22,158		\$ 67,219	\$ 68,562	\$ 68,562	\$ 68,562	
440 Periodicals	-	-		379	386	386	386	
460 Non-Consumable Items	5,094	2,864		8,641	8,814	8,814	8,814	
470 Computer Software	-	19,601		2,882	2,940	2,940	2,940	
480 Computer Hardware	-	11,455		10,413	10,621	10,621	10,621	
Total Supplies and Materials	\$ 13,481	\$ 56,078	-	\$ 89,534	\$ 91,323	\$ 91,323	\$ 91,323	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Other</u>									
640 Dues And Fees	\$ 3,130	\$ 6,049		\$ 6,774	\$ 6,909	\$ 6,909	\$ 6,909		
Total Other	\$ 3,130	\$ 6,049	-	\$ 6,774	\$ 6,909	\$ 6,909	\$ 6,909	-	-
Total Other Support Services - School Administration	\$ 2,323,126	\$ 2,442,122	16.00	\$ 2,857,100	\$ 2,668,212	\$ 2,566,307	\$ 2,509,980	12.90	
2510 - Direction of Business Support Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ -	\$ -	3.00	\$ 274,535	\$ 290,224	\$ 290,224	\$ 290,224	3.00	
114 Supervisory Classified	-	-	1.00	135,092	138,469	138,469	138,469	1.00	
Total Salaries and Wages	\$ -	\$ -	4.00	\$ 409,627	\$ 428,693	\$ 428,693	\$ 428,693	4.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ -	\$ -		\$ 117,487	\$ 124,199	\$ 124,199	\$ 116,071		
220 Social Security Contribution	-	-		30,391	31,553	31,553	31,553		
230 Other Required Payroll Costs	-	-		6,649	8,606	8,606	8,571		
240 Employee Insur & Other Contract Benefits	-	-		63,090	52,373	52,373	52,373		
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 217,617	\$ 216,731	\$ 216,731	\$ 208,568	-	
<u>Purchased Services</u>									
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ -		\$ -	\$ 204,000	\$ 204,000	\$ 204,000		
Total Purchased Services	\$ -	\$ -	-	\$ -	\$ 204,000	\$ 204,000	\$ 204,000	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ -	\$ -		\$ 100,000	\$ 102,000	\$ 102,000	\$ 102,000		
Total Supplies and Materials	\$ -	\$ -	-	\$ 100,000	\$ 102,000	\$ 102,000	\$ 102,000	-	
Total Direction of Business Support Services	\$ -	\$ -	4.00	\$ 727,244	\$ 951,424	\$ 951,424	\$ 943,261	4.00	
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 1,302,769	\$ 1,287,814	22.70	\$ 1,508,345	\$ 1,542,548	\$ 1,542,548	\$ 1,601,833	22.70	
114 Supervisory Classified	328,193	346,026	3.00	387,494	424,360	424,360	424,360	3.00	
124 Temporary Classified	-	14,184		-	-	-	-		
130 Additional Salaries	13,023	7,020		34,708	34,708	34,708	34,708		
Total Salaries and Wages	\$ 1,643,985	\$ 1,655,044	25.70	\$ 1,930,547	\$ 2,001,616	\$ 2,001,616	\$ 2,060,901	25.70	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 518,280	\$ 460,811		\$ 550,891	\$ 586,421	\$ 586,421	\$ 564,687		
220 Social Security Contribution	121,328	122,560		143,532	150,016	150,016	154,554		
230 Other Required Payroll Costs	29,686	45,672		31,505	40,315	40,315	41,425		
240 Employee Insur & Other Contract Benefits	357,306	337,784		377,500	385,280	385,280	389,243		
Total Associated Payroll Costs	\$ 1,026,600	\$ 966,827	-	\$ 1,103,428	\$ 1,162,032	\$ 1,162,032	\$ 1,149,909	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Purchased Services</u>									
320 Property Services	\$ 964	\$ 730		\$ 3,132	\$ 3,195	\$ 3,195	\$ 3,195		
340 Travel	6,870	14,103		15,213	15,517	15,517	15,517		
350 Communication	26,231	30,097		44,476	45,366	45,366	45,366		
380 Non-Instructional Professional & Technical Svcs.	50,190	97,097		94,056	95,937	95,937	95,937		
390 Other Gen Prof & Tech Svcs	38,020	44,641		9,534	9,725	9,725	9,725		
Total Purchased Services	\$ 122,275	\$ 186,668	-	\$ 166,411	\$ 169,740	\$ 169,740	\$ 169,740	-	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 23,435	\$ 12,912		\$ 7,473	\$ 7,622	\$ 7,622	\$ 7,622		
440 Periodicals	244	686		-	-	-	-		
460 Non-Consumable Items	-	-		1,840	1,877	1,877	1,877		
470 Computer Software	-	429		64,867	66,164	66,164	66,164		
480 Computer Hardware	4,828	3,378		-	-	-	-		
Total Supplies and Materials	\$ 28,507	\$ 17,405	-	\$ 74,180	\$ 75,663	\$ 75,663	\$ 75,663	-	-
<u>Other</u>									
640 Dues And Fees	\$ 7,156	\$ 6,610		\$ 36,786	\$ 37,522	\$ 37,522	\$ 37,522		
Total Other	\$ 7,156	\$ 6,610	-	\$ 36,786	\$ 37,522	\$ 37,522	\$ 37,522	-	-
Total Fiscal Services	\$ 2,828,523	\$ 2,832,554	25.70	\$ 3,311,352	\$ 3,446,573	\$ 3,446,573	\$ 3,493,735	25.70	-
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 2,914,899	\$ 11,111,705	280.50	\$ 14,439,482	\$ 14,961,058	\$ 14,898,176	\$ 15,523,733	279.00	
114 Supervisory Classified	681,251	673,352	6.00	803,209	831,017	831,017	831,017	6.00	
117 Unused Leave	8,511	-		-	-	-	-		
122 Classified Substitutes	570	259,497		474,673	474,673	474,673	474,673		
124 Temporary Classified	428,806	295,012		511,092	511,092	511,092	511,092		
130 Additional Salaries	38,814	368,392		236,754	236,754	236,754	236,754		
Total Salaries and Wages	\$ 4,072,851	\$ 12,707,958	286.50	\$ 16,465,210	\$ 17,014,594	\$ 16,951,712	\$ 17,577,269	285.00	-
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,215,529	\$ 3,361,607		\$ 4,614,194	\$ 4,788,723	\$ 4,770,505	\$ 4,631,627		
220 Social Security Contribution	300,048	945,116		1,231,619	1,269,909	1,265,098	1,312,944		
230 Other Required Payroll Costs	454,047	1,691,960		2,103,790	2,244,387	2,243,105	2,334,430		
240 Employee Insur & Other Contract Benefits	893,936	3,600,303		4,192,792	4,485,408	4,468,274	4,519,103		
Total Associated Payroll Costs	\$ 2,863,560	\$ 9,598,986	-	\$ 12,142,395	\$ 12,788,427	\$ 12,746,982	\$ 12,798,104	-	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
Purchased Services									
310 Instructional, Profess & Tech Svcs	\$ -	\$ 100		\$ -	\$ -	\$ -	\$ -		
320 Property Services	7,738,560	9,957,687		9,313,893	10,893,040	10,893,040	10,893,040		10,893,040
340 Travel	6,471	13,244		24,097	24,580	24,580	24,580		24,580
350 Communication	89,908	123,196		55,964	57,083	57,083	57,083		57,083
360 Charter School Payments	-	856		-	-	-	-		-
380 Non-Instructional Professional & Technical Svcs.	1,001,566	1,258,608		1,755,839	1,790,957	1,790,957	1,790,957		1,790,957
390 Other Gen Prof & Tech Svcs	71,954	326,724		874,172	891,655	891,655	891,655		891,655
Total Purchased Services	\$ 8,908,459	\$ 11,680,415	-	\$ 12,023,965	\$ 13,657,315	\$ 13,657,315	\$ 13,657,315	-	-
Supplies and Materials									
410 Consumable Supplies & Materials	\$ 2,305,711	\$ 2,124,203		\$ 1,328,990	\$ 1,355,570	\$ 1,355,570	\$ 1,355,570		1,355,570
440 Periodicals	384	-		-	-	-	-		-
460 Non-Consumable Items	100,318	567,036		192,357	196,204	196,204	196,204		196,204
470 Computer Software	90,467	124,834		79,390	80,978	80,978	80,978		80,978
480 Computer Hardware	9,937	54,986		-	-	-	-		-
Total Supplies and Materials	\$ 2,506,817	\$ 2,871,059	-	\$ 1,600,737	\$ 1,632,752	\$ 1,632,752	\$ 1,632,752	-	-
Capital Outlay									
520 Building Acquisition	\$ -	\$ 170,162		\$ -	\$ -	\$ -	\$ -		-
530 Grounds Improvements	6,883	19,636		-	-	-	-		-
540 Depreciable Equipment	74,833	514,625		-	-	-	-		-
550 Depreciable Technology	8,238	-		-	-	-	-		-
Total Capital Outlay	\$ 89,954	\$ 704,423	-	\$ -	\$ -	\$ -	\$ -	-	-
Other									
640 Dues And Fees	\$ 54,393	\$ 62,758		\$ 19,449	\$ 19,838	\$ 19,838	\$ 19,838		19,838
670 Licenses & Permits	9,023	36,804		51,640	52,672	52,672	52,672		52,672
Total Other	\$ 63,416	\$ 99,562	-	\$ 71,089	\$ 72,510	\$ 72,510	\$ 72,510	-	-
Total Operation and Maintenance of Plant Services	\$ 18,505,057	\$ 37,662,403	286.50	\$ 42,303,396	\$ 45,165,598	\$ 45,061,271	\$ 45,737,950	285.00	285.00
2550 - Student Transportation Services									
Salaries and Wages									
112 Regular Classified	\$ 8,763,990	\$ 9,358,972	326.89	\$ 13,325,059	\$ 13,912,303	\$ 13,912,303	\$ 14,461,652		326.89
114 Supervisory Classified	285,735	306,990	4.00	470,519	501,572	501,572	501,572		4.00
122 Classified Substitutes	56,226	64,399		445,665	445,665	445,665	445,665		445,665
124 Temporary Classified	208,927	245,653		29,866	29,866	29,866	29,866		29,866
130 Additional Salaries	792,270	1,302,578		629,919	629,919	629,919	629,919		629,919
Total Salaries and Wages	\$ 10,107,148	\$ 11,278,592	330.89	\$ 14,901,028	\$ 15,519,325	\$ 15,519,325	\$ 16,068,674	330.89	330.89

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 3,109,743	\$ 3,140,564		\$ 4,408,557	\$ 4,511,447	\$ 4,511,447	\$ 4,367,829		
220 Social Security Contribution	766,445	854,516		1,146,945	1,193,783	1,193,783	1,239,098		
230 Other Required Payroll Costs	1,152,244	1,204,896		1,512,941	1,625,198	1,625,198	1,693,447		
240 Employee Insur & Other Contract Benefits	3,821,249	3,696,788		5,219,995	5,146,218	5,146,218	5,255,484		
Total Associated Payroll Costs	\$ 8,849,681	\$ 8,896,764	-	\$ 12,288,438	\$ 12,476,646	\$ 12,476,646	\$ 12,555,858	-	-
<u>Purchased Services</u>									
320 Property Services	\$ 182,862	\$ 187,158		\$ 125,055	\$ 114,949	\$ 114,949	\$ 114,949		
330 Student Transportation Services	24,220	293,775		173,483	493,149	493,149	493,149		
340 Travel	910	29,637		21,024	21,445	21,445	21,445		
350 Communication	46,288	68,280		35,090	35,792	35,792	35,792		
380 Non-Instructional Professional & Technical Svcs.	238,803	251,375		336,516	343,247	343,247	343,247		
390 Other Gen Prof & Tech Svcs	6,297	19		-	-	-	-		
Total Purchased Services	\$ 499,380	\$ 830,244	-	\$ 691,168	\$ 1,008,582	\$ 1,008,582	\$ 1,008,582	-	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 764,319	\$ 1,070,219		\$ 1,779,532	\$ 1,815,122	\$ 1,815,122	\$ 1,815,122		
440 Periodicals	50,167	51,057		846	863	863	863		
460 Non-Consumable Items	17,946	236,209		309,499	315,690	315,690	315,690		
470 Computer Software	54,575	65,303		180,741	184,356	184,356	184,356		
480 Computer Hardware	570	3,742		5,804	5,920	5,920	5,920		
Total Supplies and Materials	\$ 887,577	\$ 1,426,530	-	\$ 2,276,422	\$ 2,321,951	\$ 2,321,951	\$ 2,321,951	-	-
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ -	\$ 44,269		\$ 356,767	\$ 363,902	\$ 363,902	\$ 363,902		
562 Depreciable Transportation	1,788,900	21,531,916		14,000,000	-	-	-		
564 Transportation Improvements	-	76,423		-	-	-	-		
Total Capital Outlay	\$ 1,788,900	\$ 21,652,608	-	\$ 14,356,767	\$ 363,902	\$ 363,902	\$ 363,902	-	-
<u>Other</u>									
640 Dues And Fees	\$ 241,212	\$ 20,657		\$ 10,242	\$ 10,447	\$ 10,447	\$ 10,447		
650 Insurance	170,396	198,179		91,896	93,734	93,734	93,734		
670 Licenses & Permits	10,740	22,258		324	330	330	330		
Total Other	\$ 422,348	\$ 241,094	-	\$ 102,462	\$ 104,511	\$ 104,511	\$ 104,511	-	-
Total Student Transportation Services	\$ 22,555,034	\$ 44,325,832	330.89	\$ 44,616,285	\$ 31,794,917	\$ 31,794,917	\$ 32,423,478	330.89	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2570 - Internal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 875,380	\$ 812,149	11.00	\$ 1,225,898	\$ 1,252,607	\$ 1,252,607	\$ 1,323,895	11.00	
114 Supervisory Classified	91,847	98,384	1.00	113,288	120,766	120,766	120,766	1.00	
122 Classified Substitutes	-	-		4,202	4,202	4,202	4,202		
124 Temporary Classified	10,470	5,459		19,117	19,117	19,117	19,117		
130 Additional Salaries	29,860	21,594		31,121	31,121	31,121	31,121		
Total Salaries and Wages	\$ 1,007,557	\$ 937,586	12.00	\$ 1,393,626	\$ 1,427,813	\$ 1,427,813	\$ 1,499,101	12.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 182,450	\$ 176,881		\$ 224,226	\$ 227,015	\$ 227,015	\$ 219,614		
220 Social Security Contribution	44,119	46,908		58,512	59,520	59,520	61,629		
230 Other Required Payroll Costs	23,621	23,533		25,129	27,898	27,898	28,951		
240 Employee Insur & Other Contract Benefits	172,159	159,272		190,399	189,210	189,210	191,242		
Total Associated Payroll Costs	\$ 422,349	\$ 406,594	-	\$ 498,266	\$ 503,643	\$ 503,643	\$ 501,436	-	
<u>Purchased Services</u>									
320 Property Services	\$ 1,508	\$ 5,683		\$ 7,444	\$ 7,593	\$ 7,593	\$ 7,593		
340 Travel	595	3,001		8,911	9,089	9,089	9,089		
350 Communication	11,947	25,677		27,026	27,567	27,567	27,567		
380 Non-Instructional Professional & Technical Svcs.	-	3,816		2,286	2,331	2,331	2,331		
390 Other Gen Prof & Tech Svcs	1,655	97		505	515	515	515		
Total Purchased Services	\$ 15,705	\$ 38,274	-	\$ 46,172	\$ 47,095	\$ 47,095	\$ 47,095	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ (3,504)	\$ (80,212)		\$ (29,953)	\$ (29,707)	\$ (29,707)	\$ (44,408)		
460 Non-Consumable Items	2,836	11,115		2,242	2,287	2,287	2,287		
470 Computer Software	14,028	20,866		41,544	42,375	42,375	42,375		
480 Computer Hardware	744	562		7,451	7,600	7,600	7,600		
Total Supplies and Materials	\$ 14,104	\$ (47,669)	-	\$ 21,284	\$ 22,555	\$ 22,555	\$ 7,854	-	
<u>Other</u>									
640 Dues And Fees	\$ 1,203	\$ 5,819		\$ 6,750	\$ 6,885	\$ 6,885	\$ 6,885		
670 Licenses & Permits	985	245		1,364	1,391	1,391	1,391		
Total Other	\$ 2,188	\$ 6,064	-	\$ 8,114	\$ 8,276	\$ 8,276	\$ 8,276	-	
Total Internal Services	\$ 1,461,903	\$ 1,340,849	12.00	\$ 1,967,462	\$ 2,009,382	\$ 2,009,382	\$ 2,063,762	12.00	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
2620 - Research Services									
<u>Purchased Services</u>									
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ 16,500		\$ -	\$ -	\$ -	\$ -		
Total Purchased Services	\$ -	\$ 16,500	-	\$ -	\$ -	\$ -	\$ -	-	-
Total Research Services	\$ -	\$ 16,500	-	\$ -	\$ -	\$ -	\$ -	-	-
2630 - Information Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 235,870	\$ 347,275	6.00	\$ 411,568	\$ 437,045	\$ 352,720	\$ 368,206	5.00	
114 Supervisory Classified	188,241	249,924	2.00	277,493	281,062	281,062	281,062	2.00	
117 Unused Leave	7,752	-		-	-	-	-		
124 Temporary Classified	-	440		-	-	-	-		
130 Additional Salaries	3,032	3,768		30,839	30,839	30,839	30,839		
Total Salaries and Wages	\$ 434,895	\$ 601,407	8.00	\$ 719,900	\$ 748,946	\$ 664,621	\$ 680,107	7.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 114,476	\$ 160,865		\$ 212,547	\$ 216,983	\$ 192,553	\$ 184,145		
220 Social Security Contribution	32,226	44,864		52,948	56,090	49,918	51,102		
230 Other Required Payroll Costs	7,089	9,781		11,718	15,007	13,311	13,605		
240 Employee Insur & Other Contract Benefits	94,403	129,171		139,252	141,632	123,298	124,293		
Total Associated Payroll Costs	\$ 248,194	\$ 344,681	-	\$ 416,465	\$ 429,712	\$ 379,080	\$ 373,145	-	
<u>Purchased Services</u>									
320 Property Services	\$ -	\$ -		\$ 319	\$ 325	\$ 325	\$ 325		
340 Travel	206	1,377		3,917	3,995	3,995	3,995		
350 Communication	114,688	11,982		37,007	37,746	37,746	37,746		
380 Non-Instructional Professional & Technical Svcs.	31,755	-		48,507	49,477	49,477	49,477		
390 Other Gen Prof & Tech Svcs	164	357		-	-	-	-		
Total Purchased Services	\$ 146,813	\$ 13,716	-	\$ 89,750	\$ 91,543	\$ 91,543	\$ 91,543	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 1,220	\$ 3,913		\$ 4,034	\$ 4,115	\$ 4,115	\$ 4,115		
440 Periodicals	237	802		947	966	966	966		
460 Non-Consumable Items	-	4,696		9,172	9,355	9,355	9,355		
470 Computer Software	29,817	28,429		14,245	14,530	14,530	14,530		
480 Computer Hardware	9,264	30		1,031	1,052	1,052	1,052		
Total Supplies and Materials	\$ 40,538	\$ 37,870	-	\$ 29,429	\$ 30,018	\$ 30,018	\$ 30,018	-	

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 3,250	\$ 3,719		\$ 1,122	\$ 1,144	\$ 1,144	\$ 1,144	
Total Other	\$ 3,250	\$ 3,719	-	\$ 1,122	\$ 1,144	\$ 1,144	\$ 1,144	-
Total Information Services	\$ 873,690	\$ 1,001,393	8.00	\$ 1,256,666	\$ 1,301,363	\$ 1,166,406	\$ 1,175,957	7.00
2640 - Staff Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 56,383	\$ 169,960	2.00	\$ 148,208	\$ 84,786	\$ 84,786	\$ -	-
112 Regular Classified	1,668,091	1,973,177	35.00	2,323,742	2,309,294	2,243,750	2,295,530	34.00
113 Supervisory Licensed	352,910	333,894	3.50	479,305	523,233	455,686	455,686	3.00
114 Supervisory Classified	231,112	250,177	2.00	268,191	397,545	397,545	397,545	3.00
121 Licensed Substitutes	121,239	65,767		-	-	-	-	
122 Classified Substitutes	20,787	23,183		5,774	5,774	5,774	5,774	
123 Temporary Licensed	62,241	46,124		-	-	-	-	
124 Temporary Classified	14,325	13,755		80,283	80,283	80,283	80,283	
130 Additional Salaries	20,969	55,127		69,334	58,996	58,996	58,996	
Total Salaries and Wages	\$ 2,548,057	\$ 2,931,164	42.50	\$ 3,374,837	\$ 3,459,911	\$ 3,326,820	\$ 3,293,814	40.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 696,912	\$ 643,012		\$ 966,931	\$ 995,041	\$ 954,565	\$ 884,167	
220 Social Security Contribution	187,596	217,929		252,036	258,874	249,578	247,050	
230 Other Required Payroll Costs	42,550	47,507		55,023	69,434	66,782	66,043	
240 Employee Insur & Other Contract Benefits	531,821	594,538		668,687	682,851	661,524	648,890	
Total Associated Payroll Costs	\$ 1,458,879	\$ 1,502,986	-	\$ 1,942,677	\$ 2,006,200	\$ 1,932,449	\$ 1,846,150	-
<u>Purchased Services</u>								
320 Property Services	\$ 95	\$ 2,031		\$ 13,014	\$ 13,275	\$ 13,275	\$ 13,275	
340 Travel	6,384	16,492		46,977	47,917	47,917	47,917	
350 Communication	44,323	66,502		66,453	67,781	67,781	67,781	
380 Non-Instructional Professional & Technical Svcs.	231,497	257,339		417,864	426,222	426,222	426,222	
390 Other Gen Prof & Tech Svcs	131	235		9,693	9,886	9,886	9,886	
Total Purchased Services	\$ 282,430	\$ 342,599	-	\$ 554,001	\$ 565,081	\$ 565,081	\$ 565,081	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 7,073	\$ 13,025		\$ 36,925	\$ 37,664	\$ 37,664	\$ 37,664	
440 Periodicals	150	-		725	740	740	740	
460 Non-Consumable Items	2,024	53,829		6,834	6,971	6,971	6,971	
470 Computer Software	18,492	70,290		231,776	236,412	236,412	236,412	
480 Computer Hardware	1,891	569		3,380	3,448	3,448	3,448	
Total Supplies and Materials	\$ 29,630	\$ 137,713	-	\$ 279,640	\$ 285,235	\$ 285,235	\$ 285,235	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Other</u>									
640 Dues And Fees	\$ 7,454	\$ 31,466		\$ 5,012	\$ 5,113	\$ 5,113	\$ 5,113		
670 Licenses & Permits	-	25,780		1,061	1,082	1,082	1,082		
Total Other	\$ 7,454	\$ 57,246	-	\$ 6,073	\$ 6,195	\$ 6,195	\$ 6,195	-	-
Total Staff Services	\$ 4,326,450	\$ 4,971,708	42.50	\$ 6,157,228	\$ 6,322,622	\$ 6,115,780	\$ 5,996,475	40.00	
2660 - Technology Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 4,596,835	\$ 5,142,706	71.91	\$ 5,627,087	\$ 5,639,368	\$ 5,639,368	\$ 5,781,974	69.91	
114 Supervisory Classified	687,978	705,271	6.00	796,218	799,533	799,533	799,533	6.00	
122 Classified Substitutes	-	-		27,714	27,714	27,714	27,714		
124 Temporary Classified	9,825	72,945		-	-	-	-		
130 Additional Salaries	5,604	1,500		3,600	-	-	-		
Total Salaries and Wages	\$ 5,300,242	\$ 5,922,422	77.91	\$ 6,454,619	\$ 6,466,615	\$ 6,466,615	\$ 6,609,221	75.91	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,677,211	\$ 1,655,676		\$ 1,880,165	\$ 1,919,795	\$ 1,919,795	\$ 1,836,760		
220 Social Security Contribution	391,498	438,443		479,788	479,665	479,665	490,573		
230 Other Required Payroll Costs	89,817	99,226		105,003	129,831	129,831	132,524		
240 Employee Insur & Other Contract Benefits	1,094,332	1,143,235		1,187,682	1,185,649	1,185,649	1,195,012		
Total Associated Payroll Costs	\$ 3,252,858	\$ 3,336,580	-	\$ 3,652,638	\$ 3,714,940	\$ 3,714,940	\$ 3,654,869	-	-
<u>Purchased Services</u>									
320 Property Services	\$ 1,080,469	\$ 1,067,239		\$ 140,402	\$ 143,210	\$ 143,210	\$ 143,210		
340 Travel	20,515	29,709		26,363	26,890	26,890	26,890		
350 Communication	401,491	323,829		1,822,880	1,859,338	1,859,338	1,859,338		
380 Non-Instructional Professional & Technical Svcs.	77,278	96,403		496,683	506,616	506,616	506,616		
390 Other Gen Prof & Tech Svcs	1,893	3,880		-	-	-	-		
Total Purchased Services	\$ 1,581,646	\$ 1,521,060	-	\$ 2,486,328	\$ 2,536,054	\$ 2,536,054	\$ 2,536,054	-	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 153,852	\$ 96,262		\$ 139,493	\$ 142,283	\$ 142,283	\$ 142,283		
440 Periodicals	62,166	-		-	-	-	-		
460 Non-Consumable Items	30,635	14,877		11,413	11,641	11,641	11,641		
470 Computer Software	2,032,979	2,202,071		2,618,165	2,670,528	2,670,528	2,670,528		
480 Computer Hardware	2,964,308	2,516,940		972,398	991,846	991,846	991,846		
Total Supplies and Materials	\$ 5,243,940	\$ 4,830,150	-	\$ 3,741,469	\$ 3,816,298	\$ 3,816,298	\$ 3,816,298	-	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
Capital Outlay								
550 Depreciable Technology	\$ -	\$ 82,422		\$ 15,227	\$ 15,532	\$ 15,532	\$ 15,532	
Total Capital Outlay	\$ -	\$ 82,422	-	\$ 15,227	\$ 15,532	\$ 15,532	\$ 15,532	-
Other								
640 Dues And Fees	\$ 16,398	\$ 25,441		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 16,398	\$ 25,441	-	\$ -	\$ -	\$ -	\$ -	-
Total Technology Services	\$ 15,395,084	\$ 15,718,075	77.91	\$ 16,350,281	\$ 16,549,439	\$ 16,549,439	\$ 16,631,974	75.91
2680 - Interpretation and Translation Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 655,826	\$ 691,404	12.75	\$ 760,687	\$ 775,161	\$ 775,161	\$ 809,197	12.75
124 Temporary Classified	-	73		-	-	-	-	
130 Additional Salaries	1,380	17,572		-	-	-	-	
Total Salaries and Wages	\$ 657,206	\$ 709,049	12.75	\$ 760,687	\$ 775,161	\$ 775,161	\$ 809,197	12.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 208,943	\$ 208,351		\$ 223,675	\$ 228,029	\$ 228,029	\$ 222,698	
220 Social Security Contribution	48,478	52,744		56,728	57,625	57,625	60,227	
230 Other Required Payroll Costs	10,806	11,558		12,457	15,698	15,698	16,372	
240 Employee Insur & Other Contract Benefits	208,745	210,667		217,763	223,971	223,971	226,461	
Total Associated Payroll Costs	\$ 476,972	\$ 483,320	-	\$ 510,623	\$ 525,323	\$ 525,323	\$ 525,758	-
<u>Purchased Services</u>								
340 Travel	\$ 22	\$ 370		\$ 6,266	\$ 6,392	\$ 6,392	\$ 6,392	
350 Communication	86,461	3,763		4,392	4,481	4,481	4,481	
380 Non-Instructional Professional & Technical Svcs.	1,824	2,863		-	-	-	-	
390 Other Gen Prof & Tech Svcs	104	-		-	-	-	-	
Total Purchased Services	\$ 88,411	\$ 6,996	-	\$ 10,658	\$ 10,873	\$ 10,873	\$ 10,873	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 2,032	\$ 4,538		\$ 14,057	\$ 14,338	\$ 14,338	\$ 14,338	
460 Non-Consumable Items	-	2,739		-	-	-	-	
470 Computer Software	6,186	2,614		-	-	-	-	
Total Supplies and Materials	\$ 8,218	\$ 9,891	-	\$ 14,057	\$ 14,338	\$ 14,338	\$ 14,338	-
Total Interpretation And Translation Services	\$ 1,230,807	\$ 1,209,256	12.75	\$ 1,296,025	\$ 1,325,695	\$ 1,325,695	\$ 1,360,166	12.75

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2690 - Other Support Services - Central								
<u>Associated Payroll Costs</u>								
240 Employee Insur & Other Contract Benefits	\$ 467,873	\$ 552,307	\$	399,200	\$ 399,200	\$ 399,200	\$ 761,200	
Total Associated Payroll Costs	\$ 467,873	\$ 552,307	-	\$ 399,200	\$ 399,200	\$ 399,200	\$ 761,200	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 1,982	\$	-	\$ -	\$ -	\$ -	
374 Other Tuition	250,736	218,985		360,000	360,000	360,000	360,000	
Total Purchased Services	\$ 250,736	\$ 220,967	-	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	-
Total Other Support Services - Central	\$ 718,609	\$ 773,274	-	\$ 759,200	\$ 759,200	\$ 759,200	\$ 1,121,200	-
2700 - Supplemental Retirement Program								
<u>Salaries and Wages</u>								
116 Early Retirement	\$ 222,049	\$ 335,351	\$	100,000	\$ 70,000	\$ 70,000	\$ 70,000	
Total Salaries and Wages	\$ 222,049	\$ 335,351	-	\$ 100,000	\$ 70,000	\$ 70,000	\$ 70,000	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 77,842	\$ 69,993	\$	25,791	\$ 16,080	\$ 16,080	\$ 14,753	
220 Social Security Contribution	16,571	25,405		7,651	5,356	5,356	5,356	
230 Other Required Payroll Costs	3,461	5,312		1,612	1,408	1,408	1,408	
Total Associated Payroll Costs	\$ 97,874	\$ 100,710	-	\$ 35,054	\$ 22,844	\$ 22,844	\$ 21,517	-
Total Supplemental Retirement Program	\$ 319,923	\$ 436,061	-	\$ 135,054	\$ 92,844	\$ 92,844	\$ 91,517	-
Total Support Services	\$ 156,484,746	\$ 198,549,175	1,700.17	\$ 229,209,082	\$ 220,873,155	\$ 219,185,600	\$ 220,520,632	1,670.00
3000 - Enterprise and Community Services								
3100 - Food Services								
<u>Purchased Services</u>								
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ 505	\$	-	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 505	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
460 Non-Consumable Items	\$ -	\$ -	\$	400,000	\$ 408,000	\$ 408,000	\$ 608,000	
Total Supplies and Materials	\$ -	\$ -	-	\$ 400,000	\$ 408,000	\$ 408,000	\$ 608,000	-
Total Food Services	\$ -	\$ 505	-	\$ 400,000	\$ 408,000	\$ 408,000	\$ 608,000	-
Total Enterprise and Community Services	\$ -	\$ 505	-	\$ 400,000	\$ 408,000	\$ 408,000	\$ 608,000	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
4000 - Facilities Acquisition and Construction								
4110 - Service Area Direction								
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services	\$ -	\$ 48	-	\$ -	\$ -	\$ -	\$ -	-
Total Direction: Facilities	\$ -	\$ 48	-	\$ -	\$ -	\$ -	\$ -	-
4120 - Site Acquisition & Development Services								
<u>Purchased Services</u>								
320 Property Services	\$ 3,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
390 Other Gen Prof & Tech Svcs	-	11,000	-	-	-	-	-	-
Total Purchased Services	\$ 3,008	\$ 11,000	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
540 Depreciable Equipment	3,150	-	-	-	-	-	-	-
Total Capital Outlay	\$ 42,150	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition & Development	\$ 45,158	\$ 11,000	-	\$ -	\$ -	\$ -	\$ -	-
4150 - Building Acq Constr & Imprv Services								
<u>Purchased Services</u>								
380 Non-Instructional Professional & Technical Svcs.	\$ 1,050	\$ 695	\$ 133,206	\$ 135,870	\$ 135,870	\$ 135,870	\$ 135,870	-
390 Other Gen Prof & Tech Svcs	16,432	21,008	-	-	-	-	-	-
Total Purchased Services	\$ 17,482	\$ 21,703	-	\$ 133,206	\$ 135,870	\$ 135,870	\$ 135,870	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Supplies and Materials	\$ 32	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 78,299	\$ 91,947	\$ 106,169	\$ 108,292	\$ 108,292	\$ 108,292	\$ 108,292	-
540 Depreciable Equipment	1,850	-	-	-	-	-	-	-
Total Capital Outlay	\$ 80,149	\$ 91,947	-	\$ 106,169	\$ 108,292	\$ 108,292	\$ 108,292	-
Total Building Acq Constr & Imprv Services	\$ 97,663	\$ 113,650	-	\$ 239,375	\$ 244,162	\$ 244,162	\$ 244,162	-
Total Facilities Acquisition and Construction	\$ 142,821	\$ 124,698	-	\$ 239,375	\$ 244,162	\$ 244,162	\$ 244,162	-

Requirements Detail – General Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
5000 - Other Uses								
5100 - Debt Service								
<u>Other</u>								
610 Principal	\$ 280,000	\$ 279,820		\$ 2,021,340	\$ -	\$ -	\$ -	-
620 Interest	15,673	4,746		-	-	-	-	-
620 Interest	3,918	1,186		23,661	-	-	-	-
Total Other	\$ 299,591	\$ 285,752	-	\$ 2,045,001	\$ -	\$ -	\$ -	-
Total Debt Service	\$ 299,591	\$ 285,752	-	\$ 2,045,001	\$ -	\$ -	\$ -	-
5200 - Transfer Of Funds								
<u>Transfers</u>								
710 Fund Modifications								
Transfer to Asset Replacement Fund	\$ 3,100,000	\$ 820,000		\$ 17,390,000	\$ 11,500,000	\$ 11,500,000	\$ 11,500,000	-
Transfer to Food Services Fund	-	115,844		200,000	200,000	200,000	200,000	-
Transfer to PERS Pension Debt Service Fund	-	-		1	-	-	-	-
Transfer to Preventative & Deferred Maint. Fund	1,500,000	2,000,000		1,750,000	2,000,000	2,000,000	2,000,000	-
Total Transfers	\$ 4,600,000	\$ 2,935,844	-	\$ 19,340,001	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	-
Total Transfer Of Funds	\$ 4,600,000	\$ 2,935,844	-	\$ 19,340,001	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	-
Total Other Uses	\$ 4,899,591	\$ 3,221,596	-	\$ 21,385,002	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	-
6000 - Contingency								
6000 - Operating Contingency								
<u>Other Uses</u>								
810 Operating Contingency	\$ -	\$ -		\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
Total Other Uses	\$ -	\$ -	-	\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
Total Operating Contingency	\$ -	\$ -	-	\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
Total Contingency	\$ -	\$ -	-	\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 355,937	\$ 346,769		\$ -	\$ -	\$ -	\$ -	-
770 Unreserved Fund Balance	120,840,611	109,607,691		-	-	-	-	-
Total Unappropriated Ending Fund Balance	\$ 121,196,548	\$ 109,954,460	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL REQUIREMENTS	\$ 589,939,156	\$ 636,915,852	4,821.04	\$ 620,587,223	\$ 605,307,297	\$ 605,307,297	\$ 625,040,171	4,765.56

Requirements Summary by Function – General Fund

Function and Description	2022-23		2023-24			
	FTE	Budget	Proposed	Approved	Adopted	FTE
1000 INSTRUCTION						
1110 Elementary Programs	1,094.75	\$ 118,427,861	\$ 114,640,603	\$ 116,152,123	\$ 116,757,982	1,065.94
1120 Middle School Programs	403.40	48,291,363	48,775,357	48,775,357	48,806,993	402.40
1130 High School Programs	529.53	70,920,096	72,669,471	72,669,471	72,466,058	533.03
1140 Pre-Kindergarten Programs	-	51,102	52,124	52,124	52,124	-
1200 Special Programs	1,093.19	111,711,056	115,547,040	115,547,040	117,232,075	1,094.19
1400 Summer School Programs	-	706,127	698,645	698,645	690,831	-
TOTAL INSTRUCTION	3,120.87	\$ 350,107,605	\$ 352,383,240	\$ 353,894,760	\$ 356,006,063	3,095.56
2000 SUPPORT SERVICES						
2100 Students	355.52	\$ 38,750,518	\$ 39,737,700	\$ 39,737,700	\$ 40,002,669	358.02
2200 Instructional Staff	164.90	22,867,707	22,218,396	21,199,494	20,689,318	151.90
2300 General Administration	9.00	2,882,101	3,379,164	3,379,164	3,232,538	10.00
2400 School Administration	370.50	45,828,563	45,818,838	45,596,311	45,556,632	356.83
2500 Business	659.09	92,925,739	83,367,894	83,263,567	84,662,186	657.59
2600 Central Activities	141.16	25,819,400	26,258,319	25,916,520	26,285,772	135.66
2700 Supplemental Retirement Program	-	135,054	92,844	92,844	91,517	-
TOTAL SUPPORT SERVICES	1,700.17	\$ 229,209,082	\$ 220,873,155	\$ 219,185,600	\$ 220,520,632	1,670.00
3000 ENTERPRISE AND COMMUNITY SERVICES						
3100 Food Services	-	\$ 400,000	\$ 408,000	\$ 408,000	\$ 608,000	-
TOTAL ENTERPRISE AND COMMUNITY SERVICES	-	\$ 400,000	\$ 408,000	\$ 408,000	\$ 608,000	-
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4150 Building Acquisition, Construct & Improvement Svcs	-	\$ 239,375	\$ 244,162	\$ 244,162	\$ 244,162	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 239,375	\$ 244,162	\$ 244,162	\$ 244,162	-
5000 OTHER USES						
5100 Debt Service	-	\$ 2,045,001	\$ -	\$ -	\$ -	-
5200 Transfers of Funds	-	19,340,001	13,700,000	13,700,000	13,700,000	-
TOTAL OTHER USES	-	\$ 21,385,002	\$ 13,700,000	\$ 13,700,000	\$ 13,700,000	-
6000 CONTINGENCIES						
6100 Operating Contingency	-	\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
TOTAL CONTINGENCY	-	\$ 19,246,159	\$ 17,698,740	\$ 17,874,775	\$ 33,961,314	-
TOTAL GENERAL FUND REQUIREMENTS	4,821.04	\$ 620,587,223	\$ 605,307,297	\$ 605,307,297	\$ 625,040,171	4,765.56

Requirements by Object Code – General Fund

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries and Wages					
111	Regular Licensed	\$ 154,233,511	\$ 153,068,471	\$ 171,634,094	\$ 173,328,753
112	Regular Classified	72,566,084	81,190,465	101,121,093	107,402,950
113	Supervisory Licensed	15,651,555	15,871,185	19,340,554	19,106,888
114	Supervisory Classified	2,643,504	2,891,170	3,555,876	3,810,951
115	Sabbaticals	-	52,209	575,438	280,118
116	Early Retirement	222,049	335,351	100,000	70,000
117	Unused Leave	32,357	-	-	-
121	Licensed Substitutes	1,178,395	3,758,443	4,671,077	4,671,077
122	Classified Substitutes	249,844	666,997	2,298,579	2,300,999
123	Temporary Licensed	202,711	249,548	158,340	158,340
124	Temporary Classified	951,462	950,304	1,390,526	1,390,526
130	Additional Salaries	7,071,988	9,350,069	10,582,486	11,097,733
Total Salaries and Wages		\$ 255,003,460	\$ 268,384,212	\$ 315,428,063	\$ 323,618,335
Associated Payroll Costs					
210	Public Employees Retirement System	\$ 79,332,985	\$ 74,547,386	\$ 91,608,244	\$ 87,096,347
220	Social Security Contribution	18,844,230	19,897,815	23,456,496	24,015,649
230	Other	5,939,461	7,012,133	8,951,246	10,030,876
240	Employee Insurance	64,084,179	65,296,674	74,490,069	76,623,713
240	Professional Devel & Other Contractual Benefits	502,873	587,307	434,200	784,000
Total Associated Payroll Costs		\$ 168,703,728	\$ 167,341,315	\$ 198,940,255	\$ 198,550,585

Requirements by Object Code – General Fund Continued

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
<u>Purchased Services</u>					
310	Instructional, Profess, & Tech Svcs	\$ 1,288,513	\$ 1,520,666	\$ 1,453,690	\$ 1,237,946
320	Property Services	9,155,584	11,440,890	9,878,390	11,455,193
330	Student Transportation Services	205,875	956,861	1,440,906	1,984,823
340	Travel	280,539	500,260	1,178,901	1,194,129
350	Communication	1,661,153	2,275,580	4,471,464	4,569,221
360	Charter School Payments	5,937,671	6,274,110	7,400,000	7,800,000
370	Tuition	939,270	1,353,518	1,138,656	1,613,229
380	Non-Instructional Professional & Technical Svcs.	3,791,863	5,286,635	4,711,371	5,015,786
390	Other General Profess & Tech Svcs	224,452	506,570	1,009,147	1,029,326
Total Purchased Services		\$ 23,484,920	\$ 30,115,090	\$ 32,682,525	\$ 35,899,653
<u>Supplies and Materials</u>					
410	Consumable Supplies & Materials	\$ 5,879,005	\$ 7,071,569	\$ 10,072,068	\$ 10,181,879
420	Textbooks	433,278	408,347	709,004	723,180
430	Library Books	289,946	253,400	278,758	284,336
440	Periodicals	118,173	90,193	18,730	19,105
460	Non-consumable Items	975,662	1,753,622	1,780,893	1,983,367
470	Computer Software	2,997,812	3,046,532	3,792,562	3,820,659
480	Computer Hardware	3,074,149	21,683,301	1,274,932	1,299,920
Total Supplies and Materials		\$ 13,768,025	\$ 34,306,964	\$ 17,926,947	\$ 18,312,446
<u>Capital Outlay</u>					
520	Buildings Acquisition and Improvement	\$ 126,176	\$ 275,687	\$ 106,169	\$ 108,292
530	Improvements Other Than Buildings	52,033	47,136	-	-
540	Depreciable Equipment	123,895	692,857	375,298	382,804
550	Depreciable Technology	8,238	82,422	15,227	15,532
560	Depreciable Transportation	1,788,900	21,608,339	14,000,000	-
Total Capital Outlay		\$ 2,099,242	\$ 22,706,441	\$ 14,496,694	\$ 506,628

Requirements by Object Code – General Fund Continued

Object	Object Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
<u>Other</u>					
610	Principal	\$ 280,000	\$ 279,821	\$ 2,021,340	\$ -
620	Interest	19,591	5,932	23,661	-
640	Dues and Fees	589,872	596,404	324,278	330,766
650	Insurance and Judgments	170,397	198,179	91,896	93,734
670	Taxes, Licenses and Assessments	23,373	91,190	65,404	66,710
Total Other		\$ 1,083,233	\$ 1,171,526	\$ 2,526,579	\$ 491,210
<u>Transfers</u>					
710	Transfer to Asset Replacement Fund	\$ 3,100,000	\$ 820,000	\$ 17,390,000	11,500,000
710	Transfer to Food Services Fund	-	115,844	200,000	200,000
710	Transfer to PERS Pension Debt Service Fund	-	-	1	-
710	Transfer to Preventative & Deferred Maint. Fund	1,500,000	2,000,000	1,750,000	2,000,000
Total Transfers		\$ 4,600,000	\$ 2,935,844	\$ 19,340,001	\$ 13,700,000
<u>Other Uses of Funds</u>					
810	Operating Contingency	\$ -	\$ -	\$ 19,246,159	\$ 33,961,314
Total Other Uses of Funds		\$ -	\$ -	\$ 19,246,159	\$ 33,961,314
<u>Unappropriated Ending Fund Balance</u>					
761	Reserved for Inventories	\$ 355,937	\$ 346,769	\$ -	\$ -
770	Unreserved Fund Balance	120,840,611	109,607,691	-	-
Total Unappropriated Ending Fund Balance		\$ 121,196,548	\$ 109,954,460	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 589,939,156	\$ 636,915,852	\$ 620,587,223	\$ 625,040,171

Summary of FTE and Wages – General Fund

Object	Object Description	2022-23 FTE	FTE Increases	FTE Decreases	FTE Net Change	2023-24 FTE	2023-24 Budgeted Wages
LICENSED STAFF							
111	Regular Licensed	2,375.92	18.50	(58.00)	(39.50)	2,336.42	\$ 173,328,753
113	Supervisory Licensed	142.16	1.15	(6.26)	(5.11)	137.05	19,106,888
115	Sabbaticals						280,118
116	Early Retirement						70,000
121	Licensed Substitutes						4,671,077
123	Temporary Licensed						158,340
130	Additional Salaries						9,222,647
TOTAL LICENSED STAFF		2,518.08	19.65	(64.26)	(44.61)	2,473.47	\$ 206,837,823
CLASSIFIED STAFF							
112	Regular Classified	2,219.96	15.87	(27.75)	(11.88)	2,208.08	\$ 102,088,524
112	Professional and Technical	56.00	4.00	(4.00)	-	56.00	5,314,426
114	Supervisory Classified	27.00	1.00	-	1.00	28.00	3,810,951
122	Classified Substitutes						2,300,999
124	Temporary Classified						1,390,526
130	Additional Salaries						1,875,086
TOTAL CLASSIFIED STAFF		2,302.96	20.87	(31.75)	(10.88)	2,292.08	\$ 116,780,512
TOTAL GENERAL FUND FTE AND WAGES		4,821.04	40.52	(96.01)	(55.49)	4,765.55	\$ 323,618,335

Special Revenue Funds (200)

Introduction - Special Revenue Funds

Restricted, Committed or Assigned Funds*

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

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

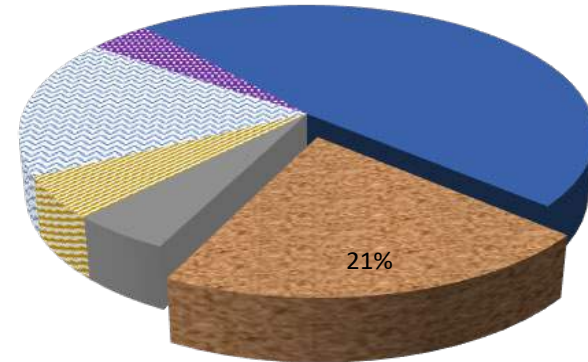
Food Services Fund (Committed*): SKPS currently contracts with Sodexo School Services for its operation of the Food Service Program that provides nutritionally balanced lunches and breakfasts to all students in Salem-Keizer. Students pay for meals and the district records the revenues along with the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

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

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

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

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



Special Revenue Funds: Percent of Total District Budget

Fee Based Programs Fund – 214

The Fee Based Programs Fund represents programs which are self-supporting in nature. Programs in the fund include but are not limited to; elementary after-school childcare and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, and small memorial and scholarship accounts. The revenue to support these programs and activities comes from user fees, small grants and donations, the Schools and Libraries Program of the Universal Service Fund (E-rate Program), student activity card sales, book sales, athletic participation fees, gate receipts and admissions charges, donations, student fundraising projects and interest earnings. The use of the resources in this fund is restricted by statute, administrative rule and policy.

Fund Detail – Fee Based Programs Fund

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
RESOURCES									
1312 Tuition-Other	\$ 21,574	\$ 31,177		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		
1710 ASB Card Sales	(235)	84,052		125,000	125,000	125,000	125,000		
1710 Gate Receipts	(60)	232,390		260,000	260,000	260,000	260,000		
1710 Admissions, Drama Productions	1,670	70,168		65,000	65,000	65,000	65,000		
1720 Student Annual/Yearbook Sales	82,011	170,570		275,000	275,000	275,000	275,000		
1720 School Stores	2,074	88,002		175,000	175,000	175,000	175,000		
1740 Athletic Participation Fees	(2,638)	10,531		550,000	550,000	550,000	550,000		
1750 Concessions/Vending Machines	-	6,477		-	-	-	-		
1760 Fundraising Activities	17,327	281,148		580,000	580,000	580,000	580,000		
1790 Extracurricular Miscellaneous	383,249	1,682,373		3,137,075	3,137,075	3,137,075	3,137,075		
1800 Child Care/Foster Care	-	4,910		7,000	7,000	7,000	7,000		
1910 Building Rental, Fines and Fees	6,111	9,263		20,000	20,000	20,000	20,000		
1920 Contributions and Donations	402,301	798,335		1,800,000	1,800,000	1,800,000	1,800,000		
1950 Textbook Sales	2,511	1,235		30,000	30,000	30,000	30,000		
1960 Recovery of Prior Years Expense	5,349	400		-	-	-	-		
1980 Fees Charged to Grants	(33)	41		-	-	-	-		
1990 Miscellaneous	1,482,999	1,119,420		1,000,000	1,200,000	1,200,000	1,200,000		
2200 Restricted	-	70,000		-	-	-	-		
5400 Beginning Fund Balance	5,690,567	6,315,798		6,400,000	7,000,000	7,000,000	7,000,000		
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 8,094,777	\$ 10,976,290		\$ 14,524,075	\$ 15,324,075	\$ 15,324,075	\$ 15,324,075		

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS								
1000 - Instruction								
1111 - Elementary Instruction, Primary (K-5)								
<u>Supplies and Materials</u>								
460 Non-consumable Items	\$ -	\$ 44,618	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Supplies and Materials	\$ -	\$ 44,618	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 8,980	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Capital Outlay	\$ -	\$ 8,980	-	\$ -	\$ -	\$ -	\$ -	-
Total Elementary Extracurricular	\$ -	\$ 53,598	-	\$ -	\$ -	\$ -	\$ -	-
1113 - Elementary Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 222	\$ 19,046	\$ 19,046	\$ 19,046	\$ 19,046	\$ 19,046	-
122 Classified Substitutes	-	-	6,628	6,628	6,628	6,628	6,628	-
124 Temporary Classified	-	-	4,006	4,006	4,006	4,006	4,006	-
130 Additional Salaries	-	709	133,784	133,784	133,784	133,784	133,784	-
Total Salaries and Wages	\$ -	\$ 931	-	\$ 163,464	\$ 163,464	\$ 163,464	\$ 163,464	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 184	\$ 49,159	\$ 44,664	\$ 44,664	\$ 44,664	\$ 44,664	-
220 Social Security Contribution	-	71	12,514	12,514	12,514	12,514	12,514	-
230 Other Required Payroll Costs	-	15	2,645	3,304	3,304	3,304	3,304	-
Total Associated Payroll Costs	\$ -	\$ 270	-	\$ 64,318	\$ 60,482	\$ 60,482	\$ 60,482	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 2,860	\$ -	\$ 44,997	\$ 44,997	\$ 44,997	\$ 44,997	\$ 44,997	-
320 Property Services	-	-	3,196	3,196	3,196	3,196	3,196	-
330 Student Transportation Services	4,203	27,784	275,366	275,366	275,366	275,366	275,366	-
340 Travel	55	100	-	-	-	-	-	-
350 Communication	5,865	5,797	15,410	15,410	15,410	15,410	15,410	-
380 Non-Instructional Profess & Tech Svcs	-	600	-	-	-	-	-	-
Total Purchased Services	\$ 12,983	\$ 34,281	-	\$ 338,969	\$ 338,969	\$ 338,969	\$ 338,969	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 94,927	\$ 256,312	\$ 1,582,611	\$ 1,627,685	\$ 1,627,685	\$ 1,627,685	\$ 1,627,685	-
420 Textbooks	164	5,543	30,466	30,466	30,466	30,466	30,466	-
430 Library Books	1,391	567	-	-	-	-	-	-
460 Non-consumable Items	9,196	39,410	111,320	111,320	111,320	111,320	111,320	-
470 Computer Software	3,698	12,791	7,031	7,031	7,031	7,031	7,031	-
480 Computer Hardware	399	2,246	37,497	37,497	37,497	37,497	37,497	-
Total Supplies and Materials	\$ 109,775	\$ 316,869	-	\$ 1,768,925	\$ 1,813,999	\$ 1,813,999	\$ 1,813,999	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 18,941		\$ 64,309	\$ 64,309	\$ 64,309	\$ 64,309	
Total Capital Outlay	\$ -	\$ 18,941	-	\$ 64,309	\$ 64,309	\$ 64,309	\$ 64,309	-
<u>Other</u>								
640 Dues And Fees	\$ 30	\$ 3,492		\$ 5,859	\$ 5,859	\$ 5,859	\$ 5,859	
Total Other	\$ 30	\$ 3,492	-	\$ 5,859	\$ 5,859	\$ 5,859	\$ 5,859	-
Total Elementary Extracurricular	\$ 122,788	\$ 374,784	-	\$ 2,405,844	\$ 2,447,082	\$ 2,447,082	\$ 2,447,082	-
1121 - Middle School Instruction								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 8,112		\$ 11,131	\$ 56,205	\$ 56,205	\$ 56,205	
Total Supplies and Materials	\$ -	\$ 8,112	-	\$ 11,131	\$ 56,205	\$ 56,205	\$ 56,205	-
Total Middle School Instruction	\$ -	\$ 8,112	-	\$ 11,131	\$ 56,205	\$ 56,205	\$ 56,205	-
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 1,810		\$ 9,311	\$ 9,311	\$ 9,311	\$ 9,311	
122 Classified Substitutes	-	-		662	662	662	662	
124 Temporary Classified	-	413		10,681	10,681	10,681	10,681	
130 Additional Salaries	6,092	801		75,915	75,915	75,915	75,915	
Total Salaries and Wages	\$ 6,092	\$ 3,024	-	\$ 96,569	\$ 96,569	\$ 96,569	\$ 96,569	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,853	\$ 261		\$ 26,710	\$ 24,288	\$ 24,288	\$ 24,288	
220 Social Security Contribution	466	231		7,394	7,394	7,394	7,394	
230 Other Required Payroll Costs	100	50		1,564	1,954	1,954	1,954	
Total Associated Payroll Costs	\$ 2,419	\$ 542	-	\$ 35,668	\$ 33,636	\$ 33,636	\$ 33,636	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 603	\$ 4,686		\$ 39,841	\$ 39,841	\$ 39,841	\$ 39,841	
320 Property Services	3,701	2,922		11,718	11,718	11,718	11,718	
330 Student Transportation Services	-	17,695		187,483	187,483	187,483	187,483	
340 Travel	-	1,034		2,343	2,343	2,343	2,343	
350 Communication	176	12,556		541,012	541,012	541,012	541,012	
390 Other General Profess & Tech Svcs	-	-		585	585	585	585	
Total Purchased Services	\$ 4,480	\$ 38,893	-	\$ 782,982	\$ 782,982	\$ 782,982	\$ 782,982	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 42,387	\$ 227,764		\$ 1,397,352	\$ 1,442,426	\$ 1,442,426	\$ 1,442,426	
420	Textbooks	599	260		14,062	14,062	14,062	14,062	
430	Library Books	258	-		-	-	-	-	
460	Non-consumable Items	-	11,677		46,870	46,870	46,870	46,870	
470	Computer Software	-	-		4,687	4,687	4,687	4,687	
480	Computer Hardware	-	-		17,577	17,577	17,577	17,577	
	Total Supplies and Materials	\$ 43,244	\$ 239,701	-	\$ 1,480,548	\$ 1,525,622	\$ 1,525,622	\$ 1,525,622	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 6,190	\$ -		\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	-	-		16,077	16,077	16,077	16,077	
	Total Capital Outlay	\$ 6,190	\$ -	-	\$ 16,077	\$ 16,077	\$ 16,077	\$ 16,077	-
<u>Other</u>									
640	Dues And Fees	\$ 1,263	\$ 4,586		\$ 35,154	\$ 35,154	\$ 35,154	\$ 35,154	
	Total Other	\$ 1,263	\$ 4,586	-	\$ 35,154	\$ 35,154	\$ 35,154	\$ 35,154	-
	Total Middle School Extracurricular	\$ 63,688	\$ 286,746	-	\$ 2,446,998	\$ 2,490,040	\$ 2,490,040	\$ 2,490,040	-
1131 - High School Instruction									
<u>Salaries and Wages</u>									
130	Additional Salaries	\$ -	\$ 5,999		\$ -	\$ -	\$ -	\$ -	
	Total Salaries and Wages	\$ -	\$ 5,999	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 1,561		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	459		-	-	-	-	
230	Other Required Payroll Costs	-	98		-	-	-	-	
	Total Associated Payroll Costs	\$ -	\$ 2,118	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 1,408		\$ 6,000	\$ 51,074	\$ 51,074	\$ 51,074	
	Total Supplies and Materials	\$ -	\$ 1,408	-	\$ 6,000	\$ 51,074	\$ 51,074	\$ 51,074	-
	Total High School Instruction	\$ -	\$ 9,525	-	\$ 6,000	\$ 51,074	\$ 51,074	\$ 51,074	-
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 222	\$ 10,129		\$ 23,949	\$ 23,949	\$ 23,949	\$ 23,949	
122	Classified Substitutes	-	-		662	662	662	662	
124	Temporary Classified	20,325	15,124		213,585	213,585	213,585	213,585	
130	Additional Salaries	1,718	15,881		144,076	144,076	144,076	144,076	
	Total Salaries and Wages	\$ 22,265	\$ 41,134	-	\$ 382,272	\$ 382,272	\$ 382,272	\$ 382,272	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,707	\$ 6,267		\$ 52,155	\$ 47,398	\$ 47,398	\$ 47,398	
220 Social Security Contribution	1,703	2,791		29,251	29,251	29,251	29,251	
230 Other Required Payroll Costs	370	1,202		6,168	7,701	7,701	7,701	
Total Associated Payroll Costs	\$ 6,780	\$ 10,260	-	\$ 87,574	\$ 84,350	\$ 84,350	\$ 84,350	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 13,776	\$ 43,170		\$ 292,945	\$ 292,945	\$ 292,945	\$ 292,945	
320 Property Services	9,193	26,305		58,589	58,589	58,589	58,589	
330 Student Transportation Services	1,728	113,687		498,005	498,005	498,005	498,005	
340 Travel	(4,523)	123,640		17,577	17,577	17,577	17,577	
350 Communication	42,028	38,856		210,920	210,920	210,920	210,920	
380 Non-Instructional Profess & Tech Svcs	3,086	1,890		-	-	-	-	
390 Other General Profess & Tech Svcs	5,367	1,941		585	585	585	585	
Total Purchased Services	\$ 70,655	\$ 349,489	-	\$ 1,078,621	\$ 1,078,621	\$ 1,078,621	\$ 1,078,621	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 302,443	\$ 991,146		\$ 3,310,960	\$ 3,356,034	\$ 3,356,034	\$ 3,356,034	
420 Textbooks	844	3,198		117,178	117,178	117,178	117,178	
460 Non-consumable Items	23,206	81,267		58,589	58,589	58,589	58,589	
470 Computer Software	2,591	2,641		17,577	17,577	17,577	17,577	
480 Computer Hardware	572	649		58,589	58,589	58,589	58,589	
Total Supplies and Materials	\$ 329,656	\$ 1,078,901	-	\$ 3,562,893	\$ 3,607,967	\$ 3,607,967	\$ 3,607,967	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 28,377	\$ -		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	14,739	27,722		-	-	-	-	
540 Depreciable Equipment	-	5,748		42,873	42,873	42,873	42,873	
Total Capital Outlay	\$ 43,116	\$ 33,470	-	\$ 42,873	\$ 42,873	\$ 42,873	\$ 42,873	-
<u>Other</u>								
640 Dues And Fees	\$ 115,814	\$ 266,851		\$ 351,533	\$ 351,533	\$ 351,533	\$ 351,533	
670 Taxes, Licenses and Assessments	-	158		1,640	1,640	1,640	1,640	
Total Other	\$ 115,814	\$ 267,009	-	\$ 353,173	\$ 353,173	\$ 353,173	\$ 353,173	-
Total High School Extracurricular	\$ 588,286	\$ 1,780,263	-	\$ 5,507,406	\$ 5,549,256	\$ 5,549,256	\$ 5,549,256	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 85,884	\$ 110,532	3.25	\$ 108,966	\$ 119,097	\$ 119,097	\$ 119,097	3.25
113 Supervisory Licensed	68,151	61,123	0.75	65,919	81,700	81,700	81,700	0.75
124 Temporary Classified	1,973	3,976		-	-	-	-	
130 Additional Salaries	6,209	30,839		1,192	1,192	1,192	1,192	
Total Salaries and Wages	\$ 162,217	\$ 206,470	4.00	\$ 176,077	\$ 201,989	\$ 201,989	\$ 201,989	4.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 48,561	\$ 51,218		\$ 49,690	\$ 57,578	\$ 57,578	\$ 57,578	
220 Social Security Contribution	12,024	15,771		13,277	15,286	15,286	15,286	
230 Other Required Payroll Costs	2,626	3,333		2,833	4,044	4,044	4,044	
240 Employee Insur & Other Contract Benefits	38,912	49,079		37,167	54,728	54,728	54,728	
Total Associated Payroll Costs	\$ 102,123	\$ 119,401	-	\$ 102,967	\$ 131,636	\$ 131,636	\$ 131,636	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 19,628	\$ 19,628	\$ 19,628	\$ 19,628	
330 Student Transportation Services	5,807	16,368		-	-	-	-	
340 Travel	2,852	40		6,170	6,170	6,170	6,170	
350 Communication	1,613	1,951		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	531	540		-	-	-	-	
390 Other General Profess & Tech Svcs	85	-		-	-	-	-	
Total Purchased Services	\$ 10,888	\$ 18,899	-	\$ 25,798	\$ 25,798	\$ 25,798	\$ 25,798	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 27,982	\$ 11,114		\$ 8,999	\$ 54,073	\$ 54,073	\$ 54,073	
460 Non-consumable Items	16	482		-	-	-	-	
470 Computer Software	149	-		-	-	-	-	
Total Supplies and Materials	\$ 28,147	\$ 11,596	-	\$ 8,999	\$ 54,073	\$ 54,073	\$ 54,073	-
<u>Other</u>								
640 Dues And Fees	\$ 2,230	\$ 4,833		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 2,230	\$ 4,833	-	\$ -	\$ -	\$ -	\$ -	-
Total Pre-Kindergarten Programs	\$ 305,605	\$ 361,199	4.00	\$ 313,841	\$ 413,496	\$ 413,496	\$ 413,496	4.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1210 - Programs for the Talented and Gifted									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 15,290	\$ -		\$ 8,788	\$ -	\$ -	\$ -	
	Total Supplies and Materials	\$ 15,290	\$ -	-	\$ 8,788	\$ -	\$ -	\$ -	-
	Total Programs for the Talented and Gifted	\$ 15,290	\$ -	-	\$ 8,788	\$ -	\$ -	\$ -	-
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 51,798	\$ 49,400	2.60	\$ 103,381	\$ 114,398	\$ 114,398	\$ 114,398	2.60
122	Classified Substitutes	-	-		1,432	1,432	1,432	1,432	
130	Additional Salaries	5,836	21,712		-	-	-	-	
	Total Salaries and Wages	\$ 57,634	\$ 71,112	2.60	\$ 104,813	\$ 115,830	\$ 115,830	\$ 115,830	2.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 16,699	\$ 10,911		\$ 30,318	\$ 32,960	\$ 32,960	\$ 32,960	
220	Social Security Contribution	4,402	5,319		7,900	8,857	8,857	8,857	
230	Other Required Payroll Costs	2,453	1,229		1,703	6,467	6,467	6,467	
240	Employee Insur & Other Contract Benefits	8,511	19,470		36,342	37,208	37,208	37,208	
	Total Associated Payroll Costs	\$ 32,065	\$ 36,929	-	\$ 76,263	\$ 85,492	\$ 85,492	\$ 85,492	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 18,365	\$ 18,365	\$ 18,365	\$ 18,365	
340	Travel	60	426		-	-	-	-	
	Total Purchased Services	\$ 60	\$ 426	-	\$ 18,365	\$ 18,365	\$ 18,365	\$ 18,365	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 630	\$ 1,349		\$ 98,347	\$ 143,421	\$ 143,421	\$ 143,421	
460	Non-consumable Items	-	-		-	-	-	-	
	Total Supplies and Materials	\$ 630	\$ 1,349	-	\$ 98,347	\$ 143,421	\$ 143,421	\$ 143,421	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 73		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ -	\$ 73	-	\$ -	\$ -	\$ -	\$ -	-
	Total Restrictive Programs for Students with Disabilities	\$ 90,389	\$ 109,889	2.60	\$ 297,788	\$ 363,108	\$ 363,108	\$ 363,108	2.60
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Purchased Services</u>									
340	Travel	\$ 637	\$ 451		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 637	\$ 451	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 3,675		\$ 28,356	\$ 73,430	\$ 73,430	\$ 73,430	
	Total Supplies and Materials	\$ -	\$ 3,675	-	\$ 28,356	\$ 73,430	\$ 73,430	\$ 73,430	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other	\$ -	\$ 81	-	\$ -	\$ -	\$ -	\$ -	-
	Total Less Restrictive Programs for Students with Disabilities	\$ 637	\$ 4,207	-	\$ 28,356	\$ 73,430	\$ 73,430	\$ 73,430	-
1292 - Teen Parent Programs									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -	\$ 2,500	\$ 47,574	\$ 47,574	\$ 47,574	\$ 47,574	-
	Total Supplies and Materials	\$ -	\$ -	\$ 2,500	\$ 47,574	\$ 47,574	\$ 47,574	\$ 47,574	-
	Total Teen Parent Programs	\$ -	\$ -	\$ 2,500	\$ 47,574	\$ 47,574	\$ 47,574	\$ 47,574	-
1299 - Other Programs									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 4,225	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Purchased Services	\$ -	\$ 4,225	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Supplies and Materials	\$ 1,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other Programs	\$ 1,453	\$ 4,225	6.60	\$ -	\$ -	\$ -	\$ -	6.60
	Total Instruction	\$ 1,188,136	\$ 2,992,548	6.60	\$ 11,028,652	\$ 11,491,265	\$ 11,491,265	\$ 11,491,265	6.60
2000 - Support Services									
2113 - Social Work Services									
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 4,987	\$ -	\$ -	\$ -	\$ -	\$ -	-
350	Communication	-	114	-	-	-	-	-	-
	Total Purchased Services	\$ -	\$ 5,101	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 5,000	\$ 11,506	\$ 9,082	\$ 54,156	\$ 54,156	\$ 54,156	\$ 54,156	-
	Total Supplies and Materials	\$ 5,000	\$ 11,506	-	\$ 9,082	\$ 54,156	\$ 54,156	\$ 54,156	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -	\$ 880	\$ 880	\$ 880	\$ 880	\$ 880	-
	Total Other	\$ -	\$ -	\$ 880	\$ 880	\$ 880	\$ 880	\$ 880	-
	Total Social Work Services	\$ 5,000	\$ 11,506	-	\$ 9,962	\$ 55,036	\$ 55,036	\$ 55,036	-
2133 - Dental Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ -	\$ 1,466	\$ -	\$ -	\$ -	\$ -	\$ -	-
130	Additional Salaries	-	120	-	-	-	-	-	-
	Total Salaries and Wages	\$ -	\$ 1,586	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	-	121	-	-	-	-	-	-
230 Other Required Payroll Costs	-	27	-	-	-	-	-	-
Total Associated Payroll Costs	\$ -	\$ 186	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	-
350 Communication	-	138	-	-	-	-	-	-
Total Purchased Services	\$ -	\$ 323	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 4,032	-	-	-	-	-	-
Total Supplies and Materials	\$ -	\$ 4,032	-	\$ -	\$ -	\$ -	\$ -	-
Total Dental Services	\$ -	\$ 6,127	-	\$ -	\$ -	\$ -	\$ -	-
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 39,431	\$ 1,806	0.75	\$ 40,881	\$ 34,252	\$ 34,252	\$ 34,252	0.75
130 Additional Salaries	-	-	-	5,522	5,522	5,522	5,522	-
Total Salaries and Wages	\$ 39,431	\$ 1,806	0.75	\$ 46,403	\$ 39,774	\$ 39,774	\$ 39,774	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 14,180	\$ 17	\$ 14,754	\$ 11,525	\$ 11,525	\$ 11,525	\$ 11,525	-
220 Social Security Contribution	3,501	4	3,400	3,045	3,045	3,045	3,045	-
230 Other Required Payroll Costs	610	1	733	813	813	813	813	-
240 Employee Insur & Other Contract Benefits	16,213	-	16,873	17,134	17,134	17,134	17,134	-
Total Associated Payroll Costs	\$ 34,504	\$ 22	-	\$ 35,760	\$ 32,517	\$ 32,517	\$ 32,517	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -	\$ 542,782	\$ 587,856	\$ 587,856	\$ 587,856	\$ 587,856	-
470 Computer Software	440	-	-	-	-	-	-	-
Total Supplies and Materials	\$ 440	\$ -	\$ 542,782	\$ 587,856	\$ 587,856	\$ 587,856	\$ 587,856	-
Total Service Direction, Student Support Services	\$ 74,375	\$ 1,828	0.75	\$ 624,945	\$ 660,147	\$ 660,147	\$ 660,147	0.75
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
130 Additional Salaries	\$ 6,496	\$ 9,543	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages	\$ 6,496	\$ 9,543	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,983	\$ 2,737	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	497	730	-	-	-	-	-	-
230 Other Required Payroll Costs	104	153	-	-	-	-	-	-
Total Associated Payroll Costs	\$ 2,584	\$ 3,620	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 6,490	\$ -	\$ -	\$ -	\$ -	\$ -	-
390	Other General Profess & Tech Svcs	1,037	841	-	-	-	-	-	-
Total Purchased Services		\$ 1,037	\$ 7,331	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 14,707	\$ 11,061	\$ 69,945	\$ 115,019	\$ 115,019	\$ 115,019	\$ 115,019	-
460	Non-consumable Items	41,671	45,900	-	-	-	-	-	-
Total Supplies and Materials		\$ 56,378	\$ 56,961	-	\$ 69,945	\$ 115,019	\$ 115,019	\$ 115,019	-
Total Instructional Staff Development		\$ 66,495	\$ 77,455	-	\$ 69,945	\$ 115,019	\$ 115,019	\$ 115,019	-
2490 - Other Support Services - School Administration									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 60	\$ 850	\$ 14,598	\$ 59,672	\$ 59,672	\$ 59,672	\$ 59,672	-
Total Supplies and Materials		\$ 60	\$ 850	-	\$ 14,598	\$ 59,672	\$ 59,672	\$ 59,672	-
<u>Other</u>									
640	Dues And Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 1,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Support Services - School Administration		\$ 1,060	\$ 850	-	\$ 14,598	\$ 59,672	\$ 59,672	\$ 59,672	-
2520 - Fiscal Services									
<u>Purchased Services</u>									
390	Other General Profess & Tech Svcs	\$ 796	\$ 8,127	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	-
Total Purchased Services		\$ 796	\$ 8,127	-	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 5,538	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ -	\$ 5,538	-	\$ -	\$ -	\$ -	\$ -	-
Total Fiscal Services		\$ 796	\$ 13,665	-	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	-
2540 - Operation and Maintenance of Plant Services									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -	\$ 102,000	\$ 147,074	\$ 147,074	\$ 147,074	\$ 147,074	-
Total Supplies and Materials		\$ -	\$ -	-	\$ 102,000	\$ 147,074	\$ 147,074	\$ 147,074	-
<u>Other</u>									
640	Dues And Fees	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 19	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services		\$ 19	\$ -	-	\$ 102,000	\$ 147,074	\$ 147,074	\$ 147,074	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2620 - Planning and Development Services									
<u>Purchased Services</u>									
350	Communication	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Purchased Services	\$ 21	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Planning and Development Services	\$ 21	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
2649 - Other Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 176,357	\$ 190,573	2.00	\$ 197,561	\$ 203,824	\$ 203,824	\$ 203,824	2.00
112	Regular Classified	59,868	71,656	1.00	76,519	80,307	80,307	80,307	1.00
130	Additional Salaries	-	3,750	-	-	-	-	-	-
	Total Salaries and Wages	\$ 236,225	\$ 265,979	3.00	\$ 274,080	\$ 284,131	\$ 284,131	\$ 284,131	3.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 81,633	\$ 82,288		\$ 84,755	\$ 88,107	\$ 88,107	\$ 88,107	
220	Social Security Contribution	17,486	19,783		20,392	21,141	21,141	21,141	
230	Other Required Payroll Costs	3,837	4,312		4,446	5,665	5,665	5,665	
240	Employee Insur & Other Contract Benefits	49,081	50,491		51,491	52,362	52,362	52,362	
	Total Associated Payroll Costs	\$ 152,037	\$ 156,874	-	\$ 161,084	\$ 167,275	\$ 167,275	\$ 167,275	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 10,229		\$ -	\$ -	\$ -	\$ -	
	Total Supplies and Materials	\$ -	\$ 10,229	-	\$ -	\$ -	\$ -	\$ -	-
	Total Other Staff Services	\$ 388,262	\$ 422,853	3.00	\$ 435,164	\$ 451,406	\$ 451,406	\$ 451,406	3.00
2669 - Other Technology Services									
<u>Purchased Services</u>									
340	Travel	\$ 12,250	\$ 31,826		\$ 83,232	\$ 83,232	\$ 83,232	\$ 83,232	
	Total Purchased Services	\$ 12,250	\$ 31,826	-	\$ 83,232	\$ 83,232	\$ 83,232	\$ 83,232	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 6,922		\$ 931,984	\$ 977,058	\$ 977,058	\$ 977,058	
460	Non-consumable Items	-	319,950		3,121	3,121	3,121	3,121	
470	Computer Software	-	8,406		75,000	75,000	75,000	75,000	
480	Computer Hardware	1,941	-		100,000	100,000	100,000	100,000	
	Total Supplies and Materials	\$ 1,941	\$ 335,278	-	\$ 1,110,105	\$ 1,155,179	\$ 1,155,179	\$ 1,155,179	-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ -	\$ -		\$ 435,172	\$ 435,172	\$ 435,172	\$ 435,172	
	Total Capital Outlay	\$ -	\$ -	-	\$ 435,172	\$ 435,172	\$ 435,172	\$ 435,172	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 6,003	\$ 12,396		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 6,003	\$ 12,396	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Technology Services	\$ 20,194	\$ 379,500	-	\$ 1,628,509	\$ 1,673,583	\$ 1,673,583	\$ 1,673,583	-
Total Support Services	\$ 556,222	\$ 929,114	3.75	\$ 2,900,423	\$ 3,177,237	\$ 3,177,237	\$ 3,177,237	3.75
3000 - Enterprise and Community Services								
3300 - Community Services								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ 17,632	\$ 2,222		\$ -	\$ 14,999	\$ 14,999	\$ 14,999	
Total Salaries and Wages	\$ 17,632	\$ 2,222	-	\$ -	\$ 14,999	\$ 14,999	\$ 14,999	-
<u>Associated Payroll Costs</u>								
220 Social Security Contribution	\$ 917	\$ -		\$ -	\$ -	\$ -	\$ -	
230 Other Required Payroll Costs	212	27		-	500	500	500	
Total Associated Payroll Costs	\$ 1,129	\$ 27	-	\$ -	\$ 500	\$ 500	\$ 500	-
<u>Purchased Services</u>								
370 Scholarships	\$ 5,018	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 5,018	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 10,842	\$ 16,906		\$ 595,000	\$ 640,074	\$ 640,074	\$ 640,074	
Total Supplies and Materials	\$ 10,842	\$ 16,906	-	\$ 595,000	\$ 640,074	\$ 640,074	\$ 640,074	-
Total Community Services	\$ 34,621	\$ 19,155	-	\$ 595,000	\$ 655,573	\$ 655,573	\$ 655,573	-
Total Enterprise and Community Services	\$ 34,621	\$ 19,155	-	\$ 595,000	\$ 655,573	\$ 655,573	\$ 655,573	-
Ending Fund Balance	\$ 6,315,798	\$ 7,035,473	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS	\$ 8,094,777	\$ 10,976,290	10.35	\$ 14,524,075	\$ 15,324,075	\$ 15,324,075	\$ 15,324,075	10.35

Food Services Fund – 220

The Food Services Fund’s mission is to provide nutritionally balanced meals to all students in the district. The district participates in the National School Lunch, Breakfast, and After-School Snack Programs, as well as the Child and Adult Care Food Program (CACFP). SKPS also participates in the Community Eligibility Provision (CEP) which allows all students to eat breakfast and lunch free of charge. Currently, meals are prepared at each school site. In addition, the Salem-Keizer Food and Nutrition Center supports and transports food products to schools. SKPS contracts with Sodexo School Services for operation of the Food Service program.

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

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

Fund Detail – Food Services Fund

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1500 Earnings on Investments	\$ 50,801	\$ 54,772		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
1610 Daily Sales-Reimbursable	8,204	11,544		200,000	200,000	200,000	200,000	
1620 Daily Sales-Non-Reimbursable	6,046	(10,945)		800,000	800,000	800,000	800,000	
1630 Special Functions	3,250	84,847		125,000	125,000	125,000	125,000	
1920 Contributions and Donations	24,943	10,008		-	-	-	-	
1990 Miscellaneous	82,605	15,257		-	-	-	-	
3102 State School Fund-School Lunch Match	181,445	181,445		200,000	200,000	200,000	200,000	
3299 State School Breakfast Program	176,151	126,471		1,500,000	1,500,000	1,500,000	1,500,000	
4500 Federal School Lunch Program	10,625,248	18,106,177		13,500,000	13,500,000	13,500,000	13,500,000	
4900 Commodities Donated by USDA	1,238,397	1,668,456		1,500,000	1,500,000	1,500,000	1,500,000	
5200 Interfund Transfers	-	115,844		200,000	200,000	200,000	200,000	
5400 Beginning Fund Balance	4,510,374	7,803,651		6,500,000	10,000,000	10,000,000	10,000,000	
TOTAL FOOD SERVICES FUND RESOURCES	\$ 16,907,464	\$ 28,167,527		\$ 24,600,000	\$ 28,100,000	\$ 28,100,000	\$ 28,100,000	

Fund Detail – Food Services Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS									
2000 - Support Services									
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 117,932	\$ 121,198	2.00	\$ 129,570	\$ 234,807	\$ 234,807	\$ 234,807	3.00
130	Additional Salaries	195	-		5,814	5,814	5,814	5,814	
Total Salaries and Wages		\$ 118,127	\$ 121,198	2.00	\$ 135,384	\$ 240,621	\$ 240,621	\$ 240,621	3.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 36,062	\$ 34,760		\$ 39,012	\$ 70,662	\$ 70,662	\$ 70,662	
220	Social Security Contribution	8,576	9,086		10,179	31,900	31,900	31,900	
230	Other Required Payroll Costs	18,311	18,779		20,175	45,500	45,500	45,500	
240	Employee Insur & Other Contract Benefits	36,264	30,178		33,746	64,455	64,455	64,455	
Total Associated Payroll Costs		\$ 99,213	\$ 92,803	-	\$ 103,112	\$ 212,517	\$ 212,517	\$ 212,517	-
<u>Purchased Services</u>									
320	Property Services	\$ 58,219	\$ 40,030		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Total Purchased Services		\$ 58,219	\$ 40,030	-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 80,743	\$ 81,455		\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	
Total Supplies and Materials		\$ 80,743	\$ 81,455	-	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 48,780	\$ 5,658		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Total Capital Outlay		\$ 48,780	\$ 5,658	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	-
Total Operation and Maintenance of Plant Services		\$ 405,082	\$ 341,144	2.00	\$ 638,496	\$ 953,138	\$ 953,138	\$ 953,138	3.00
Total Support Services		\$ 405,082	\$ 341,144	2.00	\$ 638,496	\$ 953,138	\$ 953,138	\$ 953,138	3.00
3100 - Food Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 107,044	\$ 86,709	5.25	\$ 223,487	\$ 254,749	\$ 254,749	\$ 254,749	5.25
114	Supervisory Classified	-	76,263	1.00	90,087	111,654	111,654	111,654	1.00
124	Temporary Classified Staff	193	-		13,261	13,261	13,261	13,261	
130	Additional Salaries	1,288	499		-	-	-	-	
Total Salaries and Wages		\$ 108,525	\$ 163,471	6.25	\$ 326,835	\$ 379,664	\$ 379,664	\$ 379,664	6.25

Fund Detail – Food Services Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 27,382	\$ 32,929		\$ 89,556	\$ 106,159	\$ 106,159	\$ 106,159	
220 Social Security Contribution	8,150	12,423		24,915	28,906	28,906	28,906	
230 Other Required Payroll Costs	1,790	2,682		5,354	7,747	7,747	7,747	
240 Employee Insur & Other Contract Benefits	43,757	39,939		94,615	86,200	86,200	86,200	
Total Associated Payroll Costs	\$ 81,079	\$ 87,973	-	\$ 214,440	\$ 229,012	\$ 229,012	\$ 229,012	-
<u>Purchased Services</u>								
320 Property Services	\$ 8,860	\$ 2,500		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
340 Travel	-	2,171		20,000	20,000	20,000	20,000	
350 Communication	41,492	157,000		200,000	200,000	200,000	200,000	
380 Non-Instructional Profess & Tech Svcs	6,555,221	11,110,036		15,550,000	16,000,000	16,000,000	16,000,000	
390 Other General Profess & Tech Svcs	19,372	29,690		100,000	200,000	200,000	200,000	
Total Purchased Services	\$ 6,624,945	\$ 11,301,397	-	\$ 15,900,000	\$ 16,450,000	\$ 16,450,000	\$ 16,450,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,340,535	\$ 1,702,677		\$ 5,420,229	\$ 7,550,000	\$ 7,550,000	\$ 7,550,000	
460 Non-consumable Items	72,506	129,013		200,000	750,000	750,000	750,000	
470 Computer Software	-	-		-	75,000	75,000	75,000	
480 Computer Hardware	6,267	14,717		200,000	200,000	200,000	200,000	
Total Supplies and Materials	\$ 1,419,308	\$ 1,846,407	-	\$ 5,820,229	\$ 8,575,000	\$ 8,575,000	\$ 8,575,000	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 83,434	\$ 2,100		\$ 600,000	\$ 125,000	\$ 125,000	\$ 125,000	
540 Depreciable Equipment	80,306	334,553		400,000	600,000	600,000	600,000	
Total Capital Outlay	\$ 163,740	\$ 336,653	-	\$ 1,000,000	\$ 725,000	\$ 725,000	\$ 725,000	-
<u>Other</u>								
640 Dues and Fees	\$ 35,536	\$ 7,178		\$ 109,000	\$ 150,000	\$ 150,000	\$ 150,000	
670 Licenses & Permits	88	88		900	38,186	38,186	38,186	
690 Grant Indirect Charges	265,510	451,991		590,100	600,000	600,000	600,000	
Total Other	\$ 301,134	\$ 459,257	-	\$ 700,000	\$ 788,186	\$ 788,186	\$ 788,186	-
Total Food Services	\$ 8,698,731	\$ 14,195,158	6.25	\$ 23,961,504	\$ 27,146,862	\$ 27,146,862	\$ 27,146,862	6.25
Ending Fund Balance	\$ 7,803,651	\$ 13,631,225		\$ -	\$ -	\$ -	\$ -	
TOTAL FOOD SERVICES FUND REQUIREMENTS	\$ 16,907,464	\$ 28,167,527	8.25	\$ 24,600,000	\$ 28,100,000	\$ 28,100,000	\$ 28,100,000	9.25

Asset Replacement Fund – 222

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

Fund Detail – Asset Replacement Fund

Account Code and Description		2020-21	2021-22	2022-23	2023-24		
		Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ (137,408)	\$ 3,820	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
1910	Rentals	890	15	-	-	-	-
1990	Miscellaneous	52,202	-	-	-	-	-
3101	State School Fund Revenue	2,750,000	-	-	-	-	-
3222	State School Fund Transportation Equipment	1,336,845	1,087,423	2,200,000	2,200,000	2,200,000	2,200,000
5100	Bond Proceeds	26,167,554	-	-	-	-	-
5200	Interfund Transfers - Curriculum	-	-	10,000,000	5,000,000	5,000,000	5,000,000
5200	Interfund Transfers - Transportation	3,100,000	320,000	2,890,000	3,000,000	3,000,000	3,000,000
5200	Interfund Transfers - Equipment/Furniture	-	-	2,000,000	1,000,000	1,000,000	1,000,000
5200	Interfund Transfers - Technology	-	-	2,000,000	2,000,000	2,000,000	2,000,000
5200	Interfund Transfers - Vehicles	-	500,000	500,000	500,000	500,000	500,000
5300	Sale of or Compensation for Loss of Fixed Assets	1,130,000	-	-	-	-	-
5400	Beginning Fund Balance - Transportation FFC	-	-	22,500,000	12,600,000	12,600,000	12,600,000
5400	Beginning Fund Balance	3,965,720	36,297,464	11,809,980	22,884,035	22,884,035	22,884,035
TOTAL ASSET REPLACEMENT FUND RESOURCES		\$ 38,365,803	\$ 38,208,722	\$ 54,099,980	\$ 49,384,035	\$ 49,384,035	\$ 49,384,035
REQUIREMENTS							
1111 - Elementary Instruction, Primary (K-5)							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ -	\$ 9,000,000	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000
Total Supplies and Materials		\$ -	\$ -	\$ 9,000,000	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ -	\$ 2,000,000	\$ 2,520,000	\$ 2,520,000	\$ 2,520,000
Total Capital Outlay		\$ -	\$ -	\$ 2,000,000	\$ 2,520,000	\$ 2,520,000	\$ 2,520,000
Total Elementary Instruction, Primary (K-5)		\$ -	\$ -	\$ 11,000,000	\$ 13,520,000	\$ 13,520,000	\$ 13,520,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2020-21	2021-22	2022-23	2023-24		
		Actual	Actual	Budget	Proposed	Approved	Adopted
2240 - Instructional Staff Development							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ -	\$ -	\$ 1,320,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
	Total Purchased Services	\$ -	\$ -	\$ 1,320,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
	Total Instructional Staff Development	\$ -	\$ -	\$ 1,320,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
2540 - Operation and Maintenance of Plant Services							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ -	\$ 29,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total Supplies and Materials	\$ -	\$ -	\$ 29,000	\$ 35,000	\$ 35,000	\$ 35,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
	Total Operation and Maintenance of Plant Services	\$ -	\$ -	\$ 31,000	\$ 35,000	\$ 35,000	\$ 35,000
2550 - Student Transportation Services							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 1,136,368	\$ 3,655,818	\$ 29,488,363	\$ 25,203,364	\$ 25,203,364	\$ 25,203,364
	Total Capital Outlay	\$ 1,136,368	\$ 3,655,818	\$ 29,488,363	\$ 25,203,364	\$ 25,203,364	\$ 25,203,364
<u>Other</u>							
640	Dues and Fees	\$ 222,301	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other	\$ 222,301	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Student Transportation Services	\$ 1,358,669	\$ 3,655,818	\$ 29,488,363	\$ 25,203,364	\$ 25,203,364	\$ 25,203,364
2570 - Internal Services							
<u>Capital Outlay</u>							
541	New Equipment	\$ -	\$ 78,655	\$ 1,533,000	\$ 681,000	\$ 681,000	\$ 681,000
	Total Capital Outlay	\$ -	\$ 78,655	\$ 1,533,000	\$ 681,000	\$ 681,000	\$ 681,000
	Total Internal Services	\$ -	\$ 78,655	\$ 1,533,000	\$ 681,000	\$ 681,000	\$ 681,000
2660 - Technology Services							
<u>Purchased Services</u>							
320	Property Services	\$ -	\$ 8,118	\$ -	\$ -	\$ -	\$ -
380	Non-Instructional Profess & Tech Svcs	-	-	35,245	-	-	-
	Total Purchased Services	\$ -	\$ 8,118	\$ 35,245	\$ -	\$ -	\$ -

Fund Detail – Asset Replacement Fund Continued

Account Code and Description	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Budget	Proposed	Approved	Adopted
<u>Supplies & Materials</u>						
410 Consumable Supplies & Material	\$ -	\$ 14,697	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
470 Computer Software	-	158	-	-	-	-
480 Computer Hardware	-	63,418	2,392,700	2,315,000	2,315,000	2,315,000
Total Supplies and Materials	\$ -	\$ 78,273	\$ 2,392,700	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000
Total Technology Services	\$ -	\$ 86,391	\$ 2,427,945	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000
5100 - Debt Service						
<u>Other</u>						
610 Principal on Transportation	\$ 640,236	\$ 653,557	\$ 7,192,479	\$ 6,149,254	\$ 6,149,254	\$ 6,149,254
620 Interest on Transportation	69,434	56,113	1,107,193	145,417	145,417	145,417
Total Other	\$ 709,670	\$ 709,670	\$ 8,299,672	\$ 6,294,671	\$ 6,294,671	\$ 6,294,671
Total Debt Service	\$ 709,670	\$ 709,670	\$ 8,299,672	\$ 6,294,671	\$ 6,294,671	\$ 6,294,671
Ending Fund Balance	\$ 36,297,464	\$ 33,678,188	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS	\$ 38,365,803	\$ 38,208,722	\$ 54,099,980	\$ 49,384,035	\$ 49,384,035	\$ 49,384,035

Energy Efficiency Fund – 230

The Energy Efficiency Fund reflects the activities of the state energy efficiency program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption. The principal revenue source is subsidies from Portland General Electric. SKPS must be audited to receive funding. The Oregon Department of Energy approves audits and projects funded by the subsidies. There are no FTE in this fund.

Fund Detail – Energy Efficiency Fund

Account Code and Description	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ 757,500	\$ 873,205	\$ 900,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
5400 Beginning Fund Balance	1,167,616	565,493	1,400,000	1,400,000	1,400,000	1,400,000
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,925,116	\$ 1,438,698	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
REQUIREMENTS						
5200 - Transfers of Funds						
710 Fund Modifications	\$ 1,359,623	\$ 1,096,072	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Total Transfers of Funds	\$ 1,359,623	\$ 1,096,072	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Ending Fund Balance	\$ 565,493	\$ 342,626	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,925,116	\$ 1,438,698	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000

Transfer of funds out of Energy Efficiency Fund of \$2,500,000 is a transfer in to the Special Capital Projects Fund.

Grants Fund – 240

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

Fund Detail – Grants Fund

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
2200 Restricted	\$ 664,761	\$ 585,866		\$ 1,912,000	\$ 1,492,000	\$ 1,492,000	\$ 1,492,000	
3299 Restricted Grants-In-Aid	38,415,826	50,764,884		59,175,000	61,309,175	61,309,175	61,309,175	
4300 Restricted Direct From Federal	156,349	190,228		173,000	175,000	175,000	175,000	
4500 Restricted Through State	45,687,729	61,408,161		148,661,895	109,125,907	109,125,907	124,125,907	
4900 For/On Behalf of the District	4,084	2,347		-	-	-	-	
TOTAL GRANTS FUND RESOURCES	\$ 84,928,749	\$ 112,951,486		\$ 209,921,895	\$ 172,102,082	\$ 172,102,082	\$ 187,102,082	

1000 - Instruction

1111 - Elementary Programs, Primary (K-5)

Salaries and Wages

111 Regular Licensed	\$ 176,238	\$ 4,124,232	37.50	\$ 2,227,342	\$ 3,271,413	\$ 3,271,413	\$ 1,271,413	49.62
112 Regular Classified	500,093	281,062	9.91	426,704	660,107	660,107	160,107	9.91
121 Licensed Substitutes	-	69,435		-	58,369	58,369	58,369	
122 Classified Substitutes	108	1,402		-	1,073	1,073	1,073	
130 Additional Salaries	8,027	68,936		15,356	68,814	68,814	68,814	
Total Salaries and Wages	\$ 684,466	\$ 4,545,067	47.41	\$ 2,669,402	\$ 4,059,776	\$ 4,059,776	\$ 1,559,776	59.53

Associated Payroll Costs

210 Public Employees Retirement System	\$ 101,891	\$ 1,246,607		\$ 961,839	\$ 1,427,623	\$ 1,427,623	\$ 1,000,478	
220 Social Security Contribution	54,461	339,421		204,800	412,247	412,247	288,903	
230 Other Required Payroll Costs	21,532	73,510		42,965	96,807	96,807	67,842	
240 Employee Insur & Other Contract Benefits	88,628	1,126,938		770,577	1,272,712	1,272,712	891,916	
Total Associated Payroll Costs	\$ 266,512	\$ 2,786,476	-	\$ 1,980,181	\$ 3,209,389	\$ 3,209,389	\$ 2,249,139	-

Fund Detail – Grants Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 25,810		\$ -	\$ 16,831	\$ 16,831	\$ 16,831	
330	Student Transportation Services	30,825	480,022		979,000	392,422	392,422	392,422	
340	Travel	-	607		-	322	322	322	
350	Communication	115	337		4,000	338	338	338	
380	Non-Instructional Profess & Tech Svcs	-	-		-	312	312	312	
Total Purchased Services		\$ 30,940	\$ 506,776	-	\$ 983,000	\$ 410,225	\$ 410,225	\$ 410,225	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 296,318	\$ 570,189		\$ 14,946,672	\$ 559,290	\$ 559,290	\$ 559,290	
420	Textbooks	3,350	17,737		2,208,000	21,044	21,044	21,044	
460	Non-consumable Items	559,593	1,169,821		57,000	1,065,745	1,065,745	1,065,745	
470	Computer Software	255,756	1,072,044		-	1,294,817	1,294,817	1,294,817	
480	Computer Hardware	2,031,733	385,248		74,000	2,540,621	2,540,621	2,540,621	
Total Supplies and Materials		\$ 3,146,750	\$ 3,215,039	-	\$ 17,285,672	\$ 5,481,517	\$ 5,481,517	\$ 5,481,517	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ -		\$ -	\$ 12,350	\$ 12,350	\$ 12,350	
Total Capital Outlay		\$ -	\$ -	-	\$ -	\$ 12,350	\$ 12,350	\$ 12,350	-
Total Elementary Programs, Primary (K-5)		\$ 4,128,668	\$ 11,053,358	47.41	\$ 22,918,255	\$ 13,173,257	\$ 13,173,257	\$ 9,713,007	59.53
1113 - Elementary Extracurricular									
<u>Salaries and Wages</u>									
130	Additional Salaries	\$ -	\$ 46,917		\$ 495,900	\$ 42,806	\$ 42,806	\$ 42,806	
Total Salaries and Wages		\$ -	\$ 46,917	-	\$ 495,900	\$ 42,806	\$ 42,806	\$ 42,806	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 12,777		\$ 178,425	\$ 11,938	\$ 11,938	\$ 11,938	
220	Social Security Contribution	-	3,589		37,937	3,275	3,275	3,275	
230	Other Required Payroll Costs	-	1,200		7,935	1,136	1,136	1,136	
Total Associated Payroll Costs		\$ -	\$ 17,566	-	\$ 224,297	\$ 16,349	\$ 16,349	\$ 16,349	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 722,442		\$ -	\$ 626,700	\$ 626,700	\$ 626,700	
330	Student Transportation Services	-	2,182		45,000	1,160	1,160	1,160	
340	Travel	-	1,722		-	915	915	915	
Total Purchased Services		\$ -	\$ 726,346	-	\$ 45,000	\$ 628,775	\$ 628,775	\$ 628,775	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 28,366		\$ 134,802	\$ 122,134	\$ 122,134	\$ 122,134	
460	Non-consumable Items	-	-		-	2,026	2,026	2,026	
Total Supplies and Materials		\$ -	\$ 28,366	-	\$ 134,802	\$ 124,160	\$ 124,160	\$ 124,160	-
Total Elementary Extracurricular		\$ -	\$ 819,195	-	\$ 899,999	\$ 812,090	\$ 812,090	\$ 812,090	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1121 - Middle School Instruction									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 279,859	\$ 1,729,451	21.00	\$ 1,160,240	\$ 2,210,207	\$ 2,210,207	\$ 1,210,207	21.90	
112 Regular Classified	32,296	337,187	14.00	632,980	449,721	449,721	249,721	5.52	
121 Licensed Substitutes	-	13,354		6,000	14,617	14,617	14,617		
122 Classified Substitutes	128	-		-	89	89	89		
130 Additional Salaries	9,394	4,234		13,000	16,620	16,620	16,620		
Total Salaries and Wages	\$ 321,677	\$ 2,084,226	35.00	\$ 1,812,220	\$ 2,691,254	\$ 2,691,254	\$ 1,491,254	27.42	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 93,847	\$ 586,021		\$ 651,760	\$ 737,813	\$ 737,813	\$ 521,984		
220 Social Security Contribution	22,885	156,236		139,147	194,652	194,652	137,711		
230 Other Required Payroll Costs	5,010	34,002		29,437	42,844	42,844	30,311		
240 Employee Insur & Other Contract Benefits	57,942	525,819		570,241	600,349	600,349	424,732		
Total Associated Payroll Costs	\$ 179,684	\$ 1,302,078	-	\$ 1,390,585	\$ 1,575,658	\$ 1,575,658	\$ 1,114,738	-	
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ 410,991	\$ 15,800		\$ 604,000	\$ 303,925	\$ 303,925	\$ 303,925		
320 Property Services	-	-		-	3,832	3,832	3,832		
330 Student Transportation Services	-	-		21,000	4,014	4,014	4,014		
340 Travel	551	-		2,000	1,062	1,062	1,062		
350 Communication	-	-		2,000	43	43	43		
380 Non-Instructional Profess & Tech Svcs	-	1,888		-	1,003	1,003	1,003		
390 Other General Profess & Tech Svcs	299	-		-	209	209	209		
Total Purchased Services	\$ 411,841	\$ 17,688	-	\$ 629,000	\$ 314,088	\$ 314,088	\$ 314,088	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 20,559	\$ 52,158		\$ 14,929,673	\$ 99,322	\$ 99,322	\$ 99,322		
420 Textbooks	-	635,579		967,610	338,162	338,162	338,162		
460 Non-consumable Items	42,856	491,836		103,000	379,962	379,962	379,962		
470 Computer Software	287,487	577,684		112,500	806,749	806,749	806,749		
480 Computer Hardware	1,188,385	254,811		89,000	1,364,590	1,364,590	1,364,590		
Total Supplies and Materials	\$ 1,539,287	\$ 2,012,068	-	\$ 16,201,783	\$ 2,988,785	\$ 2,988,785	\$ 2,988,785	-	
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ 112,541	\$ 12,700		\$ -	\$ 94,656	\$ 94,656	\$ 94,656		
Total Capital Outlay	\$ 112,541	\$ 12,700	-	\$ -	\$ 94,656	\$ 94,656	\$ 94,656	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ 896		\$ -	\$ 476	\$ 476	\$ 476		
Total Other	\$ -	\$ 896	-	\$ -	\$ 476	\$ 476	\$ 476	-	
Total Middle School Instruction	\$ 2,565,030	\$ 5,429,656	35.00	\$ 20,033,588	\$ 7,664,917	\$ 7,664,917	\$ 6,003,997	27.42	

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
130 Additional Salaries	\$ -	\$ 142,185		\$ 743,850	\$ 152,525	\$ 152,525	\$ 152,525	
Total Salaries and Wages	\$ -	\$ 142,185	-	\$ 743,850	\$ 152,525	\$ 152,525	\$ 152,525	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 38,974		\$ 267,639	\$ 40,292	\$ 40,292	\$ 40,292	
220 Social Security Contribution	-	10,876		56,913	11,538	11,538	11,538	
230 Other Required Payroll Costs	-	2,292		11,891	2,547	2,547	2,547	
Total Associated Payroll Costs	\$ -	\$ 52,142	-	\$ 336,443	\$ 54,377	\$ 54,377	\$ 54,377	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 3,171	\$ 37,976		\$ 21,000	\$ 27,573	\$ 27,573	\$ 27,573	
320 Property Services	1,678	2,081		-	2,277	2,277	2,277	
330 Student Transportation Services	-	3,987		67,500	38,380	38,380	38,380	
340 Travel	-	-		-	100	100	100	
350 Communication	-	98		-	127	127	127	
Total Purchased Services	\$ 4,849	\$ 44,142	-	\$ 88,500	\$ 68,457	\$ 68,457	\$ 68,457	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 75,324	\$ 114,252		\$ 202,207	\$ 162,350	\$ 162,350	\$ 162,350	
420 Textbooks	-	-		-	3,900	3,900	3,900	
460 Non-consumable Items	10,424	10,794		-	21,327	21,327	21,327	
470 Computer Software	-	26		-	14	14	14	
Total Supplies and Materials	\$ 85,748	\$ 125,072	-	\$ 202,207	\$ 187,591	\$ 187,591	\$ 187,591	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 9,000		\$ -	\$ 4,783	\$ 4,783	\$ 4,783	
540 Depreciable Equipment	-	538,374		-	291,148	291,148	291,148	
Total Capital Outlay	\$ -	\$ 547,374	-	\$ -	\$ 295,931	\$ 295,931	\$ 295,931	-
Total Middle School Extracurricular	\$ 90,597	\$ 910,915	-	\$ 1,371,000	\$ 758,881	\$ 758,881	\$ 758,881	-
1131 - High School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,407,154	\$ 2,378,785	29.20	\$ 4,305,434	\$ 3,615,395	\$ 3,615,395	\$ 1,615,395	27.92
112 Regular Classified	319,205	576,879	16.69	744,490	848,506	848,506	448,506	16.69
121 Licensed Substitutes	2,839	37,672		34,000	37,006	37,006	37,006	
122 Classified Substitutes	-	442		-	395	395	395	
130 Additional Salaries	27,385	46,874		58,000	49,375	49,375	49,375	
Total Salaries and Wages	\$ 1,756,583	\$ 3,040,652	45.89	\$ 5,141,924	\$ 4,550,677	\$ 4,550,677	\$ 2,150,677	44.61

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 546,403	\$ 817,885		\$ 937,025	\$ 1,216,275	\$ 1,216,275	\$ 794,853	
220 Social Security Contribution	129,980	227,135		200,166	333,729	333,729	218,097	
230 Other Required Payroll Costs	33,532	55,871		43,123	83,203	83,203	54,374	
240 Employee Insur & Other Contract Benefits	441,123	658,911		808,981	1,027,334	1,027,334	671,377	
Total Associated Payroll Costs	\$ 1,151,038	\$ 1,759,802	-	\$ 1,989,295	\$ 2,660,541	\$ 2,660,541	\$ 1,738,701	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 33,942	\$ 72,023		\$ 53,000	\$ 76,363	\$ 76,363	\$ 76,363	
320 Property Services	-	8,046		-	4,664	4,664	4,664	
330 Student Transportation Services	-	18,072		3,000	27,249	27,249	27,249	
340 Travel	40	4,559		25,000	25,934	25,934	25,934	
350 Communication	1,674	-		-	1,197	1,197	1,197	
380 Non-Instructional Profess & Tech Svcs	3,539	7,743		137,000	16,426	16,426	16,426	
390 Other General Profess & Tech Svcs	-	807		-	4,138	4,138	4,138	
Total Purchased Services	\$ 39,195	\$ 111,250	-	\$ 218,000	\$ 155,971	\$ 155,971	\$ 155,971	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 102,405	\$ 119,343		\$ 15,309,670	\$ 468,061	\$ 468,061	\$ 468,061	
420 Textbooks	17,743	1,601,069		17,000	863,269	863,269	863,269	
460 Non-consumable Items	581,743	1,096,919		869,000	1,337,360	1,337,360	1,337,360	
470 Computer Software	237,713	492,883		238,500	687,844	687,844	687,844	
480 Computer Hardware	1,602,691	909,844		43,000	2,479,232	2,479,232	2,479,232	
Total Supplies and Materials	\$ 2,542,295	\$ 4,220,058	-	\$ 16,477,170	\$ 5,835,766	\$ 5,835,766	\$ 5,835,766	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 2,565	\$ 90,091		\$ -	\$ 1,086,266	\$ 1,086,266	\$ 1,086,266	
530 Grounds Improvements	-	16,604		-	-	-	-	
540 Depreciable Equipment	203,941	515,092		216,000	667,626	667,626	667,626	
550 Depreciable Technology	31,234	795		-	22,212	22,212	22,212	
Total Capital Outlay	\$ 237,740	\$ 622,582	-	\$ 216,000	\$ 1,776,104	\$ 1,776,104	\$ 1,776,104	-
<u>Other</u>								
640 Dues And Fees	\$ 15,225	\$ 40,391		\$ 26,000	\$ 71,161	\$ 71,161	\$ 71,161	
Total Other	\$ 15,225	\$ 40,391	-	\$ 26,000	\$ 71,161	\$ 71,161	\$ 71,161	-
Total High School Instruction	\$ 5,742,076	\$ 9,794,735	45.89	\$ 24,068,389	\$ 15,050,220	\$ 15,050,220	\$ 11,728,380	44.61
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ -	\$ -		\$ -	\$ 10,824	\$ 10,824	\$ 10,824	
130 Additional Salaries	-	49,174		-	56,670	56,670	56,670	
Total Salaries and Wages	\$ -	\$ 49,174	-	\$ -	\$ 67,494	\$ 67,494	\$ 67,494	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 13,952		\$ -	\$ 15,470	\$ 15,470	\$ 15,470	
220 Social Security Contribution	-	3,762		-	5,163	5,163	5,163	
230 Other Required Payroll Costs	-	799		-	1,150	1,150	1,150	
Total Associated Payroll Costs	\$ -	\$ 18,513	-	\$ -	\$ 21,783	\$ 21,783	\$ 21,783	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 22,116	\$ 220,365		\$ -	\$ 209,502	\$ 209,502	\$ 209,502	
320 Property Services	12,562	2,200		-	14,769	14,769	14,769	
330 Student Transportation Services	-	294,482		-	377,417	377,417	377,417	
340 Travel	190	4,813		-	3,167	3,167	3,167	
350 Communication	881	-		-	1,431	1,431	1,431	
380 Non-Instructional Profess & Tech Svcs	-	-		-	1,786	1,786	1,786	
Total Purchased Services	\$ 35,749	\$ 521,860	-	\$ -	\$ 608,072	\$ 608,072	\$ 608,072	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 120,733	\$ 206,402		\$ 5,000	\$ 474,576	\$ 474,576	\$ 474,576	
460 Non-consumable Items	75,980	77,280		-	158,401	158,401	158,401	
470 Computer Software	2,400	-		-	1,674	1,674	1,674	
Total Supplies and Materials	\$ 199,113	\$ 283,682	-	\$ 5,000	\$ 634,651	\$ 634,651	\$ 634,651	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 58,145	\$ 162,830		\$ -	\$ 182,280	\$ 182,280	\$ 182,280	
Total Capital Outlay	\$ 58,145	\$ 162,830	-	\$ -	\$ 182,280	\$ 182,280	\$ 182,280	-
<u>Other</u>								
640 Dues And Fees	\$ 5,777	\$ 108,115		\$ 750,000	\$ 176,980	\$ 176,980	\$ 176,980	
Total Other	\$ 5,777	\$ 108,115	-	\$ 750,000	\$ 176,980	\$ 176,980	\$ 176,980	-
Total High School Extracurricular	\$ 298,784	\$ 1,144,174	-	\$ 755,000	\$ 1,691,260	\$ 1,691,260	\$ 1,691,260	-
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 411,399	\$ 527,931	4.43	\$ 227,000	\$ 938,757	\$ 938,757	\$ 488,757	9.54
112 Regular Classified	1,816,840	1,938,120	49.00	3,118,000	3,548,387	3,548,387	1,548,387	68.97
113 Supervisory Licensed	21,544	30,595	0.25	21,000	45,161	45,161	45,161	0.54
121 Licensed Substitutes	11,923	17,006		7,000	23,397	23,397	23,397	
122 Classified Substitutes	11,329	5,767		18,000	12,249	12,249	12,249	
124 Temporary Classified	156,636	286,295		214,000	377,816	377,816	377,816	
130 Additional Salaries	45,592	177,962		29,000	155,071	155,071	155,071	
Total Salaries and Wages	\$ 2,475,263	\$ 2,983,676	53.68	\$ 3,634,000	\$ 5,100,838	\$ 5,100,838	\$ 2,650,838	79.05

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 669,985	\$ 748,194		\$ 439,000	\$ 1,291,645	\$ 1,291,645	\$ 906,102	
220 Social Security Contribution	182,628	222,523		124,000	375,796	375,796	263,625	
230 Other Required Payroll Costs	42,741	48,073		27,000	84,029	84,029	58,947	
240 Employee Insur & Other Contract Benefits	690,174	817,156		583,000	1,401,219	1,401,219	982,970	
Total Associated Payroll Costs	\$ 1,585,528	\$ 1,835,946	-	\$ 1,173,000	\$ 3,152,689	\$ 3,152,689	\$ 2,211,644	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 6,341	\$ 2,868		\$ 53,000	\$ 7,299	\$ 7,299	\$ 7,299	
320 Property Services	143,804	69,096		4,000	190,497	190,497	190,497	
330 Student Transportation Services	-	31,134		9,000	24,152	24,152	24,152	
340 Travel	3,146	10,788		6,000	13,904	13,904	13,904	
350 Communication	44,381	33,887		16,000	65,740	65,740	65,740	
380 Non-Instructional Profess & Tech Svcs	2,636	-		-	5,330	5,330	5,330	
390 Other General Profess & Tech Svcs	66,139	14,944		2,000	60,426	60,426	60,426	
Total Purchased Services	\$ 266,447	\$ 162,717	-	\$ 90,000	\$ 367,348	\$ 367,348	\$ 367,348	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 645,940	\$ 268,351		\$ 549,000	\$ 764,867	\$ 764,867	\$ 764,867	
420 Textbooks	11,758	25,873		3,000	29,257	29,257	29,257	
460 Non-consumable Items	194,986	52,810		5,000	208,256	208,256	208,256	
470 Computer Software	3,910	12,822		3,000	15,749	15,749	15,749	
480 Computer Hardware	59,974	10,674		3,000	76,619	76,619	76,619	
Total Supplies and Materials	\$ 916,568	\$ 370,530	-	\$ 563,000	\$ 1,094,748	\$ 1,094,748	\$ 1,094,748	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ -	\$ 23,071	\$ 23,071	\$ 23,071	
Total Capital Outlay	\$ -	\$ -	-	\$ -	\$ 23,071	\$ 23,071	\$ 23,071	-
<u>Other</u>								
640 Dues And Fees	\$ 26,887	\$ 18,487		\$ 9,000	\$ 30,382	\$ 30,382	\$ 30,382	
650 Insurance and Judgments	-	-		2,000	-	-	-	
670 Taxes, Licenses and Assessments	-	-		1,000	-	-	-	
Total Other	\$ 26,887	\$ 18,487	-	\$ 12,000	\$ 30,382	\$ 30,382	\$ 30,382	-
Total Pre-Kindergarten Programs	\$ 5,270,693	\$ 5,371,356	53.68	\$ 5,472,000	\$ 9,769,076	\$ 9,769,076	\$ 6,378,031	79.05

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1220 - Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 413,854	\$ 719,302	9.00	\$ 1,262,124	\$ 988,495	\$ 988,495	\$ 538,495	20.85
112 Regular Classified	351,186	336,141	9.81	471,000	658,178	658,178	358,178	7.46
121 Licensed Substitutes	667	5,558		5,000	6,157	6,157	6,157	
124 Temporary Classified	38,493	31,691		40,000	50,881	50,881	50,881	
130 Additional Salaries	65,195	124,887		74,678	150,991	150,991	150,991	
Total Salaries and Wages	\$ 869,395	\$ 1,217,579	18.81	\$ 1,852,802	\$ 1,854,702	\$ 1,854,702	\$ 1,104,702	28.31
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 257,586	\$ 346,389		\$ 595,666	\$ 524,676	\$ 524,676	\$ 396,450	
220 Social Security Contribution	58,965	87,428		141,860	132,393	132,393	100,037	
230 Other Required Payroll Costs	13,651	19,309		31,854	29,236	29,236	22,091	
240 Employee Insur & Other Contract Benefits	245,063	310,998		981,426	492,441	492,441	372,093	
Total Associated Payroll Costs	\$ 575,265	\$ 764,124	-	\$ 1,750,806	\$ 1,178,746	\$ 1,178,746	\$ 890,671	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 910	\$ -		\$ 4,000	\$ 635	\$ 635	\$ 635	
340 Travel	201	1,152		12,000	1,597	1,597	1,597	
350 Communication	6,080	6,193		14,000	9,556	9,556	9,556	
Total Purchased Services	\$ 7,191	\$ 7,345	-	\$ 30,000	\$ 11,788	\$ 11,788	\$ 11,788	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 18,878	\$ 9,994		\$ 11,000	\$ 22,839	\$ 22,839	\$ 22,839	
460 Non-consumable Items	704	6,606		5,000	6,595	6,595	6,595	
470 Computer Software	944	405		-	874	874	874	
480 Computer Hardware	4,784	-		4,000	3,337	3,337	3,337	
Total Supplies and Materials	\$ 25,310	\$ 17,005	-	\$ 20,000	\$ 33,645	\$ 33,645	\$ 33,645	-
Total Restrictive Programs for Students with Disabilities	\$ 1,477,161	\$ 2,006,053	18.81	\$ 3,653,608	\$ 3,078,881	\$ 3,078,881	\$ 2,040,806	28.31
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 393,602	\$ 1,286,618	14.30	\$ 798,620	\$ 1,389,848	\$ 1,389,848	\$ 739,848	15.49
112 Regular Classified	183,640	305,900	2.81	4,000	431,204	431,204	231,204	4.81
113 Supervisory Licensed	-	76,216		-	102,908	102,908	102,908	
121 Licensed Substitutes	1,000	12,768		4,000	9,853	9,853	9,853	
122 Classified Substitutes	-	170		-	90	90	90	
123 Temporary Licensed	37,714	873		-	28,915	28,915	28,915	
124 Temporary Classified	-	-		-	5,680	5,680	5,680	
130 Additional Salaries	34,099	162,003		52,392	193,934	193,934	193,934	
Total Salaries and Wages	\$ 650,055	\$ 1,844,548	17.11	\$ 859,012	\$ 2,162,432	\$ 2,162,432	\$ 1,312,432	20.30

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 160,280	\$ 533,371		\$ 274,328	\$ 571,139	\$ 571,139	\$ 419,907	
220 Social Security Contribution	46,672	138,778		64,300	159,016	159,016	116,910	
230 Other Required Payroll Costs	10,295	30,521		14,268	35,061	35,061	25,777	
240 Employee Insur & Other Contract Benefits	161,464	399,354		196,128	467,782	467,782	343,918	
Total Associated Payroll Costs	\$ 378,711	\$ 1,102,024	-	\$ 549,024	\$ 1,232,998	\$ 1,232,998	\$ 906,512	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 9,976		\$ -	\$ 5,534	\$ 5,534	\$ 5,534	
330 Student Transportation Services	136	2,781		-	20,745	20,745	20,745	
340 Travel	14	50		-	36	36	36	
350 Communication	-	59		5,000	1,416	1,416	1,416	
374 Other Tuition	-	-		-	20,906	20,906	20,906	
Total Purchased Services	\$ 150	\$ 12,866	-	\$ 5,000	\$ 48,637	\$ 48,637	\$ 48,637	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,225	\$ 3,209		\$ 28,000	\$ 7,934	\$ 7,934	\$ 7,934	
460 Non-consumable Items	398	127		10,000	345	345	345	
470 Computer Software	166,424	186,392		158,000	299,120	299,120	299,120	
480 Computer Hardware	54,226	-		134,000	37,829	37,829	37,829	
Total Supplies and Materials	\$ 226,273	\$ 189,728	-	\$ 330,000	\$ 345,228	\$ 345,228	\$ 345,228	-
Total Less Restrictive Program for Students with Disabilities	\$ 1,255,189	\$ 3,149,166	17.11	\$ 1,743,036	\$ 3,789,295	\$ 3,789,295	\$ 2,612,809	20.30
1260 - Treatment and Habilitation								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 284,406	\$ 437,125	6.00	\$ 114,000	\$ 673,101	\$ 673,101	\$ 373,101	5.75
130 Additional Salaries	-	-		-	798	798	798	
Total Salaries and Wages	\$ 284,406	\$ 437,125	6.00	\$ 114,000	\$ 673,899	\$ 673,899	\$ 373,899	5.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 79,334	\$ 121,809		\$ 36,000	\$ 191,173	\$ 191,173	\$ 131,941	
220 Social Security Contribution	16,894	32,210		6,000	47,099	47,099	32,506	
230 Other Required Payroll Costs	3,764	7,094		2,000	10,411	10,411	7,185	
240 Employee Insur & Other Contract Benefits	46,183	94,063		11,000	123,228	123,228	85,048	
Total Associated Payroll Costs	\$ 146,175	\$ 255,176	-	\$ 55,000	\$ 371,911	\$ 371,911	\$ 256,680	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 198		\$ -	\$ 105	\$ 105	\$ 105	
Total Supplies and Materials	\$ -	\$ 198	-	\$ -	\$ 105	\$ 105	\$ 105	-
Total Treatment and Habilitation	\$ 430,581	\$ 692,499	6.00	\$ 169,000	\$ 1,045,915	\$ 1,045,915	\$ 630,684	5.75

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1271 - Remediation								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 188,910	\$ 1,192	1.18	\$ 69,000	\$ 142,547	\$ 142,547	\$ 142,547	1.18
112 Regular Classified	-	6,014		-	-	-	-	
121 Licensed Substitutes	-	148		14,000	79	79	79	
123 Temporary Licensed	3,912	30,830		-	27,630	27,630	27,630	
124 Temporary Classified	189	47,734		-	37,059	37,059	37,059	
130 Additional Salaries	158,720	529,007		235,000	520,853	520,853	520,853	
Total Salaries and Wages	\$ 351,731	\$ 614,925	1.18	\$ 318,000	\$ 728,168	\$ 728,168	\$ 728,168	1.18
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 105,425	\$ 168,381		\$ 114,000	\$ 208,216	\$ 208,216	\$ 208,216	
220 Social Security Contribution	25,739	47,010		25,000	54,852	54,852	54,852	
230 Other Required Payroll Costs	5,726	10,186		6,000	11,958	11,958	11,958	
240 Employee Insur & Other Contract Benefits	31,633	2,910		6,000	26,413	26,413	26,413	
Total Associated Payroll Costs	\$ 168,523	\$ 228,487	-	\$ 151,000	\$ 301,439	\$ 301,439	\$ 301,439	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 20,000	\$ -	\$ -	\$ -	
330 Student Transportation Services	22,861	109,642		36,000	99,407	99,407	99,407	
340 Travel	-	41		-	438	438	438	
350 Communication	1,213	1,884		2,000	1,848	1,848	1,848	
Total Purchased Services	\$ 24,074	\$ 111,567	-	\$ 58,000	\$ 101,693	\$ 101,693	\$ 101,693	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 13,309	\$ 25,927		\$ 43,000	\$ 24,785	\$ 24,785	\$ 24,785	
460 Non-consumable Items	7,300	41,717		-	27,263	27,263	27,263	
470 Computer Software	500	-		-	349	349	349	
Total Supplies and Materials	\$ 21,109	\$ 67,644	-	\$ 43,000	\$ 52,397	\$ 52,397	\$ 52,397	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 5,000	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
Total Remediation	\$ 565,437	\$ 1,022,623	1.18	\$ 575,000	\$ 1,183,697	\$ 1,183,697	\$ 1,183,697	1.18

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1272 - Title IA/D								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,657,978	\$ 1,484,782	29.50	\$ 1,208,000	\$ 2,686,761	\$ 2,686,761	\$ 1,131,922	29.50
112 Regular Classified	1,106,303	1,162,653	35.19	1,935,000	2,151,095	2,151,095	1,151,095	36.79
113 Supervisory Licensed	27,826	32,258	0.25	28,000	55,323	55,323	55,323	0.49
121 Licensed Substitutes	16,650	13,671		24,000	23,039	23,039	23,039	
122 Classified Substitutes	2,212	3,952		11,000	6,467	6,467	6,467	
123 Temporary Licensed	-	-		-	613	613	613	
124 Temporary Classified	23,234	94,009		113,000	71,720	71,720	71,720	
130 Additional Salaries	404,380	207,300		2,303,000	419,764	419,764	419,764	
Total Salaries and Wages	\$ 3,238,583	\$ 2,998,625	64.94	\$ 5,622,000	\$ 5,414,782	\$ 5,414,782	\$ 2,859,943	66.78
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 987,803	\$ 820,949		\$ 2,411,000	\$ 1,515,462	\$ 1,515,462	\$ 1,079,722	
220 Social Security Contribution	239,349	222,726		474,000	398,496	398,496	283,917	
230 Other Required Payroll Costs	64,684	50,385		87,000	98,319	98,319	70,049	
240 Employee Insur & Other Contract Benefits	829,885	773,736		1,284,000	1,400,642	1,400,642	997,917	
Total Associated Payroll Costs	\$ 2,121,721	\$ 1,867,796	-	\$ 4,256,000	\$ 3,412,919	\$ 3,412,919	\$ 2,431,605	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 204,333	\$ -		\$ 70,000	\$ 142,544	\$ 142,544	\$ 142,544	
320 Property Services	-	-		4,000	-	-	-	
330 Student Transportation Services	4,020	19,924		166,000	14,987	14,987	14,987	
340 Travel	174	45		6,000	171	171	171	
350 Communication	12,714	3,761		68,000	13,165	13,165	13,165	
390 Other General Profess & Tech Svcs	66	-		2,000	46	46	46	
Total Purchased Services	\$ 221,307	\$ 23,730	-	\$ 316,000	\$ 170,913	\$ 170,913	\$ 170,913	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 124,122	\$ 84,056		\$ 585,000	\$ 162,369	\$ 162,369	\$ 162,369	
420 Textbooks	25,652	1,045		90,000	21,015	21,015	21,015	
430 Library Books	-	-		4,000	-	-	-	
460 Non-consumable Items	76,577	52,854		428,000	105,031	105,031	105,031	
470 Computer Software	76,188	45,761		99,000	104,043	104,043	104,043	
480 Computer Hardware	-	3,190,969		12,000	1,695,846	1,695,846	1,695,846	
Total Supplies and Materials	\$ 302,539	\$ 3,374,685	-	\$ 1,218,000	\$ 2,088,304	\$ 2,088,304	\$ 2,088,304	-
Total Title IA/D	\$ 5,884,150	\$ 8,264,836	64.94	\$ 11,412,000	\$ 11,086,918	\$ 11,086,918	\$ 7,550,765	66.78

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 160,092	\$ 481,855	2.00	\$ 303,000	\$ 584,867	\$ 584,867	\$ 584,867	8.07
112 Regular Classified	28,047	81,796	0.63	54,000	100,967	100,967	100,967	1.18
121 Licensed Substitutes	-	5,513		4,000	5,428	5,428	5,428	
124 Temporary Classified	-	-		-	319	319	319	
130 Additional Salaries	41,895	3,333		20,000	33,864	33,864	33,864	
Total Salaries and Wages	\$ 230,034	\$ 572,497	2.63	\$ 381,000	\$ 725,445	\$ 725,445	\$ 725,445	9.25
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 70,343	\$ 155,363		\$ 134,000	\$ 198,820	\$ 198,820	\$ 198,820	
220 Social Security Contribution	16,982	42,219		29,000	52,720	52,720	52,720	
230 Other Required Payroll Costs	3,708	9,333		6,000	11,495	11,495	11,495	
240 Employee Insur & Other Contract Benefits	41,326	160,677		104,000	181,211	181,211	181,211	
Total Associated Payroll Costs	\$ 132,359	\$ 367,592	-	\$ 273,000	\$ 444,246	\$ 444,246	\$ 444,246	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 196,977	\$ 138,925		\$ -	\$ 211,245	\$ 211,245	\$ 211,245	
330 Student Transportation Services	-	-		1,000	-	-	-	
340 Travel	30	-		2,000	3,844	3,844	3,844	
350 Communication	-	723		-	384	384	384	
360 Charter School Payments	371,305	438,418		400,000	708,739	708,739	708,739	
Total Purchased Services	\$ 568,312	\$ 578,066	-	\$ 403,000	\$ 924,212	\$ 924,212	\$ 924,212	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 21,220	\$ 10,032		\$ 5,000	\$ 32,899	\$ 32,899	\$ 32,899	
460 Non-consumable Items	596	184,579		9,000	110,987	110,987	110,987	
470 Computer Software	5,454	52,626		2,000	63,747	63,747	63,747	
480 Computer Hardware	41,234	63,343		-	75,672	75,672	75,672	
Total Supplies and Materials	\$ 68,504	\$ 310,580	-	\$ 16,000	\$ 283,305	\$ 283,305	\$ 283,305	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 137,096		\$ -	\$ 72,860	\$ 72,860	\$ 72,860	
Total Capital Outlay	\$ -	\$ 137,096	-	\$ -	\$ 72,860	\$ 72,860	\$ 72,860	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 1,035		\$ -	\$ 550	\$ 550	\$ 550	
Total Other	\$ -	\$ 1,035	-	\$ -	\$ 550	\$ 550	\$ 550	-
Total Alternative Education	\$ 999,209	\$ 1,966,866	2.63	\$ 1,073,000	\$ 2,450,618	\$ 2,450,618	\$ 2,450,618	9.25

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1291 - English Language Learner								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 374,513	\$ 812,126	10.00	\$ 540,620	\$ 1,138,091	\$ 1,138,091	\$ 1,138,091	17.45
112 Regular Classified	185,180	453,458	0.81	23,000	607,695	607,695	607,695	0.81
121 Licensed Substitutes	333	10,226		-	8,390	8,390	8,390	
122 Classified Substitutes	90	2,019		-	1,825	1,825	1,825	
130 Additional Salaries	15,127	11,361		20,000	18,014	18,014	18,014	
Total Salaries and Wages	\$ 575,243	\$ 1,289,190	10.81	\$ 583,620	\$ 1,774,015	\$ 1,774,015	\$ 1,774,015	18.26
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 132,633	\$ 333,547		\$ 209,516	\$ 422,206	\$ 422,206	\$ 422,206	
220 Social Security Contribution	44,729	94,711		45,360	130,104	130,104	130,104	
230 Other Required Payroll Costs	10,217	20,833		9,645	28,442	28,442	28,442	
240 Employee Insur & Other Contract Benefits	142,249	401,269		178,125	482,359	482,359	482,359	
Total Associated Payroll Costs	\$ 329,828	\$ 850,360	-	\$ 442,646	\$ 1,063,111	\$ 1,063,111	\$ 1,063,111	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ -		\$ 1,000	\$ -	\$ -	\$ -	
350 Communication	-	-		1,000	-	-	-	
Total Purchased Services	\$ -	\$ -	-	\$ 2,000	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 338	\$ 6,210		\$ 33,000	\$ 7,592	\$ 7,592	\$ 7,592	
420 Textbooks	-	-		201,000	105,001	105,001	105,001	
460 Non-consumable Items	690	-		16,000	482	482	482	
470 Computer Software	-	-		-	1,045	1,045	1,045	
480 Computer Hardware	-	-		32,000	-	-	-	
Total Supplies and Materials	\$ 1,028	\$ 6,210	-	\$ 282,000	\$ 114,120	\$ 114,120	\$ 114,120	-
Total English Language Learner	\$ 906,099	\$ 2,145,760	10.81	\$ 1,310,266	\$ 2,951,246	\$ 2,951,246	\$ 2,951,246	18.26
1292 - Teen Parent Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 59,130	\$ -	1.00	\$ 67,000	\$ 41,250	\$ 41,250	\$ 41,250	0.62
130 Additional Salaries	41	-		2,000	28	28	28	
Total Salaries and Wages	\$ 59,171	\$ -	1.00	\$ 69,000	\$ 41,278	\$ 41,278	\$ 41,278	0.62
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 18,064	\$ -		\$ 25,000	\$ 12,602	\$ 12,602	\$ 12,602	
220 Social Security Contribution	4,013	-		6,000	2,800	2,800	2,800	
230 Other Required Payroll Costs	964	-		2,000	672	672	672	
240 Employee Insur & Other Contract Benefits	14,723	-		16,000	10,271	10,271	10,271	
Total Associated Payroll Costs	\$ 37,764	\$ -	-	\$ 49,000	\$ 26,345	\$ 26,345	\$ 26,345	-

Fund Detail – Grants Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 1,000	\$ -	\$ -	\$ -	
Total Purchased Services		\$ -	\$ -	-	\$ 1,000	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 29,453	\$ 2,223		\$ 12,000	\$ 21,952	\$ 21,952	\$ 21,952	
460	Non-consumable Items	-	-		5,000	-	-	-	
Total Supplies and Materials		\$ 29,453	\$ 2,223	-	\$ 17,000	\$ 21,952	\$ 21,952	\$ 21,952	-
Total Teen Parent Programs		\$ 126,388	\$ 2,223	1.00	\$ 136,000	\$ 89,575	\$ 89,575	\$ 89,575	0.62
1293 - Migrant Education									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 2,158	\$ -	0.25	\$ 22,000	\$ 1,505	\$ 1,505	\$ 1,505	0.25
112	Regular Classified	372,805	409,726	11.74	442,000	711,360	711,360	711,360	12.75
113	Supervisory Licensed	-	133		-	933	933	933	
122	Classified Substitutes	-	-		-	736	736	736	
123	Temporary Licensed	-	154,077		-	129,043	129,043	129,043	
124	Temporary Classified	12,234	23,135		20,000	36,159	36,159	36,159	
130	Additional Salaries	152,901	134,126		365,000	214,421	214,421	214,421	
Total Salaries and Wages		\$ 540,098	\$ 721,197	11.99	\$ 849,000	\$ 1,094,157	\$ 1,094,157	\$ 1,094,157	13.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 164,424	\$ 199,435		\$ 327,000	\$ 312,372	\$ 312,372	\$ 312,372	
220	Social Security Contribution	41,021	54,485		66,000	82,326	82,326	82,326	
230	Other Required Payroll Costs	8,939	11,553		15,000	17,767	17,767	17,767	
240	Employee Insur & Other Contract Benefits	154,637	150,103		226,000	264,724	264,724	264,724	
Total Associated Payroll Costs		\$ 369,021	\$ 415,576	-	\$ 634,000	\$ 677,189	\$ 677,189	\$ 677,189	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 3,660		\$ 21,000	\$ 7,119	\$ 7,119	\$ 7,119	
330	Student Transportation Services	14,576	52,760		85,000	58,450	58,450	58,450	
340	Travel	860	1,335		45,000	2,821	2,821	2,821	
350	Communication	2,234	7,707		6,000	9,545	9,545	9,545	
380	Non-Instructional Profess & Tech Svcs	-	-		-	73	73	73	
Total Purchased Services		\$ 17,670	\$ 65,462	-	\$ 157,000	\$ 78,008	\$ 78,008	\$ 78,008	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 30,637	\$ 76,502		\$ 29,000	\$ 89,467	\$ 89,467	\$ 89,467	
470	Computer Software	1,848	-		25,000	1,289	1,289	1,289	
480	Computer Hardware	16,649	3,559		-	14,072	14,072	14,072	
Total Supplies and Materials		\$ 49,134	\$ 80,061	-	\$ 54,000	\$ 104,828	\$ 104,828	\$ 104,828	-
Total Migrant Education		\$ 975,923	\$ 1,282,296	11.99	\$ 1,694,000	\$ 1,954,182	\$ 1,954,182	\$ 1,954,182	13.00

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1299 - Other Programs								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ -	\$ -		\$ 2,000	\$ -	\$ -	\$ -	
130 Additional Salaries	5,382	7,481		10,000	9,853	9,853	9,853	
Total Salaries and Wages	\$ 5,382	\$ 7,481	-	\$ 12,000	\$ 9,853	\$ 9,853	\$ 9,853	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,595	\$ 2,235		\$ 4,000	\$ 2,942	\$ 2,942	\$ 2,942	
220 Social Security Contribution	411	572		1,000	753	753	753	
230 Other Required Payroll Costs	116	122		1,000	183	183	183	
Total Associated Payroll Costs	\$ 2,122	\$ 2,929	-	\$ 6,000	\$ 3,878	\$ 3,878	\$ 3,878	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 5,100	\$ 5,793		\$ -	\$ 9,145	\$ 9,145	\$ 9,145	
340 Travel	-	64		-	34	34	34	
350 Communication	17	507		2,000	801	801	801	
Total Purchased Services	\$ 5,117	\$ 6,364	-	\$ 2,000	\$ 9,980	\$ 9,980	\$ 9,980	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,488	\$ 9,900		\$ 8,000	\$ 18,553	\$ 18,553	\$ 18,553	
460 Non-consumable Items	-	812		1,000	431	431	431	
Total Supplies and Materials	\$ 4,488	\$ 10,712	-	\$ 9,000	\$ 18,984	\$ 18,984	\$ 18,984	-
Total Other Programs	\$ 17,109	\$ 27,486	-	\$ 29,000	\$ 42,695	\$ 42,695	\$ 42,695	-
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ -	\$ 4,967	-	\$ -	\$ -	\$ -	\$ -	-
123 Temporary Licensed	-	33,061		5,000	124,124	124,124	124,124	
124 Temporary Classified	9,784	279,898		-	246,985	246,985	246,985	
130 Additional Salaries	153,066	1,530,377		170,243	1,558,508	1,558,508	1,558,508	
Total Salaries and Wages	\$ 162,850	\$ 1,848,303	-	\$ 175,243	\$ 1,929,617	\$ 1,929,617	\$ 1,929,617	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 46,731	\$ 468,856		\$ 64,565	\$ 516,992	\$ 516,992	\$ 516,992	
220 Social Security Contribution	12,413	139,957		15,395	146,721	146,721	146,721	
230 Other Required Payroll Costs	3,006	31,476		4,292	33,462	33,462	33,462	
Total Associated Payroll Costs	\$ 62,150	\$ 640,289	-	\$ 84,252	\$ 697,175	\$ 697,175	\$ 697,175	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 26,798	\$ 22,228		\$ 2,500	\$ 135,299	\$ 135,299	\$ 135,299	
320 Property Services	-	200		-	106	106	106	
330 Student Transportation Services	18,449	427,374		13,000	381,486	381,486	381,486	
340 Travel	1,418	13,167		-	8,580	8,580	8,580	
350 Communication	30,260	52,079		2,000	51,312	51,312	51,312	
360 Charter School Payments	-	57,302		-	47,875	47,875	47,875	
390 Other General Profess & Tech Svcs	-	234		-	315	315	315	
Total Purchased Services	\$ 76,925	\$ 572,584	-	\$ 17,500	\$ 624,973	\$ 624,973	\$ 624,973	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 114,638	\$ 369,371		\$ 18,006	\$ 325,390	\$ 325,390	\$ 325,390	
460 Non-consumable Items	46,861	85,399		-	88,273	88,273	88,273	
470 Computer Software	9,250	2,499		-	7,781	7,781	7,781	
480 Computer Hardware	11,273	1,007		-	8,399	8,399	8,399	
Total Supplies and Materials	\$ 182,022	\$ 458,276	-	\$ 18,006	\$ 429,843	\$ 429,843	\$ 429,843	-
<u>Other</u>								
640 Dues And Fees	\$ 432	\$ 1,944		\$ -	\$ 1,335	\$ 1,335	\$ 1,335	
Total Other	\$ 432	\$ 1,944	-	\$ -	\$ 1,335	\$ 1,335	\$ 1,335	-
Total Summer School Programs	\$ 484,379	\$ 3,521,396	-	\$ 295,001	\$ 3,682,943	\$ 3,682,943	\$ 3,682,943	-
Total Instruction	\$ 31,217,473	\$ 58,604,593	316.45	\$ 97,608,142	\$ 80,275,666	\$ 80,275,666	\$ 62,275,666	374.06
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 592,802	\$ 1,168,732	12.95	\$ 2,492,170	\$ 1,803,408	\$ 1,803,408	\$ 1,803,408	9.37
112 Regular Classified	1,171,423	1,483,208	62.11	2,702,521	2,724,508	2,724,508	2,724,508	76.08
121 Licensed Substitutes	-	1,112		-	591	591	591	
122 Classified Substitutes	386	-		-	270	270	270	
124 Temporary Classified	269	1,699		13,000	3,969	3,969	3,969	
130 Additional Salaries	73,764	61,275		427,920	133,983	133,983	133,983	
Total Salaries and Wages	\$ 1,838,644	\$ 2,716,026	75.06	\$ 5,635,611	\$ 4,666,729	\$ 4,666,729	\$ 4,666,729	85.45
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 509,297	\$ 742,339		\$ 1,450,234	\$ 1,240,892	\$ 1,240,892	\$ 1,240,892	
220 Social Security Contribution	139,937	202,961		308,586	345,395	345,395	345,395	
230 Other Required Payroll Costs	29,977	43,839		67,341	74,708	74,708	74,708	
240 Employee Insur & Other Contract Benefits	564,094	748,119		1,187,650	1,296,889	1,296,889	1,296,889	
Total Associated Payroll Costs	\$ 1,243,305	\$ 1,737,258	-	\$ 3,013,811	\$ 2,957,884	\$ 2,957,884	\$ 2,957,884	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 162,200	\$ 343,400		\$ 343,000	\$ 506,258	\$ 506,258	\$ 506,258	
320 Property Services	-	1,397		3,000	1,453	1,453	1,453	
330 Student Transportation Services	-	-		7,000	-	-	-	
340 Travel	6,240	6,023		40,000	11,492	11,492	11,492	
350 Communication	14,476	22,750		26,760	34,227	34,227	34,227	
380 Non-Instructional Profess & Tech Svcs	-	16,018		-	9,093	9,093	9,093	
390 Other General Profess & Tech Svcs	48	-		-	33	33	33	
Total Purchased Services	\$ 182,964	\$ 389,588	-	\$ 419,760	\$ 562,556	\$ 562,556	\$ 562,556	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 14,889	\$ 13,863		\$ 8,062,857	\$ 31,906	\$ 31,906	\$ 31,906	
460 Non-consumable Items	8,090	5,118		77,000	13,485	13,485	13,485	
470 Computer Software	42,912	39,116		149,000	65,708	65,708	65,708	
480 Computer Hardware	530	2,162		107,000	4,917	4,917	4,917	
Total Supplies and Materials	\$ 66,421	\$ 60,259	-	\$ 8,395,857	\$ 116,016	\$ 116,016	\$ 116,016	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ -	\$ 60,296	\$ 60,296	\$ 60,296	
Total Capital Outlay	\$ -	\$ -	-	\$ -	\$ 60,296	\$ 60,296	\$ 60,296	-
<u>Other</u>								
640 Dues And Fees	\$ 1,228	\$ 1,477		\$ 5,000	\$ 2,286	\$ 2,286	\$ 2,286	
Total Other	\$ 1,228	\$ 1,477	-	\$ 5,000	\$ 2,286	\$ 2,286	\$ 2,286	-
Total Attendance & Social Work Svcs	\$ 3,332,562	\$ 4,904,608	75.06	\$ 17,470,039	\$ 8,365,767	\$ 8,365,767	\$ 8,365,767	85.45
2120 - Guidance Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 411,000	\$ 899,332	5.58	\$ 432,452	\$ 1,214,790	\$ 1,214,790	\$ 1,214,790	13.04
112 Regular Classified	167,494	178,555	2.50	111,000	351,695	351,695	351,695	7.92
121 Licensed Substitutes	-	-		24,000	-	-	-	
123 Temporary Licensed	-	-		-	5,729	5,729	5,729	
124 Temporary Classified	-	-		-	3,100	3,100	3,100	
130 Additional Salaries	1,724	13,346		9,920	11,540	11,540	11,540	
Total Salaries and Wages	\$ 580,218	\$ 1,091,233	8.08	\$ 577,372	\$ 1,586,854	\$ 1,586,854	\$ 1,586,854	20.96
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 153,982	\$ 296,714		\$ 206,684	\$ 419,493	\$ 419,493	\$ 419,493	
220 Social Security Contribution	43,024	81,033		48,006	117,112	117,112	117,112	
230 Other Required Payroll Costs	10,595	17,785		10,767	25,973	25,973	25,973	
240 Employee Insur & Other Contract Benefits	159,081	235,035		142,638	373,372	373,372	373,372	
Total Associated Payroll Costs	\$ 366,682	\$ 630,567	-	\$ 408,095	\$ 935,950	\$ 935,950	\$ 935,950	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ -	\$ 2,987	\$ 2,987	\$ 2,987	
330 Student Transportation Services	-	-		44,000	-	-	-	
340 Travel	-	-		46,000	1,209	1,209	1,209	
350 Communication	-	21		28,000	11	11	11	
380 Non-Instructional Profess & Tech Svcs	13,500	42,917		25,000	95,986	95,986	95,986	
Total Purchased Services	\$ 13,500	\$ 42,938	-	\$ 143,000	\$ 100,193	\$ 100,193	\$ 100,193	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 521		\$ 12,000	\$ 277	\$ 277	\$ 277	
460 Non-consumable Items	-	-		5,000	-	-	-	
470 Computer Software	-	-		20,000	-	-	-	
480 Computer Hardware	-	-		10,000	-	-	-	
Total Supplies and Materials	\$ -	\$ 521	-	\$ 47,000	\$ 277	\$ 277	\$ 277	-
Total Guidance Services	\$ 960,400	\$ 1,765,259	8.08	\$ 1,175,467	\$ 2,623,274	\$ 2,623,274	\$ 2,623,274	20.96
2130 - Health Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 160,042	\$ 249,754	11.03	\$ 453,702	\$ 523,221	\$ 523,221	\$ 523,221	37.99
112 Regular Classified	134,030	772,328	-	-	-	-	-	-
113 Supervisory Licensed	101,735	117,234	-	-	-	-	-	-
122 Classified Substitutes	139	556		-	783	783	783	
124 Temporary Classified	-	-		1,000	-	-	-	
130 Additional Salaries	17,479	43,159		3,000	43,945	43,945	43,945	
Total Salaries and Wages	\$ 413,425	\$ 1,183,031	11.03	\$ 457,702	\$ 567,949	\$ 567,949	\$ 567,949	37.99
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 98,315	\$ 265,012		\$ 152,006	\$ 380,250	\$ 380,250	\$ 380,250	
220 Social Security Contribution	30,942	88,572		35,172	116,920	116,920	116,920	
230 Other Required Payroll Costs	7,717	19,872		8,206	28,958	28,958	28,958	
240 Employee Insur & Other Contract Benefits	68,095	388,543		155,914	450,054	450,054	450,054	
Total Associated Payroll Costs	\$ 205,069	\$ 761,999	-	\$ 351,298	\$ 976,182	\$ 976,182	\$ 976,182	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 600,000	\$ 100,165	\$ 100,165	\$ 100,165	
340 Travel	-	-		1,000	-	-	-	
350 Communication	-	-		5,000	-	-	-	
Total Purchased Services	\$ -	\$ -	-	\$ 606,000	\$ 100,165	\$ 100,165	\$ 100,165	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 7,808,000	\$ 136	\$ 136	\$ 136	
460 Non-consumable Items	-	-		-	1,164	1,164	1,164	
470 Computer Software	-	-		-	2,932	2,932	2,932	
480 Computer Hardware	-	-		4,000	12,217	12,217	12,217	
Total Supplies and Materials	\$ -	\$ -	-	\$ 7,812,000	\$ 16,449	\$ 16,449	\$ 16,449	-
Total Health Services	\$ 618,494	\$ 1,945,030	11.03	\$ 9,227,000	\$ 1,660,745	\$ 1,660,745	\$ 1,660,745	37.99
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 64,171	\$ 274,634	4.00	\$ 399,448	\$ 384,631	\$ 384,631	\$ 384,631	5.00
130 Additional Salaries	-	-		-	523	523	523	
Total Salaries and Wages	\$ 64,171	\$ 274,634	4.00	\$ 399,448	\$ 385,154	\$ 385,154	\$ 385,154	5.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 19,621	\$ 83,111		\$ 143,724	\$ 107,116	\$ 107,116	\$ 107,116	
220 Social Security Contribution	3,926	19,847		30,556	27,847	27,847	27,847	
230 Other Required Payroll Costs	883	4,492		6,388	6,202	6,202	6,202	
240 Employee Insur & Other Contract Benefits	8,106	48,055		64,852	58,439	58,439	58,439	
Total Associated Payroll Costs	\$ 32,536	\$ 155,505	-	\$ 245,520	\$ 199,604	\$ 199,604	\$ 199,604	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 8,649		\$ 8,000	\$ 4,688	\$ 4,688	\$ 4,688	
460 Non-consumable Items	-	4,716		4,000	2,506	2,506	2,506	
480 Computer Hardware	-	1,425		8,000	757	757	757	
Total Supplies and Materials	\$ -	\$ 14,790	-	\$ 20,000	\$ 7,951	\$ 7,951	\$ 7,951	-
Total Psychological Services	\$ 96,707	\$ 444,929	4.00	\$ 664,968	\$ 592,709	\$ 592,709	\$ 592,709	5.00
2150 - Speech Pathology & Audiology Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 160,909	\$ 257,599	2.60	\$ 23,000	\$ 343,789	\$ 343,789	\$ 343,789	3.60
112 Regular Classified	147,544	239,858	7.31	6,000	355,965	355,965	355,965	6.29
130 Additional Salaries	16,533	11,142		1,000	23,034	23,034	23,034	
Total Salaries and Wages	\$ 324,986	\$ 508,599	9.91	\$ 30,000	\$ 722,788	\$ 722,788	\$ 722,788	9.89
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 84,266	\$ 150,623		\$ 28,000	\$ 190,409	\$ 190,409	\$ 190,409	
220 Social Security Contribution	18,512	36,948		3,000	49,045	49,045	49,045	
230 Other Required Payroll Costs	4,242	8,203		1,000	10,888	10,888	10,888	
240 Employee Insur & Other Contract Benefits	91,339	168,822		16,000	220,575	220,575	220,575	
Total Associated Payroll Costs	\$ 198,359	\$ 364,596	-	\$ 48,000	\$ 470,917	\$ 470,917	\$ 470,917	-

Fund Detail – Grants Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 29,839		\$ -	\$ 15,858	\$ 15,858	\$ 15,858	
460	Non-consumable Items	-	6,723		-	3,573	3,573	3,573	
470	Computer Software	-	10,106		-	5,371	5,371	5,371	
480	Computer Hardware	-	6,671		-	3,546	3,546	3,546	
	Total Supplies and Materials	\$ -	\$ 53,339	-	\$ -	\$ 28,348	\$ 28,348	\$ 28,348	-
	Total Speech Pathology & Audiology Svcs	\$ 523,345	\$ 926,534	9.91	\$ 78,000	\$ 1,222,053	\$ 1,222,053	\$ 1,222,053	9.89
2160 - Other Student Treatment Svcs									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 2,210	\$ 3,594		\$ -	\$ -	\$ -	\$ -	-
130	Additional Salaries	-	589		-	36,048	36,048	36,048	
	Total Salaries and Wages	\$ 2,210	\$ 4,183	-	\$ -	\$ 36,048	\$ 36,048	\$ 36,048	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 656	\$ 1,311		\$ -	\$ 2,896	\$ 2,896	\$ 2,896	
220	Social Security Contribution	142	318		-	2,588	2,588	2,588	
230	Other Required Payroll Costs	30	69		-	567	567	567	
240	Employee Insur & Other Contract Benefits	760	1,554		-	7,460	7,460	7,460	
	Total Associated Payroll Costs	\$ 1,588	\$ 3,252	-	\$ -	\$ 13,511	\$ 13,511	\$ 13,511	-
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ 1,147		\$ -	\$ 610	\$ 610	\$ 610	
	Total Purchased Services	\$ -	\$ 1,147	-	\$ -	\$ 610	\$ 610	\$ 610	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ -	\$ 13,322		\$ -	\$ 30,683	\$ 30,683	\$ 30,683	
460	Non-consumable Items	-	23,482		-	50,891	50,891	50,891	
480	Computer Hardware	-	-		-	1,979	1,979	1,979	
	Total Supplies and Materials	\$ -	\$ 36,804	-	\$ -	\$ 83,553	\$ 83,553	\$ 83,553	-
	Total Other Student Treatment Svcs	\$ 3,798	\$ 45,386	-	\$ -	\$ 133,722	\$ 133,722	\$ 133,722	-
2190 - Service Direction, Student Support Svcs									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 248,148	\$ 1,100,025	19.00	\$ 439,673	\$ 903,654	\$ 903,654	\$ 903,654	11.07
113	Supervisory Licensed	118,356	785,542	4.00	473,654	702,544	702,544	702,544	5.93
122	Classified Substitutes	-	1,644		-	873	873	873	
123	Temporary Licensed	-	74,985		-	39,851	39,851	39,851	
130	Additional Salaries	-	-		3,000	134	134	134	
	Total Salaries and Wages	\$ 366,504	\$ 1,962,196	23.00	\$ 916,327	\$ 1,647,056	\$ 1,647,056	\$ 1,647,056	17.00

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 116,197	\$ 522,583		\$ 277,066	\$ 511,112	\$ 511,112	\$ 511,112	
220 Social Security Contribution	27,395	142,470		66,609	134,398	134,398	134,398	
230 Other Required Payroll Costs	6,181	31,517		21,030	30,681	30,681	30,681	
240 Employee Insur & Other Contract Benefits	134,747	448,949		198,917	467,391	467,391	467,391	
Total Associated Payroll Costs	\$ 284,520	\$ 1,145,519	-	\$ 563,622	\$ 1,143,582	\$ 1,143,582	\$ 1,143,582	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 1,635		\$ -	\$ 4,225	\$ 4,225	\$ 4,225	
350 Communication	780	152		-	625	625	625	
Total Purchased Services	\$ 780	\$ 1,787	-	\$ -	\$ 4,850	\$ 4,850	\$ 4,850	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 20,456		\$ 17,991	\$ 10,871	\$ 10,871	\$ 10,871	
460 Non-consumable Items	-	-		9,000	419	419	419	
470 Computer Software	-	11,719		-	6,228	6,228	6,228	
480 Computer Hardware	-	32,391		18,000	17,214	17,214	17,214	
Total Supplies and Materials	\$ -	\$ 64,566	-	\$ 44,991	\$ 34,732	\$ 34,732	\$ 34,732	-
Total Service Direction, Student Support Svcs	\$ 651,804	\$ 3,174,068	23.00	\$ 1,524,940	\$ 2,830,220	\$ 2,830,220	\$ 2,830,220	17.00
2210 - Improvement of Instruction Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 540,120	\$ 1,670,994	10.80	\$ 924,085	\$ 1,021,973	\$ 1,021,973	\$ 1,021,973	9.30
112 Regular Classified	33,617	1,977	2.00	70,000	24,502	24,502	24,502	0.70
121 Licensed Substitutes	-	1,112		13,000	1,230	1,230	1,230	
123 Temporary Licensed	-	16,979		5,000	9,024	9,024	9,024	
124 Temporary Classified	23,463	89		16,000	16,415	16,415	16,415	
130 Additional Salaries	320,424	444,055		287,840	618,614	618,614	618,614	
Total Salaries and Wages	\$ 917,624	\$ 2,135,206	12.80	\$ 1,315,925	\$ 1,691,758	\$ 1,691,758	\$ 1,691,758	10.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 294,243	\$ 614,036		\$ 491,735	\$ 648,618	\$ 648,618	\$ 648,618	
220 Social Security Contribution	69,486	160,880		101,137	121,539	121,539	121,539	
230 Other Required Payroll Costs	15,067	35,098		21,303	28,521	28,521	28,521	
240 Employee Insur & Other Contract Benefits	119,990	313,777		229,065	231,527	231,527	231,527	
Total Associated Payroll Costs	\$ 498,786	\$ 1,123,791	-	\$ 843,240	\$ 1,030,205	\$ 1,030,205	\$ 1,030,205	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 26,000	\$ 35,375		\$ 80,000	\$ 104,747	\$ 104,747	\$ 104,747	
320 Property Services	-	-		4,000	1,100	1,100	1,100	
340 Travel	3,303	113		101,000	3,587	3,587	3,587	
350 Communication	2,605	465		14,000	2,369	2,369	2,369	
380 Non-Instructional Profess & Tech Svcs	30,580	-		9,000	21,333	21,333	21,333	
390 Other General Profess & Tech Svcs	-	268		-	296	296	296	
Total Purchased Services	\$ 62,488	\$ 36,221	-	\$ 208,000	\$ 133,432	\$ 133,432	\$ 133,432	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 50,227	\$ 30,216		\$ 7,956,998	\$ 41,637	\$ 41,637	\$ 41,637	
430 Library Books	-	-		-	60,415	60,415	60,415	
460 Non-consumable Items	104,460	22,374		138,000	151,373	151,373	151,373	
470 Computer Software	350	37,095		2,000	42,183	42,183	42,183	
480 Computer Hardware	-	13,400		13,000	116,146	116,146	116,146	
Total Supplies and Materials	\$ 155,037	\$ 103,085	-	\$ 8,109,998	\$ 411,754	\$ 411,754	\$ 411,754	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ 1,000	\$ 126,268	\$ 126,268	\$ 126,268	
550 Depreciable Technology	127,513	55,786		-	-	-	-	
Total Capital Outlay	\$ 127,513	\$ 55,786	-	\$ 1,000	\$ 126,268	\$ 126,268	\$ 126,268	-
Total Improvement of Instruction Svcs	\$ 1,761,448	\$ 3,454,089	12.80	\$ 10,478,163	\$ 3,393,417	\$ 3,393,417	\$ 3,393,417	10.00
2230 - Assessment & Testing								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ 388,000	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ -	-	\$ 388,000	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 28,000	\$ 22,246	\$ 22,246	\$ 22,246	
Total Other	\$ -	\$ -	-	\$ 28,000	\$ 22,246	\$ 22,246	\$ 22,246	-
Total Assessment & Testing	\$ -	\$ -	-	\$ 416,000	\$ 22,246	\$ 22,246	\$ 22,246	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,876,015	\$ 2,676,140	61.18	\$ 4,694,240	\$ 4,506,077	\$ 4,506,077	\$ 4,506,077	42.08
112 Regular Classified	50,910	60,507	1.00	45,213	103,454	103,454	103,454	2.29
113 Supervisory Licensed	-	-	1.00	89,327	-	-	-	-
121 Licensed Substitutes	3,336	8,406		562,723	17,353	17,353	17,353	
122 Classified Substitutes	105	315		12,000	298	298	298	
123 Temporary Licensed	3,705	1,241		58,000	17,450	17,450	17,450	
124 Temporary Classified	1,956	-		-	1,472	1,472	1,472	
130 Additional Salaries	779,722	1,548,238		2,065,025	1,081,210	1,081,210	1,081,210	
Total Salaries and Wages	\$ 2,715,749	\$ 4,294,847	63.18	\$ 7,526,528	\$ 5,727,314	\$ 5,727,314	\$ 5,727,314	44.37
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 889,611	\$ 1,241,069		\$ 2,759,501	\$ 2,017,235	\$ 2,017,235	\$ 2,017,235	
220 Social Security Contribution	202,438	321,721		596,901	506,059	506,059	506,059	
230 Other Required Payroll Costs	46,705	70,229		123,710	112,789	112,789	112,789	
240 Employee Insur & Other Contract Benefits	398,290	565,232		1,099,296	914,213	914,213	914,213	
Total Associated Payroll Costs	\$ 1,537,044	\$ 2,198,251	-	\$ 4,579,408	\$ 3,550,296	\$ 3,550,296	\$ 3,550,296	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 121,250	\$ 391,223		\$ 1,025,720	\$ 764,944	\$ 764,944	\$ 764,944	
320 Property Services	600	18,994		15,000	28,412	28,412	28,412	
340 Travel	141,273	193,319		1,438,000	646,248	646,248	646,248	
350 Communication	54	-		14,000	3,936	3,936	3,936	
380 Non-Instructional Profess & Tech Svcs	446,995	217,080		92,000	566,090	566,090	566,090	
Total Purchased Services	\$ 710,172	\$ 820,616	-	\$ 2,584,720	\$ 2,009,630	\$ 2,009,630	\$ 2,009,630	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 53,324	\$ 103,191		\$ 638,320	\$ 232,854	\$ 232,854	\$ 232,854	
420 Textbooks	-	740		2,000	393	393	393	
460 Non-consumable Items	15,236	5,649		78,000	13,691	13,691	13,691	
470 Computer Software	39,108	5,164		18,000	49,834	49,834	49,834	
480 Computer Hardware	-	-		62,000	246	246	246	
Total Supplies and Materials	\$ 107,668	\$ 114,744	-	\$ 798,320	\$ 297,018	\$ 297,018	\$ 297,018	-
<u>Other</u>								
640 Dues And Fees	\$ 58,029	\$ 68,439		\$ 1,000	\$ 82,677	\$ 82,677	\$ 82,677	
670 Taxes, Licenses and Assessments	-	-		1,000	-	-	-	
Total Other	\$ 58,029	\$ 68,439	-	\$ 2,000	\$ 82,677	\$ 82,677	\$ 82,677	-
Total Instructional Staff Development	\$ 5,128,662	\$ 7,496,897	63.18	\$ 15,490,976	\$ 11,666,935	\$ 11,666,935	\$ 11,666,935	44.37

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2410 - Office of the Principal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 52,150	\$ 35,929	2.00	\$ 80,000	\$ 90,039	\$ 90,039	\$ 90,039	2.25
113 Supervisory Licensed	225,454	430,517	2.00	218,193	611,162	611,162	611,162	0.75
122 Classified Substitutes	-	210		-	407	407	407	
124 Temporary Classified	120	-		-	84	84	84	
130 Additional Salaries	145,366	19,158		501,000	111,590	111,590	111,590	
Total Salaries and Wages	\$ 423,090	\$ 485,814	4.00	\$ 799,193	\$ 813,282	\$ 813,282	\$ 813,282	3.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 138,341	\$ 146,157		\$ 108,690	\$ 245,656	\$ 245,656	\$ 245,656	
220 Social Security Contribution	31,891	36,178		23,588	61,110	61,110	61,110	
230 Other Required Payroll Costs	6,855	7,529		5,587	12,759	12,759	12,759	
240 Employee Insur & Other Contract Benefits	55,079	53,790		75,213	101,343	101,343	101,343	
Total Associated Payroll Costs	\$ 232,166	\$ 243,654	-	\$ 213,078	\$ 420,868	\$ 420,868	\$ 420,868	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 27		\$ -	\$ 157	\$ 157	\$ 157	
380 Non-Instructional Profess & Tech Svcs	174,328	177,496		219,000	217,229	217,229	217,229	
Total Purchased Services	\$ 174,328	\$ 177,523	-	\$ 219,000	\$ 217,386	\$ 217,386	\$ 217,386	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 2,000	\$ 2,564	\$ 2,564	\$ 2,564	
460 Non-consumable Items	3,809	2,916		1,000	8,466	8,466	8,466	
480 Computer Hardware	-	-		2,000	-	-	-	
Total Supplies and Materials	\$ 3,809	\$ 2,916	-	\$ 5,000	\$ 11,030	\$ 11,030	\$ 11,030	-
Total Office of the Principal Services	\$ 833,393	\$ 909,907	4.00	\$ 1,236,271	\$ 1,462,566	\$ 1,462,566	\$ 1,462,566	3.00
2490 - Other Support Svcs - School Admin								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 154,880	\$ 114,982	1.75	\$ 155,000	\$ 256,339	\$ 256,339	\$ 256,339	2.89
112 Regular Classified	288,235	386,749	8.66	519,239	805,599	805,599	805,599	11.17
113 Supervisory Licensed	830,564	907,448	10.55	982,635	900,659	900,659	900,659	9.67
122 Classified Substitutes	-	-		-	1,544	1,544	1,544	
124 Temporary Classified	-	430		-	229	229	229	
130 Additional Salaries	20,202	19,967		34,000	97,759	97,759	97,759	
Total Salaries and Wages	\$ 1,293,881	\$ 1,429,576	20.96	\$ 1,690,874	\$ 2,062,129	\$ 2,062,129	\$ 2,062,129	23.73

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 434,434	\$ 419,241		\$ 585,098	\$ 541,970	\$ 541,970	\$ 541,970	
220 Social Security Contribution	96,781	107,901		121,014	213,325	213,325	213,325	
230 Other Required Payroll Costs	21,030	23,295		25,741	46,626	46,626	46,626	
240 Employee Insur & Other Contract Benefits	226,538	245,119		318,278	355,577	355,577	355,577	
Total Associated Payroll Costs	\$ 778,783	\$ 795,556	-	\$ 1,050,131	\$ 1,157,498	\$ 1,157,498	\$ 1,157,498	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 5,040	\$ 13,005		\$ -	\$ 28,473	\$ 28,473	\$ 28,473	
320 Property Services	35	125		1,000	352	352	352	
340 Travel	5,254	2,429		32,000	9,049	9,049	9,049	
350 Communication	9,395	16,962		9,000	21,360	21,360	21,360	
380 Non-Instructional Profess & Tech Svcs	10,303	-		55,000	7,187	7,187	7,187	
390 Other General Profess & Tech Svcs	5,295	-		1,000	3,694	3,694	3,694	
Total Purchased Services	\$ 35,322	\$ 32,521	-	\$ 98,000	\$ 70,115	\$ 70,115	\$ 70,115	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,461	\$ 3,134		\$ 25,000	\$ 4,612	\$ 4,612	\$ 4,612	
440 Periodicals	360	365		1,000	640	640	640	
460 Non-consumable Items	13,631	2,134		13,000	10,799	10,799	10,799	
470 Computer Software	128	-		-	74,090	74,090	74,090	
480 Computer Hardware	1,990	3,226		13,000	3,170	3,170	3,170	
Total Supplies and Materials	\$ 18,570	\$ 8,859	-	\$ 52,000	\$ 93,311	\$ 93,311	\$ 93,311	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 46,894	\$ 41,937		\$ -	\$ 55,001	\$ 55,001	\$ 55,001	
Total Capital Outlay	\$ 46,894	\$ 41,937	-	\$ -	\$ 55,001	\$ 55,001	\$ 55,001	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 169		\$ 2,000	\$ 90	\$ 90	\$ 90	
Total Other	\$ -	\$ 169	-	\$ 2,000	\$ 90	\$ 90	\$ 90	-
Total Other Support Svcs - School Admin	\$ 2,173,450	\$ 2,308,618	20.96	\$ 2,893,005	\$ 3,438,144	\$ 3,438,144	\$ 3,438,144	23.73
2520 - Fiscal Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,084	\$ 2,347		\$ -	\$ 4,096	\$ 4,096	\$ 4,096	
Total Supplies and Materials	\$ 4,084	\$ 2,347	-	\$ -	\$ 4,096	\$ 4,096	\$ 4,096	-
<u>Other</u>								
690 Grant Indirect Charges	\$ 2,727,379	\$ 3,766,987		\$ 2,705,000	\$ 2,053,680	\$ 2,053,680	\$ 2,053,680	
Total Other	\$ 2,727,379	\$ 3,766,987	-	\$ 2,705,000	\$ 2,053,680	\$ 2,053,680	\$ 2,053,680	-
Total Fiscal Services	\$ 2,731,463	\$ 3,769,334	-	\$ 2,705,000	\$ 2,057,776	\$ 2,057,776	\$ 2,057,776	-

Fund Detail – Grants Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2528 - Risk Management Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ -	-	\$ -	\$ 25,682	\$ 25,682	\$ 25,682	0.29
Total Salaries and Wages		\$ -	\$ -	-	\$ -	\$ 25,682	\$ 25,682	\$ 25,682	0.29
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 7,445	\$ 7,445	\$ 7,445	
220	Social Security Contribution	-	-		-	1,811	1,811	1,811	
230	Other Required Payroll Costs	-	-		-	412	412	412	
240	Employee Insur & Other Contract Benefits	-	-		-	4,809	4,809	4,809	
Total Associated Payroll Costs		\$ -	\$ -	-	\$ -	\$ 14,477	\$ 14,477	\$ 14,477	-
Total Risk Management Services		\$ -	\$ -	-	\$ -	\$ 40,159	\$ 40,159	\$ 40,159	0.29
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 7,037,461	\$ 77,726	2.00	\$ 160,000	\$ 202,738	\$ 202,738	\$ 202,738	3.00
122	Classified Substitutes	276,089	-		-	192,602	192,602	192,602	
124	Temporary Classified	32,897	28,527		-	77,904	77,904	77,904	
130	Additional Salaries	57,044	-		-	-	-	-	
Total Salaries and Wages		\$ 7,403,491	\$ 106,253	2.00	\$ 160,000	\$ 473,244	\$ 473,244	\$ 473,244	3.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,245,323	\$ 30,791		\$ 58,000	\$ 592,323	\$ 592,323	\$ 592,323	
220	Social Security Contribution	546,023	8,503		14,000	189,278	189,278	189,278	
230	Other Required Payroll Costs	1,113,418	14,925		4,000	291,316	291,316	291,316	
240	Employee Insur & Other Contract Benefits	2,603,461	27,554		54,000	840,595	840,595	840,595	
Total Associated Payroll Costs		\$ 6,508,225	\$ 81,773	-	\$ 130,000	\$ 1,913,512	\$ 1,913,512	\$ 1,913,512	-
<u>Purchased Services</u>									
320	Property Services	\$ 11,800	\$ 68,990		\$ -	\$ 64,083	\$ 64,083	\$ 64,083	
350	Communication	-	18,377		-	9,766	9,766	9,766	
380	Non-Instructional Profess & Tech Svcs	-	125,430		-	117,371	117,371	117,371	
390	Other General Profess & Tech Svcs	2,135	1,838		643,999	2,466	2,466	2,466	
Total Purchased Services		\$ 13,935	\$ 214,635	-	\$ 643,999	\$ 193,686	\$ 193,686	\$ 193,686	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 66,152	\$ 223,888		\$ -	\$ 1,175,592	\$ 1,175,592	\$ 1,175,592	
460	Non-consumable Items	255,125	9,264		-	192,862	192,862	192,862	
470	Computer Software	-	-		-	13,066	13,066	13,066	
Total Supplies and Materials		\$ 321,277	\$ 233,152	-	\$ -	\$ 1,381,520	\$ 1,381,520	\$ 1,381,520	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 525,977		\$ -	\$ 279,531	\$ 279,531	\$ 279,531	
Total Capital Outlay		\$ -	\$ 525,977	-	\$ -	\$ 279,531	\$ 279,531	\$ 279,531	-
Total Operation and Maintenance of Plant Services		\$ 14,246,928	\$ 1,161,790	2.00	\$ 933,999	\$ 4,241,493	\$ 4,241,493	\$ 4,241,493	3.00

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2550 - Vehicle Operation Services								
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 35,053	\$ 180,010		\$ -	\$ 393,881	\$ 393,881	\$ 393,881	
550 Depreciable Technology	389,343	1,434,186		-	1,218,342	1,218,342	1,218,342	
Total Capital Outlay	\$ 424,396	\$ 1,614,196	-	\$ -	\$ 1,612,223	\$ 1,612,223	\$ 1,612,223	-
Total Vehicle Operation Services	\$ 424,396	\$ 1,614,196	-	\$ -	\$ 1,612,223	\$ 1,612,223	\$ 1,612,223	-
2570 - Internal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ 28,517	-	\$ -	\$ 55,923	\$ 55,923	\$ 55,923	1.00
Total Salaries and Wages	\$ -	\$ 28,517	-	\$ -	\$ 55,923	\$ 55,923	\$ 55,923	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 9,598	\$ 9,598	\$ 9,598	
220 Social Security Contribution	-	2,120		-	4,184	4,184	4,184	
230 Other Required Payroll Costs	-	465		-	928	928	928	
240 Employee Insur & Other Contract Benefits	-	6,900		-	12,484	12,484	12,484	
Total Associated Payroll Costs	\$ -	\$ 9,485	-	\$ -	\$ 27,194	\$ 27,194	\$ 27,194	-
Total Internal Services	\$ -	\$ 38,002	-	\$ -	\$ 83,117	\$ 83,117	\$ 83,117	1.00
2620 - Planning and Development Services								
<u>Salaries and Wages</u>								
123 Temporary Licensed	\$ 1,234	\$ -		\$ 12,000	\$ 861	\$ 861	\$ 861	
130 Additional Salaries	20,580	14,383		48,000	28,051	28,051	28,051	
Total Salaries and Wages	\$ 21,814	\$ 14,383	-	\$ 60,000	\$ 28,912	\$ 28,912	\$ 28,912	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 6,986	\$ 4,197		\$ 21,000	\$ 8,889	\$ 8,889	\$ 8,889	
220 Social Security Contribution	1,669	1,101		5,000	2,212	2,212	2,212	
230 Other Required Payroll Costs	354	234		2,000	475	475	475	
Total Associated Payroll Costs	\$ 9,009	\$ 5,532	-	\$ 28,000	\$ 11,576	\$ 11,576	\$ 11,576	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ -		\$ 7,000	\$ -	\$ -	\$ -	
350 Communication	-	583		-	310	310	310	
380 Non-Instructional Profess & Tech Svcs	20,074	2,284		56,000	29,471	29,471	29,471	
Total Purchased Services	\$ 20,074	\$ 2,867	-	\$ 63,000	\$ 29,781	\$ 29,781	\$ 29,781	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 420	\$ 1,797		\$ 2,000	\$ 1,881	\$ 1,881	\$ 1,881	
Total Supplies and Materials	\$ 420	\$ 1,797	-	\$ 2,000	\$ 1,881	\$ 1,881	\$ 1,881	-
Total Planning and Development Services	\$ 51,317	\$ 24,579	-	\$ 153,000	\$ 72,150	\$ 72,150	\$ 72,150	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2630 - Information Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 30,474	\$ 44,512	1.00	\$ 70,367	\$ 83,792	\$ 83,792	\$ 83,792	1.00
124 Temporary Classified	2,090	2,685		-	2,885	2,885	2,885	
130 Additional Salaries	-	485		-	1,255	1,255	1,255	
Total Salaries and Wages	\$ 32,564	\$ 47,682	1.00	\$ 70,367	\$ 87,932	\$ 87,932	\$ 87,932	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 10,964	\$ 12,914		\$ 25,318	\$ 18,488	\$ 18,488	\$ 18,488	
220 Social Security Contribution	2,465	3,493		5,383	6,574	6,574	6,574	
230 Other Required Payroll Costs	533	687		1,126	1,404	1,404	1,404	
240 Employee Insur & Other Contract Benefits	7,884	6,845		16,213	17,955	17,955	17,955	
Total Associated Payroll Costs	\$ 21,846	\$ 23,939	-	\$ 48,040	\$ 44,421	\$ 44,421	\$ 44,421	-
<u>Purchased Services</u>								
340 Travel	\$ 61	\$ 51		\$ -	\$ 276	\$ 276	\$ 276	
350 Communication	453	508		-	1,270	1,270	1,270	
380 Non-Instructional Profess & Tech Svcs	-	2,500		-	1,329	1,329	1,329	
390 Other General Profess & Tech Svcs	-	10,179		-	12,204	12,204	12,204	
Total Purchased Services	\$ 514	\$ 13,238	-	\$ -	\$ 15,079	\$ 15,079	\$ 15,079	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 208		\$ 102,000	\$ 4,532	\$ 4,532	\$ 4,532	
460 Non-consumable Items	456	-		1,000	318	318	318	
470 Computer Software	-	448		-	20,171	20,171	20,171	
480 Computer Hardware	-	-		2,000	1,113	1,113	1,113	
Total Supplies and Materials	\$ 456	\$ 656	-	\$ 105,000	\$ 26,134	\$ 26,134	\$ 26,134	-
<u>Other</u>								
640 Dues And Fees	\$ 355	\$ 365		\$ -	\$ 802	\$ 802	\$ 802	
Total Other	\$ 355	\$ 365	-	\$ -	\$ 802	\$ 802	\$ 802	-
Total Information Services	\$ 55,735	\$ 85,880	-	\$ 223,407	\$ 174,368	\$ 174,368	\$ 174,368	-
2640 - Staff Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 22,635	\$ 85,860	2.00	\$ 82,112	\$ 483,706	\$ 483,706	\$ 483,706	3.00
113 Supervisory Licensed	114,553	261,200	-	-	-	-	-	-
121 Licensed Substitutes	-	-		-	310	310	310	
130 Additional Salaries	-	8,273,484		-	6,518,921	6,518,921	40,476,005	
Total Salaries and Wages	\$ 137,188	\$ 8,620,544	2.00	\$ 82,112	\$ 7,002,937	\$ 7,002,937	\$ 40,960,021	3.00

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 48,063	\$ 2,173,134		\$ 29,542	\$ 2,221,718	\$ 2,221,718	\$ 11,275,396	
220 Social Security Contribution	10,222	658,116		6,280	648,404	648,404	3,290,702	
230 Other Required Payroll Costs	2,227	245,551		1,314	243,384	243,384	1,235,193	
240 Employee Insur & Other Contract Benefits	26,830	64,291		32,426	87,147	87,147	442,278	
Total Associated Payroll Costs	\$ 87,342	\$ 3,141,092	-	\$ 69,562	\$ 3,200,653	\$ 3,200,653	\$ 16,243,569	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 9,338		\$ -	\$ 7,550	\$ 7,550	\$ 7,550	
320 Property Services	-	-		-	2,017	2,017	2,017	
340 Travel	-	-		-	12,238	12,238	12,238	
350 Communication	-	-		-	59,493	59,493	59,493	
374 Other Tuition	-	-		-	62,784	62,784	62,784	
380 Non-Instructional Profess & Tech Svcs	-	40,075		-	23,911	23,911	23,911	
390 Other General Profess & Tech Svcs	-	-		-	30,000	30,000	30,000	
Total Purchased Services	\$ -	\$ 49,413	-	\$ -	\$ 197,993	\$ 197,993	\$ 197,993	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 4,000	\$ 7,805	\$ 7,805	\$ 7,805	
460 Non-consumable Items	-	-		2,000	-	-	-	
470 Computer Software	-	-		-	100	100	100	
480 Computer Hardware	-	-		4,000	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 10,000	\$ 7,905	\$ 7,905	\$ 7,905	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 2,085		\$ -	\$ 15,938	\$ 15,938	\$ 15,938	
Total Other	\$ -	\$ 2,085	-	\$ -	\$ 15,938	\$ 15,938	\$ 15,938	-
Total Staff Services	\$ 224,530	\$ 11,813,134	2.00	\$ 161,674	\$ 10,425,426	\$ 10,425,426	\$ 57,425,426	3.00
2660 - Technology Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 142,051	\$ 153,570	1.00	\$ 67,000	\$ 272,394	\$ 272,394	\$ 272,394	2.00
Total Salaries and Wages	\$ 142,051	\$ 153,570	1.00	\$ 67,000	\$ 272,394	\$ 272,394	\$ 272,394	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 29,704	\$ 44,044		\$ 24,000	\$ 70,094	\$ 70,094	\$ 70,094	
220 Social Security Contribution	10,817	11,403		6,000	20,448	20,448	20,448	
230 Other Required Payroll Costs	2,334	2,509		2,000	4,501	4,501	4,501	
240 Employee Insur & Other Contract Benefits	30,812	39,546		16,000	61,657	61,657	61,657	
Total Associated Payroll Costs	\$ 73,667	\$ 97,502	-	\$ 48,000	\$ 156,700	\$ 156,700	\$ 156,700	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ -		\$ -	\$ 399,790	\$ 399,790	\$ 399,790	
340 Travel	-	-		2,000	-	-	-	
350 Communication	527,687	425,316		-	611,114	611,114	611,114	
380 Non-Instructional Profess & Tech Svcs	-	2,648		-	1,407	1,407	1,407	
Total Purchased Services	\$ 527,687	\$ 427,964	-	\$ 2,000	\$ 1,012,311	\$ 1,012,311	\$ 1,012,311	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 450,955	\$ -		\$ -	\$ 314,590	\$ 314,590	\$ 314,590	
470 Computer Software	1,013,548	268,933		-	857,504	857,504	857,504	
480 Computer Hardware	1,541,567	180,480		12,800,000	1,171,332	1,171,332	1,171,332	
Total Supplies and Materials	\$ 3,006,070	\$ 449,413	-	\$ 12,800,000	\$ 2,343,426	\$ 2,343,426	\$ 2,343,426	-
Total Technology Services	\$ 3,749,475	\$ 1,128,449	1.00	\$ 12,917,000	\$ 3,784,831	\$ 3,784,831	\$ 3,784,831	2.00
2680 - Interpretation & Translation Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 58,823	\$ 156,968	6.00	\$ 207,648	\$ 247,055	\$ 247,055	\$ 247,055	7.00
Total Salaries and Wages	\$ 58,823	\$ 156,968	6.00	\$ 207,648	\$ 247,055	\$ 247,055	\$ 247,055	7.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 17,959	\$ 37,394		\$ 74,712	\$ 62,352	\$ 62,352	\$ 62,352	
220 Social Security Contribution	4,383	11,545		15,888	18,081	18,081	18,081	
230 Other Required Payroll Costs	969	2,585		3,318	3,958	3,958	3,958	
240 Employee Insur & Other Contract Benefits	19,947	55,712		97,278	80,036	80,036	80,036	
Total Associated Payroll Costs	\$ 43,258	\$ 107,236	-	\$ 191,196	\$ 164,427	\$ 164,427	\$ 164,427	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ -	\$ 49	\$ 49	\$ 49	
380 Non-Instructional Profess & Tech Svcs	-	33,290		-	35,637	35,637	35,637	
Total Purchased Services	\$ -	\$ 33,290	-	\$ -	\$ 35,686	\$ 35,686	\$ 35,686	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 533	\$ 5,580		\$ 12,000	\$ 3,515	\$ 3,515	\$ 3,515	
460 Non-consumable Items	1,460	3,027		6,000	5,887	5,887	5,887	
480 Computer Hardware	-	-		47,000	98	98	98	
Total Supplies and Materials	\$ 1,993	\$ 8,607	-	\$ 65,000	\$ 9,500	\$ 9,500	\$ 9,500	-
Total Interpretation & Translation Services	\$ 104,074	\$ 306,101	6.00	\$ 463,844	\$ 456,668	\$ 456,668	\$ 456,668	7.00
Total Support Services	\$ 37,671,981	\$ 47,316,790	244.02	\$ 78,212,753	\$ 60,360,009	\$ 60,360,009	\$ 107,360,009	274.68

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
3000 - Enterprise and Community Services								
3100 - Food Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 11,968		\$ -	\$ 18,040	\$ 18,040	\$ 18,040	
450 Food	-	-		235,000	200,000	200,000	200,000	
460 Non-consumable Items	-	-		-	36,668	36,668	36,668	
Total Supplies and Materials	\$ -	\$ 11,968	-	\$ 235,000	\$ 254,708	\$ 254,708	\$ 254,708	-
Total Food Services	\$ -	\$ 11,968	-	\$ 235,000	\$ 254,708	\$ 254,708	\$ 254,708	-
3300 - Community Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 1,043,132	\$ 1,281,626	22.33	\$ 868,000	\$ 1,621,830	\$ 1,621,830	\$ 1,621,830	28.49
121 Licensed Substitutes	-	-		21,000	-	-	-	
122 Classified Substitutes	87	380		1,000	340	340	340	
123 Temporary Licensed	235,179	298,826		217,000	432,670	432,670	432,670	
124 Temporary Classified	22,248	26,445		2,000	33,980	33,980	33,980	
130 Additional Salaries	82,915	137,339		450,000	170,534	170,534	170,534	
Total Salaries and Wages	\$ 1,383,561	\$ 1,744,616	22.33	\$ 1,559,000	\$ 2,259,354	\$ 2,259,354	\$ 2,259,354	28.49
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 359,459	\$ 445,049		\$ 617,000	\$ 703,406	\$ 703,406	\$ 703,406	
220 Social Security Contribution	102,477	130,230		109,000	204,266	204,266	204,266	
230 Other Required Payroll Costs	25,591	28,160		19,000	47,137	47,137	47,137	
240 Employee Insur & Other Contract Benefits	401,884	479,334		397,000	802,501	802,501	802,501	
Total Associated Payroll Costs	\$ 889,411	\$ 1,082,773	-	\$ 1,142,000	\$ 1,757,310	\$ 1,757,310	\$ 1,757,310	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 70,400	\$ 236,380		\$ 200,000	\$ 285,040	\$ 285,040	\$ 285,040	
320 Property Services	22,550	18,648		1,000	26,791	26,791	26,791	
330 Student Transportation Services	-	-		4,000	142	142	142	
340 Travel	9,849	25,992		95,000	29,409	29,409	29,409	
350 Communication	17,469	20,349		4,000	23,621	23,621	23,621	
380 Non-Instructional Profess & Tech Svcs	155,047	7,032		3,000	126,715	126,715	126,715	
390 Other General Profess & Tech Svcs	5,394	21,585		-	15,942	15,942	15,942	
Total Purchased Services	\$ 280,709	\$ 329,986	-	\$ 307,000	\$ 507,660	\$ 507,660	\$ 507,660	-

Fund Detail – Grants Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 361,702	\$ 245,957		\$ 14,246,000	\$ 10,450,141	\$ 10,450,141	\$ 3,450,141	
420 Textbooks	-	-		6,000	-	-	-	
460 Non-consumable Items	43,953	84,233		19,000	96,875	96,875	96,875	
470 Computer Software	24,921	2,915		30,000	28,651	28,651	28,651	
480 Computer Hardware	73,378	93,573		56,000	128,693	128,693	128,693	
Total Supplies and Materials	\$ 503,954	\$ 426,678	-	\$ 14,357,000	\$ 10,704,360	\$ 10,704,360	\$ 3,704,360	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 1,000	\$ 627	\$ 627	\$ 627	
Total Other	\$ -	\$ -	-	\$ 1,000	\$ 627	\$ 627	\$ 627	-
Total Community Services	\$ 3,057,635	\$ 3,584,053	22.33	\$ 17,366,000	\$ 15,229,311	\$ 15,229,311	\$ 8,229,311	28.49
3500 - Custody and Care of Children Services								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 3,107	\$ 43,138		\$ -	\$ 25,093	\$ 25,093	\$ 25,093	
Total Purchased Services	\$ 3,107	\$ 43,138	-	\$ -	\$ 25,093	\$ 25,093	\$ 25,093	-
Total Custody and Care of Children Services	\$ 3,107	\$ 43,138	-	\$ -	\$ 25,093	\$ 25,093	\$ 25,093	-
Total Enterprise and Community Services	\$ 3,060,742	\$ 3,639,159	22.33	\$ 17,601,000	\$ 15,509,112	\$ 15,509,112	\$ 8,509,112	28.49
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition and Development Svcs								
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ -	\$ 1,108,879		\$ -	\$ 2,851,770	\$ 2,851,770	\$ 2,851,770	
Total Capital Outlay	\$ -	\$ 1,108,879		\$ -	\$ 2,851,770	\$ 2,851,770	\$ 2,851,770	-
Total Site Acquisition and Development Svcs	\$ -	\$ 1,108,879		\$ -	\$ 2,851,770	\$ 2,851,770	\$ 2,851,770	-
4150 - Building Acquisit, Construct and Improvement Services								
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 12,978,553	\$ 812,075		\$ 16,500,000	\$ 13,105,525	\$ 13,105,525	\$ 6,105,525	
Total Capital Outlay	\$ 12,978,553	\$ 812,075	-	\$ 16,500,000	\$ 13,105,525	\$ 13,105,525	\$ 6,105,525	-
Total Building Acquisit, Construct and Improvement Svcs	\$ 12,978,553	\$ 812,075	-	\$ 16,500,000	\$ 13,105,525	\$ 13,105,525	\$ 6,105,525	-
Total Facilities Acquisition and Construction	\$ 12,978,553	\$ 1,920,954	-	\$ 16,500,000	\$ 15,957,295	\$ 15,957,295	\$ 8,957,295	-
Ending Fund Balance	\$ -	\$ 1,469,990		\$ -	\$ -	\$ -	\$ -	
TOTAL GRANTS FUND REQUIREMENTS	\$ 84,928,749	\$ 112,951,486	582.80	\$ 209,921,895	\$ 172,102,082	\$ 172,102,082	\$ 187,102,082	677.23

Grant Descriptions

ARP-HCY I and II

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

Community Resource Trust Grant

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

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

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

Early Indicator and Intervention Systems Grant

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

ESSA Partnership District and School Improvement Grant

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

Fresh Fruit & Vegetable Program

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

Gray Family Foundation's Geography Grant

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

High School Success

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

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

Indian Education Formula Grant Program (Title VI)

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

Individuals with Disabilities Education Act Grants (IDEA Part B)

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

Kindergarten Readiness Partnership & Innovation Grant (HUB)

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

McKinney Vento Act (McKinney)

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

Oregon Department of Environmental Quality Clean Diesel

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

Oregon Parenting Education Collaborative

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

Oregon Pre-Kindergarten (OPK) Head Start Program

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

Outdoor School

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

Perkins

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

Portland General Electric (PGE) School Bus Electrification Project

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

Preschool Promise

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

Secondary Career Pathway

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

Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant

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

Student Investment Account (SIA)

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

Student Success Act (SSA)

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

Title I-A – Improving Basic Programs

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

Title I-C – Migrant Education

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

Title I-C – Migrant Preschool

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

Title I-C – Migrant Summer School

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

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

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

Title III – English Learners and Immigrant Youth

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

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

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

Tribal Attendance Promising Practices (TAPP) Grant

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

Youth Transition Program (YTP)

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



Debt Service Funds (300)

Introduction - Debt Service Funds

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

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

PERS Pension Debt Service Fund – 307

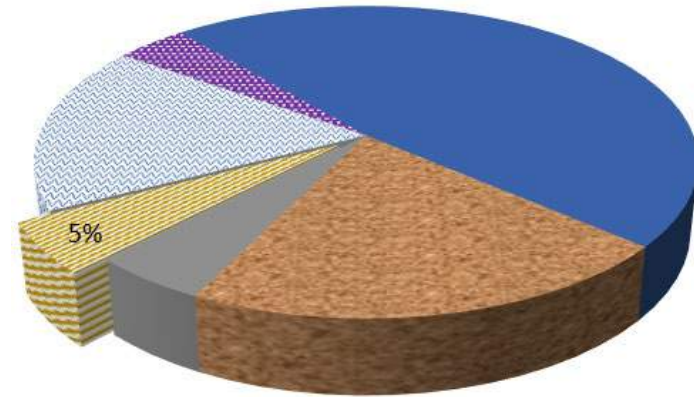
Assigned Fund*

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

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

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

There are no FTE in this fund.



PERS Pension Debt Service Fund: Percent of Total District Budget

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

Fund Detail – PERS Pension Debt Service Fund

Account Code and Description		2020-21		2021-22		2022-23		2023-24		
		Actual	Actual	Actual	Budget	Proposed	Approved	Adopted		
RESOURCES										
1500	Earnings on Investments	\$ 231,786	\$ 155,884	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
1970	Services Provided to Other Funds	25,349,225	29,273,832	29,600,000	31,000,000	31,000,000	31,000,000	31,000,000	31,000,000	31,000,000
3101	State School Fund Revenue	2,250,000	-	-	-	-	-	-	-	-
5200	Interfund Transfers	-	-	1	-	-	-	-	-	-
5400	Beginning Fund Balance	24,913,407	27,545,836	30,000,000	35,800,000	35,800,000	35,800,000	35,800,000	35,800,000	35,800,000
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES		\$ 52,744,418	\$ 56,975,552	\$ 59,900,001	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000
REQUIREMENTS										
5100 - Debt Service										
610	Principal on Bonds									
	Issue of October 2002	\$ -	\$ 8,670,000	\$ 9,790,000	\$ 10,990,000	\$ 10,990,000	\$ 10,990,000	\$ 10,990,000	\$ 10,990,000	\$ 10,990,000
	Issue of February 2004	5,615,000	6,370,000	7,190,000	8,080,000	8,080,000	8,080,000	8,080,000	8,080,000	8,080,000
	Issue of December 2011 (refunding)	7,820,000	-	-	-	-	-	-	-	-
	Issue of December 2015	2,360,000	2,410,000	2,475,000	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000
	Total Principal Requirements	\$ 15,795,000	\$ 17,450,000	\$ 19,455,000	\$ 21,620,000	\$ 21,620,000	\$ 21,620,000	\$ 21,620,000	\$ 21,620,000	\$ 21,620,000
620	Interest on Bonds									
	Issue of October 2002	\$ 4,304,015	\$ 4,304,015	\$ 3,828,899	\$ 3,291,428	\$ 3,291,428	\$ 3,291,428	\$ 3,291,428	\$ 3,291,428	\$ 3,291,428
	Issue of February 2004	3,459,144	3,154,643	2,806,013	2,408,550	2,408,550	2,408,550	2,408,550	2,408,550	2,408,550
	Issue of December 2011 (refunding)	321,793	-	-	-	-	-	-	-	-
	Issue of December 2015	1,318,630	1,261,164	1,197,179	1,128,176	1,128,176	1,128,176	1,128,176	1,128,176	1,128,176
	Total Interest Requirements	\$ 9,403,582	\$ 8,719,822	\$ 7,832,091	\$ 6,828,154	\$ 6,828,154	\$ 6,828,154	\$ 6,828,154	\$ 6,828,154	\$ 6,828,154
	Total Debt Service	\$ 25,198,582	\$ 26,169,822	\$ 27,287,091	\$ 28,448,154	\$ 28,448,154	\$ 28,448,154	\$ 28,448,154	\$ 28,448,154	\$ 28,448,154
5200 - Transfers of Funds										
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
	Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
7000 - Unappropriated Ending Fund Balance										
820	Reserved for Next Year	\$ 27,545,836	\$ 30,805,730	\$ 32,612,909	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845
	Total Unappropriated Ending Fund Balance	\$ 27,545,836	\$ 30,805,730	\$ 32,612,909	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845	\$ 38,501,845
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 52,744,418	\$ 56,975,552	\$ 59,900,001	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000	\$ 66,950,000

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

As of June 30, 2023

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment		
2002	\$106,974,763	5.55%	6/30 & 12/30	6/30/2024	\$ 3,291,428	\$ 10,990,000		
		5.55%		6/30/2025	2,681,483	12,300,000		
		5.55%		6/30/2026	1,998,833	13,705,000		
		5.55%		6/30/2027	1,238,205	15,225,000		
		5.55%		6/30/2028	393,218	7,085,000		
					\$ 9,603,167	\$ 59,305,000		
2004	\$88,815,000	5.53%	6/30 & 12/30	6/30/2024	\$ 2,408,550	\$ 8,080,000		
		5.53%		6/30/2025	1,961,887	9,040,000		
		5.53%		6/30/2026	1,462,156	10,075,000		
		5.53%		6/30/2027	905,210	11,190,000		
		5.53%		6/30/2028	286,627	5,185,000		
					\$ 7,024,430	\$ 43,570,000		
2015	\$50,145,000	2.78%	06/30 & 12/30	6/30/2024	\$ 1,128,176	\$ 2,550,000		
		2.93%		6/30/2025	1,053,257	2,620,000		
		3.03%		6/30/2026	973,661	2,700,000		
		3.21%		6/30/2027	886,775	2,790,000		
		1.58%		6/30/2028	792,808	2,885,000		
		1.36%		6/30/2029	682,658	2,990,000		
		1.13%		6/30/2030	568,500	3,105,000		
		0.90%		6/30/2031	449,951	3,225,000		
		0.65%		6/30/2032	326,821	3,350,000		
		0.40%		6/30/2033	198,918	3,475,000		
		0.13%		6/30/2034	66,242	1,735,000		
							\$ 7,127,767	\$ 31,425,000
		Total						\$ 23,755,364

GO Debt Service Fund – 308

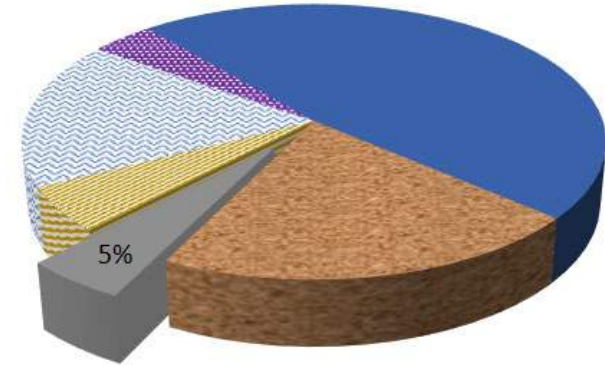
Restricted Fund*

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

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

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

There are no FTE in this fund.



GO Debt Service Fund: Percent of Total District Budget

Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit is \$3.3 billion. As of June 30, 2023, the district had \$650.4 million in General Obligation debt, which is 19.71% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.7 billion.

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

Fund Detail – GO Debt Service Fund

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	Actual	Budget	Proposed	Approved	Adopted		
RESOURCES									
Taxes to be Levied, Outstanding Bond Issues				\$ 62,201,906	\$ 65,614,869	\$ 65,614,869	\$ 65,614,869	\$ 65,614,869	\$ 65,614,869
Less: Uncollectible Taxes				(3,421,105)	(3,608,818)	(3,608,818)	(3,608,818)	(3,608,818)	(3,608,818)
1111 Total Current Year Taxes, Debt Service	\$ 54,692,612	\$ 55,837,190	\$ 58,780,801	\$ 62,006,051	\$ 62,006,051	\$ 62,006,051	\$ 62,006,051	\$ 62,006,051	\$ 62,006,051
1112 Prior Year Taxes	591,224	1,099,338	650,000	100,000	100,000	100,000	100,000	100,000	100,000
1500 Earnings on Investments	22,586	6,143	50,000	-	-	-	-	-	-
2199 Other Intermediate Sources	-	102,010	-	-	-	-	-	-	-
5400 Beginning Fund Balance - Regular	3,570,586	2,276,518	800,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL GO DEBT SERVICE FUND RESOURCES	\$ 58,877,008	\$ 59,321,199	\$ 60,280,801	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051
REQUIREMENTS									
5100 - Debt Service									
610 Principal on Bonds									
Issue of March 2009	\$ 12,517,987	\$ 12,006,865	\$ 11,606,478	\$ 11,199,354	\$ 11,199,354	\$ 11,199,354	\$ 11,199,354	\$ 11,199,354	\$ 11,199,354
Issue of July 2018	12,270,000	6,585,000	7,770,000	8,905,000	8,905,000	8,905,000	8,905,000	8,905,000	8,905,000
Issue of July 2020	-	1,307,925	1,646,840	2,148,053	2,148,053	2,148,053	2,148,053	2,148,053	2,148,053
Total Principal Requirements	\$ 24,787,987	\$ 19,899,790	\$ 21,023,318	\$ 22,252,407	\$ 22,252,407	\$ 22,252,407	\$ 22,252,407	\$ 22,252,407	\$ 22,252,407
620 Interest on Bonds									
Issue of March 2009	\$ 10,402,013	\$ 11,603,135	\$ 12,713,523	\$ 13,850,646	\$ 13,850,646	\$ 13,850,646	\$ 13,850,646	\$ 13,850,646	\$ 13,850,646
Issue of July 2018	18,502,000	17,908,500	17,589,250	17,210,750	17,210,750	17,210,750	17,210,750	17,210,750	17,210,750
Issue of July 2020	2,908,490	9,007,125	8,954,710	8,892,248	8,892,248	8,892,248	8,892,248	8,892,248	8,892,248
Total Interest Requirements	\$ 31,812,503	\$ 38,518,760	\$ 39,257,483	\$ 39,953,644	\$ 39,953,644	\$ 39,953,644	\$ 39,953,644	\$ 39,953,644	\$ 39,953,644
Total Debt Service	\$ 56,600,490	\$ 58,418,550	\$ 60,280,801	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051
7000 - Unappropriated Ending Fund Balance									
820 Reserved for Next Year	\$ 2,276,518	\$ 902,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unappropriated Ending Fund Balance	\$ 2,276,518	\$ 902,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GO DEBT SERVICE FUND REQUIREMENTS	\$ 58,877,008	\$ 59,321,199	\$ 60,280,801	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051	\$ 62,206,051

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

As of June 30, 2023

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,189	5.35%	12/15 & 6/15	6/15/2024	\$ 13,850,646	\$ 11,199,354
		5.46%		6/15/2025	15,047,334	10,752,666
		5.56%		6/15/2026	16,254,865	10,320,136
		5.66%		6/15/2027	17,485,325	9,884,676
		5.70%		6/15/2028	18,636,895	9,558,105
		5.77%		6/15/2029	19,861,037	9,178,963
		5.84%		6/15/2030	21,106,889	8,803,109
					<u>\$ 122,242,991</u>	<u>\$ 69,697,009</u>
2018	\$383,230,000	5.00%	12/15 & 6/15	6/15/2024	\$ 17,210,750	\$ 8,905,000
		5.00%		6/15/2025	16,765,500	10,135,000
		5.00%		6/15/2026	16,258,750	11,450,000
		5.00%		6/15/2027	15,686,250	12,855,000
		5.00%		6/15/2028	15,043,500	14,350,000
		5.00%		6/15/2029	14,326,000	15,950,000
		5.00%		6/15/2030	13,528,500	17,660,000
		5.00%		6/15/2031	12,645,500	19,475,000
		5.00%		6/15/2032	11,671,750	21,415,000
		5.00%		6/15/2033	10,601,000	23,475,000
		5.00%		6/15/2034	9,427,250	25,675,000
		Varies		6/15/2035	8,143,500	28,010,000
		5.00%		6/15/2036	6,893,000	30,345,000
		5.00%		6/15/2037	5,375,750	32,980,000
		5.00%		6/15/2038	3,726,750	35,780,000
		5.00%		6/15/2039	1,937,750	38,755,000
		<u>\$ 179,241,500</u>	<u>\$ 347,215,000</u>			

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

As of June 30, 2023

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$236,467,346	5.00%	12/15 & 6/15	6/15/2024	\$ 8,892,248	\$ 2,148,053
		5.00%		6/15/2025	8,802,403	2,625,398
		5.00%		6/15/2026	8,686,651	3,083,649
		5.00%		6/15/2027	8,548,485	3,575,314
		5.00%		6/15/2028	8,386,156	4,100,394
		5.00%		6/15/2029	8,198,139	4,663,661
		5.00%		6/15/2030	7,982,434	5,265,115
		5.00%		6/15/2031	8,134,864	14,286,936
		5.00%		6/15/2032	7,450,954	15,642,596
		5.00%		6/15/2033	6,700,349	17,088,951
		5.00%		6/15/2034	5,878,072	18,621,228
		Varies		6/15/2035	4,853,887	20,380,163
		Varies		6/15/2036	2,986,200	23,195,000
		Varies		6/15/2037	2,058,400	24,830,000
		Varies		6/15/2038	1,065,200	26,630,000
		Varies		6/15/2039	10,957,513	17,447,487
		Varies		6/15/2040	20,461,363	29,928,637
					<u>\$ 130,043,318</u>	<u>\$ 233,512,582</u>
Total					<u>\$ 431,527,809</u>	<u>\$ 650,424,591</u>

Capital Projects Funds (400)

Introduction - Capital Projects Funds

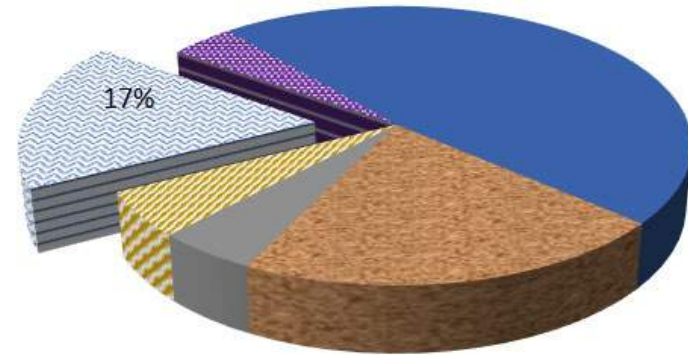
Restricted, Committed or Assigned Funds*

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

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

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

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



Capital Projects Funds: Percent of Total District Budget

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

Special Capital Projects Fund – 418

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

Fund Detail – Special Capital Projects Fund

Account Code and Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	Proposed	2023-24 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 34,278	\$ 29,320	\$ -	\$ -	\$ -	\$ -
1990 Miscellaneous	1,454	2,083	3,000,000	3,300,000	3,300,000	3,300,000
3299 Other Restricted Grants in Aid	819,654	-	-	-	-	-
5200 Interfund Transfers	1,359,623	1,096,072	2,300,000	2,500,000	2,500,000	2,500,000
5400 Beginning Fund Balance	2,818,042	4,935,125	6,500,000	6,500,000	6,500,000	6,500,000
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES	\$ 5,033,051	\$ 6,062,600	\$ 11,800,000	\$ 12,300,000	\$ 12,300,000	\$ 12,300,000
REQUIREMENTS						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ 13,290	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Purchased Services	\$ 13,290	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Operation and Maintenance of Plant Services	\$ 13,290	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Support Services	\$ 13,290	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Svcs						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Total Capital Outlay	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Total Site Acquisition and Development Svcs	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000

Transfer of funds in to the Special Capital Projects Fund of \$2,500,000 is a transfer out of the Energy Efficiency Fund.

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2020-21	2021-22	2022-23	2023-24		
		Actual	Actual	Budget	Proposed	Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ 5,860	\$ 60	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
390	Other General Profess & Tech Svcs	1,067	-	-	-	-	-
Total Purchased Services		\$ 6,927	\$ 60	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 8,790	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ 8,790	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 1,004	\$ 39,188	\$ 5,500,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
550	Depreciable Technology	67,915	-	-	-	-	-
Total Capital Outlay		\$ 68,919	\$ 39,188	\$ 5,500,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Total Building Acquisit, Construct and Improvement Services		\$ 84,636	\$ 39,248	\$ 7,500,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
4180 - Other Capital Items							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Capital Outlay		\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Other Capital Items		\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Facilities Acquisition and Construction		\$ 84,636	\$ 39,248	\$ 9,800,000	\$ 10,300,000	\$ 10,300,000	\$ 10,300,000
Ending Fund Balance		\$ 4,935,125	\$ 6,023,352	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS		\$ 5,033,051	\$ 6,062,600	\$ 11,800,000	\$ 12,300,000	\$ 12,300,000	\$ 12,300,000

Preventative and Deferred Maintenance Fund – 419

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

Fund Detail – Preventative and Deferred Maintenance Fund

Account Code and Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	Proposed	2023-24 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 31,459	\$ 18,910	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	1,500,000	2,000,000	1,750,000	2,000,000	2,000,000	2,000,000
5400 Beginning Fund Balance	2,812,058	3,242,651	4,500,000	6,000,000	6,000,000	6,000,000
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES	\$ 4,343,517	\$ 5,261,561	\$ 6,250,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
REQUIREMENTS						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ 6,800	\$ 1,200,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Purchased Services	\$ -	\$ 6,800	\$ 1,200,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Operation and Maintenance of Plant Services	\$ -	\$ 6,800	\$ 1,200,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total Support Services	\$ -	\$ 6,800	\$ 1,200,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 842,794	\$ 991,785	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Total Capital Outlay	\$ 842,794	\$ 991,785	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Total Site Acquisition and Development Services	\$ 842,794	\$ 991,785	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000

Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description		2020-21 Actual	2021-22 Actual	2022-23 Budget	Proposed	2023-24 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
320	Property Services	\$ -	\$ 17,330	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
390	Other General Profess & Tech Svcs	92,833	79,100	-	-	-	-
Total Purchased Services		\$ 92,833	\$ 96,430	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 165,239	\$ -	\$ 2,550,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
Total Capital Outlay		\$ 165,239	\$ -	\$ 2,550,000	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
Total Building Acquisit, Construct and Improvement Services		\$ 258,072	\$ 96,430	\$ 2,550,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Total Facilities Acquisition and Construction		\$ 1,100,866	\$ 1,088,215	\$ 5,050,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Ending Fund Balance		\$ 3,242,651	\$ 4,166,546	\$ -	\$ -	\$ -	\$ -
TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS		\$ 4,343,517	\$ 5,261,561	\$ 6,250,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000

2018 Bond Capital Projects Fund – 421

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

Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1500 Earnings on Investments	\$ 1,099,993	\$ 579,432		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
1900 Other Revenue From Local Sources	426,197	331,683		-	-	-	-	
5110 Bond Proceeds	236,467,346	-		-	-	-	-	
5120 Bond Premium	51,547,470	-		-	-	-	-	
5300 Sale of or Compensation Loss of Fixed Assets	-	119,162		-	-	-	-	
5400 Beginning Fund Balance	282,823,672	385,645,505		250,000,000	200,000,000	200,000,000	200,000,000	
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES	\$ 572,364,678	\$ 386,675,782	-	\$ 252,000,000	\$ 202,000,000	\$ 202,000,000	\$ 202,000,000	-

REQUIREMENTS

4000 - Facilities Acquisition and Construction

4110 - Service Area Direction

Salaries and Wages

112 Regular Classified	\$ 611,378	\$ 706,977	15.50	\$ 1,078,612	\$ 561,124	\$ 561,124	\$ 561,124	7.00
114 Supervisory Classified	198,920	196,807	1.50	228,810	242,303	242,303	242,303	2.00
124 Temporary Classified	-	424		-	-	-	-	
130 Additional Salaries	37,002	71,056		225,000	225,000	225,000	225,000	
Total Salaries and Wages	\$ 847,300	\$ 975,264	17.00	\$ 1,532,422	\$ 1,028,427	\$ 1,028,427	\$ 1,028,427	9.00

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 252,946	\$ 269,026		\$ 451,967	\$ 301,737	\$ 301,737	\$ 301,737	
220	Social Security Contribution	63,126	72,920		114,656	77,159	77,159	77,159	
230	Other Required Payroll Costs	23,408	26,355		36,364	33,414	33,414	33,414	
240	Employee Insur & Other Contract Benefits	150,340	148,805		248,428	147,974	147,974	147,974	
	Total Associated Payroll Costs	\$ 489,820	\$ 517,106	-	\$ 851,415	\$ 560,284	\$ 560,284	\$ 560,284	-
<u>Purchased Services</u>									
320	Property Services	\$ 6,849	\$ 11,917		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
340	Travel	2,326	3,434		2,500	2,500	2,500	2,500	
350	Communication	3,316	13,744		3,500	3,500	3,500	3,500	
380	Non-Instructional Profess & Tech Svcs	4,769,429	4,590,258		4,500,000	4,500,000	4,500,000	4,500,000	
390	Other General Profess & Tech Svcs	756,342	428,309		1,000,000	1,000,000	1,000,000	1,000,000	
	Total Purchased Services	\$ 5,538,262	\$ 5,047,662	-	\$ 5,513,000	\$ 5,513,000	\$ 5,513,000	\$ 5,513,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 7,473	\$ 20,787		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
460	Non-consumable Items	263	-		-	-	-	-	
470	Computer Software	4,162	3,237		-	-	-	-	
480	Computer Hardware	7,148	320		-	-	-	-	
	Total Supplies and Materials	\$ 19,046	\$ 24,344	-	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	-
<u>Other</u>									
640	Dues & Fees	\$ 1,409,861	\$ 290		\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	
650	Insurance	-	8,667		-	-	-	-	
670	Licenses & Permits	-	(2,181)		-	-	-	-	
	Total Other	\$ 1,409,861	\$ 6,776	-	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	-
	Total Service Area Direction	\$ 8,304,289	\$ 6,571,152	17.00	\$ 9,331,837	\$ 8,536,711	\$ 8,536,711	\$ 8,536,711	9.00
4120 - Site Acquisition and Development Services									
<u>Capital Outlay</u>									
510	Land Acquisitions	\$ 50,693	\$ 29,159		\$ -	\$ -	\$ -	\$ -	
530	Improvements Other Than Buildings	11,801,194	12,207,076		10,668,163	10,668,163	10,668,163	10,668,163	
	Total Capital Outlay	\$ 11,851,887	\$ 12,236,235	-	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	-
	Total Site Acquisition and Development Services	\$ 11,851,887	\$ 12,236,235	-	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	\$ 10,668,163	-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
4150 - Building Acquisit, Construct and Improvement Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 3,707	\$ -		\$ -	\$ -	\$ -	\$ -	-
460 Non-consumable Items	-	7,543		-	-	-	-	-
Total Supplies and Materials	\$ 3,707	\$ 7,543	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 160,667,646	\$ 146,224,779		\$ 225,000,000	\$ 175,795,126	\$ 175,795,126	\$ 175,795,126	-
540 Depreciable Equipment	2,815,929	6,036,290		-	-	-	-	-
Total Capital Outlay	\$ 163,483,575	\$ 152,261,069	-	\$ 225,000,000	\$ 175,795,126	\$ 175,795,126	\$ 175,795,126	-
Total Building Acquisit, Construct and Improvement Services	\$ 163,487,282	\$ 152,268,612	-	\$ 225,000,000	\$ 175,795,126	\$ 175,795,126	\$ 175,795,126	-
4180 - Other Capital Items								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 32,267		\$ -	\$ -	\$ -	\$ -	-
460 Non-consumable Items	-	462		-	-	-	-	-
Total Supplies and Materials	\$ -	\$ 32,729	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ 3,075,715	\$ 3,227,647		\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
Total Capital Outlay	\$ 3,075,715	\$ 3,227,647	-	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
Total Other Capital Items	\$ 3,075,715	\$ 3,260,376	-	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
Total Facilities Acquisition and Construction	\$ 186,719,173	\$ 174,336,375	17.00	\$ 252,000,000	\$ 202,000,000	\$ 202,000,000	\$ 202,000,000	9.00
7000 - Unappropriated Ending Fund Balance								
<u>Fund Equity</u>								
820 Reserve for Future Years	\$ 385,645,505	\$ 212,339,407		\$ -	\$ -	\$ -	\$ -	-
Total Fund Equity	\$ 385,645,505	\$ 212,339,407	-	\$ -	\$ -	\$ -	\$ -	-
Total Unappropriated Ending Fund Balance	\$ 385,645,505	\$ 212,339,407	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS	\$ 572,364,678	\$ 386,675,782	17.00	\$ 252,000,000	\$ 202,000,000	\$ 202,000,000	\$ 202,000,000	9.00

Internal Service Funds (600)

Introduction - Internal Service Funds

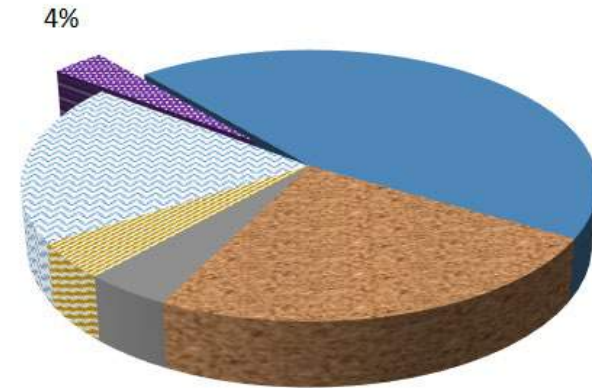
Proprietary Funds*

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

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

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

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



Internal Service Funds: Percent of Total District Budget

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

Charter Schools Services Fund – 604

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

Fund Detail – Charter Schools Services Fund

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1500 Earnings on Investment	\$ 10,139	\$ 6,853		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
1990 Miscellaneous	5,026,769	5,301,640		8,700,000	8,500,000	8,500,000	8,500,000	
3299 Restricted Grants-In-Aid	-	31,784		20,000	30,000	30,000	30,000	
5400 Beginning Fund Balance	-	-		1,260,000	1,650,000	1,650,000	1,650,000	
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES	\$ 5,036,908	\$ 5,340,277		\$ 10,000,000	\$ 10,200,000	\$ 10,200,000	\$ 10,200,000	
REQUIREMENTS								
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,175,650	\$ 1,092,332	15.85	\$ 1,157,043	\$ 1,253,610	\$ 1,253,610	\$ 1,253,610	15.85
112 Regular Classified	178,500	189,075	6.71	284,751	262,192	262,192	262,192	6.71
113 Supervisory Licensed	144,547	157,713	1.35	164,104	180,705	180,705	180,705	1.45
121 Licensed Substitutes	7,084	37,290		-	-	-	-	
122 Classified Substitutes	60	3,046		-	-	-	-	
130 Additional Salaries	11,962	31,680		-	1,050	1,050	1,050	
Total Salaries and Wages	\$ 1,517,803	\$ 1,511,136	23.91	\$ 1,605,898	\$ 1,697,557	\$ 1,697,557	\$ 1,697,557	24.01
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 480,326	\$ 435,460		\$ 469,277	\$ 498,459	\$ 498,459	\$ 498,459	
220 Social Security Contribution	112,167	112,008		118,881	125,313	125,313	125,313	
230 Other Required Payroll Costs	24,837	24,563		26,064	33,903	33,903	33,903	
240 Employee Insur & Other Contract Benefits	359,018	343,563		374,666	369,423	369,423	369,423	
Total Associated Payroll Costs	\$ 976,348	\$ 915,594	-	\$ 988,888	\$ 1,027,098	\$ 1,027,098	\$ 1,027,098	-

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2020-21	2021-22	2022-23		2023-24			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 84,181	\$ 84,350		\$ 131,580	\$ 100,000	\$ 100,000	\$ 100,000	
320	Property Services	67,111	61,799		68,340	68,340	68,340	68,340	
330	Student Transportation Services	-	26,265		17,340	17,340	17,340	17,340	
340	Travel	38	229		-	-	-	-	
350	Communication	6,542	15,507		18,360	18,360	18,360	18,360	
360	Charter School Payments	2,336,044	2,681,582		5,800,000	6,400,000	6,400,000	6,400,000	
380	Non-Instructional Profess & Tech Svcs	4,508	2,720		-	-	-	-	
390	Other General Profess & Tech Svcs	6,388	1,366		-	-	-	-	
Total Purchased Services		\$ 2,504,812	\$ 2,873,818	-	\$ 6,035,620	\$ 6,604,040	\$ 6,604,040	\$ 6,604,040	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 9,794	\$ 14,481		\$ 1,336,954	\$ 849,105	\$ 849,105	\$ 849,105	
420	Textbooks	-	150		-	-	-	-	
460	Non-consumable Items	3,106	1,402		8,160	8,160	8,160	8,160	
470	Computer Software	1,942	4,633		2,040	2,040	2,040	2,040	
480	Computer Hardware	-	-		22,440	12,000	12,000	12,000	
Total Supplies and Materials		\$ 14,842	\$ 20,666	-	\$ 1,369,594	\$ 871,305	\$ 871,305	\$ 871,305	-
<u>Other</u>									
640	Dues And Fees	\$ 23,103	\$ 19,063		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 23,103	\$ 19,063	-	\$ -	\$ -	\$ -	\$ -	-
Total Alternative Education		\$ 5,036,908	\$ 5,340,277	23.91	\$ 10,000,000	\$ 10,200,000	\$ 10,200,000	\$ 10,200,000	24.01
Ending Fund Balance		\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS		\$ 5,036,908	\$ 5,340,277	23.91	\$ 10,000,000	\$ 10,200,000	\$ 10,200,000	\$ 10,200,000	24.01

Auxiliary Services Fund – 605

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

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

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

Fund Detail – Auxiliary Services Fund

Account Code and Description	2020-21		2021-22		2022-23		2023-24		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
RESOURCES									
1940 Printing/Mail Revenue-External Sales	\$ 108,225	\$ 68,457		\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000		
1960 Recovery of Prior Years' Expenditure	972	-		-	-	-	-		
1970 Printing/Mail Revenue-Internal Sales	874,145	1,739,205		2,000,000	2,000,000	2,000,000	2,000,000		
1990 Central Stores Revenue-Internal Sales	1,597,870	2,363,129		2,225,043	2,300,000	2,300,000	2,300,000		
1990 Central Stores Revenue-External Sales	222,300	172,973		250,000	250,000	250,000	250,000		
1990 Miscellaneous	134,490	203,147		-	200,000	200,000	200,000		
5400 Beginning Fund Balance	2,978,662	2,297,771		2,400,000	2,600,000	2,600,000	2,600,000		
TOTAL AUXILIARY SERVICES FUND RESOURCES	\$ 5,916,664	\$ 6,844,682		\$ 7,000,043	\$ 7,475,000	\$ 7,475,000	\$ 7,475,000		
REQUIREMENTS									
2000 - Support Services									
2570 - Internal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 737,798	\$ 684,934	25.80	\$ 1,185,156	\$ 1,286,149	\$ 1,286,149	\$ 1,286,149	25.80	
114 Supervisory Classified	83,320	129,630	1.00	109,605	125,595	125,595	125,595	1.00	
124 Temporary Classified	311	4,770		86,543	80,465	80,465	80,465		
124 Student Labor	-	-		-	6,078	6,078	6,078		
130 Additional Salaries	19,497	19,806		25,015	25,015	25,015	25,015		
Total Salaries and Wages	\$ 840,926	\$ 839,140	26.80	\$ 1,406,319	\$ 1,523,302	\$ 1,523,302	\$ 1,523,302	26.80	

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 268,703	\$ 228,013		\$ 388,606	\$ 423,685	\$ 423,685	\$ 423,685	
220 Social Security Contribution	60,101	62,667		105,483	113,187	113,187	113,187	
230 Other Required Payroll Costs	16,529	13,899		23,168	30,909	30,909	30,909	
240 Employee Insur & Other Contract Benefits	252,363	249,014		423,039	448,117	448,117	448,117	
Total Associated Payroll Costs	\$ 597,696	\$ 553,593	-	\$ 940,296	\$ 1,015,898	\$ 1,015,898	\$ 1,015,898	-
<u>Purchased Services</u>								
320 Property Services	\$ 25,489	\$ 17,546		\$ 51,000	\$ 30,000	\$ 30,000	\$ 30,000	
340 Travel	-	542		5,100	1,000	1,000	1,000	
350 Communication	371,469	410,340		863,411	420,000	420,000	420,000	
380 Non-Instructional Profess & Tech Svcs	752	322		51,000	1,000	1,000	1,000	
390 Other General Profess & Tech Svcs	281,977	178,601		102,000	175,000	175,000	175,000	
Total Purchased Services	\$ 679,687	\$ 607,351	-	\$ 1,072,511	\$ 627,000	\$ 627,000	\$ 627,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,496,992	\$ 2,363,466		\$ 2,087,411	\$ 4,176,100	\$ 4,176,100	\$ 4,176,100	
440 Periodicals	-	2		510	-	-	-	
460 Non-consumable Items	3,231	364		20,400	11,000	11,000	11,000	
470 Computer Software	-	2,160		341,416	20,000	20,000	20,000	
480 Computer Hardware	16	-		102,000	500	500	500	
Total Supplies and Materials	\$ 1,500,239	\$ 2,365,992	-	\$ 2,551,737	\$ 4,207,600	\$ 4,207,600	\$ 4,207,600	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 20,811		\$ 1,020,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Capital Outlay	\$ -	\$ 20,811	-	\$ 1,020,000	\$ 100,000	\$ 100,000	\$ 100,000	-
<u>Other</u>								
640 Dues and Fees	\$ 345	\$ 257		\$ 8,160	\$ 1,200	\$ 1,200	\$ 1,200	
670 Taxes, Licenses and Assessments	-	-		1,020	-	-	-	
Total Other	\$ 345	\$ 257	-	\$ 9,180	\$ 1,200	\$ 1,200	\$ 1,200	-
Total Internal Services	\$ 3,618,893	\$ 4,387,144	26.80	\$ 7,000,043	\$ 7,475,000	\$ 7,475,000	\$ 7,475,000	26.80
Total Support Services	\$ 3,618,893	\$ 4,387,144	26.80	\$ 7,000,043	\$ 7,475,000	\$ 7,475,000	\$ 7,475,000	26.80
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 656,161	\$ 817,459		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	1,641,610	1,640,079		-	-	-	-	
Total Unappropriated Ending Fund Balance	\$ 2,297,771	\$ 2,457,538	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS	\$ 5,916,664	\$ 6,844,682	26.80	\$ 7,000,043	\$ 7,475,000	\$ 7,475,000	\$ 7,475,000	26.80

Risk Management Fund – 624

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

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

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

Fund Detail – Risk Management Fund

Account Code and Description		2020-21	2021-22	2022-23		2023-24		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investments	\$ 185,927	\$ 122,286		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
1960	Recovery of Prior Years' Expenditure	3,501	1,733		4,500	4,500	4,500	4,500
1970	Workers Compensation	6,331,470	6,673,282		8,031,000	7,854,507	7,854,507	7,854,507
1970	Unemployment Premiums	1,159,409	1,298,306		1,440,000	1,408,564	1,408,564	1,408,564
1990	Miscellaneous	382,815	261,384		200,000	200,000	200,000	200,000
5400	Beginning Fund Balance							
	Unreserved Fund Equity	15,727,208	17,783,594		19,100,000	22,150,210	22,150,210	22,150,210
	Reserve for Accrued Claims	1,880,556	2,444,612		2,100,000	2,100,000	2,100,000	2,100,000
	Total Beginning Fund Balance	\$ 17,607,764	\$ 20,228,206		\$ 21,200,000	\$ 24,250,210	\$ 24,250,210	\$ 24,250,210
TOTAL RISK MANAGEMENT FUND RESOURCES		\$ 25,670,886	\$ 28,585,197		\$ 31,075,500	\$ 33,917,781	\$ 33,917,781	\$ 33,917,781

Fund Detail – Risk Management Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS								
2000 - Support Services								
2115 - Student Safety								
<u>Purchased Services</u>								
380 Non-Instructional Professional & Technical Svcs.	\$ -	\$ 331,067		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 331,067	-	\$ -	\$ -	\$ -	\$ -	-
Total Student Safety	\$ -	\$ 331,067	-	\$ -	\$ -	\$ -	\$ -	-
2528 - Risk Management Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,000	\$ 62,173		\$ 27,186	\$ 137,408	\$ 137,408	\$ 137,408	1.00
112 Regular Classified	419,250	541,618	5.00	607,815	775,626	775,626	775,626	7.00
114 Supervisory Classified	95,555	104,834	1.00	110,657	125,595	125,595	125,595	1.00
122 Classified Substitutes	3,199	-						
124 Temporary Classified	2,610	438		-	-	-	-	
130 Additional Salaries	-	5,510		-	-	-	-	
Total Salaries and Wages	\$ 522,614	\$ 714,573	6.00	\$ 745,658	\$ 1,038,629	\$ 1,038,629	\$ 1,038,629	9.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 147,161	\$ 199,563		\$ 223,573	\$ 303,942	\$ 303,942	\$ 303,942	
220 Social Security Contribution	38,200	50,705		55,663	77,105	77,105	77,105	
230 Other Required Payroll Costs	132,753	147,762		12,102	20,886	20,886	20,886	
240 Employee Insur & Other Contract Benefits	107,707	169,878		97,982	156,953	156,953	156,953	
Total Associated Payroll Costs	\$ 425,821	\$ 567,908	-	\$ 389,320	\$ 558,886	\$ 558,886	\$ 558,886	-
<u>Purchased Services</u>								
320 Property Services	\$ 12,382	\$ 36,113		\$ 19,657	\$ 19,657	\$ 19,657	\$ 19,657	
340 Travel	1,638	1,870		15,117	15,117	15,117	15,117	
350 Communication	6,390	6,475		8,995	8,995	8,995	8,995	
380 Non-Instructional Profess & Tech Svcs	1,206,488	2,704,864		1,228,907	1,228,907	1,228,907	1,228,907	
390 Other General Profess & Tech Svcs	27,506	48,752		789,312	789,312	789,312	789,312	
Total Purchased Services	\$ 1,254,404	\$ 2,798,074	-	\$ 2,061,988	\$ 2,061,988	\$ 2,061,988	\$ 2,061,988	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 81,595	\$ 89,855		\$ 97,367	\$ 97,367	\$ 97,367	\$ 97,367	
460 Non-consumable Items	18,846	37,954		43,268	43,268	43,268	43,268	
470 Computer Software	490	1,737		1,481	1,481	1,481	1,481	
480 Computer Hardware	11,672	5,678		1,973	1,973	1,973	1,973	
Total Supplies and Materials	\$ 112,603	\$ 135,224	-	\$ 144,089	\$ 144,089	\$ 144,089	\$ 144,089	-

Fund Detail – Risk Management Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 95,071		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	-		38,023	38,023	38,023	38,023	
Total Capital Outlay	\$ -	\$ 95,071	-	\$ 38,023	\$ 38,023	\$ 38,023	\$ 38,023	-
<u>Other</u>								
640 Dues and Fees	\$ 4,218	\$ 9,214		\$ 9,979	\$ 9,979	\$ 9,979	\$ 9,979	
650 Claims	692,302	1,855,199		2,318,716	2,518,796	2,518,796	2,518,796	
650 Insurance Premiums	1,398,611	131,761		937,755	1,018,673	1,018,673	1,018,673	
650 Allowance for Claims	1,002,678	83,733		23,989,637	26,059,688	26,059,688	26,059,688	
Total Other	\$ 3,097,809	\$ 2,079,907	-	\$ 27,256,087	\$ 29,607,136	\$ 29,607,136	\$ 29,607,136	-
Total Risk Management Services	\$ 5,413,251	\$ 6,390,757	6.00	\$ 30,635,165	\$ 33,448,751	\$ 33,448,751	\$ 33,448,751	9.00
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 11,616	\$ 18,633	0.50	\$ 25,222	\$ 28,543	\$ 28,543	\$ 28,543	0.50
Total Salaries and Wages	\$ 11,616	\$ 18,633	0.50	\$ 25,222	\$ 28,543	\$ 28,543	\$ 28,543	0.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,080	\$ 4,407		\$ 7,236	\$ 8,270	\$ 8,270	\$ 8,270	
220 Social Security Contribution	921	1,336		1,782	2,021	2,021	2,021	
230 Other Required Payroll Costs	1,920	2,967		3,906	4,526	4,526	4,526	
240 Employee Insur & Other Contract Benefits	4,033	8,254		8,437	8,568	8,568	8,568	
Total Associated Payroll Costs	\$ 7,954	\$ 16,964	-	\$ 21,361	\$ 23,385	\$ 23,385	\$ 23,385	-
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ 75,516	\$ 75,516	\$ 75,516	\$ 75,516	
390 Other General Profess & Tech Svcs	-	-		47,628	47,628	47,628	47,628	
Total Purchased Services	\$ -	\$ -	-	\$ 123,144	\$ 123,144	\$ 123,144	\$ 123,144	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 160	\$ -		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	3,696	-		-	-	-	-	
480 Computer Hardware	6,003	-		-	-	-	-	
Total Supplies and Materials	\$ 9,859	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Risk Management Fund Continued

Account Code and Description	2020-21	2021-22	2022-23		2023-24			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
650 Security Liability/Claims	\$ -	\$ -		\$ 270,607	\$ 293,957	\$ 293,957	\$ 293,957	
Total Other	\$ -	\$ -	-	\$ 270,607	\$ 293,957	\$ 293,957	\$ 293,957	-
Total Operation and Maintenance of Plant Services	\$ 29,429	\$ 35,597	0.50	\$ 440,334	\$ 469,029	\$ 469,029	\$ 469,029	0.50
Total Support Services	\$ 5,442,680	\$ 6,757,421	6.50	\$ 31,075,499	\$ 33,917,780	\$ 33,917,780	\$ 33,917,780	9.50
5200 - Transfers of Funds								
710 Fund Modifications	\$ -	\$ -		\$ 1	\$ 1	\$ 1	\$ 1	
Total Transfers of Funds	\$ -	\$ -	-	\$ 1	\$ 1	\$ 1	\$ 1	-
Ending Fund Balance	\$ 20,228,206	\$ 21,827,776		\$ -	\$ -	\$ -	\$ -	
TOTAL RISK MANAGEMENT FUND REQUIREMENTS	\$ 25,670,886	\$ 28,585,197	6.50	\$ 31,075,500	\$ 33,917,781	\$ 33,917,781	\$ 33,917,781	9.50



Personnel Statistics

Licensed Salary Schedule

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

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

IV. RATES OF PAY

A. Professional Compensation

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

3% + 1.5%

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

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

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

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

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

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

Licensed Differentials and Intramurals

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

SALEM-KEIZER PUBLIC SCHOOLS

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2022-2023

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

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

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

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

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

Classified Salary Schedule

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

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

3.00% & Grade Adjustments

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

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

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

3.00% & Grade Adjustments

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

Classified Job Titles and Salary Ranges

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

Classified Job Titles and Salary Ranges Continued

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

Confidential Salary Schedule

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

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

3% + 5%

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

Professional/Technical Salary Schedule

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

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

3.00% + 5%

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

Supervisory Salary Schedule

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

The Collective Bargaining Agreements expire June 30, 2023. Wage scales shown are for 2022-23 since they are not finalized for 2023-24. Wage scales are informational, not the formal source.

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

Appendices

Budget Committee Meeting Notice



In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2023

SALEM KEIZER SCHOOL DISTRICT
3630 STATE ST
SALEM, OR 97301

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

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024:

May 2, 2023 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2023-24 Proposed Budget; no public comment received

May 16, 2023 Budget Committee deliberations; public comment received*

May 22, 2023 Public comment received*; deliberations on proposed budget until approved/recommended to the school board for adoption

May 23-24, 2023 Tentative (if budget not approved May 22). Public comment may or may not be received*; deliberations on proposed budget until approved/recommended to the school board for adoption; additional meetings may be necessary if proposed budget not approved/recommended to the school board for adoption by May 24

Meetings will begin at 6 p.m. and all meetings will be held electronically.

04/14/2023

Dated this 17 day of April, 2023

D. Roberts

Public Notice Clerk

The 2023-24 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/budget/adopted-budget/> starting at the time of the meeting on May 2, 2023. Contact Financial Services at 503-399-3021 between the hours of 8 a.m. and 4:30 p.m. for more information or to inquire about alternate means of inspection.

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

Statesman Journal
April 14, 2023

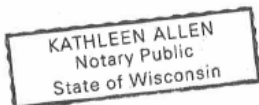
Subscribed and sworn to me this

Kathleen Allen

Notary Public for State of Wisconsin, Brown County

Notary Expires on 1-7-25

Ad#: 0005664038
P.O.: 23-24 Budget
This is not an invoice
of Affidavits: 1



Notice of Budget Hearing Affidavit – Form ED-1



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

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

6/7/2023

Public Notice Clerk

Subscribed and sworn to me this 7th day of June, 2023

Nancy Heyrman
Notary Public for State of Wisconsin, Brown County

Notary Expires On 5-15-27

AD#: GCI1070437
ACCT #: 459310
P O: BUDGET HEARING
AD COST: \$1,339.82
THIS IS NOT AN INVOICE

NANCY HEYRMAN
Notary Public
State of Wisconsin

Salem-Keizer Public Schools 24/32 Adopted Budget 2023-24 Revised with Supplemental 4-9-2024

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Salem-Keizer Public Schools 24/32 Board of Directors will be held on June 13, 2023 at 6:00 pm at Support Services Center located at 2575 Commercial St SE, Salem, Oregon, or online as listed on agenda/website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Salem-Keizer Public Schools 24/32 Budget Committee. A summary of the budget is presented below. A copy of the budget will be available on the district's website at <https://salkkeiz.k12.or.us/budget/adopted-budget/>. Contact Financial Services at 503-399-3021 between the hours of 8:00 am and 4:30 pm for more information or to inquire about alternate means of inspection. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Robert Silva, Chief Operations Officer Telephone: (503) 399-3036 Email: Silva_Robert@salkkeiz.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$618,330,567	\$474,269,980	\$407,784,243
Current Year Property Taxes, other than Local Option Taxes	149,027,207	154,430,801	160,361,051
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	72,224,445	72,623,618	78,643,316
Revenue from Intermediate Sources	20,254,939	19,382,000	20,057,000
Revenue from State Sources	438,121,108	457,715,221	468,179,800
Revenue from Federal Sources	81,573,623	163,974,893	124,440,907
Interfund Transfers	4,031,916	21,640,003	16,200,002
All Other Budget Resources	141,718	100,000	\$100,000
Total Resources	\$1,383,725,425	\$1,364,339,518	\$1,275,766,321

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$324,738,878	\$369,337,559	\$388,649,312
Other Associated Payroll Costs	198,399,655	231,330,251	245,199,033
Purchased Services	59,810,905	81,214,779	87,111,458
Supplies & Materials	57,408,230	154,575,101	91,401,434
Capital Outlay	201,357,854	322,421,674	258,443,601
Other Objects (except debt service & interfund transfers)	7,759,433	34,048,518	35,435,985
Debt Service*	85,583,794	97,912,565	96,948,876
Interfund Transfers*	4,031,916	21,640,003	16,200,002
Operating Contingency	-	19,246,159	17,874,775
Unappropriated Ending Fund Balance & Reserves	444,634,960	32,612,909	38,501,845
Total Requirements	\$1,383,725,425	\$1,364,339,518	\$1,275,766,321

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$392,002,836	\$479,744,399	\$469,381,691
FTE	3,355.88	3,467.83	3,446.62
2000 Support Services	262,108,452	387,036,604	358,638,128
FTE	1,735.73	1,983.24	1,858.23
3000 Enterprise & Community Service	17,853,977	42,557,504	43,719,547
FTE	35.79	28.58	6.25
4000 Facility Acquisition & Construction	177,509,490	283,589,375	234,501,457
FTE	9.88	17.00	9.00
5000 Other Uses			
5100 Debt Service	85,583,794	97,912,565	96,948,876
5200 Interfund Transfers	4,031,916	21,640,003	16,200,002
6000 Contingency	-	19,246,159	17,874,775
7000 Unappropriated Ending Fund Balance	444,634,960	32,612,909	38,501,845
Total Requirements	\$1,383,725,425	\$1,364,339,518	\$1,275,766,321
Total FTE	5,137.28	5,496.65	5,420.10

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
Major changes to the budget are from Bond and ESSER spending down.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy			
Levy For General Obligation Bonds	\$58,770.853	\$62,201.906	\$65,614.869

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$650,424,591	
Other Bonds	\$189,187,617	
Other Borrowings	\$1,376,241	
Total	\$840,988,449	



Resolution to Adopt, Appropriate, Impose and Categorize

RESOLUTION NO. 202223-5

ADOPTION AND APPROPRIATION OF THE 2023-24 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2023-24

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby adopts the budget for the fiscal year 2023-24 in the sum of \$1,275,766,321, now on file at the district's Executive Administration Office, located at the Lancaster Professional Center, 2450 Lancaster Drive N.E., Suite 202, Salem, Oregon 97305.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year 2023-24 beginning July 1, 2023, and for the purposes shown below are hereby appropriated as shown below:

General Fund		Capital Projects Funds	
Instruction	\$ 353,894,760	<u>Special Capital Projects Fund</u>	
Support Services	219,185,600	Support Services	\$ 2,000,000
Enterprise and Community Services	408,000	Facilities Acquisition and Construction	10,300,000
Facilities Acquisition and Construction	244,162	Total Special Capital Projects Fund	\$ 12,300,000
Transfers Out	13,700,000	<u>Preventative and Deferred Maintenance Fund</u>	
Contingency	17,874,775	Support Services	\$ 2,000,000
Total General Fund	\$ 605,307,297	Facilities Acquisition and Construction	6,000,000
		Total Preventative and Deferred Maintenance Fund	\$ 8,000,000
Special Revenue Funds		<u>2018 Bond Capital Projects Fund</u>	
<u>Fee Based Programs Fund</u>		Facilities Acquisition and Construction	202,000,000
Instruction	\$ 11,491,265	Total 2018 Bond Capital Projects Fund	\$ 202,000,000
Support Services	3,177,237		
Enterprise and Community Services	655,573	Internal Service Funds	
Total Fee Based Programs Fund	\$ 15,324,075	<u>Charter Schools Services Fund</u>	
<u>Food Services Fund</u>		Instruction	\$ 10,200,000
Support Services	\$ 953,138	Total Charter Schools Services Fund	\$ 10,200,000
Enterprise and Community Services	27,146,862	<u>Auxiliary Services Fund</u>	
Total Food Services Fund	\$ 28,100,000	Support Services	\$ 7,475,000
<u>Asset Replacement Fund</u>		Total Auxiliary Services Fund	\$ 7,475,000
Instruction	\$ 13,520,000	<u>Risk Management Fund</u>	
Support Services	29,569,364	Support Services	\$ 33,917,780
Debt Service	6,294,671	Transfers Out	1
Total Asset Replacement Fund	\$ 49,384,035	Total Risk Management Fund	\$ 33,917,781
<u>Energy Efficiency Fund</u>			
Transfers Out	\$ 2,500,000	Total Appropriations, All Funds	\$ 1,237,264,476
Total Energy Efficiency Fund	\$ 2,500,000		
<u>Grants Fund</u>		Unappropriated and Reserve Amounts, All Funds	
Instruction	\$ 80,275,666	Reserve for Future Years - PERS Pension Debt Service Fund	\$ 38,501,845
Support Services	60,360,009	Total Unappropriated and Reserve Amounts, All Funds	\$ 38,501,845
Enterprise and Community Services	15,509,112		
Facilities Acquisition and Construction	15,957,295	TOTAL ADOPTED BUDGET	\$ 1,275,766,321
Total Grants Fund	\$ 172,102,082		
Debt Service Funds			
<u>PERS Pension Debt Service Fund</u>			
Debt Service	\$ 28,448,154		
Transfers Out	1		
Total PERS Pension Debt Service Fund	\$ 28,448,155		
<u>GO Debt Service Fund</u>			
Debt Service	\$ 62,206,051		
Total GO Debt Service Fund	\$ 62,206,051		

Resolution Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2023-24 upon the assessed value of all taxable property within the district:

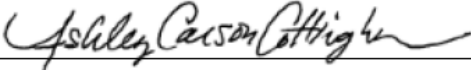
- (1) At the rate per \$1,000 of assessed value of \$4.5210 for permanent rate tax;
- (2) In the amount of \$65,614,869 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2023-24 are hereby categorized for purposes of Article XI section 11b as shown below:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax – General Fund	\$4.5210/\$1,000	
General Obligation Bonds – GO Debt Service Fund		\$65,614,869

The above resolution statements were approved and declared adopted on this 13th day of June 2023.



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

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

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

FORM OR-ED-50 2023–2024

To assessor of Marion/Polk County

Check here if this is an amended form.

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

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

Marion/Polk County Name

PO Box 12024 Mailing Address of District Salem City OR State 97309 ZIP Code 06/20/2023 Date Submitted

Sarah Head Contact person Director of Budget & Financial Services Title 503-399-3015 Daytime telephone number head_sarah@salkeiz.k12.or.us Contact person e-mail address

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		
	Rate — or — Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.5210		Excluded from Measure 5 Limits
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			65,614,869
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			65,614,869

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-12-22)

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

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



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

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

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

TIMELINE

2016-17

- All schools have a counselor and a minimum 0.5 FTE behavior specialist.
- On-site Mental Health Partnership with Marion, Polk, & Trillium established (10+ schools)
- Established Behavior Intervention Center
- Established Office of Behavioral Learning

2017-18

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

2018-19

- Introduced Panorama
- Introduced SEL curricula

2019-20

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

2020-21

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

2021-22

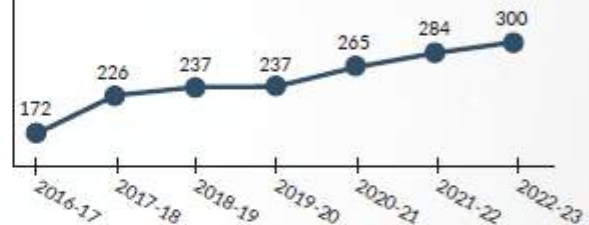
- Implemented Restorative Practices in pilot schools
- Contracted with three bilingual mental health clinicians to provide counseling services for students at McKay and North Salem High School

2022-23

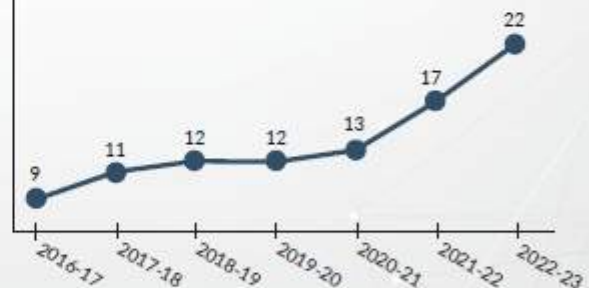
- Implemented ASIST Suicide Prevention Training Program for counselors, school psychologists, and social workers
- Implemented Family Checkup Online, an evidence-based, trauma-informed approach to support parenting skills at five middle schools and associated elementary feeder systems
- Joined Connect Oregon, coordinated care network of health and social service providers
- Hired two Board Certified Behavioral Analysts
- Expanded Restorative Practices to additional schools and departments

ADDITIONAL STAFF

Direct Student Support



District Office Support and District Trainers



TOTAL FTE

Number of district staff devoted to behavior support. Include:

- 10 Behavior Trainers
- 12 PAs (CRPBIS, ENVoy, counselors, social workers)
- Other behavior supports (e.g., suicide prevention, safety and student response systems)

Number of school-based behavior support staff. Include:

- 74 Behavior specialists
- 122 Counselors
- 69 Behavior cadre (Instructional Support Assistants)
- 23 Social workers
- 12 School psychologists

Rev. 6/30/22

SEBH GLOSSARY

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

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

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

Culturally Responsive Positive Behavior Interventions and Supports (CRPBIS): an integrated framework to embed equity efforts into school-wide positive behavioral interventions and supports (SWPBIS) by aligning culturally responsive practices to the core components of SWPBIS.

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

Office of Behavioral Learning (OBL): A department formed in the fall of 2016 and incorporated into the curriculum and instruction MTSS team in fall of 2020. OBL was established to support schools with the SEBH of students and to allocate behavior resources to those areas where they were most needed. This same service continues within MTSS.

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

List of Acronyms

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