

2024-25 Proposed Budget



Salem-Keizer Public Schools District 24J
2450 Lancaster Drive NE • Salem, Oregon 97305

Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.
Learn more about Salem-Keizer Public Schools at salemkeizer.org

Salem-Keizer Public Schools 24J/32 Proposed Budget 2024-25

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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
Vacant	June 30, 2026	Lisa Harnisch	June 30, 2025
Kathryn Jones	June 30, 2026	Satya Chandragiri	June 30, 2027
Nancy MacMorris-Adix	June 30, 2024	Ashley Carson Cottingham	June 30, 2025
Lara Million	June 30, 2024	Krissy Hudson	June 30, 2027
Oscar Porras	June 30, 2025	Karina Guzmán Ortiz	June 30, 2025
Patrick Schwab	June 30, 2025	María Hinojos Pressey	June 30, 2025
Kelley Strawn	June 30, 2026	Cynthia Richardson	June 30, 2027

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Student Advisors are Patrick Hirsig-Gutierrez and Linda Pappas



Superintendent's Budget Message

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

May 7, 2024

Dear SKPS Community, Parents, Students and Staff,

Salem-Keizer's 2024-25 budget reflects a predicted moment in Oregon and across the nation: the final, grim intersection of flawed and failing school funding policy and school systems attempting to meet the rapidly escalating needs of their students. As such, I believe that Salem-Keizer is simply one of the early and most visible examples of the hardship coming to many other Oregon schools in the next twelve months. The 2024-25 Salem-Keizer budget problems are the result of compounding mismatches – gaps between what is and what is expected. The sum of these mismatches is systematically driving Oregon schools into a budget crisis.

Mismatch One: what schools are funded to do and what they are expected to do. Today, public schools are expected to identify and address a staggering array of youth and family needs. We are funded to provide an education. But we are expected to provide medical care, solutions for food and housing insecurity, social work, laundry, crisis intervention, mental and behavioral health services, and more. In 2024-25, Salem-Keizer is budgeting \$48 million on mental and behavioral health services, the largest amount in district history. These services are critical for healthy students and schools. And they are a largely unrecognized obligation within the State School Fund, Oregon's largest and most important source of funding for schools.

Mismatch Two: COVID funding is gone, but the pandemic remains visible in nearly every classroom in Salem-Keizer. Our students and their families continue to deal with the academic, behavioral, and emotional aftermath of the pandemic. By September 2024, Salem-Keizer will exhaust the \$151.8 million in federal COVID relief funding, also known as ESSER. We used a portion of ESSER to pay for staff to provide services upon which our students and families now rely. The funding is disappearing, student needs are as significant as ever, and the community is counting on school systems to maintain the same level of service.

Mismatch Three: the difference between what Oregon believes schools cost to operate and their actual costs in the 2023-25 biennium. Grave errors in Oregon's system of funding public education leave Salem-Keizer underfunded and struggling to maintain our current level of services. Consider two simple examples. First, the state forecasted school district labor costs – every school system's single largest expense – to increase by 5.45% between 2023-25. Salem-Keizer's *actual* increases in labor costs will increase by more than 14%. In Salem-Keizer alone, that calculation difference translates to over \$20 million in this biennium.¹ Across the state, this forecasting error leaves Oregon schools with no choice but to dip into their reserves or begin making reductions.

¹ The \$20 million estimate is based on the original state funding level of \$9.9 billion. The final appropriation of \$10.2 billion helped close the gap.

Second, the state funding formula has arbitrary rules that understate the true costs of providing special education services. In the 2024-25 budget, Salem-Keizer will spend approximately \$100 million in general fund dollars on special education services. The percentage of special education students and the complexity of need grows every year. Oregon's special education funding caps shield the state and pass the growing financial burden directly to school districts. If the state removed the special education cap and funded the full cost of special education weights, Salem-Keizer would be eligible for an estimated additional \$20 million per biennium.

Mismatch Four: we have fewer students, but the students we have need more services and support to succeed. In 2006-07, Salem-Keizer had 38,600 students, a number roughly comparable to today's enrollment. However, over that seventeen-year period, staffing levels have grown by 47%. Including sizable increases in licensed, classified, and administrative employee groups. This data story matters in Salem-Keizer and throughout Oregon, a state that is facing aggregate declining enrollment. While we have fewer students every year, we have spent the vast majority of all new revenue on additional staff and we have increased the proportion of our total revenue dedicated to personnel expenses. The general fund proposed budget dedicates 93% of our current year revenue to personnel. And even with this investment, our schools struggle to meet our students' complex and significant needs.

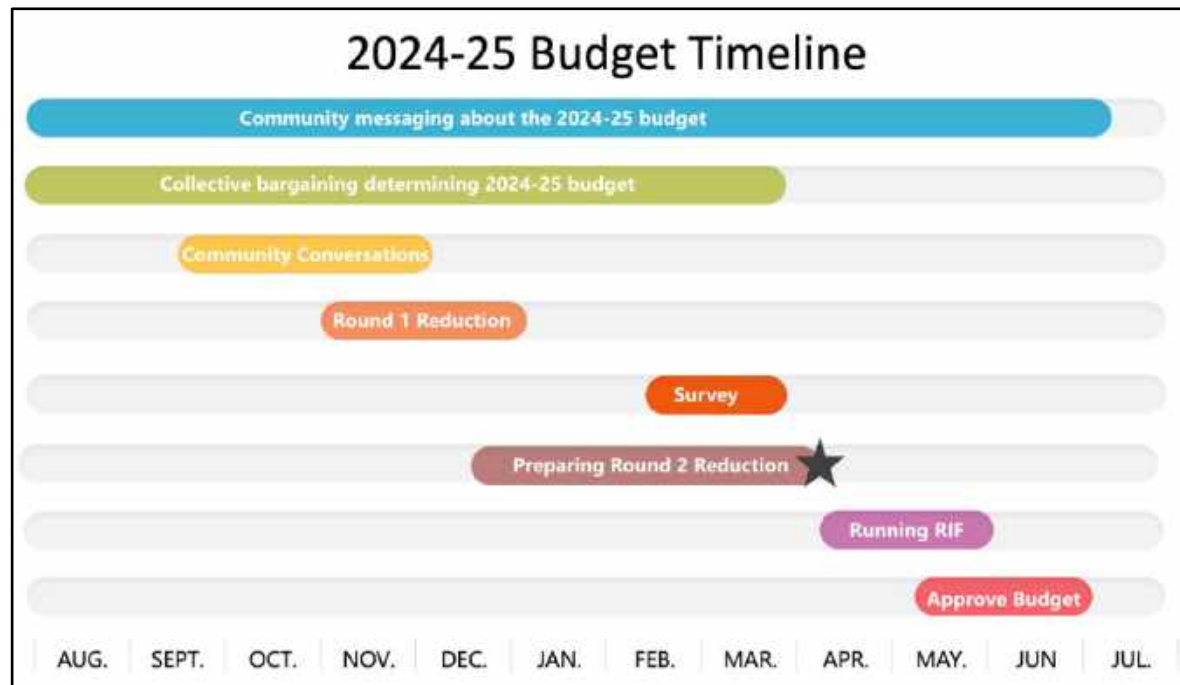
These four mismatches set the stage for the 2024-25 budget and the painful reductions we face. We acknowledge and grieve the pain of this budget, but we cannot allow ambivalence or hesitancy to interfere with our fiduciary and ethical responsibilities for Salem-Keizer Public Schools. Salem-Keizer's 2024-25 budget is a story of proactive and protective action. And our story, like many others, is a warning for the rest of the state.

Communication and Development of the 2024-25 Budget

In August 2023, we started sharing information about the budget challenges we face. In that first message, we said, "We are going to have a challenge that we will rise to as a community. We are going to have a significant gap. I want to take this opportunity to start a conversation that will last for the whole year." That is exactly what we have done. Our process has been continuous, inclusive, transparent, and progressive.

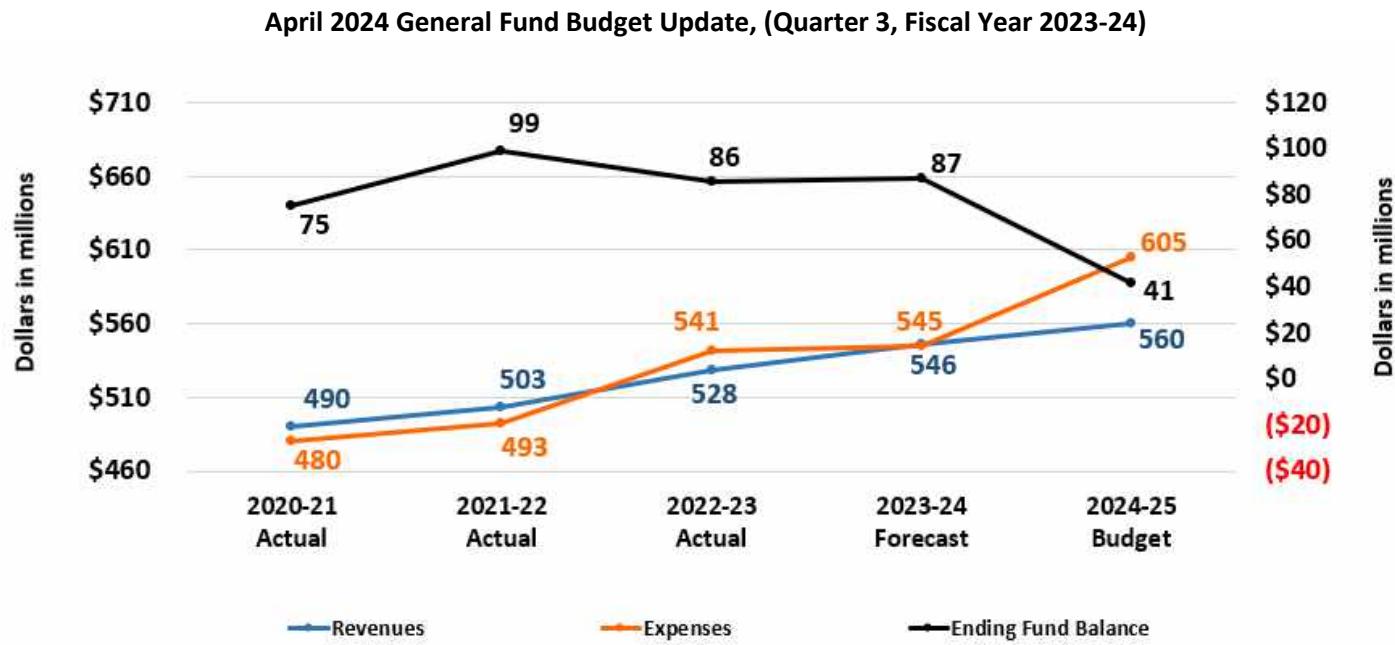
Our budget engagement began in earnest in the fall of 2023. We hosted in-person community conversations and engaged 700 stakeholders and several hundred more in a survey. We shared information about our upcoming budget challenges and collected feedback about preliminary priorities.

In March 2024, we started small group engagement and launched a community-wide digital survey to seek more specific feedback about budget priorities. Between the Fall 2023 and Spring 2024 engagement, we received feedback from over 6,000 stakeholders. Their feedback was settled into a few clear patterns. The majority of respondents prioritized student sense of belonging as the most important of the board-established district priorities. Beyond that, a few school programs and offerings proved to be amongst the most valued to our community. These include student safety and security, fine arts, mental health supports, and athletics and extracurricular activities.



Early Action to Minimize the 2024-25 Budget Gap In July 2023, the district took decisive action to minimize the 2024-25 budget gap. This included a near-freeze on hiring and elective spending. We also began developing conservative financial forecasting scenarios to help us size and prepare for the reductions that were coming. In every forecast, a reduction in force was necessary. To help ease the transition, we announced a first round of \$31 million in recommended adjustments and cuts focused on reducing the burden on the general fund. The February and March conclusion of bargaining delivered certainty about current and future personnel costs and allowed us to complete budget forecasting for 2024-25.

The graph below shows Salem-Keizer's financial general fund forecast inclusive of revised personnel costs and the first \$31 million in recommended reductions.



The \$45 million revenue/revenue gap and the \$41 million ending fund balance were both signs that Salem-Keizer's budget was unhealthy and unsustainable. We had to make significant additional reductions or risk a grave financial crisis in the spring of 2025.

Reductions of this scope require clear and meaningful priorities. We identified three broad areas of consideration as we began reduction planning.

Board Priorities

In August 2023, the Salem-Keizer School Board voted to approve five overarching, long-term goals for the district. To the degree possible, we crafted a budget reduction package that protected the following five goals:

- Regular attendance,
- Third graders reading at grade level,
- Ninth graders on track to graduate high school,
- Four-year cohort graduation rate, and
- Student sense of belonging.

Priorities and Values Based on Stakeholder Engagement

Our year-long community engagement exposed some areas of consensus. Across all stakeholder groups, there was support for the following programs and services:

- Student sense of belonging and safe and welcoming schools,
- Extracurricular experiences (e.g., performing arts, athletics),
- Career and technical education opportunities,
- Rigorous secondary instruction and course offerings (e.g., AP and IB courses), and
- Social emotional instruction and student mental health support.

Application of Salem-Keizer Public Schools' Equity Lens

Using Salem-Keizer's board-adopted equity lens, the following programs and services were prioritized.

- Special education services
- Mental and behavioral health services
- Compensation and retention of multilingual educators and staff
- Dual language program continuation and expansion
- Community and family connections through specially trained and culturally competent staff

With these priorities in mind, we began developing a \$70 million budget reduction across all funding sources. The 2024-25 budget reflects our earnest and dedicated attempt to hold the financial, educational, and cultural health of the system in balance. On April 16, 2024, the board approved a reduction in force resolution. With this budget, the district recommends the following reduction package.

Administrative concessions and reduced spending.....\$9 million

Adjustments and the pausing of program expansions\$20 million

District and school administrator reductions (15 FTE).....\$3 million

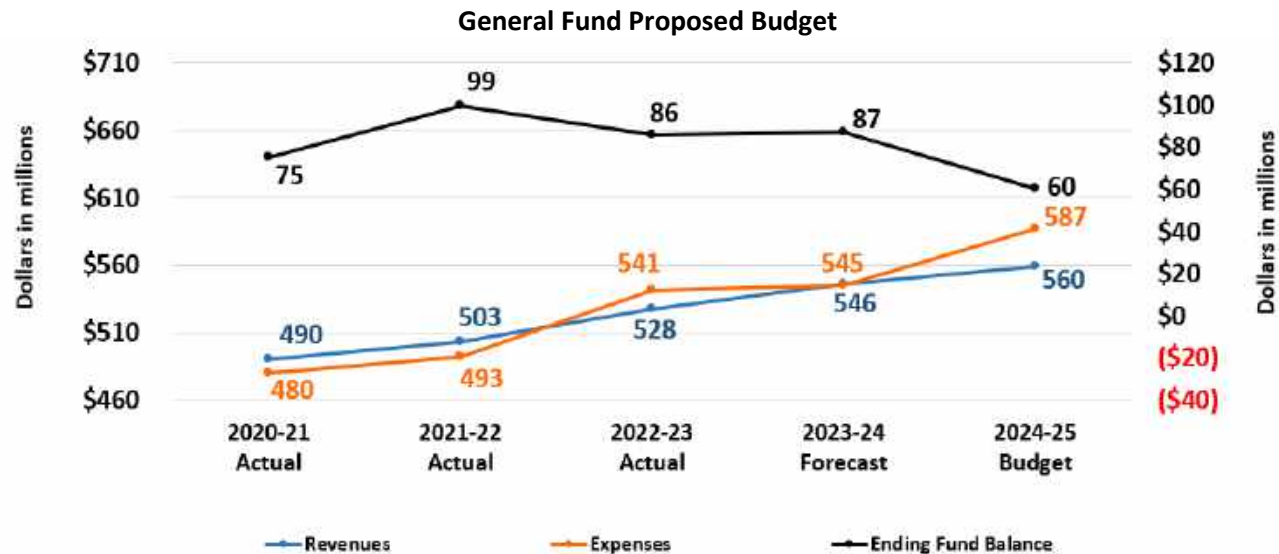
Licensed Reductions (224 FTE)\$28 million

- Classroom teachers
- District instructional mentors
- Nurses
- School instructional mentors
- Program associates

Classified Reductions (138.75 FTE)\$10 million

- Graduation coaches
- Instructional assistants
- Instructional support assistants
- School-based health assistants
- Special programs instructional assistants
- Department-based positions

The graph below shows our general fund forecast with the final proposed budget.



The 2024-25 budget includes \$70 million in reductions and adjustments, or a 5.34% reduction across all funding sources. The general fund has a budgeted ending fund balance of 9.29%, or \$60 million, which falls within the targeted financial policy range of seven to 12 percent. However, we have left an estimated \$27 million general fund gap between our budgeted expenses and our anticipated revenue. The reductions required to close our revenue/expense gap are more than we can make in a single year. We will closely monitor this \$27 million gap and work to close it through vacancy and spending savings.

Summary

It is my privilege to serve as superintendent of Salem-Keizer Public Schools. In my first ten months, I have had an opportunity to learn about the vast talent, commitment, and excellence within our community. We have weathered challenges, some of which will change the future of our district. I look forward to the opportunity to creatively, tirelessly, and fiercely advocate for the needs of Salem-Keizer students and for fair funding for students throughout Oregon.

Respectfully,

Andrea R. Castañeda
Andrea R. Castañeda
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 39,000 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 135 different languages. Eighteen percent of students receive special education services. At the high school level, roughly 23 percent of our students participated in athletics, and 15 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 four start-up programs. Sixteen of our programs offer industry certification with 22 offering dual credits. Graduation rates are over 99.37% 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/programs/cte>.

The class of 2023 earned more than \$61.5 million in scholarships. The graduation rate for 2022-23 is 79.14%.

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.

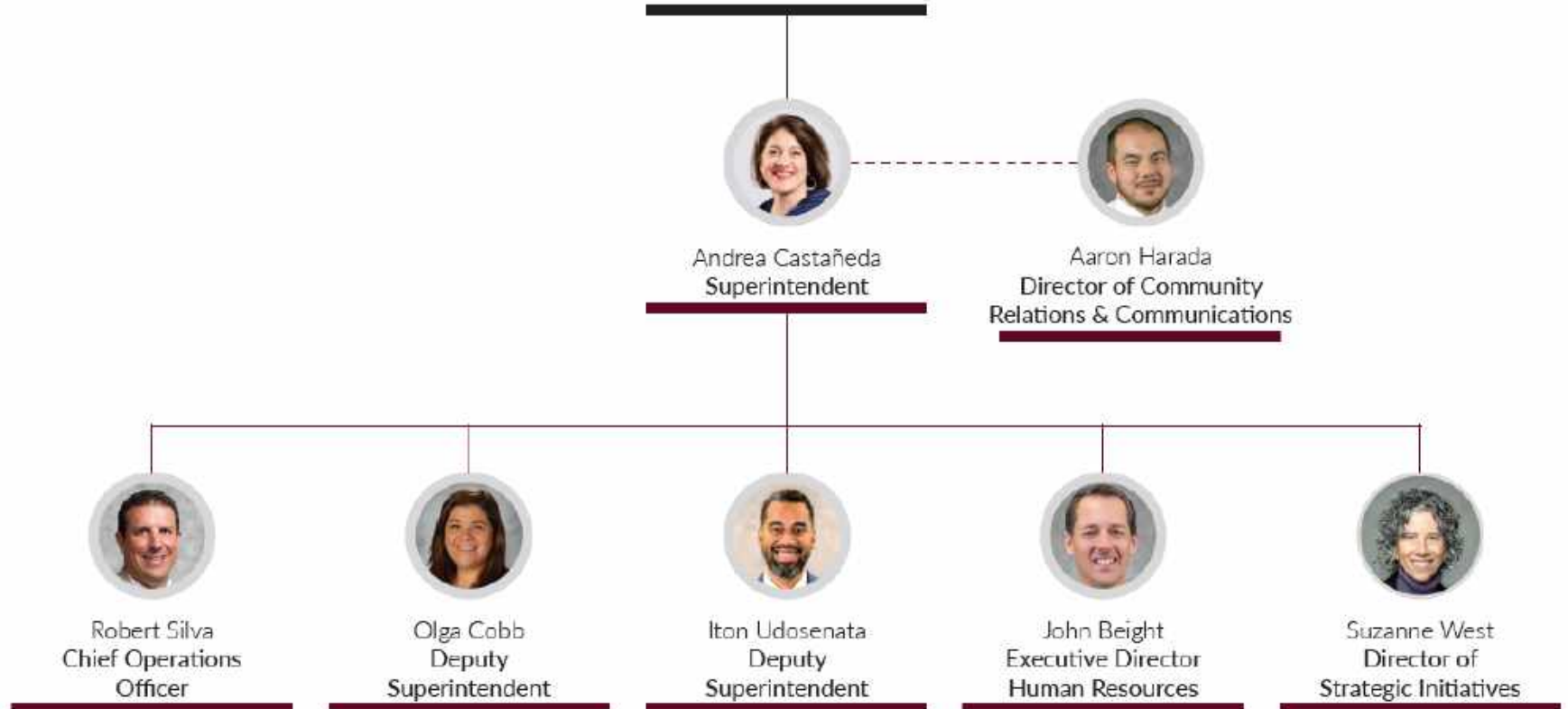
Located just south of the Portland metropolitan area in the center of the Willamette Valley, SKPS serves the state capital, Salem, and the City of Keizer, which are the second and 17th largest cities, respectively. Marion County is Oregon's largest producer of agriculture. Major employers in the area in addition to SKPS include the State of Oregon, the District, Salem Health, Marion County, federal agencies, Amazon Fulfillment Center, City of Salem, and Chemeketa Community College.

Leadership Organizational Chart

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

Board of Directors

Lisa Harnisch, Zone 1 | Cynthia Richardson, Zone 2 | Ashley Carson Cottingham, Zone 3
Satya Chandragiri, Zone 4 | Karina Guzmán Ortiz, Zone 5 | Krissy Hudson, Zone 6 | María Hinojos Pressey, Zone 7



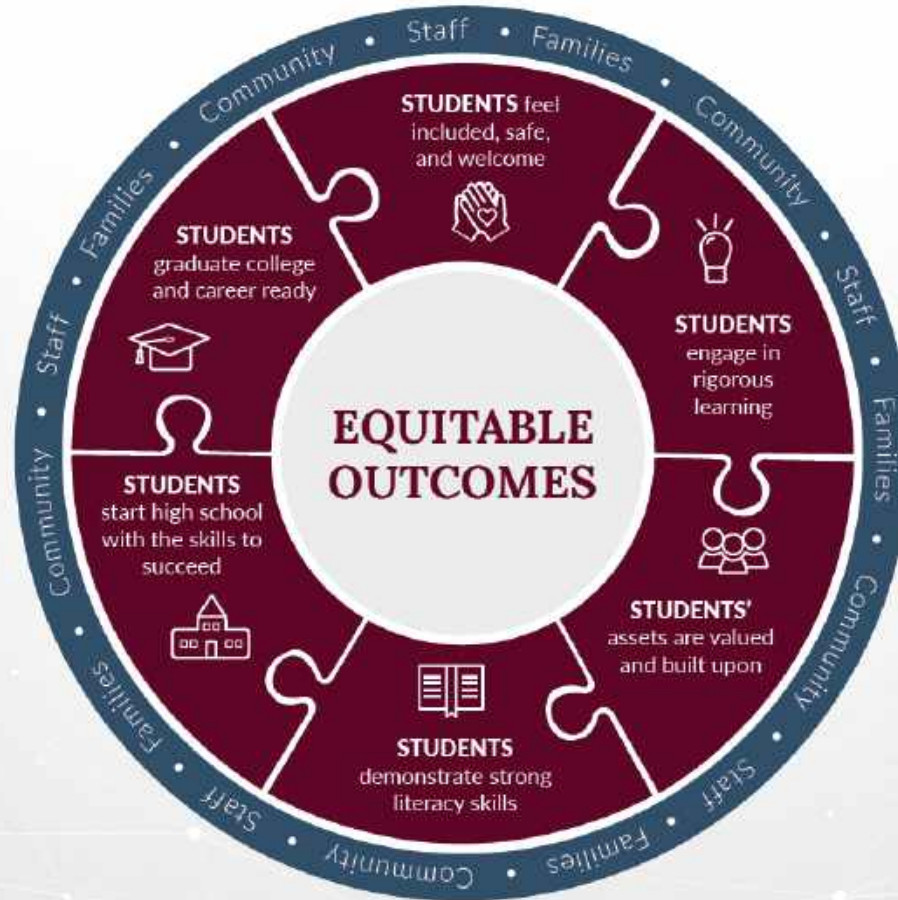
Strategic Plan

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.



Longitudinal Performance Growth Targets

These goals were formally adopted by the Board and represent five long term goals for the District. They are approved as a part of the results policy.

		Starting Point	2023-24	2024-25	2025-26	2026-27	2027-28	Total Gain
Regular Attenders	Baseline Gain		1.0%	1.0%	1.0%	1.0%	2.0%	
	Baseline	53.4%	54.4%	55.4%	56.4%	57.4%	59.4%	6.0%
Grade 3 Reading in English	Baseline Gain		1.0%	1.0%	1.7%	2.0%	2.0%	
	Baseline	26.3%	27.3%	28.3%	30.0%	32.0%	34.0%	7.7%
9th Grade on Track	Baseline Gain		1.8%	2.0%	2.3%	2.5%	2.5%	
	Baseline	78.3%	80.1%	82.1%	84.1%	86.6%	89.1%	10.8%
4-Year Cohort Graduation	Baseline Gain		1.5%	1.5%	1.8%	2.0%	2.0%	
	Baseline	79.8%	81.3%	82.8%	84.6%	86.6%	88.6%	8.8%

Monitoring Plan

LPGT	KPI	Timing
Grade 3 Reading in English	Grade 2 reading in English and Spanish	October
4 Year Cohort Graduation Rates	CTE concentrator rates	February
Regular Attender Rates	K-2 Attendance	April
9th Grade on Track	S1 and S2 Algebra pass rates	June

Student Enrollment and Average Daily Membership

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 to analyze and forecast student enrollment.

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.

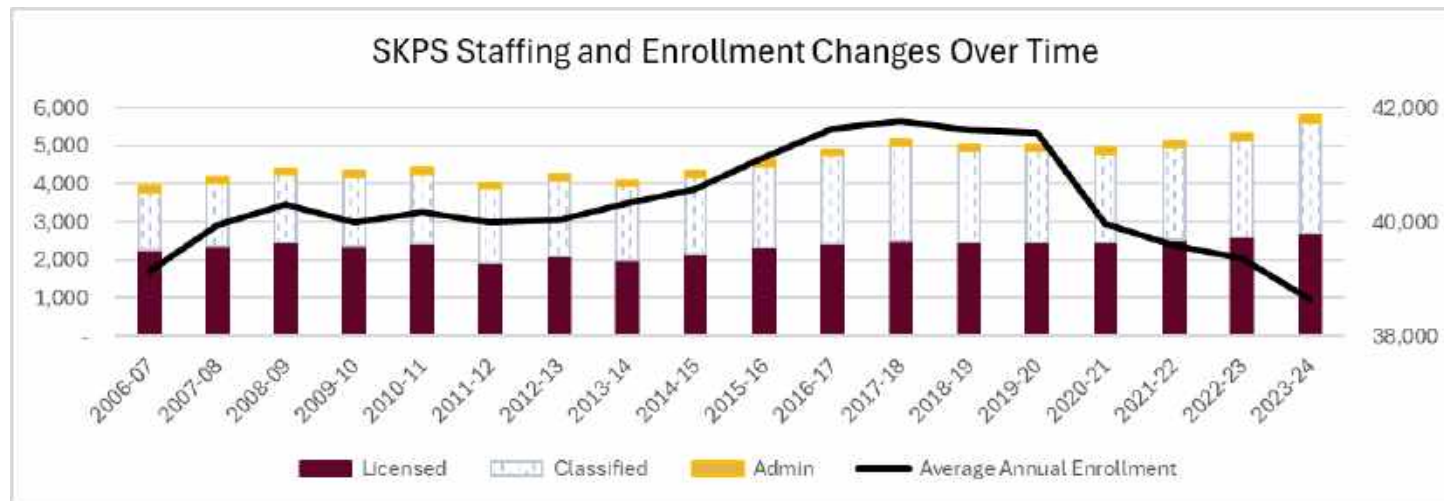
The district is experiencing a decline in student enrollment. The following table provides actual and projected average enrollment, ADM, ADMw, and Extended ADMw for SKPS:

Year	Average Enrollment	ADM	ADMw	Extended ADMw
2020-21	39,964	39,010	49,724	52,120
2021-22	39,591	38,696	49,446	49,724
2022-23 ¹	39,352	38,343	49,269	49,446
2023-24 ²	38,648	37,824	48,820	49,269
2024-25 ²	38,061	37,204	48,286	48,820

¹ Pending certification by Oregon Department of Education

² Projected

While enrollment has declined to the same level as 2006-07, staffing has increased. The chart below shows enrollment and FTE by bargaining unit.



Salem-Keizer Public Schools 24/32 Proposed Budget 2024-25

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.

SKPS has been working with our community to address a significant budget gap. As discussed in the Budget Message, the SKPS School Board approved a reduction in force on April 16, 2024.

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. 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.

Salem Keizer Education Association Targets: The collective bargaining agreement with Salem Keizer Education Association affords the opportunity for the association to submit their recommendations on class size. The tables with their recommendations are shown on the following page.

Salem Keizer Education Association Targets

The ratios below are the target levels provided by Salem Keizer Education Association (SKEA). SKPS acknowledges that SKEA has identified these targets as priorities for class size and caseload if funding increases.

Grade Level	Target Level
Pre-K	10
Kindergarten	18
First	20
2nd Grade	22
3rd Grade	24
4th and 5th Grade	26
Middle School General	28
Middle School PE	32
High School General	30
High School PE	35

Caseloads/Class size	Target Level
Elementary LRC	28
Middle School LRC	28
High School LRC	30
Transition Programs	Full-time 10
Dev K-2:	12
EGC	EL: 8 MS:10 HS: 12
LSC	EL: 8 MS:10 HS: 12
ERC	EL: 8 MS:10 HS: 12
DLC	EL: 7 MS: 8 HS: 10
Speech LanguagePathologists	45
School Psychologists	1 FTE per 900 students
School Nurses	1 FTE per 750 healthy students
Social Workers	1 FTE per 250 students
School Counselors	1 FTE per 250 students

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

August	First announcements about anticipated budget shortfall for 2024-25 school year
October	Superintendent updates the Salem-Keizer Community about the anticipated budget shortfall expected for the 2024-25 school year
November	Superintendent updates about expected budget reductions for the 2024-25 school year
	Community engagement surrounding budget priorities
December	Round 1 Reductions communicated with staff and public
January	Start budget projection
	Start General Fund budget preparation
February	Balancing and preparation of non-General Funds
	Continued General Fund budget preparation
March	Close of bargaining with Salem Keizer Education Association (SKEA) and Association of Salem Keizer Education Support Professionals (ASK ESP)
	Financial Services enters required fund transfers and balances each fund
	Online survey to support budget planning decisions
April	Round 2 Reductions communicated with staff and public
	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
	Publish budget hearing notice and summary of approved budget
June	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 \$10.2 billion statewide
- General Fund beginning fund balance of \$87 million
- Extended Average Daily Membership Weighted (ADMw) of 48,820 students as of March 26, 2024 was used in State School Fund revenue calculation
2024-25 Extended ADMw is expected to decline and is anticipated to decline for several years.
- Property tax revenue is expected to increase 3.5 percent over current year collections
- Salary and medical insurance calculations based on collective bargaining agreements
- 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 6.25 percent = Total PERS rate 28.56 percent
 - OPSRP 13.47 percent + Pickup 6.00 percent + Debt 6.25 percent = Total PERS rate 25.72 percent
- Workers' Compensation rates are the same as prior year
 - Non-Labor 1.20 percent
 - Driver 12.45 percent
 - Labor 15.06 percent
- Supplies and materials in most departments were reduced 10.00 percent, utilities increased 15.00 percent for inflation
- School allocations for supplies and materials based on annual average enrollment of 38,061 students
- Unemployment rate increased by 0.60 percent to 1.0 percent

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.

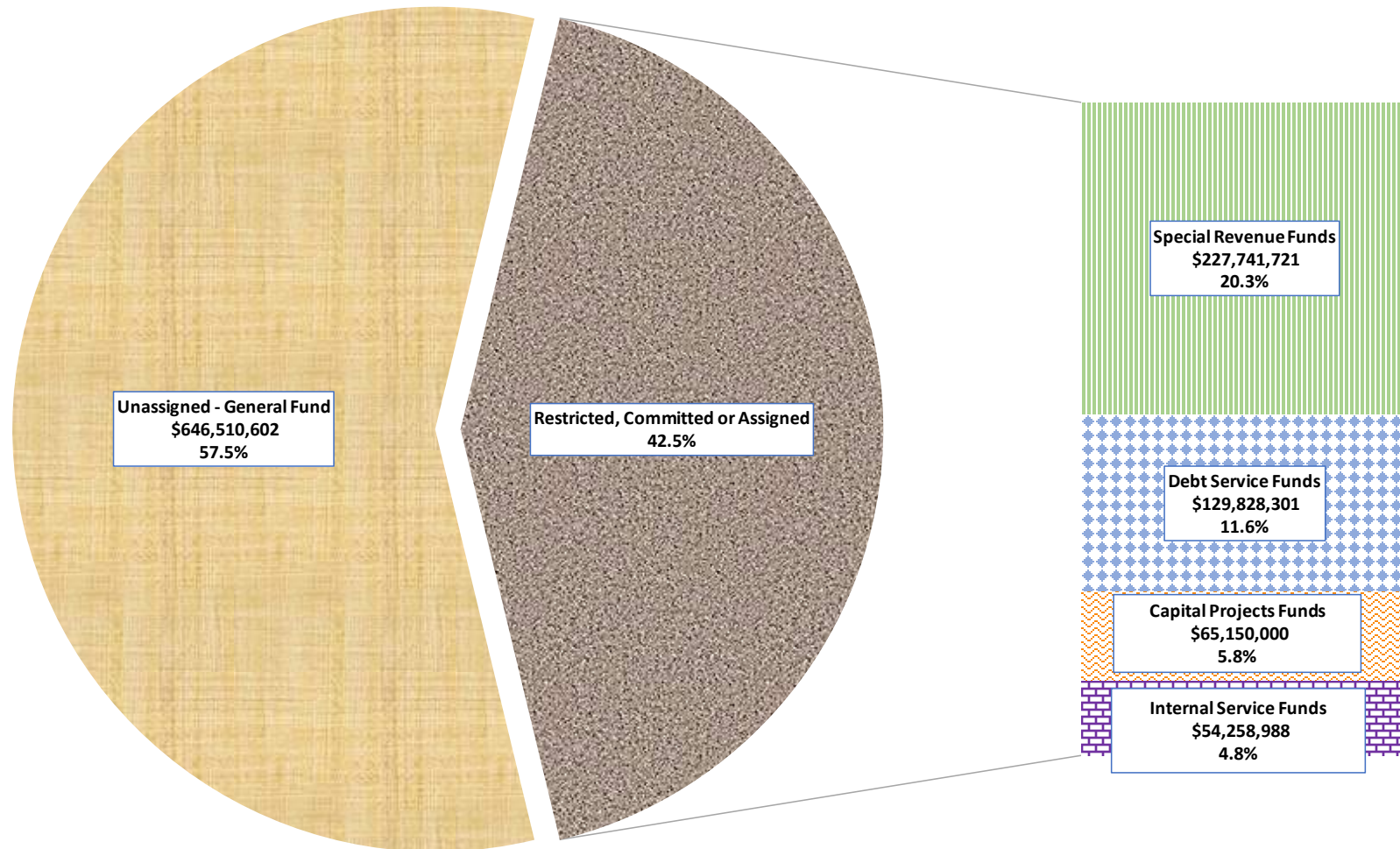
The **Facility Grant** is distributed from a limited, shared pool on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on the total construction costs of a new school building excluding land but including the addition of new structures to existing school buildings and pre-manufactured buildings if the new structures are used for instructing students.

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 2024-25 at 3.50 percent over estimated receipts for 2023-24. 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

\$ 1,123,489,612



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

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
RESOURCES				
1000 Local Sources	\$ 221,251,652	\$ 242,850,279	\$ 239,004,367	\$ 233,851,955
2000 Intermediate Sources	20,254,839	19,287,604	21,019,000	21,508,522
3000 State Sources	438,121,108	471,469,276	477,313,674	506,975,099
4000 Federal Sources	81,573,625	80,388,726	139,440,907	80,839,665
5000 Other Sources	622,524,201	465,140,405	433,721,247	280,314,371
TOTAL RESOURCES	\$ 1,383,725,425	\$ 1,279,136,290	\$ 1,310,499,195	1,123,489,612
REQUIREMENTS				
1000 Instruction	\$ 392,002,836	\$ 398,436,601	\$ 453,492,994	\$ 468,462,963
2000 Support Services	262,108,452	285,551,356	406,973,160	336,027,626
3000 Enterprise and Community Services	17,853,977	21,592,195	36,919,547	34,823,858
4000 Facilities Acquisition and Construction	177,509,490	136,608,174	227,501,457	73,798,068
5000 Other Uses	89,615,710	114,341,654	113,148,878	114,244,600
6000 Contingency	-	-	33,961,314	60,089,125
7000 Unappropriated Ending Fund Balance	444,634,960	322,606,310	38,501,845	36,043,372
TOTAL REQUIREMENTS	\$ 1,383,725,425	\$ 1,279,136,290	\$ 1,310,499,195	\$ 1,123,489,612
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 324,738,678	\$ 359,750,197	\$ 415,240,563	\$ 395,044,008
200 Associated Payroll Costs	198,399,661	216,871,779	251,068,818	228,634,266
300 Purchased Services	59,810,904	67,777,342	87,111,458	84,447,668
400 Supplies and Materials	57,408,226	40,342,147	84,586,733	75,884,568
500 Capital Outlay	201,357,854	146,144,230	251,443,601	88,720,495
600 Other Objects	93,343,226	105,170,191	132,384,861	140,466,108
700 Transfers	4,031,916	20,474,094	16,200,002	14,160,002
800 Other Uses of Funds	444,634,960	322,606,310	72,463,159	96,132,497
TOTAL REQUIREMENTS	\$ 1,383,725,425	\$ 1,279,136,290	\$ 1,310,499,195	\$ 1,123,489,612

General Fund – 101

Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
RESOURCES				
1000 Local Sources	\$ 110,072,427	\$ 113,319,172	\$ 106,561,670	\$ 110,099,000
2000 Intermediate Sources	19,496,963	18,831,163	19,527,000	19,642,522
3000 State Sources	385,929,101	394,634,584	412,074,499	429,699,078
4000 Federal Sources	198,256	1,131,248	140,000	20,000
5000 Other Sources	121,219,105	109,997,553	86,737,002	87,050,002
TOTAL RESOURCES	\$ 636,915,852	\$ 637,913,720	\$ 625,040,171	\$ 646,510,602
REQUIREMENTS				
1000 Instruction	\$ 325,065,418	\$ 325,945,960	\$ 356,006,063	\$ 366,975,161
2000 Support Services	198,549,175	206,058,241	220,520,632	206,084,154
3000 Enterprise and Community Services	505	73,084	608,000	608,000
4000 Facilities Acquisition and Construction	124,698	19,312	244,162	244,162
5000 Other Uses	3,221,596	19,180,451	13,700,000	12,510,000
6000 Contingency	-	-	33,961,314	60,089,125
7000 Unappropriated Ending Fund Balance	109,954,460	86,636,672	-	-
TOTAL REQUIREMENTS	\$ 636,915,852	\$ 637,913,720	\$ 625,040,171	\$ 646,510,602
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 268,384,212	\$ 293,575,736	\$ 323,618,335	\$ 328,232,482
200 Associated Payroll Costs	167,341,315	180,554,957	198,550,585	192,154,781
300 Purchased Services	30,115,090	31,820,933	35,899,653	36,646,730
400 Supplies and Materials	34,306,964	14,243,377	18,312,446	15,879,646
500 Capital Outlay	22,706,441	10,732,772	506,628	506,628
600 Other Objects	1,171,526	1,168,822	491,210	491,210
700 Transfers	2,935,844	19,180,451	13,700,000	12,510,000
800 Other Uses of Funds	109,954,460	86,636,672	33,961,314	60,089,125
TOTAL REQUIREMENTS	\$ 636,915,852	\$ 637,913,720	\$ 625,040,171	\$ 646,510,602

Refer to General Fund on page 47 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 4,590,492	\$ 4,584,701	\$ 8,324,075	\$ 7,112,000
2000 Intermediate Sources	70,000	-	-	-
5000 Other Sources	6,315,798	7,035,473	7,000,000	7,300,000
TOTAL RESOURCES	\$ 10,976,290	\$ 11,620,174	\$ 15,324,075	\$ 14,412,000

REQUIREMENTS

1000 Instruction	\$ 2,992,548	\$ 4,126,715	\$ 11,491,265	\$ 10,214,349
2000 Support Services	929,114	829,063	3,177,237	2,543,638
3000 Enterprise and Community Services	19,155	9,336	655,573	654,013
4000 Facilities Acquisition and Construction	-	-	-	1,000,000
7000 Unappropriated Ending Fund Balance	7,035,473	6,655,060	-	-
TOTAL REQUIREMENTS	\$ 10,976,290	\$ 11,620,174	\$ 15,324,075	\$ 14,412,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 609,806	\$ 701,662	\$ 1,299,028	\$ 1,337,152
200 Associated Payroll Costs	330,249	365,157	595,888	545,944
300 Purchased Services	499,372	756,618	2,343,267	2,875,719
400 Supplies and Materials	2,141,991	2,601,175	10,132,395	7,997,043
500 Capital Outlay	61,391	97,978	558,431	1,088,869
600 Other Objects	298,008	442,524	395,066	567,273
800 Other Uses of Funds	7,035,473	6,655,060	-	-
TOTAL REQUIREMENTS	\$ 10,976,290	\$ 11,620,174	\$ 15,324,075	\$ 14,412,000

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

Food Services Fund – 220

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 165,483	\$ 913,954	\$ 1,200,000	\$ 1,195,000
3000 State Sources	307,916	3,943,193	1,700,000	1,800,000
4000 Federal Sources	19,774,633	16,913,784	15,000,000	15,250,000
5000 Other Sources	7,919,495	13,671,676	10,200,000	9,700,000
TOTAL RESOURCES	\$ 28,167,527	\$ 35,442,607	\$ 28,100,000	\$ 27,945,000

REQUIREMENTS

2000 Support Services	\$ 341,144	\$ 431,758	\$ 953,138	\$ -
3000 Enterprise and Community Services	14,195,158	17,257,455	27,146,862	27,945,000
7000 Unappropriated Ending Fund Balance	13,631,225	17,753,394	-	-
TOTAL REQUIREMENTS	\$ 28,167,527	\$ 35,442,607	\$ 28,100,000	\$ 27,945,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 284,669	\$ 349,232	\$ 620,285	\$ 635,038
200 Associated Payroll Costs	180,776	223,255	441,529	368,964
300 Purchased Services	11,341,427	13,864,880	16,650,000	16,440,000
400 Supplies and Materials	1,927,862	2,137,036	8,825,000	9,000,998
500 Capital Outlay	342,311	488,932	775,000	760,000
600 Other Objects	459,257	625,878	788,186	740,000
800 Other Uses of Funds	13,631,225	17,753,394	-	-
TOTAL REQUIREMENTS	\$ 28,167,527	\$ 35,442,607	\$ 28,100,000	\$ 27,945,000

Refer to Food Services Fund on page 111 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 3,835	\$ 1,185,778	\$ 200,000	\$ 230,000
3000 State Sources	1,087,423	3,783,710	2,200,000	2,500,000
5000 Other Sources	37,117,464	51,068,188	46,984,035	40,673,035
TOTAL RESOURCES	\$ 38,208,722	\$ 56,037,676	\$ 49,384,035	\$ 43,403,035

REQUIREMENTS

1000 Instruction	\$ -	\$ 23,269	\$ 13,520,000	\$ 16,500,000
2000 Support Services	3,820,864	3,692,521	29,569,364	20,603,365
5000 Other Uses	709,670	6,299,670	6,294,671	6,299,670
7000 Unappropriated Ending Fund Balance	33,678,188	46,022,216	-	-
TOTAL REQUIREMENTS	\$ 38,208,722	\$ 56,037,676	\$ 49,384,035	\$ 43,403,035

OBJECT CATEGORY REQUIREMENTS

300 Purchased Services	\$ 8,118	\$ 24,578	\$ 1,300,000	\$ 1,300,000
400 Supplies and Materials	78,273	486,445	13,385,000	16,430,000
500 Capital Outlay	3,734,473	3,204,767	28,404,364	19,373,365
600 Other Objects	709,670	6,299,670	6,294,671	6,299,670
800 Other Uses of Funds	33,678,188	46,022,216	-	-
TOTAL REQUIREMENTS	\$ 38,208,722	\$ 56,037,676	\$ 49,384,035	\$ 43,403,035

Refer to Asset Replacement Fund on page 114 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 873,205	\$ 951,017	\$ 1,100,000	\$ 1,250,000
5000 Other Sources	565,493	342,626	1,400,000	400,000
TOTAL RESOURCES	\$ 1,438,698	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000

REQUIREMENTS

5000 Other Uses	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000
7000 Unappropriated Ending Fund Balance	342,626	-	-	-
TOTAL REQUIREMENTS	\$ 1,438,698	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000

OBJECT CATEGORY REQUIREMENTS

700 Transfers	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000
800 Other Uses of Funds	342,626	-	-	-
TOTAL REQUIREMENTS	\$ 1,438,698	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000

Refer to Energy Efficiency Fund on page 117 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
2000 Intermediate Sources	\$ 585,866	\$ 396,692	\$ 1,492,000	\$ 1,816,000
3000 State Sources	50,764,884	68,614,634	61,309,175	72,946,021
4000 Federal Sources	61,600,736	62,343,694	124,300,907	65,569,665
5000 Other Sources	-	1,469,990	-	-
TOTAL RESOURCES	\$ 112,951,486	\$ 132,825,010	\$ 187,102,082	\$ 140,331,686

REQUIREMENTS

1000 Instruction	\$ 58,604,593	\$ 61,929,140	\$ 62,275,666	\$ 65,273,453
2000 Support Services	47,316,790	61,626,128	107,360,009	60,137,482
3000 Enterprise and Community Services	3,639,159	4,252,320	8,509,112	5,616,845
4000 Facilities Acquisition and Construction	1,920,954	3,718,797	8,957,295	9,303,906
7000 Unappropriated Ending Fund Balance	1,469,990	1,298,625	-	-
TOTAL REQUIREMENTS	\$ 112,951,486	\$ 132,825,010	\$ 187,102,082	\$ 140,331,686

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 51,401,245	\$ 60,939,429	\$ 84,386,457	\$ 58,876,454
200 Associated Payroll Costs	27,976,156	33,136,328	48,295,265	32,402,141
300 Purchased Services	6,085,635	11,083,762	9,739,366	9,247,387
400 Supplies and Materials	16,366,638	17,019,524	28,673,898	22,798,986
500 Capital Outlay	5,641,432	4,946,430	13,547,866	12,051,677
600 Other Objects	4,010,390	4,400,912	2,459,230	4,955,041
800 Other Uses of Funds	1,469,990	1,298,625	-	-
TOTAL REQUIREMENTS	\$ 112,951,486	\$ 132,825,010	\$ 187,102,082	\$ 140,331,686

Refer to Grants Fund on page 118 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 29,429,716	\$ 33,915,923	\$ 31,150,000	\$ 22,100,000
5000 Other Sources	27,545,836	30,805,730	35,800,000	43,600,000
TOTAL RESOURCES	\$ 56,975,552	\$ 64,721,653	\$ 66,950,000	\$ 65,700,000

REQUIREMENTS

5000 Other Uses	\$ 26,169,822	\$ 27,287,090	\$ 28,448,155	\$ 29,656,628
7000 Unappropriated Ending Fund Balance	30,805,730	37,434,563	38,501,845	36,043,372
TOTAL REQUIREMENTS	\$ 56,975,552	\$ 64,721,653	\$ 66,950,000	\$ 65,700,000

OBJECT CATEGORY REQUIREMENTS

600 Other Objects	\$ 26,169,822	\$ 27,287,090	\$ 28,448,154	\$ 29,656,627
700 Transfers	-	-	1	1
800 Other Uses of Funds	30,805,730	37,434,563	38,501,845	36,043,372
TOTAL REQUIREMENTS	\$ 56,975,552	\$ 64,721,653	\$ 66,950,000	\$ 65,700,000

Refer to PERS Pension Debt Service Fund on page 134 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 56,942,671	\$ 60,910,234	\$ 62,106,051	\$ 63,978,301
2000 Intermediate Sources	102,010	59,749	-	50,000
5000 Other Sources	2,276,518	902,649	100,000	100,000
TOTAL RESOURCES	\$ 59,321,199	\$ 61,872,632	\$ 62,206,051	\$ 64,128,301

REQUIREMENTS

5000 Other Uses	\$ 58,418,550	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301
7000 Unappropriated Ending Fund Balance	902,649	1,591,832	-	-
TOTAL REQUIREMENTS	\$ 59,321,199	\$ 61,872,632	\$ 62,206,051	\$ 64,128,301

OBJECT CATEGORY REQUIREMENTS

600 Other Objects	\$ 58,418,550	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301
800 Other Uses of Funds	902,649	1,591,832	-	-
TOTAL REQUIREMENTS	\$ 59,321,199	\$ 61,872,632	\$ 62,206,051	\$ 64,128,301

Refer to GO Debt Service Fund on page 137 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 31,403	\$ 575,017	\$ 3,300,000	\$ 3,300,000
3000 State Sources	-	460,673	-	-
5000 Other Sources	6,031,197	7,316,995	9,000,000	6,650,000
TOTAL RESOURCES	\$ 6,062,600	\$ 8,352,685	\$ 12,300,000	\$ 9,950,000

REQUIREMENTS

2000 Support Services	\$ -	\$ -	\$ 2,000,000	\$ 1,400,000
4000 Facilities Acquisition and Construction	39,248	567,573	10,300,000	8,550,000
7000 Unappropriated Ending Fund Balance	6,023,352	7,785,112	-	-
TOTAL REQUIREMENTS	\$ 6,062,600	\$ 8,352,685	\$ 12,300,000	\$ 9,950,000

OBJECT CATEGORY REQUIREMENTS

300 Purchased Services	\$ 60	\$ 14,311	\$ 4,000,000	\$ 2,400,000
500 Capital Outlay	39,188	553,262	8,300,000	7,550,000
800 Other Uses of Funds	6,023,352	7,785,112	-	-
TOTAL REQUIREMENTS	\$ 6,062,600	\$ 8,352,685	\$ 12,300,000	\$ 9,950,000

Refer to Special Capital Projects Fund on page 142 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 18,910	\$ 191,668	\$ -	\$ -
5000 Other Sources	5,242,651	5,916,546	8,000,000	9,000,000
TOTAL RESOURCES	\$ 5,261,561	\$ 6,108,214	\$ 8,000,000	\$ 9,000,000

REQUIREMENTS

2000 Support Services	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000
4000 Facilities Acquisition and Construction	1,088,215	1,538,833	6,000,000	8,500,000
7000 Unappropriated Ending Fund Balance	4,166,546	4,547,518	-	-
TOTAL REQUIREMENTS	\$ 5,261,561	\$ 6,108,214	\$ 8,000,000	\$ 9,000,000

OBJECT CATEGORY REQUIREMENTS

300 Purchased Services	\$ 103,230	\$ 117,132	\$ 2,250,000	\$ 850,000
500 Capital Outlay	991,785	1,443,564	5,750,000	8,150,000
800 Other Uses of Funds	4,166,546	4,547,518	-	-
TOTAL REQUIREMENTS	\$ 5,261,561	\$ 6,108,214	\$ 8,000,000	\$ 9,000,000

Refer to Preventative and Deferred Maintenance Fund on page 144 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 911,115	\$ 4,268,460	\$ 2,000,000	\$ 1,200,000
5000 Other Sources	385,764,667	212,339,407	200,000,000	45,000,000
TOTAL RESOURCES	\$ 386,675,782	\$ 216,607,867	\$ 202,000,000	\$ 46,200,000

REQUIREMENTS

4000 Facilities Acquisition and Construction	\$ 174,336,375	\$ 130,763,659	\$ 202,000,000	\$ 46,200,000
7000 Unappropriated Ending Fund Balance	212,339,407	85,844,208	-	-
TOTAL REQUIREMENTS	\$ 386,675,782	\$ 216,607,867	\$ 202,000,000	\$ 46,200,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 975,264	\$ 876,027	\$ 1,028,427	\$ 973,124
200 Associated Payroll Costs	517,106	489,115	560,284	456,943
300 Purchased Services	5,047,662	4,015,902	5,513,000	5,513,000
400 Supplies and Materials	64,616	779,270	35,000	35,000
500 Capital Outlay	167,724,951	124,517,026	193,463,289	39,121,933
600 Other Objects	6,776	86,319	1,400,000	100,000
800 Other Uses of Funds	212,339,407	85,844,208	-	-
TOTAL REQUIREMENTS	\$ 386,675,782	\$ 216,607,867	\$ 202,000,000	\$ 46,200,000

Refer to 2018 Bond Capital Projects Fund on page 146 for further detail.

Charter Schools Services Fund – 604

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 5,308,493	\$ 6,379,035	\$ 8,520,000	\$ 7,350,000
3000 State Sources	31,784	32,482	30,000	30,000
5000 Other Sources	-	-	1,650,000	2,120,000
TOTAL RESOURCES	\$ 5,340,277	\$ 6,411,517	\$ 10,200,000	\$ 9,500,000

REQUIREMENTS

1000 Instruction	\$ 5,340,277	\$ 6,411,517	\$ 10,200,000	\$ 9,500,000
TOTAL REQUIREMENTS	\$ 5,340,277	\$ 6,411,517	\$ 10,200,000	\$ 9,500,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 1,511,136	\$ 1,592,100	\$ 1,697,557	\$ 1,817,314
200 Associated Payroll Costs	915,594	916,562	1,027,098	1,018,581
300 Purchased Services	2,873,818	3,822,450	6,604,040	6,393,100
400 Supplies and Materials	20,666	38,049	871,305	271,005
600 Other Objects	19,063	42,356	-	-
TOTAL REQUIREMENTS	\$ 5,340,277	\$ 6,411,517	\$ 10,200,000	\$ 9,500,000

Refer to Charter Schools Services Fund on page 150 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 4,546,911	\$ 5,320,134	\$ 4,875,000	\$ 4,625,000
5000 Other Sources	2,297,771	2,445,796	2,600,000	2,500,000
TOTAL RESOURCES	\$ 6,844,682	\$ 7,765,930	\$ 7,475,000	\$ 7,125,000

REQUIREMENTS

2000 Support Services	\$ 4,387,144	\$ 5,119,260	\$ 7,475,000	\$ 7,125,000
7000 Unappropriated Ending Fund Balance	2,457,538	2,646,670	-	-
TOTAL REQUIREMENTS	\$ 6,844,682	\$ 7,765,930	\$ 7,475,000	\$ 7,125,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 839,140	\$ 909,393	\$ 1,523,302	\$ 2,019,369
200 Associated Payroll Costs	553,593	591,284	1,015,898	1,100,030
300 Purchased Services	607,351	666,696	627,000	596,600
400 Supplies and Materials	2,365,992	2,796,780	4,207,600	3,327,801
500 Capital Outlay	20,811	153,369	100,000	80,000
600 Other Objects	257	1,738	1,200	1,200
800 Other Uses of Funds	2,457,538	2,646,670	-	-
TOTAL REQUIREMENTS	\$ 6,844,682	\$ 7,765,930	\$ 7,475,000	\$ 7,125,000

Refer to Auxiliary Services Fund on page 152 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION

RESOURCES

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
1000 Local Sources	\$ 8,356,991	\$ 10,335,186	\$ 9,667,571	\$ 11,412,654
5000 Other Sources	20,228,206	21,827,776	24,250,210	26,221,334
TOTAL RESOURCES	\$ 28,585,197	\$ 32,162,962	\$ 33,917,781	\$ 37,633,988

REQUIREMENTS

2000 Support Services	\$ 6,757,421	\$ 7,772,522	\$ 33,917,780	\$ 37,633,987
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	21,827,776	24,390,440	-	-
TOTAL REQUIREMENTS	\$ 28,585,197	\$ 32,162,962	\$ 33,917,781	\$ 37,633,988

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 733,206	\$ 806,618	\$ 1,067,172	\$ 1,153,075
200 Associated Payroll Costs	584,872	595,121	582,271	586,882
300 Purchased Services	3,129,141	1,590,080	2,185,132	2,185,132
400 Supplies and Materials	135,224	240,491	144,089	144,089
500 Capital Outlay	95,071	6,130	38,023	38,023
600 Other Objects	2,079,907	4,534,082	29,901,093	33,526,786
700 Transfers	-	-	1	1
800 Other Uses of Funds	21,827,776	24,390,440	-	-
TOTAL REQUIREMENTS	\$ 28,585,197	\$ 32,162,962	\$ 33,917,781	\$ 37,633,988

Refer to Risk Management Fund on page 154 for further detail.



General Fund (100)

Introduction – General Fund – 101

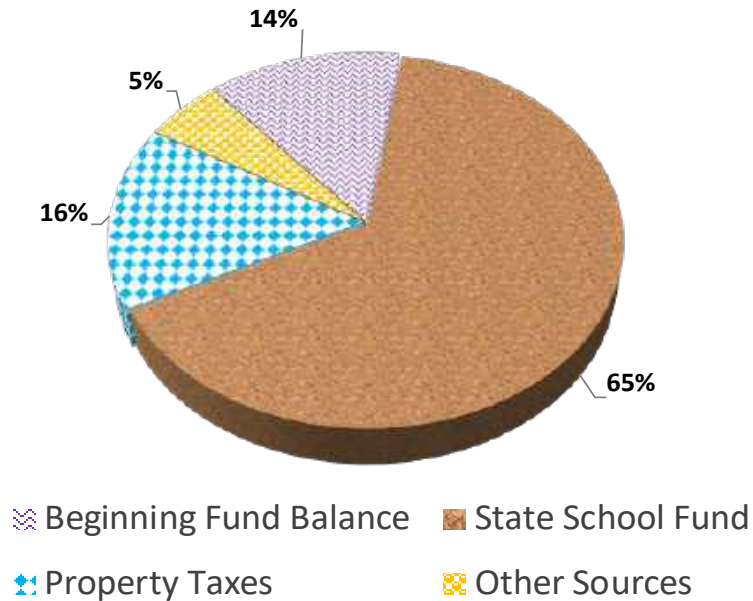
Unassigned Fund*

The General Fund is the district's main operating budget. The General Fund is an unrestricted fund.

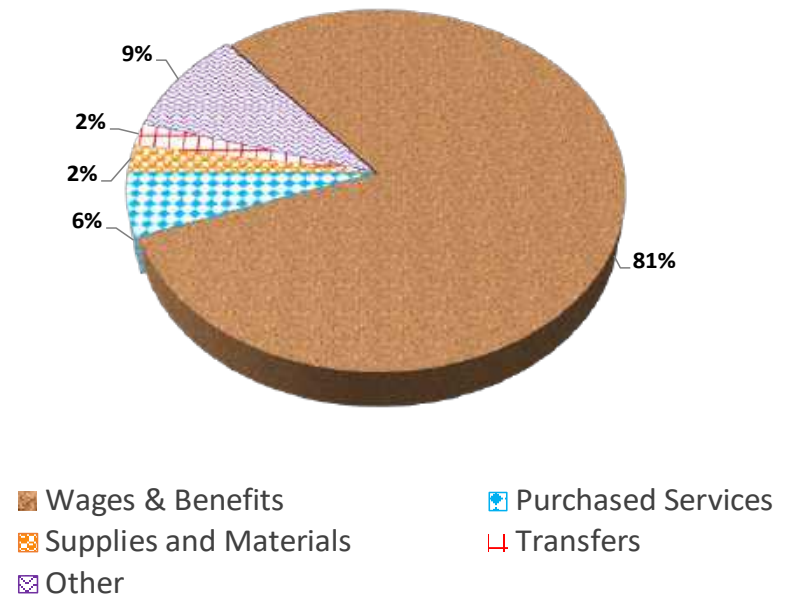
Revenue: The majority of the revenue in the General Fund comes from the State School Fund and property taxes.

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

General Fund Resources



General Fund Expenditures



*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		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 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			\$ 102,068,784	\$ 107,089,948		
	Less: Discounts (2%) & Uncollectible (3.5%)			(5,613,784)	(5,889,948)		
1111	Current Year's Taxes (Net)	\$ 89,576,164	\$ 94,472,038	\$ 96,455,000	\$ 101,200,000		
1112	Prior Year's Taxes	2,167,399	1,852,976	1,800,000	1,800,000		
1114	Other Revenue in Lieu of Taxes	347,115	-	-	-		
	Total Ad Valorem Taxes	\$ 92,090,678	\$ 96,325,014	\$ 98,255,000	\$ 103,000,000		
1300 - Tuition							
1312	Tuition from Others	\$ 8,625	\$ -	\$ -	\$ -		
	Total Tuition	\$ 8,625	\$ -	\$ -	\$ -		
1400 - Transportation Fees							
1412	Transportation Fees for Foster Children	\$ 7,017	\$ 19,689	\$ -	\$ -		
	Total Transportation Fees	\$ 7,017	\$ 19,689	\$ -	\$ -		
1500 - Earnings on Investments							
1500	Earnings on Investments	\$ (19,618)	\$ 5,869,818	\$ 3,000,000	\$ 2,500,000		
	Total Earnings on Investments	\$ (19,618)	\$ 5,869,818	\$ 3,000,000	\$ 2,500,000		
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	\$ 333,478	\$ 310,957	\$ 260,000	\$ 310,000		
1920	Contributions & Donations from Private Sources	494	2	-	-		
1943	Services Provided Other Charter Schools	88,775	89,450	86,000	89,000		
1960	Recovery of Prior Years' Expenditure	105,535	31,045	106,000	110,000		
1980	Fees Charged to Grants	3,766,937	3,849,368	3,500,000	2,800,000		
1990	Miscellaneous	13,690,506	6,823,829	1,354,670	1,290,000		
	Total Other Revenue From Local Sources	\$ 17,985,725	\$ 11,104,651	\$ 5,306,670	\$ 4,599,000		
	Total Revenue from Local Sources	\$ 110,072,427	\$ 113,319,172	\$ 106,561,670	\$ 110,099,000		

Resources Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
2000 - Revenue from Intermediate Sources							
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.							
2100 - Unrestricted Revenue							
2101	County School Funds	\$ 1,488,334	\$ 455,624	\$ 800,000	\$ 800,000		
2102	General ESD Funds	17,845,697	18,280,796	18,687,000	18,752,522		
2199	Other Intermediate Sources	162,932	94,743	40,000	90,000		
Total Unrestricted Revenue		\$ 19,496,963	\$ 18,831,163	\$ 19,527,000	\$ 19,642,522		
Total Revenue from Intermediate Sources		\$ 19,496,963	\$ 18,831,163	\$ 19,527,000	\$ 19,642,522		
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)	\$ 355,861,656	\$ 362,868,351	\$ 384,830,563	\$ 403,202,508		
	State School Fund-Transportation Reimbursement	15,674,905	13,585,473	18,200,000	18,200,000		
	State School Fund Grant-Prior Year Adjustment	6,441,926	9,969,169	-	-		
3101	State School Fund Revenue	\$ 377,978,487	\$ 386,422,993	\$ 403,030,563	\$ 421,402,508		
3103	Common School Fund	4,614,782	5,236,824	5,443,936	5,196,570		
3199	High Cost Disabilities	3,334,207	2,834,409	3,600,000	3,100,000		
Total Unrestricted Grants-In-Aid		\$ 385,927,476	\$ 394,494,226	\$ 412,074,499	\$ 429,699,078		
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	\$ 140,358	\$ -	\$ -		
Total Restricted Grants-In-Aid		\$ 1,625	\$ 140,358	\$ -	\$ -		
Total Revenue from State Sources		\$ 385,929,101	\$ 394,634,584	\$ 412,074,499	\$ 429,699,078		
4000 - Revenue from Federal Sources							
4200 - Unrestricted Revenue from the Federal Government through the State							
4201	Transportation Fees for Foster Children	\$ -	\$ 17,171	\$ 140,000	\$ 20,000		
Total Unrestricted Revenue from the Federal Government through the State		\$ -	\$ 17,171	\$ 140,000	\$ 20,000		

Resources Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
4300 - Restricted Revenue from the Federal Government							
4300	Restricted Revenue Federal Source	\$ 197,837	\$ 1,113,723	\$ -	\$ -		
	Total Restricted Revenue from the Federal Government	\$ 197,837	\$ 1,113,723	\$ -	\$ -		
4800 - Revenue in Lieu of Taxes							
4801	Federal Forest Fees	\$ 419	\$ 354	\$ -	\$ -		
	Total Revenue in Lieu of Taxes	\$ 419	\$ 354	\$ -	\$ -		
	Total Revenue from Federal Sources	\$ 198,256	\$ 1,131,248	\$ 140,000	\$ 20,000		
5200 - Interfund Transfers							
5200	Transfer from PERS Pension Debt Service Fund	\$ -	\$ -	\$ 1	\$ 1		
5200	Transfer from Risk Management Fund	-	-	1	1		
	Total Interfund Transfers	\$ -	\$ -	\$ 2	\$ 2		
	Total Other Sources	\$ -	\$ -	\$ 2	\$ 2		
5300 - Sale of or Compensation Loss of Fixed Assets							
5300	Sale of or Compensation Loss of Fixed Assets	\$ 22,557	\$ 43,093	\$ 100,000	\$ 50,000		
	Total Sale of or Compensation Loss of Fixed Assets	\$ 22,557	\$ 43,093	\$ 100,000	\$ 50,000		
5400 - Beginning Fund Balance							
5400	Beginning Fund Balance	\$ 88,982,169	\$ 99,260,638	\$ 86,637,000	\$ 87,000,000		
5400	Beginning Fund Balance - Transportation FFCO	32,214,379	10,693,822	-	-		
	Total Beginning Fund Balance	\$ 121,196,548	\$ 109,954,460	\$ 86,637,000	\$ 87,000,000		
	Total Other Sources	\$ 121,219,105	\$ 109,997,553	\$ 86,737,002	\$ 87,050,002		
TOTAL GENERAL FUND RESOURCES		\$ 636,915,852	\$ 637,913,720	\$ 625,040,171	\$ 646,510,602		

Requirements Detail – General Fund

Account Code and Description		2021-22		2022-23		2023-24		2024-25			
		Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
REQUIREMENTS											
1000 - Instruction											
1111 - Elementary Instruction, Primary (K-5)											
Salaries and Wages											
111	Regular Licensed	\$	54,084,133	\$	56,018,194	822.60	\$	59,352,507	\$	61,728,500	772.60
112	Regular Classified		6,736,403		7,323,821	243.34		8,886,858		9,551,701	223.65
113	Supervisory Licensed		4,000		-			-		-	
121	Licensed Substitutes		1,503,970		1,651,479			1,914,430		2,414,430	
122	Classified Substitutes		76,744		99,767			205,013		205,013	
123	Temporary Licensed		-		-			1,585		1,585	
124	Temporary Classified		190		311			1,113		1,113	
130	Additional Salaries		900,848		630,783			870,097		2,478,887	
Total Salaries and Wages		\$	63,306,288	\$	65,724,355	1,065.94	\$	71,231,603	\$	76,381,229	996.25
Associated Payroll Costs											
210	Public Employees Retirement System	\$	17,803,342	\$	18,560,770		\$	19,375,448	\$	19,606,691	
220	Social Security Contribution		4,698,004		4,868,184			5,284,465		5,677,633	
230	Other Required Payroll Costs		1,078,638		1,145,528			1,506,637		2,040,906	
240	Employee Insur & Other Contract Benefits		14,934,586		15,458,795			16,890,761		15,674,023	
Total Associated Payroll Costs		\$	38,514,570	\$	40,033,277	-	\$	43,057,311	\$	42,999,253	-
Purchased Services											
310	Instructional, Profess & Tech Svcs	\$	4,656	\$	4,858		\$	13,720	\$	13,720	
320	Property Services		350		844			309		309	
330	Student Transportation Services		-		1,682			-		-	
340	Travel		7,469		10,104			37,279		37,279	
350	Communication		535,468		591,535			630,722		630,722	
390	Other Gen Prof & Tech Svcs		-		-			3,723		3,723	
Total Purchased Services		\$	547,943	\$	609,023	-	\$	685,753	\$	685,753	-
Supplies and Materials											
410	Consumable Supplies & Material	\$	916,990	\$	937,803		\$	1,282,260	\$	1,334,703	
420	Textbooks		69,699		87,858			328,640		304,502	
440	Periodicals		33,686		548			-		-	
460	Non-Consumable Items		134,448		82,059			106,662		105,716	
470	Computer Software		35,146		21,846			11,041		10,949	
480	Computer Hardware		8,437,829		6,590			54,482		52,933	
Total Supplies and Materials		\$	9,627,798	\$	1,136,704	-	\$	1,783,085	\$	1,808,803	-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 9,385	\$ -	\$ -	\$ -	\$ -			
	Total Capital Outlay	\$ 9,385	\$ -	-	\$ -	\$ -			-
<u>Other</u>									
640	Dues And Fees	\$ 1,331	\$ 2,597	\$ 230	\$ 230				
	Total Other	\$ 1,331	\$ 2,597	-	\$ 230	\$ 230			-
	Total Elementary Instruction, Primary (K-5)	\$ 112,007,315	\$ 107,505,956	1,065.94	\$ 116,757,982	\$ 121,875,268			996.25
1121 - Middle School Instruction									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 23,510,079	\$ 24,128,084	361.25	\$ 25,650,956	\$ 27,208,683			346.25
112	Regular Classified	735,648	1,051,930	40.40	1,428,755	1,064,994			31.03
121	Licensed Substitutes	734,927	883,964		794,061	794,061			
122	Classified Substitutes	3,157	7,506		23,107	23,107			
124	Temporary Classified	76,772	53,968		199,699	199,699			
130	Additional Salaries	477,108	262,641		310,214	634,384			
	Total Salaries and Wages	\$ 25,537,691	\$ 26,388,093	401.65	\$ 28,406,792	\$ 29,924,928			377.28
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 7,093,951	\$ 7,348,125		\$ 7,594,789	\$ 7,561,470			
220	Social Security Contribution	1,905,729	1,967,120		2,116,549	2,222,381			
230	Other Required Payroll Costs	420,078	430,345		569,274	771,806			
240	Employee Insur & Other Contract Benefits	5,590,179	5,789,301		6,381,273	6,035,700			
	Total Associated Payroll Costs	\$ 15,009,937	\$ 15,534,891	-	\$ 16,661,885	\$ 16,591,357			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 17,751	\$ 69,992	\$ 17,759	\$ 17,759				
320	Property Services	42,511	33,701	49,916	49,916				
330	Student Transportation Services	34,535	55,051	24,615	29,845				
340	Travel	3,038	54	-	-				
350	Communication	271,604	380,643	347,928	347,928				
380	Non-Instructional Professional & Technical Svcs.	1,888	-	-	-				
390	Other Gen Prof & Tech Svcs	222	614	12,311	12,311				
	Total Purchased Services	\$ 371,549	\$ 540,055	-	\$ 452,529	\$ 457,759			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 618,813	\$ 576,866		\$ 834,063	\$ 885,659			
420	Textbooks	26,228	25,528		75,056	75,056			
460	Non-Consumable Items	49,505	71,910		120,620	170,120			
470	Computer Software	51,686	22,297		86,566	79,780			
480	Computer Hardware	4,436,751	19,502		79,940	79,940			
Total Supplies and Materials		\$ 5,182,983	\$ 716,103	-	\$ 1,196,245	\$ 1,290,555			-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 1,300		\$ -	\$ -			
Total Capital Outlay		\$ -	\$ 1,300	-	\$ -	\$ -			-
<u>Other</u>									
640	Dues And Fees	\$ 65,683	\$ 57,845		\$ 59,462	\$ 59,462			
670	Licenses & Permits	439	-		-	-			
Total Other		\$ 66,122	\$ 57,845	-	\$ 59,462	\$ 59,462			-
Total Middle School Instruction		\$ 46,168,282	\$ 43,238,287	401.65	\$ 46,776,913	\$ 48,324,061			377.28
1122 - Middle School Extracurricular									
<u>Salaries and Wages</u>									
113	Supervisory Licensed	\$ -	\$ 116,911	0.75	\$ 120,222	\$ -			-
121	Licensed Substitutes	440	2,353		-	-			
124	Temporary Classified	5,428	12,581		-	-			
130	Additional Salaries	579,127	554,394		878,364	955,838			
Total Salaries and Wages		\$ 584,995	\$ 686,239	0.75	\$ 998,586	\$ 955,838			-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 157,430	\$ 187,683		\$ 273,793	\$ 245,857			
220	Social Security Contribution	44,738	51,709		76,380	73,132			
230	Other Required Payroll Costs	9,890	11,473		20,013	24,968			
240	Employee Insur & Other Contract Benefits	-	13,472		13,661	-			
Total Associated Payroll Costs		\$ 212,058	\$ 264,337	-	\$ 383,847	\$ 343,957			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 49,071	\$ 46,029		\$ 47,113	\$ 47,113			
320	Property Services	7,434	6,058		1,574	1,574			
330	Student Transportation Services	323,355	377,416		573,124	573,124			
340	Travel	-	671		-	-			
350	Communication	123	308		-	-			
380	Non-Instructional Professional & Technical Svcs.	-	2,731		-	-			
390	Other Gen Prof & Tech Svcs	-	1,788		-	-			
Total Purchased Services		\$ 379,983	\$ 435,001	-	\$ 621,811	\$ 621,811			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
Supplies and Materials									
410	Consumable Supplies & Material	\$ 36,424	\$ 18,668		\$ 25,836	\$ 23,252			
460	Non-Consumable Items	3,232	2,015		-	-			
470	Computer Software	12,847	14,764		-	-			
Total Supplies and Materials		\$ 52,503	\$ 35,447	-	\$ 25,836	\$ 23,252			-
Other									
640	Dues And Fees	\$ 1,058	\$ 5,109		\$ -	\$ -			
Total Other		\$ 1,058	\$ 5,109	-	\$ -	\$ -			-
Total Middle School Extracurricular		\$ 1,230,597	\$ 1,426,133	0.75	\$ 2,030,080	\$ 1,944,858			-
1131 - High School Instruction									
Salaries and Wages									
111	Regular Licensed	\$ 33,410,511	\$ 35,387,232	499.37	\$ 37,421,689	\$ 38,629,140			469.37
112	Classified Salaries	679,551	792,190	21.41	759,298	783,991			21.41
113	Supervisory Licensed	23,461	-		-	-			
121	Licensed Substitutes	841,840	914,233		940,509	940,509			
122	Classified Substitutes	1,372	2,167		25,663	25,663			
123	Temporary Licensed	13,154	24,308		1,812	1,812			
124	Temporary Classified	74,927	70,248		243,192	243,192			
130	Additional Salaries	733,363	1,424,508		567,814	852,477			
Total Salaries and Wages		\$ 35,778,179	\$ 38,614,886	520.78	\$ 39,959,977	\$ 41,476,784			490.78
Associated Payroll Costs									
210	Public Employees Retirement System	\$ 10,076,734	\$ 10,979,096		\$ 10,814,190	\$ 10,738,742			
220	Social Security Contribution	2,660,776	2,875,396		2,977,464	3,076,719			
230	Other Required Payroll Costs	583,892	631,890		800,484	1,076,781			
240	Employee Insur & Other Contract Benefits	7,232,683	7,560,777		8,257,117	7,828,085			
Total Associated Payroll Costs		\$ 20,554,085	\$ 22,047,159	-	\$ 22,849,255	\$ 22,720,327			-
Purchased Services									
310	Instructional, Profess & Tech Svcs	\$ 201,731	\$ 218,153		\$ 188,193	\$ 188,193			
320	Property Services	19,527	24,474		55,519	55,519			
330	Student Transportation Services	31,455	56,681		28,476	28,476			
340	Travel	14,501	9,313		4,099	4,099			
350	Communication	339,443	418,129		444,931	444,931			
390	Other Gen Prof & Tech Svcs	2,467	6,009		-	-			
Total Purchased Services		\$ 609,124	\$ 732,759	-	\$ 721,218	\$ 721,218			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 825,874	\$ 1,015,055		\$ 1,532,650	\$ 1,523,764			
420	Textbooks	64,730	80,342		216,942	215,839			
440	Periodicals	619	25		-	-			
460	Non-Consumable Items	345,649	412,005		355,797	355,797			
470	Computer Software	116,132	83,417		57,629	56,475			
480	Computer Hardware	6,165,953	64,905		60,120	60,120			
Total Supplies and Materials		\$ 7,518,957	\$ 1,655,749	-	\$ 2,223,138	\$ 2,211,995			-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ -	\$ 24,000		\$ -	\$ -			
540	Depreciable Equipment	76,842	34,259		-	-			
Total Capital Outlay		\$ 76,842	\$ 58,259	-	\$ -	\$ -			-
<u>Other</u>									
640	Dues And Fees	\$ 106,757	\$ 122,533		\$ 49,460	\$ 49,460			
Total Other		\$ 106,757	\$ 122,533	-	\$ 49,460	\$ 49,460			-
Total High School Instruction		\$ 64,643,944	\$ 63,231,345	520.78	\$ 65,803,048	\$ 67,179,784			490.78
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ 383,954	6.00	\$ 437,548	\$ 475,524			6.00
113	Supervisory Licensed	665,155	795,352	6.25	821,543	805,845			6.00
121	Licensed Substitutes	44,917	55,587		34,647	34,647			
122	Classified Substitutes	1,973	999		-	-			
123	Temporary Licensed	2,082	-		-	-			
124	Temporary Classified	61,876	40,873		-	-			
130	Additional Salaries	1,792,181	1,946,517		2,681,801	2,904,167			
Total Salaries and Wages		\$ 2,568,184	\$ 3,223,282	12.25	\$ 3,975,539	\$ 4,220,183			12.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 618,583	\$ 782,246		\$ 1,065,814	\$ 1,097,826			
220	Social Security Contribution	195,557	244,597		302,740	320,859			
230	Other Required Payroll Costs	42,065	53,201		79,946	109,983			
240	Employee Insur & Other Contract Benefits	92,950	158,697		176,621	172,756			
Total Associated Payroll Costs		\$ 949,155	\$ 1,238,741	-	\$ 1,625,121	\$ 1,701,424			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>								
310	Instructional, Profess & Tech Svcs	\$ 368,933	\$ 34,167	\$ 159,062	\$ 159,062			
320	Property Services	65,071	81,175	57,261	57,261			
330	Student Transportation Services	262,093	145,557	784,313	784,313			
340	Travel	34,056	11,553	3,198	3,198			
350	Communication	9,717	18,912	5,946	5,946			
380	Non-Instructional Professional & Technical Svcs.	88	3,622	-	-			
390	Other Gen Prof & Tech Svcs	5,322	7,799	12,264	12,264			
Total Purchased Services		\$ 745,280	\$ 302,785	- \$ 1,022,044	\$ 1,022,044			-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 270,448	\$ 292,737	\$ 23,943	\$ 23,943			
440	Periodicals	1,549	1,614	-	-			
460	Non-Consumable Items	48,731	21,064	-	-			
470	Computer Software	20,714	4,707	1,804	1,804			
480	Computer Hardware	1,647	4,041	-	-			
Total Supplies and Materials		\$ 343,089	\$ 324,163	- \$ 25,747	\$ 25,747			-
<u>Capital Outlay</u>								
530	Grounds Improvements	\$ 27,500	\$ 33,637	\$ -	\$ -			
540	Depreciable Equipment	57,121	42,739	-	-			
Total Capital Outlay		\$ 84,621	\$ 76,376	- \$ -	\$ -			-
<u>Other</u>								
640	Dues And Fees	\$ 75,826	\$ 100,792	\$ 14,559	\$ 14,559			
670	Licenses & Permits	124	-	-	-			
Total Other		\$ 75,950	\$ 100,792	- \$ 14,559	\$ 14,559			-
Total High School Extracurricular		\$ 4,766,279	\$ 5,266,139	12.25 \$ 6,663,010	\$ 6,983,957			12.00
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
111	Regular Licensed	\$ -	\$ 27,771	\$ -	\$ -			
Total Salaries and Wages		\$ -	\$ 27,771	- \$ -	\$ -			-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ -	\$ 8,663	\$ -	\$ -			
220	Social Security Contribution	-	2,057	-	-			
230	Other Required Payroll Costs	-	491	-	-			
240	Employee Insur & Other Contract Benefits	-	4,689	-	-			
Total Associated Payroll Costs		\$ -	\$ 15,900	- \$ -	\$ -			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 2,667	\$ -		\$ -	\$ -			
320	Property Services	10	-		-	-			
340	Travel	-	143		-	-			
350	Communication	629	-		-	-			
390	Other Gen Prof & Tech Svcs	(176)	-		-	-			
Total Purchased Services		\$ 3,130	\$ 143	-	\$ -	\$ -			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 47	\$ 44,842		\$ 52,124	\$ 46,912			
Total Supplies and Materials		\$ 47	\$ 44,842	-	\$ 52,124	\$ 46,912			-
Total Pre-Kindergarten Programs		\$ 3,177	\$ 88,656	-	\$ 52,124	\$ 46,912			-
1210 - Programs For Talented & Gifted									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 89,786	\$ 117,567	1.00	\$ 86,646	\$ 81,002			1.00
112	Regular Classified	12,585	31,987	1.00	36,133	39,347			1.00
123	Temporary Licensed	5,435	17,041		110,454	110,454			
124	Temporary Classified	4,404	-		-	-			
130	Additional Salaries	90,372	94,334		156,539	162,569			
Total Salaries and Wages		\$ 202,582	\$ 260,929	2.00	\$ 389,772	\$ 393,372			2.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 54,820	\$ 72,940		\$ 75,344	\$ 72,463			
220	Social Security Contribution	15,040	18,656		29,170	29,847			
230	Other Required Payroll Costs	3,265	4,077		7,815	10,229			
240	Employee Insur & Other Contract Benefits	26,144	38,668		34,856	36,346			
Total Associated Payroll Costs		\$ 99,269	\$ 134,341	-	\$ 147,185	\$ 148,885			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 3,717	\$ 3,717			
340	Travel	526	955		-	-			
390	Other Gen Prof & Tech Svcs	63	-		-	-			
Total Purchased Services		\$ 589	\$ 955	-	\$ 3,717	\$ 3,717			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 5,400	\$ 51,886		\$ 98,243	\$ 88,419			
420	Textbooks	-	-		444	400			
460	Non-Consumable Items	800	10		-	-			
470	Computer Software	-	50		664	598			
480	Computer Hardware	-	2,228		-	-			
Total Supplies and Materials		\$ 6,200	\$ 54,174	-	\$ 99,351	\$ 89,417			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 119	\$ 405		\$ 613	\$ 613			
	Total Other	\$ 119	\$ 405	-	\$ 613	\$ 613			-
	Total Programs For Talented & Gifted	\$ 308,759	\$ 450,804	2.00	\$ 640,638	\$ 636,004			2.00
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 6,402,624	\$ 6,642,082	109.10	\$ 8,089,124	\$ 8,533,420			109.50
112	Regular Classified	15,451,106	16,849,082	444.31	21,251,967	22,343,266			461.53
121	Licensed Substitutes	225,746	229,317		283,515	283,515			
122	Classified Substitutes	104,205	165,320		441,724	441,724			
123	Temporary Licensed	-	3,725		-	-			
124	Temporary Classified	3,277	28,040		3,104	3,104			
130	Additional Salaries	544,756	521,080		702,338	933,674			
	Total Salaries and Wages	\$ 22,731,714	\$ 24,438,646	553.41	\$ 30,771,772	\$ 32,538,703			571.03
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,144,599	\$ 6,480,760		\$ 8,185,390	\$ 8,079,492			
220	Social Security Contribution	1,674,789	1,793,616		2,283,284	2,454,738			
230	Other Required Payroll Costs	377,562	432,353		632,233	866,447			
240	Employee Insur & Other Contract Benefits	8,150,718	8,089,170		10,020,514	10,305,593			
	Total Associated Payroll Costs	\$ 16,347,668	\$ 16,795,899	-	\$ 21,121,421	\$ 21,706,270			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 310,427	\$ 232,548		\$ 11,024	\$ 11,024			
320	Property Services	900	-		2,554	2,554			
330	Student Transportation Services	34	-		26,530	26,530			
340	Travel	24,322	35,935		54,258	54,258			
350	Communication	14,420	13,948		31,905	31,905			
371	Tuition Pymts-Districts Within	-	-		51,119	51,119			
380	Non-Instructional Professional & Technical Svcs.	-	14,288		-	-			
390	Other Gen Prof & Tech Svcs	5,686	1,079		2,658	2,658			
	Total Purchased Services	\$ 355,789	\$ 297,798	-	\$ 180,048	\$ 180,048			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 79,724	\$ 84,240		\$ 117,469	\$ 115,538			
420	Textbooks	157	-		-	-			
460	Non-Consumable Items	2,476	1,189		2,123	1,911			
470	Computer Software	1,283	919		684	616			
480	Computer Hardware	-	2,056		-	-			
	Total Supplies and Materials	\$ 83,640	\$ 88,404	-	\$ 120,276	\$ 118,065			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Other</u>									
670	Licenses & Permits	\$ 200	\$ 280		\$ -	\$ -			
	Total Other	\$ 200	\$ 280	-	\$ -	\$ -			-
	Total Restrictive Programs for Students with Disabilities	\$ 39,519,011	\$ 41,621,027	553.41	\$ 52,193,517	\$ 54,543,086			571.03
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 8,190,670	\$ 9,077,005	146.70	\$ 11,187,150	\$ 11,829,496			145.70
112	Regular Classified	7,115,607	8,289,396	151.66	6,265,604	5,749,532			132.44
121	Licensed Substitutes	152,383	215,527		328,061	328,061			
122	Classified Substitutes	38,376	65,082		177,905	177,905			
123	Temporary Licensed	81,612	178,550		-	-			
124	Temporary Classified	509	2,880		-	-			
130	Additional Salaries	571,199	562,468		746,348	1,038,985			
	Total Salaries and Wages	\$ 16,150,356	\$ 18,390,908	298.36	\$ 18,705,068	\$ 19,123,979			278.14
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,413,496	\$ 4,987,298		\$ 5,025,751	\$ 4,686,647			
220	Social Security Contribution	1,194,153	1,348,833		1,378,358	1,410,531			
230	Other Required Payroll Costs	287,693	337,856		383,421	505,021			
240	Employee Insur & Other Contract Benefits	4,817,995	5,389,720		4,875,668	4,484,287			
	Total Associated Payroll Costs	\$ 10,713,337	\$ 12,063,707	-	\$ 11,663,198	\$ 11,086,486			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 261,988	\$ 229,766		\$ 288,103	\$ 138,525			
320	Property Services	680	1,180		3,781	3,781			
340	Travel	9,913	13,013		16,253	16,253			
350	Communication	23,679	46,290		132,523	132,523			
380	Non-Instructional Professional & Technical Svcs.	319,497	868,728		-	-			
390	Other Gen Prof & Tech Svcs	-	130		1,600	1,600			
	Total Purchased Services	\$ 615,757	\$ 1,159,107	-	\$ 442,260	\$ 292,682			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 61,748	\$ 88,474		\$ 572,205	\$ 524,720			
420	Textbooks	469	203		202	182			
460	Non-Consumable Items	758	2,151		1,273	1,146			
470	Computer Software	2,214	730		1,536	1,382			
480	Computer Hardware	18,868	30,950		-	-			
	Total Supplies and Materials	\$ 84,057	\$ 122,508	-	\$ 575,216	\$ 527,430			-
	Total Less Restrictive Programs for Students with Disabilities	\$ 27,563,507	\$ 31,736,230	298.36	\$ 31,385,742	\$ 31,030,577			278.14

Requirements Detail – General Fund Continued

Account Code and Description		2021-22		2022-23		2023-24		2024-25			
		Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
1260 - Treatment and Habilitation											
Salaries and Wages											
111	Regular Licensed	\$	106,529	\$	162,480	1.50	\$	138,178	\$	149,159	1.50
123	Temporary Licensed		1,879		277			-		-	
130	Additional Salaries		590		5,505			-		-	
Total Salaries and Wages		\$	108,998	\$	168,262	1.50	\$	138,178	\$	149,159	1.50
Associated Payroll Costs											
210	Public Employees Retirement System	\$	31,154	\$	50,943		\$	38,676	\$	39,710	
220	Social Security Contribution		7,610		11,510			9,080		9,971	
230	Other Required Payroll Costs		1,766		2,788			2,698		3,643	
240	Employee Insur & Other Contract Benefits		21,284		34,627			22,991		27,927	
Total Associated Payroll Costs		\$	61,814	\$	99,868	-	\$	73,445	\$	81,251	-
Purchased Services											
310	Instructional, Profess & Tech Svcs	\$	-	\$	-		\$	5,457	\$	5,457	
340	Travel		5,799		7,228			6,938		6,938	
350	Communication		-		18			522		522	
Total Purchased Services		\$	5,799	\$	7,246	-	\$	12,917	\$	12,917	-
Supplies and Materials											
410	Consumable Supplies & Material	\$	7,815	\$	8,358		\$	28,779	\$	25,901	
470	Computer Software		9,235		8,861			-		-	
Total Supplies and Materials		\$	17,050	\$	17,219	-	\$	28,779	\$	25,901	-
Total Treatment and Habilitation		\$	193,661	\$	292,595	1.50	\$	253,319	\$	269,228	1.50
1280 - Alternative Education											
Salaries and Wages											
111	Regular Licensed	\$	3,104,156	\$	3,415,205	42.17	\$	3,480,789	\$	3,724,315	42.17
112	Regular Classified		552,018		573,542	18.38		720,486		753,041	18.38
121	Licensed Substitutes		72,950		81,222			90,973		90,973	
122	Classified Substitutes		3,888		8,452			36,650		36,650	
124	Temporary Classified		276		2,270			19,243		19,243	
130	Additional Salaries		57,214		51,440			101,156		101,760	
Total Salaries and Wages		\$	3,790,502	\$	4,132,131	60.55	\$	4,449,297	\$	4,725,982	60.55
Associated Payroll Costs											
210	Public Employees Retirement System	\$	1,095,846	\$	1,193,775		\$	1,213,336	\$	1,241,712	
220	Social Security Contribution		280,396		305,194			329,959		349,961	
230	Other Required Payroll Costs		61,759		67,083			88,704		121,471	
240	Employee Insur & Other Contract Benefits		856,277		840,601			889,884		914,465	
Total Associated Payroll Costs		\$	2,294,278	\$	2,406,653	-	\$	2,521,883	\$	2,627,609	-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 9,319	\$ 10,023		\$ 228,219	\$ 228,219			
320	Property Services	4,668	1,617		-	-			
330	Student Transportation Services	1,717	1,449		2,066	2,066			
340	Travel	186	201		1,294	1,294			
350	Communication	26,457	26,042		29,883	29,883			
360	Charter School Payments	6,273,254	7,019,763		7,800,000	7,800,000			
371	Tuition Pymts-Districts Within	1,134,533	1,070,247		1,202,110	1,202,110			
390	Other Gen Prof & Tech Svcs	4,980	3,516		-	-			
Total Purchased Services		\$ 7,455,114	\$ 8,132,858	-	\$ 9,263,572	\$ 9,263,572			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 89,057	\$ 71,031		\$ 76,777	\$ 76,777			
420	Textbooks	2,516	1,248		51,585	51,585			
460	Non-Consumable Items	40,279	23,938		8,318	8,318			
470	Computer Software	6,768	3,017		1,877	1,877			
480	Computer Hardware	2,429	437		5,414	5,414			
Total Supplies and Materials		\$ 141,049	\$ 99,671	-	\$ 143,971	\$ 143,971			-
<u>Other</u>									
640	Dues And Fees	\$ 22,383	\$ 23,123		\$ 35,520	\$ 35,520			
670	Licenses & Permits	5,340	5,427		11,235	11,235			
Total Other		\$ 27,723	\$ 28,550	-	\$ 46,755	\$ 46,755			-
Total Alternative Education		\$ 13,708,666	\$ 14,799,863	60.55	\$ 16,425,478	\$ 16,807,889			60.55
1291 - English Language Learner									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 4,729,804	\$ 5,055,257	54.24	\$ 3,921,189	\$ 4,262,991			54.24
112	Regular Classified	3,542,803	3,987,052	114.49	4,628,715	4,810,059			114.49
121	Licensed Substitutes	72,612	137,309		71,292	71,292			
122	Classified Substitutes	32,912	42,781		130,455	130,455			
130	Additional Salaries	19,001	17,448		29,734	23,293			
Total Salaries and Wages		\$ 8,397,132	\$ 9,239,847	168.73	\$ 8,781,385	\$ 9,298,090			168.73
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,371,951	\$ 2,589,684		\$ 2,353,796	\$ 2,303,479			
220	Social Security Contribution	626,742	694,516		652,742	702,478			
230	Other Required Payroll Costs	138,453	166,204		187,617	276,492			
240	Employee Insur & Other Contract Benefits	2,244,754	2,287,117		2,668,545	2,565,360			
Total Associated Payroll Costs		\$ 5,381,900	\$ 5,737,521	-	\$ 5,862,700	\$ 5,847,809			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 211	\$ 360		\$ 6,379	\$ 6,379			
330	Student Transportation Services	-	-		10,913	10,913			
340	Travel	759	-		1,063	1,063			
350	Communication	4,195	3,875		18,572	18,572			
390	Other Gen Prof & Tech Svcs	234	-		5,110	5,110			
Total Purchased Services		\$ 5,399	\$ 4,235	-	\$ 42,037	\$ 42,037			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 23,058	\$ 50,972		\$ 209,633	\$ 29,254			
420	Textbooks	24,413	1,235		9,816	8,834			
460	Non-Consumable Items	439	8,349		5,457	4,911			
470	Computer Software	24,369	10,109		-	-			
480	Computer Hardware	15,715	15,715		54	49			
Total Supplies and Materials		\$ 87,994	\$ 86,380	-	\$ 224,960	\$ 43,048			-
<u>Other</u>									
640	Dues And Fees	\$ 188	\$ 10,994		\$ -	\$ -			
Total Other		\$ 188	\$ 10,994	-	\$ -	\$ -			-
Total English Language Learner		\$ 13,872,613	\$ 15,078,977	168.73	\$ 14,911,082	\$ 15,230,984			168.73
1292 - Teen Parent Program									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 355,135	\$ 428,775	4.83	\$ 417,395	\$ 410,247			4.83
112	Regular Classified	174,165	213,571	4.81	199,089	201,548			4.81
121	Licensed Substitutes	4,378	6,002		9,995	9,995			
124	Temporary Classified	58,900	44,127		260,108	260,108			
130	Additional Salaries	4,904	6,055		2,555	2,555			
Total Salaries and Wages		\$ 597,482	\$ 698,530	9.64	\$ 889,142	\$ 884,453			9.64
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 152,162	\$ 188,896		\$ 170,673	\$ 158,401			
220	Social Security Contribution	45,583	52,319		66,820	66,900			
230	Other Required Payroll Costs	9,989	11,240		17,754	22,952			
240	Employee Insur & Other Contract Benefits	138,188	158,024		158,125	163,314			
Total Associated Payroll Costs		\$ 345,922	\$ 410,479	-	\$ 413,372	\$ 411,567			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>								
330	Student Transportation Services	\$ 296	\$ 1,134	\$ -	\$ -			
340	Travel	417	256	-	-			
350	Communication	5,957	5,812	2,545	2,545			
	Total Purchased Services	\$ 6,670	\$ 7,202	-	\$ 2,545	\$ 2,545		-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 10,373	\$ 16,082	\$ 17,458	\$ 17,458			
420	Textbooks	22	-	-	-			
460	Non-Consumable Items	1,862	2,237	3,339	3,339			
470	Computer Software	66	-	470	470			
480	Computer Hardware	638	-	-	-			
	Total Supplies and Materials	\$ 12,961	\$ 18,319	-	\$ 21,267	\$ 21,267		-
	Total Teen Parent Program	\$ 963,035	\$ 1,134,530	9.64	\$ 1,326,326	\$ 1,319,832		9.64
1294 - Youth Correction Education								
<u>Salaries and Wages</u>								
112	Regular Classified	\$ 24,653	\$ -	\$ -	\$ -			
121	Licensed Substitutes	3,948	-	-	-			
122	Classified Substitutes	1,445	-	-	-			
	Total Salaries and Wages	\$ 30,046	\$ -	-	\$ -	\$ -		-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 9,368	\$ -	\$ -	\$ -			
220	Social Security Contribution	1,832	-	-	-			
230	Other Required Payroll Costs	486	-	-	-			
240	Employee Insur & Other Contract Benefits	16,571	-	-	-			
	Total Associated Payroll Costs	\$ 28,257	\$ -	-	\$ -	\$ -		-
	Total Youth Correction Education	\$ 58,303	\$ -	-	\$ -	\$ -		-
1299 - Other Programs								
<u>Salaries and Wages</u>								
122	Classified Substitutes	\$ -	\$ -	\$ 1,484	\$ 1,484			
123	Temporary Licensed	14,314	17,957	21,496	21,496			
124	Temporary Classified	3,235	7,914	-	-			
130	Additional Salaries	-	178	2,969	2,969			
	Total Salaries and Wages	\$ 17,549	\$ 26,049	-	\$ 25,949	\$ 25,949		-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 3,692	\$ 4,682	\$ 1,119	\$ 1,059			
220	Social Security Contribution	1,323	1,951	1,990	1,990			
230	Other Required Payroll Costs	270	388	525	682			
Total Associated Payroll Costs		\$ 5,285	\$ 7,021	- \$ 3,634	\$ 3,731			-
<u>Purchased Services</u>								
310	Instructional, Profess & Tech Svcs	\$ 1,631	\$ -	\$ 31,294	\$ 31,294			
340	Travel	232	781	1,114	1,114			
350	Communication	4,690	12,690	23,463	23,463			
380	Non-Instructional Professional & Technical Svcs.	-	323	-	-			
390	Other Gen Prof & Tech Svcs	-	490	-	-			
Total Purchased Services		\$ 6,553	\$ 14,284	- \$ 55,871	\$ 55,871			-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 5,076	\$ 4,979	\$ 10,519	\$ 9,468			
480	Computer Hardware	-	999	-	-			
Total Supplies and Materials		\$ 5,076	\$ 5,978	- \$ 10,519	\$ 9,468			-
Total Other Programs		\$ 34,463	\$ 53,332	- \$ 95,973	\$ 95,019			-
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
124	Temporary Classified	\$ -	\$ 1,120	\$ -	\$ -			
130	Additional Salaries	11,985	11,412	412,422	412,422			
Total Salaries and Wages		\$ 11,985	\$ 12,532	- \$ 412,422	\$ 412,422			-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 3,634	\$ 3,884	\$ 111,705	\$ 106,118			
220	Social Security Contribution	917	959	31,576	31,576			
230	Other Required Payroll Costs	195	204	8,352	10,810			
Total Associated Payroll Costs		\$ 4,746	\$ 5,047	- \$ 151,633	\$ 148,504			-
<u>Purchased Services</u>								
310	Instructional, Profess & Tech Svcs	\$ 225	\$ -	\$ 51,154	\$ 51,154			
320	Property Services	2,199	-	-	-			
330	Student Transportation Services	-	747	31,025	31,025			
340	Travel	233	33	-	-			
350	Communication	351	236	14,143	14,143			
390	Other Gen Prof & Tech Svcs	156	-	-	-			
Total Purchased Services		\$ 3,164	\$ 1,016	- \$ 96,322	\$ 96,322			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 3,911	\$ 3,155	\$ 8,809	\$ 8,809			
460	Non-Consumable Items	-	336	21,645	21,645			
	Total Supplies and Materials	\$ 3,911	\$ 3,491	-	\$ 30,454	\$ 30,454		-
	Total Summer School Programs	\$ 23,806	\$ 22,086	-	\$ 690,831	\$ 687,702		-
	Total Instruction	\$ 325,065,418	\$ 325,945,960	3,095.56	\$ 356,006,063	\$ 366,975,161		2,967.90
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
121	Licensed Substitutes	\$ -	\$ -	\$ 2,071	\$ 2,071			
130	Additional Salaries	194,877	205,038	236,819	250,243			
	Total Salaries and Wages	\$ 194,877	\$ 205,038	-	\$ 238,890	\$ 252,314		-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 57,007	\$ 59,698	\$ 64,557	\$ 64,775			
220	Social Security Contribution	14,831	15,727	18,279	19,307			
230	Other Required Payroll Costs	3,115	3,293	4,808	6,589			
240	Employee Insur & Other Contract Benefits	9	-	-	-			
	Total Associated Payroll Costs	\$ 74,962	\$ 78,718	-	\$ 87,644	\$ 90,671		-
<u>Purchased Services</u>								
310	Instructional, Profess & Tech Svcs	\$ 18,000	\$ -	\$ 127,345	\$ 127,345			
	Total Purchased Services	\$ 18,000	\$ -	-	\$ 127,345	\$ 127,345		-
	Total Attendance & Social Work Svcs	\$ 287,839	\$ 283,756	-	\$ 453,879	\$ 470,330		-
2113 - Social Work Services								
<u>Salaries and Wages</u>								
111	Regular Licensed	\$ 539,863	\$ 635,925	8.75 \$ 695,396	\$ 72,459			0.75
112	Regular Classified	731,533	872,654	20.50 1,025,983	661,166			13.00
124	Temporary Classified	-	548	-	-			
130	Additional Salaries	27,855	23,372	28,050	9,993			
	Total Salaries and Wages	\$ 1,299,251	\$ 1,532,499	29.25	\$ 1,749,429	\$ 743,618		13.75
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 370,063	\$ 449,087	\$ 480,564	\$ 191,704			
220	Social Security Contribution	96,039	113,757	130,687	55,344			
230	Other Required Payroll Costs	20,704	24,422	34,820	18,987			
240	Employee Insur & Other Contract Benefits	335,839	367,017	412,073	230,045			
	Total Associated Payroll Costs	\$ 822,645	\$ 954,283	-	\$ 1,058,144	\$ 496,080		-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 80		\$ -	\$ -			
330	Student Transportation Services	5,703	2,060		10,612	10,612			
340	Travel	2,178	7,147		13,972	3,148			
350	Communication	6,868	5,848		6,656	3,054			
380	Non-Instructional Professional & Technical Svcs.	49,548	189,320		96,286	90,585			
Total Purchased Services		\$ 64,297	\$ 204,455	-	\$ 127,526	\$ 107,399			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 7,276	\$ 15,909		\$ 207,839	\$ 24,323			
420	Textbooks	-	-		30,600	10,600			
460	Non-Consumable Items	1,485	6,367		556	500			
470	Computer Software	4,496	839		-	-			
480	Computer Hardware	-	-		671	604			
Total Supplies and Materials		\$ 13,257	\$ 23,115	-	\$ 239,666	\$ 36,027			-
Total Social Work Services		\$ 2,199,450	\$ 2,714,352	29.25	\$ 3,174,765	\$ 1,383,124			13.75
2115 - Student Safety									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 1,267,433	\$ 1,844,586	66.50	\$ 2,439,574	\$ 2,409,940			66.50
114	Supervisory Classified	94,600	112,714	1.00	120,766	125,595			1.00
122	Classified Substitutes	5,484	4,438		5,749	5,749			
130	Additional Salaries	11,089	11,144		33,887	33,887			
Total Salaries and Wages		\$ 1,378,606	\$ 1,972,882	67.50	\$ 2,599,976	\$ 2,575,171			67.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 283,166	\$ 476,569		\$ 640,060	\$ 591,778			
220	Social Security Contribution	101,904	147,553		193,876	195,875			
230	Other Required Payroll Costs	41,796	59,076		124,369	135,054			
240	Employee Insur & Other Contract Benefits	453,202	535,947		673,006	594,632			
Total Associated Payroll Costs		\$ 880,068	\$ 1,219,145	-	\$ 1,631,311	\$ 1,517,339			-
<u>Purchased Services</u>									
350	Communication	\$ -	\$ 127		\$ -	\$ -			
380	Non-Instructional Professional & Technical Svcs.	-	-		94,089	94,089			
Total Purchased Services		\$ -	\$ 127	-	\$ 94,089	\$ 94,089			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 135	\$ 176		\$ 17,204	\$ 15,484			
460	Non-Consumable Items	15	508		-	-			
	Total Supplies and Materials	\$ 150	\$ 684	-	\$ 17,204	\$ 15,484			-
	Total Student Safety	\$ 2,258,824	\$ 3,192,838	67.50	\$ 4,342,580	\$ 4,202,083			67.50
2120 - Guidance Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 7,173,563	\$ 7,712,413	110.85	\$ 8,253,855	\$ 8,822,671			109.85
112	Regular Classified	135,354	141,110	3.50	152,830	165,102			3.50
121	Licensed Substitutes	-	100		2,721	2,721			
130	Additional Salaries	81,552	105,032		96,536	182,784			
	Total Salaries and Wages	\$ 7,390,469	\$ 7,958,655	114.35	\$ 8,505,942	\$ 9,173,278			113.35
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,137,694	\$ 2,305,166		\$ 2,324,197	\$ 2,353,158			
220	Social Security Contribution	544,714	587,352		629,753	679,371			
230	Other Required Payroll Costs	119,795	129,242		170,226	236,229			
240	Employee Insur & Other Contract Benefits	1,641,420	1,780,375		1,855,381	1,859,530			
	Total Associated Payroll Costs	\$ 4,443,623	\$ 4,802,135	-	\$ 4,979,557	\$ 5,128,288			-
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 1,740		\$ -	\$ -			
340	Travel	528	593		3,083	3,083			
350	Communication	1,716	1,316		5,282	5,282			
380	Non-Instructional Professional & Technical Svcs.	-	(50,620)		554	554			
	Total Purchased Services	\$ 2,244	\$ (46,971)	-	\$ 8,919	\$ 8,919			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,888	\$ 8,143		\$ 4,448	\$ 4,287			
460	Non-Consumable Items	-	282		-	-			
	Total Supplies and Materials	\$ 1,888	\$ 8,425	-	\$ 4,448	\$ 4,287			-
	Total Guidance Services	\$ 11,838,224	\$ 12,722,244	114.35	\$ 13,498,866	\$ 14,314,772			113.35

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
2130 - Health Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,185,870	\$ 1,179,402	18.88	\$ 1,396,314	\$ 90,964			1.00
112	Regular Classified	462,213	700,566	25.75	977,317	-			-
122	Classified Substitutes	346	849		-	-			
123	Temporary Licensed	-	101,277		-	-			
130	Additional Salaries	88,769	80,310		122,446	46,847			
	Total Salaries and Wages	\$ 1,737,198	\$ 2,062,404	44.63	\$ 2,496,077	\$ 137,811			1.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 465,120	\$ 503,049		\$ 643,932	\$ 35,449			
220	Social Security Contribution	127,591	150,901		183,627	9,650			
230	Other Required Payroll Costs	28,154	35,888		55,076	3,444			
240	Employee Insur & Other Contract Benefits	436,847	509,089		627,333	17,813			
	Total Associated Payroll Costs	\$ 1,057,712	\$ 1,198,927	-	\$ 1,509,968	\$ 66,356			-
<u>Purchased Services</u>									
320	Property Services	\$ 100	\$ 843		\$ -	\$ -			
340	Travel	13,599	22,096		14,094	14,094			
350	Communication	1,781	555		8,853	8,853			
380	Non-Instructional Professional & Technical Svcs.	75,413	14,571		67,134	67,134			
390	Other Gen Prof & Tech Svcs	72	237		-	-			
	Total Purchased Services	\$ 90,965	\$ 38,302	-	\$ 90,081	\$ 90,081			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 16,078	\$ 3,116		\$ 7,547	\$ 6,792			
440	Periodicals	-	-		269	242			
460	Non-Consumable Items	-	593		-	-			
480	Computer Hardware	-	56		-	-			
	Total Supplies and Materials	\$ 16,078	\$ 3,765	-	\$ 7,816	\$ 7,034			-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 709	\$ 709			
	Total Other	\$ -	\$ -	-	\$ 709	\$ 709			-
	Total Health Services	\$ 2,901,953	\$ 3,303,398	44.63	\$ 4,104,651	\$ 301,991			1.00

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
2140 - Psychological Services									
Salaries and Wages									
111	Regular Licensed	\$ 887,350	\$ 1,043,438	11.00	\$ 1,197,321	\$ 1,140,977			10.00
123	Temporary Licensed	-	35,805		-	-			
130	Additional Salaries	6,427	4,282		5,674	5,674			
Total Salaries and Wages		\$ 893,777	\$ 1,083,525	11.00	\$ 1,202,995	\$ 1,146,651			10.00
Associated Payroll Costs									
210	Public Employees Retirement System	\$ 265,937	\$ 301,914		\$ 336,138	\$ 291,688			
220	Social Security Contribution	67,222	81,379		89,914	85,876			
230	Other Required Payroll Costs	14,446	17,508		23,992	29,652			
240	Employee Insur & Other Contract Benefits	129,502	153,950		188,590	144,887			
Total Associated Payroll Costs		\$ 477,107	\$ 554,751	-	\$ 638,634	\$ 552,103			-
Purchased Services									
340	Travel	\$ 3,458	\$ 6,768		\$ 8,055	\$ 8,055			
350	Communication	1,626	2,213		2,652	2,652			
Total Purchased Services		\$ 5,084	\$ 8,981	-	\$ 10,707	\$ 10,707			-
Supplies and Materials									
410	Consumable Supplies & Material	\$ -	\$ 6,986		\$ 12,609	\$ 11,348			
460	Non-Consumable Items	-	497		-	-			
470	Computer Software	-	1,241		69	62			
Total Supplies and Materials		\$ -	\$ 8,724	-	\$ 12,678	\$ 11,410			-
Total Psychological Services		\$ 1,375,968	\$ 1,655,981	11.00	\$ 1,865,014	\$ 1,720,871			10.00
2150 - Speech Pathology & Audiology Services									
Salaries and Wages									
111	Regular Licensed	\$ 3,347,894	\$ 3,900,824	59.23	\$ 4,771,979	\$ 5,217,963			59.23
112	Regular Classified	97,590	77,018	2.66	116,965	128,193			2.66
130	Additional Salaries	208,770	224,751		303,320	422,922			
Total Salaries and Wages		\$ 3,654,254	\$ 4,202,593	61.89	\$ 5,192,264	\$ 5,769,078			61.89
Associated Payroll Costs									
210	Public Employees Retirement System	\$ 1,040,599	\$ 1,186,866		\$ 1,443,259	\$ 1,474,592			
220	Social Security Contribution	270,222	311,372		387,830	429,872			
230	Other Required Payroll Costs	59,219	68,106		103,913	148,921			
240	Employee Insur & Other Contract Benefits	752,648	825,210		989,271	975,565			
Total Associated Payroll Costs		\$ 2,122,688	\$ 2,391,554	-	\$ 2,924,273	\$ 3,028,950			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 3,090	\$ 7,620		\$ 533	\$ 533			
340	Travel	2,694	5,229		14,396	14,396			
350	Communication	56	876		1,110	1,110			
380	Non-Instructional Professional & Technical Svcs.	1,507,706	1,072,272		119,874	119,874			
Total Purchased Services		\$ 1,513,546	\$ 1,085,997	-	\$ 135,913	\$ 135,913			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 33,105		\$ 64,212	\$ 57,791			
470	Computer Software	-	6,406		607	546			
480	Computer Hardware	-	7,219		-	-			
Total Supplies and Materials		\$ -	\$ 46,730	-	\$ 64,819	\$ 58,337			-
Total Speech Pathology & Audiology Services		\$ 7,290,488	\$ 7,726,874	61.89	\$ 8,317,269	\$ 8,992,278			61.89
2160 - Other Student Treatment Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 784,369	\$ 831,885	12.55	\$ 1,081,630	\$ 1,164,872			12.55
112	Regular Classified	154,734	177,683	3.66	197,022	203,367			3.66
123	Temporary Licensed	-	-		6,960	6,960			
130	Additional Salaries	41,990	50,257		59,849	87,177			
Total Salaries and Wages		\$ 981,093	\$ 1,059,825	16.21	\$ 1,345,461	\$ 1,462,376			16.21
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 288,618	\$ 311,427		\$ 369,615	\$ 367,005			
220	Social Security Contribution	72,094	77,792		99,672	107,765			
230	Other Required Payroll Costs	15,842	17,071		26,858	37,461			
240	Employee Insur & Other Contract Benefits	222,996	229,576		274,830	282,081			
Total Associated Payroll Costs		\$ 599,550	\$ 635,866	-	\$ 770,975	\$ 794,312			-
<u>Purchased Services</u>									
320	Property Services	\$ 238	\$ 325		\$ 315	\$ 315			
340	Travel	11,019	13,375		17,537	17,537			
350	Communication	109	1		1,569	1,569			
380	Non-Instructional Professional & Technical Svcs.	425,933	31,743		1,029	1,029			
390	Other Gen Prof & Tech Svcs	-	1,104		592	592			
Total Purchased Services		\$ 437,299	\$ 46,548	-	\$ 21,042	\$ 21,042			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,255	\$ 14,961		\$ 17,194	\$ 15,474			
460	Non-Consumable Items	-	4,164		-	-			
470	Computer Software	-	-		68	61			
Total Supplies and Materials		\$ 1,255	\$ 19,125	-	\$ 17,262	\$ 15,535			-
Total Other Student Treatment Svcs		\$ 2,019,197	\$ 1,761,364	16.21	\$ 2,154,740	\$ 2,293,265			16.21
2190 - Service Direction, Student Support Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -	1.00	\$ 87,993	\$ 90,964			1.00
112	Regular Classified	129,874	191,105	7.19	432,900	491,688			7.88
113	Supervisory Licensed	141,112	156,506	5.00	689,495	578,391			4.00
121	Licensed Substitutes	-	1,193		3,310	3,310			
122	Classified Substitutes	-	-		7,126	7,126			
123	Temporary Licensed	2,909	88,791		-	-			
130	Additional Salaries	13,720	4,110		33,897	24,986			
Total Salaries and Wages		\$ 287,615	\$ 441,705	13.19	\$ 1,254,721	\$ 1,196,465			12.88
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 81,309	\$ 123,330		\$ 348,464	\$ 318,182			
220	Social Security Contribution	20,955	32,435		92,477	88,242			
230	Other Required Payroll Costs	4,550	7,213		25,002	30,724			
240	Employee Insur & Other Contract Benefits	70,176	87,546		226,474	209,589			
Total Associated Payroll Costs		\$ 176,990	\$ 250,524	-	\$ 692,417	\$ 646,737			-
<u>Purchased Services</u>									
320	Property Services	\$ 1,544	\$ 265		\$ 2,791	\$ 2,791			
330	Student Transportation Services	3,359	-		-	-			
340	Travel	17,120	5,019		26,222	26,222			
350	Communication	8,840	9,890		26,309	26,309			
380	Non-Instructional Professional & Technical Svcs.	-	-		411	411			
390	Other Gen Prof & Tech Svcs	268	638		533	533			
Total Purchased Services		\$ 31,131	\$ 15,812	-	\$ 56,266	\$ 56,266			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 28,453	\$ 34,251		\$ 29,711	\$ 26,741			
440	Periodicals	-	-		2,996	2,696			
460	Non-Consumable Items	921	1,539		29,864	26,878			
470	Computer Software	48	18,729		1,709	1,538			
480	Computer Hardware	25	13,408		23,221	20,899			
Total Supplies and Materials		\$ 29,447	\$ 67,927	-	\$ 87,501	\$ 78,752			-
Total Service Direction, Student Support Services		\$ 525,183	\$ 775,968	13.19	\$ 2,090,905	\$ 1,978,220			12.88

2210 - Improvement Of Instruction Services

Salaries and Wages

111	Regular Licensed	\$ 1,131,022	\$ 1,491,828	11.90	\$ 1,117,853	\$ 780,695			8.00
112	Regular Classified	402,034	439,703	6.25	425,176	364,639			5.00
113	Supervisory Licensed	702,530	759,550	3.00	469,763	467,075			3.00
121	Licensed Substitutes	15,305	12,166		30,276	30,276			
122	Classified Substitutes	-	-		1,741	1,741			
123	Temporary Licensed	-	6,430		-	-			
124	Temporary Classified	2,768	5,561		1,170	1,170			
130	Additional Salaries	254,784	195,987		603,594	590,212			
Total Salaries and Wages		\$ 2,508,443	\$ 2,911,225	21.15	\$ 2,649,573	\$ 2,235,808			16.00

Associated Payroll Costs

210	Public Employees Retirement System	\$ 741,633	\$ 848,718		\$ 676,363	\$ 581,984			
220	Social Security Contribution	185,416	215,050		184,513	166,620			
230	Other Required Payroll Costs	40,199	47,089		49,287	57,687			
240	Employee Insur & Other Contract Benefits	343,173	421,556		294,775	220,737			
Total Associated Payroll Costs		\$ 1,310,421	\$ 1,532,413	-	\$ 1,204,938	\$ 1,027,028			-

Purchased Services

310	Instructional, Profess & Tech Svcs	\$ 41,670	\$ 2,885		\$ -	\$ -			
320	Property Services	13,999	4,970		1,574	1,574			
330	Student Transportation Services	540	9,099		-	-			
340	Travel	131,658	65,601		31,410	31,410			
350	Communication	16,359	24,448		42,606	42,606			
380	Non-Instructional Professional & Technical Svcs.	28,423	2,835		81,303	68,183			
390	Other Gen Prof & Tech Svcs	21,313	290		594	594			
Total Purchased Services		\$ 253,962	\$ 110,128	-	\$ 157,487	\$ 144,367			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 103,607	\$ 104,079		\$ 490,532	\$ 363,275			
420	Textbooks	220,114	-		9,520	8,568			
440	Periodicals	540	-		530	478			
460	Non-Consumable Items	25,730	146,392		41,239	37,114			
470	Computer Software	118,363	3,028		8,302	7,472			
480	Computer Hardware	656	7,674		10,973	9,875			
Total Supplies and Materials		\$ 469,010	\$ 261,173	-	\$ 561,096	\$ 426,782			-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ -		\$ 18,902	\$ 18,902			
Total Capital Outlay		\$ -	\$ -	-	\$ 18,902	\$ 18,902			-
<u>Other</u>									
640	Dues And Fees	\$ 18,147	\$ 2,735		\$ 6,012	\$ 6,012			
Total Other		\$ 18,147	\$ 2,735	-	\$ 6,012	\$ 6,012			-
Total Improvement of Instruction Services		\$ 4,559,983	\$ 4,817,674	21.15	\$ 4,598,008	\$ 3,858,899			16.00
2220 - Educational Media Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 639,598	\$ 762,643	9.00	\$ 796,545	\$ 845,078			9.00
112	Regular Classified	2,081,774	2,427,176	67.00	2,777,264	2,725,943			64.00
121	Licensed Substitutes	10,448	14,409		19,860	19,860			
122	Classified Substitutes	12,349	23,318		64,180	64,180			
124	Temporary Classified	698	-		10,683	10,683			
130	Additional Salaries	25,753	36,217		62,278	58,265			
Total Salaries and Wages		\$ 2,770,620	\$ 3,263,763	76.00	\$ 3,730,810	\$ 3,724,009			73.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 775,522	\$ 910,866		\$ 981,702	\$ 948,494			
220	Social Security Contribution	203,054	238,802		272,931	279,353			
230	Other Required Payroll Costs	48,082	57,527		78,616	100,950			
240	Employee Insur & Other Contract Benefits	956,898	996,891		1,128,667	1,188,980			
Total Associated Payroll Costs		\$ 1,983,556	\$ 2,204,086	-	\$ 2,461,916	\$ 2,517,777			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 55,482	\$ 53,397		\$ -	\$ -			
320	Property Services	-	-		520	520			
340	Travel	-	5,415		14,216	14,216			
350	Communication	638	436		5,112	5,112			
380	Non-Instructional Professional & Technical Svcs.	40,545	52,069		87,277	87,277			
390	Other Gen Prof & Tech Svcs	290	-		2,620	2,620			
Total Purchased Services		\$ 96,955	\$ 111,317	-	\$ 109,745	\$ 109,745			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 32,553	\$ 20,692		\$ 43,283	\$ 42,179			
430	Library Books	253,400	308,285		284,336	272,481			
440	Periodicals	144	768		9,944	9,871			
460	Non-Consumable Items	-	18,156		6,170	5,553			
470	Computer Software	89,373	15,892		47,219	42,497			
480	Computer Hardware	565	981		19,592	19,475			
Total Supplies and Materials		\$ 376,035	\$ 364,774	-	\$ 410,544	\$ 392,056			-
<u>Other</u>									
640	Dues And Fees	\$ 322	\$ 339		\$ 309	\$ 309			
Total Other		\$ 322	\$ 339	-	\$ 309	\$ 309			-
Total Educational Media Services		\$ 5,227,488	\$ 5,944,279	76.00	\$ 6,713,324	\$ 6,743,896			73.00
2230 - Assessment & Testing									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 259,762	\$ 213,736	2.00	\$ 160,570	\$ 175,460			2.00
112	Regular Classified	100,767	113,756	2.00	125,148	129,842			2.00
130	Additional Salaries	27,554	31,829		34,988	36,640			
Total Salaries and Wages		\$ 388,083	\$ 359,321	4.00	\$ 320,706	\$ 341,942			4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 114,194	\$ 107,646		\$ 89,715	\$ 91,082			
220	Social Security Contribution	28,924	27,087		23,973	25,335			
230	Other Required Payroll Costs	6,307	5,920		6,444	8,824			
240	Employee Insur & Other Contract Benefits	68,509	76,310		66,014	72,692			
Total Associated Payroll Costs		\$ 217,934	\$ 216,963	-	\$ 186,146	\$ 197,933			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 95,186	\$ 88,000		\$ -	\$ -			
320	Property Services	-	-		350	350			
340	Travel	13	13		2,052	2,052			
350	Communication	7,637	7,029		22,896	22,896			
380	Non-Instructional Professional & Technical Svcs.	940	842		12,390	12,390			
390	Other Gen Prof & Tech Svcs	65	-		-	-			
Total Purchased Services		\$ 103,841	\$ 95,884	-	\$ 37,688	\$ 37,688			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,367	\$ 316		\$ 6,396	\$ 5,756			
460	Non-Consumable Items	2,719	-		480	432			
470	Computer Software	3,566	156,016		268,824	241,942			
Total Supplies and Materials		\$ 7,652	\$ 156,332	-	\$ 275,700	\$ 248,130			-
Total Assessment & Testing		\$ 717,510	\$ 828,500	4.00	\$ 820,240	\$ 825,693			4.00
2240 - Instructional Staff Development									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 2,943,130	\$ 3,134,449	42.50	\$ 3,586,126	\$ 460,798			5.00
112	Regular Classified	359,650	418,869	8.25	482,162	372,626			6.06
113	Supervisory Licensed	52,607	184		-	-			
115	Sabbaticals	52,209	70,516		280,118	293,893			
121	Licensed Substitutes	6,064	13,441		142,505	114,487			
122	Classified Substitutes	160	-		1,557	263			
123	Temporary Licensed	88	1,202		6,768	6,768			
124	Temporary Classified	-	122		-	-			
130	Additional Salaries	300,843	374,877		389,948	351,836			
Total Salaries and Wages		\$ 3,714,751	\$ 4,013,660	50.75	\$ 4,889,184	\$ 1,600,671			11.06
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,085,877	\$ 1,184,924		\$ 1,332,547	\$ 378,878			
220	Social Security Contribution	273,490	298,445		361,666	121,977			
230	Other Required Payroll Costs	60,164	65,772		97,267	41,686			
240	Employee Insur & Other Contract Benefits	725,099	743,375		875,592	240,875			
Total Associated Payroll Costs		\$ 2,144,630	\$ 2,292,516	-	\$ 2,667,072	\$ 783,416			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 81,617	\$ 131,829		\$ 59,198	\$ 59,198			
320	Property Services	13,936	24,225		29,482	29,482			
330	Student Transportation Services	-	542		-	-			
340	Travel	62,929	222,372		610,293	556,600			
350	Communication	7,044	13,399		72,584	72,584			
380	Non-Instructional Professional & Technical Svcs.	87,876	11,432		71,060	60,656			
390	Other Gen Prof & Tech Svcs	-	38,644		61,195	61,195			
Total Purchased Services		\$ 253,402	\$ 442,443	-	\$ 903,812	\$ 839,715			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 155,238	\$ 53,314		\$ 64,313	\$ 51,053			
420	Textbooks	-	-		375	375			
440	Periodicals	49	781		1,465	1,321			
460	Non-Consumable Items	1,125	2,054		8,817	7,935			
470	Computer Software	7,150	16,539		8,982	8,084			
Total Supplies and Materials		\$ 163,562	\$ 72,688	-	\$ 83,952	\$ 68,768			-
<u>Other</u>									
640	Dues And Fees	\$ 65,499	\$ 8,722		\$ 13,726	\$ 13,726			
Total Other		\$ 65,499	\$ 8,722	-	\$ 13,726	\$ 13,726			-
Total Instructional Staff Development		\$ 6,341,844	\$ 6,830,029	50.75	\$ 8,557,746	\$ 3,306,296			11.06
2310 - Board Of Education Services									
<u>Salaries and Wages</u>									
130	Additional Salaries	\$ 9,362	\$ 5,821		\$ 1,017	\$ 1,017			
Total Salaries and Wages		\$ 9,362	\$ 5,821	-	\$ 1,017	\$ 1,017			-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,668	\$ 1,527		\$ 276	\$ 262			
220	Social Security Contribution	716	445		78	78			
230	Other Required Payroll Costs	154	96		22	28			
Total Associated Payroll Costs		\$ 3,538	\$ 2,068	-	\$ 376	\$ 368			-
<u>Purchased Services</u>									
340	Travel	\$ 459	\$ 10,830		\$ 16,111	\$ 16,111			
350	Communication	703	423		7,145	7,145			
380	Non-Instructional Professional & Technical Svcs.	660,505	990,600		702,334	702,334			
390	Other Gen Prof & Tech Svcs	2,042	1,864		-	-			
Total Purchased Services		\$ 663,709	\$ 1,003,717	-	\$ 725,590	\$ 725,590			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 784	\$ 4,490		\$ 4,675	\$ 4,207			
460	Non-Consumable Items	400	175		-	-			
	Total Supplies and Materials	\$ 1,184	\$ 4,665	-	\$ 4,675	\$ 4,207			-
<u>Other</u>									
640	Dues And Fees	\$ 32,535	\$ 22,140		\$ 37,066	\$ 37,066			
	Total Other	\$ 32,535	\$ 22,140	-	\$ 37,066	\$ 37,066			-
	Total Board Of Education Services	\$ 710,328	\$ 1,038,411	-	\$ 768,724	\$ 768,248			-
2320 - Executive Administration Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 226,744	\$ 318,654	4.00	\$ 321,533	\$ 359,364			4.00
113	Supervisory Licensed	776,796	951,213	5.00	1,068,444	1,068,444			5.00
114	Supervisory Classified	166,445	188,655	1.00	195,861	195,861			1.00
122	Classified Substitutes	-	-		2,648	2,648			
130	Additional Salaries	15,000	26,602		34,868	34,868			
	Total Salaries and Wages	\$ 1,184,985	\$ 1,485,124	10.00	\$ 1,623,354	\$ 1,661,185			10.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 309,387	\$ 381,852		\$ 418,918	\$ 431,681			
220	Social Security Contribution	74,333	90,153		103,102	108,753			
230	Other Required Payroll Costs	19,047	22,999		31,012	41,992			
240	Employee Insur & Other Contract Benefits	171,134	184,087		196,575	250,139			
	Total Associated Payroll Costs	\$ 573,901	\$ 679,091	-	\$ 749,607	\$ 832,565			-
<u>Purchased Services</u>									
320	Property Services	\$ 4,010	\$ 6,756		\$ 1,215	\$ 1,215			
340	Travel	17,522	20,070		32,747	32,747			
350	Communication	4,887	7,264		10,819	10,819			
380	Non-Instructional Professional & Technical Svcs.	-	28,151		18,832	18,832			
390	Other Gen Prof & Tech Svcs	600	52		153	153			
	Total Purchased Services	\$ 27,019	\$ 62,293	-	\$ 63,766	\$ 63,766			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,806	\$ 11,782		\$ 13,589	\$ 12,230			
440	Periodicals	625	625		-	-			
460	Non-Consumable Items	642	9,109		3,896	3,506			
470	Computer Software	-	71		-	-			
480	Computer Hardware	-	1,720		-	-			
	Total Supplies and Materials	\$ 6,073	\$ 23,307	-	\$ 17,485	\$ 15,736			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 11,449	\$ 8,517		\$ 9,602	\$ 9,602			
	Total Other	\$ 11,449	\$ 8,517	-	\$ 9,602	\$ 9,602			-
	Total Executive Administration Services	\$ 1,803,427	\$ 2,258,332	10.00	\$ 2,463,814	\$ 2,582,854			10.00
2410 - Office Of The Principal Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 22,663	\$ 14,220		\$ -	\$ -			-
112	Regular Classified	9,039,867	9,724,547	236.22	11,149,467	11,242,455			226.66
113	Supervisory Licensed	12,117,323	13,777,088	107.70	14,447,328	13,573,360			98.20
121	Licensed Substitutes	2,749	8,418		2,851	8,204			
122	Classified Substitutes	36,929	84,324		214,419	215,713			
123	Temporary Licensed	81,952	86,833		9,265	9,265			
124	Temporary Classified	9,524	7,040		11,856	11,856			
130	Additional Salaries	268,210	711,669		264,748	264,748			
	Total Salaries and Wages	\$ 21,579,217	\$ 24,414,139	343.92	\$ 26,099,934	\$ 25,325,601			324.86
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,176,541	\$ 7,023,165		\$ 7,177,232	\$ 6,546,950			
220	Social Security Contribution	1,602,578	1,812,812		1,939,959	1,880,583			
230	Other Required Payroll Costs	350,590	402,588		527,873	656,762			
240	Employee Insur & Other Contract Benefits	4,804,035	5,010,500		5,632,625	5,227,420			
	Total Associated Payroll Costs	\$ 12,933,744	\$ 14,249,065	-	\$ 15,277,689	\$ 14,311,715			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ 3,333		\$ 209	\$ 209			
320	Property Services	35,424	44,747		60,397	60,397			
340	Travel	18,949	24,381		75,186	75,704			
350	Communication	284,868	348,778		436,795	436,795			
380	Non-Instructional Professional & Technical Svcs.	103,072	105,109		108,011	109,912			
390	Other Gen Prof & Tech Svcs	54,350	43,986		11,591	11,591			
	Total Purchased Services	\$ 496,663	\$ 570,334	-	\$ 692,189	\$ 694,608			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 496,354	\$ 447,041		\$ 804,691	\$ 800,125			
440	Periodicals	437	-		946	946			
460	Non-Consumable Items	199,040	124,414		106,272	106,272			
470	Computer Software	8,640	8,089		24,325	24,325			
480	Computer Hardware	10,564	50,817		24,966	24,966			
	Total Supplies and Materials	\$ 715,035	\$ 630,361	-	\$ 961,200	\$ 956,634			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 4,193	\$ -		\$ -	\$ -			
540	Depreciable Equipment	-	123,264		-	-			
	Total Capital Outlay	\$ 4,193	\$ 123,264	-	\$ -	\$ -			-
<u>Other</u>									
640	Dues And Fees	\$ 32,590	\$ 14,141		\$ 15,640	\$ 15,640			
670	Licenses & Permits	-	1,534		-	-			
	Total Other	\$ 32,590	\$ 15,675	-	\$ 15,640	\$ 15,640			-
	Total Office Of The Principal Services	\$ 35,761,442	\$ 40,002,838	343.92	\$ 43,046,652	\$ 41,304,198			324.86
2490 - Other Support Services - School Administration									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 430,241	\$ 504,318	6.55	\$ 415,678	\$ 266,168			3.50
113	Supervisory Licensed	1,054,306	1,182,262	6.35	1,034,407	854,353			5.10
121	Licensed Substitutes	-	222		-	-			
122	Classified Substitutes	581	3,949		3,550	3,550			
124	Temporary Classified	-	33,618		-	-			
130	Additional Salaries	34,227	44,774		31,908	31,908			
	Total Salaries and Wages	\$ 1,519,355	\$ 1,769,143	12.90	\$ 1,485,543	\$ 1,155,979			8.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 443,521	\$ 534,566		\$ 426,633	\$ 317,015			
220	Social Security Contribution	112,059	127,963		108,649	85,196			
230	Other Required Payroll Costs	24,522	28,525		29,042	29,658			
240	Employee Insur & Other Contract Benefits	226,102	243,181		213,190	154,163			
	Total Associated Payroll Costs	\$ 806,204	\$ 934,235	-	\$ 777,514	\$ 586,032			-
<u>Purchased Services</u>									
320	Property Services	\$ 4,673	\$ 2,139		\$ 11,515	\$ 11,515			
340	Travel	6,767	8,715		33,434	33,434			
350	Communication	42,340	37,718		100,596	79,552			
380	Non-Instructional Professional & Technical Svcs.	-	4,088		545	545			
390	Other Gen Prof & Tech Svcs	656	1,000		2,601	2,601			
	Total Purchased Services	\$ 54,436	\$ 53,660	-	\$ 148,691	\$ 127,647			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 22,158	\$ 24,217		\$ 68,562	\$ 43,423			
440	Periodicals	-	79		386	347			
460	Non-Consumable Items	2,864	13,382		8,814	7,933			
470	Computer Software	19,601	319		2,940	2,647			
480	Computer Hardware	11,455	9,319		10,621	9,559			
	Total Supplies and Materials	\$ 56,078	\$ 47,316	-	\$ 91,323	\$ 63,909			-
<u>Other</u>									
640	Dues And Fees	\$ 6,049	\$ 1,127		\$ 6,909	\$ 6,909			
	Total Other	\$ 6,049	\$ 1,127	-	\$ 6,909	\$ 6,909			-
	Total Other Support Services - School Administration	\$ 2,442,122	\$ 2,805,481	12.90	\$ 2,509,980	\$ 1,940,476			8.60
2510 - Direction of Business Support Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 247,153	3.00	\$ 290,224	\$ 324,504			3.00
114	Supervisory Classified	-	134,282	1.00	138,469	138,469			1.00
	Total Salaries and Wages	\$ -	\$ 381,435	4.00	\$ 428,693	\$ 462,973			4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 107,503		\$ 116,071	\$ 122,302			
220	Social Security Contribution	-	28,148		31,553	33,974			
230	Other Required Payroll Costs	-	6,073		8,571	11,863			
240	Employee Insur & Other Contract Benefits	-	50,357		52,373	56,261			
	Total Associated Payroll Costs	\$ -	\$ 192,081	-	\$ 208,568	\$ 224,400			-
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 6,231		\$ -	\$ -			
350	Communication	-	5,178		-	-			
380	Non-Instructional Professional & Technical Svcs.	-	-		204,000	204,000			
	Total Purchased Services	\$ -	\$ 11,409	-	\$ 204,000	\$ 204,000			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 30,310		\$ 102,000	\$ 91,800			
460	Non-Consumable Items	-	33,695		-	-			
	Total Supplies and Materials	\$ -	\$ 64,005	-	\$ 102,000	\$ 91,800			-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 299		\$ -	\$ -			
	Total Other	\$ -	\$ 299	-	\$ -	\$ -			-
	Total Direction of Business Support Services	\$ -	\$ 649,229	4.00	\$ 943,261	\$ 983,173			4.00

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 1,287,814	\$ 1,366,182	22.70	\$ 1,601,833	\$ 1,674,988			21.70
114	Supervisory Classified	346,026	406,044	3.00	424,360	400,101			3.00
124	Temporary Classified	14,184	-		-	-			
130	Additional Salaries	7,020	3,871		34,708	34,708			
	Total Salaries and Wages	\$ 1,655,044	\$ 1,776,097	25.70	\$ 2,060,901	\$ 2,109,797			24.70
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 460,811	\$ 484,114		\$ 564,687	\$ 543,157			
220	Social Security Contribution	122,560	131,090		154,554	157,552			
230	Other Required Payroll Costs	45,672	28,651		41,425	54,697			
240	Employee Insur & Other Contract Benefits	337,784	328,446		389,243	368,435			
	Total Associated Payroll Costs	\$ 966,827	\$ 972,301	-	\$ 1,149,909	\$ 1,123,841			-
<u>Purchased Services</u>									
320	Property Services	\$ 730	\$ 1,222		\$ 3,195	\$ 3,195			
340	Travel	14,103	27,158		15,517	15,517			
350	Communication	30,097	28,231		45,366	45,366			
380	Non-Instructional Professional & Technical Svcs.	97,097	104,368		95,937	95,937			
390	Other Gen Prof & Tech Svcs	44,641	27,436		9,725	9,725			
	Total Purchased Services	\$ 186,668	\$ 188,415	-	\$ 169,740	\$ 169,740			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 12,912	\$ 20,306		\$ 7,622	\$ 6,860			
440	Periodicals	686	219		-	-			
460	Non-Consumable Items	-	2,634		1,877	1,689			
470	Computer Software	429	15,000		66,164	59,548			
480	Computer Hardware	3,378	2,912		-	-			
	Total Supplies and Materials	\$ 17,405	\$ 41,071	-	\$ 75,663	\$ 68,097			-
<u>Other</u>									
640	Dues And Fees	\$ 6,610	\$ 11,390		\$ 37,522	\$ 37,522			
	Total Other	\$ 6,610	\$ 11,390	-	\$ 37,522	\$ 37,522			-
	Total Fiscal Services	\$ 2,832,554	\$ 2,989,274	25.70	\$ 3,493,735	\$ 3,508,997			24.70

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 11,111,705	\$ 13,125,670	279.00	\$ 15,523,733	\$ 15,878,380			269.00
114	Supervisory Classified	673,352	663,546	6.00	831,017	697,377			5.00
122	Classified Substitutes	259,497	349,770		474,673	474,673			
124	Temporary Classified	295,012	328,061		511,092	511,092			
130	Additional Salaries	368,392	513,125		236,754	236,754			
	Total Salaries and Wages	\$ 12,707,958	\$ 14,980,172	285.00	\$ 17,577,269	\$ 17,798,276			274.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 3,361,607	\$ 4,012,557		\$ 4,631,627	\$ 4,387,658			
220	Social Security Contribution	945,116	1,115,961		1,312,944	1,319,441			
230	Other Required Payroll Costs	1,691,960	2,029,177		2,334,430	2,484,621			
240	Employee Insur & Other Contract Benefits	3,600,303	3,915,943		4,519,103	4,343,381			
	Total Associated Payroll Costs	\$ 9,598,986	\$ 11,073,638	-	\$ 12,798,104	\$ 12,535,101			-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 100	\$ -		\$ -	\$ -			
320	Property Services	9,957,687	11,084,474		10,893,040	12,016,241			
340	Travel	13,244	29,647		24,580	24,580			
350	Communication	123,196	104,468		57,083	57,083			
360	Charter School Payments	856	-		-	-			
380	Non-Instructional Professional & Technical Svcs.	1,258,608	1,086,595		1,790,957	1,675,150			
390	Other Gen Prof & Tech Svcs	326,724	149,943		891,655	891,655			
	Total Purchased Services	\$ 11,680,415	\$ 12,455,127	-	\$ 13,657,315	\$ 14,664,709			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,124,203	\$ 2,752,044		\$ 1,355,570	\$ 1,289,083			
460	Non-Consumable Items	567,036	126,920		196,204	176,984			
470	Computer Software	124,834	150,645		80,978	80,978			
480	Computer Hardware	54,986	4,065		-	-			
	Total Supplies and Materials	\$ 2,871,059	\$ 3,033,674	-	\$ 1,632,752	\$ 1,547,045			-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 170,162	\$ 91,532		\$ -	\$ -			
530	Grounds Improvements	19,636	9,667		-	-			
540	Depreciable Equipment	514,625	349,704		-	-			
	Total Capital Outlay	\$ 704,423	\$ 450,903	-	\$ -	\$ -			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 62,758	\$ 427,892		\$ 19,838	\$ 19,838			
670	Licenses & Permits	36,804	13,339		52,672	52,672			
Total Other		\$ 99,562	\$ 441,231	-	\$ 72,510	\$ 72,510			-
Total Operation and Maintenance of Plant Services		\$ 37,662,403	\$ 42,434,745	285.00	\$ 45,737,950	\$ 46,617,641			274.00
2550 - Student Transportation Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 9,358,972	\$ 10,956,072	326.89	\$ 14,461,652	\$ 14,646,477			312.89
114	Supervisory Classified	306,990	459,245	4.00	501,572	516,611			4.00
122	Classified Substitutes	64,399	66,616		445,665	445,665			
124	Temporary Classified	245,653	440,743		29,866	29,866			
130	Additional Salaries	1,302,578	1,833,217		629,919	629,919			
Total Salaries and Wages		\$ 11,278,592	\$ 13,755,893	330.89	\$ 16,068,674	\$ 16,268,538			316.89
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 3,140,564	\$ 3,747,130		\$ 4,367,829	\$ 4,153,401			
220	Social Security Contribution	854,516	1,046,289		1,239,098	1,274,114			
230	Other Required Payroll Costs	1,204,896	1,406,209		1,693,447	1,800,191			
240	Employee Insur & Other Contract Benefits	3,696,788	3,939,204		5,255,484	4,842,354			
Total Associated Payroll Costs		\$ 8,896,764	\$ 10,138,832	-	\$ 12,555,858	\$ 12,070,060			-
<u>Purchased Services</u>									
320	Property Services	\$ 187,158	\$ 223,836		\$ 114,949	\$ 114,949			
330	Student Transportation Services	293,775	262,387		493,149	493,149			
340	Travel	29,637	56,277		21,445	21,445			
350	Communication	68,280	56,538		35,792	35,792			
380	Non-Instructional Professional & Technical Svcs.	251,375	657,141		343,247	343,247			
390	Other Gen Prof & Tech Svcs	19	1,200		-	-			
Total Purchased Services		\$ 830,244	\$ 1,257,379	-	\$ 1,008,582	\$ 1,008,582			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,070,219	\$ 1,330,493		\$ 1,815,122	\$ 1,633,608			
440	Periodicals	51,057	58,951		863	777			
460	Non-Consumable Items	236,209	545,180		315,690	284,120			
470	Computer Software	65,303	79,663		184,356	165,920			
480	Computer Hardware	3,742	65,395		5,920	5,328			
Total Supplies and Materials		\$ 1,426,530	\$ 2,079,682	-	\$ 2,321,951	\$ 2,089,753			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 44,269	\$ 366,605		\$ 363,902	\$ 363,902			
562	Depreciable Transportation	21,531,916	9,640,850		-	-			
564	Transportation Improvements	76,423	-		-	-			
Total Capital Outlay		\$ 21,652,608	\$ 10,007,455	-	\$ 363,902	\$ 363,902			-
<u>Other</u>									
640	Dues And Fees	\$ 20,657	\$ 29,462		\$ 10,447	\$ 10,447			
650	Insurance	198,179	154,275		93,734	93,734			
670	Licenses & Permits	22,258	23,252		330	330			
Total Other		\$ 241,094	\$ 206,989	-	\$ 104,511	\$ 104,511			-
Total Student Transportation Services		\$ 44,325,832	\$ 37,446,230	330.89	\$ 32,423,478	\$ 31,905,346			316.89
2570 - Internal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 812,149	\$ 970,453	11.00	\$ 1,323,895	\$ 947,846			4.00
114	Supervisory Classified	98,384	113,069	1.00	120,766	125,595			1.00
122	Classified Substitutes	-	-		4,202	4,202			
124	Temporary Classified	5,459	17,506		19,117	19,117			
130	Additional Salaries	21,594	11,580		31,121	31,121			
Total Salaries and Wages		\$ 937,586	\$ 1,112,608	12.00	\$ 1,499,101	\$ 1,127,881			5.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 176,881	\$ 180,129		\$ 219,614	\$ 119,295			
220	Social Security Contribution	46,908	49,123		61,629	37,663			
230	Other Required Payroll Costs	23,533	20,307		28,951	13,062			
240	Employee Insur & Other Contract Benefits	159,272	155,994		191,242	85,575			
Total Associated Payroll Costs		\$ 406,594	\$ 405,553	-	\$ 501,436	\$ 255,595			-
<u>Purchased Services</u>									
320	Property Services	\$ 5,683	\$ 1,408		\$ 7,593	\$ 7,593			
330	Student Transportation Services	-	5,679		-	-			
340	Travel	3,001	6,576		9,089	9,089			
350	Communication	25,677	95,509		27,567	27,567			
380	Non-Instructional Professional & Technical Svcs.	3,816	-		2,331	2,331			
390	Other Gen Prof & Tech Svcs	97	2,520		515	515			
Total Purchased Services		\$ 38,274	\$ 111,692	-	\$ 47,095	\$ 47,095			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
Supplies and Materials									
410	Consumable Supplies & Material	\$ (80,212)	\$ 73,371		\$ (44,408)	\$ (54,389)			
460	Non-Consumable Items	11,115	937		2,287	2,058			
470	Computer Software	20,866	23,169		42,375	38,138			
480	Computer Hardware	562	1,396		7,600	6,840			
Total Supplies and Materials		\$ (47,669)	\$ 98,873	-	\$ 7,854	\$ (7,353)			-
Other									
640	Dues And Fees	\$ 5,819	\$ 6,579		\$ 6,885	\$ 6,885			
670	Licenses & Permits	245	-		1,391	1,391			
Total Other		\$ 6,064	\$ 6,579	-	\$ 8,276	\$ 8,276			-
Total Internal Services		\$ 1,340,849	\$ 1,735,305	12.00	\$ 2,063,762	\$ 1,431,494			5.00

2620 - Research Services

Purchased Services

380 Non-Instructional Professional & Technical Svcs.	\$ 16,500	\$ 12,375		\$ -	\$ -			
Total Purchased Services	\$ 16,500	\$ 12,375	-	\$ -	\$ -			-
Total Research Services	\$ 16,500	\$ 12,375	-	\$ -	\$ -			-

2630 - Information Services

Salaries and Wages

112 Regular Classified	\$ 347,275	\$ 393,559	5.00	\$ 368,206	\$ 317,365			4.00
114 Supervisory Classified	249,924	257,037	2.00	281,062	276,416			2.00
124 Temporary Classified	440	32,090		-	-			
130 Additional Salaries	3,768	2,969		30,839	27,239			
Total Salaries and Wages	\$ 601,407	\$ 685,655	7.00	\$ 680,107	\$ 621,020			6.00

Associated Payroll Costs

210 Public Employees Retirement System	\$ 160,865	\$ 177,359		\$ 184,145	\$ 159,738			
220 Social Security Contribution	44,864	50,663		51,102	46,372			
230 Other Required Payroll Costs	9,781	11,082		13,605	16,079			
240 Employee Insur & Other Contract Benefits	129,171	133,279		124,293	112,867			
Total Associated Payroll Costs	\$ 344,681	\$ 372,383	-	\$ 373,145	\$ 335,056			-

Purchased Services

320 Property Services	\$ -	\$ -		\$ 325	\$ 325			
340 Travel	1,377	929		3,995	3,995			
350 Communication	11,982	12,798		37,746	37,746			
380 Non-Instructional Professional & Technical Svcs.	-	-		49,477	49,477			
390 Other Gen Prof & Tech Svcs	357	101		-	-			
Total Purchased Services	\$ 13,716	\$ 13,828	-	\$ 91,543	\$ 91,543			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,913	\$ 2,064		\$ 4,115	\$ 3,704			
440	Periodicals	802	980		966	869			
460	Non-Consumable Items	4,696	12,265		9,355	8,420			
470	Computer Software	28,429	29,872		14,530	13,077			
480	Computer Hardware	30	3,276		1,052	947			
Total Supplies and Materials		\$ 37,870	\$ 48,457	-	\$ 30,018	\$ 27,017			-
<u>Other</u>									
640	Dues And Fees	\$ 3,719	\$ 7,127		\$ 1,144	\$ 1,144			
Total Other		\$ 3,719	\$ 7,127	-	\$ 1,144	\$ 1,144			-
Total Information Services		\$ 1,001,393	\$ 1,127,450	7.00	\$ 1,175,957	\$ 1,075,780			6.00
2640 - Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 169,960	\$ 17,829	-	\$ -	\$ -			-
112	Regular Classified	1,973,177	2,126,679	34.00	2,295,530	2,379,282			32.00
113	Supervisory Licensed	333,894	329,333	3.00	455,686	425,995			3.00
114	Supervisory Classified	250,177	407,127	3.00	397,545	402,011			3.00
121	Licensed Substitutes	65,767	258,191		-	-			
122	Classified Substitutes	23,183	27,605		5,774	5,774			
123	Temporary Licensed	46,124	55,296		-	-			
124	Temporary Classified	13,755	15,482		80,283	80,283			
130	Additional Salaries	55,127	52,828		58,996	58,996			
Total Salaries and Wages		\$ 2,931,164	\$ 3,290,370	40.00	\$ 3,293,814	\$ 3,352,341			38.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 643,018	\$ 1,034,942		\$ 884,167	\$ 828,027			
220	Social Security Contribution	217,929	245,769		247,050	247,642			
230	Other Required Payroll Costs	47,507	54,522		66,043	86,424			
240	Employee Insur & Other Contract Benefits	594,538	609,503		648,890	626,163			
Total Associated Payroll Costs		\$ 1,502,992	\$ 1,944,736	-	\$ 1,846,150	\$ 1,788,256			-
<u>Purchased Services</u>									
320	Property Services	\$ 2,030	\$ 373		\$ 13,275	\$ 13,275			
340	Travel	16,492	13,508		47,917	47,917			
350	Communication	66,502	46,697		67,781	67,781			
380	Non-Instructional Professional & Technical Svcs.	257,339	223,797		426,222	426,222			
390	Other Gen Prof & Tech Svcs	235	40,634		9,886	9,886			
Total Purchased Services		\$ 342,598	\$ 325,009	-	\$ 565,081	\$ 565,081			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 13,021	\$ 44,667		\$ 37,664	\$ 33,897			
440	Periodicals	-	37,710		740	666			
460	Non-Consumable Items	53,829	11,732		6,971	6,274			
470	Computer Software	70,290	15,405		236,412	262,771			
480	Computer Hardware	569	12,976		3,448	3,103			
Total Supplies and Materials		\$ 137,709	\$ 122,490	-	\$ 285,235	\$ 306,711			-
<u>Other</u>									
640	Dues And Fees	\$ 31,465	\$ 19,391		\$ 5,113	\$ 5,113			
650	Insurance	-	5,000		-	-			
670	Licenses & Permits	25,780	187		1,082	1,082			
Total Other		\$ 57,245	\$ 24,578	-	\$ 6,195	\$ 6,195			-
Total Staff Services		\$ 4,971,708	\$ 5,707,183	40.00	\$ 5,996,475	\$ 6,018,584			38.00
2660 - Technology Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 5,142,706	\$ 5,219,945	69.91	\$ 5,781,974	\$ 6,123,427			69.91
114	Supervisory Classified	705,271	756,665	6.00	799,533	556,349			4.00
122	Classified Substitutes	-	-		27,714	27,714			
124	Temporary Classified	72,945	33,916		-	-			
130	Additional Salaries	1,500	1,115		-	-			
Total Salaries and Wages		\$ 5,922,422	\$ 6,011,641	75.91	\$ 6,609,221	\$ 6,707,490			73.91
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,655,676	\$ 1,732,287		\$ 1,836,760	\$ 1,743,541			
220	Social Security Contribution	438,443	444,597		490,573	498,438			
230	Other Required Payroll Costs	99,226	97,447		132,524	172,642			
240	Employee Insur & Other Contract Benefits	1,143,235	1,133,415		1,195,012	1,179,132			
Total Associated Payroll Costs		\$ 3,336,580	\$ 3,407,746	-	\$ 3,654,869	\$ 3,593,753			-
<u>Purchased Services</u>									
320	Property Services	\$ 1,067,239	\$ 321,040		\$ 143,210	\$ 143,210			
340	Travel	29,709	31,200		26,890	26,890			
350	Communication	323,829	300,521		1,859,338	1,859,338			
380	Non-Instructional Professional & Technical Svcs.	96,403	409,130		506,616	506,616			
390	Other Gen Prof & Tech Svcs	3,880	3,198		-	-			
Total Purchased Services		\$ 1,521,060	\$ 1,065,089	-	\$ 2,536,054	\$ 2,536,054			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 96,262	\$ 231,255		\$ 142,283	\$ 142,283			
440	Periodicals	-	25		-	-			
460	Non-Consumable Items	14,877	32,099		11,641	11,641			
470	Computer Software	2,202,071	2,017,811		2,670,528	1,670,528			
480	Computer Hardware	2,516,940	247,575		991,846	491,846			
	Total Supplies and Materials	\$ 4,830,150	\$ 2,528,765	-	\$ 3,816,298	\$ 2,316,298			-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ 82,422	\$ 15,215		\$ 15,532	\$ 15,532			
	Total Capital Outlay	\$ 82,422	\$ 15,215	-	\$ 15,532	\$ 15,532			-
<u>Other</u>									
640	Dues And Fees	\$ 25,441	\$ 82,269		\$ -	\$ -			
	Total Other	\$ 25,441	\$ 82,269	-	\$ -	\$ -			-
	Total Technology Services	\$ 15,718,075	\$ 13,110,725	75.91	\$ 16,631,974	\$ 15,169,127			73.91
2680 - Interpretation and Translation Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 691,404	\$ 697,461	12.75	\$ 809,197	\$ 700,121			10.75
124	Temporary Classified	73	-		-	-			
130	Additional Salaries	17,572	9,873		-	-			
	Total Salaries and Wages	\$ 709,049	\$ 707,334	12.75	\$ 809,197	\$ 700,121			10.75
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 208,351	\$ 206,387		\$ 222,698	\$ 178,323			
220	Social Security Contribution	52,744	52,554		60,227	51,787			
230	Other Required Payroll Costs	11,558	11,589		16,372	18,108			
240	Employee Insur & Other Contract Benefits	210,667	210,685		226,461	202,213			
	Total Associated Payroll Costs	\$ 483,320	\$ 481,215	-	\$ 525,758	\$ 450,431			-
<u>Purchased Services</u>									
340	Travel	\$ 370	\$ 2,924		\$ 6,392	\$ 6,392			
350	Communication	3,763	2,364		4,481	4,481			
380	Non-Instructional Professional & Technical Svcs.	2,863	1,166		-	-			
390	Other Gen Prof & Tech Svcs	-	4,222		-	-			
	Total Purchased Services	\$ 6,996	\$ 10,676	-	\$ 10,873	\$ 10,873			-

Requirements Detail – General Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted FTE
<u>Supplies and Materials</u>							
410 Consumable Supplies & Material	\$ 4,538	\$ 3,206		\$ 14,338	\$ 12,905		
460 Non-Consumable Items	2,739	1,807		-	-		
470 Computer Software	2,614	-		-	-		
Total Supplies and Materials	\$ 9,891	\$ 5,013	-	\$ 14,338	\$ 12,905		-
Total Interpretation and Translation Services	\$ 1,209,256	\$ 1,204,238	12.75	\$ 1,360,166	\$ 1,174,330		10.75
2690 - Other Support Services - Central							
<u>Associated Payroll Costs</u>							
240 Employee Insur & Other Contract Benefits	\$ 552,307	\$ 556,318		\$ 761,200	\$ 761,200		
Total Associated Payroll Costs	\$ 552,307	\$ 556,318	-	\$ 761,200	\$ 761,200		-
<u>Purchased Services</u>							
340 Travel	\$ 1,982	\$ 2,694		\$ -	\$ -		
374 Other Tuition	218,985	300,434		360,000	360,000		
Total Purchased Services	\$ 220,967	\$ 303,128	-	\$ 360,000	\$ 360,000		-
Total Other Support Services - Central	\$ 773,274	\$ 859,446	-	\$ 1,121,200	\$ 1,121,200		-
2700 - Supplemental Retirement Program							
<u>Salaries and Wages</u>							
116 Early Retirement	\$ 335,351	\$ 100,749		\$ 70,000	\$ 70,000		
Total Salaries and Wages	\$ 335,351	\$ 100,749	-	\$ 70,000	\$ 70,000		-
<u>Associated Payroll Costs</u>							
210 Public Employees Retirement System	\$ 69,993	\$ 9,882		\$ 14,753	\$ 13,805		
220 Social Security Contribution	25,405	7,520		5,356	5,356		
230 Other Required Payroll Costs	5,312	1,571		1,408	1,827		
Total Associated Payroll Costs	\$ 100,710	\$ 18,973	-	\$ 21,517	\$ 20,988		-
Total Supplemental Retirement Program	\$ 436,061	\$ 119,722	-	\$ 91,517	\$ 90,988		-
Total Support Services	\$ 198,549,175	\$ 206,058,241	1,669.99	\$ 220,520,632	\$ 206,084,154		1,497.35
3000 - Enterprise and Community Services							
3100 - Food Services							
<u>Purchased Services</u>							
380 Non-Instructional Professional & Technical Svcs.	\$ 505	\$ -		\$ -	\$ -		
Total Purchased Services	\$ 505	\$ -	-	\$ -	\$ -		-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 73,084		\$ -	\$ 608,000			
460	Non-Consumable Items	-	-		608,000	-			
	Total Supplies and Materials	\$ -	\$ 73,084	-	\$ 608,000	\$ 608,000			-
	Total Food Services	\$ 505	\$ 73,084	-	\$ 608,000	\$ 608,000			-
	Total Enterprise and Community Services	\$ 505	\$ 73,084	-	\$ 608,000	\$ 608,000			-
4000 - Facilities Acquisition and Construction									
4110 - Service Area Direction									
<u>Purchased Services</u>									
350	Communication	\$ 48	\$ -		\$ -	\$ -			
	Total Purchased Services	\$ 48	\$ -	-	\$ -	\$ -			-
	Total Service Area Direction	\$ 48	\$ -	-	\$ -	\$ -			-
4120 - Site Acquisition & Development Services									
<u>Purchased Services</u>									
390	Other Gen Prof & Tech Svcs	\$ 11,000	\$ 8,500		\$ -	\$ -			
	Total Purchased Services	\$ 11,000	\$ 8,500	-	\$ -	\$ -			-
	Total Site Acquisition & Development	\$ 11,000	\$ 8,500	-	\$ -	\$ -			-
4150 - Building Acq Constr & Imprv Services									
<u>Purchased Services</u>									
380	Non-Instructional Professional & Technical Svcs.	\$ 695	\$ 100		\$ 135,870	\$ 135,870			
390	Other Gen Prof & Tech Svcs	21,008	10,712		-	-			
	Total Purchased Services	\$ 21,703	\$ 10,812	-	\$ 135,870	\$ 135,870			-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 91,947	\$ -		\$ 108,292	\$ 108,292			
	Total Capital Outlay	\$ 91,947	\$ -	-	\$ 108,292	\$ 108,292			-
	Total Building Acq Constr & Imprv Services	\$ 113,650	\$ 10,812	-	\$ 244,162	\$ 244,162			-
	Total Facilities Acquisition and Construction	\$ 124,698	\$ 19,312	-	\$ 244,162	\$ 244,162			-

Requirements Detail – General Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
5000 - Other Uses								
5100 - Debt Service								
Other								
610	Principal	\$ 279,820	\$ -	\$ -	\$ -			
621	Interest	5,932	-	-	-			
Total Other		\$ 285,752	\$ -	-	\$ -	\$ -		-
Total Debt Service		\$ 285,752	\$ -	-	\$ -	\$ -		-
5200 - Transfer Of Funds								
Transfers								
710	Fund Modifications							
	Transfer to Asset Replacement Fund	\$ 820,000	\$ 17,390,000	\$ 11,500,000	\$ 8,310,000			
	Transfer to Food Services Fund	115,844	40,451	200,000	200,000			
	Transfer to Preventative & Deferred Maint. Fund	2,000,000	1,750,000	2,000,000	4,000,000			
Total Transfers		\$ 2,935,844	\$ 19,180,451	-	\$ 13,700,000	\$ 12,510,000		-
Total Transfer Of Funds		\$ 2,935,844	\$ 19,180,451	-	\$ 13,700,000	\$ 12,510,000		-
Total Other Uses		\$ 3,221,596	\$ 19,180,451	-	\$ 13,700,000	\$ 12,510,000		-
6000 - Contingency								
6000 - Operating Contingency								
Other Uses								
810	Operating Contingency	\$ -	\$ -	\$ 33,961,314	\$ 60,089,125			
Total Other Uses		\$ -	\$ -	-	\$ 33,961,314	\$ 60,089,125		-
Total Operating Contingency		\$ -	\$ -	-	\$ 33,961,314	\$ 60,089,125		-
Total Contingency		\$ -	\$ -	-	\$ 33,961,314	\$ 60,089,125		-
7000 - Unappropriated Ending Fund Balance								
761	Reserved for Inventories	\$ 346,769	\$ 540,897	\$ -	\$ -			
770	Unreserved for Transportation FFCO	32,214,380	10,693,822	-	-			
770	Unreserved Fund Balance	77,393,311	75,401,953	-	-			
Total Unappropriated Ending Fund Balance		\$ 109,954,460	\$ 86,636,672	-	\$ -	\$ -		-
TOTAL REQUIREMENTS		\$ 636,915,852	\$ 637,913,720	4,765.55	\$ 625,040,171	\$ 646,510,602		4,465.25

Requirements Summary by Function – General Fund

Function and Description	2023-24		2024-25			
	FTE	Budget	Proposed	Approved	Adopted	FTE
1000 INSTRUCTION						
1110 Elementary Programs	1,065.94	\$ 116,757,982	\$ 121,875,268	\$ -	\$ -	996.25
1120 Middle School Programs	402.40	48,806,993	50,268,919	-	-	377.28
1130 High School Programs	533.03	72,466,058	74,163,741	-	-	502.78
1140 Pre-Kindergarten Programs	-	52,124	46,912	-	-	-
1200 Special Programs	1,094.19	117,232,075	119,932,619	-	-	1,091.59
1400 Summer School Programs	-	690,831	687,702	-	-	-
TOTAL INSTRUCTION	3,095.56	\$ 356,006,063	\$ 366,975,161	\$ -	\$ -	2,967.90
2000 SUPPORT SERVICES						
2100 Students	358.02	\$ 40,002,669	\$ 35,656,934	\$ -	\$ -	296.58
2200 Instructional Staff	151.90	20,689,318	14,734,784	-	-	104.06
2300 General Administration	10.00	3,232,538	3,351,102	-	-	10.00
2400 School Administration	356.82	45,556,632	43,244,674	-	-	333.46
2500 Business	657.59	84,662,186	84,446,651	-	-	624.59
2600 Central Activities	135.66	26,285,772	24,559,021	-	-	128.66
2700 Supplemental Retirement Program	-	91,517	90,988	-	-	-
TOTAL SUPPORT SERVICES	1,669.99	\$ 220,520,632	\$ 206,084,154	\$ -	\$ -	1,497.35
3000 ENTERPRISE AND COMMUNITY SERVICES						
3100 Food Services	-	\$ 608,000	\$ 608,000	\$ -	\$ -	-
TOTAL ENTERPRISE AND COMMUNITY SERVICES	-	\$ 608,000	\$ 608,000	\$ -	\$ -	-
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4100 Facilities Acquisition and Construction	-	\$ 244,162	\$ 244,162	\$ -	\$ -	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 244,162	\$ 244,162	\$ -	\$ -	-
5000 OTHER USES						
5200 Transfers of Funds	-	\$ 13,700,000	\$ 12,510,000	\$ -	\$ -	-
TOTAL OTHER USES	-	\$ 13,700,000	\$ 12,510,000	\$ -	\$ -	-
6000 CONTINGENCIES						
6100 Operating Contingency	-	\$ 33,961,314	\$ 60,089,125	\$ -	\$ -	-
TOTAL CONTINGENCY	-	\$ 33,961,314	\$ 60,089,125	\$ -	\$ -	-
TOTAL GENERAL FUND REQUIREMENTS	4,765.55	\$ 625,040,171	\$ 646,510,602	\$ -	\$ -	4,465.25

Requirements by Object Code – General Fund

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<u>Salaries and Wages</u>					
111	Regular Licensed	\$ 153,068,471	\$ 161,782,201	\$ 173,328,753	\$ 175,895,378
112	Regular Classified	81,190,465	91,947,298	107,402,950	106,420,139
113	Supervisory Licensed	15,871,185	18,068,399	19,106,888	17,773,463
114	Supervisory Classified	2,891,170	3,498,385	3,810,951	3,434,385
115	Sabbaticals	52,209	70,516	280,118	293,893
116	Early Retirement	335,351	100,748	70,000	70,000
121	Licensed Substitutes	3,758,443	4,485,132	4,671,077	5,148,412
122	Classified Substitutes	666,997	952,944	2,300,999	2,300,999
123	Temporary Licensed	249,548	617,491	158,340	158,340
124	Temporary Classified	950,304	1,179,021	1,390,526	1,390,526
130	Additional Salaries	9,350,069	10,873,601	11,097,733	15,346,947
Total Salaries and Wages		\$ 268,384,212	\$ 293,575,736	\$ 323,618,335	\$ 328,232,482
<u>Associated Payroll Costs</u>					
210	Public Employees Retirement System	\$ 74,547,386	\$ 81,842,111	\$ 87,096,347	\$ 83,173,591
220	Social Security Contribution	19,897,815	21,737,356	24,015,649	24,440,252
230	Other	7,012,133	7,954,081	10,030,876	12,086,353
240	Employee Insurance	65,296,674	68,430,091	76,623,713	71,611,825
240	Professional Devel & Other Contractual Benefits	587,307	591,318	784,000	842,760
Total Associated Payroll Costs		\$ 167,341,315	\$ 180,554,957	\$ 198,550,585	\$ 192,154,781

Requirements by Object Code – General Fund Continued

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<u>Purchased Services</u>					
310	Instructional, Profess, & Tech Svcs	\$ 1,520,666	\$ 1,125,340	\$ 1,237,946	\$ 1,088,368
320	Property Services	11,440,890	11,875,111	11,455,193	12,578,394
330	Student Transportation Services	956,861	919,484	1,984,823	1,990,053
340	Travel	500,260	685,010	1,194,129	1,130,130
350	Communication	2,275,580	2,631,063	4,569,221	4,544,575
360	Charter School Payments	6,274,110	7,019,763	7,800,000	7,800,000
370	Tuition	1,353,518	1,370,681	1,613,229	1,613,229
380	Non-Instructional Professional & Technical Svcs.	5,286,635	5,836,774	5,015,786	4,872,655
390	Other General Profess & Tech Svcs	506,570	357,707	1,029,326	1,029,326
Total Purchased Services		\$ 30,115,090	\$ 31,820,933	\$ 35,899,653	\$ 36,646,730
<u>Supplies and Materials</u>					
410	Consumable Supplies & Materials	\$ 7,071,569	\$ 8,608,528	\$ 10,181,879	\$ 9,986,816
420	Textbooks	408,347	196,413	723,180	675,941
430	Library Books	253,400	308,285	284,336	272,481
440	Periodicals	90,193	102,324	19,105	18,213
460	Non-consumable Items	1,753,622	1,722,165	1,983,367	1,360,212
470	Computer Software	3,046,532	2,729,452	3,820,659	2,774,085
480	Computer Hardware	21,683,301	576,210	1,299,920	791,898
Total Supplies and Materials		\$ 34,306,964	\$ 14,243,377	\$ 18,312,446	\$ 15,879,646
<u>Capital Outlay</u>					
520	Buildings Acquisition and Improvement	\$ 275,687	\$ 115,532	\$ 108,292	\$ 108,292
530	Improvements Other Than Buildings	47,136	43,304	-	-
540	Depreciable Equipment	692,857	917,870	382,804	382,804
550	Depreciable Technology	82,422	15,216	15,532	15,532
560	Depreciable Transportation	21,608,339	9,640,850	-	-
Total Capital Outlay		\$ 22,706,441	\$ 10,732,772	\$ 506,628	\$ 506,628

Requirements by Object Code – General Fund Continued

Object	Object Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
	<u>Other</u>				
610	Principal	\$ 279,821	\$ -	\$ -	\$ -
620	Interest	5,932	-	-	-
640	Dues and Fees	596,404	965,529	330,766	330,766
650	Insurance and Judgments	198,179	159,275	93,734	93,734
670	Taxes, Licenses and Assessments	91,190	44,018	66,710	66,710
	Total Other	\$ 1,171,526	\$ 1,168,822	\$ 491,210	\$ 491,210
	<u>Transfers</u>				
710	Transfer to Asset Replacement Fund	\$ 820,000	\$ 17,390,000	\$ 11,500,000	\$ 8,310,000
710	Transfer to Food Services Fund	115,844	40,451	200,000	200,000
710	Transfer to Preventative & Deferred Maint. Fund	2,000,000	1,750,000	2,000,000	4,000,000
	Total Transfers	\$ 2,935,844	\$ 19,180,451	\$ 13,700,000	\$ 12,510,000
	<u>Other Uses of Funds</u>				
810	Operating Contingency	\$ -	\$ -	\$ 33,961,314	\$ 60,089,125
	Total Other Uses of Funds	\$ -	\$ -	\$ 33,961,314	\$ 60,089,125
	<u>Unappropriated Ending Fund Balance</u>				
761	Reserved for Inventories	\$ 346,769	\$ 540,897	\$ -	\$ -
770	Unreserved Fund Balance	109,607,691	86,095,775	-	-
	Total Unappropriated Ending Fund Balance	\$ 109,954,460	\$ 86,636,672	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 636,915,852	\$ 637,913,720	\$ 625,040,171	\$ 646,510,602

Summary of FTE, Wages and Benefits – General Fund

Object	Object Description	2023-24 FTE	FTE Change	2024-25 FTE	2024-25 Budgeted Wages and Benefits
LICENSED STAFF					
111	Regular Licensed	2,336.42	(164.88)	2,171.54	\$ 175,895,378
113	Supervisory Licensed	137.05	(12.75)	124.30	17,773,463
115	Sabbaticals				293,893
116	Early Retirement				70,000
121	Licensed Substitutes				5,148,412
123	Temporary Licensed				158,340
130	Additional Salaries				12,358,056
TOTAL LICENSED STAFF		2,473.47	(177.63)	2,295.84	\$ 211,697,542
CLASSIFIED STAFF					
112	Regular Classified	2,208.08	(119.67)	2,088.41	\$ 100,736,838
112	Professional and Technical	56.00	-	56.00	5,683,301
114	Supervisory Classified	28.00	(3.00)	25.00	3,434,385
122	Classified Substitutes				2,300,999
124	Temporary Classified				1,390,526
130	Additional Salaries				2,988,891
TOTAL CLASSIFIED STAFF		2,292.08	(122.67)	2,169.41	\$ 116,534,940
ASSOCIATED PAYROLL COSTS					
210	Public Employees Retirement System				\$ 83,173,591
220	Social Security Contribution				24,440,252
230	Other				12,086,353
240	Employee Insurance				71,611,825
240	Professional Devel & Other Contractual Benefits				842,760
TOTAL ASSOCIATED PAYROLL COSTS					\$ 192,154,781
TOTAL GENERAL FUND FTE, WAGES AND BENEFITS		4,765.55	(300.30)	4,465.25	\$ 520,387,263

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.

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	2021-22	2022-23	2023-24		2024-25		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted FTE
RESOURCES							
1312 Tuition-Other	\$ 31,177	\$ -		\$ 100,000	\$ 100,000		
1710 Admissions	386,610	366,648		450,000	400,000		
1720 Student Annual/Yearbook Sales	170,570	133,847		275,000	275,000		
1720 School Stores	88,002	139,042		175,000	150,000		
1740 Athletic Participation Fees	10,531	5,946		550,000	500,000		
1750 Concessions/Vending Machines	6,477	7,648		-	-		
1760 Fundraising Activities	281,148	384,772		580,000	400,000		
1790 Extracurricular Miscellaneous	1,682,373	2,070,461		3,137,075	2,200,000		
1800 Child Care/Foster Care	4,910	6,775		7,000	7,000		
1910 Building Rental, Fines and Fees	9,263	31,418		20,000	50,000		
1920 Contributions and Donations	798,335	449,998		1,800,000	1,800,000		
1950 Textbook Sales	1,235	6,229		30,000	30,000		
1960 Recovery of Prior Years Expense	400	-		-	-		
1990 Miscellaneous	1,119,461	981,917		1,200,000	1,200,000		
2200 Restricted	70,000	-		-	-		
5400 Beginning Fund Balance	6,315,798	7,035,473		7,000,000	7,300,000		
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 10,976,290	\$ 11,620,174		\$ 15,324,075	\$ 14,412,000		

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	Budget	Proposed	2024-25 Approved	Adopted	FTE
REQUIREMENTS									
1000 - Instruction									
1111 - Elementary Instruction, Primary (K-5)									
<u>Supplies and Materials</u>									
460	Non-consumable Items	\$ 44,618	\$ 30,996		\$ -	\$ 50,000			
	Total Supplies and Materials	\$ 44,618	\$ 30,996	-	\$ -	\$ 50,000			-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 8,980	\$ -		\$ -	\$ -			
	Total Capital Outlay	\$ 8,980	\$ -	-	\$ -	\$ -			-
	Total Elementary Extracurricular	\$ 53,598	\$ 30,996	-	\$ -	\$ 50,000			-
1113 - Elementary Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 222	\$ 1,000		\$ 19,046	\$ 19,046			
122	Classified Substitutes	-	-		6,628	6,628			
124	Temporary Classified	-	335		4,006	4,006			
130	Additional Salaries	709	4,595		133,784	133,784			
	Total Salaries and Wages	\$ 931	\$ 5,930	-	\$ 163,464	\$ 163,464			-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 184	\$ 1,560		\$ 44,664	\$ 39,482			
220	Social Security Contribution	71	448		12,514	12,514			
230	Other Required Payroll Costs	15	98		3,304	4,284			
	Total Associated Payroll Costs	\$ 270	\$ 2,106	-	\$ 60,482	\$ 56,280			-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 3,684		\$ 44,997	\$ 25,077			
320	Property Services	-	300		3,196	1,616			
330	Student Transportation Services	27,784	134,185		275,366	304,206			
340	Travel	100	5,638		-	-			
350	Communication	5,797	4,611		15,410	19,120			
380	Non-Instructional Profess & Tech Svcs	600	-		-	-			
	Total Purchased Services	\$ 34,281	\$ 148,418	-	\$ 338,969	\$ 350,019			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 256,312	\$ 393,686		\$ 1,627,685	\$ 1,011,637			
420	Textbooks	5,543	7,677		30,466	33,020			
430	Library Books	567	927		-	-			
460	Non-consumable Items	39,410	49,300		111,320	141,651			
470	Computer Software	12,791	10,231		7,031	40,672			
480	Computer Hardware	2,246	678		37,497	26,830			
	Total Supplies and Materials	\$ 316,869	\$ 462,499	-	\$ 1,813,999	\$ 1,253,810			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Capital Outlay</u>								
520	Buildings Acquisition and Improvement	\$ -	\$ 15,673	\$ -	\$ -			
540	Depreciable Equipment	18,941	22,826	64,309	76,350			
	Total Capital Outlay	\$ 18,941	\$ 38,499	-	\$ 64,309	\$ 76,350		-
<u>Other</u>								
640	Dues And Fees	\$ 3,492	\$ 12,993	\$ 5,859	\$ 19,871			
	Total Other	\$ 3,492	\$ 12,993	-	\$ 5,859	\$ 19,871		-
	Total Elementary Extracurricular	\$ 374,784	\$ 670,445	-	\$ 2,447,082	\$ 1,919,794		-
1121 - Middle School Instruction								
<u>Purchased Services</u>								
310	Instructional, Professional and Technical Services	\$ -	\$ 300	\$ -	\$ -			
330	Student Transportation Services	-	157	-	-			
	Total Purchased Services	\$ -	\$ 457	-	\$ -	\$ -		-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 8,112	\$ 10,961	\$ 56,205	\$ 24,602			
	Total Supplies and Materials	\$ 8,112	\$ 10,961	-	\$ 56,205	\$ 24,602		-
	Total Middle School Instruction	\$ 8,112	\$ 11,418	-	\$ 56,205	\$ 24,602		-
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
121	Licensed Substitutes	\$ 1,810	\$ 4,344	\$ 9,311	\$ 9,311			
122	Classified Substitutes	-	-	662	662			
124	Temporary Classified	413	-	10,681	10,681			
130	Additional Salaries	801	2,022	75,915	75,915			
	Total Salaries and Wages	\$ 3,024	\$ 6,366	-	\$ 96,569	\$ 96,569		-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 261	\$ 970	\$ 24,288	\$ 21,498			
220	Social Security Contribution	231	487	7,394	7,394			
230	Other Required Payroll Costs	50	104	1,954	2,534			
	Total Associated Payroll Costs	\$ 542	\$ 1,561	-	\$ 33,636	\$ 31,426		-
<u>Purchased Services</u>								
310	Instructional, Professional and Technical Services	\$ 4,686	\$ 2,201	\$ 39,841	\$ 5,000			
320	Property Services	2,922	1,764	11,718	11,480			
330	Student Transportation Services	17,695	38,175	187,483	123,353			
340	Travel	1,034	461	2,343	29,168			
350	Communication	12,556	10,188	541,012	57,137			
390	Other General Profess & Tech Svcs	-	-	585	-			
	Total Purchased Services	\$ 38,893	\$ 52,789	-	\$ 782,982	\$ 226,138		-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 227,764	\$ 329,530		\$ 1,442,426	\$ 924,125			
420	Textbooks	260	128		14,062	6,337			
460	Non-consumable Items	11,677	12,286		46,870	35,305			
470	Computer Software	-	199		4,687	1,615			
480	Computer Hardware	-	-		17,577	2,984			
	Total Supplies and Materials	\$ 239,701	\$ 342,143	-	\$ 1,525,622	\$ 970,366			-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 1,299		\$ 16,077	\$ 49,359			
	Total Capital Outlay	\$ -	\$ 1,299	-	\$ 16,077	\$ 49,359			-
<u>Other</u>									
640	Dues And Fees	\$ 4,586	\$ 14,251		\$ 35,154	\$ 23,257			
	Total Other	\$ 4,586	\$ 14,251	-	\$ 35,154	\$ 23,257			-
	Total Middle School Extracurricular	\$ 286,746	\$ 418,409	-	\$ 2,490,040	\$ 1,397,115			-
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>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ 9,950		\$ -	\$ -			
	Total Purchased Services	\$ -	\$ 9,950	-	\$ -	\$ -			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,408	\$ 61,503		\$ 51,074	\$ 90,663			
	Total Supplies and Materials	\$ 1,408	\$ 61,503	-	\$ 51,074	\$ 90,663			-
	Total High School Instruction	\$ 9,525	\$ 71,453	-	\$ 51,074	\$ 90,663			-
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 10,129	\$ 22,927		\$ 23,949	\$ 23,949			
122	Classified Substitutes	-	782		662	662			
124	Temporary Classified	15,124	73,286		213,585	213,585			
130	Additional Salaries	15,881	33,062		144,076	144,076			
	Total Salaries and Wages	\$ 41,134	\$ 130,057	-	\$ 382,272	\$ 382,272			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,267	\$ 28,889		\$ 47,398	\$ 41,918			
220	Social Security Contribution	2,791	9,549		29,251	29,251			
230	Other Required Payroll Costs	1,202	4,160		7,701	9,991			
Total Associated Payroll Costs		\$ 10,260	\$ 42,598	-	\$ 84,350	\$ 81,160			-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 43,170	\$ 32,623		\$ 292,945	\$ 235,178			
320	Property Services	26,305	21,136		58,589	126,289			
330	Student Transportation Services	113,687	194,223		498,005	589,581			
340	Travel	123,640	104,451		17,577	589,837			
350	Communication	38,856	23,877		210,920	177,620			
380	Non-Instructional Profess & Tech Svcs	1,890	1,795		-	-			
390	Other General Profess & Tech Svcs	1,941	9,895		585	33,872			
Total Purchased Services		\$ 349,489	\$ 388,000	-	\$ 1,078,621	\$ 1,752,377			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 991,146	\$ 1,291,474		\$ 3,356,034	\$ 2,608,806			
420	Textbooks	3,198	280		117,178	17,695			
430	Library Books	-	1,266		-	-			
460	Non-consumable Items	81,267	145,179		58,589	400,553			
470	Computer Software	2,641	80		17,577	17,578			
480	Computer Hardware	649	794		58,589	13,004			
Total Supplies and Materials		\$ 1,078,901	\$ 1,439,073	-	\$ 3,607,967	\$ 3,057,636			-
<u>Capital Outlay</u>									
530	Grounds Improvements	\$ 27,722	\$ 551		\$ -	\$ -			
540	Depreciable Equipment	5,748	42,629		42,873	238,462			
Total Capital Outlay		\$ 33,470	\$ 43,180	-	\$ 42,873	\$ 238,462			-
<u>Other</u>									
640	Dues And Fees	\$ 266,851	\$ 405,497		\$ 351,533	\$ 520,786			
670	Taxes, Licenses and Assessments	158	158		1,640	3,359			
Total Other		\$ 267,009	\$ 405,655	-	\$ 353,173	\$ 524,145			-
Total High School Extracurricular		\$ 1,780,263	\$ 2,448,563	-	\$ 5,549,256	\$ 6,036,052			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22		2022-23		2023-24		2024-25			
		Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
1140 - Pre-Kindergarten Programs											
Salaries and Wages											
112	Regular Classified	\$	110,532	\$	112,968	3.25	\$	119,097	\$	132,682	3.25
113	Supervisory Licensed		61,123		50,879	0.75		81,700		94,199	0.75
124	Temporary Classified		3,976		22,560			-		-	
130	Additional Salaries		30,839		15,441			1,192		1,192	
Total Salaries and Wages		\$	206,470	\$	201,848	4.00	\$	201,989	\$	228,073	4.00
Associated Payroll Costs											
210	Public Employees Retirement System	\$	51,218	\$	53,572		\$	57,578	\$	51,564	
220	Social Security Contribution		15,771		15,544			15,286		17,351	
230	Other Required Payroll Costs		3,333		3,177			4,044		5,915	
240	Employee Insur & Other Contract Benefits		49,079		48,963			54,728		35,156	
Total Associated Payroll Costs		\$	119,401	\$	121,256	-	\$	131,636	\$	109,986	-
Purchased Services											
310	Instructional, Professional and Technical Services	\$	-	\$	-		\$	19,628	\$	-	
330	Student Transportation Services		16,368		16,953			-		-	
340	Travel		40		255			6,170		63,977	
350	Communication		1,951		2,068			-		-	
380	Non-Instructional Profess & Tech Svcs		540		-			-		-	
390	Other General Profess & Tech Svcs		-		604			-		-	
Total Purchased Services		\$	18,899	\$	19,880	-	\$	25,798	\$	63,977	-
Supplies and Materials											
410	Consumable Supplies & Material	\$	11,114	\$	10,765		\$	54,073	\$	90,198	
460	Non-consumable Items		482		325			-		-	
Total Supplies and Materials		\$	11,596	\$	11,090	-	\$	54,073	\$	90,198	-
Capital Outlay											
540	Depreciable Equipment	\$	-	\$	15,000		\$	-	\$	-	
Total Capital Outlay		\$	-	\$	15,000	-	\$	-	\$	-	-
Other											
640	Dues And Fees	\$	4,833	\$	543		\$	-	\$	-	
Total Other		\$	4,833	\$	543	-	\$	-	\$	-	-
Total Pre-Kindergarten Programs		\$	361,199	\$	369,617	4.00	\$	413,496	\$	492,234	4.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	Proposed	2024-25 Approved	2024-25 Adopted	FTE
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 49,400	\$ 45,326	2.60	\$ 114,398	\$ 91,860			1.75
122	Classified Substitutes	-	320		1,432	1,432			
130	Additional Salaries	21,712	14,561		-	-			
	Total Salaries and Wages	\$ 71,112	\$ 60,207	2.60	\$ 115,830	\$ 93,292			1.75
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 10,911	\$ 14,386		\$ 32,960	\$ 23,370			
220	Social Security Contribution	5,319	4,612		8,857	7,139			
230	Other Required Payroll Costs	1,229	767		6,467	2,431			
240	Employee Insur & Other Contract Benefits	19,470	8,169		37,208	21,035			
	Total Associated Payroll Costs	\$ 36,929	\$ 27,934	-	\$ 85,492	\$ 53,975			-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 18,365	\$ 21,247			
340	Travel	426	581		-	-			
	Total Purchased Services	\$ 426	\$ 581	-	\$ 18,365	\$ 21,247			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,349	\$ 3,198		\$ 143,421	\$ 6,717			
	Total Supplies and Materials	\$ 1,349	\$ 3,198	-	\$ 143,421	\$ 6,717			-
<u>Other</u>									
640	Dues And Fees	\$ 73	\$ 9		\$ -	\$ -			
	Total Other	\$ 73	\$ 9	-	\$ -	\$ -			-
	Total Restrictive Programs for Students with Disabilities	\$ 109,889	\$ 91,929	2.60	\$ 363,108	\$ 175,231			1.75
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Purchased Services</u>									
340	Travel	\$ 451	\$ 880		\$ -	\$ -			
	Total Purchased Services	\$ 451	\$ 880	-	\$ -	\$ -			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,675	\$ 7,035		\$ 73,430	\$ 16,539			
	Total Supplies and Materials	\$ 3,675	\$ 7,035	-	\$ 73,430	\$ 16,539			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed Approved Adopted FTE
<u>Other</u>					
640	Dues And Fees	\$ 81	\$ 243	\$ -	\$ -
Total Other		\$ 81	\$ 243	-	\$ -
Total Less Restrictive Programs for Students with Disabilities		\$ 4,207	\$ 8,158	-	\$ 73,430
1292 - Teen Parent Programs					
<u>Supplies and Materials</u>					
410	Consumable Supplies & Material	\$ -	\$ 1,047	\$ 47,574	\$ 12,119
Total Supplies and Materials		\$ -	\$ 1,047	-	\$ 47,574
Total Teen Parent Programs		\$ -	\$ 1,047	-	\$ 47,574
1299 - Other Programs					
<u>Purchased Services</u>					
330	Student Transportation Services	\$ 4,225	\$ 2,591	\$ -	\$ -
Total Purchased Services		\$ 4,225	\$ 2,591	-	\$ -
<u>Supplies and Materials</u>					
410	Consumable Supplies & Material	\$ -	\$ 2,089	\$ -	\$ -
Total Supplies and Materials		\$ -	\$ 2,089	-	\$ -
Total Other Programs		\$ 4,225	\$ 4,680	6.60	\$ -
Total Instruction		\$ 2,992,548	\$ 4,126,715	6.60	\$ 11,491,265
2000 - Support Services					
2113 - Social Work Services					
<u>Salaries and Wages</u>					
130	Additional Salaries	\$ -	\$ 13,691	\$ -	\$ -
Total Salaries and Wages		\$ -	\$ 13,691	-	\$ -
<u>Associated Payroll Costs</u>					
210	Public Employees Retirement System	\$ -	\$ 3,942	\$ -	\$ -
220	Social Security Contribution	-	1,047	-	-
230	Other Required Payroll Costs	-	222	-	-
Total Associated Payroll Costs		\$ -	\$ 5,211	-	\$ -
<u>Purchased Services</u>					
310	Instructional, Profess & Tech Svcs	\$ -	\$ 21,950	\$ -	\$ -
320	Property Services	-	2,657	-	-
340	Travel	4,987	31	-	-
350	Communication	114	8	-	-
Total Purchased Services		\$ 5,101	\$ 24,646	-	\$ -

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 11,506	\$ 13,073	\$ 54,156	\$ 99,236			
	Total Supplies and Materials	\$ 11,506	\$ 13,073	-	\$ 54,156	\$ 99,236		-
<u>Other</u>								
640	Dues And Fees	\$ -	\$ -	\$ 880	\$ -			
	Total Other	\$ -	\$ -	-	\$ 880	\$ -		-
	Total Social Work Services	\$ 16,607	\$ 56,621	-	\$ 55,036	\$ 99,236		-
2133 - Dental Services								
<u>Salaries and Wages</u>								
124	Temporary Classified	\$ 1,466	\$ 730	\$ -	\$ -			
130	Additional Salaries	120	-	-	-			
	Total Salaries and Wages	\$ 1,586	\$ 730	-	\$ -	\$ -		-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 38	\$ -	\$ -	\$ -			
220	Social Security Contribution	121	56	-	-			
230	Other Required Payroll Costs	27	12	-	-			
	Total Associated Payroll Costs	\$ 186	\$ 68	-	\$ -	\$ -		-
<u>Purchased Services</u>								
340	Travel	\$ 185	\$ 108	\$ -	\$ 3,136			
350	Communication	138	717	-	1,182			
	Total Purchased Services	\$ 323	\$ 825	-	\$ -	\$ 4,318		-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 4,032	\$ 23,440	-	26,850			
	Total Supplies and Materials	\$ 4,032	\$ 23,440	-	\$ -	\$ 26,850		-
	Total Dental Services	\$ 6,127	\$ 25,063	-	\$ -	\$ 31,168		-
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
112	Regular Classified	\$ 1,806	\$ -	0.75	\$ 34,252	\$ 64,129		1.00
130	Additional Salaries	-	-	-	5,522	5,522		
	Total Salaries and Wages	\$ 1,806	\$ -	0.75	\$ 39,774	\$ 69,651		1.00
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 17	\$ -	\$ 11,525	\$ 17,422			
220	Social Security Contribution	4	-	3,045	5,330			
230	Other Required Payroll Costs	1	-	813	1,801			
240	Employee Insur & Other Contract Benefits	-	-	17,134	18,533			
	Total Associated Payroll Costs	\$ 22	\$ -	-	\$ 32,517	\$ 43,086		-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ -	\$ -	\$ 587,856	\$ 5,602			
	Total Supplies and Materials	\$ -	\$ -	\$ 587,856	\$ 5,602			-
	Total Service Direction, Student Support Services	\$ 1,828	\$ -	0.75 \$ 660,147	\$ 118,339			1.00
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
130	Additional Salaries	\$ 9,543	\$ -	\$ -	\$ -			
	Total Salaries and Wages	\$ 9,543	\$ -	\$ -	\$ -			-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 2,737	\$ -	\$ -	\$ -			
220	Social Security Contribution	730	-	-	-			
230	Other Required Payroll Costs	153	-	-	-			
	Total Associated Payroll Costs	\$ 3,620	\$ -	\$ -	\$ -			-
<u>Purchased Services</u>								
340	Travel	\$ 6,490	\$ 1,510	\$ -	\$ -			
390	Other General Profess & Tech Svcs	841	650	-	-			
	Total Purchased Services	\$ 7,331	\$ 2,160	\$ -	\$ -			-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 11,061	\$ 22,114	\$ 115,019	\$ 193,243			
460	Non-consumable Items	45,900	125,250	-	-			
480	Computer Hardware	-	1,563	-	-			
	Total Supplies and Materials	\$ 56,961	\$ 148,927	\$ 115,019	\$ 193,243			-
	Total Instructional Staff Development	\$ 77,455	\$ 151,087	\$ 115,019	\$ 193,243			-
2490 - Other Support Services - School Administration								
<u>Purchased Services</u>								
340	Travel	\$ -	\$ 24,331	\$ -	\$ -			
	Total Purchased Services	\$ -	\$ 24,331	\$ -	\$ -			-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 850	\$ 2,249	\$ 59,672	\$ 53,673			
	Total Supplies and Materials	\$ 850	\$ 2,249	\$ 59,672	\$ 53,673			-
	Total Other Support Services - School Administration	\$ 850	\$ 26,580	\$ 59,672	\$ 53,673			-
2520 - Fiscal Services								
<u>Purchased Services</u>								
390	Other General Profess & Tech Svcs	\$ 8,127	\$ 22,803	\$ 15,300	\$ 46,557			
	Total Purchased Services	\$ 8,127	\$ 22,803	\$ 15,300	\$ 46,557			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted FTE
<u>Other</u>								
640	Dues And Fees	\$ 5,538	\$ 720		\$ -	\$ -		
	Total Other	\$ 5,538	\$ 720	-	\$ -	\$ -		-
	Total Fiscal Services	\$ 13,665	\$ 23,523	-	\$ 15,300	\$ 46,557		-
2540 - Operation and Maintenance of Plant Services								
<u>Purchased Services</u>								
340	Travel	\$ -	\$ 5,525		\$ -	\$ -		
	Total Purchased Services	\$ -	\$ 5,525	-	\$ -	\$ -		-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ -	\$ 128		\$ 147,074	\$ 9,859		
	Total Supplies and Materials	\$ -	\$ 128	-	\$ 147,074	\$ 9,859		-
	Total Operation and Maintenance of Plant Services	\$ -	\$ 5,653	-	\$ 147,074	\$ 9,859		-
2649 - Other Staff Services								
<u>Salaries and Wages</u>								
111	Regular Licensed	\$ 190,573	\$ 198,357	2.00	\$ 203,824	\$ 219,999		2.00
112	Regular Classified	71,656	82,410	1.00	80,307	83,832		1.00
130	Additional Salaries	3,750	696		-	-		
	Total Salaries and Wages	\$ 265,979	\$ 281,463	3.00	\$ 284,131	\$ 303,831		3.00
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 82,288	\$ 86,968		\$ 88,107	\$ 84,398		
220	Social Security Contribution	19,783	20,866		21,141	22,461		
230	Other Required Payroll Costs	4,312	4,893		5,665	7,813		
240	Employee Insur & Other Contract Benefits	50,491	51,680		52,362	55,359		
	Total Associated Payroll Costs	\$ 156,874	\$ 164,407	-	\$ 167,275	\$ 170,031		-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 10,229	\$ 21,026		\$ -	\$ -		
	Total Supplies and Materials	\$ 10,229	\$ 21,026	-	\$ -	\$ -		-
	Total Other Staff Services	\$ 433,082	\$ 466,896	3.00	\$ 451,406	\$ 473,862		3.00
2669 - Other Technology Services								
<u>Purchased Services</u>								
320	Property Services	\$ -	\$ 9,120		\$ -	\$ -		
340	Travel	31,826	43,206		83,232	111,086		
350	Communication	-	156		-	-		
	Total Purchased Services	\$ 31,826	\$ 52,482	-	\$ 83,232	\$ 111,086		-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 6,922	\$ 443		\$ 977,058	\$ 1,064,689			
460	Non-consumable Items	319,950	4,061		3,121	16,680			
470	Computer Software	8,406	8,544		75,000	88,627			
480	Computer Hardware	-	-		100,000	11,921			
	Total Supplies and Materials	\$ 335,278	\$ 13,048	-	\$ 1,155,179	\$ 1,181,917			-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ -	\$ -		\$ 435,172	\$ 224,698			
	Total Capital Outlay	\$ -	\$ -	-	\$ 435,172	\$ 224,698			-
<u>Other</u>									
640	Dues And Fees	\$ 12,396	\$ 8,110		\$ -	\$ -			
	Total Other	\$ 12,396	\$ 8,110	-	\$ -	\$ -			-
	Total Other Technology Services	\$ 379,500	\$ 73,640	-	\$ 1,673,583	\$ 1,517,701			-
	Total Support Services	\$ 929,114	\$ 829,063	3.75	\$ 3,177,237	\$ 2,543,638			4.00
3000 - Enterprise and Community Services									
3300 - Community Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 2,222	\$ 1,370		\$ 14,999	\$ -			
	Total Salaries and Wages	\$ 2,222	\$ 1,370	-	\$ 14,999	\$ -			-
<u>Associated Payroll Costs</u>									
230	Other Required Payroll Costs	\$ 27	\$ 16		\$ 500	\$ -			
	Total Associated Payroll Costs	\$ 27	\$ 16	-	\$ 500	\$ -			-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 300			\$ -			
	Total Purchased Services	\$ -	\$ 300	-	\$ -	\$ -			-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 16,906	\$ 7,650		\$ 640,074	\$ 654,013			
	Total Supplies and Materials	\$ 16,906	\$ 7,650	-	\$ 640,074	\$ 654,013			-
	Total Community Services	\$ 19,155	\$ 9,336	-	\$ 655,573	\$ 654,013			-
	Total Enterprise and Community Services	\$ 19,155	\$ 9,336	-	\$ 655,573	\$ 654,013			-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget		2024-25 Proposed Approved Adopted FTE
4000 - Facilities Acquisition and Construction						
4150 - Building Acquisit, Construct and Improvement Services						
<u>Purchased Services</u>						
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ -	\$ 150,000	
390	Other General Profess & Tech Svcs	-	-	-	150,000	
Total Purchased Services		\$ -	\$ -	-	\$ -	\$ 300,000 -
<u>Supplies and Materials</u>						
460	Non-consumable Items	\$ -	\$ -	\$ -	\$ 200,000	
Total Supplies and Materials		\$ -	\$ -	-	\$ -	\$ 200,000 -
<u>Capital Outlay</u>						
520	Buildings Acquisition and Improvement	\$ -	\$ -	\$ -	\$ 250,000	
550	Depreciable Technology	-	-	-	250,000	
Total Capital Outlay		\$ -	\$ -	-	\$ -	\$ 500,000 -
Total Building Acquisit, Construct and Improvement Services		\$ -	\$ -	-	\$ -	\$ 1,000,000 -
Ending Fund Balance		\$ 7,035,473	\$ 6,655,060	-	\$ -	\$ - -
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS		\$ 10,976,290	\$ 11,620,174	10.35	\$ 15,324,075	\$ 14,412,000 9.75

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. It does not receive any other General Fund support except if there are bad-debts on student accounts, per program rules. Since SKPS has district-wide participation in CEP no bad-debt is expected for the next few years.

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		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investments	\$ 54,772	\$ 638,195		\$ 75,000	\$ 75,000		
1610	Daily Sales-Reimbursable	11,544	12,821		200,000	200,000		
1620	Daily Sales-Non-Reimbursable	(10,945)	(12,902)		800,000	800,000		
1630	Special Functions	84,847	266,207		125,000	120,000		
1920	Contributions and Donations	10,008	8,215		-	-		
1990	Miscellaneous	15,257	1,418		-	-		
3102	State School Fund-School Lunch Match	181,445	150,372		200,000	200,000		
3299	State School Breakfast Program	126,471	3,792,821		1,500,000	1,600,000		
4500	Federal School Lunch Program	18,106,177	15,150,727		13,500,000	13,750,000		
4900	Commodities Donated by USDA	1,668,456	1,763,057		1,500,000	1,500,000		
5200	Interfund Transfers	115,844	40,451		200,000	200,000		
5400	Beginning Fund Balance	7,803,651	13,631,225		10,000,000	9,500,000		
TOTAL FOOD SERVICES FUND RESOURCES		\$ 28,167,527	\$ 35,442,607		\$ 28,100,000	\$ 27,945,000		

Fund Detail – Food Services Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	Budget	Proposed	2024-25 Approved	Adopted	FTE
REQUIREMENTS									
2000 - Support Services									
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 121,198	\$ 133,599	3.00	\$ 234,807	\$ -			-
130	Additional Salaries	-	3,332		5,814	-			
	Total Salaries and Wages	\$ 121,198	\$ 136,931	3.00	\$ 240,621	\$ -			-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 34,760	\$ 39,272		\$ 70,662	\$ -			
220	Social Security Contribution	9,086	10,254		31,900	-			
230	Other Required Payroll Costs	18,779	21,215		45,500	-			
240	Employee Insur & Other Contract Benefits	30,178	33,712		64,455	-			
	Total Associated Payroll Costs	\$ 92,803	\$ 104,453	-	\$ 212,517	\$ -			-
<u>Purchased Services</u>									
320	Property Services	\$ 40,030	\$ 83,371		\$ 200,000	\$ -			
380	Non-Instructional Profess & Tech Svcs	-	1,500		-	-			
	Total Purchased Services	\$ 40,030	\$ 84,871	-	\$ 200,000	\$ -			-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 81,455	\$ 105,503		\$ 250,000	\$ -			
	Total Supplies and Materials	\$ 81,455	\$ 105,503	-	\$ 250,000	\$ -			-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 5,658	\$ -		\$ 50,000	\$ -			
	Total Capital Outlay	\$ 5,658	\$ -	-	\$ 50,000	\$ -			-
	Total Operation and Maintenance of Plant Services	\$ 341,144	\$ 431,758	3.00	\$ 953,138	\$ -			-
	Total Support Services	\$ 341,144	\$ 431,758	3.00	\$ 953,138	\$ -			-
3100 - Food Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 86,709	\$ 108,493	5.25	\$ 254,749	\$ 499,843			7.75
114	Supervisory Classified	76,263	103,719	1.00	111,654	116,120			1.00
124	Temporary Classified Staff	-	-		13,261	13,261			
130	Additional Salaries	499	89		-	5,814			
	Total Salaries and Wages	\$ 163,471	\$ 212,301	6.25	\$ 379,664	\$ 635,038			8.75

Fund Detail – Food Services Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 32,929	\$ 60,387		\$ 106,159	\$ 149,670			
220	Social Security Contribution	12,423	16,108		28,906	47,703			
230	Other Required Payroll Costs	2,682	3,467		7,747	45,393			
240	Employee Insur & Other Contract Benefits	39,939	38,840		86,200	126,198			
Total Associated Payroll Costs		\$ 87,973	\$ 118,802	-	\$ 229,012	\$ 368,964			-
<u>Purchased Services</u>									
320	Property Services	\$ 2,500	\$ 2,714		\$ 30,000	\$ 250,000			
340	Travel	2,171	2,749		20,000	10,000			
350	Communication	157,000	107,922		200,000	180,000			
380	Non-Instructional Profess & Tech Svcs	11,110,036	13,628,555		16,000,000	15,800,000			
390	Other General Profess & Tech Svcs	29,690	38,069		200,000	200,000			
Total Purchased Services		\$ 11,301,397	\$ 13,780,009	-	\$ 16,450,000	\$ 16,440,000			-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,702,677	\$ 1,859,172		\$ 7,550,000	\$ 8,005,998			
460	Non-consumable Items	129,013	132,700		750,000	725,000			
470	Computer Software	-	36,039		75,000	70,000			
480	Computer Hardware	14,717	3,622		200,000	200,000			
Total Supplies and Materials		\$ 1,846,407	\$ 2,031,533	-	\$ 8,575,000	\$ 9,000,998			-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 2,100	\$ 336,893		\$ 125,000	\$ 120,000			
540	Depreciable Equipment	334,553	152,039		600,000	640,000			
Total Capital Outlay		\$ 336,653	\$ 488,932	-	\$ 725,000	\$ 760,000			-
<u>Other</u>									
640	Dues and Fees	\$ 7,178	\$ 43,109		\$ 150,000	\$ 125,000			
670	Licenses & Permits	88	25,362		38,186	35,000			
690	Grant Indirect Charges	451,991	557,407		600,000	580,000			
Total Other		\$ 459,257	\$ 625,878	-	\$ 788,186	\$ 740,000			-
Total Food Services		\$ 14,195,158	\$ 17,257,455	6.25	\$ 27,146,862	\$ 27,945,000			8.75
Ending Fund Balance		\$ 13,631,225	\$ 17,753,394		\$ -	\$ -			
TOTAL FOOD SERVICES FUND REQUIREMENTS		\$ 28,167,527	\$ 35,442,607	9.25	\$ 28,100,000	\$ 27,945,000			8.75

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		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES							
1500	Earnings on Investments	\$ 3,820	\$ 1,174,378	\$ 200,000	\$ 230,000		
1910	Rentals	15	-	-	-		
1990	Miscellaneous	-	11,400	-	-		
3222	State School Fund Transportation Equipment	1,087,423	3,783,710	2,200,000	2,500,000		
5200	Interfund Transfers - Curriculum	-	10,000,000	5,000,000	5,000,000		
5200	Interfund Transfers - Transportation	320,000	2,890,000	3,000,000	3,310,000		
5200	Interfund Transfers - Equipment/Furniture	-	2,000,000	1,000,000	-		
5200	Interfund Transfers - Technology	-	2,000,000	2,000,000	-		
5200	Interfund Transfers - Vehicles	500,000	500,000	500,000	-		
5400	Beginning Fund Balance - Transportation FFC	-	-	12,600,000	4,700,000		
5400	Beginning Fund Balance	36,297,464	33,678,188	22,884,035	27,663,035		
TOTAL ASSET REPLACEMENT FUND RESOURCES		\$ 38,208,722	\$ 56,037,676	\$ 49,384,035	\$ 43,403,035		
REQUIREMENTS							
1111 - Elementary Instruction, Primary (K-5)							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ 23,269	\$ 11,000,000	\$ 14,000,000		
Total Supplies and Materials		\$ -	\$ 23,269	\$ 11,000,000	\$ 14,000,000		
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ -	\$ 2,520,000	\$ 2,500,000		
Total Capital Outlay		\$ -	\$ -	\$ 2,520,000	\$ 2,500,000		
Total Elementary Instruction, Primary (K-5)		\$ -	\$ 23,269	\$ 13,520,000	\$ 16,500,000		

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
2240 - Instructional Staff Development							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000		
	Total Purchased Services	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000		
	Total Instructional Staff Development	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000		
2540 - Operation and Maintenance of Plant Services							
<u>Purchased Services</u>							
380	Non-Instructional Professional & Technical Svcs.	\$ -	\$ 19,900	\$ -	\$ -		
390	Other Gen Prof & Tech Svcs	-	4,678	-	-		
	Total Purchased Services	\$ -	\$ 24,578	\$ -	\$ -		
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ 461,276	\$ 35,000	\$ 30,000		
	Total Supplies and Materials	\$ -	\$ 461,276	\$ 35,000	\$ 30,000		
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ 27,110	\$ -	\$ -		
	Total Capital Outlay	\$ -	\$ 27,110	\$ -	\$ -		
	Total Operation and Maintenance of Plant Services	\$ -	\$ 512,964	\$ 35,000	\$ 30,000		
2550 - Student Transportation Services							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 3,655,818	\$ 2,546,685	\$ 25,203,364	\$ 16,738,365		
	Total Capital Outlay	\$ 3,655,818	\$ 2,546,685	\$ 25,203,364	\$ 16,738,365		
	Total Student Transportation Services	\$ 3,655,818	\$ 2,546,685	\$ 25,203,364	\$ 16,738,365		
2570 - Internal Services							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ 1,900	\$ -	\$ -		
	Total Supplies and Materials	\$ -	\$ 1,900	\$ -	\$ -		
<u>Capital Outlay</u>							
541	New Equipment	\$ 78,655	\$ 630,972	\$ 681,000	\$ 135,000		
	Total Capital Outlay	\$ 78,655	\$ 630,972	\$ 681,000	\$ 135,000		
	Total Internal Services	\$ 78,655	\$ 632,872	\$ 681,000	\$ 135,000		

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
2660 - Technology Services							
<u>Purchased Services</u>							
320	Property Services	\$ 8,118	\$ -	\$ -	\$ -		
	Total Purchased Services	\$ 8,118	\$ -	\$ -	\$ -		
<u>Supplies & Materials</u>							
410	Consumable Supplies & Material	\$ 14,697	\$ -	\$ 35,000	\$ 35,000		
470	Computer Software	158	-	-	-		
480	Computer Hardware	63,418	-	2,315,000	2,365,000		
	Total Supplies and Materials	\$ 78,273	\$ -	\$ 2,350,000	\$ 2,400,000		
	Total Technology Services	\$ 86,391	\$ -	\$ 2,350,000	\$ 2,400,000		
5100 - Debt Service							
<u>Other</u>							
610	Principal on Transportation	\$ 653,557	\$ 6,192,478	\$ 6,149,254	\$ 6,091,568		
620	Interest on Transportation	56,113	107,192	145,417	208,102		
	Total Other	\$ 709,670	\$ 6,299,670	\$ 6,294,671	\$ 6,299,670		
	Total Debt Service	\$ 709,670	\$ 6,299,670	\$ 6,294,671	\$ 6,299,670		
Ending Fund Balance		\$ 33,678,188	\$ 46,022,216	\$ -	\$ -		
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS		\$ 38,208,722	\$ 56,037,676	\$ 49,384,035	\$ 43,403,035		

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	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Budget	Proposed	Adopted
RESOURCES					
1990 Miscellaneous	\$ 873,205	\$ 951,017	\$ 1,100,000	\$ 1,250,000	
5400 Beginning Fund Balance	565,493	342,626	1,400,000	400,000	
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,438,698	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000	
REQUIREMENTS					
5200 - Transfers of Funds					
710 Fund Modifications	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000	
Total Transfers of Funds	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000	
Ending Fund Balance	\$ 342,626	\$ -	\$ -	\$ -	
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,438,698	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000	

Transfer of funds out of Energy Efficiency Fund 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 resources in this fund are restricted by the provisions of each individual grant, statute, administrative rule, and policy.

The FTE figures for this fund are purely estimates based on average district licensed and classified salaries. They will not be the same as actuals. This fund does not use the automated position control system.

Fund Detail – Grants Fund

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	Budget	Proposed	2024-25 Approved	Adopted	FTE
RESOURCES									
2200	Restricted	\$ 585,866	\$ 396,692		\$ 1,492,000	\$ 1,816,000			
3299	Restricted Grants-In-Aid	50,764,884	68,614,634		61,309,175	72,946,021			
4300	Restricted Direct From Federal	190,228	174,736		175,000	135,000			
4500	Restricted Through State	61,408,161	62,168,935		124,125,907	65,434,665			
4900	For/On Behalf of the District	2,347	23		-	-			
5400	Beginning Fund Balance	-	1,469,990		-	-			
TOTAL GRANTS FUND RESOURCES		\$ 112,951,486	\$ 132,825,010		\$ 187,102,082	\$ 140,331,686			
1000 - Instruction									
1111 - Elementary Programs, Primary (K-5)									
100	Salaries and Wages	\$ 4,545,067	\$ 5,232,327	59.53	\$ 1,559,776	\$ 2,108,742			26.03
200	Associated Payroll Costs	2,786,476	3,210,639		2,249,139	1,234,864			
300	Purchased Services	506,776	740,956		410,225	462,210			
400	Supplies and Materials	3,215,039	3,479,529		5,481,517	4,151,964			
500	Capital Outlay	-	43,133		12,350	16,034			
Total Elementary Programs, Primary (K-5)		\$ 11,053,358	\$ 12,706,584	59.53	\$ 9,713,007	\$ 7,973,814			26.03
1113 - Elementary Extracurricular									
100	Salaries and Wages	\$ 46,917	\$ 67,548	-	\$ 42,806	\$ 48,682			-
200	Associated Payroll Costs	17,566	26,501		16,349	17,511			
300	Purchased Services	726,346	1,412,174		628,775	766,739			
400	Supplies and Materials	28,366	197,110		124,160	87,290			
Total Elementary Extracurricular		\$ 819,195	\$ 1,703,333	-	\$ 812,090	\$ 920,222			-

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1121 - Middle School Instruction								
100 Salaries and Wages	\$ 2,084,226	\$ 2,604,039	27.42	\$ 1,491,254	\$ 1,346,294			21.39
200 Associated Payroll Costs	1,302,078	1,586,890		1,114,738	875,699			
300 Purchased Services	17,688	58,116		314,088	182,211			
400 Supplies and Materials	2,012,068	1,812,653		2,988,785	2,514,942			
500 Capital Outlay	12,700	28,706		94,656	60,449			
600 Other	896	-		476	631			
Total Middle School Instruction	\$ 5,429,656	\$ 6,090,404	27.42	\$ 6,003,997	\$ 4,980,226			21.39
1122 - Middle School Extracurricular								
100 Salaries and Wages	\$ 142,185	\$ 305,742	-	\$ 152,525	\$ 160,929			-
200 Associated Payroll Costs	52,142	111,168		54,377	57,886			
300 Purchased Services	44,142	221,807		68,457	107,772			
400 Supplies and Materials	125,072	183,578		187,591	294,072			
500 Capital Outlay	547,374	9,620		295,931	282,852			
Total Middle School Extracurricular	\$ 910,915	\$ 831,915	-	\$ 758,881	\$ 903,511			-
1131 - High School Instruction								
100 Salaries and Wages	\$ 3,040,652	\$ 3,358,484	44.61	\$ 2,150,677	\$ 2,627,503			36.61
200 Associated Payroll Costs	1,759,802	1,989,323		1,738,701	1,615,076			
300 Purchased Services	111,250	268,684		155,971	197,175			
400 Supplies and Materials	4,220,058	3,923,817		5,835,766	5,074,980			
500 Capital Outlay	622,582	508,753		1,776,104	772,047			
600 Other	40,391	142,501		71,161	110,980			
Total High School Instruction	\$ 9,794,735	\$ 10,191,562	44.61	\$ 11,728,380	\$ 10,397,761			36.61
1132 - High School Extracurricular								
100 Salaries and Wages	\$ 49,174	\$ 114,675	-	\$ 67,494	\$ 59,218			-
200 Associated Payroll Costs	18,513	36,421		21,783	21,301			
300 Purchased Services	521,860	936,829		608,072	650,932			
400 Supplies and Materials	283,682	742,805		634,651	799,392			
500 Capital Outlay	162,830	91,780		182,280	228,419			
600 Other	108,115	230,650		176,980	151,949			
Total High School Extracurricular	\$ 1,144,174	\$ 2,153,160	-	\$ 1,691,260	\$ 1,911,211			-

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22		2022-23		2023-24		2024-25			
		Actual		Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1140 - Pre-Kindergarten Programs										
100 Salaries and Wages	\$	2,983,676	\$	3,793,141	79.05	\$ 2,650,838	\$ 5,283,777			79.05
200 Associated Payroll Costs		1,835,946		2,285,111		2,211,644	3,347,190			
300 Purchased Services		162,717		230,233		367,348	238,327			
400 Supplies and Materials		370,530		841,679		1,094,748	764,876			
500 Capital Outlay		-		48,043		23,071	16,518			
600 Other		18,487		15,404		30,382	22,145			
Total Pre-Kindergarten Programs	\$	5,371,356	\$	7,213,611	79.05	\$ 6,378,031	\$ 9,672,833			79.05
1220 - Restrictive Programs for Students with Disabilities										
100 Salaries and Wages	\$	1,217,579	\$	1,344,776	28.31	\$ 1,104,702	\$ 1,916,609			27.31
200 Associated Payroll Costs		764,124		865,177		890,671	1,189,177			
300 Purchased Services		7,345		13,090		11,788	9,921			
400 Supplies and Materials		17,005		222,880		33,645	94,114			
Total Restrictive Programs for Students with Disabilities	\$	2,006,053	\$	2,445,923	28.31	\$ 2,040,806	\$ 3,209,821			27.31
1250 - Less Restrictive Programs for Students with Disabilities										
100 Salaries and Wages	\$	1,844,548	\$	1,705,941	20.30	\$ 1,312,432	\$ 1,877,718			20.30
200 Associated Payroll Costs		1,102,024		995,008		906,512	1,046,905			
300 Purchased Services		12,866		83,302		48,637	33,594			
400 Supplies and Materials		189,728		207,367		345,228	576,028			
Total Less Restrictive Program for Students with Disabilities	\$	3,149,166	\$	2,991,618	20.30	\$ 2,612,809	\$ 3,534,245			20.30
1260 - Treatment and Habilitation										
100 Salaries and Wages	\$	437,125	\$	465,294	5.75	\$ 373,899	\$ 466,746			5.75
200 Associated Payroll Costs		255,176		270,771		256,680	273,114			
400 Supplies and Materials		198		-		105	75			
Total Treatment and Habilitation	\$	692,499	\$	736,065	5.75	\$ 630,684	\$ 739,935			5.75
1271 - Remediation										
100 Salaries and Wages	\$	614,925	\$	480,846	1.18	\$ 728,168	\$ 612,792			-
200 Associated Payroll Costs		228,487		188,977		301,439	220,421			
300 Purchased Services		111,567		80,532		101,693	106,208			
400 Supplies and Materials		67,644		21,273		52,397	57,331			
Total Remediation	\$	1,022,623	\$	771,628	1.18	\$ 1,183,697	\$ 996,752			-

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22		2022-23		2023-24		2024-25			
		Actual		Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1272 - Title IA/D										
100 Salaries and Wages	\$	2,998,625	\$	3,096,047	66.78	\$ 2,859,943	\$ 6,099,822			66.78
200 Associated Payroll Costs		1,867,796		1,972,237		2,431,605	3,599,180			
300 Purchased Services		23,730		29,196		170,913	99,819			
400 Supplies and Materials		3,374,685		275,124		2,088,304	1,489,875			
Total Title IA/D	\$	8,264,836	\$	5,372,604	66.78	\$ 7,550,765	\$ 11,288,696			66.78
1280 - Alternative Education										
100 Salaries and Wages	\$	572,497	\$	595,893	9.25	\$ 725,445	\$ 625,927			8.25
200 Associated Payroll Costs		367,592		368,304		444,246	376,121			
300 Purchased Services		578,066		840,600		924,212	913,248			
400 Supplies and Materials		310,580		145,581		283,305	325,256			
500 Capital Outlay		137,096		-		72,860	89,572			
600 Other		1,035		-		550	729			
Total Alternative Education	\$	1,966,866	\$	1,950,378	9.25	\$ 2,450,618	\$ 2,330,853			8.25
1291 - English Language Learner										
100 Salaries and Wages	\$	1,289,190	\$	1,354,847	18.26	\$ 1,774,015	\$ 1,134,499			18.26
200 Associated Payroll Costs		850,360		795,553		1,063,111	742,237			
300 Purchased Services		-		503		-	173			
400 Supplies and Materials		6,210		211,561		114,120	82,963			
Total English Language Learner	\$	2,145,760	\$	2,362,464	18.26	\$ 2,951,246	\$ 1,959,872			18.26
1292 - Teen Parent Programs										
100 Salaries and Wages	\$	-	\$	-	0.62	\$ 41,278	\$ 21,589			-
200 Associated Payroll Costs		-		-		26,345	7,766			
400 Supplies and Materials		2,223		1,998		21,952	12,280			
Total Teen Parent Programs	\$	2,223	\$	1,998	0.62	\$ 89,575	\$ 41,635			-
1293 - Migrant Education										
100 Salaries and Wages	\$	721,197	\$	803,742	13.00	\$ 1,094,157	\$ 937,807			13.00
200 Associated Payroll Costs		415,576		460,447		677,189	575,229			
300 Purchased Services		65,462		81,469		78,008	59,381			
400 Supplies and Materials		80,061		81,592		104,828	105,239			
Total Migrant Education	\$	1,282,296	\$	1,427,250	13.00	\$ 1,954,182	\$ 1,677,656			13.00

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1299 - Other Programs								
100 Salaries and Wages	\$ 7,481	\$ 8,825	-	\$ 9,853	\$ 7,846			-
200 Associated Payroll Costs	2,929	3,444		3,878	2,822			
300 Purchased Services	6,364	15,973		9,980	9,782			
400 Supplies and Materials	10,712	52,332		18,984	23,821			
Total Other Programs	\$ 27,486	\$ 80,574	-	\$ 42,695	\$ 44,271			-
1400 - Summer School Programs								
100 Salaries and Wages	\$ 1,848,303	\$ 1,621,605	-	\$ 1,929,617	\$ 1,414,298			-
200 Associated Payroll Costs	640,289	609,693		697,175	508,723			
300 Purchased Services	572,584	523,803		624,973	452,123			
400 Supplies and Materials	458,276	142,968		429,843	313,972			
600 Other	1,944	-		1,335	1,023			
Total Summer School Programs	\$ 3,521,396	\$ 2,898,069	-	\$ 3,682,943	\$ 2,690,139			-
Total Instruction	\$ 58,604,593	\$ 61,929,140	374.06	\$ 62,275,666	\$ 65,273,453			322.73
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
100 Salaries and Wages	\$ 2,716,026	\$ 3,759,344	85.45	\$ 4,666,729	\$ 5,930,350			98.95
200 Associated Payroll Costs	1,737,258	2,384,986		2,957,884	3,943,932			
300 Purchased Services	389,588	341,968		562,556	437,031			
400 Supplies and Materials	60,259	101,060		116,016	123,738			
500 Capital Outlay	-	115,366		60,296	66,936			
600 Other	1,477	697		2,286	1,251			
Total Attendance & Social Work Svcs	\$ 4,904,608	\$ 6,703,421	85.45	\$ 8,365,767	\$ 10,503,238			98.95
2120 - Guidance Services								
100 Salaries and Wages	\$ 1,091,233	\$ 1,219,938	20.96	\$ 1,586,854	\$ 1,770,565			24.96
200 Associated Payroll Costs	630,567	721,034		935,950	1,093,640			
300 Purchased Services	42,938	109,779		100,193	95,746			
400 Supplies and Materials	521	3,799		277	1,546			
600 Other	-	1,100		-	378			
Total Guidance Services	\$ 1,765,259	\$ 2,055,650	20.96	\$ 2,623,274	\$ 2,961,875			24.96

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22		2022-23		2023-24		2024-25			
	Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
2130 - Health Services										
100 Salaries and Wages	\$	1,183,031	\$	1,346,547	37.99	\$	567,949	\$	5,316,006	87.46
200 Associated Payroll Costs		761,999		906,035			976,182		3,512,685	
300 Purchased Services		-		547,477			100,165		203,508	
400 Supplies and Materials		-		55,564			16,449		19,776	
Total Health Services	\$	1,945,030	\$	2,855,623	37.99	\$	1,660,745	\$	9,051,975	87.46
2140 - Psychological Services										
100 Salaries and Wages	\$	274,634	\$	372,016	5.00	\$	385,154	\$	486,661	6.00
200 Associated Payroll Costs		155,505		195,659			199,604		284,852	
400 Supplies and Materials		14,790		174			7,951		7,606	
Total Psychological Services	\$	444,929	\$	567,849	5.00	\$	592,709	\$	779,119	6.00
2150 - Speech Pathology & Audiology Svcs										
100 Salaries and Wages	\$	508,599	\$	559,341	9.89	\$	722,788	\$	578,650	9.89
200 Associated Payroll Costs		364,596		372,785			470,917		389,127	
400 Supplies and Materials		53,339		7,537			28,348		29,805	
Total Speech Pathology & Audiology Svcs	\$	926,534	\$	939,663	9.89	\$	1,222,053	\$	997,582	9.89
2160 - Other Student Treatment Svcs										
100 Salaries and Wages	\$	4,183	\$	61,768	-	\$	36,048	\$	53,009	0.69
200 Associated Payroll Costs		3,252		27,823			13,511		31,694	
300 Purchased Services		1,147		-			610		437	
400 Supplies and Materials		36,804		174,543			83,553		78,576	
Total Other Student Treatment Svcs	\$	45,386	\$	264,134	-	\$	133,722	\$	163,716	0.69
2190 - Service Direction, Student Support Svcs										
100 Salaries and Wages	\$	1,962,196	\$	1,854,930	17.00	\$	1,647,056	\$	1,344,349	18.00
200 Associated Payroll Costs		1,145,519		1,111,212			1,143,582		812,962	
300 Purchased Services		1,787		6,456			4,850		4,412	
400 Supplies and Materials		64,566		67,107			34,732		56,036	
500 Capital Outlay		-		15,950			-		5,484	
Total Service Direction, Student Support Svcs	\$	3,174,068	\$	3,055,655	17.00	\$	2,830,220	\$	2,223,243	18.00

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2210 - Improvement of Instruction Svcs								
100 Salaries and Wages	\$ 2,135,206	\$ 2,404,462	10.00	\$ 1,691,758	\$ 982,100			7.50
200 Associated Payroll Costs	1,123,791	1,330,128		1,030,205	490,511			
300 Purchased Services	36,221	181,658		133,432	99,362			
400 Supplies and Materials	103,085	701,275		411,754	305,193			
500 Capital Outlay	55,786	14,668		126,268	72,808			
Total Improvement of Instruction Svcs	\$ 3,454,089	\$ 4,632,191	10.00	\$ 3,393,417	\$ 1,949,974			7.50
2222 - Library Media Center								
400 Supplies and Materials	\$ -	\$ -		\$ -	\$ 101,217			
Total Library Media Center	\$ -	\$ -	-	\$ -	101,217			-
2230 - Assessment & Testing								
600 Other	\$ -	\$ 49,118		\$ 22,246	\$ 16,888			
Total Assessment & Testing	\$ -	\$ 49,118	-	\$ 22,246	\$ 16,888			-
2240 - Instructional Staff Development								
100 Salaries and Wages	\$ 4,294,847	\$ 6,439,453	44.37	\$ 5,727,314	\$ 2,426,395			24.82
200 Associated Payroll Costs	2,198,251	3,257,022		3,550,296	1,326,980			
300 Purchased Services	820,616	1,899,668		2,009,630	1,988,205			
400 Supplies and Materials	114,744	596,554		297,018	321,067			
600 Other	68,439	64,434		82,677	70,289			
Total Instructional Staff Development	\$ 7,496,897	\$ 12,257,131	44.37	\$ 11,666,935	\$ 6,132,936			24.82
2410 - Office of the Principal Services								
100 Salaries and Wages	\$ 485,814	\$ 497,412	3.00	\$ 813,282	\$ 379,322			3.00
200 Associated Payroll Costs	243,654	266,566		420,868	191,342			
300 Purchased Services	177,523	186,752		217,386	296,987			
400 Supplies and Materials	2,916	10,690		11,030	6,175			
Total Office of the Principal Services	\$ 909,907	\$ 961,420	3.00	\$ 1,462,566	\$ 873,826			3.00
2490 - Other Support Svcs - School Admin								
100 Salaries and Wages	\$ 1,429,576	\$ 2,778,599	23.73	\$ 2,062,129	\$ 1,821,624			22.98
200 Associated Payroll Costs	795,556	1,356,250		1,157,498	1,075,772			
300 Purchased Services	32,521	158,313		70,115	99,308			
400 Supplies and Materials	8,859	93,616		93,311	60,693			
500 Capital Outlay	41,937	-		55,001	46,663			
600 Other	169	-		90	64			
Total Other Support Svcs - School Admin	\$ 2,308,618	\$ 4,386,778	23.73	\$ 3,438,144	\$ 3,104,124			22.98

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2520 - Fiscal Services								
400 Supplies and Materials	\$ 2,347	\$ 23		\$ 4,096	\$ 2,392			
600 Other	3,766,987	3,840,304		2,053,680	4,557,538			
Total Fiscal Services	\$ 3,769,334	\$ 3,840,327	-	\$ 2,057,776	\$ 4,559,930			-
2528 - Risk Management Services								
100 Salaries and Wages	\$ -	\$ 49,138	0.29	\$ 25,682	\$ 16,894			-
200 Associated Payroll Costs	-	29,296		14,477	6,077			
300 Purchased Services	-	68,334		-	23,494			
Total Risk Management Services	\$ -	\$ 146,768	0.29	\$ 40,159	\$ 46,465			-
2540 - Operation and Maintenance of Plant Services								
100 Salaries and Wages	\$ 106,253	\$ 131,175	3.00	\$ 473,244	\$ 329,131			3.00
200 Associated Payroll Costs	81,773	89,262		1,913,512	173,288			
300 Purchased Services	214,635	133,738		193,686	163,814			
400 Supplies and Materials	233,152	1,965,282		1,381,520	941,186			
500 Capital Outlay	525,977	-		279,531	200,264			
Total Operation and Maintenance of Plant Services	\$ 1,161,790	\$ 2,319,457	3.00	\$ 4,241,493	\$ 1,807,683			3.00
2550 - Vehicle Operation Services								
300 Purchased Services	\$ -	\$ 75,000		\$ -	\$ 25,785			
500 Capital Outlay	1,614,196	354,187		1,612,223	891,218			
Total Vehicle Operation Services	\$ 1,614,196	\$ 429,187	-	\$ 1,612,223	\$ 917,003			-
2570 - Internal Services								
100 Salaries and Wages	\$ 28,517	\$ 78,002	1.00	\$ 55,923	\$ 47,000			1.00
200 Associated Payroll Costs	9,485	42,726		27,194	35,206			
Total Internal Services	\$ 38,002	\$ 120,728	1.00	\$ 83,117	\$ 82,206			1.00
2620 - Planning and Development Services								
100 Salaries and Wages	\$ 14,383	\$ 17,718	-	\$ 28,912	\$ 19,527			-
200 Associated Payroll Costs	5,532	6,880		11,576	7,758			
300 Purchased Services	2,867	27,272		29,781	17,792			
400 Supplies and Materials	1,797	1,212		1,881	1,254			
Total Planning and Development Services	\$ 24,579	\$ 53,082	-	\$ 72,150	\$ 46,331			-

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22		2022-23		2023-24		2024-25			
		Actual		Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2630 - Information Services										
100 Salaries and Wages	\$	47,682	\$	76,886	1.00	\$ 87,932	\$ 98,644			2.00
200 Associated Payroll Costs		23,939		38,880		44,421	72,082			
300 Purchased Services		13,238		15,156		15,079	13,372			
400 Supplies and Materials		656		53,254		26,134	21,003			
600 Other		365		774		802	1,153			
Total Information Services	\$	85,880	\$	184,950	1.00	\$ 174,368	\$ 206,254			2.00
2640 - Staff Services										
100 Salaries and Wages	\$	8,620,544	\$	9,931,634	3.00	\$ 40,960,021	\$ 8,144,204			2.00
200 Associated Payroll Costs		3,141,092		3,744,028		16,243,569	1,700,418			
300 Purchased Services		49,413		386,387		197,993	151,659			
400 Supplies and Materials		-		100,919		7,905	34,698			
600 Other		2,085		54,530		15,938	19,542			
Total Staff Services	\$	11,813,134	\$	14,217,498	3.00	\$ 57,425,426	\$ 10,050,521			2.00
2660 - Technology Services										
100 Salaries and Wages	\$	153,570	\$	175,420	2.00	\$ 272,394	\$ 187,000			2.00
200 Associated Payroll Costs		97,502		103,197		156,700	103,864			
300 Purchased Services		427,964		812,827		1,012,311	634,936			
400 Supplies and Materials		449,413		14,388		2,343,426	2,014,672			
Total Technology Services	\$	1,128,449	\$	1,105,832	2.00	\$ 3,784,831	\$ 2,940,472			2.00
2680 - Interpretation & Translation Services										
100 Salaries and Wages	\$	156,968	\$	257,350	7.00	\$ 247,055	\$ 329,000			7.00
200 Associated Payroll Costs		107,236		167,772		164,427	246,441			
300 Purchased Services		33,290		47,015		35,686	34,461			
400 Supplies and Materials		8,607		7,529		9,500	11,002			
Total Interpretation & Translation Services	\$	306,101	\$	479,666	7.00	\$ 456,668	\$ 620,904			7.00
Total Support Services	\$	47,316,790	\$	61,626,128	274.68	\$ 107,360,009	\$ 60,137,482			321.25
3000 - Enterprise and Community Services										
3100 - Food Services										
400 Supplies and Materials	\$	11,968	\$	120,146		\$ 254,708	\$ 45,864			
Total Food Services	\$	11,968	\$	120,146	-	\$ 254,708	\$ 45,864			-

Fund Detail – Grants Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
3300 - Community Services								
100 Salaries and Wages	\$ 1,744,616	\$ 1,974,524	28.49	\$ 2,259,354	\$ 1,865,225			28.49
200 Associated Payroll Costs	1,082,773	1,209,123		1,757,310	1,192,288			
300 Purchased Services	329,986	548,695		507,660	649,905			
400 Supplies and Materials	426,678	398,432		3,704,360	1,845,524			
600 Other	-	1,400		627	481			
Total Community Services	\$ 3,584,053	\$ 4,132,174	28.49	\$ 8,229,311	5,553,423			28.49
3500 - Custody and Care of Children Services								
300 Purchased Services	\$ 43,138	\$ -		\$ 25,093	\$ 17,558			
Total Custody and Care of Children Services	\$ 43,138	\$ -	-	\$ 25,093	\$ 17,558			-
Total Enterprise and Community Services	\$ 3,639,159	\$ 4,252,320	28.49	\$ 8,509,112	\$ 5,616,845			28.49
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition and Development Svcs								
500 Capital Outlay	\$ 1,108,879	\$ 463,887		\$ 2,851,770	\$ 737,287			
Total Site Acquisition and Development Svcs	\$ 1,108,879	\$ 463,887	-	\$ 2,851,770	\$ 737,287			-
4150 - Building Acquisit, Construct and Improvement Services								
400 Supplies and Materials	\$ -	\$ 2,573		\$ -	\$ 1,493			
500 Capital Outlay	812,075	3,252,337		6,105,525	8,565,126			
Total Building Acquisit, Construct and Improvement Svcs	\$ 812,075	\$ 3,254,910	-	\$ 6,105,525	\$ 8,566,619			-
Total Facilities Acquisition and Construction	\$ 1,920,954	\$ 3,718,797	-	\$ 8,957,295	\$ 9,303,906			-
Ending Fund Balance								
	\$ 1,469,990	\$ 1,298,625	-	\$ -	\$ -			-
TOTAL GRANTS FUND REQUIREMENTS	\$ 112,951,486	\$ 132,825,010	677.23	\$ 187,102,082	\$ 140,331,686			672.47

Grant Descriptions

Community Resource Trust Grant

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

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.

Early Literacy Grant

State funding supports foundational reading and writing in grades K-5.

ESSA Partnership District and School Improvement Grant

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

Federal School Improvement Funds to CSI & TSI Schools

Federal funding for continuous improvement and accountability for ESSA Partnership districts.

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.

Title I-A – Improving Basic Programs

Title I-A funds are a supplemental federal grant provided to our district to serve programs and schools with the highest poverty. The measure of poverty used in our district is based on the Community Eligibility Provision (CEP), which calculates the number of students directly certified within various programs such as: McKinney-Vento, Foster Care, Migrant, and SNAP/TANF. The intent of this grant is to provide all students with a fair, equitable, and high-quality education that will assist them in meeting the state's challenging academic standards.

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 II-A/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). Title II-A funds are for supporting effective instruction by focusing on preparing, training, and recruiting high-quality teachers and principals. SKPS consolidates Title II-A into Title IV-A to allow for broader use of funds.

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.



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.

*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		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed	2024-25 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 155,884	\$ 1,381,269	\$ 150,000	\$ 100,000		
1970	Services Provided to Other Funds	29,273,832	32,534,654	31,000,000	22,000,000		
5400	Beginning Fund Balance	27,545,836	30,805,730	35,800,000	43,600,000		
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES		\$ 56,975,552	\$ 64,721,653	\$ 66,950,000	\$ 65,700,000		
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds						
	Issue of October 2002	\$ 8,670,000	\$ 7,190,000	\$ 10,990,000	\$ 12,300,000		
	Issue of February 2004	6,370,000	9,790,000	8,080,000	9,040,000		
	Issue of December 2015	2,410,000	2,475,000	2,550,000	2,620,000		
	Total Principal Requirements	\$ 17,450,000	\$ 19,455,000	\$ 21,620,000	\$ 23,960,000		
620	Interest on Bonds						
	Issue of October 2002	\$ 4,304,015	\$ 3,828,899	\$ 3,291,428	\$ 2,681,483		
	Issue of February 2004	3,154,643	2,806,013	2,408,550	1,961,887		
	Issue of December 2015	1,261,164	1,197,179	1,128,176	1,053,257		
	Total Interest Requirements	\$ 8,719,822	\$ 7,832,090	\$ 6,828,154	\$ 5,696,627		
	Total Debt Service	\$ 26,169,822	\$ 27,287,090	\$ 28,448,154	\$ 29,656,627		
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1		
	Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ 1		
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 30,805,730	\$ 37,434,563	\$ 38,501,845	\$ 36,043,372		
	Total Unappropriated Ending Fund Balance	\$ 30,805,730	\$ 37,434,563	\$ 38,501,845	\$ 36,043,372		
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 56,975,552	\$ 64,721,653	\$ 66,950,000	\$ 65,700,000		

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

As of June 30, 2024

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	6/30/2025	\$ 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
				\$ 6,311,739	\$ 48,315,000	
2004	\$88,815,000	5.53%	6/30 & 12/30	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
				\$ 4,615,880	\$ 35,490,000	
2015	\$50,145,000	2.93%	06/30 & 12/30	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
				\$ 5,999,591	\$ 28,875,000	
				\$ 16,927,210	\$ 112,680,000	
Total						

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.

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 \$3.5 billion. As of June 30, 2024, the district had \$827.7 million in bonded debt, which is 23.71% 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		2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES							
	Taxes to be Levied, Outstanding Bond Issues			\$ 65,614,869	\$ 66,643,705		
	Less: Uncollectible Taxes			(3,608,818)	(3,665,404)		
1111	Total Current Year Taxes, Debt Service	\$ 55,837,190	\$ 59,796,934	\$ 62,006,051	\$ 62,978,301		
1112	Prior Year Taxes	1,099,338	1,082,341	100,000	1,000,000		
1500	Earnings on Investments	6,143	30,959	-	-		
2199	Other Intermediate Sources	102,010	59,749	-	50,000		
5400	Beginning Fund Balance	2,276,518	902,649	100,000	100,000		
TOTAL GO DEBT SERVICE FUND RESOURCES		\$ 59,321,199	\$ 61,872,632	\$ 62,206,051	\$ 64,128,301		
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds						
	Issue of March 2009	\$ 12,006,865	\$ 11,606,477	\$ 11,199,354	\$ 10,752,666		
	Issue of July 2018	6,585,000	7,770,000	8,905,000	10,135,000		
	Issue of July 2020	1,307,925	1,646,840	2,148,053	2,625,398		
	Total Principal Requirements	\$ 19,899,790	\$ 21,023,317	\$ 22,252,407	\$ 23,513,064		
620	Interest on Bonds						
	Issue of March 2009	\$ 11,603,135	\$ 12,713,523	\$ 13,850,646	\$ 15,047,334		
	Issue of July 2018	17,908,500	17,589,250	17,210,750	16,765,500		
	Issue of July 2020	9,007,125	8,954,710	8,892,248	8,802,403		
	Total Interest Requirements	\$ 38,518,760	\$ 39,257,483	\$ 39,953,644	\$ 40,615,237		
	Total Debt Service	\$ 58,418,550	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301		
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 902,649	\$ 1,591,832	\$ -	\$ -		
	Total Unappropriated Ending Fund Balance	\$ 902,649	\$ 1,591,832	\$ -	\$ -		
TOTAL GO DEBT SERVICE FUND REQUIREMENTS		\$ 59,321,199	\$ 61,872,632	\$ 62,206,051	\$ 64,128,301		

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

As of June 30, 2024

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,189	5.46%	12/15 & 6/15	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>\$ 108,392,345</u>	<u>\$ 58,497,655</u>
2018	\$383,230,000	5.00%	12/15 & 6/15	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>\$ 162,030,750</u>	<u>\$ 338,310,000</u>

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

As of June 30, 2024

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	6/15/2025	\$ 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>\$ 121,151,070</u>	<u>\$ 231,364,529</u>
Total					<u>\$ 391,574,165</u>	<u>\$ 628,172,184</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.

*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		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 29,320	\$ 289,497	\$ -	\$ -		
1920	Contributions and Donations	-	244,200	-	300,000		
1990	Miscellaneous	2,083	41,320	3,300,000	3,000,000		
3299	Other Restricted Grants in Aid	-	460,673	-	-		
5200	Interfund Transfers	1,096,072	1,293,643	2,500,000	1,650,000		
5400	Beginning Fund Balance	4,935,125	6,023,352	6,500,000	5,000,000		
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES		\$ 6,062,600	\$ 8,352,685	\$ 12,300,000	\$ 9,950,000		

REQUIREMENTS

2000 - Support Services

2540 - Operation and Maintenance of Plant Services

Purchased Services

390	Other General Profess & Tech Svcs	\$ -	\$ -	\$ 2,000,000	\$ 1,400,000		
Total Purchased Services		\$ -	\$ -	\$ 2,000,000	\$ 1,400,000		
Total Operation and Maintenance of Plant Services		\$ -	\$ -	\$ 2,000,000	\$ 1,400,000		
Total Support Services		\$ -	\$ -	\$ 2,000,000	\$ 1,400,000		

4000 - Facilities Acquisition and Construction

4120 - Site Acquisition and Development Svcs

Capital Outlay

530	Improvements Other Than Buildings	\$ -	\$ 44,311	\$ 1,800,000	\$ 1,050,000		
Total Capital Outlay		\$ -	\$ 44,311	\$ 1,800,000	\$ 1,050,000		
Total Site Acquisition and Development Svcs		\$ -	\$ 44,311	\$ 1,800,000	\$ 1,050,000		

Transfer of funds in to the Special Capital Projects Fund is a transfer out of the Energy Efficiency Fund.

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
380	Non-Instructional Profess & Tech Svcs	\$ 60	\$ 14,311	\$ 2,000,000	\$ 1,000,000		
	Total Purchased Services	\$ 60	\$ 14,311	\$ 2,000,000	\$ 1,000,000		
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 39,188	\$ 508,951	\$ 6,000,000	\$ 6,000,000		
	Total Capital Outlay	\$ 39,188	\$ 508,951	\$ 6,000,000	\$ 6,000,000		
	Total Building Acquisit, Construct and Improvement Services	\$ 39,248	\$ 523,262	\$ 8,000,000	\$ 7,000,000		
 4180 - Other Capital Items							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ -	\$ -	\$ 500,000	\$ 500,000		
	Total Capital Outlay	\$ -	\$ -	\$ 500,000	\$ 500,000		
	Total Other Capital Items	\$ -	\$ -	\$ 500,000	\$ 500,000		
	Total Facilities Acquisition and Construction	\$ 39,248	\$ 567,573	\$ 10,300,000	\$ 8,550,000		
Ending Fund Balance		\$ 6,023,352	\$ 7,785,112	\$ -	\$ -		
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS		\$ 6,062,600	\$ 8,352,685	\$ 12,300,000	\$ 9,950,000		

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 18,910	\$ 191,668	\$ -	\$ -		
5200 Interfund Transfers	2,000,000	1,750,000	2,000,000	4,000,000		
5400 Beginning Fund Balance	3,242,651	4,166,546	6,000,000	5,000,000		
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES	\$ 5,261,561	\$ 6,108,214	\$ 8,000,000	\$ 9,000,000		
REQUIREMENTS						
2000 - Support Services						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000		
Total Purchased Services	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000		
Total Operation and Maintenance of Plant Services	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000		
Total Support Services	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000		
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ 5,225	\$ -	\$ 100,000		
Total Purchased Services	\$ -	\$ 5,225	\$ -	\$ 100,000		
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 991,785	\$ 1,112,081	\$ 2,500,000	\$ 2,900,000		
540 Depreciable Equipment	-	106,179	-	-		
Total Capital Outlay	\$ 991,785	\$ 1,218,260	\$ 2,500,000	\$ 2,900,000		
Total Site Acquisition and Development Services	\$ 991,785	\$ 1,223,485	\$ 2,500,000	\$ 3,000,000		

Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
320	Property Services	\$ 17,330	\$ 88,325	\$ 250,000	\$ 250,000		
390	Other General Profess & Tech Svcs	79,100	1,719	-	-		
	Total Purchased Services	\$ 96,430	\$ 90,044	\$ 250,000	\$ 250,000		
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ -	\$ 225,304	\$ 3,250,000	\$ 5,250,000		
	Total Capital Outlay	\$ -	\$ 225,304	\$ 3,250,000	\$ 5,250,000		
	Total Building Acquisit, Construct and Improvement Services	\$ 96,430	\$ 315,348	\$ 3,500,000	\$ 5,500,000		
	Total Facilities Acquisition and Construction	\$ 1,088,215	\$ 1,538,833	\$ 6,000,000	\$ 8,500,000		
Ending Fund Balance		\$ 4,166,546	\$ 4,547,518	\$ -	\$ -		
TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS		\$ 5,261,561	\$ 6,108,214	\$ 8,000,000	\$ 9,000,000		

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 and 2020. 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.

Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description		2021-22 Actual	2022-23 Actual	FTE	2023-24 Budget	Proposed	2024-25 Approved	Adopted	FTE
RESOURCES									
1500	Earnings on Investments	\$ 579,432	\$ 4,091,639		\$ 2,000,000	\$ 1,000,000			
1900	Other Revenue From Local Sources	331,683	176,821		-	200,000			
5300	Sale of or Compensation Loss of Fixed Assets	119,162	-		-	-			
5400	Beginning Fund Balance	385,645,505	212,339,407		200,000,000	45,000,000			
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES		\$ 386,675,782	\$ 216,607,867	-	\$ 202,000,000	\$ 46,200,000			-
REQUIREMENTS									
4000 - Facilities Acquisition and Construction									
4110 - Service Area Direction									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 706,977	\$ 586,989	7.00	\$ 561,124	\$ 542,381			6.00
114	Supervisory Classified	196,807	256,859	2.00	242,303	205,743			1.50
124	Temporary Classified	424	-		-	-			
130	Additional Salaries	71,056	32,179		225,000	225,000			
Total Salaries and Wages		\$ 975,264	\$ 876,027	9.00	\$ 1,028,427	\$ 973,124			7.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 269,026	\$ 256,629		\$ 301,737	\$ 233,320			
220	Social Security Contribution	72,920	65,379		77,159	73,870			
230	Other Required Payroll Costs	26,355	26,245		33,414	32,528			
240	Employee Insur & Other Contract Benefits	148,805	140,862		147,974	117,225			
Total Associated Payroll Costs		\$ 517,106	\$ 489,115	-	\$ 560,284	\$ 456,943			-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	Proposed	2024-25 Approved	Adopted	FTE
<u>Purchased Services</u>								
320	Property Services	\$ 11,917	\$ 2,711	\$ 7,000	\$ 7,000			
340	Travel	3,434	6,287	2,500	2,500			
350	Communication	13,744	42,833	3,500	3,500			
380	Non-Instructional Profess & Tech Svcs	4,590,258	3,668,847	4,500,000	4,500,000			
390	Other General Profess & Tech Svcs	428,309	118,369	1,000,000	1,000,000			
Total Purchased Services		\$ 5,047,662	\$ 3,839,047	-	\$ 5,513,000	\$ 5,513,000		-
<u>Supplies and Materials</u>								
410	Consumable Supplies and Materials	\$ 20,787	\$ 12,932	\$ 35,000	\$ 35,000			
460	Non-consumable Items	-	140,958	-	-			
470	Computer Software	3,237	4,746	-	-			
480	Computer Hardware	320	7,857	-	-			
Total Supplies and Materials		\$ 24,344	\$ 166,493	-	\$ 35,000	\$ 35,000		-
<u>Capital Outlay</u>								
520	Building Acquisition	\$ -	\$ 578,438	\$ -	\$ -			
Total Capital Outlay		\$ -	\$ 578,438	-	\$ -	\$ -		-
<u>Other</u>								
640	Dues & Fees	\$ 290	\$ 43	\$ 1,400,000	\$ 100,000			
650	Insurance	8,667	67,423	-	-			
670	Licenses & Permits	(2,181)	18,853	-	-			
Total Other		\$ 6,776	\$ 86,319	-	\$ 1,400,000	\$ 100,000		-
Total Service Area Direction		\$ 6,571,152	\$ 6,035,439	9.00	\$ 8,536,711	\$ 7,078,067		7.50
4120 - Site Acquisition and Development Services								
<u>Purchased Services</u>								
320	Property Services	\$ -	\$ 2,021	\$ -	\$ -			
Total Purchased Services		\$ -	\$ 2,021	-	\$ -	\$ -		-
<u>Supplies and Materials</u>								
460	Non-consumable Items	\$ -	\$ 454	-	-			
Total Supplies and Materials		\$ -	\$ 454	-	\$ -	\$ -		-
<u>Capital Outlay</u>								
510	Land Acquisitions	\$ 29,159	\$ -	\$ -	\$ -			
530	Improvements Other Than Buildings	12,207,076	9,484,256	10,668,163	10,826,807			
Total Capital Outlay		\$ 12,236,235	\$ 9,484,256	-	\$ 10,668,163	\$ 10,826,807		-
Total Site Acquisition and Development Services		\$ 12,236,235	\$ 9,486,731	-	\$ 10,668,163	\$ 10,826,807		-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted FTE
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
320 Property Services	\$ -	\$ 19,556		\$ -	\$ -		
350 Communication	-	306		-	-		
380 Non-Instructional Profess & Tech Svcs	-	154,972		-	-		
Total Purchased Services	\$ -	\$ 174,834	-	\$ -	\$ -		-
<u>Supplies and Materials</u>							
410 Consumable Supplies and Materials	\$ -	\$ 1,632		\$ -	\$ -		
460 Non-consumable Items	7,543	518,482		-	-		
Total Supplies and Materials	\$ 7,543	\$ 520,114	-	\$ -	\$ -		-
<u>Capital Outlay</u>							
520 Buildings Acquisition and Improvement	\$ 146,224,779	\$ 111,053,970		\$ 175,795,126	23,295,126		
540 Depreciable Equipment	6,036,290	3,041,004		-	-		
Total Capital Outlay	\$ 152,261,069	\$ 114,094,974	-	\$ 175,795,126	\$ 23,295,126		-
Total Building Acquisit, Construct and Improvement Services	\$ 152,268,612	\$ 114,789,922	-	\$ 175,795,126	\$ 23,295,126		-
4180 - Other Capital Items							
<u>Supplies and Materials</u>							
410 Consumable Supplies and Materials	\$ 32,267	\$ 5,400		\$ -	\$ -		
460 Non-consumable Items	462	5,816		-	-		
470 Computer Software	-	80,993		-	-		
Total Supplies and Materials	\$ 32,729	\$ 92,209	-	\$ -	\$ -		-
<u>Capital Outlay</u>							
540 Depreciable Equipment	\$ -	\$ 37,755		\$ -	\$ -		
550 Depreciable Technology	3,227,647	321,603		7,000,000	5,000,000		
Total Capital Outlay	\$ 3,227,647	\$ 359,358	-	\$ 7,000,000	\$ 5,000,000		-
Total Other Capital Items	\$ 3,260,376	\$ 451,567	-	\$ 7,000,000	\$ 5,000,000		-
Total Facilities Acquisition and Construction	\$ 174,336,375	\$ 130,763,659	9.00	\$ 202,000,000	\$ 46,200,000		7.50
7000 - Unappropriated Ending Fund Balance							
<u>Fund Equity</u>							
820 Reserve for Future Years	\$ 212,339,407	\$ 85,844,208		\$ -	\$ -		
Total Fund Equity	\$ 212,339,407	\$ 85,844,208	-	\$ -	\$ -		-
Total Unappropriated Ending Fund Balance	\$ 212,339,407	\$ 85,844,208	-	\$ -	\$ -		-
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS	\$ 386,675,782	\$ 216,607,867	9.00	\$ 202,000,000	\$ 46,200,000		7.50

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.

*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		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investment	\$ 6,853	\$ 60,568		\$ 20,000	\$ 50,000		
1990	Miscellaneous	5,301,640	6,318,467		8,500,000	7,300,000		
3299	Restricted Grants-In-Aid	31,784	32,482		30,000	30,000		
5400	Beginning Fund Balance	-	-		1,650,000	2,120,000		
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES		\$ 5,340,277	\$ 6,411,517		\$ 10,200,000	\$ 9,500,000		
REQUIREMENTS								
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111	Regular Licensed	\$ 1,092,332	\$ 1,115,406	15.85	\$ 1,253,610	\$ 1,305,161		14.85
112	Regular Classified	189,075	204,386	6.71	262,192	315,862		6.89
113	Supervisory Licensed	157,713	153,361	1.45	180,705	193,861		1.40
121	Licensed Substitutes	37,290	55,497		-	-		
122	Classified Substitutes	3,046	1,342		-	-		
130	Additional Salaries	31,680	62,108		1,050	2,430		
Total Salaries and Wages		\$ 1,511,136	\$ 1,592,100	24.01	\$ 1,697,557	\$ 1,817,314		23.14
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 435,460	\$ 446,585		\$ 498,459	\$ 466,309		
220	Social Security Contribution	112,008	117,517		125,313	134,289		
230	Other Required Payroll Costs	24,563	25,803		33,903	46,668		
240	Employee Insur & Other Contract Benefits	343,563	326,657		369,423	371,315		
Total Associated Payroll Costs		\$ 915,594	\$ 916,562	-	\$ 1,027,098	\$ 1,018,581		-

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
<u>Purchased Services</u>								
310	Instructional, Professional and Technical Services	\$ 84,350	\$ 85,550		\$ 100,000	\$ 90,000		
320	Property Services	61,799	68,585		68,340	68,100		
330	Student Transportation Services	26,265	24,701		17,340	17,000		
340	Travel	229	8,962		-	-		
350	Communication	15,507	11,947		18,360	18,000		
360	Charter School Payments	2,681,582	3,611,732		6,400,000	6,200,000		
380	Non-Instructional Profess & Tech Svcs	2,720	10,280		-	-		
390	Other General Profess & Tech Svcs	1,366	693		-	-		
Total Purchased Services		\$ 2,873,818	\$ 3,822,450	-	\$ 6,604,040	\$ 6,393,100		-
<u>Supplies and Materials</u>								
410	Consumable Supplies and Materials	\$ 14,481	\$ 24,106		\$ 849,105	\$ 251,465		
420	Textbooks	150	131		-	-		
460	Non-consumable Items	1,402	3,377		8,160	7,500		
470	Computer Software	4,633	4,469		2,040	2,040		
480	Computer Hardware	-	5,966		12,000	10,000		
Total Supplies and Materials		\$ 20,666	\$ 38,049	-	\$ 871,305	\$ 271,005		-
<u>Other</u>								
640	Dues And Fees	\$ 19,063	\$ 40,197		\$ -	\$ -		
650	Insurance and Judgments	-	2,159		-	-		
Total Other		\$ 19,063	\$ 42,356	-	\$ -	\$ -		-
Total Alternative Education		\$ 5,340,277	\$ 6,411,517	24.01	\$ 10,200,000	\$ 9,500,000		23.14
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -		-
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS		\$ 5,340,277	\$ 6,411,517	24.01	\$ 10,200,000	\$ 9,500,000		23.14

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		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1940	Printing/Mail Revenue-External Sales	\$ 68,457	\$ 113,226		\$ 125,000	\$ 115,000		
1970	Printing/Mail Revenue-Internal Sales	1,739,205	1,947,675		2,000,000	1,900,000		
1990	Central Stores Revenue-Internal Sales	2,363,129	2,874,496		2,300,000	2,200,000		
1990	Central Stores Revenue-External Sales	172,973	183,633		250,000	230,000		
1990	Miscellaneous	203,147	201,104		200,000	180,000		
5300	Sale of or Compensation Loss of Fixed Assets	-	(11,742)		-	-		
5400	Beginning Fund Balance	2,297,771	2,457,538		2,600,000	2,500,000		
TOTAL AUXILIARY SERVICES FUND RESOURCES		\$ 6,844,682	\$ 7,765,930		\$ 7,475,000	\$ 7,125,000		

REQUIREMENTS

2000 - Support Services

2570 - Internal Services

Salaries and Wages

112	Regular Classified	\$ 684,934	\$ 765,324	25.80	\$ 1,286,149	\$ 1,782,216		31.80
114	Supervisory Classified	129,630	117,592	1.00	125,595	125,595		1.00
124	Temporary Classified	4,770	6,925		80,465	80,465		
124	Student Labor	-	-		6,078	6,078		
130	Additional Salaries	19,806	19,552		25,015	25,015		
Total Salaries and Wages		\$ 839,140	\$ 909,393	26.80	\$ 1,523,302	\$ 2,019,369		32.80

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE Budget	2024-25 Proposed Approved Adopted	FTE
<u>Associated Payroll Costs</u>						
210	Public Employees Retirement System	\$ 228,013	\$ 255,375	\$ 423,685	\$ 462,511	
220	Social Security Contribution	62,667	66,515	113,187	118,634	
230	Other Required Payroll Costs	13,899	14,917	30,909	53,742	
240	Employee Insur & Other Contract Benefits	249,014	254,477	448,117	465,143	
Total Associated Payroll Costs		\$ 553,593	\$ 591,284	- \$ 1,015,898	\$ 1,100,030	-
<u>Purchased Services</u>						
320	Property Services	\$ 17,546	\$ 26,127	\$ 30,000	\$ 25,000	
340	Travel	542	697	1,000	800	
350	Communication	410,340	449,865	420,000	400,000	
380	Non-Instructional Profess & Tech Svcs	322	10	1,000	800	
390	Other General Profess & Tech Svcs	178,601	189,997	175,000	170,000	
Total Purchased Services		\$ 607,351	\$ 666,696	- \$ 627,000	\$ 596,600	-
<u>Supplies and Materials</u>						
410	Consumable Supplies and Materials	\$ 2,363,466	\$ 2,789,905	\$ 4,176,100	\$ 3,302,301	
440	Periodicals	2	-	-	-	
460	Non-consumable Items	364	5,822	11,000	10,000	
470	Computer Software	2,160	253	20,000	15,000	
480	Computer Hardware	-	800	500	500	
Total Supplies and Materials		\$ 2,365,992	\$ 2,796,780	- \$ 4,207,600	\$ 3,327,801	-
<u>Capital Outlay</u>						
540	Depreciable Equipment	\$ 20,811	\$ 153,369	\$ 100,000	\$ 80,000	
Total Capital Outlay		\$ 20,811	\$ 153,369	- \$ 100,000	\$ 80,000	-
<u>Other</u>						
640	Dues and Fees	\$ 257	\$ 1,738	\$ 1,200	\$ 1,200	
Total Other		\$ 257	\$ 1,738	- \$ 1,200	\$ 1,200	-
Total Internal Services		\$ 4,387,144	\$ 5,119,260	26.80 \$ 7,475,000	\$ 7,125,000	32.80
Total Support Services		\$ 4,387,144	\$ 5,119,260	26.80 \$ 7,475,000	\$ 7,125,000	32.80
7000 - Unappropriated Ending Fund Balance						
761	Reserved for Inventories	\$ 817,459	\$ 894,268	\$ -	\$ -	
770	Unreserved Fund Balance	1,640,079	1,752,402	-	-	
Total Unappropriated Ending Fund Balance		\$ 2,457,538	\$ 2,646,670	- \$ -	\$ -	-
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS		\$ 6,844,682	\$ 7,765,930	26.80 \$ 7,475,000	\$ 7,125,000	32.80

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		2021-22	2022-23	2023-24		2024-25		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investments	\$ 122,286	\$ 1,015,914		\$ 200,000	\$ 200,000		
1960	Recovery of Prior Years' Expenditure	1,733	36,425		4,500	4,500		
1970	Workers Compensation	6,673,282	7,667,546		7,854,507	7,508,154		
1970	Unemployment Premiums	1,298,306	1,438,749		1,408,564	3,500,000		
1990	Miscellaneous	261,384	176,552		200,000	200,000		
5400	Beginning Fund Balance							
	Unreserved Fund Equity	17,783,594	20,167,822		22,150,210	24,321,334		
	Reserve for Accrued Claims	2,444,612	1,659,954		2,100,000	1,900,000		
	Total Beginning Fund Balance	\$ 20,228,206	\$ 21,827,776		\$ 24,250,210	\$ 26,221,334		
TOTAL RISK MANAGEMENT FUND RESOURCES		\$ 28,585,197	\$ 32,162,962		\$ 33,917,781	\$ 37,633,988		

REQUIREMENTS

2000 - Support Services

2115 - Student Safety

Purchased Services

380	Non-Instructional Professional & Technical Svcs.	\$ 331,067	\$ 421,146		\$ -	\$ -		
Total Purchased Services		\$ 331,067	\$ 421,146	-	\$ -	\$ -		-
Total Student Safety		\$ 331,067	\$ 421,146	-	\$ -	\$ -		-

Fund Detail – Risk Management Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
2528 - Risk Management Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 62,173	\$ 66,493	1.00	\$ 137,408	\$ 156,153			1.00
112	Regular Classified	541,618	598,922	7.00	775,626	835,529			7.00
114	Supervisory Classified	104,834	117,223	1.00	125,595	125,595			1.00
124	Temporary Classified	438	-		-	-			
130	Additional Salaries	5,510	-		-	-			
Total Salaries and Wages		\$ 714,573	\$ 782,638	9.00	\$ 1,038,629	\$ 1,117,277			9.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 199,563	\$ 209,609		\$ 303,942	\$ 284,682			
220	Social Security Contribution	50,705	58,201		77,105	83,224			
230	Other Required Payroll Costs	147,762	145,668		20,886	28,859			
240	Employee Insur & Other Contract Benefits	169,878	159,517		156,953	163,228			
Total Associated Payroll Costs		\$ 567,908	\$ 572,995	-	\$ 558,886	\$ 559,993			-
<u>Purchased Services</u>									
320	Property Services	\$ 36,113	\$ 134,094		\$ 19,657	\$ 19,657			
340	Travel	1,870	8,924		15,117	15,117			
350	Communication	6,475	13,368		8,995	8,995			
380	Non-Instructional Profess & Tech Svcs	2,704,864	947,804		1,228,907	1,228,907			
390	Other General Profess & Tech Svcs	48,752	64,744		789,312	789,312			
Total Purchased Services		\$ 2,798,074	\$ 1,168,934	-	\$ 2,061,988	\$ 2,061,988			-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 89,855	\$ 165,441		\$ 97,367	\$ 97,367			
460	Non-consumable Items	37,954	62,654		43,268	43,268			
470	Computer Software	1,737	5,355		1,481	1,481			
480	Computer Hardware	5,678	7,041		1,973	1,973			
Total Supplies and Materials		\$ 135,224	\$ 240,491	-	\$ 144,089	\$ 144,089			-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 95,071	\$ -		\$ -	\$ -			
540	Depreciable Equipment	-	6,130		38,023	38,023			
Total Capital Outlay		\$ 95,071	\$ 6,130	-	\$ 38,023	\$ 38,023			-

Fund Detail – Risk Management Fund Continued

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 FTE	2023-24 Budget	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	FTE
<u>Other</u>									
621	Interest on Subscriptions	\$ -	\$ 250		\$ -	\$ -			
640	Dues and Fees	9,214	169,958		9,979	9,979			
650	Insurance and Judgements	2,070,693	4,363,874		29,597,157	33,222,850			
	Total Other	\$ 2,079,907	\$ 4,534,082	-	\$ 29,607,136	\$ 33,232,829			-
	Total Risk Management Services	\$ 6,390,757	\$ 7,726,416	9.00	\$ 33,448,751	\$ 37,154,199			9.00
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 18,633	\$ 23,980	0.50	\$ 28,543	\$ 35,798			0.50
	Total Salaries and Wages	\$ 18,633	\$ 23,980	0.50	\$ 28,543	\$ 35,798			0.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,407	\$ 6,876		\$ 8,270	\$ 9,208			
220	Social Security Contribution	1,336	1,687		2,021	2,548			
230	Other Required Payroll Costs	2,967	3,717		4,526	5,866			
240	Employee Insur & Other Contract Benefits	8,254	9,846		8,568	9,267			
	Total Associated Payroll Costs	\$ 16,964	\$ 22,126	-	\$ 23,385	\$ 26,889			-
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ 75,516	\$ 75,516			
390	Other General Profess & Tech Svcs	-	-		47,628	47,628			
	Total Purchased Services	\$ -	\$ -	-	\$ 123,144	\$ 123,144			-
<u>Other</u>									
650	Security Liability/Claims	\$ -	\$ -		\$ 293,957	\$ 293,957			
	Total Other	\$ -	\$ -	-	\$ 293,957	\$ 293,957			-
	Total Operation and Maintenance of Plant Services	\$ 35,597	\$ 46,106	0.50	\$ 469,029	\$ 479,788			0.50
	Total Support Services	\$ 6,757,421	\$ 7,772,522	9.50	\$ 33,917,780	\$ 37,633,987			9.50
5200 - Transfers of Funds									
710	Fund Modifications	\$ -	\$ -		\$ 1	\$ 1			
	Total Transfers of Funds	\$ -	\$ -	-	\$ 1	\$ 1			-
	Ending Fund Balance	\$ 21,827,776	\$ 24,390,440		\$ -	\$ -			
	TOTAL RISK MANAGEMENT FUND REQUIREMENTS	\$ 28,585,197	\$ 32,162,962	9.50	\$ 33,917,781	\$ 37,633,988			9.50

Personnel Statistics

Licensed Salary Schedule

Wage scales shown are for 2024-25. 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 July 1, 2024

3.50%

Step	(102) BA Degree	(103) BA Degree Plus 24 Hrs.#	(104) BA Degree Plus 45 Hrs.#	(105) BA Degree Plus 69 Hrs.#	(106) MA Degree	(107) MA Degree Plus 24 Hrs.#	(108) MA Degree Plus 45 Hrs.#
1	50,011	52,014	54,013	56,016	58,018	60,016	62,016
2	52,014	54,013	56,016	58,018	60,016	62,016	64,018
3	54,013	56,016	58,018	60,016	62,016	64,018	66,017
4	56,016	58,018	60,016	62,016	64,018	66,017	68,018
5	58,018	60,016	62,016	64,018	66,017	68,018	70,020
6	60,016	62,016	64,018	66,017	68,018	70,020	72,018
7	62,016	64,018	66,017	68,018	70,020	72,018	74,022
8	64,018	66,017	68,018	70,020	72,018	74,022	76,022
9	66,017	68,018	70,020	72,018	74,022	76,022	78,510
10	68,018	70,020	72,018	74,022	76,022	78,510	81,002
11	70,020	72,018	74,022	76,022	78,510	81,002	83,492
12	72,018	74,022	76,022	78,510	81,002	83,492	85,980
13	74,022	76,022	78,510	81,002	83,492	85,980	88,472
14	76,022	78,510	81,002	83,492	85,980	88,472	90,964
15	78,510	81,002	83,492	85,980	88,472	90,964	93,457
16	81,002	83,492	85,980	88,472	90,964	93,457	95,942
17							98,436

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.

Salem-Keizer Public Schools 24J/32 Proposed Budget 2024-25

Licensed Differentials and Intramurals

Wage scales shown are for 2024-25. Wage scales are informational, not the formal source.

SALEM-KEIZER PUBLIC SCHOOLS

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS

EFFECTIVE JULY 1, 2024

Position	% of M+0, Step 4 \$64,018	Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	Add'l Days	Total Days
Tag Advocate (small schools)	1.20%	768	64.02	4.001	0.50		
M.S. Activity Advisor	1.50%	960	80.02	5.001	0.63		
TAG Advocate (large schools)	2.40%	1,536	128.04	8.002	1.00		
Tchr., Media Specialist, Lead, H.S.	3.10%	1,985	165.38	10.336	1.29	2,036	5 Days
Program Assistant	8.00%	5,121	426.79	26.674	3.33		
High School Activity Advisor	9.10%	5,826	485.47	30.342	3.79	5,886	2 Days
Program Associate	9.10%	5,826	485.47	30.342	3.79		
Head Teacher	7.00%	4,481	373.44	23.340	2.92		
Special Education	9.10%	5,826	485.47	30.342	3.79		
Bilingual	8.00%	5,121	426.79	26.674	3.334		
ELL Facilitator (0-50 Students)	2.00%	1,280	106.70	6.669	0.834		
ELL Facilitator (51-100 Students)	3.00%	1,921	160.05	10.003	1.250		
ELL Facilitator (101-150 Students)	4.00%	2,561	213.39	13.337	1.667		
Demonstration Teacher	7.00%	4,481	373.44	23.340	2.917		
Masters Stipened		1,000	100.00	5.21	0.65		
National Certificate/Doctorate *One Time Payment*		1,000					
Teacher Leader		2,500					

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	750	1000	1250	1500	2000
Step 2	780	1040	1300	1560	2081
Step 3	810	1080	1350	1620	2161
Step 4	840	1120	1400	1680	2241
Step 5	870	1160	1450	1741	2321
Step 6	900	1200	1500	1800	2401
Step 7	930	1240	1550	1860	2481
Step 8	960	1280	1600	1921	2561
Step 9	990	1320	1650	1981	2641
Step 10	1020	1360	1700	2041	2721
Step 11	1050	1400	1751	2101	2801
Step 12	1080	1440	1800	2161	2881
Step 13	1110	1480	1851	2221	2961
Step 14	1140	1520	1901	2281	3041
Step 15	1178	1570	1963	2355	3140
Step 16	1215	1620	2025	2430	3240

Activity	<u>Middle School:</u> Assistant Football Assistant Track <u>Senior High:</u> Technical Director: (If more than two public dramatic productions are approved by the principal and are performed, increase Technical Director differential to 6.0.)	<u>Middle School:</u> Wrestling Volleyball Intramural Coordinator Cross Country	<u>Middle School:</u> Football Track <u>High School:</u> Yearbook Newspaper	<u>Senior High:</u> Asst. Volleyball Asst. Baseball Asst. Wrestling Asst. Softball Asst. Track Asst. Swimming Boys Tennis Girls Tennis Asst. Cross Country Asst. Soccer
Range	909	911	913	915
Differential Factor	5.0	6.0	7.0	8.0
Step 1	2501	3001	3501	4001
Step 2	2601	3121	3641	4161
Step 3	2701	3241	3781	4321
Step 4	2801	3361	3921	4481
Step 5	2901	3481	4061	4641
Step 6	3001	3601	4201	4801
Step 7	3101	3721	4341	4961
Step 8	3201	3841	4481	5121
Step 9	3301	3961	4621	5281
Step 10	3401	4081	4761	5441
Step 11	3501	4201	4901	5602
Step 12	3601	4321	5041	5761
Step 13	3701	4441	5182	5922
Step 14	3801	4561	5322	6082
Step 15	3926	4711	5496	6281
Step 16	4050	4860	5670	6480

Activity	<u>High School</u> Asst. Football Asst. Basketball Speech (If responsible for debate team participation in inter-scholastic competition or adjudicated speech tournaments in excess of 10, increase differential to 11.0.) Vocal Music (If responsible for a high school musical, a 1.5 differential is added.) Band (If responsible for a high school musical, a 1.5 differential is added. If band participates in 5 or more adjudicated marching contests, 2 of which must be field performances and 1 of which must be a parade, a 5.0 differential is added.) Drill Team Color Guard	<u>High School</u> Head Cross Country Head Volleyball Head Soccer (Boys-Girls)	High School Speech (if responsible for adjudicated speech tournament in excess of 10)
Range	917	920	921
Differential Factor	9.0	10.5	11.0
Step 1	4501	5251	5501
Step 2	4681	5461	5722
Step 3	4861	5671	5941
Step 4	5041	5882	6162
Step 5	5222	6092	6382
Step 6	5401	6302	6602
Step 7	5581	6512	6822
Step 8	5762	6722	7042
Step 9	5942	6932	7262
Step 10	6122	7142	7482
Step 11	6302	7352	7702
Step 12	6482	7562	7922
Step 13	6662	7772	8142
Step 14	6842	7982	8362
Step 15	7066	8244	8636
Step 16	7290	8505	8910

School District 24J
Marion County
Salem, Oregon

Differential Schedule for Employees, July 2024, for Activities
Involving Supervision of Students Beyond the Regular Employee Day

Activity	<u>High School</u> Drama Director (If responsible for a high school musical, a 1.5 differential is added. If more than 2 public dramatic productions are approved by the principal and are performed, increase Director differential to 14.0).	<u>High School</u> Head Baseball Head Wrestling Head Softball Head Track Head Swimming Rally	<u>High School</u> Head Basketball (Boys-Girls) Head Football
Range	922	923	927
Differential Factor	11.5	12.0	14.0
Step 1	5751	6001	7002
Step 2	5982	6242	7282
Step 3	6211	6482	7562
Step 4	6442	6722	7842
Step 5	6672	6962	8123
Step 6	6902	7202	8402
Step 7	7132	7442	8682
Step 8	7362	7682	8963
Step 9	7592	7922	9242
Step 10	7822	8162	9523
Step 11	8052	8402	9803
Step 12	8282	8642	10083
Step 13	8513	8883	10363
Step 14	8743	9123	10643
Step 15	9029	9421	10991
Step 16	9315	9720	11340

Classified Salary Schedule

Wage scales shown are for 2024-25. Wage scales are informational, not the formal source.

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON ANNUAL COMPENSATION SCHEDULE FOR CLASSIFIED EMPLOYEES

EFFECTIVE JULY 1, 2024

3.75%

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	34,505	36,045	37,978	39,912	41,827	44,070
10	36,045	37,978	39,912	41,827	44,070	46,292
11	37,978	39,912	41,827	44,070	46,292	48,588
12	39,912	41,827	44,070	46,292	48,588	51,192
13	41,827	44,070	46,292	48,588	51,192	53,507
14	44,070	46,292	48,588	51,192	53,507	56,271
15	46,292	48,588	51,192	53,507	56,271	59,056
16	48,588	51,192	53,507	56,271	59,056	62,127
17	50,945	53,249	55,999	58,770	61,828	64,921
18	53,249	55,999	58,770	61,828	64,921	68,104
19	55,999	58,770	61,828	64,921	68,104	71,596
20	58,770	61,828	64,921	68,104	71,596	75,102
21	61,828	64,921	68,104	71,596	75,102	78,918
22	64,921	68,104	71,596	75,102	78,918	82,873
23	68,104	71,596	75,102	78,918	82,873	86,976
24	71,596	75,102	78,918	82,873	86,976	91,328
25	75,102	78,918	82,873	86,976	91,328	95,882
26	78,918	82,873	86,976	91,328	95,882	100,811
27	82,873	86,976	91,328	95,882	100,811	105,883
28	86,976	91,328	95,882	100,811	105,883	111,188
29	91,328	95,882	100,811	105,883	111,188	116,747
30	95,882	100,811	105,883	111,188	116,747	122,595
31	100,811	105,883	111,188	116,747	122,595	128,726

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON HOURLY COMPENSATION SCHEDULE FOR CLASSIFIED EMPLOYEES

EFFECTIVE JULY 1, 2024

3.75%

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	16.59	17.33	18.26	19.19	20.11	21.19
10	17.33	18.26	19.19	20.11	21.19	22.26
11	18.26	19.19	20.11	21.19	22.26	23.36
12	19.19	20.11	21.19	22.26	23.36	24.61
13	20.11	21.19	22.26	23.36	24.61	25.72
14	21.19	22.26	23.36	24.61	25.72	27.05
15	22.26	23.36	24.61	25.72	27.05	28.39
16	23.36	24.61	25.72	27.05	28.39	29.87
17	24.49	25.60	26.92	28.25	29.73	31.21
18	25.60	26.92	28.25	29.73	31.21	32.74
19	26.92	28.25	29.73	31.21	32.74	34.42
20	28.25	29.73	31.21	32.74	34.42	36.11
21	29.73	31.21	32.74	34.42	36.11	37.94
22	31.21	32.74	34.42	36.11	37.94	39.84
23	32.74	34.42	36.11	37.94	39.84	41.82
24	34.42	36.11	37.94	39.84	41.82	43.91
25	36.11	37.94	39.84	41.82	43.91	46.10
26	37.94	39.84	41.82	43.91	46.10	48.47
27	39.84	41.82	43.91	46.10	48.47	50.91
28	41.82	43.91	46.10	48.47	50.91	53.46
29	43.91	46.10	48.47	50.91	53.46	56.13
30	46.10	48.47	50.91	53.46	56.13	58.94
31	48.47	50.91	53.46	56.13	58.94	61.89

Crossing Guards Hourly Rate \$19.62

Classified Job Titles and Salary Ranges

Job Class	Classification	Salary Grade	Job Class	Classification	Salary Grade	Job Class	Classification	Salary Grade	Job Class	Classification	Salary Grade
034	Accountant	018	103	Custodian 1	012	160	Lead Transportation Router	021	004	Senior Clerical Specialist	012
035	Accountant 2	020	104	Custodian 2	014	333	Library Media Assistant	014	012	Senior Secretary	013
031	Accounting Clerk 1	011	107	Custodian 3	016	014	LPN Education Assistant	020	072	Shipping & Receiving Clerk	013
032	Accounting Clerk 2	013	108	Custodian 4	019	141	Lube Mechanic	014	339	Sign Language Scheduler	019
033	Accounting Clerk 3 – Department	015	133	Customer Service Representative	012	022	Mailing Services Specialist 1	012	326	Sign Language Specialist	017
088	Accounting Clerk 3 – High School	016	136	Customer Service Representative 2	015	029	Mailing Services Specialist 2	014	159	Special Programs Bus Driver	015
040	Administrative Assistant 1	017	120	Dental Health Coordinator	020	121	Maintenance Worker 1	012	318	Special Programs Employment Specialist	016
041	Administrative Assistant 2	022	025	Digital and Print Graphic Specialist	017	122	Maintenance Worker 2	015	331/323	Special Programs Instructional Assistant	015
016	Administrative Secretary	015	066	Digital/Multimedia Content Producer	024	123	Maintenance Worker 3	019	316	Special Programs Inst. Asst. – Autism	017
027	Administrative Specialist	020	052	District Courier	015	130	Maintenance Worker 4	022	315	Special Programs Inst. Asst. – Bilingual	015
513	Applications Developer II	023	147	Driver Trainer	017	163	Mechanic Technician	023	327	Speech-Language Pathology Assistant	017
515	Applications Developer III	028	134	Energy Systems Coordinator	026	152	Mechanic	021	170	Stakeholder Relations & Engagement Spec.	026
522	Applications Developer IV	031	054	Facilities Project Coordinator 1	026	525	Microcomputer Support 1	019	099	Student Advocate	017
005	Auditorium Manager	021	128	Food Services Specialist	017	526	Microcomputer Support 2	022	505	Student Data Specialist	018
048	Auxiliary Services Office Manager	017	115	Graduation Coach	017	117	Migrant Specialist	015	116	Student Dispute Coordinator	024
084	Behavior Intervention Trainer	023	094	Grant Coordinator	023	096	Native Language Specialist	017	009	Substitute Placement Coordinator	017
064	Bindery Worker	012	085	Graphic Artist Technician	013	516	Network Communications Analyst 1	025	303	Support Services & Recruitment Specialist	019
086	Budget & Fiscal Analyst	026	126	Head Structural Worker	026	013	Office Manager 1	016	015	Testing & Records Mgmt. Technician	017
070	Budget & Staffing Analyst	024	125	Head Utilities & Electrical Worker	026	017	Office Manager 2	017	112	Translator	017
077	Buyer 1	017	135	HVAC Preventative Maintenance	019	018	Office Manager 3	019	150	Transportation Dispatcher	017
078	Buyer 2	019	137	HVAC Technician 1	015	019	Office Manager 4	021	158	Transportation Router	019
309	Campus Safety Specialist	016	138	HVAC Technician 2	019	532	OR Pre-K Family Advocate – TAPP	018	140	Utilities Head Wkr, Supervising Electrician	026
053	Capital Construction Program Coord.	030	139	HVAC Technician 3	024	110	OR Pre-K Program Family Advocate	016			
328	Certified Occupational Therapy Asst	020	319	Indian Education Cultural Resource Fac.	017	068	Payroll Compliance Coordinator	022			
093	Chapter 1 Home School Liaison	019	310	Instructional Assistant	012	030	Payroll Specialist	017			
308	Child Care Coordinator	023	332	Instructional Support Assistant	017	329	Physical/Occupational Therapy Asst.	016			
307	Child Care Worker	012	508	Instructional Technology Support	023	338	Preschool Lead Worker	023			
003	Clerical Specialist	011	051	Internal Communications Specialist	026	047	Print & Mail Operations Lead	023			
305	College & Career Coach	017	111	Language Services Facilitator	021	057	Property Claims Analyst	021			
010	Communications & Outreach Coord.	021	161	Lead Driver Trainer Instructor	019	343	Registered Behavior Technician	023			
065	Communications Coordinator	021	073	Lead Inventory and Warehouse Worker	019	149	School Bus Driver	015			
090	Community Resource Specialist	019	330	Lead Library Media Assistant	016	028	School Office Specialist 2 – MS	015			
101	Community School Outreach Coord.	017	124	Lead Maintenance Worker	023	006	School Office Specialist 2 – HS	015			
156	Computerized Routing Specialist	021	153	Lead Mechanic	025	002	School Office Specialist	013			
023	Copy Center Digital Process Specialist	014	301	Lead Security Specialist	018	337	School Testing Specialist	014			
102	CTE High School Liaison	016	162	Lead Transportation Dispatcher	019	325	School-Based Health Assistant	013			

Confidential Salary Schedule

Wage scales shown are for 2023-24 since they are not final for 2024-25. Wage scales are informational, not the formal source.

CONFIDENTIALS

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON

EFFECTIVE JULY 1, 2023

7.0%

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	511	68,930	72,271	76,020	79,743	83,729	87,915	92,311
Management Analyst HR (0791) Employee Relations Specialist (0787)	515	83,820	88,040	92,437	97,069	101,882	107,104	112,458

HOURLY

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	511	33.14	34.75	36.55	38.34	40.25	42.27	44.38
Management Analyst HR (0791) Employee Relations Specialist (0787)	515	40.30	42.33	44.44	46.67	48.98	51.49	54.07

Professional/Technical Salary Schedule

PROFESSIONAL/TECHNICALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2023

7.00%

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	62,115	65,225	68,421	71,929	75,451	79,284	83,259
Tech Support Field Coordinator (0531)	423	68,421	71,929	75,451	79,284	83,259	87,380	91,754
Network Infrastructure Support Technician. (0775) Transportation Field Coord. (0772) Shop Foreman (0773)	425	75,451	79,284	83,259	87,380	91,754	96,326	101,279
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	79,284	83,259	87,380	91,754	96,326	101,279	106,375
Network Communication Analyst 2 (0778) Technology Development Coordinator (0520)	427	83,259	87,380	91,754	96,326	101,279	106,375	111,705
Network Communication Analyst 3 (0780) Data Engineer (0781)	430	96,326	101,279	106,375	111,705	117,290	123,162	129,321
Management Asst. 2 (0786) Senior Payroll Specialist (0782) Staffing Specialist (0785)	310 311	66,930 70,309	70,309 73,716	73,716 77,542	77,542 81,338	81,338 85,496	85,496 89,800	89,800 94,284
Business & Policy Analyst (0795) Business Solutions Analyst (0530)	314	81,338	85,496	89,800	94,284	99,011	103,922	109,245
Staffing Coordinator Prevention & Prot. Coord (0797)	315	83,820	88,040	92,437	97,069	101,882	107,104	112,458

Wage scales shown are for 2023-24 since they are not final for 2024-25. Wage scales are informational, not the formal source.

Supervisory Salary Schedule

Wage scales shown are for 2023-24 since they are not final for 2024-25. Wage scales are informational, not the formal source.

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2023 - JUNE 30, 2024
SUPERVISOR SALARY SCHEDULE

2.50%

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Manager, Auxiliary Services (0840)	206A	260	107,360	111,654	116,120	120,766	125,595
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	112,727	117,236	121,927	126,804	131,875
Coordinator, Health Services Management (0854)							
Coordinator, Multi Tiered System of Support (0822)							
Supervisor, Technology (0850)							
Elementary Assistant Principal	207C	223	104,743	108,933	113,290	117,822	122,535
Early Childhood Assistant Principal (0810)							
Middle School Assistant Principal (0925)	207B	230	108,031	112,352	116,846	121,520	126,380
Asst. Director, Budget and Finance (0867)	208A	260	118,364	123,098	128,023	133,143	138,469
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	113,433	117,969	122,688	127,596	132,700
HS Athletics/Principal Assistant (0919)							
Elementary Principal (0930)	209C	223	115,480	120,098	124,902	129,898	135,094
Middle School Principal (0920)	210B	230	125,059	130,061	135,264	140,674	146,301
Lead Edge Principal (0921)							
Principal, Leadership Coach (0926)							
Director, Budget and Finance (0962)	211A	260	137,021	142,503	148,203	154,130	160,296
Director, Community Rel. & Communication (0805)							
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, Curriculum & Instruction (0857)	212A	260	143,872	149,627	155,612	161,837	168,310
Director, Elementary Education (0904)							
Director, Equity (0909)							
Director, High Schools (0906)							
Director, Middle Schools (0905)							
Director, School Improvement (0963)							
Director, Student Services (0836)							

Salem-Keizer Public Schools 24J/32 Proposed Budget 2024-25



Appendices

Budget Committee Meeting Notice

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025: May 7, 2024 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2024-25 Proposed Budget; no public comment received. May 14, 2024 Budget Committee deliberations; public comment received.* May 20, 2024 Public comment received*; deliberations on proposed budget until approved/recommended to the school board for adoption. May 21 & 23, 2024 Tentative (if budget not approved May 20). 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 23. Meetings will begin at 6 p.m. and be held in person and streamed live. Meetings will be held at the Boardroom located at 2575 Commercial Street SE, Salem, Oregon. The 2024-25 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/about/budget> starting at the time of the meeting on May 7, 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/about/school-board>. Any person may sign up and submit public comment.

Publication Dates
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In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2024

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	<p>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:</p> <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	<p>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:</p> <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		