

2017-18

Revised 06/12/2018

ADOPTED BUDGET



DISTRICT 24J

2450 Lancaster Drive NE • Salem, Oregon 97305

Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.

RESOLUTION NO. 201718-4

**ADOPTION AND APPROPRIATION OF
SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2017-18**

Background/Discussion

In accordance with the Oregon Revised Statutes (ORS) 294.463, 294.471, and 294.473, a supplemental budget modifies the adopted budget and must be approved by the School Board. A supplemental budget must be adopted before any expenditure exceeds existing appropriations, be only for the current fiscal year, and must not increase tax levy. Additionally, a supplemental budget is used to increase or decrease appropriations, create new appropriation categories, create new funds, and/or make contingency transfers in excess of the 15% limit.

Because the grants the School Board accepted throughout the year exceed the adopted budget for the Grants Fund, a supplemental budget is necessary to allow continued spending of the grant funds for the remainder of the fiscal year.

Resolution number 201718-4 receipts the additional revenue, creates the Facilities Acquisition and Construction appropriation category (because this category did not exist in the 2017-18 adopted budget), and adjusts other appropriation categories based on expected spending.

Recommendation/Board Action

Staff recommends the Board approve Resolution No. 201718-4 – Adoption and Appropriation of the Supplemental Budget for Fiscal Year 2017-18.

RESOLUTION NO. 201718-4

ADOPTION AND APPROPRIATION OF SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2017-18

RESOLUTION ADOPTING SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby adopts the supplemental Grants Fund budget within the Special Revenue Funds for the fiscal year 2017-18 in the sum of \$43,046,107 now on file at the District's Executive Administration Office, located at the Lancaster Professional Center, 2450 Lancaster Drive N.E. Suite 202, Salem, Oregon 97305.

RESOLUTION MAKING APPROPRIATIONS


BE IT RESOLVED that the amounts for the fiscal year 2017-18 beginning July 1, 2017, are hereby appropriated and purposed as shown below:

	<u>Adopted Budget</u>	<u>Supplemental Budget</u>	<u>Change</u>
Grants Fund			
Instruction	\$22,514,488	\$ 25,514,488	\$ 3,000,000
Support Services	14,681,311	15,181,311	500,000
Enterprise and Community Services	750,308	850,308	100,000
Facilities Acquisition and Construction	-	1,500,000	1,500,000
Total Grants Fund	\$37,946,107	\$ 43,046,107	\$ 5,100,000

The above resolution statements were approved and declared adopted on this 12th day of June, 2018.



Paul Kylo, Chairperson, Board of Directors
Salem-Keizer School District



Date

Salem-Keizer School District 24J/32 Adopted Budget 2017-18 Revised 06-12-2018

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Introduction

This document represents a new approach to budget development within the Salem-Keizer School District. The 2017-18 budget was produced using the budget and position control features of the District’s Enterprise Resource Planning (ERP) system. A multidisciplinary implementation team from the budget office and human resources assessed the need for system improvements and determined that the District’s ERP had the functionality and capabilities to integrate budgeting, staffing allocation and position control into the budget development process. The implementation team, led by our new director of budget and financial services, is engaged in creating a new staffing allocation and position management model that will improve transparency and accountability. We welcome your feedback on the 2017-18 budget.

Budget Committee

The Budget Committee is a 14-member group consisting of the Salem-Keizer School Board and seven appointed citizen volunteers. 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 is an advisory group established by statute to make budgetary recommendations to the school board.

Citizen Members

Marcia Atkinson
Mark Batemen
Lloyd Chapman
Rachel Dewey-Thorsett
Levi Herrera-Lopez
Adam Kohler
Betty Pataccoli

Term Expiration

June 30, 2018
June 30, 2018
June 30, 2017
June 30, 2019
June 30, 2019
June 30, 2017
June 30, 2017

Board Members

Chris Brantley
Jim Green
Marty Heyen
Rick Kimball
Paul Kylo
Chuck Lee
Nancy MacMorris-Adix

Term Expiration

June 30, 2017
June 30, 2019
June 30, 2019
June 30, 2017
June 30, 2017
June 30, 2019
June 30, 2017

CONTACT INFORMATION

Budget Committee: 503-399-3021
Email (Budget_Committee@salkeiz.k12.or.us)

Superintendent's Letter



CHRISTY PERRY, Superintendent
2450 Lancaster Drive NE • PO Box 12024 • Salem, Oregon 97309-0024

503-399-3001

June 22, 2017

School Board Members, Budget Committee Members and Community Members,

On April 25, 2017, I presented my 2017-18 proposed budget to the Budget Committee, using the slides found on the following pages. Unfortunately, this year's budget does not maintain current service levels. It is crucial to recognize that funding for public schools in Oregon is not stable and PERS rates are increasing significantly. Knowing this, we carefully allocate resources prioritized against all of the competing demands and balance ongoing costs in order to sustain our most critical initiatives. As I have listened to both internal and external stakeholders as part of our continued and ongoing assessment of the District, I have worked closely with district leadership to develop priorities for moving the organization forward.

Our goal is to align the resources to the 2017-18 strategic plan and the priorities of our District. This budget was developed based on the 2017-19 biennial revenue assumption of \$8.1 billion for K-12 public education in Oregon. While technically our \$8.1 billion budget assumption is additional funding compared to the current biennium, it does not keep up with increasing costs and will not permit us to maintain current service levels. This is a low number and we are hopeful for more funding from the legislature. It is typical that during the legislative session this number will change. Most recently, we have been alerted to the possibility of \$8.2 billion as the new revenue number.

Additional fiscal impacts are coming in the form of reduced or eliminated grant revenue. Federal grant funds in Title IA, Title ID, Title IX (9), and Title IIA expect reductions next year of up to 10% or approximately \$1.2 million. Additionally, the Oregon Mentor Grant has not been renewed for the 2017-19 biennium. This represents a loss of \$2.2 million to the district. These reductions require the district to transfer additional costs into the General Fund and/or redesign current systems to maintain these essential programs for students and staff.

On a positive note, not all grant dollars and supplemental funds have been reduced. Oregon voters passed Measure 98, providing state funds to school districts for new initiatives in Career and Technical Education and for programs in dropout prevention. Salem-Keizer expects about \$400 per high school student in Measure 98 funding. This equates to approximately \$5 million dollars. We will add two new programs of study at CTEC - Unmanned Aerial Systems (UAS) and Automotive Collision Repair. We will also offer additional CTE opportunities to our students at Roberts High School. Finally, we will fund a new position out of our Measure 98 dollars to focus on increasing the graduation rate for our African American Students.

Our reductions from the General Fund included approximately 62 FTE (full time equivalent) and another 5 reserve FTE that were traditionally built into the budget to allow flexibility as the school year begins. In addition to these FTE reductions, there was an additional \$2.4 million reduced from materials and services. In a typical year, additional FTE and supplies would be budgeted for enrollment growth, but those additions were not implemented this year, even though enrollment is projected to increase. After implementing all of the reduction strategies, including tightening the overall labor budget by using position control, we still needed \$6 million from the PERS Reserve Fund to support the General Fund.

Even as we wrestle with reduced revenue, there are required expansions and additions to move our work forward. One area where this is particularly clear is in the area of behavioral learning. Classroom teachers and administrators are reporting increased student behaviors in both frequency and intensity. In addition to behavioral learning, we also invested additional resources in curriculum supplies and allocated General Fund resources to retain limited mentors to offset the loss of the mentor grant.

While teaching and learning is the primary focus of our work as a school district, maintaining the operational aspects of an organization our size is critically important. Maintaining and expanding infrastructure capacity, especially in the area of technology is essential. The District has been awarded a federal e-rate grant to fund 80% of the cost of a \$15.3 million project to provide high-speed fiber optic network connectivity to all of our schools and administrative buildings to meet the districts bandwidth and connectivity needs for the next 20+ years. Completing this project requires 20% funding from the District; we committed \$1 million to begin the work in our current budget cycle and the remaining approximately \$2.3 million to complete the project is included in this 2017-18 budget. The slides and budget itself include a revision to the proposed budget I brought to the Budget Committee on May 9th to include this fiber optic project.

The 2017-18 budget represents a change in our business practices as well. We are implementing the budget and position control features of our corporate financial management system to help us project labor and benefit costs more accurately. The proposed budget represents a new baseline for accuracy, transparency and accountability. You will see corrections throughout the document with explanatory notes intended to describe the changes. The format of the budget document itself has changed and our hope is you will find it easier to understand and digest.

Sincerely,

A handwritten signature in blue ink that reads "Christy Perry". The signature is fluid and cursive, with the first name being more prominent.

Christy Perry
Superintendent

Budget Message



SALEM-KEIZER PUBLIC SCHOOLS 2017-2018 Budget Message

1

OUR VISION

All students graduate and are prepared for a successful life.

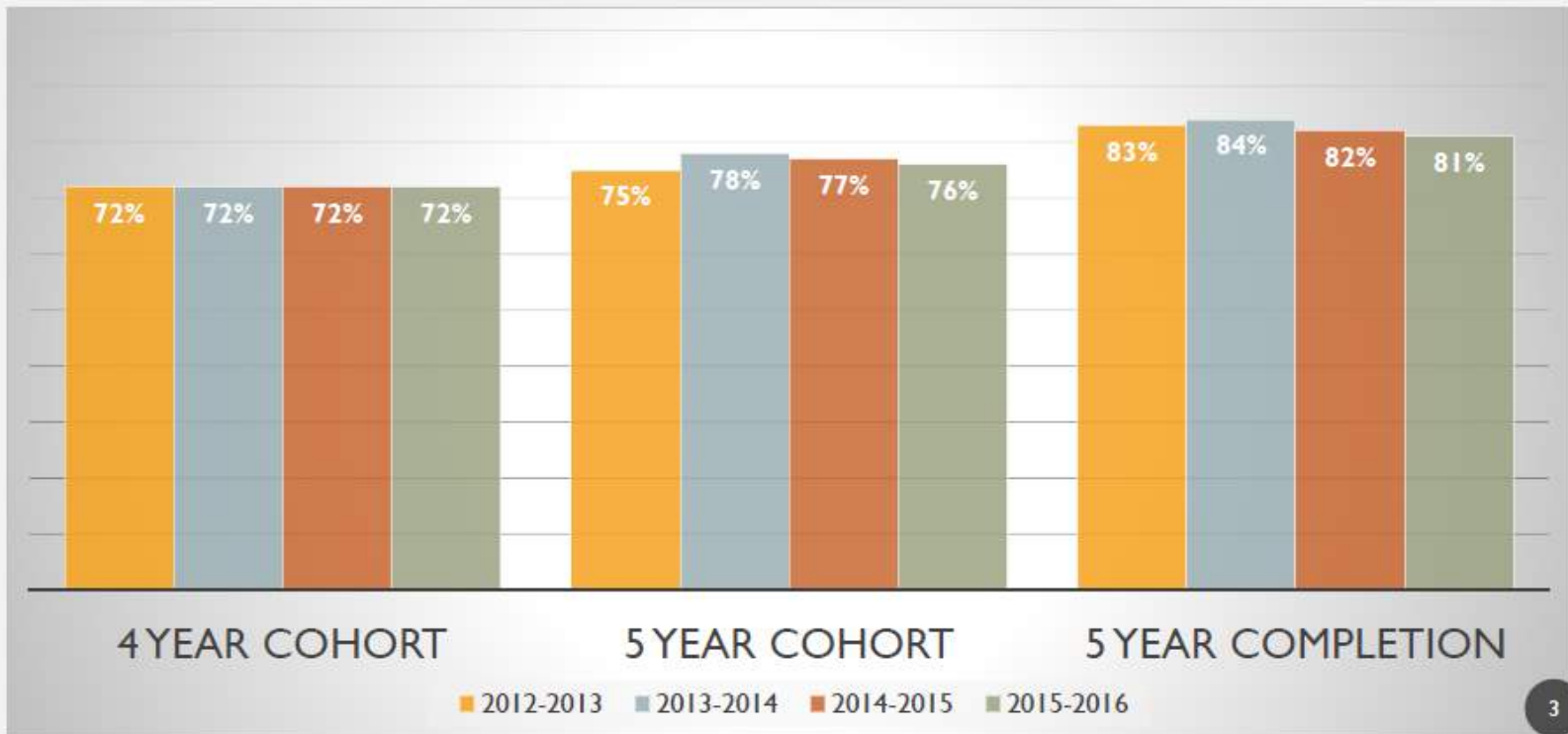
SALEM-KEIZER SCHOOL BOARD EQUITY LENS and POLICY ADM-A010
Equity in the Salem-Keizer School District will not be confused with equality
where all students are treated the same.

We acknowledge that equity is both a process and an outcome, which
demands a relentless commitment to make changes to our systems, which
is necessary to achieve our vision.

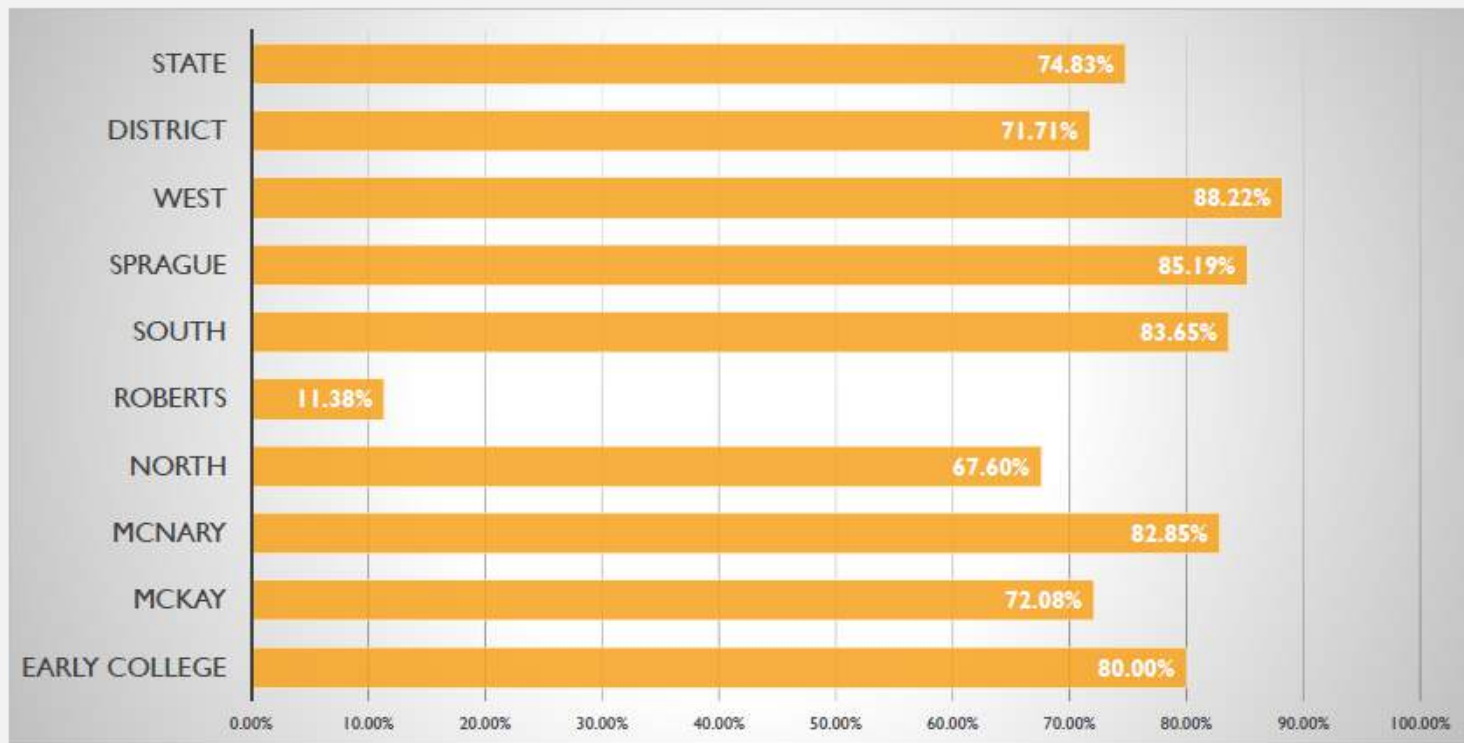
Efforts around equity increase achievement of all students, not just those in
underrepresented, under-served, or marginalized populations.

DISTRICT GRADUATION RATES

2013 - 2016



GRADUATION RATE COMPARISON 2015-16



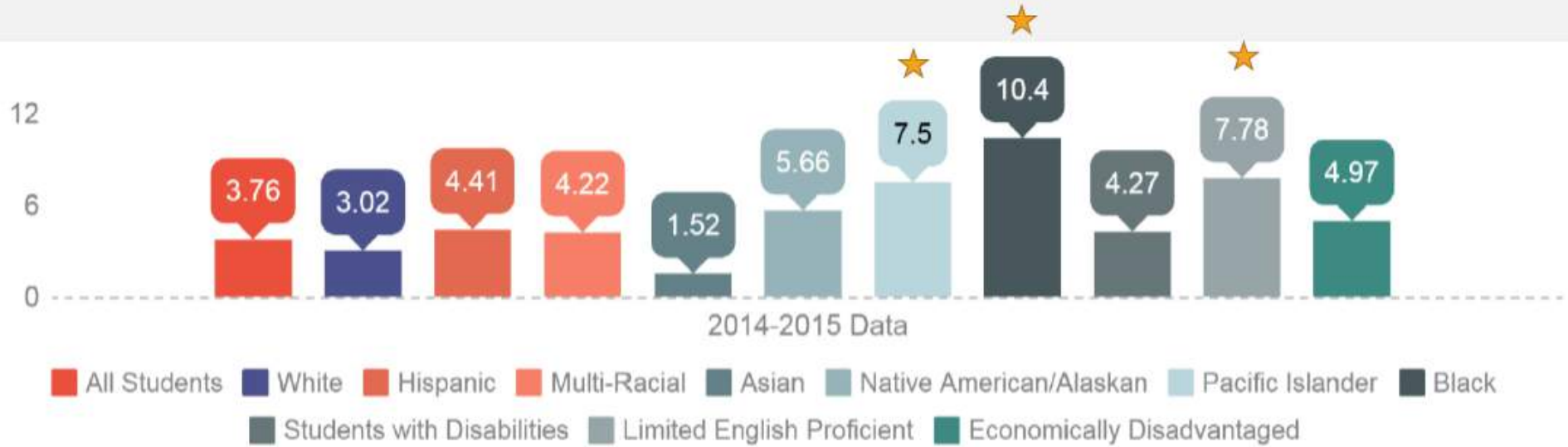
Budget Message - Continued

STUDENT DROP-OUT NUMBERS

	2015 Class Size	% of on-time Graduates	Number of Drop-outs
Early College High School	42	93%	2
West Salem High School	403	88%	22
McNary High School	456	86%	35
Sprague High School	372	86%	29
South Salem High School	445	80%	53
McKay High School	519	69%	108
North Salem High School	417	68%	87
Roberts High School	342	12%	228

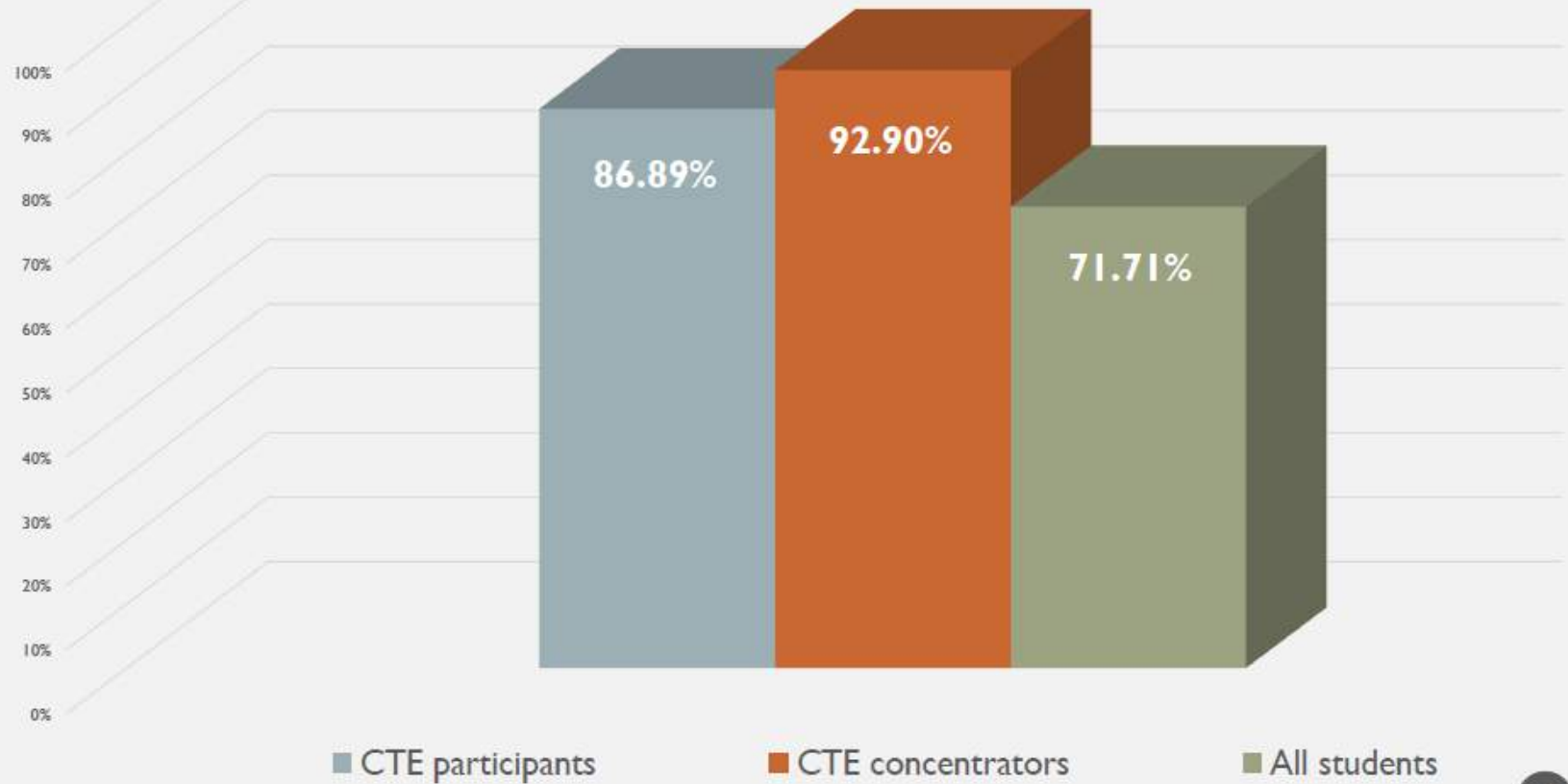
Budget Message - Continued

DROP OUT RATES BY SUBGROUP



Budget Message - Continued

CTE GRADUATION RATES 2015-16 FOUR YEAR COHORT

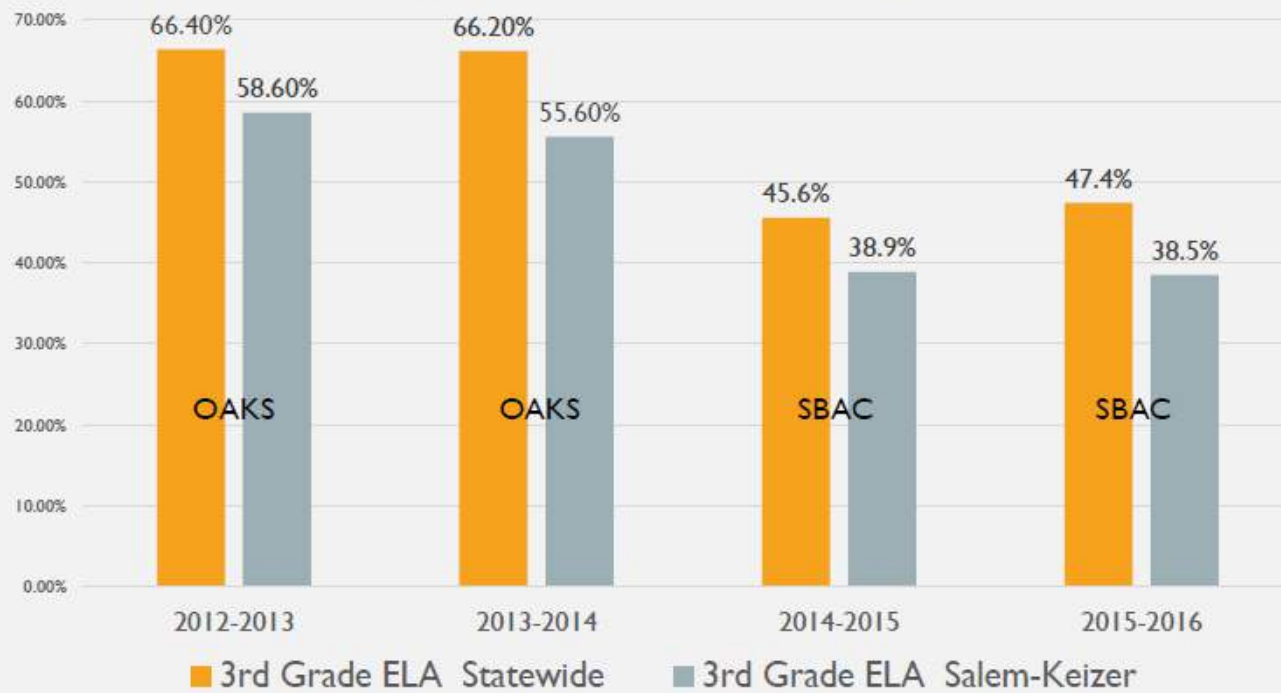


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Budget Message - Continued

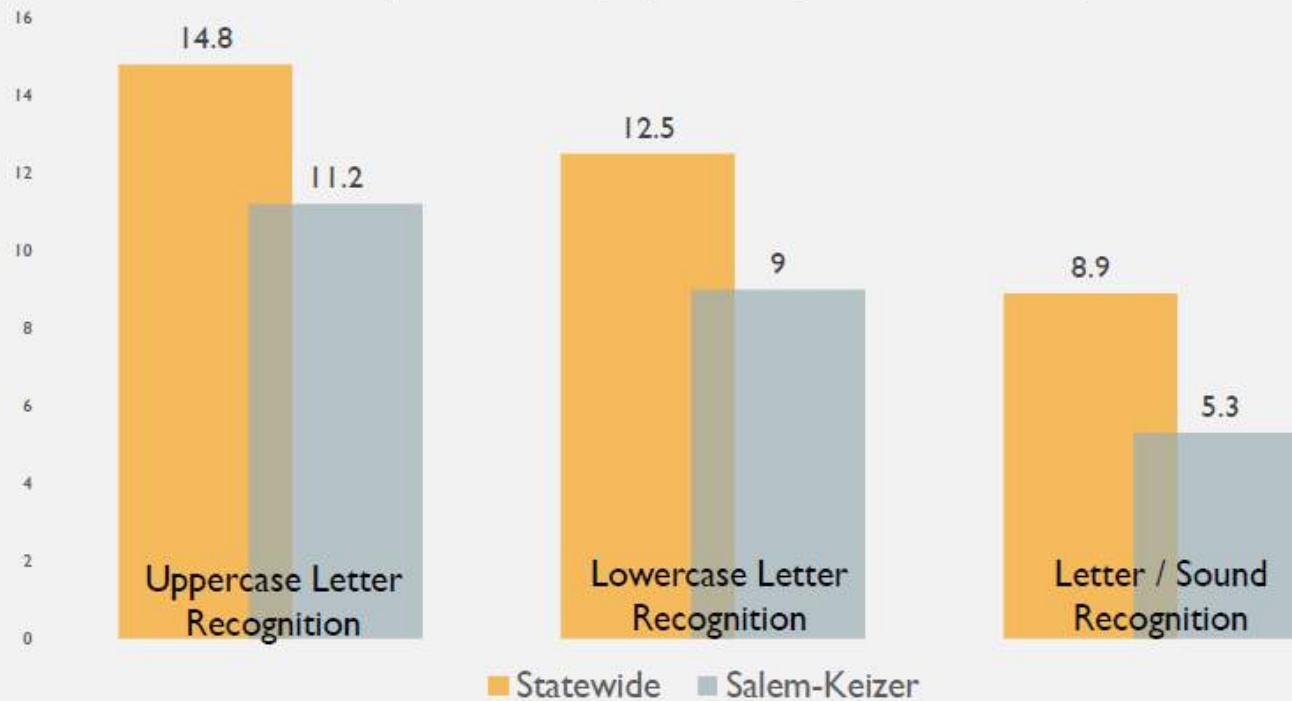
3RD GRADE LANGUAGE ARTS

State Assessment Scores



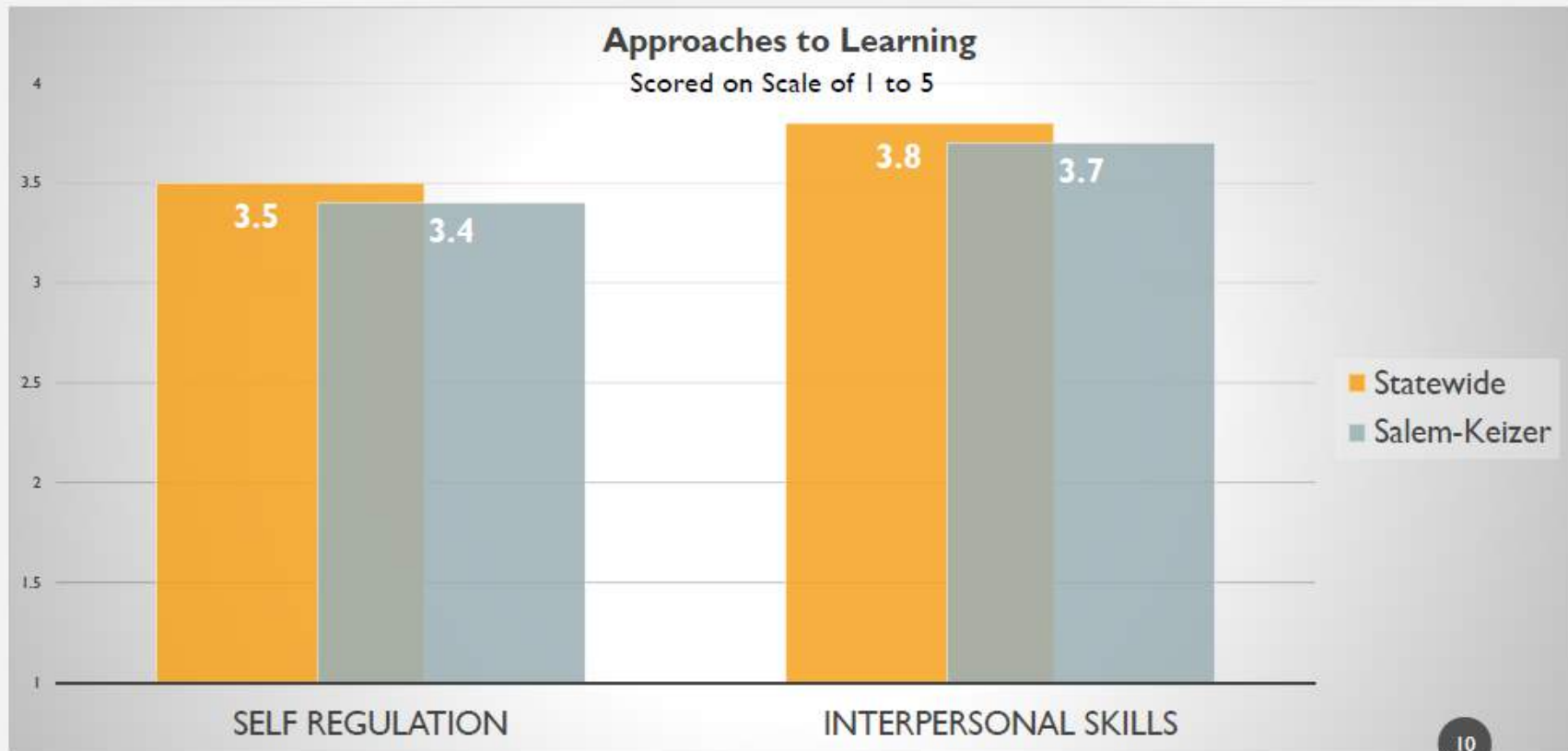
KINDERGARTEN READINESS

Early Literacy (average # correct)



Budget Message - Continued

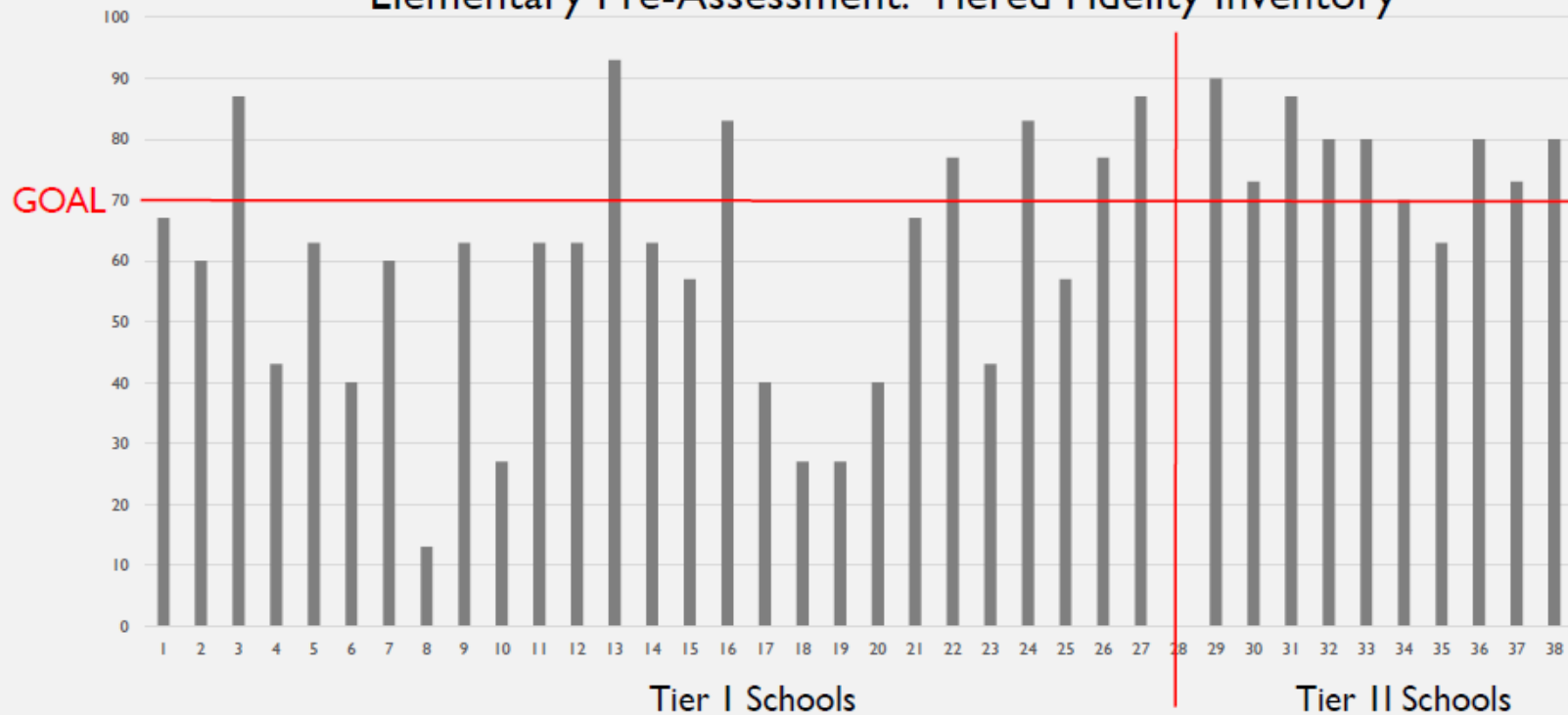
SOCIAL EMOTIONAL READINESS



Budget Message - Continued

POSITIVE BEHAVIORAL INTERVENTIONS & SUPPORTS (PBIS)

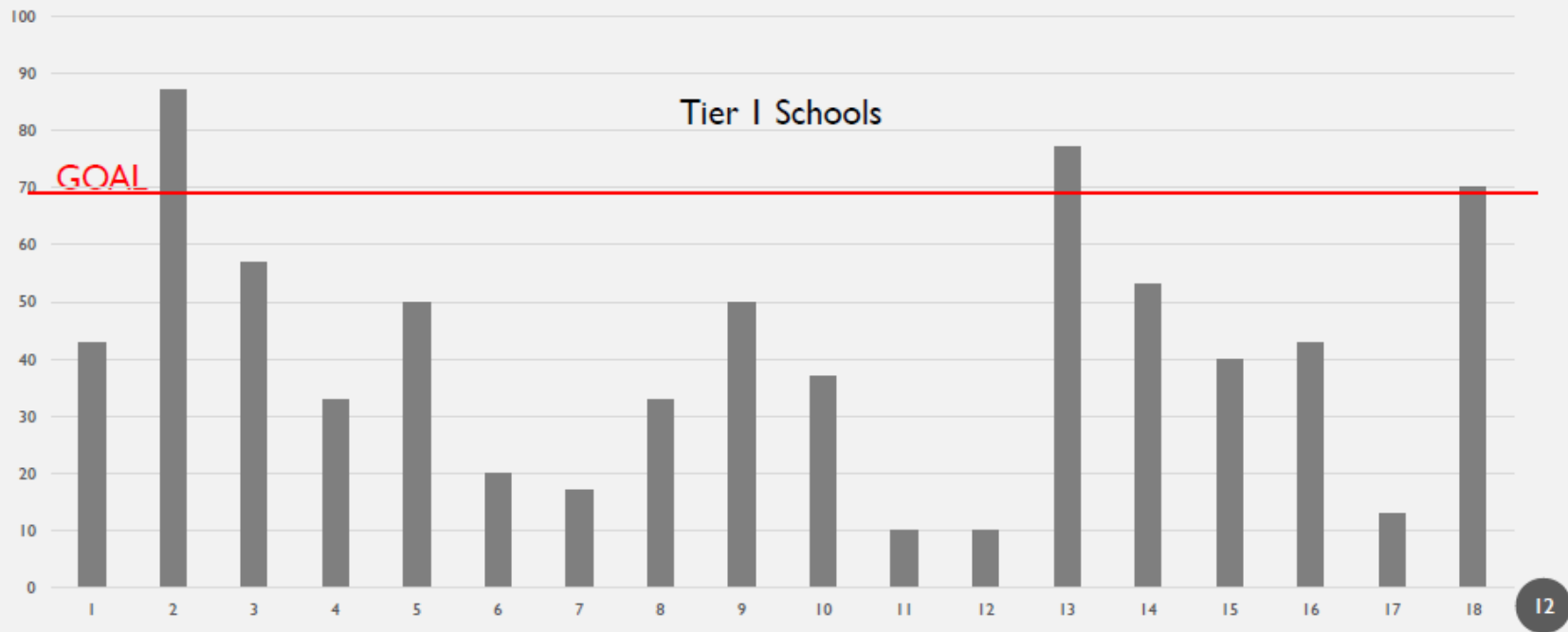
Elementary Pre-Assessment: Tiered Fidelity Inventory



Budget Message - Continued

POSITIVE BEHAVIORAL INTERVENTIONS & SUPPORTS (PBIS)

Secondary Pre-Assessment: Tiered Fidelity Inventory



BUDGET CHALLENGES

\$8.1 billion for the 2017-2019 biennium

Budget Message - Continued



\$8.1 BILLION FOR THE 2017-19 BIENNIUM

- Rising employee costs
- Additional PERS costs
- Reduced or eliminated grant revenue
 - Federal Title funds
 - Oregon Mentor Grant

\$8.1 BILLION FOR THE 2017-19 BIENNIUM

- Measure 98 revenue
 - Career & Technical Education
 - 2 additional programs at CTEC
 - CTE opportunities at Roberts High School
 - Drop-out Prevention
 - African American graduation specialist
- eRate federal funding @ 80 cents on the dollar
 - Fiber optic connectivity project
- Investment in Behavioral Learning

CORPORATE FINANCIAL MANAGEMENT SYSTEM

- Budget & position control
- Accuracy, transparency, accountability

ORGANIZATIONAL CHALLENGES

THE STRATEGIC PLAN

Salem-Keizer Public Schools is committed to the academic growth of each and every student. We believe equity is both a process and an outcome intended to eliminate the opportunity gap for all students.

IMPROVE STUDENT ACHIEVEMENT

Implement focused K-5 literacy instruction emphasizing foundational reading skills, English Language Development, and targeted biliteracy in Spanish.

IMPROVE STUDENT ACHIEVEMENT

Prepare all students to be college and career ready by implementing a rigorous, aligned 6-12 curriculum that includes the use of educational systems such as Advancement Via Individual Determination (AVID), Equal Opportunity Schools (EOS), and Career and Technical Education (CTE) programs.

IMPROVE STUDENT ACHIEVEMENT

Develop a balanced assessment system to inform data teams implementing academic supports in a Response to Intervention (RTI) model, and develop an early warning system for dropout prevention.

IMPROVE STUDENT ACHIEVEMENT

Continue the phased implementation of Positive Behavioral Interventions and Supports (PBIS) creating a Tier I baseline in all schools and instituting Tier II structures at designated schools.

SUPPORT STUDENT ACHIEVEMENT

Develop short and long-range plan for implementation of recommendations from external special education evaluation.

SUPPORT STUDENT ACHIEVEMENT

Provide standards-based, data-driven professional learning for all employees to include culturally relevant practices, and job embedded instructional mentoring for teachers.

SUPPORT STUDENT ACHIEVEMENT

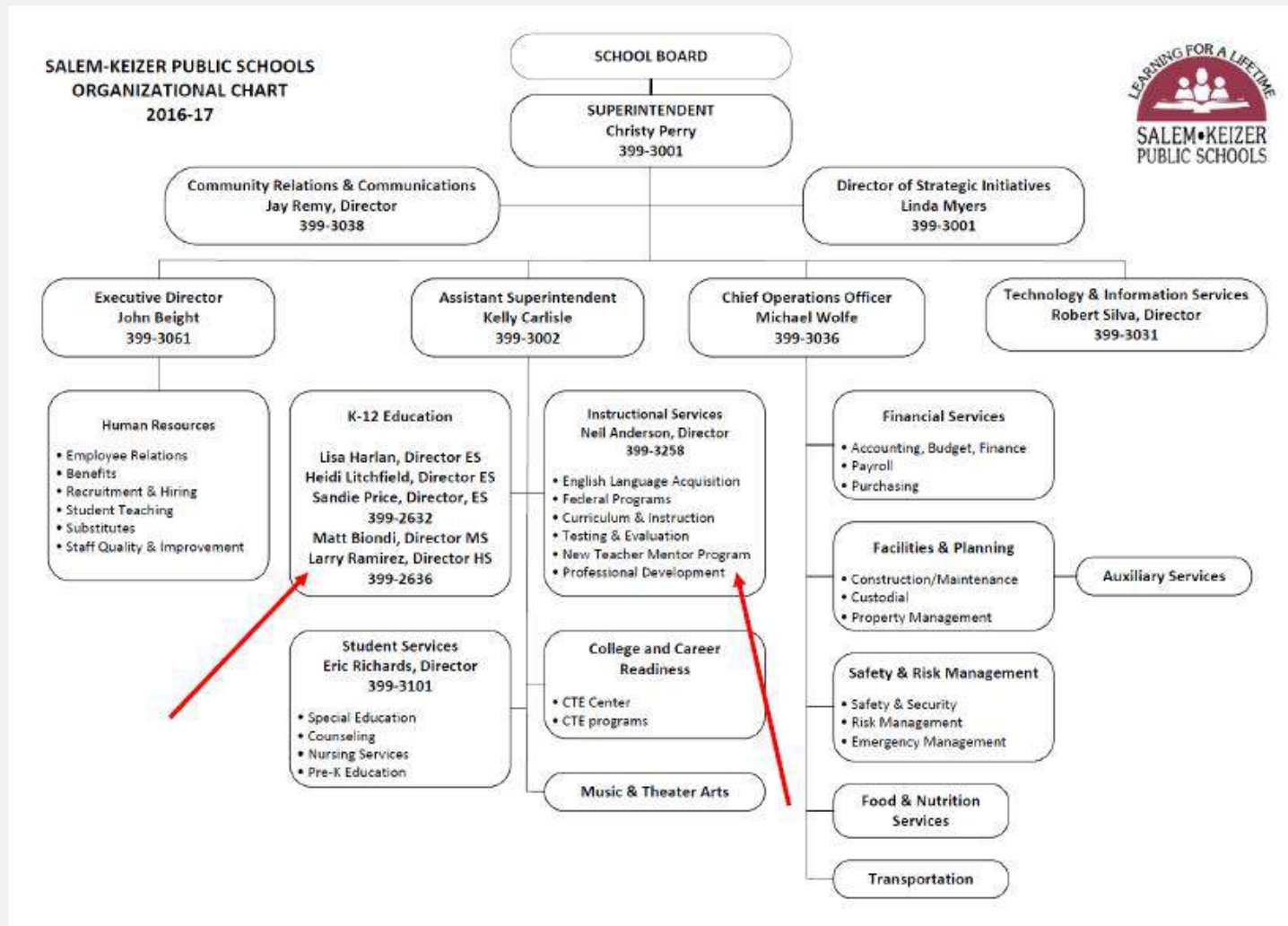
Analyze recruitment, hiring & induction strategies through enhanced HR metrics in order to increase organizational efficiency and diversity in our work force.

SUPPORT STUDENT ACHIEVEMENT

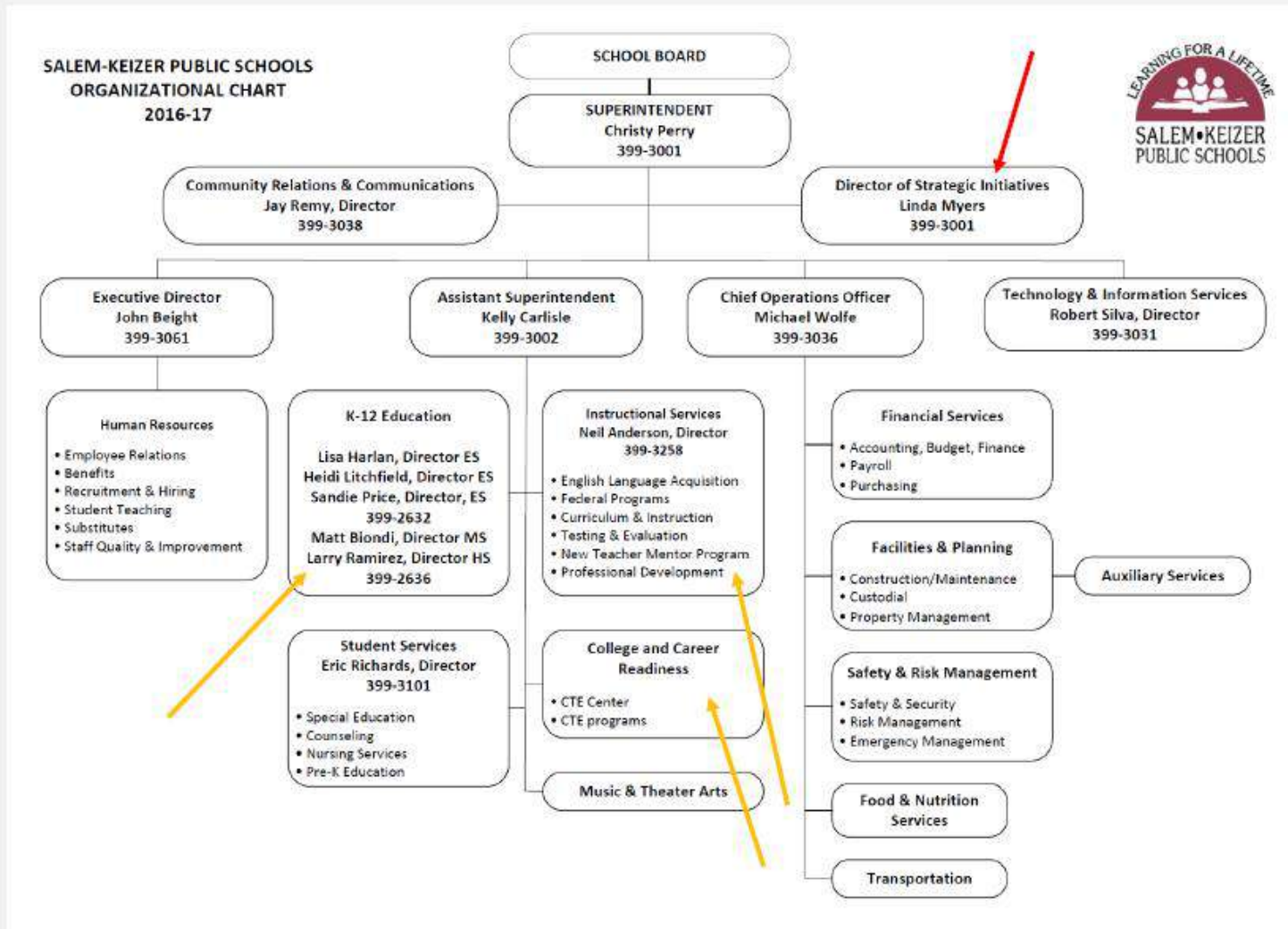
Develop community engagement strategies in support of short and long-range facilities plans to address student enrollment and program needs.

RESHAPING THE ORGANIZATION

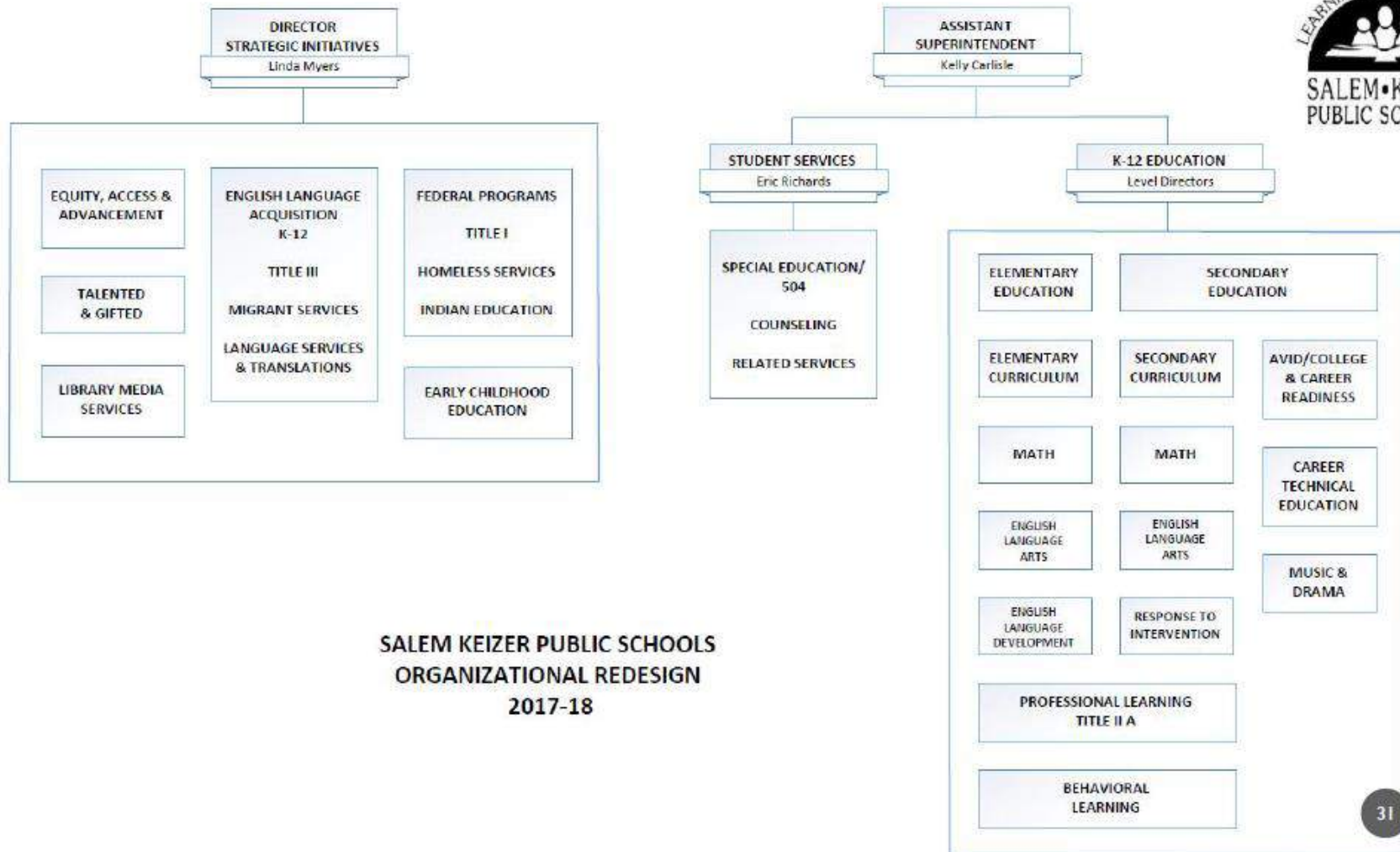
Budget Message - Continued



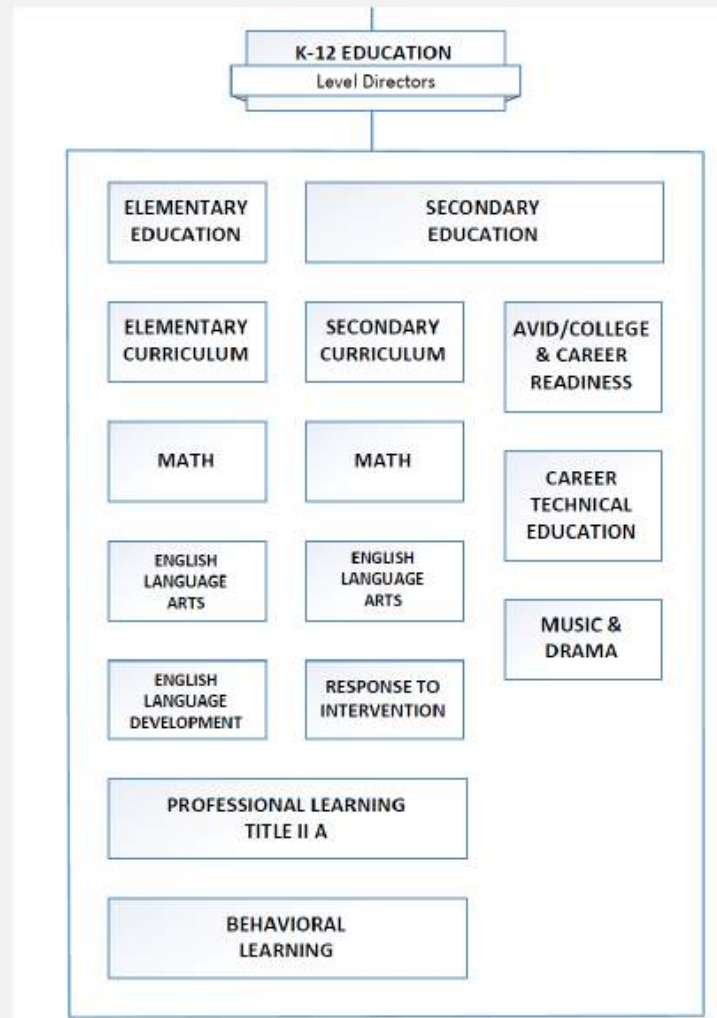
Budget Message - Continued



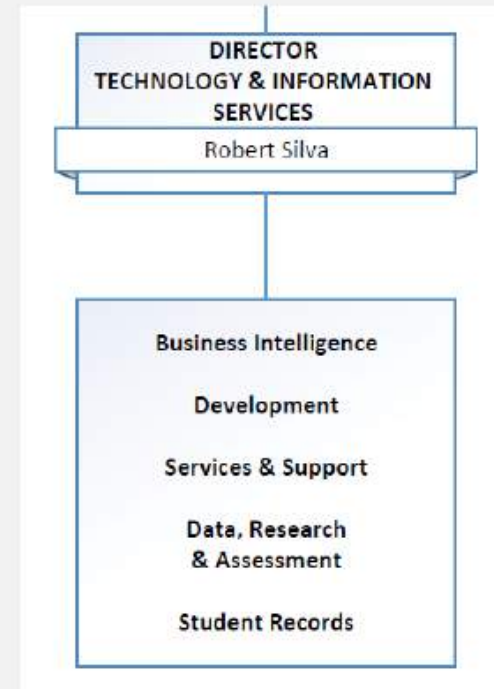
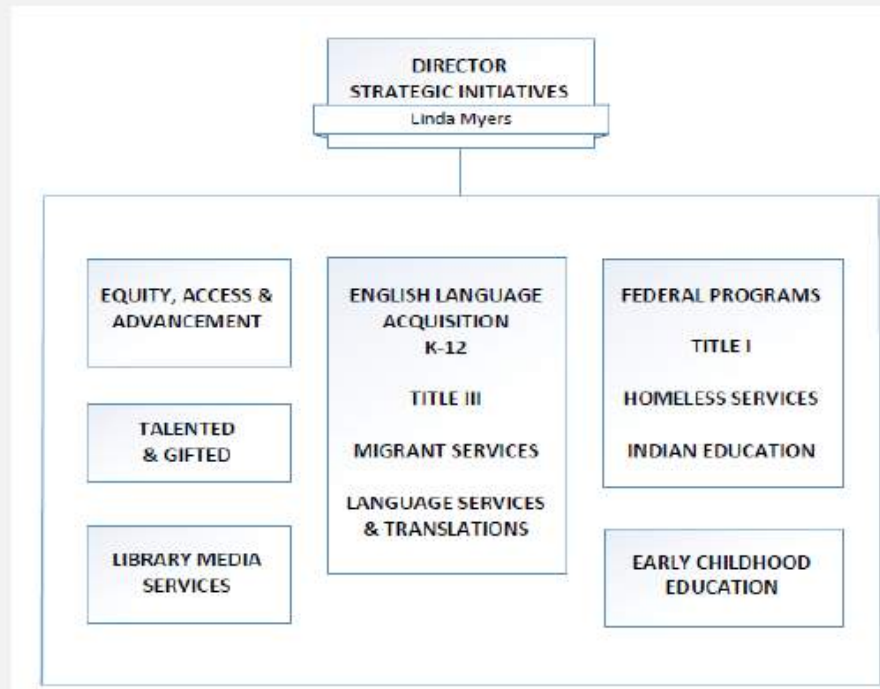
Budget Message - Continued



Budget Message - Continued



Budget Message - Continued



STUDENT SERVICES REDESIGN

- **Employee Classification**
 - Limited Term Adult Assistant
 - Permanent Classroom Instructional Assistant

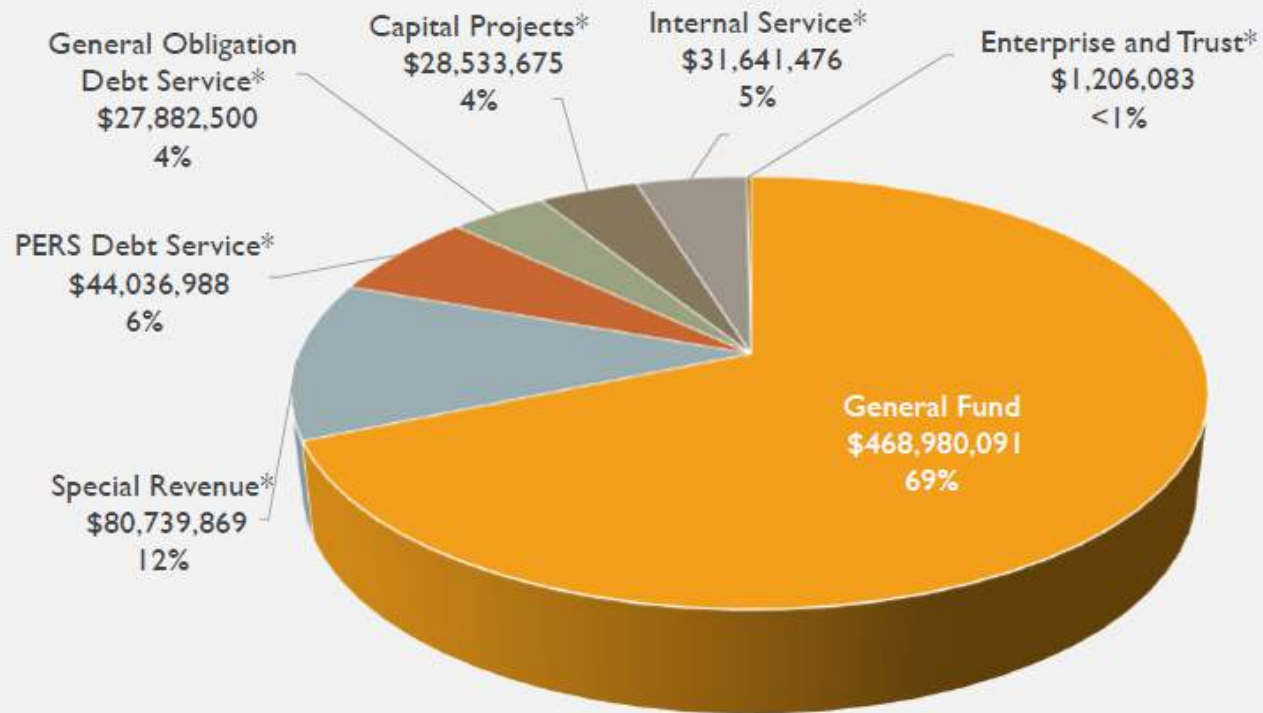
- **Phase-In Model**

Budget Message - Continued

PROPOSED BUDGET

Budget Message - Continued

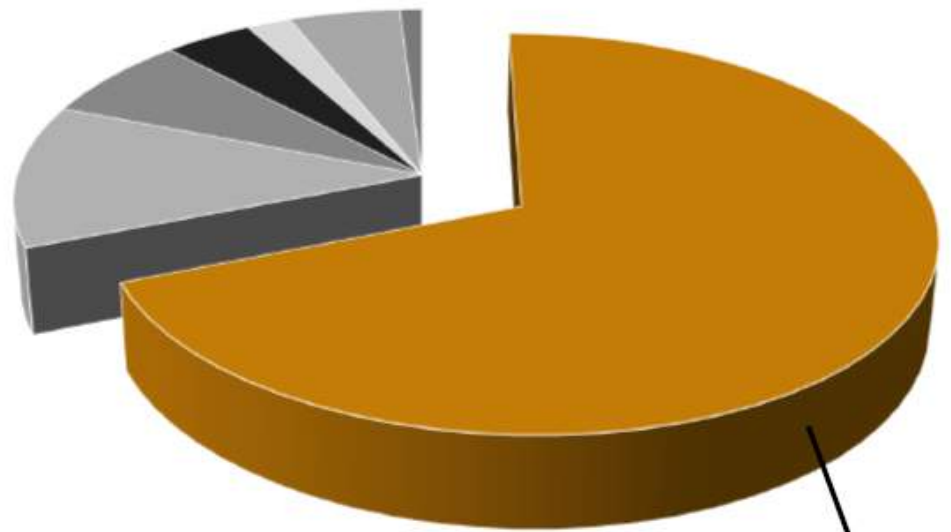
TOTAL PROPOSED BUDGET FOR 2017-18 \$683,020,682



*Restricted, Committed, or Assigned Funds

Budget Message - Continued

TOTAL PROPOSED GENERAL FUND:
\$468,980,091



General Fund
\$468,980,091

MITIGATING A \$21M DEFICIT IN 2017-18

\$8.1 Billion 2017-19 State School Fund Allocation

	<u>SAVINGS</u>
Automation of financial systems	\$4.6M
Changed Assumptions (COLA / Insurance)	\$2.6M
No Growth in Enrollment	\$3.8M

INITIAL MEASURES REDUCE GAP TO \$10M

Budget Message - Continued

REDUCING THE GAP FROM \$10M

\$8.1 Billion 2017-19 State School Fund Allocation	
	<u>SAVINGS</u>
PERS Reserve Fund	\$6.0M
NET Reductions (FTE, Spending)	\$4.0M

REDUCTIONS

• 25.25 Elementary FTE	\$2.5M
• 13.85 Middle FTE	\$1.4M
• 13.52 High School FTE	\$1.4M
• 5.0 Reserve FTE (K-12)	\$0.4M
• 2.0 Administrator FTE	\$0.3M
• 7.0 Teacher on Special Assignment FTE	\$0.8M
• Materials and Services	<u>\$2.4M</u>
Total Reductions	\$9.2Million

ADDITIONS

• Behavioral Learning	\$0.7M
• Instructional Mentors	\$0.4M
• Fiber Project	\$2.3M
• Principal on Special Assignment	\$0.2M
• Elementary Literacy Curriculum	\$0.5M
• Life Skills DLC Curriculum – K12	\$0.4M
• Middle School Math & Intervention	\$0.4M
• Miscellaneous	<u>\$0.3M</u>
Total Additions	\$5.2Million

Budget Message - Continued

CLOSING THE GAP

	\$21 Million Gap
Initial Cost Cutting Measures	\$11M
PERS Transfer	\$6M
Remaining Gap	\$4M
NET REDUCTIONS	\$4M (\$9.2 reductions - \$5.2 adds)

Budget Message - Continued

TAKE ACTION!

<http://www.oregon-rising.org/Take-Action>

NEXT STEPS

- **Budget Committee Meeting on May 9 @ 7 p.m.**
 - Presentations on Measure 98, Federal Programs and to answer questions from the budget committee. No public comments received.
- **Budget Committee Meetings on May 22 – 23 @ 6pm**
 - Public comment will be taken at each meeting.
- **Budget Committee Meeting May 24, 25 and 30, *if needed***
 - Budget committee deliberations
 - Public comment may be taken during the meeting.

OUR VISION

All students graduate and are prepared for a successful life.

SALEM KEIZER SCHOOL BOARD EQUITY LENS and POLICY ADM-A010
Equity in the Salem Keizer School District will not be confused with equality where all students are treated the same.

We acknowledge that equity is both a process and an outcome, which demands a relentless commitment to make changes to our systems, which is necessary to achieve our vision.

Efforts around equity increase achievement of all students, not just those in underrepresented, under-served, or marginalized populations.

Profile of the District

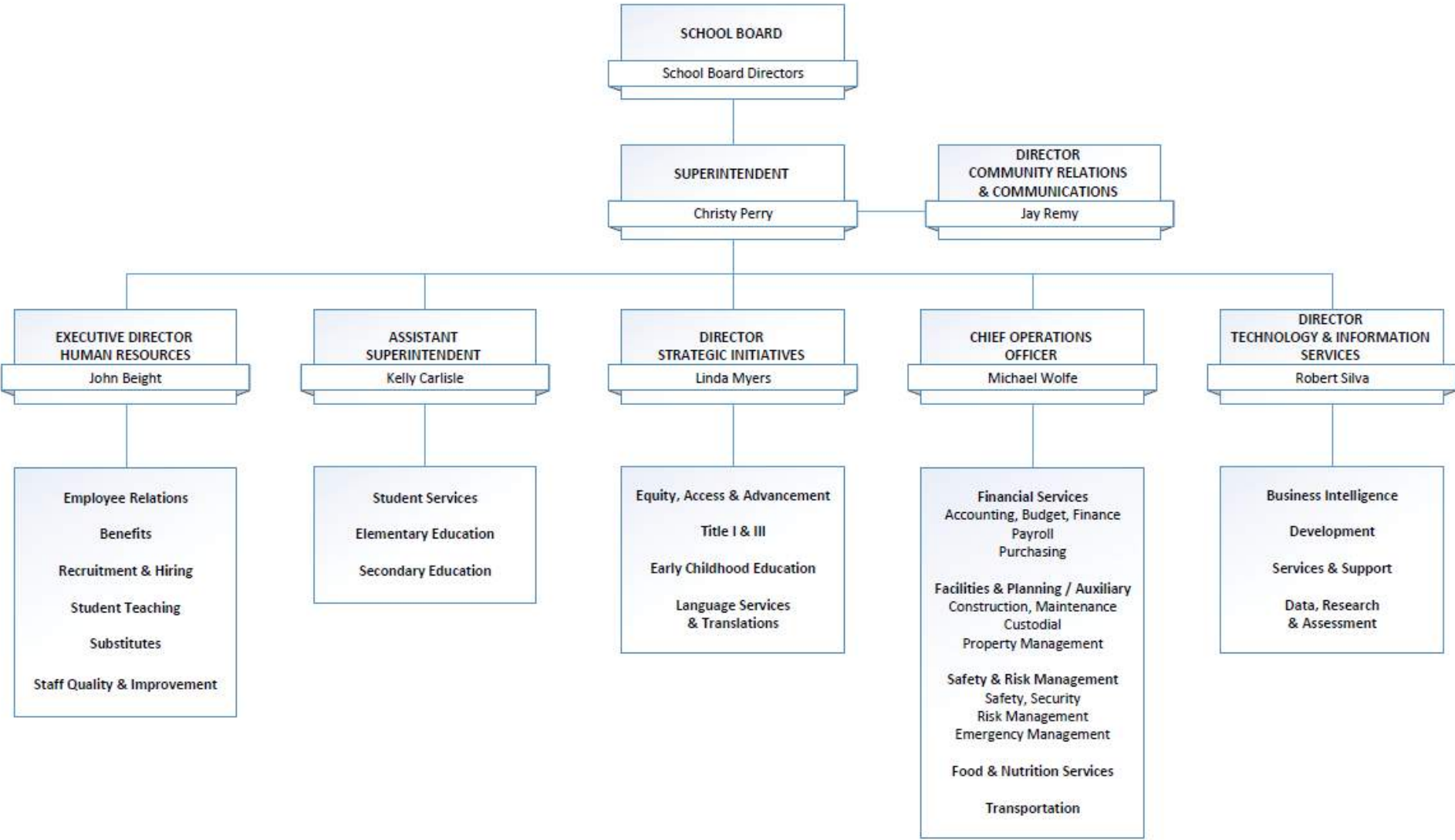
Salem-Keizer School District (the District) is one of 18 public school districts located in Marion and Polk Counties, Oregon. Both counties are located south of the Portland metropolitan area in the center of the Willamette Valley. The Counties include the City of Salem and the City of Keizer within their boundaries. The City of Salem is the capital of the State, as well as the county seat for Marion County, and is the State's second largest city. The City of Keizer is the State's 14th largest city. Marion County is the largest producer of agriculture of all of Oregon's counties, and Polk County has the second largest acreage producing grapes for wine production. Government agencies employ the majority of the population. Over 38 of Oregon's largest state agencies are located within the counties. Other industries in the counties are forest products and light manufacturing. There are two private universities and a community college located in Salem. Willamette University and Corban College are private liberal arts colleges which offer bachelor and master degree programs. Chemeketa Community College is a public community college offering associate degrees and technical programs. Major employers include the State of Oregon, the District, Salem Hospital, Marion and Polk Counties, Chemeketa Community College, City of Salem, and Norpac Foods.

The District is the second largest school district in Oregon providing a program of public education from kindergarten through grade twelve (K-12). The District was organized in January of 1855 by then county superintendent William P. Pugh, and consisted of a log cabin school at the southwest corner of Marion and Commercial streets. The District serves two cities and covers 172 square miles of Marion and Polk counties. More than 62% of Salem Keizer's student population, as of 2016-17, are considered living in poverty based on the number of students who are receiving the federal Free and Reduced Meal Program. There are 73 different languages are spoken in the homes within the District.

The District consists of 42 elementary schools, 11 middle schools, 6 comprehensive high schools, 1 alternative school, 1 Early College high school, 4 District-sponsored charter schools and 1 state sponsored charter school partially supported by the District. No District employees work at this school; however, the District is legally required to provide special education to students that meet state and federal requirements. The District-sponsored charter schools are funded by a portion of the State School Funds distributed to the District as regulated per the provisions of Oregon Revised Statutes (ORS) 338. For District-sponsored charter schools, the majority of employees are District employees. The District has no equity interest in any of the charter schools, and all are considered legally separate organizations.

In September 2015, the District opened up a Career and Technical Education Center (CTEC) that serve juniors and seniors from all of our six comprehensive high schools and Roberts Alternative School who may choose to take courses from on certain days of the week out of the home based high schools. Currently, construction manufacturing, residential construction, cosmetology and 3D design programs are offered at the site. In the 2017-18 school year, the District plans to add Unmanned Aerial Systems (UAS) and Auto Collision programs. For additional information, see <http://ctecsaalemkeizer.com/>.

Organizational Chart



Student Enrollment and Average Daily Membership

In 2011-12, the Oregon State Legislature passed a new open enrollment law which enables school districts to increase their enrollment by accepting student transfers from other districts. Prior to the new law, participating districts had to agree to the transfer. The District has not changed its policy for acceptance of new students and currently requires permission from the transferring district and only accepts students if room is available in the requested school. The District has not seen an impact on enrollment with this law. Enrollment (actual headcount of students) is estimated to increase by 588 students, from 41,146 to 41,734 students (February enrollment data). The District utilizes February enrollment figures to calculate staff allocations for the next school year. Projected enrollment is up for all levels: elementary, middle and high school. This requires the addition of staff at each of the levels to maintain current class sizes when necessary as determined by school boundaries and the students projected to attend each school.

Oregon school districts' budgets for General Fund state funding are prepared on the basis of weighted student counts, also called ADMw. Weighted Student Counts are the sum of the General Education Average Daily Membership (ADM) count plus additional student weights based on special needs. ADM is the average number of full-time students enrolled in District schools and programs every day over the course of the entire school year compared to student enrollment which would be a snapshot on a given day of the headcount of all students enrolled.

ADM for the District continued to increase until 2008-09, leveled out during the recession years and has begun to increase again slightly in subsequent years. ADM is projected at 41,420 for the 2017-18 budget, an increase of 272 students budget to budget.

Class Size

Budgeted class size is a tool to help determine the approximate number of licensed and classified staff needed in the District to provide educational services. It serves as a baseline for year-to-year comparisons, however, it is not intended to describe actual class sizes in any specific school or subject matter area. Budgeted class size is an integral part of determining the current service level (CSL) for the District. The District is in the process of redefining its budgeting and position allocation and control processes to more accurately reflect staffing and class sizes. Due to enrollment growth and lowering class sizes, the District has added over 170 licensed classroom teachers over the past three years with approximately 60% allocated to elementary schools; 17% to middle schools and 23% to high schools. The 2017-18 budget represents both a no-growth and a reduction year and class sizes are expected to increase. The implementation of the District's corporate financial and human resources management system will help to create an integrated budgeting, staffing and position control model designed for transparency and accountability.

2017-18 Budget Development Calendar

November

- Expanded the use of the financial management system to test assumptions and generate automated budget reports

December

- Tested salary projection module and automated FTE reports

February

- Budget meetings with managers to review budget reports and FTE

March

- General Fund gap reviewed and options evaluated
- Financial Services enters required fund transfers and balances each fund

April

- Print notice of Budget Committee meeting and post on website
- Initial budget draft is compiled and distributed to Executive team for review
- Make final changes to budget document
- Prepare the proposed budget for committee review
- Superintendent presents Budget Message to Budget Committee

May

- Budget Committee meets to review Proposed Budget and hear public testimony
- 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 committee and proposes new changes
- School Board adopts budget, makes applicable appropriations and declares tax levies

July

- Adopted Budget takes effect
- Submit tax forms to Polk and Marion County Assessors
- Submit budget document to ODE and County Clerks
- Submit budget detail electronically to ODE (due in August)

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 30th, 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 overriding 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 30th.
9. The governing body certifies the District's tax, if any, to the county assessor by July 15th.

The budget represents the financial plan for the District. It contains estimates of revenues and expenditures needed to support the program offerings of the District for a single fiscal year. The budget does change throughout the year as revenue amounts change 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 appropriation and budget transfers 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 1st.

- They can increase expenditures of any fund up to 10% 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 1st.
- 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, etc. must be adopted at public meeting of the School Board by June 30th.

After the budget is adopted, changes can be made during the fiscal year that modifies 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% 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 Assumptions

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

- State School Fund of \$8.1 billion for the 2017-19 biennium, which represents an approximate 9.5% increase over the current biennium
- Property tax revenue is expected to increase 3.75% over current year collections
- Average Daily Membership (ADM) of 41,420 students
- General Fund Beginning Fund Balance of \$38 million
- Salary and medical insurance based on collective bargaining agreements
- Exact PERS rates effective July 1, 2017 were used for filled positions, Tier 1 rates were used for vacancies

Tier 1/2	16.38%	Pickup	6.00%
OPSRP	11.05%	Debt	9.02%
- Materials and Services were decreased 5%, except in the case of contracts or specific departments that cannot decrease
- Full utilization of corporate financial and human resource management system, budgeted amounts are closer to actuals

Discussion of Revenues

The District 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, District 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% of a property’s 1995-96 real market value. In subsequent tax years, the assessed value is limited to 3% 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 weighted average daily membership (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% of approved transportation costs. Approved costs are those attributable to transporting students between home and school (if over 1 mile from elementary school or 1.5 miles from secondary school), between schools, on field trips and for other special cases.

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

The **Facility Grant** is distributed 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 8% of the total construction costs of a new school building excluding land but including the addition of new structures to existing school buildings and pre-manufactured buildings, if the new structures are used for instructing students. The District may also receive a matching grant, up to \$8M, from the Oregon School Capital Improvement Matching Grants upon the passage of General Obligation bonds.

In addition to SSF and local state aid revenues, Oregon school districts receive federal funding for a variety of purposes. Such funding is generally restricted to specific purposes. The District 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 for the District are budgeted for 2017-18 at 3.75% over estimated receipts for 2016-17. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. The District 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. The District's permanent rate is 4.521 per \$1,000 of the assessed value. The District 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. The combined rate is shown in the table below with collections for general purpose revenue and percent increases.

Measure 98 High School Graduation and College and Career Readiness

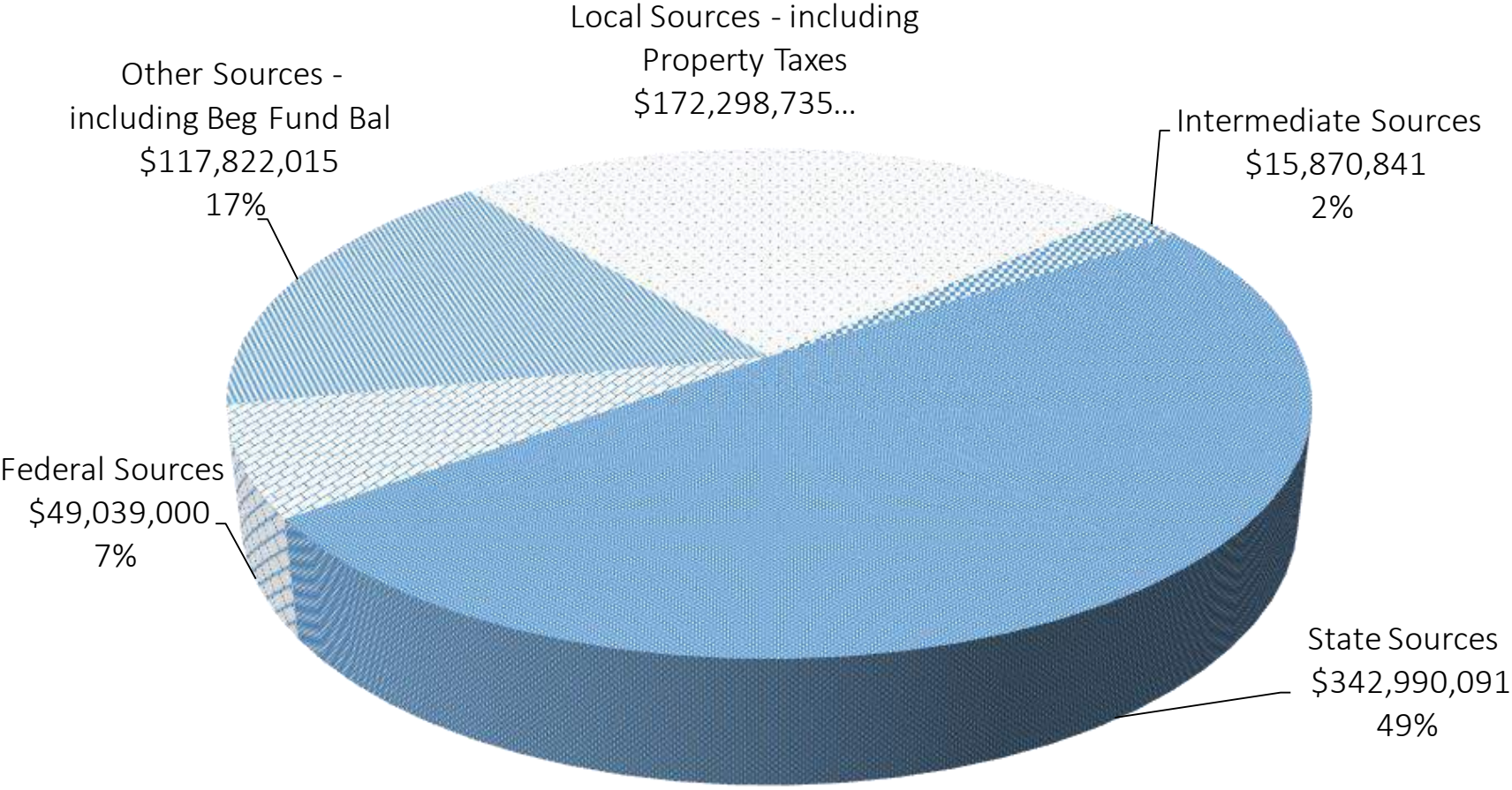
In November of 2016, the voters approved Measure 98 High School Graduation and College and Career Readiness to allocate additional funds for high schools. Measure 98 identifies three specific areas:

- Establish or expand career and technical education programs in high schools,
- Establish or expand college-level educational opportunities for students in high schools, and
- Establish or expand dropout-prevention strategies in high schools

The District has budgeted for this revenue in the Grants Fund.

Budgeted Revenue – All Funds

\$ 703,120,682



Fund Descriptions

The District has the following specific funds:

General Fund 101 (Governmental Fund)

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

Debt Service Funds (Governmental Funds)

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

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

- **Bond Capital Projects Fund 417:** The primary Capital Project Fund is restricted for use on capital projects funded by voter approved bond issues.
- **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 the District for preventative and deferred maintenance.

Enterprise Fund (Proprietary Fund)

- **External Customers Fund 550:** The District has one Enterprise Fund. This fund is self-supporting from user charges and fees to other entities. The District utilizes this fund for its transportation, facilities, central stores operations and reprographics to track outside activity. This funding is unrestricted. The difference between this type of fund and Internal Service Funds is that the charges are to entities outside of the District. This fund tracks external activity for Transportation, Central Stores, Reprographics and Facilities.

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 which the District is self-insuring and the operations of the Risk Management Department.

Trust Funds (Fiduciary Funds)

- **Small Memorial Trust Fund 711:** This fund was created in 2015-16 to account for activity related to small memorial funds and scholarships held in trust by the District to be utilized for various purposes as established by the donors. The resources were received from a variety of donations and other sources. The District expects to phase out this fund sometime in the future.
- **Loretta Isom Scholarship Fund 712:** This fund is used to track the activity of the Loretta Isom Scholarship. This fund was founded in 1993 through a gift from Loretta Isom. The funds are to be used to provide scholarships to students entering a Business Administration program at an accredited college or community college as directed by the trustees and as such is restricted.

Classification of Revenues and Expenses

The District utilizes the accounting structure promulgated by the Oregon Department of Education.

In the budget, the District 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, the District 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

The District's budget breaks out expenses by Object as instructed by the Oregon Department of Education. The objects are as follows:

- 100 - Salaries - Regular Salaries, nonpermanent salaries and additional salaries, additional earnings, overtime
- 200 - Associated Payroll Costs - Public Employees Retirement System, 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 the accounting for the District, the "Program Budgeting and Accounting Manual" may be referenced on the Oregon Department of Education website.



Fund Summaries

All District Budgeted Funds

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 145,930,135	\$ 154,363,617	\$ 157,290,653	\$ 172,298,735
2000 Intermediate Sources	14,451,999	15,219,988	15,244,868	15,870,841
3000 State Sources	304,165,887	319,424,073	323,377,887	346,290,091
4000 Federal Sources	43,999,955	40,688,340	46,363,101	50,839,000
5000 Other Sources	184,748,242	147,066,336	135,271,266	117,822,015
TOTAL RESOURCES	\$ 693,296,218	\$ 676,762,354	\$ 677,547,775	\$ 703,120,682
REQUIREMENTS				
1000 Instruction	\$ 260,591,546	\$ 281,626,367	\$ 317,026,729	\$ 326,942,857
2000 Support Services	155,246,817	176,540,862	220,871,927	210,068,150
3000 Enterprise and Community Services	15,819,789	17,616,736	20,864,979	20,530,034
4000 Facilities Acquisition and Construction	21,252,657	20,999,371	21,577,169	34,868,278
5000 Other Uses	103,615,923	59,032,272	56,927,359	68,869,752
6000 Contingency	-	-	14,279,785	24,684,498
7000 Unappropriated Ending Fund Balance	136,769,486	120,946,746	25,999,827	17,157,113
TOTAL REQUIREMENTS	\$ 693,296,218	\$ 676,762,354	\$ 677,547,775	\$ 703,120,682
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 227,394,955	\$ 246,147,709	\$ 271,577,813	\$ 274,532,685
200 Associated Payroll Costs	133,539,964	135,186,004	163,021,275	169,997,283
300 Purchased Services	47,333,694	52,144,456	70,234,934	71,333,595
400 Supplies and Materials	19,163,444	31,503,104	32,977,496	26,463,714
500 Capital Outlay	19,651,591	25,708,019	21,316,601	31,905,943
600 Other Objects	106,623,084	61,506,316	71,620,041	69,839,587
700 Transfers	2,820,000	3,620,000	6,520,003	17,206,264
800 Other Uses of Funds	136,769,486	120,946,746	40,279,612	41,841,611
TOTAL REQUIREMENTS	\$ 693,296,218	\$ 676,762,354	\$ 677,547,775	\$ 703,120,682

General Fund – 101 – Revised 09-12-2017

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 73,222,472	\$ 76,375,936	\$ 80,953,413	\$ 82,789,264
2000 Intermediate Sources	13,909,612	14,610,936	14,673,734	\$ 14,673,734
3000 State Sources	284,785,758	308,777,092	315,902,150	\$ 337,897,091
4000 Federal Sources	162,004	251,928	120,000	\$ 120,000
5000 Other Sources	33,129,126	44,431,284	52,026,089	\$ 44,000,002
TOTAL RESOURCES	\$ 405,208,972	\$ 444,447,176	\$ 463,675,386	\$ 479,480,091
REQUIREMENTS				
1000 Instruction	\$ 234,273,488	\$ 256,129,667	\$ 281,278,491	\$ 284,682,666
2000 Support Services	122,429,265	134,230,812	160,459,816	160,786,720
4000 Facilities Acquisition and Construction	496,824	360,792	496,262	334,603
5000 Other Uses	3,578,111	4,280,448	7,161,032	8,991,604
6000 Contingency	-	-	14,279,785	24,684,498
7000 Unappropriated Ending Fund Balance	44,431,284	49,445,457	-	-
TOTAL REQUIREMENTS	\$ 405,208,972	\$ 444,447,176	\$ 463,675,386	\$ 479,480,091
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 203,060,770	\$ 225,291,287	\$ 248,553,410	\$ 250,069,295
200 Associated Payroll Costs	120,329,378	124,530,357	149,712,866	154,343,003
300 Purchased Services	22,254,024	24,213,793	26,563,142	26,427,783
400 Supplies and Materials	10,331,385	15,571,290	16,776,505	14,324,087
500 Capital Outlay	783,157	584,055	195,484	212,947
600 Other Objects	1,198,974	1,190,937	1,074,194	1,048,478
700 Transfers	2,820,000	3,620,000	6,520,000	8,370,000
800 Other Uses of Funds	44,431,284	49,445,457	14,279,785	24,684,498
TOTAL REQUIREMENTS	\$ 405,208,972	\$ 444,447,176	\$ 463,675,386	\$ 479,480,091

Refer to General Fund on page 87 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 7,665,731	\$ 8,796,274	\$ 8,702,408	\$ 7,890,000
5000 Other Sources	7,240,811	7,857,199	8,072,778	7,000,000
TOTAL RESOURCES	\$ 14,906,542	\$ 16,653,473	\$ 16,775,186	\$ 14,890,000
REQUIREMENTS				
1000 Instruction	\$ 5,665,843	\$ 6,448,705	\$ 11,257,924	\$ 10,588,273
2000 Support Services	1,373,158	4,448,523	5,472,262	4,093,727
3000 Enterprise and Community Services	10,342	-	45,000	40,000
5000 Other Uses	-	-	-	168,000
7000 Unappropriated Ending Fund Balance	7,857,199	5,756,245	-	-
TOTAL REQUIREMENTS	\$ 14,906,542	\$ 16,653,473	\$ 16,775,186	\$ 14,890,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,405,097	\$ 1,172,045	\$ 1,753,437	\$ 1,878,416
200 Associated Payroll Costs	605,007	462,472	1,249,079	792,875
300 Purchased Services	1,497,547	2,151,766	7,947,212	6,374,403
400 Supplies and Materials	2,932,067	5,613,302	5,133,201	5,011,705
500 Capital Outlay	100,549	929,977	309,489	279,246
600 Other Objects	509,076	567,666	382,768	385,355
700 Transfers	-	-	-	168,000
800 Other Uses of Funds	7,857,199	5,756,245	-	-
TOTAL REQUIREMENTS	\$ 14,906,542	\$ 16,653,473	\$ 16,775,186	\$ 14,890,000

Refer to Fee Based Programs Fund on page 150 for further detail.

Food Services Fund – 220

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 1,540,266	\$ 1,414,001	\$ 2,171,861	\$ 1,934,500
3000 State Sources	185,668	216,187	213,000	213,000
4000 Federal Sources	13,965,893	15,252,538	15,700,000	15,450,000
5000 Other Sources	1,289,797	1,851,400	1,163,178	1,500,000
TOTAL RESOURCES	\$ 16,981,624	\$ 18,734,126	\$ 19,248,039	\$ 19,097,500
REQUIREMENTS				
2000 Support Services	\$ 294,346	\$ 416,472	\$ 662,561	\$ 663,857
3000 Enterprise and Community Services	14,839,323	16,577,805	18,585,478	18,433,643
7000 Unappropriated Ending Fund Balance	1,847,955	1,739,849	-	-
TOTAL REQUIREMENTS	\$ 16,981,624	\$ 18,734,126	\$ 19,248,039	\$ 19,097,500
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 96,480	\$ 140,158	\$ 146,327	\$ 158,239
200 Associated Payroll Costs	64,958	88,664	92,507	103,360
300 Purchased Services	12,940,814	13,850,207	17,194,895	16,997,107
400 Supplies and Materials	1,404,060	1,688,996	433,562	442,233
500 Capital Outlay	5,705	636,064	742,851	757,708
600 Other Objects	621,652	590,188	637,897	638,853
800 Other Uses of Funds	1,847,955	1,739,849	-	-
TOTAL REQUIREMENTS	\$ 16,981,624	\$ 18,734,126	\$ 19,248,039	\$ 19,097,500

Refer to Food Services Fund on page 171 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 49,459	\$ 43,289	\$ 5,300	\$ 85,000
3000 State Sources	6,196,654	2,272,489	1,403,388	1,600,000
5000 Other Sources	8,767,742	17,291,145	8,466,443	4,453,000
TOTAL RESOURCES	\$ 15,013,855	\$ 19,606,923	\$ 9,875,131	\$ 6,138,000
REQUIREMENTS				
1000 Instruction	\$ 370	\$ 996,895	\$ 1,232,423	\$ 1,000,000
2000 Support Services	3,701,215	11,533,766	6,176,889	2,858,490
5000 Other Uses	1,114,532	1,693,002	2,465,819	2,279,510
7000 Unappropriated Ending Fund Balance	10,197,738	5,383,260	-	-
TOTAL REQUIREMENTS	\$ 15,013,855	\$ 19,606,923	\$ 9,875,131	\$ 6,138,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ -	\$ 224,778	\$ -	\$ -
200 Associated Payroll Costs	-	70,495	-	-
300 Purchased Services	724,570	442,316	570,000	470,000
400 Supplies and Materials	633,501	4,551,037	5,537,927	2,085,000
500 Capital Outlay	2,343,514	7,242,035	1,301,385	1,303,490
600 Other Objects	1,114,532	1,693,002	2,465,818	2,279,509
700 Transfers	-	-	1	1
800 Other Uses of Funds	10,197,738	5,383,260	-	-
TOTAL REQUIREMENTS	\$ 15,013,855	\$ 19,606,923	\$ 9,875,131	\$ 6,138,000

Refer to Asset Replacement Fund on page 175 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 611,156	\$ 672,783	\$ 646,528	\$ 725,000
5000 Other Sources	753,891	585,915	366,265	1,943,262
TOTAL RESOURCES	\$ 1,365,047	\$ 1,258,698	\$ 1,012,793	\$ 2,668,262
REQUIREMENTS				
2000 Support Services	\$ -	\$ -	\$ 366,265	\$ -
4000 Facilities Acquisition and Construction	779,132	-	646,528	-
5000 Other Uses	-	-	-	2,668,262
7000 Unappropriated Ending Fund Balance	585,915	1,258,698	-	-
TOTAL REQUIREMENTS	\$ 1,365,047	\$ 1,258,698	\$ 1,012,793	\$ 2,668,262
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 779,132	\$ -	\$ 1,012,793	\$ -
400 Supplies and Materials	-	-	-	-
700 Transfers	-	-	-	2,668,262
800 Other Uses of Funds	585,915	1,258,698	-	-
TOTAL REQUIREMENTS	\$ 1,365,047	\$ 1,258,698	\$ 1,012,793	\$ 2,668,262

Refer to Energy Efficiency Fund on page 182 for further detail.

Grants Fund – 240 – Revised 06-12-2018

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 29,682	\$ 441	\$ -	\$ -
2000 Intermediate Sources	542,387	609,052	571,134	1,197,107
3000 State Sources	6,772,807	6,558,305	5,859,349	6,580,000
4000 Federal Sources	29,872,058	25,183,874	30,543,101	35,269,000
TOTAL RESOURCES	\$ 37,216,934	\$ 32,351,672	\$ 36,973,584	\$ 43,046,107
REQUIREMENTS				
1000 Instruction	\$ 17,285,436	\$ 14,350,774	\$ 18,117,481	\$ 25,514,488
2000 Support Services	18,488,974	16,253,521	17,947,274	15,181,311
3000 Enterprise and Community Services	557,603	613,305	908,829	850,308
4000 Facilities Acquisition and Construction	884,921	1,134,072	-	1,500,000
TOTAL REQUIREMENTS	\$ 37,216,934	\$ 32,351,672	\$ 36,973,584	\$ 43,046,107
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 19,148,061	\$ 15,862,183	\$ 19,175,744	\$ 20,587,593
200 Associated Payroll Costs	10,352,782	8,190,321	10,778,270	13,596,252
300 Purchased Services	3,299,775	3,606,510	3,178,431	2,858,188
400 Supplies and Materials	1,776,913	1,834,790	1,901,345	2,186,109
500 Capital Outlay	927,072	1,311,935	67,300	2,115,111
600 Other Objects	1,712,331	1,545,933	1,872,494	1,702,854
TOTAL REQUIREMENTS	\$ 37,216,934	\$ 32,351,672	\$ 36,973,584	\$ 43,046,107

Refer to Grants Fund on page 183 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 18,728,366	\$ 20,111,965	\$ 24,669,230	\$ 23,544,718
3000 State Sources	3,000,000	-	-	-
5000 Other Sources	66,614,068	21,220,388	21,503,640	20,492,270
TOTAL RESOURCES	\$ 88,342,434	\$ 41,332,353	\$ 46,172,870	\$ 44,036,988
REQUIREMENTS				
2000 Support Services	\$ 363,380	\$ 1,000	\$ 200,000	\$ -
5000 Other Uses	66,758,666	20,065,841	21,073,243	28,066,002
7000 Unappropriated Ending Fund Balance	21,220,388	21,265,512	24,899,627	15,970,986
TOTAL REQUIREMENTS	\$ 88,342,434	\$ 41,332,353	\$ 46,172,870	\$ 44,036,988
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 363,380	\$ 1,000	\$ 200,000	\$ -
600 Other Objects	66,758,666	20,065,841	21,073,242	22,066,002
700 Transfers	-	-	1	6,000,000
800 Other Uses of Funds	21,220,388	21,265,512	24,899,627	15,970,986
TOTAL REQUIREMENTS	\$ 88,342,434	\$ 41,332,353	\$ 46,172,870	\$ 44,036,988

Refer to PERS Pension Debt Service Fund on page 220 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 30,638,564	\$ 33,860,562	\$ 23,598,387	\$ 27,482,500
5000 Other Sources	4,231,709	2,705,660	3,629,077	400,000
TOTAL RESOURCES	\$ 34,870,273	\$ 36,566,222	\$ 27,227,464	\$ 27,882,500
REQUIREMENTS				
5000 Other Uses	\$ 32,164,613	\$ 32,992,981	\$ 26,127,264	\$ 26,696,373
7000 Unappropriated Ending Fund Balance	2,705,660	3,573,241	1,100,200	1,186,127
TOTAL REQUIREMENTS	\$ 34,870,273	\$ 36,566,222	\$ 27,227,464	\$ 27,882,500
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 32,164,613	\$ 32,992,981	\$ 26,127,264	\$ 26,696,373
800 Other Uses of Funds	2,705,660	3,573,241	1,100,200	1,186,127
TOTAL REQUIREMENTS	\$ 34,870,273	\$ 36,566,222	\$ 27,227,464	\$ 27,882,500

Refer to GO Debt Service Fund on page 225 for further detail.

Bond Capital Projects Fund – 417

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 785,238	\$ 4,379	\$ 650,000	\$ -
5000 Other Sources	42,458,580	24,947,812	11,196,936	6,788,330
TOTAL RESOURCES	\$ 43,243,818	\$ 24,952,191	\$ 11,846,936	\$ 6,788,330
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 18,296,006	\$ 14,015,329	\$ 11,846,936	\$ 6,788,330
7000 Unappropriated Ending Fund Balance	24,947,812	10,936,862	-	-
TOTAL REQUIREMENTS	\$ 43,243,818	\$ 24,952,191	\$ 11,846,936	\$ 6,788,330
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 674,225	\$ 434,064	\$ 284,478	\$ 105,201
200 Associated Payroll Costs	395,537	203,618	156,612	67,034
300 Purchased Services	2,359,900	3,348,051	1,125,359	914,820
400 Supplies and Materials	8,531	4,880	17,889	18,247
500 Capital Outlay	14,856,162	10,022,920	10,226,160	5,645,861
600 Other Objects	1,651	1,796	36,438	37,167
800 Other Uses of Funds	24,947,812	10,936,862	-	-
TOTAL REQUIREMENTS	\$ 43,243,818	\$ 24,952,191	\$ 11,846,936	\$ 6,788,330

Refer to Bond Capital Projects Fund on page 230 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ -	\$ -	\$ -	\$ 12,001,461
3000 State Sources	3,225,000	1,600,000	-	-
5000 Other Sources	1,749,635	6,380,889	6,038,189	6,421,884
TOTAL RESOURCES	\$ 4,974,635	\$ 7,980,889	\$ 6,038,189	\$ 18,423,345
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 793,746	\$ 5,374,194	\$ 6,038,189	\$ 18,423,345
7000 Unappropriated Ending Fund Balance	4,180,889	2,606,695	-	-
TOTAL REQUIREMENTS	\$ 4,974,635	\$ 7,980,889	\$ 6,038,189	\$ 18,423,345
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 42,591	\$ 558,613	\$ 102,000	\$ 110,000
400 Supplies and Materials	117,750	206,880	81,600	4,000
500 Capital Outlay	633,405	4,608,701	5,813,789	18,305,345
600 Other Objects	-	-	40,800	4,000
800 Other Uses of Funds	4,180,889	2,606,695	-	-
TOTAL REQUIREMENTS	\$ 4,974,635	\$ 7,980,889	\$ 6,038,189	\$ 18,423,345

Refer to Special Capital Projects Fund on page 233 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
5000 Other Sources	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000
TOTAL RESOURCES	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 2,028	\$ 114,985	\$ 2,549,254	\$ 3,322,000
7000 Unappropriated Ending Fund Balance	497,972	1,382,987	-	-
TOTAL REQUIREMENTS	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ -	\$ 5,355	\$ 61,200	\$ 410,000
400 Supplies and Materials	-	-	61,200	-
500 Capital Outlay	2,028	109,630	2,304,454	2,912,000
600 Other Objects	-	-	122,400	-
800 Other Uses of Funds	497,972	1,382,987	-	-
TOTAL REQUIREMENTS	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000

Refer to Preventative and Deferred Maintenance Fund on page 235 for further detail.

2018 Bond Capital Projects Fund – 421 – Revised 09-12-2017

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
5000 Other Sources	-	-	-	4,500,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 4,500,000
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ 4,500,000
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 4,500,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	-	-	-	4,500,000
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 4,500,000

Refer to 2018 Bond Capital Projects Fund on page 237 for further detail.

External Customers Fund – 550

Fund Summary

**EXTERNAL CUSTOMERS FUND
550 FUND**

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 408,432	\$ 481,732	\$ 690,000	\$ 642,290
5000 Other Sources	250,719	250,630	305,342	297,775
TOTAL RESOURCES	\$ 659,151	\$ 732,362	\$ 995,342	\$ 940,065
REQUIREMENTS				
3000 Enterprise and Community Services	\$ 408,521	\$ 406,934	\$ 995,342	\$ 940,065
7000 Unappropriated Ending Fund Balance	250,630	325,428	-	-
TOTAL REQUIREMENTS	\$ 659,151	\$ 732,362	\$ 995,342	\$ 940,065
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 156,643	\$ 168,171	\$ 175,085	\$ 174,633
200 Associated Payroll Costs	92,065	80,491	88,596	95,893
300 Purchased Services	92,495	95,671	634,260	566,515
400 Supplies and Materials	62,927	53,087	87,801	93,232
600 Other Objects	4,391	9,514	9,600	9,792
800 Other Uses of Funds	250,630	325,428	-	-
TOTAL REQUIREMENTS	\$ 659,151	\$ 732,362	\$ 995,342	\$ 940,065

Refer to External Customers Fund on page 239 for further detail.

Charter Schools Services Fund – 604

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 3,529,613	\$ 3,654,419	\$ 4,574,649	\$ 4,657,430
5000 Other Sources	323,443	486,647	565,761	500,000
TOTAL RESOURCES	\$ 3,853,056	\$ 4,141,066	\$ 5,140,410	\$ 5,157,430
REQUIREMENTS				
1000 Instruction	\$ 3,366,409	\$ 3,700,327	\$ 5,140,410	\$ 5,157,430
7000 Unappropriated Ending Fund Balance	486,647	440,739	-	-
TOTAL REQUIREMENTS	\$ 3,853,056	\$ 4,141,066	\$ 5,140,410	\$ 5,157,430
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,651,140	\$ 1,596,181	\$ -	\$ -
200 Associated Payroll Costs	915,368	804,233	-	-
300 Purchased Services	779,899	1,237,180	5,140,410	5,157,430
400 Supplies and Materials	20,002	62,733	-	-
800 Other Uses of Funds	486,647	440,739	-	-
TOTAL REQUIREMENTS	\$ 3,853,056	\$ 4,141,066	\$ 5,140,410	\$ 5,157,430

Refer to Charter Schools Services Fund on page 244 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 4,522,595	\$ 4,536,792	\$ 5,602,986	\$ 5,481,572
5000 Other Sources	1,253,617	1,755,185	2,228,497	1,730,758
TOTAL RESOURCES	\$ 5,776,212	\$ 6,291,977	\$ 7,831,483	\$ 7,212,330
REQUIREMENTS				
2000 Support Services	\$ 4,021,027	\$ 4,201,776	\$ 7,731,483	\$ 7,212,330
5000 Other Uses	-	-	100,000	-
7000 Unappropriated Ending Fund Balance	1,755,185	2,090,201	-	-
TOTAL REQUIREMENTS	\$ 5,776,212	\$ 6,291,977	\$ 7,831,483	\$ 7,212,330
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 803,471	\$ 827,582	\$ 1,121,532	\$ 1,171,203
200 Associated Payroll Costs	529,378	504,130	737,066	785,845
300 Purchased Services	1,007,818	984,029	3,669,254	2,999,716
400 Supplies and Materials	1,674,780	1,734,318	1,858,593	1,915,325
500 Capital Outlay	-	148,730	320,563	338,406
600 Other Objects	5,580	2,987	124,475	1,835
800 Other Uses of Funds	1,755,185	2,090,201	-	-
TOTAL REQUIREMENTS	\$ 5,776,212	\$ 6,291,977	\$ 7,831,483	\$ 7,212,330

Refer to Auxiliary Services Fund on page 245 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 3,975,842	\$ 4,389,141	\$ 5,210,000	\$ 5,037,000
5000 Other Sources	16,155,086	15,555,475	16,645,378	14,234,716
TOTAL RESOURCES	\$ 20,130,928	\$ 19,944,616	\$ 21,855,378	\$ 19,271,716
REQUIREMENTS				
2000 Support Services	\$ 4,575,453	\$ 5,454,994	\$ 21,855,377	\$ 19,271,715
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	15,555,475	14,489,622	-	-
TOTAL REQUIREMENTS	\$ 20,130,928	\$ 19,944,616	\$ 21,855,378	\$ 19,271,716
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 398,467	\$ 431,262	\$ 367,800	\$ 388,105
200 Associated Payroll Costs	255,501	251,221	206,279	213,021
300 Purchased Services	1,187,713	1,644,607	3,460,406	3,529,615
400 Supplies and Materials	201,814	176,314	133,115	135,776
500 Capital Outlay	-	113,972	35,126	35,829
600 Other Objects	2,531,958	2,837,618	17,652,651	14,969,369
700 Transfers	-	-	1	1
800 Other Uses of Funds	15,555,475	14,489,622	-	-
TOTAL REQUIREMENTS	\$ 20,130,928	\$ 19,944,616	\$ 21,855,378	\$ 19,271,716

Refer to Risk Management Fund on page 249 for further detail.

Small Memorial Trust Fund – 711

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
1000 Local Sources	\$ 222,718	\$ 21,902	\$ 96,154	\$ 28,000
5000 Other Sources	-	222,718	212,076	220,000
TOTAL RESOURCES	\$ 222,718	\$ 244,620	\$ 308,230	\$ 248,000
REQUIREMENTS				
3000 Enterprise and Community Services	\$ -	\$ 14,692	\$ 308,230	\$ 248,000
7000 Unappropriated Ending Fund Balance	222,718	229,928	-	-
TOTAL REQUIREMENTS	\$ 222,718	\$ 244,620	\$ 308,230	\$ 248,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ -	\$ 1,359	\$ -	\$ -
400 Supplies and Materials	-	13,333	308,230	248,000
800 Other Uses of Funds	222,718	229,928	-	-
TOTAL REQUIREMENTS	\$ 222,718	\$ 244,620	\$ 308,230	\$ 248,000

Refer to Small Memorial Trust Fund on page 254 for further detail.

Loretta Isom Scholarship Fund – 712

Fund Summary

BY FUNCTION	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
RESOURCES				
5000 Other Sources	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018
TOTAL RESOURCES	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018
REQUIREMENTS				
3000 Enterprise and Community Services	\$ 4,000	\$ 4,000	\$ 22,100	\$ 18,018
7000 Unappropriated Ending Fund Balance	26,018	22,018	-	-
TOTAL REQUIREMENTS	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 4,000	\$ 4,000	\$ 22,100	\$ 18,018
800 Other Uses of Funds	26,018	22,018	-	-
TOTAL REQUIREMENTS	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018

Refer to Loretta Isom Scholarship Fund on page 255 for further detail.



General Fund (100) – Revised 09-12-2017

Introduction – General Fund – 101

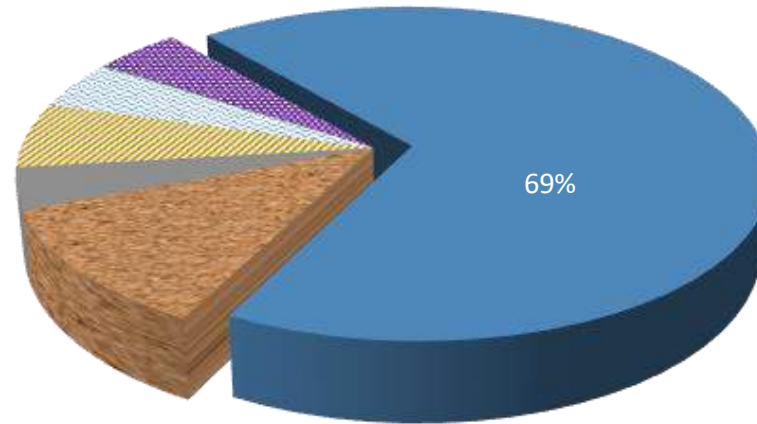
\$ 479,480,091

Unassigned Fund*

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

Revenue (Resources): The majority of the revenue in the General Fund comes from the State School Fund and Property Taxes.

Expenditures (Requirements): The General Fund is the main operating fund for the District. It pays for instruction of students and general school operations.



General Fund: Percent of Total District Budget

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

Resources Detail – General Fund – Revised 09-12-2017

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 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			\$ 76,907,652	\$ 80,633,299	\$ 80,633,299	\$ 80,633,299
Less: Discounts (2%) & Uncollectible (3.5%)			(4,229,921)	(4,434,832)	(4,434,832)	(4,434,832)
1111 Current Year's Taxes (Net)	\$ 65,820,452	\$ 69,706,578	\$ 72,677,731	\$ 76,198,467	\$ 76,198,467	\$ 76,198,467
1112 Prior Year's Taxes	3,353,690	2,250,021	3,513,885	2,500,000	2,500,000	2,500,000
1114 Other Revenue in Lieu of Taxes	108,152	127,809	100,000	209,000	209,000	209,000
Total Ad Valorem Taxes	\$ 69,282,294	\$ 72,084,408	\$ 76,291,616	\$ 78,907,467	\$ 78,907,467	\$ 78,907,467
1300 - Tuition						
1312 Tuition from Others	\$ 58,994	\$ 93,861	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Total Tuition	\$ 58,994	\$ 93,861	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
1500 - Earnings on Investments						
1510 Interest on Investments	\$ 1,370,891	\$ 1,627,032	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Earnings on Investments	\$ 1,370,891	\$ 1,627,032	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
1700 - Co-Curricular Activities						
Revenue from school sponsored activities.						
1740 Fees	\$ 73,902	\$ 78,334	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Total Co-Curricular Activities	\$ 73,902	\$ 78,334	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
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.						
1920 Contributions from Private Sources	\$ 4,806	\$ 5,639	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000
1943 Services Provided to Charter Schools	285,320	307,149	280,000	280,000	280,000	280,000
1960 Recovery of Prior Year Expenditures	7,025	38,197	35,000	35,000	35,000	35,000
1980 Fee Charged to Grants	1,403,484	1,227,140	1,850,000	1,300,000	1,300,000	1,300,000
1990 Miscellaneous	735,756	914,176	1,116,797	1,116,797	1,116,797	1,116,797
Total Other Revenue From Local Sources	\$ 2,436,391	\$ 2,492,301	\$ 3,321,797	\$ 2,741,797	\$ 2,741,797	\$ 2,741,797
Total Revenue from Local Sources	\$ 73,222,472	\$ 76,375,936	\$ 80,953,413	\$ 82,789,264	\$ 82,789,264	\$ 82,789,264

Resources Detail – General Fund Continued

Account Code and Description		2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 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							
2100 - Unrestricted Revenue							
2101	County School Fund	\$ 143,293	\$ 129,216	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
Total Unrestricted Revenue		\$ 143,293	\$ 129,216	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000
2200 - Restricted Revenue							
2200	Speech, Hearing, Language Program	\$ 5,937,413	\$ 6,245,966	\$ 6,105,944	\$ 6,105,944	\$ 6,105,944	\$ 6,105,944
2200	Structured Learning Program	3,389,268	3,565,399	3,485,158	3,485,158	3,485,158	3,485,158
2200	Behavioral Services Program	4,103,740	4,317,001	4,219,706	4,219,706	4,219,706	4,219,706
2200	Other	335,898	353,354	722,926	722,926	722,926	722,926
Total Restricted Revenue		\$ 13,766,319	\$ 14,481,720	\$ 14,533,734	\$ 14,533,734	\$ 14,533,734	\$ 14,533,734
Total Revenue from Intermediate Sources		\$ 13,909,612	\$ 14,610,936	\$ 14,673,734	\$ 14,673,734	\$ 14,673,734	\$ 14,673,734
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)	\$ 261,160,608	\$ 286,873,473	\$ 290,890,628	\$ 303,594,770	\$ 303,594,770	\$ 314,094,770
	State School Fund-Transportation Reimburseme	11,397,163	12,331,718	12,649,752	13,282,239	13,282,239	13,282,239
	State School Fund Grant-Prior Year Adjustment	6,022,057	2,181,001	3,000,000	1,000,000	1,000,000	1,000,000
3101	State School Fund Revenue	\$ 278,579,828	\$ 301,386,192	\$ 306,540,380	\$ 317,877,009	\$ 317,877,009	\$ 328,377,009
3103	Common School Fund	3,905,074	4,796,275	4,878,123	5,036,435	5,036,435	5,036,435
3199	High Cost Disabilities	2,300,856	2,594,625	4,483,647	4,483,647	4,483,647	4,483,647
Total Unrestricted Grants-In-Aid		\$ 284,785,758	\$ 308,777,092	\$ 315,902,150	\$ 327,397,091	\$ 327,397,091	\$ 337,897,091
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted Grants-In-Aid		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue from State Sources		\$ 284,785,758	\$ 308,777,092	\$ 315,902,150	\$ 327,397,091	\$ 327,397,091	\$ 337,897,091

Resources Detail – General Fund Continued

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
4000 - Revenue from Federal Sources						
4800 - Revenue in Lieu of Taxes						
4801 Federal Forest Fees	\$ 162,004	\$ 251,928	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Total Revenue in Lieu of Taxes	\$ 162,004	\$ 251,928	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Total Revenue from Federal Sources	\$ 162,004	\$ 251,928	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
5000 - Other Sources						
5200 - Interfund Transfers						
5200 Transfer from PERS Pension Debt Service Fund	\$ -	\$ -	\$ 1	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
5200 Transfer from Risk Management Fund	-	-	1	1	1	1
5200 Transfer from Asset Replacement Fund	-	-	1	1	1	1
Total Interfund Transfers	\$ -	\$ -	\$ 3	\$ 6,000,002	\$ 6,000,002	\$ 6,000,002
5400 - Beginning Fund Balance (Net Working Capital)						
5400 Beginning Fund Balance	\$ 33,129,126	\$ 44,431,284	\$ 52,026,086	\$ 38,000,000	\$ 38,000,000	\$ 38,000,000
Total Other Sources	\$ 33,129,126	\$ 44,431,284	\$ 52,026,089	\$ 44,000,002	\$ 44,000,002	\$ 44,000,002
TOTAL GENERAL FUND RESOURCES	\$ 405,208,972	\$ 444,447,176	\$ 463,675,386	\$ 468,980,091	\$ 468,980,091	\$ 479,480,091

Requirements Detail – General Fund – Revised 09-12-2017

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
REQUIREMENTS								
1000 - Instruction								
1100 - Regular Programs								
1111 - Elementary Instruction, Primary (K-5)								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 44,415,937	\$ 48,840,355	912.85	\$ 53,863,386	\$ 53,387,870	\$ 53,387,870	\$ 54,188,877	890.60
112 Regular Classified	3,295,792	4,562,243	189.51	5,045,222	5,335,317	5,335,317	5,335,317	189.88
113 Supervisory Licensed	-	-	-	-	82,328	82,328	82,328	-
121 Licensed Substitutes	1,189,408	1,394,243		1,655,688	1,693,677	1,693,677	1,693,677	
122 Classified Substitutes	146,863	147,936		176,781	181,202	181,202	181,202	
123 Temporary Licensed	-	-		1,357	1,391	1,391	1,391	
124 Temporary Classified	4,864	18,118		1,651	975	975	975	
130 Licensed Staff Differentials	366,578	374,143		208,826	324,372	324,372	324,372	
130 Licensed Additional Earnings	136,660	244,881		207,199	257,223	257,223	257,223	
130 Classified Additional Earnings	36,973	49,101		24,836	21,298	21,298	21,298	
Total Salaries and Wages	\$ 49,593,075	\$ 55,631,020	1,102.36	\$ 61,184,946	\$ 61,285,653	\$ 61,285,653	\$ 62,086,660	1,080.48
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 12,776,311	\$ 11,663,954		\$ 14,774,696	\$ 16,355,337	\$ 16,355,337	\$ 16,606,852	
220 Social Security Contribution	3,615,391	4,026,804		4,676,784	4,535,703	4,535,703	4,596,979	
230 Other	637,292	738,270		890,534	816,331	816,331	826,075	
240 Employee Insur & Other Contract Benefits	11,154,192	13,128,907		15,949,486	14,768,319	14,768,319	14,962,539	
Total Associated Payroll Costs	\$ 28,183,186	\$ 29,557,935	-	\$ 36,291,500	\$ 36,475,690	\$ 36,475,690	\$ 36,992,445	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 58,500	\$ 172,133		\$ 10,868	\$ 8,787	\$ 8,787	\$ 8,787	
320 Property Services	952	1,004		-	285	285	285	
330 Student Transportation Services	69	-		-	-	-	-	
340 Travel	5,571	19,003		15,898	24,888	24,888	24,888	
350 Communication	836,904	768,258		664,079	588,091	588,091	588,091	
380 Non-Instructional Profess & Tech Svcs	-	4,000		-	3,800	3,800	3,800	
390 Other General Profess & Tech Svcs	342	37,800		2,620	3,439	3,439	3,439	
Total Purchased Services	\$ 902,338	\$ 1,002,198	-	\$ 693,465	\$ 629,290	\$ 629,290	\$ 629,290	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 827,168	\$ 810,892		\$ 1,257,872	\$ 1,119,839	\$ 1,119,839	\$ 1,219,839	
420 Textbooks	812,817	4,159,871		2,049,062	82,827	82,827	82,827	
430 Library Books	28,570	-		-	-	-	-	
440 Periodicals	-	-		183	-	-	-	
460 Non-consumable Items	154,472	551,550		100,959	136,884	136,884	286,884	
470 Computer Software	22,333	32,772		8,078	7,654	7,654	7,654	
480 Computer Hardware	41,890	500,206		42,377	60,278	60,278	60,278	
Total Supplies and Materials	\$ 1,887,250	\$ 6,055,291	-	\$ 3,458,531	\$ 1,407,482	\$ 1,407,482	\$ 1,657,482	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 41,448		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 41,448	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 554	\$ 3,465		\$ 674	\$ 212	\$ 212	\$ 212	
Total Other	\$ 554	\$ 3,465	-	\$ 674	\$ 212	\$ 212	\$ 212	-
Total Elementary Instruction, Primary (K-5)	\$ 80,566,403	\$ 92,291,357	1,102.36	\$ 101,629,116	\$ 99,798,327	\$ 99,798,327	\$ 101,366,089	1,080.48
Total Elementary Programs	\$ 80,566,403	\$ 92,291,357	1,102.36	\$ 101,629,116	\$ 99,798,327	\$ 99,798,327	\$ 101,366,089	1,080.48
1121 - Middle School Instruction - see footnotes								
<u>Salaries and Wages</u>								
111 Regular Licensed*	\$ 18,096,333	\$ 19,984,843	343.50	\$ 20,792,524	\$ 21,021,072	\$ 21,021,072	\$ 21,021,072	338.15
112 Regular Classified**	434,732	706,420	17.06	468,237	801,374	801,374	801,374	28.42
121 Licensed Substitutes	515,658	598,000		673,129	690,660	690,660	690,660	
122 Classified Substitutes	19,347	13,394		20,125	20,420	20,420	20,420	
124 Temporary Classified	73,335	93,797		130,388	133,546	133,546	133,546	
130 Licensed Staff Differentials	79,090	77,509		95,161	85,357	85,357	85,357	
130 Licensed Additional Earnings	110,383	124,298		120,892	128,835	128,835	128,835	
130 Classified Additional Earnings	18,036	20,002		13,339	12,891	12,891	12,891	
Total Salaries and Wages	\$ 19,346,914	\$ 21,618,263	360.56	\$ 22,313,795	\$ 22,894,155	\$ 22,894,155	\$ 22,894,155	366.57
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 5,020,033	\$ 4,600,922		\$ 5,366,398	\$ 5,951,252	\$ 5,951,252	\$ 5,951,252	
220 Social Security Contribution	1,434,329	1,609,095		1,709,548	1,703,681	1,703,681	1,703,681	
230 Other	241,544	274,482		312,735	295,453	295,453	295,453	
240 Employee Insur & Other Contract Benefits	4,193,249	4,641,050		5,213,698	5,105,724	5,105,724	5,105,724	
Total Associated Payroll Costs	\$ 10,889,155	\$ 11,125,549	-	\$ 12,602,379	\$ 13,056,110	\$ 13,056,110	\$ 13,056,110	-

*2016-17 licensed FTE should have been 354.50 because 11.00 vacant FTE were excluded from the count

**2016-17 classified FTE should have been increased to 26.00 because 8.94 FTE from 1280 Alternative Education were utilized in Middle School Instruction

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 69,413	\$ 78,944		\$ 15,282	\$ 19,697	\$ 19,697	\$ 19,697	
320 Property Services	35,553	30,678		55,191	46,116	46,116	46,116	
330 Student Transportation Services	9,846	15,291		23,731	24,447	24,447	24,447	
350 Communication	385,874	381,658		351,781	329,380	329,380	329,380	
380 Non-Instructional Profess & Tech Svcs	310	-		10,017	9,177	9,177	9,177	
390 Other General Profess & Tech Svcs	-	-		11,982	11,373	11,373	11,373	
Total Purchased Services	\$ 500,996	\$ 506,571	-	\$ 467,984	\$ 440,190	\$ 440,190	\$ 440,190	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 380,419	\$ 404,147		\$ 655,603	\$ 627,207	\$ 627,207	\$ 627,207	
420 Textbooks	598,931	79,253		273,997	70,402	70,402	70,402	
440 Periodicals	-	-		115	-	-	-	
460 Non-consumable Items	108,153	136,212		81,418	111,436	111,436	211,436	
470 Computer Software	30,196	25,003		29,009	155,200	155,200	355,200	
480 Computer Hardware	52,908	138,967		78,039	74,327	74,327	74,327	
Total Supplies and Materials	\$ 1,170,607	\$ 783,582	-	\$ 1,118,181	\$ 1,038,572	\$ 1,038,572	\$ 1,338,572	-
<u>Other</u>								
640 Dues And Fees	\$ 39,066	\$ 79,807		\$ 44,495	\$ 38,324	\$ 38,324	\$ 38,324	
670 Taxes, Licenses and Assessments	296	974		-	-	-	-	
Total Other	\$ 39,362	\$ 80,781	-	\$ 44,495	\$ 38,324	\$ 38,324	\$ 38,324	-
Total Middle School Instruction	\$ 31,947,034	\$ 34,114,746	360.56	\$ 36,546,834	\$ 37,467,351	\$ 37,467,351	\$ 37,767,351	366.57
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
130 Licensed Staff Differentials	\$ 365,073	\$ 497,948		\$ 459,238	\$ 526,757	\$ 526,757	\$ 526,757	
130 Licensed Additional Earnings	-	-		3,743	3,837	3,837	3,837	
130 Classified Additional Earnings	-	97		-	-	-	-	
Total Salaries and Wages	\$ 365,073	\$ 498,045	-	\$ 462,981	\$ 530,594	\$ 530,594	\$ 530,594	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 97,473	\$ 109,677		\$ 127,032	\$ 166,630	\$ 166,630	\$ 166,630	
220 Social Security Contribution	27,928	38,101		39,600	40,597	40,597	40,597	
230 Other	5,080	7,127		61,917	6,468	6,468	6,468	
240 Employee Insur & Other Contract Benefits	-	19		-	-	-	-	
Total Associated Payroll Costs	\$ 130,481	\$ 154,924	-	\$ 228,549	\$ 213,695	\$ 213,695	\$ 213,695	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 13,219	\$ 43,301		\$ 21,604	\$ 43,516	\$ 43,516	\$ 43,516	
320 Property Services	2,140	3,046		1,530	1,454	1,454	1,454	
330 Student Transportation Services	83,315	112,878		113,179	234,535	234,535	234,535	
Total Purchased Services	\$ 98,674	\$ 159,225	-	\$ 136,313	\$ 279,505	\$ 279,505	\$ 279,505	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 11,409		\$ 2,550	\$ 58,526	\$ 58,526	\$ 58,526	
460 Non-consumable Items	-	41,176		1,000	-	-	150,000	
Total Supplies and Materials	\$ -	\$ 52,585	-	\$ 3,550	\$ 58,526	\$ 58,526	\$ 208,526	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 31,125		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 31,125	-	\$ -	\$ -	\$ -	\$ -	-
Total Middle School Extracurricular	\$ 594,228	\$ 895,904	-	\$ 831,393	\$ 1,082,320	\$ 1,082,320	\$ 1,232,320	-
Total Middle School Programs	\$ 32,541,262	\$ 35,010,650	360.56	\$ 37,378,227	\$ 38,549,671	\$ 38,549,671	\$ 38,999,671	366.57

1131 - High School Instruction - see footnote

Salaries and Wages

111 Regular Licensed*	\$ 25,017,832	\$ 27,665,519	443.25	\$ 28,566,167	\$ 29,100,669	\$ 29,100,669	\$ 29,100,669	442.37
112 Regular Classified	410,755	499,072	24.26	533,341	771,286	771,286	771,286	25.66
113 Supervisory Licensed	2,750	-	-	-	-	-	-	-
121 Licensed Substitutes	653,637	643,803		809,105	823,448	823,448	823,448	
122 Classified Substitutes	9,091	7,836		22,130	22,683	22,683	22,683	
123 Temporary Licensed	6,750	3,055		1,549	1,588	1,588	1,588	
124 Temporary Classified	102,309	114,126		169,000	173,225	173,225	173,225	
130 Licensed Staff Differentials	276,494	276,710		334,037	267,407	267,407	267,407	
130 Licensed Additional Earnings	103,618	139,290		59,068	69,972	69,972	69,972	
130 Classified Additional Earnings	17,493	15,119		9,093	15,744	15,744	15,744	
Total Salaries and Wages	\$ 26,600,729	\$ 29,364,530	467.51	\$ 30,503,490	\$ 31,246,022	\$ 31,246,022	\$ 31,246,022	468.03

Associated Payroll Costs

210 Public Employees Retirement System	\$ 6,973,354	\$ 6,430,349		\$ 7,344,867	\$ 8,354,867	\$ 8,354,867	\$ 8,354,867	
220 Social Security Contribution	1,963,830	2,171,973		2,338,295	2,324,419	2,324,419	2,324,419	
230 Other	337,566	369,350		428,559	399,454	399,454	399,454	
240 Employee Insur & Other Contract Benefits	5,381,479	6,038,998		6,673,434	6,693,780	6,693,780	6,693,780	
Total Associated Payroll Costs	\$ 14,656,229	\$ 15,010,670	-	\$ 16,785,155	\$ 17,772,520	\$ 17,772,520	\$ 17,772,520	-

*2016-17 licensed FTE should have been increased to 453.39 because 10.14 FTE from 1280 Alternative Education were utilized in High School Instruction

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 224,626	\$ 294,533		\$ 158,952	\$ 147,060	\$ 147,060	\$ 147,060	
320 Property Services	20,647	25,460		67,605	50,727	50,727	50,727	
330 Student Transportation Services	13,282	20,839		14,637	13,908	13,908	13,908	
340 Travel	18,899	10,067		3,986	3,787	3,787	3,787	
350 Communication	396,205	429,853		395,182	396,582	396,582	396,582	
380 Non-Instructional Profess & Tech Svcs	1,000	-		-	-	-	-	
390 Other General Profess & Tech Svcs	209	2,318		-	-	-	-	
Total Purchased Services	\$ 674,868	\$ 783,070	-	\$ 640,362	\$ 612,064	\$ 612,064	\$ 612,064	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 480,851	\$ 531,937		\$ 1,319,056	\$ 1,161,981	\$ 1,161,981	\$ 1,161,981	
420 Textbooks	379,457	179,383		878,298	212,922	212,922	212,922	
460 Non-consumable Items	324,995	270,591		338,382	379,013	379,013	379,013	
470 Computer Software	154,446	60,515		50,406	49,548	49,548	49,548	
480 Computer Hardware	102,824	145,391		61,662	82,308	82,308	82,308	
Total Supplies and Materials	\$ 1,442,573	\$ 1,187,817	-	\$ 2,647,804	\$ 1,885,772	\$ 1,885,772	\$ 1,885,772	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 20,000		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 20,000	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 43,823	\$ 41,370		\$ 32,765	\$ 36,769	\$ 36,769	\$ 36,769	
Total Other	\$ 43,823	\$ 41,370	-	\$ 32,765	\$ 36,769	\$ 36,769	\$ 36,769	-
Total High School Instruction	\$ 43,418,222	\$ 46,407,457	467.51	\$ 50,609,576	\$ 51,553,147	\$ 51,553,147	\$ 51,553,147	468.03
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 535,361	\$ 580,237	6.00	\$ 591,444	\$ 590,298	\$ 590,298	\$ 590,298	6.00
121 Licensed Substitutes	32,812	18,396		29,872	30,619	30,619	30,619	
122 Classified Substitutes	1,393	598		-	-	-	-	
124 Temporary Classified	1,108	2,133		-	-	-	-	
130 Licensed Staff Differentials	1,432,639	1,494,217		1,616,572	1,656,988	1,656,988	1,656,988	
130 Licensed Additional Earnings	6,731	5,624		22,247	22,804	22,804	22,804	
130 Classified Additional Earnings	8,344	12,334		16,226	16,632	16,632	16,632	
Total Salaries and Wages	\$ 2,018,388	\$ 2,113,539	6.00	\$ 2,276,361	\$ 2,317,341	\$ 2,317,341	\$ 2,317,341	6.00

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 408,171	\$ 364,486		\$ 551,287	\$ 707,865	\$ 707,865	\$ 707,865	
220 Social Security Contribution	153,161	160,618		174,309	176,373	176,373	176,373	
230 Other	25,861	28,126		31,881	28,359	28,359	28,359	
240 Employee Insur & Other Contract Benefits	79,508	83,088		86,760	103,468	103,468	103,468	
Total Associated Payroll Costs	\$ 666,701	\$ 636,318	-	\$ 844,237	\$ 1,016,065	\$ 1,016,065	\$ 1,016,065	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 253,272	\$ 260,115		\$ 262,206	\$ 249,092	\$ 249,092	\$ 249,092	
320 Property Services	49,097	53,288		46,818	44,477	44,477	44,477	
330 Student Transportation Services	167,117	164,315		286,979	272,630	272,630	272,630	
340 Travel	10,690	10,974		3,111	2,955	2,955	2,955	
350 Communication	9,369	8,818		3,495	3,320	3,320	3,320	
390 Other General Profess & Tech Svcs	14,229	6,031		11,926	11,330	11,330	11,330	
Total Purchased Services	\$ 503,774	\$ 503,541	-	\$ 614,535	\$ 583,804	\$ 583,804	\$ 583,804	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 24,590	\$ 35,718		\$ 15,029	\$ 14,278	\$ 14,278	\$ 14,278	
460 Non-consumable Items	2,540	4,342		-	-	-	-	
470 Computer Software	15	-		-	-	-	-	
480 Computer Hardware	505	155		-	-	-	-	
Total Supplies and Materials	\$ 27,650	\$ 40,215	-	\$ 15,029	\$ 14,278	\$ 14,278	\$ 14,278	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 37,708		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 37,708	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 29,786	\$ 18,565		\$ 6,329	\$ 6,013	\$ 6,013	\$ 6,013	
Total Other	\$ 29,786	\$ 18,565	-	\$ 6,329	\$ 6,013	\$ 6,013	\$ 6,013	-
Total High School Extracurricular	\$ 3,246,299	\$ 3,349,886	6.00	\$ 3,756,491	\$ 3,937,501	\$ 3,937,501	\$ 3,937,501	6.00
Total High School Programs	\$ 46,664,521	\$ 49,757,343	473.51	\$ 54,366,067	\$ 55,490,648	\$ 55,490,648	\$ 55,490,648	474.03
Total Regular Programs	\$ 159,772,186	\$ 177,059,350	1,936.43	\$ 193,373,410	\$ 193,838,646	\$ 193,838,646	\$ 195,856,408	1,921.08
1200 - Special Programs								
1210 - Programs for the Talented and Gifted								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 118,006	\$ 129,729	2.00	\$ 129,089	\$ 134,877	\$ 134,877	\$ 72,857	1.00
112 Regular Classified	34,335	35,059	1.00	34,416	35,277	35,277	35,277	1.00
121 Licensed Substitutes	899	334		3,482	3,569	3,569	3,569	

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
123 Temporary Licensed	74,307	71,969		94,552	96,916	96,916	96,916	
124 Temporary Classified	63	-		-	-	-	-	
130 Licensed Staff Differentials	75,747	6,497		88,918	94,326	94,326	84,498	
130 Licensed Additional Earnings	35,864	37,758		32,271	33,078	33,078	33,078	
130 Classified Additional Earnings	240	347		-	-	-	-	
Total Salaries and Wages	\$ 339,461	\$ 281,693	3.00	\$ 382,728	\$ 398,043	\$ 398,043	\$ 326,195	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 72,479	\$ 43,854		\$ 81,893	\$ 86,193	\$ 86,193	\$ 67,327	
220 Social Security Contribution	25,275	20,729		29,279	30,056	30,056	24,613	
230 Other	4,251	3,541		5,358	4,892	4,892	4,002	
240 Employee Insur & Other Contract Benefits	36,584	42,431		43,380	30,236	30,236	15,283	
Total Associated Payroll Costs	\$ 138,589	\$ 110,555	-	\$ 159,910	\$ 151,377	\$ 151,377	\$ 111,225	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 19,815	\$ 7,618		\$ 3,615	\$ 3,434	\$ 3,434	\$ 3,434	
320 Property Services	767	960		-	-	-	-	
340 Travel	1,774	-		-	-	-	-	
350 Communication	13,149	1,189		-	-	-	-	
Total Purchased Services	\$ 35,505	\$ 9,767	-	\$ 3,615	\$ 3,434	\$ 3,434	\$ 3,434	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,632	\$ 6,266		\$ 4,703	\$ 13,968	\$ 13,968	\$ 13,968	
420 Textbooks	-	-		432	410	410	410	
460 Non-consumable Items	2,861	-		-	-	-	-	
470 Computer Software	-	9,516		10,645	613	613	613	
480 Computer Hardware	299	-		-	-	-	-	
Total Supplies and Materials	\$ 10,792	\$ 15,782	-	\$ 15,780	\$ 14,991	\$ 14,991	\$ 14,991	-
<u>Other</u>								
640 Dues And Fees	\$ 1,329	\$ 1,325		\$ 596	\$ 566	\$ 566	\$ 566	
Total Other	\$ 1,329	\$ 1,325	-	\$ 596	\$ 566	\$ 566	\$ 566	-
Total Programs for the Talented and Gifted	\$ 525,676	\$ 419,122	3.00	\$ 562,629	\$ 568,411	\$ 568,411	\$ 456,411	2.00

1220 - Restrictive Programs

Salaries and Wages

111 Regular Licensed	\$ 5,749,831	\$ 5,988,360	110.00	\$ 6,538,688	\$ 6,421,820	\$ 6,421,820	\$ 6,421,820	104.10
111 Tutors	-	348		4,247	4,353	4,353	4,353	
112 Regular Classified*	13,154,088	13,765,494	241.76	14,120,982	14,653,858	14,653,858	14,653,858	321.93
121 Licensed Substitutes	176,345	196,892		244,480	250,593	250,593	250,593	

*The 2017-18 FTE increase reflects 75.94 limited term positions converted to permanent FTE

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
122 Classified Substitutes	352,512	324,465		397,547	407,485	407,485	407,485	
123 Temporary Licensed	-	1,967		-	-	-	-	
124 Temporary Classified	6,328	1,164		2,658	2,724	2,724	2,724	
130 Licensed Staff Differentials	336,179	318,291		397,483	334,878	334,878	334,878	
130 Licensed Additional Earnings	56,551	68,214		66,374	68,034	68,034	68,034	
130 Classified Additional Earnings	62,389	78,448		86,281	88,438	88,438	88,438	
Total Salaries and Wages	\$ 19,894,223	\$ 20,743,643	351.76	\$ 21,858,740	\$ 22,232,183	\$ 22,232,183	\$ 22,232,183	426.03
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,855,203	\$ 4,203,933		\$ 5,273,082	\$ 6,326,294	\$ 6,326,294	\$ 6,326,294	
220 Social Security Contribution	1,427,086	1,496,826		1,672,191	1,643,106	1,643,106	1,643,106	
230 Other	282,037	334,874		304,274	320,358	320,358	320,358	
240 Employee Insur & Other Contract Benefits	7,255,835	7,747,250		8,864,159	8,900,753	8,900,753	8,900,753	
Total Associated Payroll Costs	\$ 13,820,161	\$ 13,782,883	-	\$ 16,113,706	\$ 17,190,511	\$ 17,190,511	\$ 17,190,511	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 221,794	\$ 105,239		\$ 150,951	\$ 25,219	\$ 25,219	\$ 25,219	
320 Property Services	1,487	1,549		420	399	399	399	
330 Student Transportation Services	12,560	16,242		-	-	-	-	
340 Travel	46,624	43,748		50,666	50,198	50,198	50,198	
350 Communication	29,985	25,026		32,363	30,723	30,723	30,723	
370 Tuition	-	-		49,712	47,226	47,226	47,226	
390 Other General Profess & Tech Svcs	3,190	4,210		4,137	3,930	3,930	3,930	
Total Purchased Services	\$ 315,640	\$ 196,014	-	\$ 288,249	\$ 157,695	\$ 157,695	\$ 157,695	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 93,382	\$ 95,767		\$ 146,254	\$ 139,676	\$ 139,676	\$ 139,676	
420 Textbooks	12,979	6,043		-	-	-	-	
440 Periodicals	481	414		-	-	-	-	
460 Non-consumable Items	17,814	41,567		-	-	-	-	
470 Computer Software	3,174	5,229		666	632	632	632	
480 Computer Hardware	5,227	22,867		-	-	-	-	
Total Supplies and Materials	\$ 133,057	\$ 171,887	-	\$ 146,920	\$ 140,308	\$ 140,308	\$ 140,308	-
<u>Other</u>								
640 Dues And Fees	\$ 25	\$ 33		\$ -	\$ -	\$ -	\$ -	
670 Taxes, Licenses and Assessments	200	200		-	-	-	-	
Total Other	\$ 225	\$ 233	-	\$ -	\$ -	\$ -	\$ -	-
Total Restrictive Programs	\$ 34,163,306	\$ 34,894,660	351.76	\$ 38,407,615	\$ 39,720,697	\$ 39,720,697	\$ 39,720,697	426.03

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,778,497	\$ 7,183,346	130.55	\$ 8,065,292	\$ 8,687,089	\$ 8,687,089	\$ 8,687,089	136.20
112 Regular Classified	4,237,521	5,462,700	137.95	4,232,321	4,366,235	4,366,235	4,366,235	136.63
121 Licensed Substitutes	179,270	175,811		282,900	289,972	289,972	289,972	
122 Classified Substitutes	110,495	129,554		153,415	157,250	157,250	157,250	
123 Temporary Licensed	25,775	61,435		-	-	-	-	
130 Licensed Staff Differentials	365,738	346,910		445,277	430,499	430,499	430,499	
130 Licensed Additional Earnings	23,702	54,202		19,024	19,500	19,500	19,500	
130 Classified Additional Earnings	9,566	4,465		8,374	8,583	8,583	8,583	
Total Salaries and Wages	\$ 11,730,564	\$ 13,418,423	268.50	\$ 13,206,603	\$ 13,959,128	\$ 13,959,128	\$ 13,959,128	272.83
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 3,004,238	\$ 2,704,136		\$ 3,187,364	\$ 3,567,373	\$ 3,567,373	\$ 3,567,373	
220 Social Security Contribution	852,314	979,640		1,010,306	1,031,737	1,031,737	1,031,737	
230 Other	157,323	185,589		184,893	195,291	195,291	195,291	
240 Employee Insur & Other Contract Benefits	3,237,244	3,868,638		3,897,822	3,774,500	3,774,500	3,774,500	
Total Associated Payroll Costs	\$ 7,251,119	\$ 7,738,003	-	\$ 8,280,385	\$ 8,568,901	\$ 8,568,901	\$ 8,568,901	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 94,522	\$ 164,610		\$ 151,525	\$ 242,731	\$ 242,731	\$ 242,731	
320 Property Services	1,873	1,690		5,534	5,257	5,257	5,257	
340 Travel	7,375	12,478		12,102	11,497	11,497	11,497	
350 Communication	59,541	70,716		122,048	115,927	115,927	115,927	
380 Non-Instructional Profess & Tech Svcs	-	104,919		-	-	-	-	
390 Other General Profess & Tech Svcs	30	156		1,556	1,478	1,478	1,478	
Total Purchased Services	\$ 163,341	\$ 354,569	-	\$ 292,765	\$ 376,890	\$ 376,890	\$ 376,890	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 55,100	\$ 54,769		\$ 624,848	\$ 118,685	\$ 118,685	\$ 218,685	
420 Textbooks	11,514	9,003		196	186	186	186	
440 Periodicals	-	10,166		-	-	-	-	
460 Non-consumable Items	3,449	2,347		-	-	-	-	
470 Computer Software	1,502	1,279		1,494	1,419	1,419	1,419	
480 Computer Hardware	32,734	21,831		-	-	-	-	
Total Supplies and Materials	\$ 104,299	\$ 99,395	-	\$ 626,538	\$ 120,290	\$ 120,290	\$ 220,290	-
<u>Other</u>								
640 Dues And Fees	\$ 110	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 110	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Less Restrictive Programs for Students w/Dis	\$ 19,249,433	\$ 21,610,390	268.50	\$ 22,406,291	\$ 23,025,209	\$ 23,025,209	\$ 23,125,209	272.83

Requirements Detail – General Fund Continued

Account Code and Description	2014-15		2015-16		2016-17		2017-18		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
1260 - Treatment Programs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 55,914	\$ 102,746	1.00	\$ 76,661	\$ 112,202	\$ 112,202	\$ 112,202	1.50	
123 Temporary Licensed	15,747	7,340		-	-	-	-		
130 Licensed Additional Earnings	580	-		-	-	-	-		
Total Salaries and Wages	\$ 72,241	\$ 110,086	1.00	\$ 76,661	\$ 112,202	\$ 112,202	\$ 112,202	1.50	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 16,006	\$ 26,819		\$ 18,813	\$ 35,237	\$ 35,237	\$ 35,237		
220 Social Security Contribution	5,279	7,952		5,865	8,087	8,087	8,087		
230 Other	897	1,361		1,073	1,388	1,388	1,388		
240 Employee Insur & Other Contract Benefits	13,673	21,953		14,460	11,657	11,657	11,657		
Total Associated Payroll Costs	\$ 35,855	\$ 58,085	-	\$ 40,211	\$ 56,369	\$ 56,369	\$ 56,369	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 5,306	\$ 5,041	\$ 5,041	\$ 5,041		
340 Travel	5,012	4,879		6,747	6,410	6,410	6,410		
350 Communication	13	91		508	482	482	482		
Total Purchased Services	\$ 5,025	\$ 4,970	-	\$ 12,561	\$ 11,933	\$ 11,933	\$ 11,933	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 11,308	\$ 14,473		\$ 27,987	\$ 26,588	\$ 26,588	\$ 26,588		
470 Computer Software	32,165	1,225		-	-	-	-		
Total Supplies and Materials	\$ 43,473	\$ 15,698	-	\$ 27,987	\$ 26,588	\$ 26,588	\$ 26,588	-	
Total Treatment Programs	\$ 156,594	\$ 188,839	1.00	\$ 157,420	\$ 207,092	\$ 207,092	\$ 207,092	1.50	

1280 - Alternative Education - see footnotes

<u>Salaries and Wages</u>									
111 Regular Licensed*	\$ 2,018,668	\$ 2,332,319	48.81	\$ 3,035,416	\$ 2,533,010	\$ 2,533,010	\$ 2,533,010	37.67	
112 Regular Classified**	627,153	843,166	29.41	940,607	739,204	739,204	739,204	21.35	
121 Licensed Substitutes	37,836	59,220		78,448	80,410	80,410	80,410		
122 Classified Substitutes	11,730	22,428		29,550	30,289	30,289	30,289		
124 Temporary Classified	-	1,134		16,472	16,883	16,883	16,883		
130 Licensed Staff Differentials	25,459	22,612		28,688	23,010	23,010	23,010		
130 Licensed Additional Earnings	34,955	42,637		69,782	71,527	71,527	71,527		
130 Classified Additional Earnings	31,033	20,577		20,167	20,672	20,672	20,672		
Total Salaries and Wages	\$ 2,786,834	\$ 3,344,093	78.22	\$ 4,219,130	\$ 3,515,005	\$ 3,515,005	\$ 3,515,005	59.02	

*2016-17 licensed FTE should have been decreased to 37.67 because 10.14 FTE from Alt Ed were utilized in 1131 HS and 1.00 FTE in 2110 Attend & Soc Work Svcs

**2016-17 classified FTE should have been decreased to 20.47 because 8.94 FTE from Alternative Education were utilized in 1121 Middle School Instruction

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 733,309	\$ 753,665		\$ 1,018,078	\$ 981,171	\$ 981,171	\$ 981,171	
220 Social Security Contribution	204,028	242,548		322,571	257,936	257,936	257,936	
230 Other	34,618	41,575		59,068	43,604	43,604	43,604	
240 Employee Insur & Other Contract Benefits	645,830	844,401		1,131,060	788,820	788,820	788,820	
Total Associated Payroll Costs	\$ 1,617,785	\$ 1,882,189	-	\$ 2,530,777	\$ 2,071,531	\$ 2,071,531	\$ 2,071,531	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 137,948	\$ 98,559		\$ 232,082	\$ 220,008	\$ 220,008	\$ 220,008	
320 Property Services	1,715	3,256		5,083	4,829	4,829	4,829	
330 Student Transportation Services	1,259	1,413		1,248	1,186	1,186	1,186	
340 Travel	1,339	8,304		1,381	1,312	1,312	1,312	
350 Communication	24,119	26,126		33,706	27,922	27,922	27,922	
360 Charter School Payments	4,501,494	4,654,291		4,876,576	4,632,747	4,632,747	4,632,747	
370 Tuition	645,395	623,579		722,651	686,519	686,519	686,519	
380 Non-Instructional Profess & Tech Svcs	-	-		216	205	205	205	
390 Other General Profess & Tech Svcs	2,030	3,282		-	-	-	-	
Total Purchased Services	\$ 5,315,299	\$ 5,418,810	-	\$ 5,872,943	\$ 5,574,728	\$ 5,574,728	\$ 5,574,728	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 27,610	\$ 29,103		\$ 41,795	\$ 41,159	\$ 41,159	\$ 41,159	
420 Textbooks	47,348	46,373		62,027	58,926	58,926	58,926	
430 Library Books	506	-		-	-	-	-	
460 Non-consumable Items	13,972	29,387		7,036	6,684	6,684	6,684	
470 Computer Software	4,996	7,827		1,825	1,734	1,734	1,734	
480 Computer Hardware	4,843	16,370		6,843	6,501	6,501	6,501	
Total Supplies and Materials	\$ 99,275	\$ 129,060	-	\$ 119,526	\$ 115,004	\$ 115,004	\$ 115,004	-
<u>Other</u>								
640 Dues And Fees	\$ 10,110	\$ 18,815		\$ 45,761	\$ 40,284	\$ 40,284	\$ 40,284	
670 Taxes, Licenses and Assessments	4,965	4,892		10,925	10,379	10,379	10,379	
Total Other	\$ 15,075	\$ 23,707	-	\$ 56,686	\$ 50,663	\$ 50,663	\$ 50,663	-
Total Alternative Education	\$ 9,834,268	\$ 10,797,859	78.22	\$ 12,799,062	\$ 11,326,931	\$ 11,326,931	\$ 11,326,931	59.02

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1291 - English as a Second Language								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,718,284	\$ 1,923,520	35.45	\$ 2,139,972	\$ 2,148,609	\$ 2,148,609	\$ 2,148,609	34.95
112 Regular Classified	3,525,551	3,508,277	129.80	4,062,827	4,196,892	4,196,892	4,196,892	130.58
121 Licensed Substitutes	28,911	36,737		61,476	63,013	63,013	63,013	
122 Classified Substitutes	128,229	107,597		112,497	115,309	115,309	115,309	
130 Licensed Staff Differentials	88,761	99,624		371,363	125,701	125,701	125,701	
130 Licensed Additional Earnings	442	9,403		8,641	8,857	8,857	8,857	
130 Classified Additional Earnings	1,446	1,864		1,956	2,005	2,005	2,005	
Total Salaries and Wages	\$ 5,491,624	\$ 5,687,022	165.25	\$ 6,758,732	\$ 6,660,386	\$ 6,660,386	\$ 6,660,386	165.53
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,391,902	\$ 1,217,047		\$ 1,697,303	\$ 1,749,228	\$ 1,749,228	\$ 1,749,228	
220 Social Security Contribution	395,263	407,933		517,044	490,675	490,675	490,675	
230 Other	83,677	107,028		94,593	136,134	136,134	136,134	
240 Employee Insur & Other Contract Benefits	1,952,034	2,126,196		2,389,515	2,479,555	2,479,555	2,479,555	
Total Associated Payroll Costs	\$ 3,822,876	\$ 3,858,204	-	\$ 4,698,455	\$ 4,855,592	\$ 4,855,592	\$ 4,855,592	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 22,019	\$ 12,693		\$ 6,203	\$ 5,893	\$ 5,893	\$ 5,893	
320 Property Services	1,504	3,540		-	-	-	-	
330 Student Transportation Services	10,200	12,687		10,612	10,081	10,081	10,081	
340 Travel	2,574	4,541		1,034	982	982	982	
350 Communication	15,994	35,134		15,434	15,271	15,271	15,271	
380 Non-Instructional Profess & Tech Svcs	500	1,838		-	-	-	-	
390 Other General Profess & Tech Svcs	11,256	6,756		4,971	4,722	4,722	4,722	
Total Purchased Services	\$ 64,047	\$ 77,189	-	\$ 38,254	\$ 36,949	\$ 36,949	\$ 36,949	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 37,540	\$ 14,318		\$ 208,204	\$ 198,349	\$ 198,349	\$ 198,349	
420 Textbooks	33,284	131,068		9,546	229,069	229,069	229,069	
460 Non-consumable Items	2,345	2,219		5,306	5,041	5,041	5,041	
470 Computer Software	2,133	28,859		-	-	-	-	
480 Computer Hardware	10,835	1,062		53	50	50	50	
Total Supplies and Materials	\$ 86,137	\$ 177,526	-	\$ 223,109	\$ 432,509	\$ 432,509	\$ 432,509	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 148		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 148	-	\$ -	\$ -	\$ -	\$ -	-
Total English as a Second Language	\$ 9,464,684	\$ 9,800,089	165.25	\$ 11,718,550	\$ 11,985,436	\$ 11,985,436	\$ 11,985,436	165.53

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1292 - Teen Parent Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 306,267	\$ 319,141	4.83	\$ 327,139	\$ 318,761	\$ 318,761	\$ 318,761	4.83
112 Regular Classified	61,217	129,130	4.81	138,855	145,776	145,776	145,776	4.81
121 Licensed Substitutes	9,322	14,207		8,619	8,834	8,834	8,834	
124 Temporary Classified	192,046	214,910		222,660	228,227	228,227	228,227	
130 Licensed Staff Differentials	4,347	4,434		4,523	4,602	4,602	4,602	
130 Licensed Additional Earnings	193	233		2,197	2,252	2,252	2,252	
130 Classified Additional Earnings	1,478	2,004		-	-	-	-	
Total Salaries and Wages	\$ 574,870	\$ 684,059	9.64	\$ 703,993	\$ 708,452	\$ 708,452	\$ 708,452	9.64
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 109,254	\$ 113,038		\$ 144,382	\$ 131,789	\$ 131,789	\$ 131,789	
220 Social Security Contribution	42,575	50,667		53,855	52,643	52,643	52,643	
230 Other	7,331	8,861		9,856	8,756	8,756	8,756	
240 Employee Insur & Other Contract Benefits	92,630	128,225		139,395	136,017	136,017	136,017	
Total Associated Payroll Costs	\$ 251,790	\$ 300,791	-	\$ 347,488	\$ 329,205	\$ 329,205	\$ 329,205	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 710	\$ 675		\$ -	\$ -	\$ -	\$ -	
320 Property Services	177	355		-	-	-	-	
340 Travel	310	301		-	-	-	-	
350 Communication	1,273	1,628		2,475	2,351	2,351	2,351	
390 Other General Profess & Tech Svcs	8,011	6,420		-	-	-	-	
Total Purchased Services	\$ 10,481	\$ 9,379	-	\$ 2,475	\$ 2,351	\$ 2,351	\$ 2,351	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,147	\$ 3,025		\$ 14,872	\$ 14,128	\$ 14,128	\$ 14,128	
420 Textbooks	1,990	861		-	-	-	-	
460 Non-consumable Items	3,409	2,349		3,247	3,085	3,085	3,085	
470 Computer Software	-	-		457	434	434	434	
Total Supplies and Materials	\$ 7,546	\$ 6,235	-	\$ 18,576	\$ 17,647	\$ 17,647	\$ 17,647	-
<u>Other</u>								
640 Dues And Fees	\$ 318	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 318	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Teen Parent Programs	\$ 845,005	\$ 1,000,464	9.64	\$ 1,072,532	\$ 1,057,655	\$ 1,057,655	\$ 1,057,655	9.64

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1294 - Youth Corrections Education								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 30,677	\$ 30,022	2.00	\$ 63,727	\$ 31,933	\$ 31,933	\$ 31,933	0.94
122 Classified Substitutes	855	942		2,055	2,106	2,106	2,106	
Total Salaries and Wages	\$ 31,532	\$ 30,964	2.00	\$ 65,782	\$ 34,039	\$ 34,039	\$ 34,039	0.94
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 8,791	\$ 7,584		\$ 15,891	\$ 10,348	\$ 10,348	\$ 10,348	
220 Social Security Contribution	2,107	2,008		5,032	2,404	2,404	2,404	
230 Other	382	385		921	425	425	425	
240 Employee Insur & Other Contract Benefits	13,673	14,231		28,920	14,953	14,953	14,953	
Total Associated Payroll Costs	\$ 24,953	\$ 24,208	-	\$ 50,764	\$ 28,130	\$ 28,130	\$ 28,130	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 848	\$ 806	\$ 806	\$ 806	
340 Travel	59	94		204	194	194	194	
Total Purchased Services	\$ 59	\$ 94	-	\$ 1,052	\$ 1,000	\$ 1,000	\$ 1,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 108	\$ 103	\$ 103	\$ 103	
Total Supplies and Materials	\$ -	\$ -	-	\$ 108	\$ 103	\$ 103	\$ 103	-
Total Youth Corrections Education	\$ 56,544	\$ 55,266	2.00	\$ 117,706	\$ 63,272	\$ 63,272	\$ 63,272	0.94
1299 - Other Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 33,011	\$ 34,618	0.50	\$ 35,311	\$ 37,895	\$ 37,895	\$ 37,895	0.50
112 Regular Classified	42,783	34,955	1.38	47,094	45,847	45,847	45,847	1.38
122 Classified Substitutes	-	-		1,280	1,312	1,312	1,312	
123 Temporary Licensed	12,037	9,325		18,401	18,861	18,861	18,861	
124 Temporary Classified	391	-		-	-	-	-	
130 Licensed Staff Differentials	1,911	1,949		1,988	2,023	2,023	2,023	
130 Licensed Additional Earnings	9,585	2,700		-	-	-	-	
130 Classified Additional Earnings	5,162	1,162		2,564	2,628	2,628	2,628	
Total Salaries and Wages	\$ 104,880	\$ 84,709	1.88	\$ 106,638	\$ 108,566	\$ 108,566	\$ 108,566	1.88
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 24,719	\$ 16,536		\$ 23,911	\$ 27,542	\$ 27,542	\$ 27,542	
220 Social Security Contribution	7,791	5,964		8,158	7,475	7,475	7,475	
230 Other	1,399	1,048		1,492	1,345	1,345	1,345	
240 Employee Insur & Other Contract Benefits	24,811	27,589		31,812	32,997	32,997	32,997	
Total Associated Payroll Costs	\$ 58,720	\$ 51,137	-	\$ 65,373	\$ 69,359	\$ 69,359	\$ 69,359	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 1,130		\$ -	\$ -	\$ -	\$ -	
320 Property Services	250	300		-	-	-	-	
340 Travel	401	281		2,678	2,544	2,544	2,544	
350 Communication	19,221	17,576		25,343	24,077	24,077	24,077	
380 Non-Instructional Profess & Tech Svcs	-	-		432	28,910	28,910	28,910	
390 Other General Profess & Tech Svcs	301	96		-	-	-	-	
Total Purchased Services	\$ 20,173	\$ 19,383	-	\$ 28,453	\$ 55,531	\$ 55,531	\$ 55,531	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 8,983	\$ 9,470		\$ 11,889	\$ 11,294	\$ 11,294	\$ 11,294	
420 Textbooks	4,191	9,196		-	-	-	-	
460 Non-consumable Items	-	2,012		483	459	459	459	
470 Computer Software	-	-		58	55	55	55	
480 Computer Hardware	389	-		653	620	620	620	
Total Supplies and Materials	\$ 13,563	\$ 20,678	-	\$ 13,083	\$ 12,428	\$ 12,428	\$ 12,428	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 10		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 10	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Programs	\$ 197,336	\$ 175,917	1.88	\$ 213,547	\$ 245,884	\$ 245,884	\$ 245,884	1.88
Total Special Programs	\$ 74,492,846	\$ 78,942,606	881.25	\$ 87,455,352	\$ 88,200,587	\$ 88,200,587	\$ 88,188,587	939.37
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	1.50	\$ 96,781	\$ 75,858	\$ 75,858	\$ 75,858	1.50
130 Licensed Additional Earnings	5,106	69,771		111,536	200,069	200,069	200,069	
130 Classified Additional Earnings	997	8,122		70,059	96,120	96,120	96,120	
Total Salaries and Wages	\$ 6,103	\$ 77,893	1.50	\$ 278,376	\$ 372,047	\$ 372,047	\$ 372,047	1.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,667	\$ 16,988		\$ 52,196	\$ 115,282	\$ 115,282	\$ 115,282	
220 Social Security Contribution	467	5,959		30,049	28,461	28,461	28,461	
230 Other	78	973		7,273	4,758	4,758	4,758	
240 Employee Insur & Other Contract Benefits	-	-		-	-	-	-	
Total Associated Payroll Costs	\$ 2,212	\$ 23,920	-	\$ 89,518	\$ 148,501	\$ 148,501	\$ 148,501	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 2,385		\$ 31,386	\$ 29,817	\$ 29,817	\$ 29,817	
330 Student Transportation Services	-	255		1,224	28,663	28,663	28,663	
350 Communication	-	6,872		13,754	13,066	13,066	13,066	
380 Non-Instructional Profess & Tech Svcs	-	-		18,360	17,442	17,442	17,442	
Total Purchased Services	\$ -	\$ 9,512	-	\$ 64,724	\$ 88,988	\$ 88,988	\$ 88,988	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 141	\$ 16,386		\$ 5,100	\$ 8,145	\$ 8,145	\$ 8,145	
460 Non-consumable Items	-	-		12,011	19,990	19,990	19,990	
Total Supplies and Materials	\$ 141	\$ 16,386	-	\$ 17,111	\$ 28,135	\$ 28,135	\$ 28,135	-
Total Summer School Programs	\$ 8,456	\$ 127,711	1.50	\$ 449,729	\$ 637,671	\$ 637,671	\$ 637,671	1.50
Total Instruction	\$ 234,273,488	\$ 256,129,667	2,819.18	\$ 281,278,491	\$ 282,676,904	\$ 282,676,904	\$ 284,682,666	2,861.95

2000 - Support Services

2100 - Support Services - Students

2110 - Attendance & Social Work Services - see footnote

Salaries and Wages

111 Regular Licensed*	\$ 1,786,570	\$ 2,187,993	46.25	\$ 2,894,938	\$ 3,195,208	\$ 3,195,208	\$ 3,410,779	50.75
112 Regular Classified	1,739,354	1,861,854	82.50	2,470,936	2,622,311	2,622,311	2,752,761	89.20
121 Licensed Substitutes	858	2,299		1,785	1,830	1,830	1,830	
122 Classified Substitutes	14,257	12,684		4,958	5,082	5,082	5,082	
124 Temporary Classified	350	6,915		-	-	-	-	
130 Licensed Staff Differentials	1,000	-		3,976	2,028	2,028	2,028	
130 Licensed Additional Earnings	4,063	5,588		-	-	-	4,491	
130 Classified Additional Earnings	7,626	21,913		29,012	29,738	29,738	29,738	
Total Salaries and Wages	\$ 3,554,078	\$ 4,099,246	128.75	\$ 5,405,605	\$ 5,856,197	\$ 5,856,197	\$ 6,206,709	139.95

Associated Payroll Costs

210 Public Employees Retirement System	\$ 848,725	\$ 838,113		\$ 1,333,903	\$ 1,476,834	\$ 1,476,834	\$ 1,584,458	
220 Social Security Contribution	260,788	304,539		416,000	432,729	432,729	459,486	
230 Other	77,101	92,507		123,829	141,016	141,016	145,350	
240 Employee Insur & Other Contract Benefits	954,365	1,103,361		1,550,835	1,669,122	1,669,122	1,773,715	
Total Associated Payroll Costs	\$ 2,140,979	\$ 2,338,520	-	\$ 3,424,567	\$ 3,719,701	\$ 3,719,701	\$ 3,963,009	-

*2016-17 licensed FTE should be increased to 47.25 because 1.00 FTE from 1280 Alternative Education was utilized in Attendance & Social Work Services

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ 12,104	\$ 10,049		\$ 12,358	\$ 16,791	\$ 16,791	\$ 16,791	
350 Communication	14,778	2,137		5,682	5,399	5,399	5,399	
380 Non-Instructional Profess & Tech Svcs	845,347	860,623		926,934	964,519	964,519	1,418,012	
390 Other General Profess & Tech Svcs	-	402		-	-	-	-	
Total Purchased Services	\$ 872,229	\$ 873,211	-	\$ 944,974	\$ 986,709	\$ 986,709	\$ 1,440,202	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,550	\$ 17,085		\$ 34,728	\$ 34,633	\$ 34,633	\$ 34,633	
460 Non-consumable Items	456	6,561		-	-	-	-	
470 Computer Software	-	1,055		-	-	-	-	
480 Computer Hardware	3,342	126		-	-	-	-	
Total Supplies and Materials	\$ 9,348	\$ 24,827	-	\$ 34,728	\$ 34,633	\$ 34,633	\$ 34,633	-
Total Attendance & Social Work Services	\$ 6,576,634	\$ 7,335,804	128.75	\$ 9,809,874	\$ 10,597,240	\$ 10,597,240	\$ 11,644,553	139.95
2120 - Guidance & Counseling								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 5,198,726	\$ 5,718,891	98.18	\$ 6,037,939	\$ 6,118,072	\$ 6,118,072	\$ 6,118,072	97.18
112 Regular Classified	61,306	52,757	2.00	64,265	-	-	-	
121 Licensed Substitutes	-	86		2,346	2,405	2,405	2,405	
122 Classified Substitutes	1,612	300		9,962	-	-	-	
130 Licensed Staff Differentials	52,173	56,569		30,315	67,568	67,568	67,568	
130 Licensed Additional Earnings	5,652	8,052		-	-	-	-	
Total Salaries and Wages	\$ 5,319,469	\$ 5,836,655	100.18	\$ 6,144,827	\$ 6,188,045	\$ 6,188,045	\$ 6,188,045	97.18
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,385,321	\$ 1,270,790		\$ 1,504,920	\$ 1,689,358	\$ 1,689,358	\$ 1,689,358	
220 Social Security Contribution	392,635	430,258		469,900	457,512	457,512	457,512	
230 Other	66,023	72,473		85,994	76,813	76,813	76,813	
240 Employee Insur & Other Contract Benefits	1,108,105	1,259,325		1,448,603	1,394,497	1,394,497	1,394,497	
Total Associated Payroll Costs	\$ 2,952,084	\$ 3,032,846	-	\$ 3,509,417	\$ 3,618,180	\$ 3,618,180	\$ 3,618,180	-
<u>Purchased Services</u>								
340 Travel	\$ 1,322	\$ 1,232		\$ 2,999	\$ 2,849	\$ 2,849	\$ 2,849	
350 Communication	2,659	3,538		5,138	4,880	4,880	4,880	
380 Non-Instructional Profess & Tech Svcs	-	6		539	512	512	512	
Total Purchased Services	\$ 3,981	\$ 4,776	-	\$ 8,676	\$ 8,241	\$ 8,241	\$ 8,241	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,622	\$ 2,981		\$ 4,325	\$ 4,110	\$ 4,110	\$ 4,110	
460 Non-consumable Items	485	1,049		-	-	-	-	
480 Computer Hardware	-	68		-	-	-	-	
Total Supplies and Materials	\$ 3,107	\$ 4,098	-	\$ 4,325	\$ 4,110	\$ 4,110	\$ 4,110	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 125		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 125	-	\$ -	\$ -	\$ -	\$ -	-
Total Guidance & Counseling	\$ 8,278,641	\$ 8,878,500	100.18	\$ 9,667,245	\$ 9,818,576	\$ 9,818,576	\$ 9,818,576	97.18
2130 - Health Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 818,685	\$ 889,538	13.58	\$ 874,708	\$ 976,028	\$ 976,028	\$ 976,028	14.88
112 Regular Classified	209,818	216,381	8.50	239,630	231,325	231,325	231,325	8.50
123 Temporary Licensed	135	-		-	-	-	-	
130 Licensed Staff Differentials	55,434	50,690		61,910	60,349	60,349	60,349	
130 Licensed Additional Earnings	9,838	26,005		23,346	23,930	23,930	23,930	
130 Classified Additional Earnings	8	38		-	-	-	-	
Total Salaries and Wages	\$ 1,093,918	\$ 1,182,652	22.08	\$ 1,199,594	\$ 1,291,632	\$ 1,291,632	\$ 1,291,632	23.38
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 264,269	\$ 250,953		\$ 294,381	\$ 343,729	\$ 343,729	\$ 343,729	
220 Social Security Contribution	78,520	85,947		91,770	94,736	94,736	94,736	
230 Other	13,934	16,044		16,794	18,332	18,332	18,332	
240 Employee Insur & Other Contract Benefits	247,541	247,484		351,089	227,083	227,083	227,083	
Total Associated Payroll Costs	\$ 604,264	\$ 600,428	-	\$ 754,034	\$ 683,880	\$ 683,880	\$ 683,880	-
<u>Purchased Services</u>								
340 Travel	\$ 13,093	\$ 15,947		\$ 11,250	\$ 10,688	\$ 10,688	\$ 10,688	
350 Communication	3,140	4,713		8,609	8,179	8,179	8,179	
380 Non-Instructional Profess & Tech Svcs	25,026	23,925		65,286	62,022	62,022	62,022	
Total Purchased Services	\$ 41,259	\$ 44,585	-	\$ 85,145	\$ 80,889	\$ 80,889	\$ 80,889	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,242	\$ 1,265		\$ 7,340	\$ 6,973	\$ 6,973	\$ 6,973	
440 Periodicals	105	-		262	249	249	249	
460 Non-consumable Items	1,139	1,137		-	-	-	-	
Total Supplies and Materials	\$ 3,486	\$ 2,402	-	\$ 7,602	\$ 7,222	\$ 7,222	\$ 7,222	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 46	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 46	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 269	\$ 279		\$ 689	\$ 655	\$ 655	\$ 655	
Total Other	\$ 269	\$ 279	-	\$ 689	\$ 655	\$ 655	\$ 655	-
Total Health Services	\$ 1,743,242	\$ 1,830,346	22.08	\$ 2,047,064	\$ 2,064,278	\$ 2,064,278	\$ 2,064,278	23.38
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 820,982	\$ 931,155	9.40	\$ 682,533	\$ 715,820	\$ 715,820	\$ 715,820	8.00
123 Temporary Licensed	15,092	17,034		-	-	-	-	
130 Licensed Staff Differentials	1,000	-		204,760	-	-	-	
130 Licensed Additional Earnings	3,037	2,435		1,533	1,571	1,571	1,571	
Total Salaries and Wages	\$ 840,111	\$ 950,624	9.40	\$ 888,826	\$ 717,391	\$ 717,391	\$ 717,391	8.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 228,169	\$ 213,308		\$ 218,118	\$ 198,124	\$ 198,124	\$ 198,124	
220 Social Security Contribution	61,894	70,193		67,995	54,220	54,220	54,220	
230 Other	10,307	11,668		12,444	8,826	8,826	8,826	
240 Employee Insur & Other Contract Benefits	128,516	150,113		135,924	125,213	125,213	125,213	
Total Associated Payroll Costs	\$ 428,886	\$ 445,282	-	\$ 434,481	\$ 386,383	\$ 386,383	\$ 386,383	-
<u>Purchased Services</u>								
340 Travel	\$ 7,954	\$ 7,394		\$ 7,833	\$ 7,441	\$ 7,441	\$ 7,441	
350 Communication	2,746	1,862		2,808	2,668	2,668	2,668	
380 Non-Instructional Profess & Tech Svcs	2,800	6		-	-	-	-	
Total Purchased Services	\$ 13,500	\$ 9,262	-	\$ 10,641	\$ 10,109	\$ 10,109	\$ 10,109	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,073	\$ 25,714		\$ 9,751	\$ 9,562	\$ 9,562	\$ 9,562	
440 Periodicals	-	-		315	-	-	-	
460 Non-consumable Items	-	728		-	-	-	-	
470 Computer Software	-	860		68	65	65	65	
Total Supplies and Materials	\$ 11,073	\$ 27,302	-	\$ 10,134	\$ 9,627	\$ 9,627	\$ 9,627	-
Total Psychological Services	\$ 1,293,570	\$ 1,432,470	9.40	\$ 1,344,082	\$ 1,123,510	\$ 1,123,510	\$ 1,123,510	8.00

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2150 - Speech Pathology & Audiology Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,457,865	\$ 2,637,260	48.85	\$ 3,166,866	\$ 3,344,411	\$ 3,344,411	\$ 3,344,411	47.92
112 Regular Classified	44,220	72,686	1.74	62,100	50,833	50,833	50,833	1.38
123 Temporary Licensed	1,500	-		-	-	-	-	
130 Licensed Staff Differentials	137,694	131,681		167,545	160,939	160,939	160,939	
130 Licensed Additional Earnings	1,812	11,312		12,045	12,346	12,346	12,346	
130 Classified Additional Earnings	2,355	615		-	-	-	-	
Total Salaries and Wages	\$ 2,645,446	\$ 2,853,554	50.59	\$ 3,408,556	\$ 3,568,529	\$ 3,568,529	\$ 3,568,529	49.30
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 669,214	\$ 608,880		\$ 836,460	\$ 990,632	\$ 990,632	\$ 990,632	
220 Social Security Contribution	195,992	210,987		260,754	265,641	265,641	265,641	
230 Other	33,637	36,246		47,450	44,138	44,138	44,138	
240 Employee Insur & Other Contract Benefits	500,285	539,137		731,531	704,922	704,922	704,922	
Total Associated Payroll Costs	\$ 1,399,128	\$ 1,395,250	-	\$ 1,876,195	\$ 2,005,333	\$ 2,005,333	\$ 2,005,333	-
<u>Purchased Services</u>								
320 Property Services	\$ 770	\$ -		\$ 519	\$ 493	\$ 493	\$ 493	
340 Travel	9,294	9,745		8,941	8,494	8,494	8,494	
350 Communication	649	244		1,080	1,026	1,026	1,026	
380 Non-Instructional Profess & Tech Svcs	463,222	369,070		116,575	110,746	110,746	110,746	
Total Purchased Services	\$ 473,935	\$ 379,059	-	\$ 127,115	\$ 120,759	\$ 120,759	\$ 120,759	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 35,620	\$ 27,223		\$ 42,209	\$ 40,099	\$ 40,099	\$ 40,099	
460 Non-consumable Items	6,775	4,250		-	-	-	-	
470 Computer Software	361	231		590	561	561	561	
480 Computer Hardware	608	3,141		-	-	-	-	
Total Supplies and Materials	\$ 43,364	\$ 34,845	-	\$ 42,799	\$ 40,660	\$ 40,660	\$ 40,660	-
Total Speech Pathology & Audiology Services	\$ 4,561,873	\$ 4,662,708	50.59	\$ 5,454,665	\$ 5,735,281	\$ 5,735,281	\$ 5,735,281	49.30

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2160 - Other Student Treatment Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 620,647	\$ 625,467	9.55	\$ 634,168	\$ 635,124	\$ 635,124	\$ 635,124	9.55
112 Regular Classified	101,965	105,946	2.62	107,166	111,039	111,039	111,039	2.66
123 Temporary Licensed	-	3,863		5,957	6,106	6,106	6,106	
130 Licensed Staff Differentials	34,779	31,140		33,702	22,976	22,976	22,976	
130 Licensed Additional Earnings	-	368		1,045	1,071	1,071	1,071	
130 Classified Additional Earnings	-	-		687	704	704	704	
Total Salaries and Wages	\$ 757,391	\$ 766,784	12.17	\$ 782,725	\$ 777,020	\$ 777,020	\$ 777,020	12.21
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 175,430	\$ 169,573		\$ 191,350	\$ 192,805	\$ 192,805	\$ 192,805	
220 Social Security Contribution	55,942	56,452		59,879	57,678	57,678	57,678	
230 Other	9,581	9,687		10,958	9,625	9,625	9,625	
240 Employee Insur & Other Contract Benefits	148,388	154,226		175,978	184,655	184,655	184,655	
Total Associated Payroll Costs	\$ 389,341	\$ 389,938	-	\$ 438,165	\$ 444,763	\$ 444,763	\$ 444,763	-
<u>Purchased Services</u>								
320 Property Services	\$ 153	\$ 108		\$ 306	\$ 291	\$ 291	\$ 291	
340 Travel	15,893	15,161		17,055	16,202	16,202	16,202	
350 Communication	2,512	787		2,744	2,606	2,606	2,606	
380 Non-Instructional Profess & Tech Svcs	34	76,495		1,001	951	951	951	
390 Other General Profess & Tech Svcs	213	-		576	547	547	547	
Total Purchased Services	\$ 18,805	\$ 92,551	-	\$ 21,682	\$ 20,597	\$ 20,597	\$ 20,597	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,139	\$ 8,726		\$ 15,499	\$ 14,725	\$ 14,725	\$ 14,725	
460 Non-consumable Items	3,229	4,828		-	-	-	-	
470 Computer Software	-	214		67	64	64	64	
Total Supplies and Materials	\$ 12,368	\$ 13,768	-	\$ 15,566	\$ 14,789	\$ 14,789	\$ 14,789	-
Total Other Student Treatment Services	\$ 1,177,905	\$ 1,263,041	12.17	\$ 1,258,138	\$ 1,257,169	\$ 1,257,169	\$ 1,257,169	12.21
2190 - Direction, Student Support Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 261,624	\$ 281,243	6.32	\$ 344,003	\$ 333,906	\$ 333,906	\$ 333,906	6.25
113 Supervisory Licensed	396,454	429,225	4.00	432,587	517,529	517,529	517,529	5.00
117 Unused Leave	-	5,271		-	-	-	-	
121 Licensed Substitutes	428	-		2,855	2,926	2,926	2,926	

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
122 Classified Substitutes	-	-		6,144	6,297	6,297	6,297	
123 Temporary Licensed	-	42,997		-	-	-	-	
130 Licensed Additional Earnings	559	237		381	391	391	391	
130 Classified Additional Earnings	1,059	303		11,257	11,538	11,538	11,538	
130 Car Allowance	2,700	3,750		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 662,824	\$ 763,026	10.32	\$ 800,227	\$ 875,587	\$ 875,587	\$ 875,587	11.25
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 184,957	\$ 161,518		\$ 195,268	\$ 254,931	\$ 254,931	\$ 254,931	
220 Social Security Contribution	49,041	56,405		61,215	65,920	65,920	65,920	
230 Other	8,071	9,105		11,203	11,602	11,602	11,602	
240 Employee Insur & Other Contract Benefits	105,445	118,041		150,131	158,377	158,377	158,377	
Total Associated Payroll Costs	\$ 347,514	\$ 345,069	-	\$ 417,817	\$ 490,830	\$ 490,830	\$ 490,830	-
<u>Purchased Services</u>								
320 Property Services	\$ 675	\$ 1,225		\$ 2,662	\$ 2,529	\$ 2,529	\$ 2,529	
340 Travel	8,864	7,399		23,619	23,154	23,154	23,154	
350 Communication	15,730	13,505		24,802	23,561	23,561	23,561	
380 Non-Instructional Profess & Tech Svcs	19,349	9,246		399	379	379	379	
390 Other General Profess & Tech Svcs	967	1,141		519	493	493	493	
Total Purchased Services	\$ 45,585	\$ 32,516	-	\$ 52,001	\$ 50,116	\$ 50,116	\$ 50,116	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 27,426	\$ 27,712		\$ 27,313	\$ 26,348	\$ 26,348	\$ 26,348	
440 Periodicals	2,583	440		2,914	2,768	2,768	2,768	
460 Non-consumable Items	4,875	9,566		27,266	25,903	25,903	25,903	
470 Computer Software	16,387	7,862		1,663	1,580	1,580	1,580	
480 Computer Hardware	5,229	32,086		22,582	21,453	21,453	21,453	
Total Supplies and Materials	\$ 56,500	\$ 77,666	-	\$ 81,738	\$ 78,052	\$ 78,052	\$ 78,052	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 225		\$ 288	\$ 274	\$ 274	\$ 274	
Total Other	\$ -	\$ 225	-	\$ 288	\$ 274	\$ 274	\$ 274	-
Total Direction, Student Support Services	\$ 1,112,423	\$ 1,218,502	10.32	\$ 1,352,071	\$ 1,494,859	\$ 1,494,859	\$ 1,494,859	11.25
Total Support Services - Students	\$ 24,744,288	\$ 26,621,371	333.49	\$ 30,933,139	\$ 32,090,913	\$ 32,090,913	\$ 33,138,226	341.27

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		Proposed	2017-18		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
2200 - Support Services - Instructional Services								
2210 - Improvement of Instruction Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 598,671	\$ 574,685	6.50	\$ 490,052	\$ 479,858	\$ 479,858	\$ 685,592	9.50
112 Regular Classified	48,499	51,835	2.17	74,757	60,947	60,947	60,947	1.67
113 Supervisory Licensed	307,149	386,827	4.00	400,828	436,404	436,404	436,404	4.00
121 Licensed Substitutes	4,090	10,351		81,859	26,759	26,759	26,759	
122 Classified Substitutes	700	2,610		-	1,538	1,538	1,538	
123 Temporary Licensed	-	834		-	-	-	-	
124 Temporary Classified	200	589		-	1,025	1,025	1,025	
130 Licensed Staff Differentials	42,299	34,196		33,376	48,373	48,373	66,848	
130 Licensed Additional Earnings	46,741	249,822		301,491	374,709	374,709	433,823	
130 Classified Additional Earnings	5,286	11,355		-	15,580	15,580	15,580	
Total Salaries and Wages	\$ 1,053,635	\$ 1,323,104	12.67	\$ 1,382,363	\$ 1,445,193	\$ 1,445,193	\$ 1,728,516	15.17
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 273,916	\$ 279,654		\$ 328,212	\$ 434,675	\$ 434,675	\$ 519,943	
220 Social Security Contribution	74,967	99,463		106,156	107,482	107,482	129,104	
230 Other	12,819	16,633		18,222	17,871	17,871	21,333	
240 Employee Insur & Other Contract Benefits	172,691	187,630		183,208	177,194	177,194	222,027	
Total Associated Payroll Costs	\$ 534,393	\$ 583,380	-	\$ 635,798	\$ 737,222	\$ 737,222	\$ 892,407	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 5,189		\$ 7,764	\$ 7,376	\$ 7,376	\$ 7,376	
320 Property Services	3,982	4,711		1,530	1,454	1,454	1,454	
330 Student Transportation Services	559	884		-	-	-	-	
340 Travel	80,403	46,690		26,904	27,007	27,007	27,007	
350 Communication	14,570	29,958		45,872	39,362	39,362	39,362	
380 Non-Instructional Profess & Tech Svcs	19,792	124,132		31,809	74,043	74,043	74,043	
390 Other General Profess & Tech Svcs	-	4,910		577	548	548	548	
Total Purchased Services	\$ 119,306	\$ 216,474	-	\$ 114,456	\$ 149,790	\$ 149,790	\$ 149,790	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 62,668	\$ 68,966		\$ 101,636	\$ 371,669	\$ 371,669	\$ 421,669	
420 Textbooks	26,507	7,594		2,183	8,796	8,796	8,796	
440 Periodicals	283	338		516	490	490	490	
460 Non-consumable Items	15,883	9,556		28,102	38,097	38,097	38,097	
470 Computer Software	33,182	621		8,075	7,671	7,671	7,671	
480 Computer Hardware	971	4,212		2,670	10,137	10,137	10,137	
Total Supplies and Materials	\$ 139,494	\$ 91,287	-	\$ 143,182	\$ 436,860	\$ 436,860	\$ 486,860	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ -		\$ -	\$ 17,463	\$ 17,463	\$ 17,463	
Total Capital Outlay	\$ -	\$ -	-	\$ -	\$ 17,463	\$ 17,463	\$ 17,463	-
<u>Other</u>								
640 Dues And Fees	\$ 10,187	\$ 3,560		\$ 3,938	\$ 6,036	\$ 6,036	\$ 6,036	
Total Other	\$ 10,187	\$ 3,560	-	\$ 3,938	\$ 6,036	\$ 6,036	\$ 6,036	-
Total Improvement of Instruction Services	\$ 1,857,015	\$ 2,217,805	12.67	\$ 2,279,737	\$ 2,792,564	\$ 2,792,564	\$ 3,281,072	15.17
2220 - Educational Library Media Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 550,460	\$ 553,522	8.00	\$ 593,899	\$ 591,112	\$ 591,112	\$ 591,112	8.00
112 Regular Classified	1,740,355	1,768,329	65.00	1,952,464	2,035,240	2,035,240	2,035,240	66.00
121 Licensed Substitutes	11,797	12,712		17,125	17,553	17,553	17,553	
122 Classified Substitutes	42,764	41,777		55,344	56,728	56,728	56,728	
124 Temporary Classified	4,236	5,078		9,144	9,373	9,373	9,373	
130 Licensed Staff Differentials	31,819	29,617		23,376	21,166	21,166	21,166	
130 Licensed Additional Earnings	1,553	1,855		14,909	15,282	15,282	15,282	
130 Classified Additional Earnings	4,414	4,739		3,998	4,098	4,098	4,098	
Total Salaries and Wages	\$ 2,387,398	\$ 2,417,629	73.00	\$ 2,670,259	\$ 2,750,552	\$ 2,750,552	\$ 2,750,552	74.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 613,171	\$ 519,614		\$ 652,877	\$ 736,960	\$ 736,960	\$ 736,960	
220 Social Security Contribution	171,209	174,107		204,273	199,531	199,531	199,531	
230 Other	30,568	33,804		37,384	41,087	41,087	41,087	
240 Employee Insur & Other Contract Benefits	836,574	829,904		1,055,580	970,296	970,296	970,296	
Total Associated Payroll Costs	\$ 1,651,522	\$ 1,557,429	-	\$ 1,950,114	\$ 1,947,874	\$ 1,947,874	\$ 1,947,874	-
<u>Purchased Services</u>								
320 Property Services	\$ 459	\$ 654		\$ 505	\$ 480	\$ 480	\$ 480	
340 Travel	1,775	1,017		1,905	1,810	1,810	1,810	
350 Communication	1,903	701		6,591	6,254	6,254	6,254	
380 Non-Instructional Profess & Tech Svcs	148,662	170,458		164,608	156,378	156,378	156,378	
390 Other General Profess & Tech Svcs	1,424	2,596		2,549	2,422	2,422	2,422	
Total Purchased Services	\$ 154,223	\$ 175,426	-	\$ 176,158	\$ 167,344	\$ 167,344	\$ 167,344	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 24,001	\$ 25,320		\$ 46,565	\$ 39,985	\$ 39,985	\$ 39,985	
430 Library Books	154,689	246,989		367,541	262,676	262,676	262,676	
440 Periodicals	7,094	4,308		9,665	9,187	9,187	9,187	
460 Non-consumable Items	24,647	39,126		6,000	5,700	5,700	5,700	
470 Computer Software	76	45,475		45,919	43,623	43,623	43,623	
480 Computer Hardware	2,082	7,658		23,528	18,094	18,094	18,094	
Total Supplies and Materials	\$ 212,589	\$ 368,876	-	\$ 499,218	\$ 379,265	\$ 379,265	\$ 379,265	-
<u>Other</u>								
640 Dues And Fees	\$ 288	\$ 432		\$ 300	\$ 285	\$ 285	\$ 285	
Total Other	\$ 288	\$ 432	-	\$ 300	\$ 285	\$ 285	\$ 285	-
Total Educational Library Media Services	\$ 4,406,020	\$ 4,519,792	73.00	\$ 5,296,049	\$ 5,245,320	\$ 5,245,320	\$ 5,245,320	74.00
2230 - Assessment & Testing								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 145,192	\$ 149,953	2.00	\$ 152,912	\$ 74,826	\$ 74,826	\$ 74,826	1.00
112 Regular Classified	171,446	169,511	3.00	177,430	99,201	99,201	99,201	2.00
113 Supervisory Licensed	95,743	97,774	1.00	99,729	101,475	101,475	101,475	1.00
121 Licensed Substitutes	9,262	8,205		-	-	-	-	
130 Licensed Staff Differentials	7,645	7,796		7,952	7,909	7,909	7,909	
130 Licensed Additional Earnings	10,601	9,613		9,938	10,186	10,186	10,186	
130 Classified Additional Earnings	387	478		-	-	-	-	
Total Salaries and Wages	\$ 440,276	\$ 443,330	6.00	\$ 447,961	\$ 293,597	\$ 293,597	\$ 293,597	4.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 121,809	\$ 109,625		\$ 109,930	\$ 89,594	\$ 89,594	\$ 89,594	
220 Social Security Contribution	32,264	32,412		34,269	21,699	21,699	21,699	
230 Other	5,425	5,395		6,271	3,658	3,658	3,658	
240 Employee Insur & Other Contract Benefits	70,611	83,201		86,760	59,673	59,673	59,673	
Total Associated Payroll Costs	\$ 230,109	\$ 230,633	-	\$ 237,230	\$ 174,624	\$ 174,624	\$ 174,624	-
<u>Purchased Services</u>								
320 Property Services	\$ 498	\$ 478		\$ 317	\$ 323	\$ 323	\$ 323	
340 Travel	1,854	1,878		1,859	1,896	1,896	1,896	
350 Communication	38,150	20,133		20,738	21,153	21,153	21,153	
380 Non-Instructional Profess & Tech Svcs	1,335	111,999		251,514	256,544	256,544	256,544	
390 Other General Profess & Tech Svcs	-	387		-	-	-	-	
Total Purchased Services	\$ 41,837	\$ 134,875	-	\$ 274,428	\$ 279,916	\$ 279,916	\$ 279,916	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 3,375	\$ 4,288		\$ 5,358	\$ 5,465	\$ 5,465	\$ 5,465	
440 Periodicals	168	110		435	444	444	444	
460 Non-consumable Items	50	-		435	444	444	444	
470 Computer Software	500	500		1,748	1,783	1,783	1,783	
480 Computer Hardware	251	155		1,442	1,471	1,471	1,471	
Total Supplies and Materials	\$ 4,344	\$ 5,053	-	\$ 9,418	\$ 9,607	\$ 9,607	\$ 9,607	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 59		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 59	-	\$ -	\$ -	\$ -	\$ -	-
Total Assessment & Testing	\$ 716,566	\$ 813,950	6.00	\$ 969,037	\$ 757,744	\$ 757,744	\$ 757,744	4.00

2240 - Instructional Staff Development

<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 1,914,863	37.50	\$ 2,470,305	\$ 2,377,741	\$ 2,377,741	\$ 2,377,741	34.50
115 Sabbaticals	50,909	-		503,847	507,150	507,150	507,150	
121 Licensed Substitutes	60,536	31,324		277,378	155,698	155,698	155,698	
122 Classified Substitutes	-	87		1,341	1,375	1,375	1,375	
123 Temporary Licensed	-	-		5,793	5,938	5,938	5,938	
124 Temporary Classified	23,706	192		-	-	-	-	
130 Licensed Staff Differentials	-	2,803		16,746	28,756	28,756	28,756	
130 Licensed Additional Earnings	117,476	924,107		1,051,608	241,470	241,470	241,470	
130 Classified Additional Earnings	4,871	3,444		516,997	7,695	7,695	7,695	
Total Salaries and Wages	\$ 257,498	\$ 2,876,820	37.50	\$ 4,844,015	\$ 3,325,823	\$ 3,325,823	\$ 3,325,823	34.50

<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 52,633	\$ 635,211		\$ 1,137,883	\$ 850,856	\$ 850,856	\$ 850,856	
220 Social Security Contribution	19,172	212,725		362,033	248,567	248,567	248,567	
230 Other	3,259	35,827		69,816	40,711	40,711	40,711	
240 Employee Insur & Other Contract Benefits	10,242	373,723		669,390	475,712	475,712	475,712	
Total Associated Payroll Costs	\$ 85,306	\$ 1,257,486	-	\$ 2,239,122	\$ 1,615,846	\$ 1,615,846	\$ 1,615,846	-

<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 7,480	\$ -		\$ -	\$ 55,896	\$ 55,896	\$ 55,896	
320 Property Services	840	10,334		7,902	1,522	1,522	1,522	
340 Travel	230,436	412,971		364,502	379,293	379,293	379,293	
350 Communication	6,319	3,240		10,059	114,093	114,093	114,093	

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
380 Non-Instructional Profess & Tech Svcs	17,343	71,170		140,165	104,658	104,658	104,658	
390 Other General Profess & Tech Svcs	2,600	-		-	-	-	-	
Total Purchased Services	\$ 265,018	\$ 497,715	-	\$ 522,628	\$ 655,462	\$ 655,462	\$ 655,462	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 25,357	\$ 50,924		\$ 41,959	\$ 45,449	\$ 45,449	\$ 45,449	
420 Textbooks	-	-		365	347	347	347	
430 Library Books	250	-		-	-	-	-	
440 Periodicals	47	94		711	676	676	676	
460 Non-consumable Items	805	1,154		1,040	20,927	20,927	20,927	
480 Computer Hardware	780	-		-	165,048	165,048	165,048	
Total Supplies and Materials	\$ 27,239	\$ 52,172	-	\$ 44,075	\$ 232,447	\$ 232,447	\$ 232,447	-
<u>Other</u>								
640 Dues And Fees	\$ 43,697	\$ 7,635		\$ -	\$ 3,947	\$ 3,947	\$ 3,947	
Total Other	\$ 43,697	\$ 7,635	-	\$ -	\$ 3,947	\$ 3,947	\$ 3,947	-
Total Instructional Staff Development	\$ 678,758	\$ 4,691,828	37.50	\$ 7,649,840	\$ 5,833,525	\$ 5,833,525	\$ 5,833,525	34.50
Total Support Services - Instructional Services	\$ 7,658,359	\$ 12,243,375	129.17	\$ 16,194,663	\$ 14,629,153	\$ 14,629,153	\$ 15,117,661	127.67
2300 - Support Services - General Administration								
2310 - Board Of Education Services								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 191	\$ -		\$ -	\$ -	\$ -	\$ -	
130 Classified Additional Earnings	541	501		870	892	892	892	
Total Salaries and Wages	\$ 732	\$ 501	-	\$ 870	\$ 892	\$ 892	\$ 892	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 172	\$ 121		\$ 213	\$ 284	\$ 284	\$ 284	
220 Social Security Contribution	56	38		67	69	69	69	
230 Other	9	6		12	12	12	12	
Total Associated Payroll Costs	\$ 237	\$ 165	-	\$ 292	\$ 365	\$ 365	\$ 365	-
<u>Purchased Services</u>								
340 Travel	\$ 3,360	\$ 4,254		\$ 15,668	\$ 14,884	\$ 14,884	\$ 14,884	
350 Communication	1,789	2,429		6,949	6,601	6,601	6,601	
380 Non-Instructional Profess & Tech Svcs	595,359	358,909		533,117	506,462	506,462	506,462	
390 Other General Profess & Tech Svcs	-	-		1,091	1,036	1,036	1,036	
Total Purchased Services	\$ 600,508	\$ 365,592	-	\$ 556,825	\$ 528,983	\$ 528,983	\$ 528,983	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,302	\$ 1,333		\$ 2,746	\$ 3,050	\$ 3,050	\$ 3,050	
440 Periodicals	-	-		465	-	-	-	
480 Computer Hardware	-	-		1,337	1,270	1,270	1,270	
Total Supplies and Materials	\$ 1,302	\$ 1,333	-	\$ 4,548	\$ 4,320	\$ 4,320	\$ 4,320	-
<u>Other</u>								
640 Dues And Fees	\$ 18,940	\$ 18,940		\$ 36,044	\$ 34,242	\$ 34,242	\$ 34,242	
Total Other	\$ 18,940	\$ 18,940	-	\$ 36,044	\$ 34,242	\$ 34,242	\$ 34,242	-
Total Board Of Education Services	\$ 621,719	\$ 386,531	-	\$ 598,579	\$ 568,802	\$ 568,802	\$ 568,802	-
2320 - Executive Administration Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 227,918	\$ 224,853	3.00	\$ 152,812	\$ 162,991	\$ 162,991	\$ 177,229	3.00
113 Supervisory Licensed	462,393	467,414	3.00	477,290	520,007	520,007	525,994	3.00
114 Supervisory Classified	245,846	250,763	2.00	255,779	262,524	262,524	262,524	2.00
117 Unused Leave	14,426	-		-	-	-	-	
121 Licensed Substitutes	172	174		-	-	-	-	
122 Classified Substitutes	-	-		2,283	2,340	2,340	2,340	
124 Temporary Classified	-	1,466		-	-	-	-	
130 Licensed Additional Earnings	-	-		8,316	8,524	8,524	8,524	
130 Car Allowance	3,000	3,000		3,000	6,000	6,000	6,000	
Total Salaries and Wages	\$ 953,755	\$ 947,670	8.00	\$ 899,480	\$ 962,386	\$ 962,386	\$ 982,611	8.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 260,494	\$ 236,181		\$ 220,452	\$ 299,972	\$ 299,972	\$ 303,567	
220 Social Security Contribution	68,733	64,765		68,810	63,796	63,796	65,343	
230 Other	11,638	11,177		12,593	11,843	11,843	12,089	
240 Employee Insur & Other Contract Benefits	131,924	137,398		136,680	162,808	162,808	162,808	
Total Associated Payroll Costs	\$ 472,789	\$ 449,521	-	\$ 438,535	\$ 538,419	\$ 538,419	\$ 543,807	-
<u>Purchased Services</u>								
320 Property Services	\$ 499	\$ 1,289		\$ 1,182	\$ 1,123	\$ 1,123	\$ 1,123	
330 Student Transportation Services	-	1,874		-	-	-	-	
340 Travel	7,976	6,160		31,845	30,253	30,253	30,253	
350 Communication	10,873	5,246		10,521	9,995	9,995	9,995	
380 Non-Instructional Profess & Tech Svcs	25,410	33,428		18,312	17,397	17,397	17,397	
390 Other General Profess & Tech Svcs	175	390		148	141	141	141	
Total Purchased Services	\$ 44,933	\$ 48,387	-	\$ 62,008	\$ 58,909	\$ 58,909	\$ 58,909	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,065	\$ 4,389		\$ 8,275	\$ 7,929	\$ 7,929	\$ 7,929	
440 Periodicals	-	-		71	-	-	-	
460 Non-consumable Items	2,588	2,627		3,789	3,600	3,600	3,600	
470 Computer Software	216	-		223	212	212	212	
480 Computer Hardware	382	80		4,645	4,413	4,413	4,413	
Total Supplies and Materials	\$ 7,251	\$ 7,096	-	\$ 17,003	\$ 16,154	\$ 16,154	\$ 16,154	-
<u>Other</u>								
640 Dues And Fees	\$ 2,407	\$ 4,669		\$ 9,336	\$ 8,869	\$ 8,869	\$ 8,869	
Total Other	\$ 2,407	\$ 4,669	-	\$ 9,336	\$ 8,869	\$ 8,869	\$ 8,869	-
Total Executive Administration Services	\$ 1,481,135	\$ 1,457,343	8.00	\$ 1,426,362	\$ 1,584,737	\$ 1,584,737	\$ 1,610,350	8.00
Total Support Services - General Administration	\$ 2,102,854	\$ 1,843,874	8.00	\$ 2,024,941	\$ 2,153,539	\$ 2,153,539	\$ 2,179,152	8.00
2400 - School Administration								
2410 - Office of the Principal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 7,305,533	\$ 7,714,494	218.03	\$ 8,157,614	\$ 8,428,494	\$ 8,428,494	\$ 8,428,494	221.55
113 Supervisory Licensed	8,850,902	9,516,049	100.00	10,345,201	10,386,549	10,386,549	10,386,549	99.00
121 Licensed Substitutes	2,433	4,441		2,458	2,519	2,519	2,519	
122 Classified Substitutes	118,685	103,732		174,936	189,521	189,521	189,521	
123 Temporary Licensed	3,349	-		7,930	8,128	8,128	8,128	
124 Temporary Classified	9,888	7,118		10,148	10,402	10,402	10,402	
130 Licensed Staff Differentials	-	571		-	-	-	-	
130 Licensed Additional Earnings	20,871	24,990		7,075	7,303	7,303	7,303	
130 Classified Additional Earnings	58,475	59,629		49,132	50,363	50,363	50,363	
Total Salaries and Wages	\$ 16,370,136	\$ 17,431,024	318.03	\$ 18,754,494	\$ 19,083,279	\$ 19,083,279	\$ 19,083,279	320.55
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,407,061	\$ 4,005,519		\$ 4,569,954	\$ 5,345,120	\$ 5,345,120	\$ 5,345,120	
220 Social Security Contribution	1,197,062	1,280,956		1,435,951	1,408,873	1,408,873	1,408,873	
230 Other	203,822	218,751		263,204	250,470	250,470	250,470	
240 Employee Insur & Other Contract Benefits	3,649,828	3,918,348		4,601,605	4,521,464	4,521,464	4,521,464	
Total Associated Payroll Costs	\$ 9,457,773	\$ 9,423,574	-	\$ 10,870,714	\$ 11,525,927	\$ 11,525,927	\$ 11,525,927	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 52	\$ -		\$ 520	\$ 589	\$ 589	\$ 589	
320 Property Services	44,456	37,902		77,136	73,076	73,076	73,076	

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
340 Travel	45,523	43,359		77,544	61,141	61,141	61,141	
350 Communication	352,074	345,847		408,087	388,371	388,371	388,371	
380 Non-Instructional Profess & Tech Svcs	50,201	90,482		34,898	33,022	33,022	33,022	
390 Other General Profess & Tech Svcs	37,403	56,202		11,569	10,706	10,706	10,706	
Total Purchased Services	\$ 529,709	\$ 573,792	-	\$ 609,754	\$ 566,905	\$ 566,905	\$ 566,905	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 313,073	\$ 297,717		\$ 612,934	\$ 581,738	\$ 581,738	\$ 581,738	
440 Periodicals	1,121	1,440		1,155	956	956	956	
460 Non-consumable Items	164,937	192,023		119,142	112,565	112,565	112,565	
470 Computer Software	7,373	6,541		26,320	25,090	25,090	25,090	
480 Computer Hardware	58,715	62,034		27,388	25,926	25,926	25,926	
Total Supplies and Materials	\$ 545,219	\$ 559,755	-	\$ 786,939	\$ 746,275	\$ 746,275	\$ 746,275	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 1,926	\$ 10,709		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 1,926	\$ 10,709	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 19,127	\$ 12,567		\$ 14,417	\$ 13,697	\$ 13,697	\$ 13,697	
670 Taxes, Licenses and Assessments	1,760	237		-	-	-	-	
Total Other	\$ 20,887	\$ 12,804	-	\$ 14,417	\$ 13,697	\$ 13,697	\$ 13,697	-
Total Office of the Principal Services	\$ 26,925,650	\$ 28,011,658	318.03	\$ 31,036,318	\$ 31,936,083	\$ 31,936,083	\$ 31,936,083	320.55

2490 - Other Support and Operations of Level Offices

Salaries and Wages

111 Regular Licensed	\$ 74,454	\$ 77,820	0.50	\$ 27,181	\$ 32,978	\$ 32,978	\$ 32,978	0.50
112 Regular Classified	370,897	397,804	9.38	432,857	451,135	451,135	451,135	9.33
113 Supervisory Licensed	674,914	828,928	7.50	919,612	937,471	937,471	937,471	7.50
117 Unused Leave	9,132	2,664		-	-	-	-	
122 Classified Substitutes	14,551	3,350		3,060	3,137	3,137	3,137	
124 Temporary Classified	183	-		-	-	-	-	
130 Licensed Staff Differentials	3,822	3,898		1,988	-	-	-	
130 Licensed Additional Earnings	1,697	34,147		1,990	2,040	2,040	2,040	
130 Classified Additional Earnings	1,019	2,782		10,166	10,420	10,420	10,420	
130 Car Allowance	12,058	7,500		16,500	15,000	15,000	15,000	
Total Salaries and Wages	\$ 1,162,727	\$ 1,358,893	17.38	\$ 1,413,354	\$ 1,452,181	\$ 1,452,181	\$ 1,452,181	17.33

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 290,297	\$ 313,520		\$ 346,837	\$ 434,018	\$ 434,018	\$ 434,018	
220 Social Security Contribution	84,814	99,771		108,136	108,881	108,881	108,881	
230 Other	14,244	16,274		19,787	17,980	17,980	17,980	
240 Employee Insur & Other Contract Benefits	180,587	227,951		251,315	249,098	249,098	249,098	
Total Associated Payroll Costs	\$ 569,942	\$ 657,516	-	\$ 726,075	\$ 809,977	\$ 809,977	\$ 809,977	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 200		\$ -	\$ -	\$ -	\$ -	
320 Property Services	4,663	1,604		1,197	10,638	10,638	10,638	
330 Student Transportation Services	-	1,785		-	-	-	-	
340 Travel	21,984	25,694		19,463	30,888	30,888	30,888	
350 Communication	43,381	36,197		97,825	92,934	92,934	92,934	
380 Non-Instructional Profess & Tech Svcs	1,231	10,857		530	504	504	504	
390 Other General Profess & Tech Svcs	1,443	574		2,530	2,403	2,403	2,403	
Total Purchased Services	\$ 72,702	\$ 76,911	-	\$ 121,545	\$ 137,367	\$ 137,367	\$ 137,367	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 17,505	\$ 26,506		\$ 59,568	\$ 56,589	\$ 56,589	\$ 56,589	
440 Periodicals	354	348		377	358	358	358	
460 Non-consumable Items	10,155	19,287		8,571	8,142	8,142	8,142	
470 Computer Software	6	52		2,860	2,717	2,717	2,717	
480 Computer Hardware	464	2,007		10,330	9,813	9,813	9,813	
Total Supplies and Materials	\$ 28,484	\$ 48,200	-	\$ 81,706	\$ 77,619	\$ 77,619	\$ 77,619	-
<u>Other</u>								
640 Dues And Fees	\$ 700	\$ 1,852		\$ 6,719	\$ 6,383	\$ 6,383	\$ 6,383	
Total Other	\$ 700	\$ 1,852	-	\$ 6,719	\$ 6,383	\$ 6,383	\$ 6,383	-
Total Other Support and Operations of Level Offices	\$ 1,834,555	\$ 2,143,372	17.38	\$ 2,349,399	\$ 2,483,527	\$ 2,483,527	\$ 2,483,527	17.33
Total School Administration	\$ 28,760,205	\$ 30,155,030	335.41	\$ 33,385,717	\$ 34,419,610	\$ 34,419,610	\$ 34,419,610	337.88
2500 - Support Services - Business								
2520 - Fiscal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 883,209	\$ 882,544	18.80	\$ 1,019,425	\$ 1,081,089	\$ 1,081,089	\$ 1,081,089	19.50
114 Supervisory Classified	213,632	217,905	2.00	222,263	305,732	305,732	305,732	3.00
124 Temporary Classified	5,900	22,888		8,325	8,533	8,533	8,533	
130 Classified Additional Earnings	6,536	15,333		30,772	31,541	31,541	31,541	
130 Car Allowance	9,000	9,000		12,000	9,000	9,000	9,000	
Total Salaries and Wages	\$ 1,118,277	\$ 1,147,670	20.80	\$ 1,292,785	\$ 1,435,895	\$ 1,435,895	\$ 1,435,895	22.50

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 285,218	\$ 260,621		\$ 315,206	\$ 416,703	\$ 416,703	\$ 416,703	
220 Social Security Contribution	82,600	85,443		98,898	106,426	106,426	106,426	
230 Other	13,646	13,839		18,100	18,048	18,048	18,048	
240 Employee Insur & Other Contract Benefits	239,776	242,849		300,768	310,384	310,384	310,384	
Total Associated Payroll Costs	\$ 621,240	\$ 602,752	-	\$ 732,972	\$ 851,561	\$ 851,561	\$ 851,561	-
<u>Purchased Services</u>								
320 Property Services	\$ 32,975	\$ 1,631		\$ 2,074	\$ 1,970	\$ 1,970	\$ 1,970	
340 Travel	14,653	12,315		34,753	33,015	33,015	33,015	
350 Communication	34,445	24,456		49,358	46,891	46,891	46,891	
380 Non-Instructional Profess & Tech Svcs	62,633	79,654		81,123	77,067	77,067	77,067	
390 Other General Profess & Tech Svcs	40,804	38,280		8,078	7,674	7,674	7,674	
Total Purchased Services	\$ 185,510	\$ 156,336	-	\$ 175,386	\$ 166,617	\$ 166,617	\$ 166,617	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,724	\$ 16,677		\$ 16,640	\$ 15,808	\$ 15,808	\$ 15,808	
440 Periodicals	141	220		889	845	845	845	
460 Non-consumable Items	7,947	13,278		1,825	1,734	1,734	1,734	
470 Computer Software	-	-		52,273	49,659	49,659	49,659	
480 Computer Hardware	4,727	348		12,070	11,467	11,467	11,467	
Total Supplies and Materials	\$ 24,539	\$ 30,523	-	\$ 83,697	\$ 79,513	\$ 79,513	\$ 79,513	-
<u>Other</u>								
640 Dues And Fees	\$ 15,650	\$ 11,883		\$ 36,489	\$ 34,665	\$ 34,665	\$ 34,665	
Total Other	\$ 15,650	\$ 11,883	-	\$ 36,489	\$ 34,665	\$ 34,665	\$ 34,665	-
Total Fiscal Services	\$ 1,965,216	\$ 1,949,164	20.80	\$ 2,321,329	\$ 2,568,251	\$ 2,568,251	\$ 2,568,251	22.50

2540 - Operation and Maintenance of Plant Services

Salaries and Wages

112 Regular Classified	\$ 7,744,026	\$ 8,632,509	233.63	\$ 9,781,345	\$ 9,908,368	\$ 9,908,368	\$ 9,908,368	233.13
114 Supervisory Classified	378,816	524,808	5.00	514,901	627,179	627,179	627,179	6.00
122 Classified Substitutes	303,413	274,583		409,329	419,563	419,563	419,563	
124 Temporary Classified	471,400	515,068		435,430	446,316	446,316	446,316	
130 Classified Additional Earnings	193,458	264,239		148,095	191,798	191,798	191,798	
Total Salaries and Wages	\$ 9,091,113	\$ 10,211,207	238.63	\$ 11,289,100	\$ 11,593,224	\$ 11,593,224	\$ 11,593,224	239.13

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,340,919	\$ 2,156,955		\$ 2,734,307	\$ 3,067,946	\$ 3,067,946	\$ 3,067,946	
220 Social Security Contribution	670,507	740,603		863,615	851,705	851,705	851,705	
230 Other	783,194	852,803		1,102,141	1,028,209	1,028,209	1,028,209	
240 Employee Insur & Other Contract Benefits	2,685,360	2,905,865		3,450,590	3,203,101	3,203,101	3,203,101	
Total Associated Payroll Costs	\$ 6,479,980	\$ 6,656,226	-	\$ 8,150,653	\$ 8,150,961	\$ 8,150,961	\$ 8,150,961	-
<u>Purchased Services</u>								
320 Property Services	\$ 6,311,131	\$ 6,812,966		\$ 8,332,626	\$ 7,685,553	\$ 7,685,553	\$ 7,685,553	
340 Travel	9,468	17,649		22,764	55,207	55,207	55,207	
350 Communication	69,968	80,231		54,033	50,503	50,503	50,503	
380 Non-Instructional Profess & Tech Svcs	735,711	1,097,102		1,148,334	1,163,541	1,163,541	1,163,541	
390 Other General Profess & Tech Svcs	726,578	798,645		842,633	823,750	823,750	823,750	
Total Purchased Services	\$ 7,852,856	\$ 8,806,593	-	\$ 10,400,390	\$ 9,778,554	\$ 9,778,554	\$ 9,778,554	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,272,547	\$ 1,297,816		\$ 1,112,977	\$ 1,132,834	\$ 1,132,834	\$ 1,132,834	
440 Periodicals	135	98		-	-	-	-	
460 Non-consumable Items	46,861	116,697		116,832	180,063	180,063	180,063	
470 Computer Software	-	447		49,187	50,171	50,171	50,171	
480 Computer Hardware	11,485	250		-	-	-	-	
Total Supplies and Materials	\$ 1,331,028	\$ 1,415,308	-	\$ 1,278,996	\$ 1,363,068	\$ 1,363,068	\$ 1,363,068	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 27,798	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	50,906	7,450		-	-	-	-	
Total Capital Outlay	\$ 78,704	\$ 7,450	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 7,039	\$ 5,270		\$ 320	\$ 326	\$ 326	\$ 326	
670 Taxes, Licenses and Assessments	19,473	20,374		47,861	48,661	48,661	48,661	
Total Other	\$ 26,512	\$ 25,644	-	\$ 48,181	\$ 48,987	\$ 48,987	\$ 48,987	-
Total Operation and Maintenance of Plant Services	\$ 24,860,193	\$ 27,122,428	238.63	\$ 31,167,320	\$ 30,934,794	\$ 30,934,794	\$ 30,934,794	239.13

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2550 - Student Transportation Services								
<u>Salaries and Wages</u>								
112 Regular Classified*	\$ 7,320,590	\$ 7,748,528	283.39	\$ 11,350,486	\$ 10,227,250	\$ 10,227,250	\$ 10,227,250	282.89
112 Salary Credits*	(1,151,633)	(1,087,305)		(2,092,032)	(1,852,779)	\$ (1,852,779)	\$ (1,852,779)	
114 Supervisory Classified	272,006	280,507	3.00	289,366	297,866	297,866	297,866	3.00
122 Classified Substitutes	208,071	221,682		384,316	393,924	393,924	393,924	
124 Temporary Classified	2,184	59,072		25,565	26,203	26,203	26,203	
130 Classified Additional Earnings	323,843	537,114		544,616	558,231	558,231	558,231	
Total Salaries and Wages	\$ 6,975,061	\$ 7,759,598	286.39	\$ 10,502,317	\$ 9,650,695	\$ 9,650,695	\$ 9,650,695	285.89
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,781,972	\$ 1,634,823		\$ 2,401,475	\$ 2,649,188	\$ 2,649,188	\$ 2,649,188	
220 Social Security Contribution	516,247	579,267		766,618	743,819	743,819	743,819	
230 Other	546,288	593,893		805,568	720,510	720,510	720,510	
240 Employee Insur & Other Contract Benefits	2,886,973	2,957,214		4,206,651	3,852,006	3,852,006	3,852,006	
Total Associated Payroll Costs	\$ 5,731,480	\$ 5,765,197	-	\$ 8,180,312	\$ 7,965,523	\$ 7,965,523	\$ 7,965,523	-
<u>Purchased Services</u>								
320 Property Services	\$ 43,946	\$ 47,498		\$ 104,110	\$ 106,192	\$ 106,192	\$ 106,192	
330 Student Transportation Services	56,563	50,953		161,940	163,478	163,478	163,478	
340 Travel	7,836	15,087		9,423	19,811	19,811	19,811	
350 Communication	25,760	39,006		32,418	33,065	33,065	33,065	
380 Non-Instructional Profess & Tech Svcs	206,819	210,187		113,849	116,126	116,126	116,126	
390 Other General Profess & Tech Svcs	32,511	-		137,088	129,630	129,630	129,630	
Total Purchased Services	\$ 373,435	\$ 362,731	-	\$ 558,828	\$ 568,302	\$ 568,302	\$ 568,302	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials*	\$ 2,934,875	\$ 2,206,777		\$ 5,018,625	\$ 3,951,722	\$ 3,951,722	\$ 3,951,722	
410 Transportation Allocation Credit*	(1,954,144)	(1,538,825)		(3,308,231)	(2,730,102)	\$ (2,730,102)	\$ (2,730,102)	
440 Periodicals	231	1,846		781	797	797	797	
460 Non-consumable Items	1,294	20,796		8,777	8,952	8,952	8,952	
470 Computer Software	50,905	36,573		39,888	40,686	40,686	40,686	
480 Computer Hardware	3,970	6,780		5,363	5,470	5,470	5,470	
Total Supplies and Materials	\$ 1,037,131	\$ 733,947	-	\$ 1,765,203	\$ 1,277,525	\$ 1,277,525	\$ 1,277,525	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 125,411	\$ 150,681		\$ 34,646	\$ 34,646	\$ 34,646	\$ 34,646	
Total Capital Outlay	\$ 125,411	\$ 150,681	-	\$ 34,646	\$ 34,646	\$ 34,646	\$ 34,646	-

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

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 11,480	\$ 10,352		\$ 9,462	\$ 9,651	\$ 9,651	\$ 9,651	
650 Insurance and Judgments	126,410	218,597		84,897	86,595	86,595	86,595	
670 Taxes, Licenses and Assessments	4,229	8,781		300	306	306	306	
Total Other	\$ 142,119	\$ 237,730	-	\$ 94,659	\$ 96,552	\$ 96,552	\$ 96,552	-
Total Student Transportation Services	\$ 14,384,637	\$ 15,009,884	286.39	\$ 21,135,965	\$ 19,593,243	\$ 19,593,243	\$ 19,593,243	285.89
2570 - Internal Services - Purchasing and Mail								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 731,930	\$ 784,749	10.50	\$ 1,281,485	\$ 965,909	\$ 965,909	\$ 965,909	10.00
114 Supervisory Classified	-	-	1.00	94,980	92,925	92,925	92,925	1.00
122 Classified Substitutes	-	-		3,623	3,714	3,714	3,714	
124 Temporary Classified	15,484	12,048		16,364	16,773	16,773	16,773	
130 Classified Additional Earnings	2,860	4,401		26,824	27,494	27,494	27,494	
Total Salaries and Wages	\$ 750,274	\$ 801,198	11.50	\$ 1,423,276	\$ 1,106,815	\$ 1,106,815	\$ 1,106,815	11.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 113,795	\$ 112,142		\$ 144,808	\$ 149,980	\$ 149,980	\$ 149,980	
220 Social Security Contribution	32,272	37,276		46,465	42,464	42,464	42,464	
230 Other	11,409	12,454		18,324	14,026	14,026	14,026	
240 Employee Insur & Other Contract Benefits	122,302	150,574		166,290	159,492	159,492	159,492	
Total Associated Payroll Costs	\$ 279,778	\$ 312,446	-	\$ 375,887	\$ 365,962	\$ 365,962	\$ 365,962	-
<u>Purchased Services</u>								
320 Property Services	\$ 2,495	\$ 2,280		\$ 9,805	\$ 9,315	\$ 9,315	\$ 9,315	
340 Travel	2,632	2,902		8,838	8,396	8,396	8,396	
350 Communication	13,089	13,261		24,387	23,168	23,168	23,168	
380 Non-Instructional Profess & Tech Svcs	3,783	321		2,267	2,154	2,154	2,154	
390 Other General Profess & Tech Svcs	2,753	5,082		(862,234)	(677,869)	(677,869)	(677,869)	
Total Purchased Services	\$ 24,752	\$ 23,846	-	\$ (816,937)	\$ (634,836)	\$ (634,836)	\$ (634,836)	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,094	\$ (30,935)		\$ 619,815	\$ 630,570	\$ 630,570	\$ 630,570	
460 Non-consumable Items	2,746	3,022		2,224	2,112	2,112	2,112	
470 Computer Software	31,782	25,000		41,208	39,148	39,148	39,148	
480 Computer Hardware	1,602	-		7,390	7,020	7,020	7,020	
Total Supplies and Materials	\$ 41,224	\$ (2,913)	-	\$ 670,637	\$ 678,850	\$ 678,850	\$ 678,850	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 139,650	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 139,650	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 755	\$ 810		\$ 6,696	\$ 6,361	\$ 6,361	\$ 6,361	
670 Taxes, Licenses and Assessments	1,368	1,322		1,353	1,285	1,285	1,285	
Total Other	\$ 2,123	\$ 2,132	-	\$ 8,049	\$ 7,646	\$ 7,646	\$ 7,646	-
Total Internal Services - Purchasing and Mail	\$ 1,237,801	\$ 1,136,709	11.50	\$ 1,660,912	\$ 1,524,437	\$ 1,524,437	\$ 1,524,437	11.00
Total Support Services - Business	\$ 42,447,847	\$ 45,218,185	557.32	\$ 56,285,526	\$ 54,620,725	\$ 54,620,725	\$ 54,620,725	558.52
2600 - Support Services - Central Activities								
2630 - Information Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 239,389	\$ 245,985	4.00	\$ 251,223	\$ 257,508	\$ 257,508	\$ 257,508	4.00
122 Classified Substitutes	-	-		448	459	459	459	
124 Temporary Classified	46	-		-	-	-	-	
130 Classified Additional Earnings	-	388		1,296	1,328	1,328	1,328	
Total Salaries and Wages	\$ 239,435	\$ 246,373	4.00	\$ 252,967	\$ 259,295	\$ 259,295	\$ 259,295	4.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 64,243	\$ 54,200		\$ 61,968	\$ 70,970	\$ 70,970	\$ 70,970	
220 Social Security Contribution	17,589	18,100		19,352	19,150	19,150	19,150	
230 Other	2,898	2,989		3,542	3,260	3,260	3,260	
240 Employee Insur & Other Contract Benefits	53,176	56,487		57,840	63,116	63,116	63,116	
Total Associated Payroll Costs	\$ 137,906	\$ 131,776	-	\$ 142,702	\$ 156,496	\$ 156,496	\$ 156,496	-
<u>Purchased Services</u>								
320 Property Services	\$ 27	\$ 894		\$ 317	\$ 301	\$ 301	\$ 301	
340 Travel	5,908	8,808		3,885	3,691	3,691	3,691	
350 Communication	24,898	13,596		25,524	24,248	24,248	24,248	
380 Non-Instructional Profess & Tech Svcs	6,381	24,186		29,331	27,865	27,865	27,865	
390 Other General Profess & Tech Svcs	-	-		211	200	200	200	
Total Purchased Services	\$ 37,214	\$ 47,484	-	\$ 59,268	\$ 56,305	\$ 56,305	\$ 56,305	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,221	\$ 3,414		\$ 2,898	\$ 2,753	\$ 2,753	\$ 2,753	
440 Periodicals	644	373		939	892	892	892	
460 Non-consumable Items	5,082	4,345		5,824	5,533	5,533	5,533	
470 Computer Software	481	145		2,636	2,504	2,504	2,504	
480 Computer Hardware	619	-		1,023	972	972	972	
Total Supplies and Materials	\$ 8,047	\$ 8,277	-	\$ 13,320	\$ 12,654	\$ 12,654	\$ 12,654	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 812	\$ 659		\$ 1,113	\$ 1,057	\$ 1,057	\$ 1,057	
Total Other	\$ 812	\$ 659	-	\$ 1,113	\$ 1,057	\$ 1,057	\$ 1,057	-
Total Information Services	\$ 423,414	\$ 434,569	4.00	\$ 469,370	\$ 485,807	\$ 485,807	\$ 485,807	4.00
2640 - Personnel Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 7,632	\$ 68,859	1.00	\$ 61,653	\$ 143,759	\$ 143,759	\$ 143,759	2.00
112 Regular Classified	1,330,235	1,490,969	31.00	1,745,885	1,657,308	1,657,308	1,657,308	32.00
113 Supervisory Licensed	418,158	427,414	4.00	453,662	524,613	524,613	524,613	4.50
114 Supervisory Classified	173,811	184,910	2.00	191,056	230,985	230,985	230,985	2.00
121 Licensed Substitutes	2,399	13,098		-	-	-	-	
122 Classified Substitutes	9,827	15,795		4,979	5,103	5,103	5,103	
123 Student Internship Program	(450)	372		-	-	-	-	
124 Temporary Classified	24,741	21,677		68,724	70,442	70,442	70,442	
130 Licensed Staff Differentials	717	1,888		3,976	17,308	17,308	17,308	
130 Licensed Additional Earnings	1,875	18,591		83,108	62,168	62,168	62,168	
130 New Teacher Orientation	20,417	31,125		23,659	24,250	24,250	24,250	
130 Classified Additional Earnings	1,935	6,864		25,596	26,236	26,236	26,236	
Total Salaries and Wages	\$ 1,991,297	\$ 2,281,562	38.00	\$ 2,662,298	\$ 2,762,172	\$ 2,762,172	\$ 2,762,172	40.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 511,131	\$ 488,048		\$ 652,704	\$ 717,853	\$ 717,853	\$ 717,853	
220 Social Security Contribution	148,910	172,282		204,278	206,992	206,992	206,992	
230 Other	24,651	28,243		37,384	34,620	34,620	34,620	
240 Employee Insur & Other Contract Benefits	423,979	466,211		563,923	563,646	563,646	563,646	
Total Associated Payroll Costs	\$ 1,108,671	\$ 1,154,784	-	\$ 1,458,289	\$ 1,523,111	\$ 1,523,111	\$ 1,523,111	-
<u>Purchased Services</u>								
320 Property Services	\$ 2,662	\$ 28,606		\$ 37,134	\$ 35,277	\$ 35,277	\$ 35,277	
340 Travel	31,043	27,768		64,782	61,545	61,545	61,545	
350 Communication	40,655	51,110		74,304	70,589	70,589	70,589	
380 Non-Instructional Profess & Tech Svcs	105,135	270,881		261,708	262,344	262,344	262,344	
390 Other General Profess & Tech Svcs	8,633	6,412		69,125	65,669	65,669	65,669	
Total Purchased Services	\$ 188,128	\$ 384,777	-	\$ 507,053	\$ 495,424	\$ 495,424	\$ 495,424	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		Proposed	2017-18		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 25,003	\$ 51,708		\$ 63,653	\$ 60,471	\$ 60,471	\$ 60,471	
440 Periodicals	784	579		3,168	3,009	3,009	3,009	
460 Non-consumable Items	3,438	11,137		13,775	13,086	13,086	13,086	
470 Computer Software	2,199	720		8,391	7,971	7,971	7,971	
480 Computer Hardware	16,462	16,081		3,353	3,185	3,185	3,185	
Total Supplies and Materials	\$ 47,886	\$ 80,225	-	\$ 92,340	\$ 87,722	\$ 87,722	\$ 87,722	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 73,378		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 73,378	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 2,787	\$ 5,301		\$ 14,163	\$ 13,455	\$ 13,455	\$ 13,455	
670 Taxes, Licenses and Assessments	-	3,010		-	-	-	-	
Total Other	\$ 2,787	\$ 8,311	-	\$ 14,163	\$ 13,455	\$ 13,455	\$ 13,455	-
Total Personnel Services	\$ 3,338,769	\$ 3,983,037	38.00	\$ 4,734,143	\$ 4,881,884	\$ 4,881,884	\$ 4,881,884	40.50
2660 - Technology Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 31,664	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	4,045,579	4,007,427	74.42	4,591,759	4,879,279	4,879,279	4,879,279	73.91
114 Supervisory Classified	546,834	470,286	6.00	656,732	638,714	638,714	638,714	6.00
122 Classified Substitutes	6,029	153		23,899	24,496	24,496	24,496	
124 Temporary Classified	37,234	14,135		-	-	-	-	
130 Licensed Additional Earnings	95	-		-	-	-	-	
130 Classified Additional Earnings	26,343	9,810		-	-	-	-	
130 Car Allowance	2,615	3,000		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 4,696,393	\$ 4,504,811	80.42	\$ 5,275,390	\$ 5,545,489	\$ 5,545,489	\$ 5,545,489	79.91
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,238,029	\$ 1,020,567		\$ 1,288,715	\$ 1,574,733	\$ 1,574,733	\$ 1,574,733	
220 Social Security Contribution	346,730	331,146		403,568	413,119	413,119	413,119	
230 Other	57,164	54,297		73,856	69,342	69,342	69,342	
240 Employee Insur & Other Contract Benefits	974,982	978,382		1,155,643	1,139,992	1,139,992	1,139,992	
Total Associated Payroll Costs	\$ 2,616,905	\$ 2,384,392	-	\$ 2,921,782	\$ 3,197,186	\$ 3,197,186	\$ 3,197,186	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 128,716	\$ 85,497		\$ 137,156	\$ 132,304	\$ 132,304	\$ 132,304	
340 Travel	38,423	52,668		24,355	24,842	24,842	24,842	
350 Communication	1,136,129	1,176,336		1,684,060	1,717,741	1,717,741	1,717,741	
380 Non-Instructional Profess & Tech Svcs	328,403	61,784		458,858	468,035	468,035	468,035	
390 Other General Profess & Tech Svcs	1,638	2,263		-	-	-	-	
Total Purchased Services	\$ 1,633,309	\$ 1,378,548	-	\$ 2,304,429	\$ 2,342,922	\$ 2,342,922	\$ 2,342,922	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ (337,723)	\$ 112,180		\$ 128,870	\$ 131,447	\$ 131,447	\$ 131,447	
440 Periodicals	474	3,185		-	-	-	-	
460 Non-consumable Items	32,881	60,106		10,544	10,755	10,755	10,755	
470 Computer Software	1,320,307	679,242		1,601,457	1,505,986	1,505,986	1,505,986	
480 Computer Hardware	655,988	2,348,142		898,345	916,312	916,312	916,312	
Total Supplies and Materials	\$ 1,671,927	\$ 3,202,855	-	\$ 2,639,216	\$ 2,564,500	\$ 2,564,500	\$ 2,564,500	-
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ 200,733	\$ 151,022		\$ 14,348	\$ 14,348	\$ 14,348	\$ 14,348	
Total Capital Outlay	\$ 200,733	\$ 151,022	-	\$ 14,348	\$ 14,348	\$ 14,348	\$ 14,348	-
<u>Other</u>								
640 Dues And Fees	\$ 5,915	\$ 6,177		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 5,915	\$ 6,177	-	\$ -	\$ -	\$ -	\$ -	-
Total Technology Services	\$ 10,825,182	\$ 11,627,805	80.42	\$ 13,155,165	\$ 13,664,445	\$ 13,664,445	\$ 13,664,445	79.91
2690 - Other Support Services - Central								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 3,985	\$ 1,042		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 3,985	\$ 1,042	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 436	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	305	80		-	-	-	-	
230 Other	51	13		-	-	-	-	
240 Employee Insur & Other Contract Benefits	431,175	417,391		441,950	447,200	447,200	447,200	
Total Associated Payroll Costs	\$ 431,967	\$ 417,484	-	\$ 441,950	\$ 447,200	\$ 447,200	\$ 447,200	-
<u>Purchased Services</u>								
340 Travel	\$ 93	\$ -		\$ -	\$ -	\$ -	\$ -	
370 Tuition	-	329,468		360,000	360,000	360,000	360,000	
Total Purchased Services	\$ 93	\$ 329,468	-	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 27	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 27	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Support Services - Central	\$ 436,072	\$ 747,994	-	\$ 801,950	\$ 807,200	\$ 807,200	\$ 807,200	-
Total Support Services - Central Activities	\$ 15,023,437	\$ 16,793,405	122.42	\$ 19,160,628	\$ 19,839,336	\$ 19,839,336	\$ 19,839,336	124.41
2700 - Supplemental Retirement Program								
<u>Salaries and Wages</u>								
116 Early Retirement	\$ 1,633,469	\$ 1,311,149		\$ 2,300,246	\$ 1,370,371	\$ 1,370,371	\$ 1,370,371	
Total Salaries and Wages	\$ 1,633,469	\$ 1,311,149	-	\$ 2,300,246	\$ 1,370,371	\$ 1,370,371	\$ 1,370,371	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ (7,083)		\$ -	\$ 3,024	\$ 3,024	\$ 3,024	
220 Social Security Contribution	59,771	48,591		174,956	81,972	81,972	81,972	
230 Other	2	714		-	152	152	152	
240 Employee Insur & Other Contract Benefits	(967)	2,201		-	16,491	16,491	16,491	
Total Associated Payroll Costs	\$ 58,806	\$ 44,423	-	\$ 174,956	\$ 101,639	\$ 101,639	\$ 101,639	-
Total Supplemental Retirement Program	\$ 1,692,275	\$ 1,355,572	-	\$ 2,475,202	\$ 1,472,010	\$ 1,472,010	\$ 1,472,010	-
Total Support Services	\$ 122,429,265	\$ 134,230,812	1,485.81	\$ 160,459,816	\$ 159,225,286	\$ 159,225,286	\$ 160,786,720	1,497.75
4000 - Facilities Acquisition and Construction								
4110 - Facilities Services								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 105,206	\$ 87,183	1.00	\$ 109,949	\$ -	\$ -	\$ -	
122 Classified Substitutes	355	-		-	-	-	-	
130 Car Allowance	-	-		3,000	-	-	-	
Total Salaries and Wages	\$ 105,561	\$ 87,183	1.00	\$ 112,949	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 29,808	\$ 22,276		\$ 27,718	\$ -	\$ -	\$ -	
220 Social Security Contribution	8,120	6,700		8,641	-	-	-	
230 Other	1,297	1,051		1,581	-	-	-	
240 Employee Insur & Other Contract Benefits	9,341	8,440		14,460	-	-	-	
Total Associated Payroll Costs	\$ 48,566	\$ 38,467	-	\$ 52,400	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ 989	\$ 438		\$ 2,727	\$ 2,782	\$ 2,782	\$ 2,782	
350 Communication	36	2,924		1,356	1,383	1,383	1,383	
380 Non-Instructional Profess & Tech Svcs	17,055	13,508		34,182	34,866	34,866	34,866	
Total Purchased Services	\$ 18,080	\$ 16,870	-	\$ 38,265	\$ 39,031	\$ 39,031	\$ 39,031	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5	\$ 2,705		\$ 1,676	\$ 1,710	\$ 1,710	\$ 1,710	
460 Non-consumable Items	-	4,813		4,188	4,272	4,272	4,272	
470 Computer Software	1,500	1,500		-	-	-	-	
480 Computer Hardware	-	3,232		-	-	-	-	
Total Supplies and Materials	\$ 1,505	\$ 12,250	-	\$ 5,864	\$ 5,982	\$ 5,982	\$ 5,982	-
<u>Other</u>								
640 Dues And Fees	\$ 16,988	\$ 17,769		\$ 17,232	\$ 17,577	\$ 17,577	\$ 17,577	
Total Other	\$ 16,988	\$ 17,769	-	\$ 17,232	\$ 17,577	\$ 17,577	\$ 17,577	-
Total Facilities Services	\$ 190,700	\$ 172,539	1.00	\$ 226,710	\$ 62,590	\$ 62,590	\$ 62,590	-

4120 - Site Acquisition & Development

<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ -	\$ 3,564		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 3,564	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 108,463	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 108,463	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition & Development	\$ 108,463	\$ 3,564	-	\$ -	\$ -	\$ -	\$ -	-

4150 - Building Acq Constr & Imprv

<u>Purchased Services</u>								
350 Communication	\$ 355	\$ 279		\$ -	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	26,188	96,641		123,062	125,523	125,523	125,523	
390 Other General Profess & Tech Svcs	6,354	27,235		-	-	-	-	
Total Purchased Services	\$ 32,897	\$ 124,155	-	\$ 123,062	\$ 125,523	\$ 125,523	\$ 125,523	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,095	\$ -		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	35,445	-		-	-	-	-	
Total Supplies and Materials	\$ 36,540	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 128,224	\$ 60,534		\$ 146,490	\$ 146,490	\$ 146,490	\$ 146,490	
Total Capital Outlay	\$ 128,224	\$ 60,534	-	\$ 146,490	\$ 146,490	\$ 146,490	\$ 146,490	-
Total Building Acq Constr & Imprv	\$ 197,661	\$ 184,689	-	\$ 269,552	\$ 272,013	\$ 272,013	\$ 272,013	-
Total Facilities Acquisition and Construction	\$ 496,824	\$ 360,792	1.00	\$ 496,262	\$ 334,603	\$ 334,603	\$ 334,603	-
5000 - Other Uses								
5100 - Debt Service								
<u>Other</u>								
610 Principal	\$ 598,249	\$ 525,852		\$ 529,864	\$ 534,570	\$ 534,570	\$ 534,570	
620 Interest	159,862	134,596		111,168	87,034	87,034	87,034	
Total Other	\$ 758,111	\$ 660,448	-	\$ 641,032	\$ 621,604	\$ 621,604	\$ 621,604	-
Total Debt Service	\$ 758,111	\$ 660,448	-	\$ 641,032	\$ 621,604	\$ 621,604	\$ 621,604	-
5200 - Transfers of Funds								
<u>Transfers</u>								
710 Fund Modifications								
Transfer to Asset Replacement Fund - Buses	\$ -	\$ -		\$ 320,000	\$ 320,000	\$ 320,000	\$ 4,820,000	
Transfer to Asset Replacement Fund - Equipment	150,000	150,000		-	-	-	-	
Transfer to Asset Replacement Fund - Technology	1,100,000	100,000		1,000,000	-	-	-	
Transfer to Asset Replacement Fund - Vehicles	470,000	170,000		100,000	-	-	-	
Transfer to Asset Replacement Fund - Textbooks	-	-		1,000,000	-	-	-	
Transfer to Special Capital Projects Fund	600,000	2,200,000		2,850,000	2,300,000	2,300,000	2,300,000	
Transfer to Preventative & Deferred Maintenance	500,000	1,000,000		1,250,000	1,250,000	1,250,000	1,250,000	
Total Transfers	\$ 2,820,000	\$ 3,620,000	-	\$ 6,520,000	\$ 3,870,000	\$ 3,870,000	\$ 8,370,000	-
Total Transfers of Funds	\$ 2,820,000	\$ 3,620,000	-	\$ 6,520,000	\$ 3,870,000	\$ 3,870,000	\$ 8,370,000	-
Total Other Uses	\$ 3,578,111	\$ 4,280,448	-	\$ 7,161,032	\$ 4,491,604	\$ 4,491,604	\$ 8,991,604	-
6000 - Contingency								
<u>Other Uses of Funds</u>								
810 Operating Contingency	\$ -	\$ -		\$ 14,279,785	\$ 22,251,694	\$ 22,251,694	\$ 24,684,498	
Total Other Uses of Funds	\$ -	\$ -	-	\$ 14,279,785	\$ 22,251,694	\$ 22,251,694	\$ 24,684,498	-
Total Contingency	\$ -	\$ -	-	\$ 14,279,785	\$ 22,251,694	\$ 22,251,694	\$ 24,684,498	-
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 296,170	\$ 248,221		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	44,135,114	49,197,236		-	-	-	-	
Total Unappropriated Ending Fund Balance	\$ 44,431,284	\$ 49,445,457	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL GENERAL FUND REQUIREMENTS	\$ 405,208,972	\$ 444,447,176	4,305.99	\$ 463,675,386	\$ 468,980,091	\$ 468,980,091	\$ 479,480,091	4,359.70

Requirements Summary by Function – General Fund – Revised 09-12-2017

Function and Description	2016-17		2017-18			FTE
	FTE	Budget	Proposed	Approved	Adopted	
1000 INSTRUCTION						
1110 Elementary Programs	1,102.36	\$ 101,629,116	\$ 99,798,327	\$ 99,798,327	\$ 101,366,089	1,080.48
1120 Middle School Programs*	380.50	37,378,227	38,549,671	38,549,671	38,999,671	366.57
1130 High School Programs *	483.65	54,366,067	55,490,648	55,490,648	55,490,648	474.03
1200 Special Programs*	861.17	87,455,352	88,200,587	88,200,587	88,188,587	940.37
1400 Summer School Programs	1.50	449,729	637,671	637,671	637,671	1.50
TOTAL INSTRUCTION	2,829.18	\$ 281,278,491	\$ 282,676,904	\$ 282,676,904	\$ 284,682,666	2,862.95
2000 SUPPORT SERVICES						
2100 Student Services*	334.49	\$ 30,933,139	\$ 32,090,913	\$ 32,090,913	\$ 33,138,226	341.27
2200 Instructional Staff Development	129.17	16,194,663	14,629,153	14,629,153	15,117,661	126.67
2300 General Administration	8.00	2,024,941	2,153,539	2,153,539	2,179,152	8.00
2400 School Administration	335.41	33,385,717	34,419,610	34,419,610	34,419,610	337.88
2500 Business Services	557.82	56,285,526	54,620,725	54,620,725	54,620,725	558.52
2600 Central Services	122.42	19,160,628	19,839,336	19,839,336	19,839,336	124.41
2700 Supplemental Retirement	-	2,475,202	1,472,010	1,472,010	1,472,010	-
TOTAL SUPPORT SERVICES	1,487.31	\$ 160,459,816	\$ 159,225,286	\$ 159,225,286	\$ 160,786,720	1,496.75
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4110 Facilities Direction	1.00	\$ 226,710	\$ 62,590	\$ 62,590	\$ 62,590	-
4150 Building Acquisition, Construction and Improvement	-	269,552	272,013	272,013	272,013	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1.00	\$ 496,262	\$ 334,603	\$ 334,603	\$ 334,603	-
5000 OTHER USES						
5100 Debt Service	-	\$ 641,032	\$ 621,604	\$ 621,604	\$ 621,604	-
5200 Transfer of Funds	-	6,520,000	3,870,000	3,870,000	8,370,000	-
TOTAL OTHER USES	-	\$ 7,161,032	\$ 4,491,604	\$ 4,491,604	\$ 8,991,604	-
6000 CONTINGENCY						
6000 Operating Contingency	-	\$ 14,279,785	\$ 22,251,694	\$ 22,251,694	\$ 24,684,498	-
TOTAL CONTINGENCY	-	\$ 14,279,785	\$ 22,251,694	\$ 22,251,694	\$ 24,684,498	-
TOTAL GENERAL FUND REQUIREMENTS	4,317.49	\$ 463,675,386	\$ 468,980,091	\$ 468,980,091	\$ 479,480,091	4,359.70

*2016-17 FTE Restated

Requirements by Object Code – General Fund – Revised 09-12-2017

Object	Object Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
<u>Salaries and Wages</u>					
111	Regular Licensed	\$ 117,420,130	\$ 130,834,046	\$ 141,753,580	\$ 143,824,961
111	Tutors	-	804	4,247	4,353
112	Regular Classified	59,280,864	65,108,148	71,677,337	72,846,998
113	Supervisory Licensed	11,743,824	12,733,868	13,720,353	14,102,661
114	Supervisory Classified	1,936,153	2,016,362	2,335,026	2,455,925
115	Sabbaticals	50,909	-	503,847	507,150
116	Early Retirement	1,633,469	1,311,149	2,300,246	1,370,371
117	Unused Leave	23,558	7,934	-	-
121	Licensed Substitutes	2,920,058	3,221,375	4,233,005	4,144,485
122	Classified Substitutes	1,500,782	1,431,501	1,999,972	2,051,333
123	Temporary Licensed	154,241	220,192	135,539	138,928
124	Temporary Classified	975,992	1,111,629	1,116,529	1,144,647
130	Licensed Staff Differentials	3,786,396	3,871,692	4,641,696	4,321,939
130	Licensed Additional Earnings	770,849	2,147,260	2,263,418	1,734,834
130	Classified Additional Earnings	834,172	1,157,586	1,652,213	1,252,667
130	Classified Staff Differentials	-	91,491	175,902	132,043
130	Car Allowance	29,373	26,250	40,500	36,000
Total Salaries and Wages		\$ 203,060,770	\$ 225,291,287	\$ 248,553,410	\$ 250,069,295
<u>Associated Payroll Costs</u>					
210	Public Employees Retirement System	\$ 51,634,099	\$ 47,628,118	\$ 59,244,852	\$ 66,983,833
220	Social Security Contribution	14,782,961	16,425,323	18,926,485	18,492,093
230	Other	3,760,377	4,248,483	5,190,884	4,862,063
240	Employee Insurance	49,705,119	55,791,682	65,873,252	63,522,814
240	Professional Devel & Other Contractual Benefits	446,822	436,751	477,393	482,200
Total Associated Payroll Costs		\$ 120,329,378	\$ 124,530,357	\$ 149,712,866	\$ 154,343,003

Requirements by Object Code – General Fund Continued

Object	Object Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
<u>Purchased Services</u>					
310	Instructional, Profess, & Tech Svcs	\$ 1,123,369	\$ 1,247,323	\$ 1,066,724	\$ 1,518,455
320	Property Services	6,695,109	7,162,803	8,898,659	8,216,385
330	Student Transportation Services	354,770	399,417	613,550	748,928
340	Travel	673,508	861,255	893,079	946,847
350	Communication	3,648,252	3,644,679	4,263,113	4,241,862
360	Charter School Payments	4,501,494	4,654,291	4,876,576	4,632,747
370	Tuition	645,395	953,047	1,132,363	1,093,745
380	Non-Instructional Profess & Tech Svcs	3,709,030	4,275,827	4,567,426	4,625,192
390	Other General Profess & Tech Svcs	903,097	1,015,151	251,652	403,622
Total Purchased Services		\$ 22,254,024	\$ 24,213,793	\$ 26,563,142	\$ 26,427,783
<u>Supplies and Materials</u>					
410	Consumable Supplies & Materials	\$ 4,461,610	\$ 4,749,146	\$ 9,005,387	\$ 8,249,463
420	Textbooks	1,929,020	4,628,646	3,276,106	663,885
430	Library Books	184,015	246,989	367,541	262,676
440	Periodicals	14,645	23,959	22,961	20,671
460	Non-consumable Items	1,005,727	1,610,036	907,176	1,504,477
470	Computer Software	1,716,234	979,265	1,986,211	2,196,780
480	Computer Hardware	1,020,134	3,333,249	1,211,123	1,426,135
Total Supplies and Materials		\$ 10,331,385	\$ 15,571,290	\$ 16,776,505	\$ 14,324,087
<u>Capital Outlay</u>					
520	Buildings Acquisition and Improvement	\$ 156,022	\$ 60,534	\$ 146,490	\$ 146,490
530	Improvements Other Than Buildings	108,463	-	-	-
540	Depreciable Equipment	317,938	372,499	34,646	52,109
550	Depreciable Technology	200,734	151,022	14,348	14,348
Total Capital Outlay		\$ 783,157	\$ 584,055	\$ 195,484	\$ 212,947

Requirements by Object Code – General Fund Continued

Object	Object Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
<u>Other</u>					
610	Principal	\$ 598,249	\$ 525,852	\$ 529,864	\$ 534,570
620	Interest	159,862	134,596	111,168	87,034
640	Dues and Fees	282,163	272,103	287,826	279,648
650	Insurance and Judgments	126,410	218,597	84,897	86,595
670	Taxes, Licenses and Assessments	32,290	39,789	60,439	60,631
Total Other		\$ 1,198,974	\$ 1,190,937	\$ 1,074,194	\$ 1,048,478
<u>Transfers</u>					
710	Transfer to Asset Replacement Fund	\$ 1,720,000	\$ 420,000	\$ 2,420,000	\$ 320,000
710	Transfer to Special Capital Projects Fund	600,000	2,200,000	2,850,000	2,300,000
710	Transfer to Prevent & Deferred Maint Fund	500,000	1,000,000	1,250,000	1,250,000
710	Transfer to Bond Capital Projects Fund	-	-	-	4,500,000
Total Transfers		\$ 2,820,000	\$ 3,620,000	\$ 6,520,000	\$ 8,370,000
<u>Other Uses of Funds</u>					
810	Operating Contingency	\$ -	\$ -	\$ 14,279,785	\$ 24,684,498
Total Other Uses of Funds		\$ -	\$ -	\$ 14,279,785	\$ 24,684,498
<u>Unappropriated Ending Fund Balance</u>					
761	Reserve for Inventories	\$ 296,170	\$ 248,221	\$ -	\$ -
770	Unreserved Fund Balance	44,135,114	49,197,236	-	-
Total Unappropriated Ending Fund Balance		\$ 44,431,284	\$ 49,445,457	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 405,208,972	\$ 444,447,176	\$ 463,675,386	\$ 479,480,091

Summary of FTE and Salary – General Fund – Revised 09-12-2017

The Full Time Equivalent (FTE) on the following pages have restatements in the 2016-17 FTE to display current year changes more accurately. Some portions of these FTE tables will not tie to Requirements Detail – General Fund section.

**General Fund
Summary of FTE and Salary**

Object	Object Description	2016-17 FTE	FTE Increases	FTE Decreases	FTE Change	2017-18 FTE	2017-18 Budgeted Salaries
LICENSED STAFF							
111	Regular Licensed*	2,326.55	47.65	(97.05)	(49.40)	2,277.15	\$ 143,824,961
111	Tutors						4,353
113	Supervisory Licensed	129.50	4.50	(4.00)	0.50	130.00	14,102,661
115	Sabbaticals						507,150
116	Early Retirement						1,370,371
121	Licensed Substitutes						4,144,485
123	Temporary Licensed						138,928
130	Licensed Staff Differentials						4,321,939
130	Licensed Additional Earnings						1,734,834
TOTAL LICENSED STAFF		2,456.05	52.15	(101.05)	(48.90)	2,407.15	\$ 170,149,682
CLASSIFIED STAFF							
112	Regular Classified*	1,814.44	130.64	(49.53)	81.11	1,895.55	\$ 69,890,384
112	Professional and Technical	25.00	10.00	(1.00)	9.00	34.00	2,811,926
114	Supervisory Classified	22.00	2.00	(1.00)	1.00	23.00	2,455,925
122	Classified Substitutes						2,051,333
124	Temporary Classified						1,144,647
130	Classified Additional Earnings						1,252,667
130	Classified Staff Differentials						132,043
130	Car Allowance						36,000
TOTAL CLASSIFIED STAFF		1,861.44	142.64	(51.53)	91.11	1,952.55	\$ 79,774,925
TOTAL GENERAL FUND FTE AND SALARIES*		4,317.49	194.79	(152.58)	42.21	4,359.70	\$ 249,924,607

*2016-17 FTE Restated

FTE Comparison by Program within Function – General Fund – Revised 09-12-2017

State Funct #	Function/Program Description	Object	Budgeted 2016-17	FTE Change	Budgeted 2017-18	Comments
1111	<u>Elementary Instruction, Primary (K-5)</u>					
	Regular Licensed	111	897.85	(20.25)	877.60	Elementary Reductions
	Regular Classified	112	189.51	0.37	189.88	Technical Adjustment
	K-12 Instructional Reserve - Licensed	111	15.00	(2.00)	13.00	Reserve Reductions
	Total Elementary Instruction, Primary (K-5)		1,102.36	(21.88)	1,080.48	
1121	<u>Middle School Instruction</u>					
	Regular Licensed*	111	354.50	(16.35)	338.15	Middle School Reductions
	Regular Classified**	112	26.00	2.42	28.42	Technical Adjustment
	Total Middle School Instruction		380.50	(13.93)	366.57	
1131	<u>High School Instruction</u>					
	Regular Licensed***	111	453.39	(15.02)	438.37	High School Reductions
	JROTC Licensed	111	-	4.00	4.00	Realignment from function 2110
	Regular Classified	112	24.26	1.40	25.66	Move 2 FTE from 2110 Attend & Social Work, .5 FTE from 1280
	Total High School Instruction		477.65	(9.62)	468.03	
1132	<u>High School Extracurricular</u>					
	Supervisory Licensed	113	6.00	-	6.00	
	Total High School Extracurricular		6.00	-	6.00	
	Special Instructional Programs					
1210	<u>Programs for the Talented and Gifted</u>					
	Regular Licensed	111	2.00	-	2.00	
	Regular Classified	112	1.00	-	1.00	
	Total Programs for the Talented and Gifted		3.00	-	3.00	
1220	<u>Restrictive Programs</u>					
	Regular Licensed	111	110.00	(5.90)	104.10	Realignment for Behavioral Learning
	Regular Classified	112	241.76	80.17	321.93	Convert 75.94 limited term to FTE for Adult Assist, 4.23 FTE is Behavior Restructure
	Total Restrictive Programs		351.76	74.27	426.03	
1250	<u>Less Restrictive Programs</u>					
	Regular Licensed	111	130.55	5.65	136.20	Realignment for Behavioral Learning
	Regular Classified	112	137.95	(1.32)	136.63	Realignment for Behavioral Learning
	Total Less Restrictive Programs		268.50	4.33	272.83	

*The 2016-17 licensed FTE is restated here with an additional 11.00 FTE that were excluded from the count

**The 2016-17 classified FTE is restated here to show an additional 8.94 FTE from 1280 Alternative Education that were utilized in Middle School Instruction

***The 2016-17 licensed FTE is restated here to show an additional 10.14 FTE from 1280 Alternative Education that were utilized in High School Instruction

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2016-17	FTE Change	Budgeted 2017-18	Comments
1260	<u>Treatment Programs</u>					
	Regular Licensed	111	1.00	0.50	1.50	Technical Adjustment
	Total Treatment Program		1.00	0.50	1.50	
1280	<u>Alternative Education</u>					
	Regular Licensed*	111	37.67	-	37.67	
	Regular Classified**	112	20.47	0.88	21.35	Technical Adjustment, .5 FTE Realignment to 1131 High School Instruction
	Total Alternative Program		58.14	0.88	59.02	
1291	<u>English as a Second Language</u>					
	Regular Licensed	111	35.45	(0.50)	34.95	Bilingual Education Reduction
	Regular Classified	112	129.80	0.78	130.58	Technical Adjustment
	Total English as a Second Language Program		165.25	0.28	165.53	
1292	<u>Teen Parent Program</u>					
	Regular Licensed	111	4.83	-	4.83	
	Regular Classified	112	4.81	-	4.81	
	Total Teen Parent Program		9.64	-	9.64	
1294	<u>Youth Corrections Education</u>					
	Regular Classified	112	2.00	(1.06)	0.94	Technical Adj-removed ongoing vacancy
	Total Youth Corrections Education		2.00	(1.06)	0.94	
1299	<u>Other Programs</u>					
	Regular Licensed	111	0.50	-	0.50	
	Regular Classified	112	1.38	-	1.38	
	Total Other Programs		1.88	-	1.88	
1400	<u>Summer School Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	Total Summer School Programs		1.50	-	1.50	
2110	<u>Attendance & Social Work Services</u>					
	Regular Licensed*	111	43.25	7.50	50.75	Increased Behavior Specialists (changes function)
	JROTC Licensed	111	4.00	(4.00)	-	Realignment to function 1131 High School Instruction
	Regular Classified	112	82.50	6.70	89.20	Realignment for Behavioral Learning, 2 FTE to 1131 High School Instruction
	Total Attendance & Social Work Services		129.75	10.20	139.95	
2120	<u>Guidance & Counseling</u>					
	Regular Licensed	111	98.18	(1.00)	97.18	Realignment - function 2130 Health Services
	Regular Classified	112	2.00	(2.00)	-	Moved to Office of the Principal
	Total Guidance & Counseling		100.18	(3.00)	97.18	

*The 2016-17 licensed FTE has been decreased by 10.14 FTE that were utilized in 1131 High School Instruction and 1.00 FTE in 2110 Attendance & Social Work Services

**The 2016-17 classified FTE has been decreased by 8.94 FTE that were utilized in 1121 Middle School Instruction

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2016-17	FTE Change	Budgeted 2017-18	Comments
2130	<u>Health Services</u>					
	Regular Licensed	111	13.58	1.30	14.88	Realignment function 2120 Guidance & Counseling
	Regular Classified	112	8.50	-	8.50	
	Total Health Services		22.08	1.30	23.38	
2140	<u>Psychological Services</u>					
	Regular Licensed	111	9.40	(1.40)	8.00	Realignment for Behavioral Learning and Technical Adjustment
	Total Psychological Services		9.40	(1.40)	8.00	
2150	<u>Speech Pathology and Audiology Services</u>					
	Regular Licensed	111	48.85	(0.93)	47.92	Realignment for Behavioral Learning
	Regular Classified	112	1.74	(0.36)	1.38	Realignment for Behavioral Learning
	Total Speech Pathology & Audiology Services		50.59	(1.29)	49.30	
2160	<u>Occupational Therapy</u>					
	Regular Licensed	111	9.55	-	9.55	
	Regular Classified	112	2.62	0.04	2.66	Realignment for Behavioral Learning
	Total Occupational Therapy		12.17	0.04	12.21	
2190	<u>Student Services - Central</u>					
	Regular Classified	112	6.32	(0.07)	6.25	Realignment for Behavioral Learning
	Supervisory Licensed	113	4.00	1.00	5.00	Realignment for Behavioral Learning - Add
	Total Student Services Central		10.32	0.93	11.25	
2210	<u>Improvement of Instruction</u>					
	Regular Licensed	111	6.50	2.00	8.50	
	Regular Classified	112	2.17	(0.50)	1.67	Reduced CSOC for TAG
	Supervisory Licensed	113	4.00	-	4.00	
	Total Improvement of Instruction		12.67	1.50	14.17	
2220	<u>Educational Library Media Services</u>					
	Regular Licensed	111	8.00	-	8.00	
	Regular Classified	112	65.00	1.00	66.00	Technical Adjustment - align budget with actual
	Total Educational Library Media Services		73.00	1.00	74.00	
2230	<u>Assessment & Testing Services</u>					
	Regular Licensed	111	2.00	(1.00)	1.00	Reduced Program Assistant
	Regular Classified	112	3.00	(1.00)	2.00	Realignment to function 2660
	Supervisory Licensed	113	1.00	-	1.00	
	Total Assessment & Testing Services		6.00	(2.00)	4.00	
2240	<u>Instructional Staff Development</u>					
	Regular Licensed	111	37.50	(3.00)	34.50	See Explanation of FTE Changes - General Fund, multiple changes
	Total Instructional Staff Development		37.50	(3.00)	34.50	

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2016-17	FTE Change	Budgeted 2017-18	Comments
2320	<u>Executive Administration</u>					
	Regular Licensed	112	3.00	-	3.00	
	Regular Classified	113	3.00	-	3.00	
	Supervisory Classified	114	2.00	-	2.00	
	Total Executive Administration		8.00	-	8.00	
2410	<u>Office of the Principal</u>					
	Regular Classified	112	218.03	3.52	221.55	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Licensed	113	100.00	(1.00)	99.00	Assistant Principal Reduction
	Total Office of the Principal		318.03	2.52	320.55	
2490	<u>Other Support and Operations of Level Offices</u>					
	Regular Licensed	111	0.50	-	0.50	
	Regular Classified	112	9.38	(0.05)	9.33	Technical Adjustment
	Supervisory Licensed	113	7.50	-	7.50	Addit'l 1 FTE Princ on Special Assign, Reduced .5 Dir of Instruct Svcs & .5 Fed Prog Coord
	Total Other Support and Ops of Level Offices		17.38	(0.05)	17.33	
2520	<u>Financial Services</u>					
	Regular Classified*	112	19.30	0.20	19.50	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	2.00	1.00	3.00	Technical Adjustment of Fin Svcs Manager - formerly ProTech
	Total Fiscal Services		21.30	1.20	22.50	
2540	<u>Physical Plant Operations and Maintenance</u>					
	Regular Classified	112	233.63	(0.50)	233.13	Realignment function 2520 Business Services
	Supervisory Classified	114	5.00	1.00	6.00	Realignment function 4100 Facilities Services
	Total Physical Plant Operations & Maintenance		238.63	0.50	239.13	
2550	<u>Student Transportation Services</u>					
	Regular Classified	112	283.39	(0.50)	282.89	Technical Adjustment
	Supervisory Classified	114	3.00	-	3.00	
	Total Student Transportation Services		286.39	(0.50)	285.89	
2570	<u>Purchasing and Mail</u>					
	Regular Classified	112	10.50	(0.50)	10.00	Transfer to Auxiliary Services Fund 605
	Supervisory Classified	114	1.00	-	1.00	
	Total Purchasing and Mail		11.50	(0.50)	11.00	
2630	<u>Information Services</u>					
	Regular Classified	112	4.00	-	4.00	
	Total Information Services		4.00	-	4.00	

*The 2016-17 classified FTE has been increased by .5 FTE to include an existing position that was not budgeted

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2016-17	FTE Change	Budgeted 2017-18	Comments
2640	<u>Personnel Services</u>					
	Regular Licensed	111	1.00	1.00	2.00	Realignment with function 2240 Instructional Staff Development
	Regular Classified	112	31.00	1.00	32.00	Converted limited term to permanent FTE
	Supervisory Licensed	113	4.00	0.50	4.50	Additional Student Teacher Supervision & Ref Chkg Support
	Supervisory Classified	114	2.00	-	2.00	
	Total Personnel Services		38.00	2.50	40.50	
2660	<u>Technology Services</u>					
	Regular Classified	112	74.42	(0.51)	73.91	Dept reorganization, 1 FTE from function 2230 Assessment & Testing Services
	Supervisory Classified	114	6.00	-	6.00	
	Total Technology Services		80.42	(0.51)	79.91	
4100	<u>Facilities Services</u>					
	Supervisory Classified	114	1.00	(1.00)	-	Realignment function 2540 Physical Plant Ops and Maint
	Total Facilities Services		1.00	(1.00)	-	
TOTAL FTE - GENERAL FUND (2016-17 Restated)			4,317.49	42.21	4,359.70	

Explanation of FTE Changes – General Fund – Revised 09-12-2017

Explanation of FTE Changes		Administrative	Licensed	Classified	ProTech	Total
Position Change	Function					
Realignments - movement of existing positions between functions to better align with work performed						
Realignment of Behavior Specialists - Middle School	1121		(3.00)			(3.00)
Realignment of Behavior Specialists - High School	1131		(1.50)			(1.50)
Realignment to Student Mentor from CSOC	1131			2.00		2.00
Realignment of CTEC from High School	1131			(4.00)		(4.00)
Realignment from High School to CTEC	1131			4.00		4.00
Realignment of JROTC to Instruction from Support	1131		4.00			4.00
Realignment of Alt Ed and High School Instruction	1131			0.50		0.50
Realignment of Behavioral Learning from Speech Pathology and Student Services	1220			0.20		0.20
Realignment of Special Programs - Special Education	1220		(4.60)	(14.07)		(18.67)
Realignment of Special Programs - Special Education to Behavioral Learning	1220		4.60	18.65		23.25
Realignment of Special Programs - Special Education	1220		(0.50)	(3.26)		(3.76)
Realignment of Special Programs - Special Education	1220		(5.65)			(5.65)
Realignment to Psychological Services from Special Education	1220		(0.25)			(0.25)
Realignment of Special Programs - Special Education	1250		5.65	0.57		6.22
Realignment of Special Programs - Special Education	1250		(1.00)	(3.77)		(4.77)
Realignment of Special Programs - Special Education to Behavioral Learning	1250		1.00	1.88		2.88
Realignment of Special Programs - Special Education	1260		0.50			0.50
Realignment of Special Programs - Special Education	1260					-
Realignment of Alt Ed and High School Instruction	1280			(0.50)		(0.50)
Realignment to Behavioral Learning from Speech Pathology	2110			0.19		0.19
Realignment of Special Programs - Special Education	2110		(4.00)			(4.00)
Realignment of Special Programs - Special Education to Behavioral Learning	2110		4.00			4.00
Realignment from Attendance to CTEC	2110			(1.00)		(1.00)
Realignment of IAs from Elementary to Student Services	2110			4.50		4.50
Realignment of IAs from Student Services to Behavioral Learning	2110			(4.50)		(4.50)
Realignment from CSOC to Student Mentor	2110			(2.00)		(2.00)
Realignment of JROTC from Support to Instruction	2110		(4.00)			(4.00)
Realignment of Behavior Specialists - Middle School	2110		3.00			3.00
Realignment of Behavior Specialists - High School	2110		1.50			1.50

Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					Total
	Function	Administrative	Licensed	Classified	ProTech	
Realignment from Guidance to Office of the Principal	2120			(2.00)		(2.00)
Realignment of Special Programs - Special Education	2120		(1.00)			(1.00)
Realignment of Special Programs - Special Education	2130		1.00			1.00
Realignment of High School Office of the Principal to Alt Ed	2130			(0.75)		(0.75)
Realignment of Alt Ed from High School Office of the Principal	2130			0.75		0.75
Realignment of Health Services from Psych Services	2130		0.30			0.30
Realignment of Psych Services to Health Services	2140		(0.30)			(0.30)
Realignment of Special Programs - Special Education	2140		(4.00)			(4.00)
Realignment of Special Programs - Special Education to Behavioral Learning	2140		4.00			4.00
Realignment of Special Education to Psychological Services	2140		0.25			0.25
Realignment from Speech Pathology to Behavioral Learning	2150			(0.19)		(0.19)
Realignment from Speech Pathology to Behavioral Learning	2150			(0.17)		(0.17)
Realignment of Occupational Therapy from Student Services	2160			0.04		0.04
Realignment from Student Services to Occupational Therapy	2190			(0.04)		(0.04)
Realignment of Special Programs - Special Education	2190			(1.00)		(1.00)
Realignment of Special Programs - Special Education to Behavioral Learning	2190			1.00		1.00
Realignment from Student Services to Behavioral Learning	2190			(0.03)		(0.03)
Realignment from Curriculum to Technology - Testing Services Department	2230	(1.00)	(1.00)	(2.00)		(4.00)
Realignment of Technology from Curriculum - Testing Services Department	2230	1.00	1.00	2.00		4.00
Realignment of Instructional Staff Development - Curriculum to Behavioral Learning	2240		(1.00)			(1.00)
Realignment of Instructional Staff Development - Behavioral Learning from Curriculum	2240		1.00			1.00
Realignment of Teacher Improvement Mentor from Curriculum	2240		(1.00)			(1.00)
Realignment of CTEC from Alt Ed	2410			0.50		0.50
Realignment of Alt Ed to CTEC	2410			(0.50)		(0.50)
Realignment of CTEC from Attendance	2410			1.00		1.00
Realignment from Alt Ed to Technology Services	2410			(1.00)		(1.00)
Realignment of CTEC Registrar	2410			1.00		1.00
Realignment from Guidance to Office of the Principal	2410			2.00		2.00
Realignment of Financial Service from Maintenance	2520			0.50		0.50

Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					Total
	Function	Administrative	Licensed	Classified	ProTech	
Realignment of Maintenance to Financial Services	2540	1.00		(0.50)		0.50
Realignment of Teacher Improvement Mentor from Curriculum	2640		1.00			1.00
Realignment of CTEC Registrar	2660			(1.00)		(1.00)
Realignment of Technology Services from Alt Ed	2664			1.00		1.00
Facilities Services - Manager, Maint. & Const. Services to Maintenance	4100	(1.00)				(1.00)
Total Realignments		<u>-</u>	<u>-</u>	<u>(0.00)</u>	<u>-</u>	<u>(0.00)</u>
Technical Adjustments - rounding adjustments, corrections from previous years						
Elementary Instruction	1111			0.37		0.37
Middle School Instruction	1121			2.42		2.42
College & Career Readiness Coordinator	1131			(1.00)	1.00	-
High School Instruction	1131			(0.10)		(0.10)
Alternative Education	1280			0.50		0.50
Bilingual Education	1291			0.78		0.78
Middle School Bilingual Instruction	1291		(0.50)			(0.50)
Youth Corrections Education	1294			(1.06)		(1.06)
Psychological Services Adjustment	2140		(0.85)			(0.85)
Speech Pathology and Audiology Services Adjustment	2150		(0.93)			(0.93)
Library Media Services Adjustment per HR	2220			1.00		1.00
Instructional Staff Development - High School	2240		(0.50)			(0.50)
Instructional Staff Development - Alt Ed	2240		(0.50)			(0.50)
Office of the Principal - Middle School	2410			0.50		0.50
Office of the Principal - Alt Ed	2410			(0.04)		(0.04)
Office of the Principal - Elementary	2410			0.08		0.08
High School Office of the Principal	2410			(0.10)		(0.10)
English Language Acquisition	2490			(0.05)		(0.05)
Financial Services	2520			0.20		0.20
Business Services - Manager, Financial Services	2520	1.00			(1.00)	-
Business Services - Financial Systems Coordinator	2520			(1.00)	1.00	-
Human Resources - Position Allocation	2641			(2.00)	2.00	-
Technology Services - Dept Reorganization	2660			(0.51)		(0.51)
Technology Services - Position Allocation	2660			(6.00)	6.00	-
Total Technical Adjustments		<u>1.00</u>	<u>(3.28)</u>	<u>(6.01)</u>	<u>9.00</u>	<u>0.71</u>

Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					Total
	Function	Administrative	Licensed	Classified	ProTech	
Transfers Between Funds						
Transfer FTE for 3 Mentors from Mentor Grant to General Fund	2210		3.00			3.00
Transfer FTE for 0.5 from Bond Fund to General Fund	2520			0.50		0.50
Transfer FTE for 0.5 from General Fund to Auxiliary Services	2570			(0.50)		(0.50)
Total Transfers Between Funds		-	3.00	-	-	3.00
Reduced Positions						
Elementary Instruction	1111		(25.25)			(25.25)
Instructional Reserve FTE	1111		(10.00)			(10.00)
Middle School Instruction	1121		(13.35)			(13.35)
High School Instruction	1131		(13.52)			(13.52)
Talented and Gifted CSOC	2210			(0.50)		(0.50)
Curriculum Program Associates	2210		(3.00)			(3.00)
Testing Services Program Assistant	2230		(1.00)			(1.00)
Testing Services - Vacant FTE Reclassed	2230			(1.00)		(1.00)
Technology Effective Learning Teachers	2240		(3.00)			(3.00)
High School Assistant Principal	2410	(1.00)				(1.00)
Federal Programs Coordinator	2490	(0.50)				(0.50)
Director of Instructional Services	2490	(0.50)				(0.50)
Financial Services	2550			(0.50)		(0.50)
Total Reduced Positions		(2.00)	(69.12)	(2.00)	-	(73.12)
Additional Positions						
Add FTE for Behavioral Learning Implementation	1220			2.67		2.67
Add FTE for Behavioral Learning Implementation	2110			5.66		5.66
Add FTE for Behavioral Learning Implementation	2190	1.00				1.00
Add FTE for Behavioral Learning Implementation	2240		2.00			2.00
Add FTE for Principal on Special Assignment	2490	1.00				1.00

Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					
	Function	Administrative	Licensed	Classified	ProTech	Total
Added FTE for Conversion from Limited Term to Permanent						
Add FTE for Adult Assistance Program (Learning Centers)	1221			36.60		36.60
Add FTE for Adult Assistance Program (Community Transition Centers)	1223			5.60		5.60
Add FTE Adult Assistance Program (Life Skills with Nursing)	1224			33.74		33.74
Add FTE from limited term to permanent for HR	2640			1.00		1.00
Add FTE (previously hourly contract) HR Student Teacher Supervision	2640	0.50				0.50
Added FTE for Supplemental Budget 9-12-17						
Add FTE for K-12 Reserve FTE	1111		8.00			8.00
Add FTE for English Language Development Teachers	1111		5.00			5.00
Add FTE for Technical Adjustment Office of Behavioral Learning	2110			2.85		2.85
Add FTE for Translation Support	2110			1.00		1.00
Add FTE for Social Workers or Mental Health Staff or Additional Counselors	2113		3.00			3.00
Add FTE for Technical Adjustment ELA (Program Associate)	2210		1.00			1.00
Add FTE for Elementary Specialist (Program Assistant) (STEM)	2210		1.00			1.00
Total Additional Positions		2.50	20.00	89.12	-	111.62
Sum of All FTE Changes		1.50	(49.40)	81.11	9.00	42.21



Special Revenue Funds (200)

Introduction - Special Revenue Funds

\$ 85,839,869

Restricted, Committed or Assigned Funds*

This section includes funds that are either for self-supporting programs, grant funds the District 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.

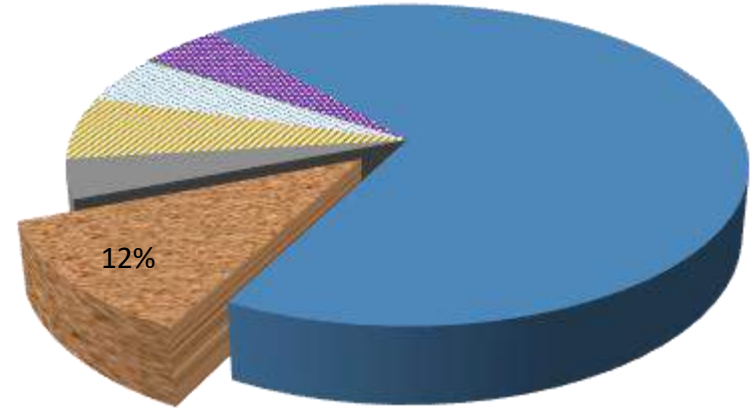
Fee Based Programs Fund: (Restricted, Committed or Assigned*) This fund accounts for programs that are generally self-supporting in nature. Included are Associated Student Body (ASB) programs, after-school child care programs, and pre-school programs. Revenue sources for this fund include fees, tuition,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

Food Services Fund: (Restricted*) The District 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, Committed or Assigned*) This fund receives the depreciation reimbursement from the State for District school buses and other specific revenue for asset replacement.

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

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



Special Revenue Funds: Percent of Total District Budget

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

Fee Based Programs Fund – 214

The Fee Based Programs Fund represents programs which are self-supporting in nature. Programs in the fund include but are not limited to; elementary after-school child care and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, AVID college visitation support, and tuition-based staff development programs. The revenue to support these programs and activities comes from tuition and user fees, grants and donations, overhead and building rental fees, the Schools and Libraries Program of the Universal Service Fund (E-rate Program), student activity card sales, book sales, athletic participation fees, gate receipts and admissions charges, donations, student fundraising projects and interest earnings.

The use of the resources in this fund is restricted by statute, administrative rule and policy.

FTE CHANGES

Position	Function	Licensed	Classified	Total
Add Pre-School Lead Workers and Instructional Assist for tuition-based Pre-School	1140		10.50	10.50
Add Licensed Nurse	1140	0.25		0.25
Add Instructional Coach	2649	0.50		0.50
E-rate technology positions eliminated	2669		(5.00)	(5.00)
		0.75	5.50	6.25

Fund Detail – Fee Based Programs Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1311 Tuition from Patrons	\$ 451,863	\$ 500,392		\$ 477,952	\$ 500,000	\$ 500,000	\$ 500,000	
1312 Tuition-Other	47,543	91,780		75,000	75,000	75,000	75,000	
1710 ASB Card Sales	113,017	143,915		170,457	125,000	125,000	125,000	
1710 Gate Receipts	235,606	207,418		218,145	220,000	220,000	220,000	
1710 Admissions, Drama Productions	52,162	59,713		55,716	65,000	65,000	65,000	
1720 Student Annual/Yearbook Sales	229,312	265,303		242,357	245,000	245,000	245,000	
1720 School Stores	66,646	60,880		58,719	60,000	60,000	60,000	
1740 Athletic Participation Fees	548,845	541,944		563,177	575,000	575,000	575,000	
1750 Concessions/Vending Machines	11,671	8,153		12,199	8,000	8,000	8,000	
1760 Fundraising Activities	460,952	503,492		450,000	460,000	460,000	460,000	
1790 Extracurricular Miscellaneous	2,485,736	2,759,841		2,500,000	2,500,000	2,500,000	2,500,000	
1800 Child Care/Foster Care	144,636	1,985		150,000	7,000	7,000	7,000	
1910 Building Rental, Fines and Fees	211,979	252,810		100,000	100,000	100,000	100,000	
1920 Contributions and Donations	925,193	687,296		1,000,000	650,000	650,000	650,000	
1940 Services Provided Other Districts	-	3,400		6,000	-	-	-	
1950 Textbook Sales	27,942	23,786		24,932	25,000	25,000	25,000	
1970 Services Provided Other Funds	24,844	-		-	-	-	-	
1980 Fees Charged to Grants	275,000	277,000		300,000	275,000	275,000	275,000	
1990 Allowance for Increased Activities & Growth	-	-		757,568	500,000	500,000	500,000	
1990 Miscellaneous	1,352,784	2,407,166		1,540,186	1,500,000	1,500,000	1,500,000	
5400 Beginning Fund Balance	7,240,811	7,857,199		8,072,778	7,000,000	7,000,000	7,000,000	
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 14,906,542	\$ 16,653,473		\$ 16,775,186	\$ 14,890,000	\$ 14,890,000	\$ 14,890,000	

REQUIREMENTS

1000 - Instruction

1111 - Elementary Instruction

Salaries and Wages

112 Regular Classified	\$ -	\$ 127		\$ -	\$ -	\$ -	\$ -	
121 Licensed Substitutes	-	-		2,313	2,371	2,371	2,371	
130 Licensed Staff Differentials	-	-		3,029	3,105	3,105	3,105	
130 Licensed Additional Earnings	-	-		100,579	103,093	103,093	103,093	
Total Salaries and Wages	\$ -	\$ 127	-	\$ 105,921	\$ 108,569	\$ 108,569	\$ 108,569	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 4		\$ 49,846	\$ 33,701	\$ 33,701	\$ 33,701	
220 Social Security Contribution	-	10		16,047	8,305	8,305	8,305	
230 Other	-	1		2,729	1,321	1,321	1,321	
Total Associated Payroll Costs	\$ -	\$ 15	-	\$ 68,622	\$ 43,327	\$ 43,327	\$ 43,327	-
Total Elementary Instruction	\$ -	\$ 142	-	\$ 174,543	\$ 151,896	\$ 151,896	\$ 151,896	-
1113 - Elementary Extracurricular								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 81,926	\$ -		\$ -	\$ -	\$ -	\$ -	
112 Regular Classified	21,094	-		-	-	-	-	
121 Licensed Substitutes	8,062	7,914		14,111	14,464	14,464	14,464	
122 Classified Substitutes	973	1,368		5,715	5,858	5,858	5,858	
123 Temporary Licensed	488	281		-	-	-	-	
124 Temporary Classified	33,493	158		3,428	3,514	3,514	3,514	
130 Licensed Additional Earnings	1,696	869		8,029	8,230	8,230	8,230	
130 Classified Additional Earnings	11,171	1,086		3,428	3,514	3,514	3,514	
Total Salaries and Wages	\$ 158,903	\$ 11,676	-	\$ 34,711	\$ 35,580	\$ 35,580	\$ 35,580	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 33,417	\$ 501		\$ 9,347	\$ 6,741	\$ 6,741	\$ 6,741	
220 Social Security Contribution	11,760	893		5,258	2,722	2,722	2,722	
230 Other	2,850	153		579	435	435	435	
240 Employee Insur & Other Contract Benefits	27,575	-		-	-	-	-	
Total Associated Payroll Costs	\$ 75,602	\$ 1,547	-	\$ 15,184	\$ 9,898	\$ 9,898	\$ 9,898	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 43,871	\$ 73,648		\$ 40,635	\$ 43,250	\$ 43,250	\$ 43,250	
320 Property Services	4,614	2,295		3,012	3,072	3,072	3,072	
330 Student Transportation Services	239,928	243,041		259,484	264,674	264,674	264,674	
340 Travel	-	-		1,767	-	-	-	
350 Communication	5,605	9,057		13,802	14,078	14,078	14,078	
390 Other General Profess & Tech Svcs	3,686	3,223		719	733	733	733	
390 Allowance for Increased Activities & Growth	-	-		1,059,254	766,553	766,553	766,553	
Total Purchased Services	\$ 297,704	\$ 331,264	-	\$ 1,378,673	\$ 1,092,360	\$ 1,092,360	\$ 1,092,360	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 407,502	\$ 454,648		\$ 739,807	\$ 754,603	\$ 754,603	\$ 754,603	
420 Textbooks	42,702	33,349		28,709	29,283	29,283	29,283	
430 Library Books	12,077	5,380		-	-	-	-	
460 Non-consumable Items	48,166	39,054		104,899	106,997	106,997	106,997	
470 Computer Software	3,848	7,210		6,625	6,758	6,758	6,758	
480 Computer Hardware	103,347	53,278		35,334	36,041	36,041	36,041	
Total Supplies and Materials	\$ 617,642	\$ 592,919	-	\$ 915,374	\$ 933,682	\$ 933,682	\$ 933,682	-
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ -	\$ 36,508		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	35,389	3,713		61,812	61,812	61,812	61,812	
Total Capital Outlay	\$ 35,389	\$ 40,221	-	\$ 61,812	\$ 61,812	\$ 61,812	\$ 61,812	-
<u>Other</u>								
640 Dues And Fees	\$ 6,167	\$ 6,110		\$ 5,521	\$ 5,631	\$ 5,631	\$ 5,631	
670 Taxes, Licenses and Assessments	-	197		-	-	-	-	
Total Other	\$ 6,167	\$ 6,307	-	\$ 5,521	\$ 5,631	\$ 5,631	\$ 5,631	-
Total Elementary Extracurricular	\$ 1,191,407	\$ 983,934	-	\$ 2,411,275	\$ 2,138,963	\$ 2,138,963	\$ 2,138,963	-
1121 - Middle School Instruction								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 27	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 27	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 8	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	2	-		-	-	-	-	
Total Associated Payroll Costs	\$ 10	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 1,633	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	83	1,502		5,521	5,631	5,631	5,631	
Total Purchased Services	\$ 1,716	\$ 1,502	-	\$ 5,521	\$ 5,631	\$ 5,631	\$ 5,631	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 167	\$ 2,717		\$ 4,969	\$ 5,068	\$ 5,068	\$ 5,068	
Total Supplies and Materials	\$ 167	\$ 2,717	-	\$ 4,969	\$ 5,068	\$ 5,068	\$ 5,068	-
Total Middle School Instruction	\$ 1,920	\$ 4,219	-	\$ 10,490	\$ 10,699	\$ 10,699	\$ 10,699	-
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 7,982	\$ 13,561		\$ 8,029	\$ 8,230	\$ 8,230	\$ 8,230	
122 Classified Substitutes	30	-		572	586	586	586	
124 Temporary Classified	840	355		9,142	9,371	9,371	9,371	
130 Licensed Staff Differentials	18,646	22,591		33,740	34,584	34,584	34,584	
130 Licensed Additional Earnings	4,940	6,483		28,117	28,820	28,820	28,820	
130 Classified Additional Earnings	4,157	2,821		3,428	3,514	3,514	3,514	
Total Salaries and Wages	\$ 36,595	\$ 45,811	-	\$ 83,028	\$ 85,105	\$ 85,105	\$ 85,105	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7,897	\$ 8,121		\$ 35,283	\$ 22,340	\$ 22,340	\$ 22,340	
220 Social Security Contribution	2,799	3,503		12,579	6,509	6,509	6,509	
230 Other	510	833		2,139	1,037	1,037	1,037	
Total Associated Payroll Costs	\$ 11,206	\$ 12,457	-	\$ 50,001	\$ 29,886	\$ 29,886	\$ 29,886	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 57,380	\$ 106,390		\$ 37,543	\$ 38,294	\$ 38,294	\$ 38,294	
320 Property Services	12,688	16,656		11,042	11,263	11,263	11,263	
330 Student Transportation Services	68,185	141,667		176,670	180,203	180,203	180,203	
340 Travel	1,360	3,174		2,208	2,252	2,252	2,252	
350 Communication	31,836	34,394		38,647	39,420	39,420	39,420	
380 Non-Instructional Profess & Tech Svcs	1,905	2,312		-	-	-	-	
390 Other General Profess & Tech Svcs	925	330		552	563	563	563	
390 Allowance for Increased Activities & Growth	-	-		802,225	582,856	582,856	582,856	
Total Purchased Services	\$ 174,279	\$ 304,923	-	\$ 1,068,887	\$ 854,851	\$ 854,851	\$ 854,851	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 418,733	\$ 387,813		\$ 745,328	\$ 760,235	\$ 760,235	\$ 760,235	
420 Textbooks	6,450	10,384		13,251	13,516	13,516	13,516	
430 Library Books	5,144	454		-	-	-	-	
460 Non-consumable Items	43,610	40,925		44,167	45,050	45,050	45,050	
470 Computer Software	22	943		4,417	4,505	4,505	4,505	
480 Computer Hardware	8,289	17,303		16,563	16,894	16,894	16,894	
Total Supplies and Materials	\$ 482,248	\$ 457,822	-	\$ 823,726	\$ 840,200	\$ 840,200	\$ 840,200	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 3,916		\$ 15,453	\$ 15,453	\$ 15,453	\$ 15,453	
Total Capital Outlay	\$ -	\$ 3,916	-	\$ 15,453	\$ 15,453	\$ 15,453	\$ 15,453	-
<u>Other</u>								
640 Dues And Fees	\$ 21,741	\$ 22,334		\$ 33,126	\$ 33,789	\$ 33,789	\$ 33,789	
Total Other	\$ 21,741	\$ 22,334	-	\$ 33,126	\$ 33,789	\$ 33,789	\$ 33,789	-
Total Middle School Extracurricular	\$ 726,069	\$ 847,263	-	\$ 2,074,221	\$ 1,859,284	\$ 1,859,284	\$ 1,859,284	-
1131 - High School Instruction								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 4,969	\$ 10,699	\$ 10,699	\$ 10,699	
420 Textbooks	-	-		5,521	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 10,490	\$ 10,699	\$ 10,699	\$ 10,699	-
Total High School Instruction	\$ -	\$ -	-	\$ 10,490	\$ 10,699	\$ 10,699	\$ 10,699	-
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 32,881	\$ 32,262		\$ 20,651	\$ 21,167	\$ 21,167	\$ 21,167	
122 Classified Substitutes	1,469	1,815		572	586	586	586	
123 Temporary Licensed	-	567		-	-	-	-	
124 Temporary Classified	105,356	90,897		182,836	187,407	187,407	187,407	
130 Licensed Staff Differentials	3,733	-		56,795	58,215	58,215	58,215	
130 Licensed Additional Earnings	27,245	32,418		29,249	29,980	29,980	29,980	
130 Classified Additional Earnings	31,636	34,958		37,709	38,652	38,652	38,652	
Total Salaries and Wages	\$ 202,320	\$ 192,917	-	\$ 327,812	\$ 336,007	\$ 336,007	\$ 336,007	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 33,854	\$ 28,434		\$ 99,527	\$ 43,097	\$ 43,097	\$ 43,097	
220 Social Security Contribution	14,940	14,425		49,664	25,705	25,705	25,705	
230 Other	3,996	4,182		8,451	4,089	4,089	4,089	
Total Associated Payroll Costs	\$ 52,790	\$ 47,041	-	\$ 157,642	\$ 72,891	\$ 72,891	\$ 72,891	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 266,080	\$ 337,931		\$ 276,049	\$ 281,570	\$ 281,570	\$ 281,570	
320 Property Services	73,612	132,255		55,210	56,314	56,314	56,314	
330 Student Transportation Services	441,438	460,974		469,281	478,667	478,667	478,667	
340 Travel	14,905	16,554		16,563	16,894	16,894	16,894	
350 Communication	57,936	89,712		198,754	202,729	202,729	202,729	
390 Other General Profess & Tech Svcs	45,427	34,807		552	563	563	563	
390 Allowance for Increased Activities & Growth	-	-		822,032	589,980	589,980	589,980	
Total Purchased Services	\$ 899,398	\$ 1,072,233	-	\$ 1,838,441	\$ 1,626,717	\$ 1,626,717	\$ 1,626,717	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 1,267,455	\$ 1,352,011		\$ 1,987,540	\$ 2,027,291	\$ 2,027,291	\$ 2,027,291	
420 Textbooks	65,732	82,469		110,419	112,627	112,627	112,627	
430 Library Books	1,275	427		-	-	-	-	
440 Periodicals	-	250		552	563	563	563	
460 Non-consumable Items	177,172	295,181		55,210	56,314	56,314	56,314	
470 Computer Software	3,693	25,464		16,563	16,894	16,894	16,894	
480 Computer Hardware	38,085	22,521		55,210	56,314	56,314	56,314	
Total Supplies and Materials	\$ 1,553,412	\$ 1,778,323	-	\$ 2,225,494	\$ 2,270,003	\$ 2,270,003	\$ 2,270,003	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 17,469		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	34,260	247,301		30,906	30,906	30,906	30,906	
550 Depreciable Technology	-	9,995		10,302	10,302	10,302	10,302	
Total Capital Outlay	\$ 34,260	\$ 274,765	-	\$ 41,208	\$ 41,208	\$ 41,208	\$ 41,208	-
<u>Other</u>								
640 Dues And Fees	\$ 472,539	\$ 522,160		\$ 331,257	\$ 337,882	\$ 337,882	\$ 337,882	
650 Insurance and Judgments	-	-		441	-	-	-	
670 Taxes, Licenses and Assessments	378	1,389		1,104	1,576	1,576	1,576	
Total Other	\$ 472,917	\$ 523,549	-	\$ 332,802	\$ 339,458	\$ 339,458	\$ 339,458	-
Total High School Extracurricular	\$ 3,215,097	\$ 3,888,828	-	\$ 4,923,399	\$ 4,686,284	\$ 4,686,284	\$ 4,686,284	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 18,499	\$ 27,933	0.50	\$ 28,734	\$ 45,040	\$ 45,040	\$ 45,040	0.75
112 Regular Classified	62,969	71,408	5.00	187,484	469,372	469,372	469,372	15.50
113 Supervisory Licensed	26,261	50,312	0.60	52,954	55,610	55,610	55,610	0.60
122 Classified Substitutes	241	334		-	-	-	-	
123 Temporary Licensed	-	225		-	-	-	-	
124 Temporary Classified	234,690	247,867		134,841	138,212	138,212	138,212	
130 Licensed Additional Earnings	48	1,277		-	-	-	-	
130 Classified Additional Earnings	1,375	847		3,060	3,137	3,137	3,137	
Total Salaries and Wages	\$ 344,083	\$ 400,203	6.10	\$ 407,073	\$ 711,371	\$ 711,371	\$ 711,371	16.85
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 34,329	\$ 41,819		\$ 106,613	\$ 112,484	\$ 112,484	\$ 112,484	
220 Social Security Contribution	25,837	30,557		59,286	54,136	54,136	54,136	
230 Other	4,758	5,776		10,211	8,879	8,879	8,879	
240 Employee Insur & Other Contract Benefits	21,701	51,465		175,182	93,702	93,702	93,702	
Total Associated Payroll Costs	\$ 86,625	\$ 129,617	-	\$ 351,292	\$ 269,201	\$ 269,201	\$ 269,201	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 21,212	\$ 25,387		\$ 32,434	\$ 33,083	\$ 33,083	\$ 33,083	
320 Property Services	453	765		552	563	563	563	
330 Student Transportation Services	548	555		10,752	10,967	10,967	10,967	
340 Travel	922	1,638		2,208	2,252	2,252	2,252	
350 Communication	3,187	6,636		17,539	17,890	17,890	17,890	
390 Other General Profess & Tech Svcs	1,270	3,530		2,208	2,252	2,252	2,252	
390 Allowance for Increased Activities & Growth	-	-		385,520	275,523	275,523	275,523	
Total Purchased Services	\$ 27,592	\$ 38,511	-	\$ 451,213	\$ 342,530	\$ 342,530	\$ 342,530	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 15,577	\$ 33,154		\$ 33,603	\$ 38,763	\$ 38,763	\$ 38,763	
420 Textbooks	2,903	3,747		7,308	7,454	7,454	7,454	
460 Non-consumable Items	369	12,561		13,381	13,649	13,649	13,649	
470 Computer Software	1,089	1,206		-	-	-	-	
480 Computer Hardware	195	1,431		-	-	-	-	
Total Supplies and Materials	\$ 20,133	\$ 52,099	-	\$ 54,292	\$ 59,866	\$ 59,866	\$ 59,866	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2014-15	2015-16	2016-17		2017-18			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ -		\$ 4,488	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ -	\$ -	-	\$ 4,488	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 994	\$ 8,118		\$ 5,521	\$ 5,631	\$ 5,631	\$ 5,631	
	Total Other	\$ 994	\$ 8,118	-	\$ 5,521	\$ 5,631	\$ 5,631	\$ 5,631	-
	Total Pre-Kindergarten Programs	\$ 479,427	\$ 628,548	6.10	\$ 1,273,879	\$ 1,388,599	\$ 1,388,599	\$ 1,388,599	16.85
1210 - Programs for the Talented and Gifted									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 196	\$ -		\$ -	\$ -	\$ -	\$ -	
340	Travel	-	-		8,281	-	-	-	
	Total Purchased Services	\$ 196	\$ -	-	\$ 8,281	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,479	\$ 2,736		\$ -	\$ 8,447	\$ 8,447	\$ 8,447	
470	Computer Software	-	516		-	-	-	-	
480	Computer Hardware	-	4,377		-	-	-	-	
	Total Supplies and Materials	\$ 3,479	\$ 7,629	-	\$ -	\$ 8,447	\$ 8,447	\$ 8,447	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 127		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ -	\$ 127	-	\$ -	\$ -	\$ -	\$ -	-
	Total Programs for the Talented and Gifted	\$ 3,675	\$ 7,756	-	\$ 8,281	\$ 8,447	\$ 8,447	\$ 8,447	-
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 21,734	\$ (4,305)	2.60	\$ 84,271	\$ 86,033	\$ 86,033	\$ 86,033	2.60
122	Classified Substitutes	1,505	1,263		1,234	1,265	1,265	1,265	
130	Classified Additional Earnings	-	31		19,840	20,336	20,336	20,336	
	Total Salaries and Wages	\$ 23,239	\$ (3,011)	2.60	\$ 105,345	\$ 107,634	\$ 107,634	\$ 107,634	2.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,614	\$ 11,578		\$ 41,080	\$ 33,590	\$ 33,590	\$ 33,590	
220	Social Security Contribution	1,547	(629)		13,066	8,107	8,107	8,107	
230	Other	299	(28)		2,260	1,339	1,339	1,339	
240	Employee Insur & Other Contract Benefits	10,580	28,465		74,412	44,846	44,846	44,846	
	Total Associated Payroll Costs	\$ 19,040	\$ 39,386	-	\$ 130,818	\$ 87,882	\$ 87,882	\$ 87,882	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 86,326	\$ -	\$ -	\$ -	
330 Student Transportation Services	400	-		552	-	-	-	
340 Travel	-	-		1,104	-	-	-	
Total Purchased Services	\$ 400	\$ -	-	\$ 87,982	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 3,213	\$ 4,568		\$ 1,656	\$ 94,528	\$ 94,528	\$ 94,528	
460 Non-consumable Items	-	-		1,104	-	-	-	
470 Computer Software	-	-		552	-	-	-	
480 Computer Hardware	-	-		1,104	-	-	-	
Total Supplies and Materials	\$ 3,213	\$ 4,568	-	\$ 4,416	\$ 94,528	\$ 94,528	\$ 94,528	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 276	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ -	-	\$ 276	\$ -	\$ -	\$ -	-
Total Restrictive Programs for Students with Disabilities	\$ 45,892	\$ 40,943	2.60	\$ 328,837	\$ 290,044	\$ 290,044	\$ 290,044	2.60
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ 39,704		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ -	\$ 39,704	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 933		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	3,037		-	-	-	-	
230 Other	-	476		-	-	-	-	
Total Associated Payroll Costs	\$ -	\$ 4,446	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 1,656	\$ -	\$ -	\$ -	
330 Student Transportation Services	638	114		110	-	-	-	
350 Communication	-	-		110	-	-	-	
371 Tuition Pymts-Districts Within	-	-		22,084	22,526	22,526	22,526	
Total Purchased Services	\$ 638	\$ 114	-	\$ 23,960	\$ 22,526	\$ 22,526	\$ 22,526	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 533	\$ 2,808		\$ 2,760	\$ 4,728	\$ 4,728	\$ 4,728	
Total Supplies and Materials	\$ 533	\$ 2,808	-	\$ 2,760	\$ 4,728	\$ 4,728	\$ 4,728	-
Total Less Restrictive Programs for Students with Disabilities	\$ 1,171	\$ 47,072	-	\$ 26,720	\$ 27,254	\$ 27,254	\$ 27,254	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1292 - Teen Parent Programs								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 1,104	\$ -	\$ -	\$ -	
320 Property Services	-	-		220	-	-	-	
330 Student Transportation Services	-	-		6,184	-	-	-	
Total Purchased Services	\$ -	\$ -	-	\$ 7,508	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 264	\$ -		\$ 4,969	\$ 16,104	\$ 16,104	\$ 16,104	
420 Textbooks	320	-		552	-	-	-	
460 Non-consumable Items	-	-		2,760	-	-	-	
Total Supplies and Materials	\$ 584	\$ -	-	\$ 8,281	\$ 16,104	\$ 16,104	\$ 16,104	-
Total Teen Parent Programs	\$ 584	\$ -	-	\$ 15,789	\$ 16,104	\$ 16,104	\$ 16,104	-
1299 - Other Programs								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 601	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 601	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Programs	\$ 601	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Instruction	\$ 5,665,843	\$ 6,448,705	8.70	\$ 11,257,924	\$ 10,588,273	\$ 10,588,273	\$ 10,588,273	19.45
2000 - Support Services								
2113 - Social Work Services								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 83	\$ 317		\$ 2,208	\$ -	\$ -	\$ -	
340 Travel	-	-		552	-	-	-	
350 Communication	-	-		552	-	-	-	
Total Purchased Services	\$ 83	\$ 317	-	\$ 3,312	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 2,789	\$ 874		\$ 5,246	\$ 8,729	\$ 8,729	\$ 8,729	
Total Supplies and Materials	\$ 2,789	\$ 874	-	\$ 5,246	\$ 8,729	\$ 8,729	\$ 8,729	-
<u>Other</u>								
640 Dues And Fees	\$ 45	\$ 95		\$ 829	\$ 846	\$ 846	\$ 846	
Total Other	\$ 45	\$ 95	-	\$ 829	\$ 846	\$ 846	\$ 846	-
Total Social Work Services	\$ 2,917	\$ 1,286	-	\$ 9,387	\$ 9,575	\$ 9,575	\$ 9,575	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2120 - Guidance Services								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ -		\$ 510	\$ 523	\$ 523	\$ 523	
Total Salaries and Wages	\$ -	\$ -	-	\$ 510	\$ 523	\$ 523	\$ 523	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 243	\$ 165	\$ 165	\$ 165	
220 Social Security Contribution	-	-		77	40	40	40	
230 Other	-	-		13	6	6	6	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 333	\$ 211	\$ 211	\$ 211	-
<u>Purchased Services</u>								
350 Communication	\$ 31	\$ -		\$ 204	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 31	\$ -	-	\$ 204	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 2,040	\$ 2,393	\$ 2,393	\$ 2,393	
460 Non-consumable Items	-	-		102	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 2,142	\$ 2,393	\$ 2,393	\$ 2,393	-
Total Guidance Services	\$ 31	\$ -	-	\$ 3,189	\$ 3,127	\$ 3,127	\$ 3,127	-
2129 - Other Guidance Services								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ -		\$ 1,721	\$ 1,764	\$ 1,764	\$ 1,764	
Total Salaries and Wages	\$ -	\$ -	-	\$ 1,721	\$ 1,764	\$ 1,764	\$ 1,764	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 818	\$ 554	\$ 554	\$ 554	
220 Social Security Contribution	-	-		541	134	134	134	
230 Other	-	-		43	22	22	22	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 1,402	\$ 710	\$ 710	\$ 710	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 2,760	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ -	-	\$ 2,760	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 552	\$ 3,547	\$ 3,547	\$ 3,547	
460 Non-consumable Items	-	-		166	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 718	\$ 3,547	\$ 3,547	\$ 3,547	-
Total Other Guidance Services	\$ -	\$ -	-	\$ 6,601	\$ 6,021	\$ 6,021	\$ 6,021	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2133 - Dental Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 2,953	\$ -	0.50	\$ 15,755	\$ 17,154	\$ 17,154	\$ 17,154	0.50
130 Classified Additional Earnings	6,525	4,681		4,726	4,844	4,844	4,844	
Total Salaries and Wages	\$ 9,478	\$ 4,681	0.50	\$ 20,481	\$ 21,998	\$ 21,998	\$ 21,998	0.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,641	\$ 1,335		\$ 9,474	\$ 6,795	\$ 6,795	\$ 6,795	
220 Social Security Contribution	648	358		3,015	1,643	1,643	1,643	
230 Other	119	61		514	276	276	276	
240 Employee Insur & Other Contract Benefits	1,636	-		14,310	3,586	3,586	3,586	
Total Associated Payroll Costs	\$ 5,044	\$ 1,754	-	\$ 27,313	\$ 12,300	\$ 12,300	\$ 12,300	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 2,800	\$ 2,000		\$ 22,304	\$ 22,750	\$ 22,750	\$ 22,750	
340 Travel	1,561	678		330	337	337	337	
350 Communication	2,711	2,720		4,085	4,167	4,167	4,167	
Total Purchased Services	\$ 7,072	\$ 5,398	-	\$ 26,719	\$ 27,254	\$ 27,254	\$ 27,254	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 3,874	\$ 3,722		\$ 13,802	\$ 14,078	\$ 14,078	\$ 14,078	
460 Non-consumable Items	-	45		-	-	-	-	
Total Supplies and Materials	\$ 3,874	\$ 3,767	-	\$ 13,802	\$ 14,078	\$ 14,078	\$ 14,078	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 7,765	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 7,765	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Dental Services	\$ 33,233	\$ 15,600	0.50	\$ 88,315	\$ 75,630	\$ 75,630	\$ 75,630	0.50
2140 - Psychological Services								
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 1,130		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 1,130	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 60		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ 60	-	\$ -	\$ -	\$ -	\$ -	-
Total Psychological Services	\$ -	\$ 1,190	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2190 - Program Direction								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 33,192	\$ 34,754	0.75	\$ 35,081	\$ 35,477	\$ 35,477	\$ 35,477	0.75
130 Licensed Additional Earnings	-	2,267		-	-	-	-	
Total Salaries and Wages	\$ 33,192	\$ 37,021	0.75	\$ 35,081	\$ 35,477	\$ 35,477	\$ 35,477	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,404	\$ 9,314		\$ 29,335	\$ 11,139	\$ 11,139	\$ 11,139	
220 Social Security Contribution	2,195	2,576		9,432	2,521	2,521	2,521	
230 Other	395	437		1,550	432	432	432	
240 Employee Insur & Other Contract Benefits	13,141	12,199		35,625	12,817	12,817	12,817	
Total Associated Payroll Costs	\$ 25,135	\$ 24,526	-	\$ 75,942	\$ 26,909	\$ 26,909	\$ 26,909	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 1,104	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	-	1,000		4,969	5,068	5,068	5,068	
390 Allowance for Increased Activities & Growth	-	-		637,050	466,692	466,692	466,692	
Total Purchased Services	\$ -	\$ 1,000	-	\$ 643,123	\$ 471,760	\$ 471,760	\$ 471,760	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 195		\$ 2,208	\$ 3,378	\$ 3,378	\$ 3,378	
460 Non-consumable Items	1,904	831		9,938	10,137	10,137	10,137	
Total Supplies and Materials	\$ 1,904	\$ 1,026	-	\$ 12,146	\$ 13,515	\$ 13,515	\$ 13,515	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 8,163		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 8,163	-	\$ -	\$ -	\$ -	\$ -	-
Total Program Direction	\$ 60,231	\$ 71,736	0.75	\$ 766,292	\$ 547,661	\$ 547,661	\$ 547,661	0.75
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 421		\$ -	\$ -	\$ -	\$ -	
130 Licensed Additional Earnings	2,289	3,009		-	-	-	-	
Total Salaries and Wages	\$ 2,289	\$ 3,430	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 80	\$ 194		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	175	263		-	-	-	-	
230 Other	28	43		-	-	-	-	
Total Associated Payroll Costs	\$ 283	\$ 500	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 9,385	\$ 13,514	\$ 13,514	\$ 13,514	
320 Property Services	-	2,096		-	-	-	-	
340 Travel	-	-		552	-	-	-	
350 Communication	1,905	399		1,104	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	14,848		-	-	-	-	
390 Other General Profess & Tech Svcs	-	-		3,312	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		56,100	44,143	44,143	44,143	
Total Purchased Services	\$ 1,905	\$ 17,343	-	\$ 70,453	\$ 57,657	\$ 57,657	\$ 57,657	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 478		\$ 5,521	\$ 9,573	\$ 9,573	\$ 9,573	
420 Textbooks	-	-		1,656	-	-	-	
460 Non-consumable Items	-	-		552	-	-	-	
470 Computer Software	-	-		276	-	-	-	
Total Supplies and Materials	\$ -	\$ 478	-	\$ 8,005	\$ 9,573	\$ 9,573	\$ 9,573	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 276	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ -	-	\$ 276	\$ -	\$ -	\$ -	-
Total Instructional Staff Development	\$ 4,477	\$ 21,751	-	\$ 78,734	\$ 67,230	\$ 67,230	\$ 67,230	-
2490 - Other Support Services - School Administration								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 7,199	\$ 6,950		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	61	150		-	-	-	-	
340 Travel	10	-		-	-	-	-	
Total Purchased Services	\$ 7,270	\$ 7,100	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 6,491	\$ 1,191		\$ 13,756	\$ 14,031	\$ 14,031	\$ 14,031	
Total Supplies and Materials	\$ 6,491	\$ 1,191	-	\$ 13,756	\$ 14,031	\$ 14,031	\$ 14,031	-
Total Other Support Services - School Administration	\$ 13,761	\$ 8,291	-	\$ 13,756	\$ 14,031	\$ 14,031	\$ 14,031	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2520 - Fiscal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 61,297	\$ 62,712	1.20	\$ 63,631	\$ 66,633	\$ 66,633	\$ 66,633	1.20
130 Classified Additional Earnings	400	1,801		258	264	264	264	
Total Salaries and Wages	\$ 61,697	\$ 64,513	1.20	\$ 63,889	\$ 66,897	\$ 66,897	\$ 66,897	1.20
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 17,481	\$ 16,483		\$ 15,678	\$ 21,005	\$ 21,005	\$ 21,005	
220 Social Security Contribution	4,629	4,779		4,888	4,917	4,917	4,917	
230 Other	749	783		894	842	842	842	
240 Employee Insur & Other Contract Benefits	16,327	16,963		17,352	17,944	17,944	17,944	
Total Associated Payroll Costs	\$ 39,186	\$ 39,008	-	\$ 38,812	\$ 44,708	\$ 44,708	\$ 44,708	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 25,500	\$ 89,109	\$ 89,109	\$ 89,109	
390 Other General Profess & Tech Svcs	-	2,013		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		613,101	442,263	442,263	442,263	
Total Purchased Services	\$ -	\$ 2,013	-	\$ 638,601	\$ 531,372	\$ 531,372	\$ 531,372	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 61,200	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ -	-	\$ 61,200	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 342	\$ 2,241		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 342	\$ 2,241	-	\$ -	\$ -	\$ -	\$ -	-
Total Fiscal Services	\$ 101,225	\$ 107,775	1.20	\$ 802,502	\$ 642,977	\$ 642,977	\$ 642,977	1.20
2540 - Operation and Maintenance of Plant Services								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 1,474	\$ 2,643		\$ -	\$ -	\$ -	\$ -	
320 Property Services	800	-		552	-	-	-	
340 Travel	33,265	32,544		4,693	8,165	8,165	8,165	
350 Communication	-	-		2,760	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	-		38,647	39,420	39,420	39,420	
390 Other General Profess & Tech Svcs	171	-		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		50,012	37,933	37,933	37,933	
Total Purchased Services	\$ 35,710	\$ 35,187	-	\$ 96,664	\$ 85,518	\$ 85,518	\$ 85,518	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 46,785	\$ 46,583		\$ 40,964	\$ 41,783	\$ 41,783	\$ 41,783	
460 Non-consumable Items	4,460	491		17,115	37,731	37,731	37,731	
470 Computer Software	7,556	-		19,876	-	-	-	
480 Computer Hardware	-	15,399		-	-	-	-	
Total Supplies and Materials	\$ 58,801	\$ 62,473	-	\$ 77,955	\$ 79,514	\$ 79,514	\$ 79,514	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 23,135	\$ 21,240		\$ 25,755	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 23,135	\$ 21,240	-	\$ 25,755	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 6,870	\$ 1,355		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 6,870	\$ 1,355	-	\$ -	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services	\$ 124,516	\$ 120,255	-	\$ 200,374	\$ 165,032	\$ 165,032	\$ 165,032	-
2551 - Transportation								
<u>Purchased Services</u>								
350 Communication	\$ 6	\$ -		\$ 552	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 6	\$ -	-	\$ 552	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ 110	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ -	-	\$ 110	\$ -	\$ -	\$ -	-
Total Transportation	\$ 6	\$ -	-	\$ 662	\$ -	\$ -	\$ -	-
2620 - Grant Writing and Statistical Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -		\$ 8,832	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ -	\$ -	-	\$ 8,832	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 2,167	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	-		676	-	-	-	
230 Other	-	-		124	-	-	-	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 2,967	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 107		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 107	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 628	\$ 879		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 628	\$ 879	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 3,540		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 3,540	-	\$ -	\$ -	\$ -	\$ -	-
Total Grant Writing and Statistical Services	\$ 628	\$ 4,526	-	\$ 11,799	\$ -	\$ -	\$ -	-
2633 - Public Information Services								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 110,967	\$ 113,186	1.00	\$ 115,450	\$ 117,470	\$ 117,470	\$ 117,470	1.00
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 113,967	\$ 116,186	1.00	\$ 118,450	\$ 120,470	\$ 120,470	\$ 120,470	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 32,291	\$ 29,685		\$ 29,068	\$ 37,829	\$ 37,829	\$ 37,829	
220 Social Security Contribution	8,673	8,802		9,061	7,243	7,243	7,243	
230 Other	1,398	1,371		1,658	1,480	1,480	1,480	
240 Employee Insur & Other Contract Benefits	13,638	14,143		14,460	14,627	14,627	14,627	
Total Associated Payroll Costs	\$ 56,000	\$ 54,001	-	\$ 54,247	\$ 61,179	\$ 61,179	\$ 61,179	-
Total Public Information Services	\$ 169,967	\$ 170,187	1.00	\$ 172,697	\$ 181,649	\$ 181,649	\$ 181,649	1.00
2649 - Other Staff Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 155,192	\$ -	2.00	\$ 148,977	\$ 198,033	\$ 198,033	\$ 198,033	2.50
112 Regular Classified	16,867	(304)	1.00	43,287	48,988	48,988	48,988	1.00
Total Salaries and Wages	\$ 172,059	\$ (304)	3.00	\$ 192,264	\$ 247,021	\$ 247,021	\$ 247,021	3.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 48,749	\$ 1,195		\$ 47,182	\$ 75,518	\$ 75,518	\$ 75,518	
220 Social Security Contribution	12,960	301		14,708	17,818	17,818	17,818	
230 Other	2,127	53		2,692	3,055	3,055	3,055	
240 Employee Insur & Other Contract Benefits	31,950	1,141		43,380	37,382	37,382	37,382	
Total Associated Payroll Costs	\$ 95,786	\$ 2,690	-	\$ 107,962	\$ 133,773	\$ 133,773	\$ 133,773	-
Total Other Staff Services	\$ 267,845	\$ 2,386	3.00	\$ 300,226	\$ 380,794	\$ 380,794	\$ 380,794	3.50

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2669 - Other Technology Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 191,051		\$ -	\$ -	\$ -	\$ -	
112 Regular Classified	231,387	22,107	5.00	223,925	-	-	-	
121 Licensed Substitutes	-	-		403	-	-	-	
124 Temporary Classified	14,898	41,606		14,278	-	-	-	
130 Licensed Additional Earnings	-	4,327		-	-	-	-	
130 Classified Additional Earnings	-	-		9,713	-	-	-	
Total Salaries and Wages	\$ 246,285	\$ 259,091	5.00	\$ 248,319	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 44,026	\$ 50,759		\$ 71,770	\$ -	\$ -	\$ -	
220 Social Security Contribution	17,456	19,137		18,996	-	-	-	
230 Other	6,152	3,034		3,476	-	-	-	
240 Employee Insur & Other Contract Benefits	70,307	32,554		72,300	-	-	-	
Total Associated Payroll Costs	\$ 137,941	\$ 105,484	-	\$ 166,542	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 39,600		\$ -	\$ -	\$ -	\$ -	
320 Property Services	15,654	-		-	-	-	-	
340 Travel	17,709	22,784		5,362	15,000	15,000	15,000	
350 Communication	-	-		28,709	-	-	-	
380 Non-Instructional Profess & Tech Svcs	(100)	-		71,773	65,000	65,000	65,000	
390 Other General Profess & Tech Svcs	-	271,240		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		1,443,514	1,136,227	1,136,227	1,136,227	
Total Purchased Services	\$ 33,263	\$ 333,624	-	\$ 1,549,358	\$ 1,216,227	\$ 1,216,227	\$ 1,216,227	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 36,295	\$ 26,186		\$ 2,208	\$ 20,000	\$ 20,000	\$ 20,000	
460 Non-consumable Items	16,034	2,067		2,760	3,000	3,000	3,000	
470 Computer Software	32,807	14,075		331,257	100,000	100,000	100,000	
480 Computer Hardware	90,432	2,601,341		552,094	500,000	500,000	500,000	
Total Supplies and Materials	\$ 175,568	\$ 2,643,669	-	\$ 888,319	\$ 623,000	\$ 623,000	\$ 623,000	-
<u>Capital Outlay</u>								
550 Depreciable Technology	\$ -	\$ 581,672		\$ 160,773	\$ 160,773	\$ 160,773	\$ 160,773	
Total Capital Outlay	\$ -	\$ 581,672	-	\$ 160,773	\$ 160,773	\$ 160,773	\$ 160,773	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ -	\$ -		\$ 4,417	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ -	-	\$ 4,417	\$ -	\$ -	\$ -	-
Total Other Technology Services	\$ 593,057	\$ 3,923,540	5.00	\$ 3,017,728	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	-
2690 - Other Support Services - Central								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 921	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 921	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 261	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	70	-		-	-	-	-	
230 Other	12	-		-	-	-	-	
Total Associated Payroll Costs	\$ 343	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Support Services - Central	\$ 1,264	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Support Services	\$ 1,373,158	\$ 4,448,523	11.45	\$ 5,472,262	\$ 4,093,727	\$ 4,093,727	\$ 4,093,727	6.95
3000 - Enterprise and Community Services								
3300 - Community Services								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 42	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 42	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 12	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	3	-		-	-	-	-	
230 Other	1	-		-	-	-	-	
Total Associated Payroll Costs	\$ 16	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
340 Travel	\$ 283	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	10,001	-		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		45,000	40,000	40,000	40,000	
Total Purchased Services	\$ 10,284	\$ -	-	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	-
Total Community Services	\$ 10,342	\$ -	-	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	-
Total Enterprise and Community Services	\$ 10,342	\$ -	-	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
5000 - Other Uses								
5200 - Transfers of Funds								
<u>Transfers</u>								
710 Fund Modifications	\$ -	\$ -		\$ -	\$ 168,000	\$ 168,000	\$ 168,000	
Total Transfers	\$ -	\$ -	-	\$ -	\$ 168,000	\$ 168,000	\$ 168,000	-
Total Transfers of Funds	\$ -	\$ -	-	\$ -	\$ 168,000	\$ 168,000	\$ 168,000	-
Total Other Uses	\$ -	\$ -	-	\$ -	\$ 168,000	\$ 168,000	\$ 168,000	-
Ending Fund Balance	\$ 7,857,199	\$ 5,756,245	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS	\$ 14,906,542	\$ 16,653,473	20.15	\$ 16,775,186	\$ 14,890,000	\$ 14,890,000	\$ 14,890,000	26.40

Food Services Fund – 220

The Food Services Fund’s mission is to provide nutritionally balanced meals to all of the students in the District. The District participates in the National School Lunch, Breakfast, and After School Snack Programs, as well as the Child and Adult Care Food Program (CACFP). Under the Federal Free and Reduced Meal Program, those students whose family income meets certain federal guidelines may qualify to receive free or reduced priced meals. Currently, meals are prepared on-site in 17 secondary schools. The Salem-Keizer Food and Nutrition Center supports and transports food products for all District schools. More than 32,000 students enjoy meals daily and over 500 students receive after school suppers every day. Other services available include ala carte selections and catering for special events at all locations within the District. The District contracts with Sodexo School Services for operation of the Food Service program.

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

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

There are no changes to FTE in this fund.

Fund Detail – Food Services Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1600 Allowance for Increased Services	\$ -	\$ -		\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	
1610 Daily Sales-Reimbursable	860,825	651,551		975,000	700,000	700,000	700,000	
1620 Daily Sales-Non-Reimbursable	429,990	496,074		454,192	500,000	500,000	500,000	
1630 Special Functions	216,450	245,164		258,169	250,000	250,000	250,000	
1990 Miscellaneous	33,001	21,212		34,500	34,500	34,500	34,500	
3102 State School Fund-School Lunch Match	167,258	165,980		168,000	168,000	168,000	168,000	
3299 State School Breakfast Program	18,410	50,207		45,000	45,000	45,000	45,000	
4500 Federal School Lunch Program	13,029,027	14,058,121		14,750,000	14,500,000	14,500,000	14,500,000	
4900 Commodities Donated by USDA	936,866	1,194,417		950,000	950,000	950,000	950,000	
5300 Sale of or Compensat for Loss of Fixed Assets	-	3,445		-	-	-	-	
5400 Beginning Fund Balance	1,289,797	1,847,955		1,163,178	1,500,000	1,500,000	1,500,000	
TOTAL FOOD SERVICES FUND RESOURCES	\$ 16,981,624	\$ 18,734,126		\$ 19,248,039	\$ 19,097,500	\$ 19,097,500	\$ 19,097,500	
REQUIREMENTS								
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 46,587	\$ 89,510	2.00	\$ 90,021	\$ 100,526	\$ 100,526	\$ 100,526	2.00
130 Classified Additional Earnings	627	633		-	-	-	-	
130 Classified Overtime	7,262	8,258		5,100	5,228	5,228	5,228	
Total Salaries and Wages	\$ 54,476	\$ 98,401	2.00	\$ 95,121	\$ 105,754	\$ 105,754	\$ 105,754	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 14,293	\$ 21,344		\$ 23,318	\$ 26,992	\$ 26,992	\$ 26,992	
220 Social Security Contribution	3,944	7,170		7,277	7,753	7,753	7,753	
230 Other	5,473	7,719		1,332	6,324	6,324	6,324	
240 Employee Insur & Other Contract Benefits	12,501	24,727		28,920	28,447	28,447	28,447	
Total Associated Payroll Costs	\$ 36,211	\$ 60,960	-	\$ 60,847	\$ 69,516	\$ 69,516	\$ 69,516	-
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 2,944	\$ -		\$ 5,100	\$ 5,202	\$ 5,202	\$ 5,202	
390 Other General Profess & Tech Svcs	130,787	144,465		43,178	44,042	44,042	44,042	
390 Allowance for Increased Activities and Growth	-	-		395,234	375,000	375,000	375,000	
Total Purchased Services	\$ 133,731	\$ 144,465	-	\$ 443,512	\$ 424,244	\$ 424,244	\$ 424,244	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 69,928	\$ 104,510		\$ 63,081	\$ 64,343	\$ 64,343	\$ 64,343	
460 Non-consumable Items	-	847		-	-	-	-	
Total Supplies and Materials	\$ 69,928	\$ 105,357	-	\$ 63,081	\$ 64,343	\$ 64,343	\$ 64,343	-

Fund Detail – Food Services Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18				
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ -	\$ 7,289		\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay	\$ -	\$ 7,289	-	\$ -	\$ -	\$ -	\$ -	-	-
Total Operation and Maintenance of Plant Services	\$ 294,346	\$ 416,472	2.00	\$ 662,561	\$ 663,857	\$ 663,857	\$ 663,857	2.00	
3100 - Food Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 38,795	\$ 39,646	1.00	\$ 39,854	\$ 40,849	\$ 40,849	\$ 40,849	1.00	
124 Temporary Classified Staff	393	402		11,352	11,636	11,636	11,636		
130 Classified Additional Earnings	2,816	1,709		-	-	-	-		
Total Salaries and Wages	\$ 42,004	\$ 41,757	1.00	\$ 51,206	\$ 52,485	\$ 52,485	\$ 52,485	1.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 11,720	\$ 10,175		\$ 12,566	\$ 14,575	\$ 14,575	\$ 14,575		
220 Social Security Contribution	2,852	2,837		3,917	3,670	3,670	3,670		
230 Other	508	504		717	646	646	646		
240 Employee Insur & Other Contract Benefits	13,667	14,188		14,460	14,953	14,953	14,953		
Total Associated Payroll Costs	\$ 28,747	\$ 27,704	-	\$ 31,660	\$ 33,844	\$ 33,844	\$ 33,844	-	
<u>Purchased Services</u>									
320 Property Services	\$ 2,339	\$ 639		\$ 19,069	\$ 19,451	\$ 19,451	\$ 19,451		
340 Travel	1,299	2,758		2,604	2,656	2,656	2,656		
350 Communication	94,177	103,587		122,572	125,023	125,023	125,023		
380 Non-Instructional Profess & Tech Svcs	12,651,549	13,543,852		15,037,113	15,337,855	15,337,855	15,337,855		
390 Other General Profess & Tech Svcs	57,719	54,906		65,595	66,907	66,907	66,907		
390 Allowance for Increased Activities and Growth	-	-		1,504,430	1,020,971	1,020,971	1,020,971		
Total Purchased Services	\$ 12,807,083	\$ 13,705,742	-	\$ 16,751,383	\$ 16,572,863	\$ 16,572,863	\$ 16,572,863	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 963,776	\$ 1,219,559		\$ 56,314	\$ 57,440	\$ 57,440	\$ 57,440		
460 Non-consumable Items	162,878	312,412		274,167	279,650	279,650	279,650		
470 Computer Software	44,026	29,109		-	-	-	-		
480 Computer Hardware	163,452	22,559		40,000	40,800	40,800	40,800		
Total Supplies and Materials	\$ 1,334,132	\$ 1,583,639	-	\$ 370,481	\$ 377,890	\$ 377,890	\$ 377,890	-	

Fund Detail – Food Services Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 193,187	\$ -	\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	5,705	435,588		742,851	757,708	757,708	757,708	
Total Capital Outlay	\$ 5,705	\$ 628,775	-	\$ 742,851	\$ 757,708	\$ 757,708	\$ 757,708	-
<u>Other</u>								
640 Dues and Fees	\$ 31,552	\$ 88	\$ 47,797	\$ 48,753	\$ 48,753	\$ 48,753	\$ 48,753	
690 Grant Indirect Charges	590,100	590,100	590,100	590,100	590,100	590,100	590,100	
Total Other	\$ 621,652	\$ 590,188	-	\$ 637,897	\$ 638,853	\$ 638,853	\$ 638,853	-
Total Food Services	\$ 14,839,323	\$ 16,577,805	1.00	\$ 18,585,478	\$ 18,433,643	\$ 18,433,643	\$ 18,433,643	1.00
Ending Fund Balance	\$ 1,847,955	\$ 1,739,849	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL FOOD SERVICES FUND REQUIREMENTS	\$ 16,981,624	\$ 18,734,126	3.00	\$ 19,248,039	\$ 19,097,500	\$ 19,097,500	\$ 19,097,500	3.00

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, sales of surplus furniture and equipment, equipment use fees, district set-asides from the May adjustments process and other revenue as identified.

Other revenue sources for this fund are State facility grants, sales of property, surplus furniture and equipment, recyclable materials, equipment use fees, and donations.

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		2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES							
Buses							
1990	Miscellaneous	\$ 5,307	\$ -	\$ -	\$ -	\$ -	\$ -
3222	State School Fund Transportation Equipment	1,189,996	711,943	1,403,388	1,600,000	1,600,000	1,600,000
5100	Loan Proceeds	-	6,479,944	-	-	-	-
5200	Interfund Transfers	-	-	320,000	320,000	320,000	320,000
5300	Sale of or Compensation for Loss of Fixed Assets	-	117,963	-	-	-	-
5400	Beginning Fund Balance	2,455,987	883,122	712,921	650,000	650,000	650,000
	Total Buses	\$ 3,651,290	\$ 8,192,972	\$ 2,436,309	\$ 2,570,000	\$ 2,570,000	\$ 2,570,000
Instructional Materials							
1990	Miscellaneous	\$ 4,139	\$ 579	\$ 300	\$ -	\$ -	\$ -
3101	State School Fund General	1,000,000	-	-	-	-	-
5200	Interfund Transfers	-	-	1,000,000	-	-	-
5400	Beginning Fund Balance	150,000	1,153,769	165,883	1,000,000	1,000,000	1,000,000
	Total Instructional Materials	\$ 1,154,139	\$ 1,154,348	\$ 1,166,183	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Equipment							
1990	Miscellaneous	\$ 40,013	\$ 42,130	\$ -	\$ -	\$ -	\$ -
3299	Facility Grant	6,658	60,546	-	-	-	-
5100	Loan Proceeds	139,221	-	-	-	-	-
5200	Interfund Transfers	150,000	150,000	-	-	-	-
5300	Sale of or Compensation for Loss of Fixed Assets	10,550	-	-	-	-	-
5400	Beginning Fund Balance	686,105	784,368	583,307	745,000	745,000	745,000
	Total Equipment	\$ 1,032,547	\$ 1,037,044	\$ 583,307	\$ 745,000	\$ 745,000	\$ 745,000
Custodial Equipment							
1910	Rentals	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000
	Total Custodial Equipment	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000
Vehicles							
5200	Interfund Transfers	\$ 470,000	\$ 170,000	\$ 100,000	\$ 168,000	\$ 168,000	\$ 168,000
5300	Sale of Surplus Property	-	75,000	10,000	-	-	-
5400	Beginning Fund Balance	-	28,301	637,587	100,000	100,000	100,000
	Total Vehicles	\$ 470,000	\$ 273,301	\$ 747,587	\$ 268,000	\$ 268,000	\$ 268,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
Technology							
1990	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3101	State School Fund General	4,000,000	1,500,000	-	-	-	-
3299	Facility Grant	-	-	-	-	-	-
5200	Interfund Transfers	1,100,000	100,000	1,000,000	-	-	-
5400	Beginning Fund Balance	3,301,385	7,043,684	3,509,321	1,470,000	1,470,000	1,470,000
Total Technology		\$ 8,401,385	\$ 8,643,684	\$ 4,509,321	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000
Other							
1990	Miscellaneous	\$ -	\$ 580	\$ 5,000	\$ -	\$ -	\$ -
5300	Sale of or Compensation for Loss of Fixed Assets	-	500	40,000	-	-	-
5400	Beginning Fund Balance	304,494	304,494	387,424	-	-	-
Total Other		\$ 304,494	\$ 305,574	\$ 432,424	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND RESOURCES		\$ 15,013,855	\$ 19,606,923	\$ 9,875,131	\$ 6,138,000	\$ 6,138,000	\$ 6,138,000
REQUIREMENTS							
Buses							
2550 - Student Transportation							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 1,683,145	\$ 6,479,944	\$ -	\$ 320,000	\$ 320,000	\$ 320,000
Total Capital Outlay		\$ 1,683,145	\$ 6,479,944	\$ -	\$ 320,000	\$ 320,000	\$ 320,000
Total Student Transportation		\$ 1,683,145	\$ 6,479,944	\$ -	\$ 320,000	\$ 320,000	\$ 320,000
5100 - Debt Service							
<u>Other</u>							
610	Allowance for Increased Activities and Growth	\$ -	\$ -	\$ 1,099,736	\$ 1,044,530	\$ 1,044,530	\$ 1,044,530
610	Principal on Bus Loan Outstanding	976,908	1,595,116	1,172,906	1,073,659	1,073,659	1,073,659
620	Interest on Bus Loan Outstanding	108,115	68,377	163,667	131,810	131,810	131,810
Total Other		\$ 1,085,023	\$ 1,663,493	\$ 2,436,309	\$ 2,249,999	\$ 2,249,999	\$ 2,249,999
Total Debt Service		\$ 1,085,023	\$ 1,663,493	\$ 2,436,309	\$ 2,249,999	\$ 2,249,999	\$ 2,249,999
Total Buses (L550A)		\$ 2,768,168	\$ 8,143,437	\$ 2,436,309	\$ 2,569,999	\$ 2,569,999	\$ 2,569,999

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
Instructional Materials							
1111 - Elementary Programs							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
420	Textbooks	-	-	250,000	300,000	300,000	300,000
	Total Supplies and Materials	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Total Elementary Programs	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
1121 - Middle School Programs							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ -	\$ 225	\$ 50,000	\$ -	\$ -	\$ -
420	Textbooks	370	692,461	300,000	300,000	300,000	300,000
	Total Supplies and Materials	\$ 370	\$ 692,686	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000
	Total Middle School Programs	\$ 370	\$ 692,686	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000
1131 - High School Programs							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ -	\$ 1,148	\$ 50,000	\$ -	\$ -	\$ -
420	Textbooks	-	295,562	300,000	400,000	400,000	400,000
	Total Supplies and Materials	\$ -	\$ 296,710	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000
	Total High School Programs	\$ -	\$ 296,710	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000
2210 - Curriculum							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ -	\$ 161,383	\$ -	\$ -	\$ -
	Total Supplies and Materials	\$ -	\$ -	\$ 161,383	\$ -	\$ -	\$ -
	Total Curriculum	\$ -	\$ -	\$ 161,383	\$ -	\$ -	\$ -

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
2220 - Library Media							
<u>Supplies and Materials</u>							
430	Library Books	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ -
	Total Supplies and Materials	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ -
	Total Library Media	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ -
	Total Instructional Materials (L510A)	\$ 370	\$ 989,396	\$ 1,166,183	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Equipment (and Custodial Equipment)							
1111 - Elementary Programs							
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ 7,499	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ 7,499	\$ -	\$ -	\$ -	\$ -
	Total Elementary Programs	\$ -	\$ 7,499	\$ -	\$ -	\$ -	\$ -
2540 - Operation and Maintenance of Plant							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000
	Total Supplies and Materials	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 85,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 218,670	\$ 170,990	\$ 553,798	\$ 715,490	\$ 715,490	\$ 715,490
	Total Capital Outlay	\$ 218,670	\$ 170,990	\$ 553,798	\$ 715,490	\$ 715,490	\$ 715,490
	Total Operation and Maintenance of Plant (L505A & L515A)	\$ 218,670	\$ 170,990	\$ 553,798	\$ 800,490	\$ 800,490	\$ 800,490
5100 - Debt Service							
<u>Other</u>							
610	Principal	\$ 29,509	\$ 26,228	\$ 27,012	\$ 27,821	\$ 27,821	\$ 27,821
620	Interest	-	3,281	2,497	1,689	1,689	1,689
	Total Other	\$ 29,509	\$ 29,509	\$ 29,509	\$ 29,510	\$ 29,510	\$ 29,510
	Total Debt Service	\$ 29,509	\$ 29,509	\$ 29,509	\$ 29,510	\$ 29,510	\$ 29,510
	Total Equipment	\$ 248,179	\$ 207,998	\$ 583,307	\$ 830,000	\$ 830,000	\$ 830,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description	2014-15	2015-16	2016-17	2017-18		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Vehicles						
2570 - Internal Services						
<u>Capital Outlay</u>						
541 New Equipment	\$ -	\$ -	\$ 100,000	\$ 268,000	\$ 268,000	\$ 268,000
542 Replacement Equipment	441,699	264,182	647,587	-	-	-
Total Capital Outlay	\$ 441,699	\$ 264,182	\$ 747,587	\$ 268,000	\$ 268,000	\$ 268,000
Total Internal Services	\$ 441,699	\$ 264,182	\$ 747,587	\$ 268,000	\$ 268,000	\$ 268,000
Total Vehicles (L570A)	\$ 441,699	\$ 264,182	\$ 747,587	\$ 268,000	\$ 268,000	\$ 268,000
Technology						
2660 - Technology Services						
<u>Salaries and Wages</u>						
130 Licensed Staff Differentials	\$ -	\$ 166,898	\$ -	\$ -	\$ -	\$ -
130 Licensed Additional Earnings	-	54,662	-	-	-	-
130 Classified Additional Earnings	-	3,218	-	-	-	-
Total Salaries and Wages	\$ -	\$ 224,778	\$ -	\$ -	\$ -	\$ -
<u>Associated Payroll Costs</u>						
210 Public Employees Retirement System	\$ -	\$ 50,371	\$ -	\$ -	\$ -	\$ -
220 Social Security Contribution	-	17,196	-	-	-	-
230 Other	-	2,928	-	-	-	-
Total Associated Payroll Costs	\$ -	\$ 70,495	\$ -	\$ -	\$ -	\$ -
<u>Purchased Services</u>						
340 Travel	\$ 11,586	\$ 15,697	\$ -	\$ -	\$ -	\$ -
350 Communication	3,281	20,949	-	-	-	-
380 Non-Instructional Profess & Tech Svcs	709,703	405,670	570,000	470,000	470,000	470,000
Total Purchased Services	\$ 724,570	\$ 442,316	\$ 570,000	\$ 470,000	\$ 470,000	\$ 470,000
<u>Supplies & Materials</u>						
410 Consumable Supplies and Materials	\$ 1,505	\$ 3,900	\$ 100,000	\$ -	\$ -	\$ -
470 Computer Software	164,094	564,072	1,447,678	-	-	-
480 Computer Hardware	467,532	2,993,669	2,391,643	1,000,000	1,000,000	1,000,000
Total Supplies and Materials	\$ 633,131	\$ 3,561,641	\$ 3,939,321	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ -	\$ 23,050	\$ -	\$ -	\$ -	\$ -
550 Depreciable Technology	-	296,370	-	-	-	-
Total Capital Outlay	\$ -	\$ 319,420	\$ -	\$ -	\$ -	\$ -
Total Technology Services	\$ 1,357,701	\$ 4,618,650	\$ 4,509,321	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000
Total Technology (L500A)	\$ 1,357,701	\$ 4,618,650	\$ 4,509,321	\$ 1,470,000	\$ 1,470,000	\$ 1,470,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description	2014-15	2015-16	2016-17	2017-18		
	Actual	Actual	Budget	Proposed	Approved	Adopted
Other						
1111 - Elementary Programs						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ -	\$ 232,423	\$ -	\$ -	\$ -
Total Supplies and Materials	\$ -	\$ -	\$ 232,423	\$ -	\$ -	\$ -
Total Elementary Programs	\$ -	\$ -	\$ 232,423	\$ -	\$ -	\$ -
2540 - Operation and Maintenance of Plant						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Total Supplies and Materials	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Total Operation and Maintenance of Plant	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Total Other	\$ -	\$ -	\$ 432,423	\$ -	\$ -	\$ -
5200 - Transfers of Funds						
710 Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Ending Fund Balance	\$ 10,197,738	\$ 5,383,260	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS	\$ 15,013,855	\$ 19,606,923	\$ 9,875,131	\$ 6,138,000	\$ 6,138,000	\$ 6,138,000

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. The District must be audited to receive funding. The Oregon Department of Energy approves audits and projects funded by the subsidies. Provision for future growth has been included in the budget.

There are no FTE in this fund.

Fund Detail – Energy Efficiency Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ 611,156	\$ 672,783	\$ 646,528	\$ 725,000	\$ 725,000	\$ 725,000
5400 Beginning Fund Balance	753,891	585,915	366,265	1,943,262	1,943,262	1,943,262
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,365,047	\$ 1,258,698	\$ 1,012,793	\$ 2,668,262	\$ 2,668,262	\$ 2,668,262
REQUIREMENTS						
2540 - Operation and Maintenance of Plant Services						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 366,265	\$ -	\$ -	\$ -
Total Purchased Services	\$ -	\$ -	\$ 366,265	\$ -	\$ -	\$ -
Total Operation and Maintenance of Plant Services	\$ -	\$ -	\$ 366,265	\$ -	\$ -	\$ -
4150 - Building Acquisit, Construct and Improvement Services						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ 779,132	\$ -	\$ 646,528	\$ -	\$ -	\$ -
Total Purchased Services	\$ 779,132	\$ -	\$ 646,528	\$ -	\$ -	\$ -
Total Building Acquisit, Construct and Improvement Services	\$ 779,132	\$ -	\$ 646,528	\$ -	\$ -	\$ -
5200 - Transfers of Funds						
710 Fund Modifications	\$ -	\$ -	\$ -	\$ 2,668,262	\$ 2,668,262	\$ 2,668,262
Total Transfers of Funds	\$ -	\$ -	\$ -	\$ 2,668,262	\$ 2,668,262	\$ 2,668,262
Ending Fund Balance	\$ 585,915	\$ 1,258,698	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,365,047	\$ 1,258,698	\$ 1,012,793	\$ 2,668,262	\$ 2,668,262	\$ 2,668,262

Grants Fund – 240 – Revised 06-12-2018

Grant funds are primarily moneys received from state and federal agencies for the purpose of expanding educational offerings and opportunities. The legal authority establishing the fund specifies the use and limitations of such funds and, generally, the resources cannot be diverted to other uses. As such, they represent reimbursement to the District based on actual expenditures incurred. In some instances, the District 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.

Grant Name	FTE CHANGES				Total Change
	Function	Administrative	Licensed	Classified	
IDEA	1221			(0.25)	(0.25)
IDEA	1224		0.75	(1.00)	(0.25)
Mentoring Grant	2219		(13.10)		(13.10)
OPK Headstart	1140		0.23	7.20	7.43
OPK Headstart	2490	(0.45)			(0.45)
School Improvement Richmond	1111		0.40		0.40
School Improvement Richmond	1272			0.25	0.25
Title IA	1272			(13.73)	(13.73)
Title IA	2240		(11.03)		(11.03)
Title IA	2490	(1.05)		(0.75)	(1.80)
Title IC	1293			0.25	0.25
Title IC	3300			0.25	0.25
Title ID	1280		0.12	(0.13)	(0.01)
Title III	2240		(5.00)		(5.00)
HS Grad, College, and Career Readiness (M98)	1131		14.00	4.00	18.00
HS Grad, College, and Career Readiness (M98)	1280			0.50	0.50
HS Grad, College, and Career Readiness (M98)	2115			0.50	0.50
HS Grad, College, and Career Readiness (M98)	2540			1.00	1.00
Total Grants Fund FTE Changes by Grant		(1.50)	(13.63)	(1.91)	(17.04)

Grant Summary FTE and Award – Revised 06-12-2018

Grant Name	End Date	Revenue Type	Total 2016-17 FTE	Administrative 2017-18 FTE	Licensed 2017-18 FTE	Classified 2017-18 FTE	Total 2017-18 FTE	Budgeted Award 2017-18
Children's Dental Health Initiative	06/30/18	Local	0.75	-	-	0.75	0.75	\$ 50,000
City of Salem SKEF School Enrichment	06/30/18	Local	-	-	-	-	-	20,084
Community Resource Trust CTEC	06/30/18	Local	-	-	-	-	-	137,000
Equal Opportunity Grant	06/30/18	Local	-	-	-	-	-	29,000
Extended Assessment Grant	06/30/18	Federal	-	-	-	-	-	20,700
FOCUS Four Corners	09/30/18	Federal	-	-	-	-	-	35,274
FOCUS Grant	09/30/18	Federal	-	-	-	-	-	30,559
FOCUS Scott	09/30/18	Federal	0.40	-	0.40	-	0.40	36,188
FOCUS Swegle	09/30/18	Federal	0.50	-	-	0.50	0.50	33,431
Fresh Fruit & Vegetables	09/30/18	Federal	-	-	-	-	-	105,182
HS Graduation and College and Career Readiness (M98)	09/30/18	State	-	-	14.00	6.00	20.00	4,950,000
IDEA	09/30/18	Federal	112.89	2.00	23.50	86.89	112.39	10,400,000
IDEA Enhancement	09/30/18	Federal	-	-	-	-	-	21,218
IDEA Part B	09/30/18	Federal	-	-	-	-	-	23,434
Indian Education Formula Grant Program	06/30/18	Federal	0.75	-	0.50	0.25	0.75	152,000
Kinder Readiness HUB	06/30/18	Local	-	-	-	-	-	205,000
Let's Move	06/30/18	Local	-	-	-	-	-	29,500
Long Term Care and Treatment	06/30/18	State	2.81	-	1.00	1.81	2.81	310,000
Long Term Care and Treatment	06/30/18	Federal	-	-	-	-	-	11,310
McKinney Vento	09/30/18	Federal	0.75	-	-	0.75	0.75	60,000
Mentoring Grant	06/30/17	State	13.10	-	-	-	-	500,000
My Future My Choice	06/30/18	Federal	-	-	-	-	-	30,000
Nike AVID	06/30/18	Local	-	-	-	-	-	138,000
OPK Headstart	06/30/18	State	29.95	0.70	1.23	35.00	36.93	2,900,000
Oregon Parenting Education Collaborative	06/30/18	Local	-	-	-	-	-	20,000
Pathways CTE Summer School	06/30/18	State	-	-	-	-	-	70,000
PERKINS	06/30/18	Federal	-	-	-	-	-	475,000
Pre-School Promise	06/30/18	Local	-	-	-	-	-	724,523

Grant Summary FTE and Award - Continued

Grant Name	End Date	Revenue Type	Total 2016-17 FTE	Administrative 2017-18 FTE	Licensed 2017-18 FTE	Classified 2017-18 FTE	Total 2017-18 FTE	Budgeted Award 2017-18
Regional Solutions for CTEC	06/30/18	State	-	-	-	-	-	600,000
School Improvement - Richmond	09/30/18	Federal	-	-	0.40	0.25	0.65	358,108
Seismic Rehabilitation, Four Corners	06/30/18	State	-	-	-	-	-	900,000
SPR & I (Systems Performance Review & Improvement)	09/30/18	Federal	-	-	-	-	-	25,628
STEM Partnership	06/30/18	Local	-	-	-	-	-	124,000
Teach Oregon Project	06/30/18	Local	-	-	-	-	-	20,000
Title IA	09/30/18	Federal	136.26	1.20	48.50	60.00	109.70	14,800,000
Title IC	09/30/18	Federal	8.88	0.50	-	8.88	9.38	979,884
Title IC Preschool	09/30/18	Federal	0.88	-	-	0.88	0.88	72,305
Title IC Summer School	09/30/18	Federal	-	-	-	-	-	183,894
Title ID	09/30/18	Federal	1.63	-	0.25	1.37	1.62	150,000
Title IIA	09/30/18	Federal	8.00	-	8.00	-	8.00	1,286,000
Title III	09/30/18	Federal	8.75	-	2.50	1.25	3.75	1,193,732
Youth Transition Program	06/30/18	Federal	3.00	-	-	3.00	3.00	835,153
			329.30	4.40	100.28	207.58	312.26	\$ 43,046,107

Fund Detail – Grants Fund – Revised 06-12-2018

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1990 Miscellaneous	\$ 29,682	\$ 441		\$ -	\$ -	\$ -	\$ -	
2200 Restricted	542,387	609,052		571,134	1,197,107	1,197,107	1,197,107	
3299 Restricted Grants-In-Aid	6,772,807	6,558,305		5,859,349	3,280,000	3,280,000	6,580,000	
4300 Restricted Direct From Federal	2,300,855	532,440		310,195	152,000	152,000	152,000	
4500 Restricted Through State	25,790,635	23,931,224		30,159,446	33,317,000	33,317,000	35,117,000	
4700 Restricted Through Intermediate Agencies	1,768,503	712,324		73,460	-	-	-	
4900 For/On Behalf of the District	12,065	7,886		-	-	-	-	
TOTAL GRANTS FUND RESOURCES	\$ 37,216,934	\$ 32,351,672		\$ 36,973,584	\$ 37,946,107	\$ 37,946,107	\$ 43,046,107	

1000 - Instruction

1111 - Elementary Programs

Salaries and Wages

111 Regular Licensed	\$ 72,020	\$ -	-	\$ -	\$ 49,566	\$ 49,566	\$ 49,566	0.40
112 Regular Classified	18,332	-	-	-	-	-	-	-
121 Licensed Substitutes	1,715	-	-	-	-	-	-	-
130 Licensed Additional Earnings	9,023	-	-	-	11,532	11,532	11,532	-
130 Classified Additional Earnings	4,225	-	-	-	7,486	7,486	7,486	-
Total Salaries and Wages	\$ 105,315	\$ -	-	\$ -	\$ 68,584	\$ 68,584	\$ 68,584	0.40

Associated Payroll Costs

210 Public Employees Retirement System	\$ 24,740	\$ -	-	\$ -	\$ 14,919	\$ 14,919	\$ 14,919	-
220 Social Security Contribution	7,839	-	-	-	4,651	4,651	4,651	-
230 Other	1,339	-	-	-	851	851	851	-
240 Employee Insurance	34,456	-	-	-	8,784	8,784	8,784	-
Total Associated Payroll Costs	\$ 68,374	\$ -	-	\$ -	\$ 29,205	\$ 29,205	\$ 29,205	-

Purchased Services

310 Instructional, Professional and Technical Services	\$ -	\$ -	-	\$ 150,500	\$ 7,500	\$ 7,500	\$ 7,500	-
330 Student Transportation Services	-	347	-	-	-	-	-	-
350 Communication	2,231	4	-	500	97	97	97	-
Total Purchased Services	\$ 2,231	\$ 351	-	\$ 151,000	\$ 7,597	\$ 7,597	\$ 7,597	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 614	\$ 9,205		\$ 2,000	\$ 11,500	\$ 11,500	\$ 11,500	
420 Textbooks	21,599	-		20,000	12,014	12,014	12,014	
460 Non-consumable Items	818	17,524		1,000	17,000	17,000	17,000	
470 Computer Software	1,999	6,800		1,000	500	500	500	
480 Computer Hardware	-	31,174		70,000	30,040	30,040	30,040	
Total Supplies and Materials	\$ 25,030	\$ 64,703	-	\$ 94,000	\$ 71,054	\$ 71,054	\$ 71,054	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 3,000		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 3,000	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 50		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 50	-	\$ -	\$ -	\$ -	\$ -	-
Total Elementary Programs	\$ 200,950	\$ 68,104	-	\$ 245,000	\$ 176,440	\$ 176,440	\$ 176,440	0.40
1113 - Elementary Extracurricular								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
Total Purchased Services	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 7,298		\$ -	\$ 12,000	\$ 12,000	\$ 12,000	
460 Non-consumable Items	-	-		-	8,000	8,000	8,000	
Total Supplies and Materials	\$ -	\$ 7,298	-	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	-
Total Elementary Extracurricular	\$ -	\$ 7,298	-	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	-
1121 - Middle School Programs								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 674	\$ 363		\$ 1,500	\$ 220	\$ 220	\$ 220	
122 Classified Substitutes	-	433		-	-	-	-	
130 Licensed Additional Earnings	2,218	2,561		5,900	3,000	3,000	3,000	
130 Classified Additional Earnings	125	-		-	100	100	100	
Total Salaries and Wages	\$ 3,017	\$ 3,357	-	\$ 7,400	\$ 3,320	\$ 3,320	\$ 3,320	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 709	\$ 693		\$ 1,486	\$ 815	\$ 815	\$ 815	
220 Social Security Contribution	231	257		566	254	254	254	
230 Other	38	43		89	47	47	47	
Total Associated Payroll Costs	\$ 978	\$ 993	-	\$ 2,141	\$ 1,116	\$ 1,116	\$ 1,116	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 375	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	242	3,387		1,435	1,435	1,435	1,435	
Total Purchased Services	\$ 617	\$ 3,387	-	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 27,451	\$ 18,266		\$ 14,957	\$ 15,570	\$ 15,570	\$ 15,570	
460 Non-consumable Items	-	303		500	2,000	2,000	2,000	
470 Computer Software	-	-		500	1,000	1,000	1,000	
480 Computer Hardware	-	991		1,500	4,000	4,000	4,000	
Total Supplies and Materials	\$ 27,451	\$ 19,560	-	\$ 17,457	\$ 22,570	\$ 22,570	\$ 22,570	-
Total Middle School Programs	\$ 32,063	\$ 27,297	-	\$ 28,433	\$ 28,441	\$ 28,441	\$ 28,441	-
1122 - Middle School Extracurricular								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 20,084	\$ 20,084		\$ -	\$ 20,084	\$ 20,084	\$ 20,084	
Total Purchased Services	\$ 20,084	\$ 20,084	-	\$ -	\$ 20,084	\$ 20,084	\$ 20,084	-
<u>Supplies and Materials</u>								
460 Non-consumable Items	\$ 4,700	\$ 298		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 4,700	\$ 298	-	\$ -	\$ -	\$ -	\$ -	-
Total Middle School Extracurricular	\$ 24,784	\$ 20,382	-	\$ -	\$ 20,084	\$ 20,084	\$ 20,084	-
1131 - High School Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 477,256	\$ -	-	\$ -	\$ 978,042	\$ 978,042	\$ 978,042	14.00
112 Regular Classified	469,525	3,580	-	-	121,813	121,813	121,813	4.00
121 Licensed Substitutes	15,615	803	-	-	106,420	106,420	106,420	
122 Classified Substitutes	1,461	-	-	-	-	-	-	

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
123 Temporary Licensed	14,467	-	-	-	-	-	-	
124 Temporary Classified	12,162	19,783	-	-	-	-	-	
130 Licensed Additional Earnings	33,966	59,959		15,760	41,429	41,429	41,429	
130 Classified Additional Earnings	6,008	19,661		10,000	-	-	-	
Total Salaries and Wages	\$ 1,030,460	\$ 103,786	-	\$ 25,760	\$ 1,247,704	\$ 1,247,704	\$ 1,247,704	18.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 262,935	\$ 17,639		\$ 6,210	\$ 371,960	\$ 371,960	\$ 371,960	
220 Social Security Contribution	74,827	7,669		1,972	94,885	94,885	94,885	
230 Other	12,716	1,538		339	17,522	17,522	17,522	
240 Employee Insurance	263,376	1,251		-	268,920	268,920	268,920	
Total Associated Payroll Costs	\$ 613,854	\$ 28,097	-	\$ 8,521	\$ 753,287	\$ 753,287	\$ 753,287	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 94,693	\$ 18,502		\$ -	\$ 90,714	\$ 90,714	\$ 90,714	
320 Property Services	-	220		1,000	-	-	-	
330 Student Transportation Services	9,527	16,112		3,000	1,300	1,300	1,300	
340 Travel	10,250	3,150		-	20,000	20,000	20,000	
350 Communication	9,002	2,237		4,300	-	-	-	
380 Non-Instructional Profess & Tech Svcs	1,298	-		-	-	-	-	
Total Purchased Services	\$ 124,770	\$ 40,221	-	\$ 8,300	\$ 112,014	\$ 112,014	\$ 112,014	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 34,654	\$ 31,462		\$ 43,258	\$ 86,800	\$ 86,800	\$ 86,800	
420 Textbooks	43,129	16,803		47,200	22,864	22,864	22,864	
430 Library Books	1,021	535		-	-	-	-	
440 Periodicals	274	-		-	-	-	-	
460 Non-consumable Items	82,885	117,022		135,498	640,169	640,169	640,169	
470 Computer Software	1,841	2,315		4,500	-	-	-	
480 Computer Hardware	21,346	38,579		10,000	4,300	4,300	4,300	
Total Supplies and Materials	\$ 185,150	\$ 206,716	-	\$ 240,456	\$ 754,133	\$ 754,133	\$ 754,133	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 31,208	\$ 23,017		\$ 20,000	\$ 549,898	\$ 549,898	\$ 549,898	
550 Depreciable Technology	-	22,749		-	-	-	-	
Total Capital Outlay	\$ 31,208	\$ 45,766	-	\$ 20,000	\$ 549,898	\$ 549,898	\$ 549,898	-
<u>Other</u>								
640 Dues And Fees	\$ 403	\$ 2,453		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
Total Other	\$ 403	\$ 2,453	-	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	-
Total High School Programs	\$ 1,985,845	\$ 427,039	-	\$ 303,037	\$ 3,492,036	\$ 3,492,036	\$ 3,492,036	18.00

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 268	\$ 2,471		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 268	\$ 2,471	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 72	\$ 325		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	21	189		-	-	-	-	
230 Other	3	31		-	-	-	-	
Total Associated Payroll Costs	\$ 96	\$ 545	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 5,095	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	10	-		-	-	-	-	
Total Purchased Services	\$ 5,105	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 10,199	\$ 696		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 10,199	\$ 696	-	\$ -	\$ -	\$ -	\$ -	-
Total High School Extracurricular	\$ 15,668	\$ 3,712	-	\$ -	\$ -	\$ -	\$ -	-
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 27,764	\$ -	-	\$ -	\$ 114,659	\$ 114,659	\$ 114,659	0.23
112 Regular Classified	922,115	930,851	27.68	1,002,096	1,257,014	1,257,014	1,471,014	34.88
121 Licensed Substitutes	2,094	2,383		2,250	4,100	4,100	4,100	
122 Classified Substitutes	29,075	24,470		23,695	27,290	27,290	27,290	
123 Temporary Licensed	-	2,531		-	669	669	669	
124 Temporary Classified	148,706	156,505		187,795	149,408	149,408	149,408	
130 Licensed Additional Earnings	15,840	14,523		17,713	63,025	63,025	63,025	
130 Classified Additional Earnings	41,304	37,966		48,659	42,487	42,487	42,487	
Total Salaries and Wages	\$ 1,186,898	\$ 1,169,229	27.68	\$ 1,282,208	\$ 1,658,652	\$ 1,658,652	\$ 1,872,652	35.11
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 263,693	\$ 202,928		\$ 312,003	\$ 399,847	\$ 399,847	\$ 467,043	
220 Social Security Contribution	88,919	88,003		97,879	133,327	133,327	149,698	
230 Other	15,075	16,085		16,978	10,816	10,816	13,249	
240 Employee Insurance	335,430	372,932		398,160	553,886	553,886	553,886	
Total Associated Payroll Costs	\$ 703,117	\$ 679,948	-	\$ 825,020	\$ 1,097,876	\$ 1,097,876	\$ 1,183,876	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 80,917	\$ 87,721		\$ 95,843	\$ 41,871	\$ 41,871	\$ 41,871	
320 Property Services	1,352	658		800	4,150	4,150	4,150	
330 Student Transportation Services	20,567	9,844		7,500	64,956	64,956	64,956	
340 Travel	11,901	10,303		13,299	6,644	6,644	6,644	
350 Communication	25,614	23,244		12,996	20,811	20,811	20,811	
380 Non-Instructional Profess & Tech Svcs	2,530	-		-	-	-	-	
390 Other General Profess & Tech Svcs	3,657	4,071		750	3,490	3,490	3,490	
Total Purchased Services	\$ 146,538	\$ 135,841	-	\$ 131,188	\$ 141,922	\$ 141,922	\$ 141,922	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 177,869	\$ 123,579		\$ 144,520	\$ 82,070	\$ 82,070	\$ 82,070	
420 Textbooks	19,934	13,441		9,500	14,349	14,349	14,349	
430 Library Books	3,216	58		1,000	3,442	3,442	3,442	
460 Non-consumable Items	21,615	17,335		7,500	12,032	12,032	12,032	
470 Computer Software	5,940	856		750	5,744	5,744	5,744	
480 Computer Hardware	8,535	4,309		10,000	8,991	8,991	8,991	
Total Supplies and Materials	\$ 237,109	\$ 159,578	-	\$ 173,270	\$ 126,628	\$ 126,628	\$ 126,628	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 6,255	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 6,255	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 17,624	\$ 11,195		\$ 3,000	\$ 8,904	\$ 8,904	\$ 8,904	
650 Insurance and Judgments	979	-		1,000	2,000	2,000	2,000	
Total Other	\$ 18,603	\$ 11,195	-	\$ 4,000	\$ 10,904	\$ 10,904	\$ 10,904	-
Total Pre-Kindergarten Programs	\$ 2,298,520	\$ 2,155,791	27.68	\$ 2,415,686	\$ 3,035,982	\$ 3,035,982	\$ 3,335,982	35.11

1220 - Restrictive Programs for Students with Disabilities

Salaries and Wages

111 Regular Licensed	\$ 531,724	\$ 529,854	8.35	\$ 659,261	\$ 709,644	\$ 709,644	\$ 1,136,644	9.10
112 Regular Classified	926,156	810,745	25.94	819,820	876,260	876,260	1,326,260	24.69
121 Licensed Substitutes	9,697	4,084		8,400	6,610	6,610	6,610	
122 Classified Substitutes	13,909	5,857		4,025	4,594	4,594	4,594	

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
123 Temporary Licensed	7,551	26,569		4,025	4,000	4,000	4,000	
130 Licensed Staff Differentials	54,651	50,781		61,917	299,300	299,300	299,300	
130 Licensed Additional Earnings	8,100	5,775		7,458	-	-	-	
130 Classified Additional Earnings	1,009	557		-	-	-	-	
Total Salaries and Wages	\$ 1,552,797	\$ 1,434,222	34.29	\$ 1,564,906	\$ 1,900,408	\$ 1,900,408	\$ 2,777,408	33.79
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 393,542	\$ 287,047		\$ 385,488	\$ 646,774	\$ 646,774	\$ 922,152	
220 Social Security Contribution	114,740	105,704		119,618	249,808	249,808	316,899	
230 Other	21,726	20,048		21,708	98,565	98,565	109,942	
240 Employee Insurance	499,401	393,773		617,912	674,053	674,053	943,207	
Total Associated Payroll Costs	\$ 1,029,409	\$ 806,572	-	\$ 1,144,726	\$ 1,669,200	\$ 1,669,200	\$ 2,292,200	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 17		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	408	-		500	-	-	-	
340 Travel	2,726	3,846		3,000	5,633	5,633	5,633	
350 Communication	615	104		420	2,500	2,500	2,500	
380 Non-Instructional Profess & Tech Svcs	17	-		-	-	-	-	
Total Purchased Services	\$ 3,766	\$ 3,967	-	\$ 3,920	\$ 8,133	\$ 8,133	\$ 8,133	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 15,197	\$ 934		\$ 15,132	\$ 7,597	\$ 7,597	\$ 7,597	
420 Textbooks	-	-		-	1,500	1,500	1,500	
460 Non-consumable Items	6,467	300		2,500	9,000	9,000	9,000	
470 Computer Software	435	-		-	-	-	-	
480 Computer Hardware	2,814	-		2,458	1,975	1,975	1,975	
Total Supplies and Materials	\$ 24,913	\$ 1,234	-	\$ 20,090	\$ 20,072	\$ 20,072	\$ 20,072	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 5,450	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 5,450	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 250	\$ 370		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 250	\$ 370	-	\$ -	\$ -	\$ -	\$ -	-
Total Restrictive Programs for Students with Disabilities	\$ 2,616,585	\$ 2,246,365	34.29	\$ 2,733,642	\$ 3,597,813	\$ 3,597,813	\$ 5,097,813	33.79

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 136,636	\$ 149,355	2.00	\$ 173,645	\$ 134,814	\$ 134,814	\$ 134,814	2.00
112 Regular Classified	365,334	480,364	49.35	1,035,399	1,006,688	1,006,688	1,006,688	49.35
121 Licensed Substitutes	2,058	2,607		4,400	4,400	4,400	4,400	
122 Classified Substitutes	4,665	4,227		-	-	-	-	
130 Licensed Staff Differentials	14,428	13,417		17,059	56,143	56,143	56,143	
130 Licensed Additional Earnings	4,173	4,688		4,135	400	400	400	
130 Classified Additional Earnings	-	40		-	-	-	-	
Total Salaries and Wages	\$ 527,294	\$ 654,698	51.35	\$ 1,234,638	\$ 1,202,445	\$ 1,202,445	\$ 1,202,445	51.35
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 101,312	\$ 103,800		\$ 301,900	\$ 255,069	\$ 255,069	\$ 255,069	
220 Social Security Contribution	39,657	47,616		94,450	112,807	112,807	112,807	
230 Other	8,848	11,842		17,285	35,155	35,155	35,155	
240 Employee Insurance	146,909	160,986		606,938	535,371	535,371	535,371	
Total Associated Payroll Costs	\$ 296,726	\$ 324,244	-	\$ 1,020,573	\$ 938,402	\$ 938,402	\$ 938,402	-
<u>Purchased Services</u>								
350 Communication	\$ 2,973	\$ 2,502		\$ 4,000	\$ 7,793	\$ 7,793	\$ 7,793	
Total Purchased Services	\$ 2,973	\$ 2,502	-	\$ 4,000	\$ 7,793	\$ 7,793	\$ 7,793	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 243		\$ 15,400	\$ 20,718	\$ 20,718	\$ 20,718	
Total Supplies and Materials	\$ -	\$ 243	-	\$ 15,400	\$ 20,718	\$ 20,718	\$ 20,718	-
Total Less Restrictive Program for Disabled Stdnt	\$ 826,993	\$ 981,687	51.35	\$ 2,274,611	\$ 2,169,358	\$ 2,169,358	\$ 2,169,358	51.35
1260 - Treatment and Habilitation								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 424,268	\$ 438,127	6.00	\$ 481,431	\$ 487,379	\$ 487,379	\$ 487,379	6.00
Total Salaries and Wages	\$ 424,268	\$ 438,127	6.00	\$ 481,431	\$ 487,379	\$ 487,379	\$ 487,379	6.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 120,208	\$ 111,941		\$ 118,143	\$ 164,694	\$ 164,694	\$ 164,694	
220 Social Security Contribution	31,695	32,290		36,830	55,755	55,755	55,755	
230 Other	5,228	5,400		6,740	16,544	16,544	16,544	
240 Employee Insurance	80,193	85,671		92,016	115,320	115,320	115,320	
Total Associated Payroll Costs	\$ 237,324	\$ 235,302	-	\$ 253,729	\$ 352,313	\$ 352,313	\$ 352,313	-
Total Treatment and Habilitation	\$ 661,592	\$ 673,429	6.00	\$ 735,160	\$ 839,692	\$ 839,692	\$ 839,692	6.00

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1271 - Remediation								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 55,709	\$ -		\$ -	\$ -	\$ -	\$ -	
130 Classified Additional Earnings	4,310	-		-	-	-	-	
Total Salaries and Wages	\$ 60,019	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 14,460	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	4,591	-		-	-	-	-	
230 Other	749	-		-	-	-	-	
Total Associated Payroll Costs	\$ 19,800	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 520	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	3,941	2,214		-	-	-	-	
350 Communication	2,715	-		-	-	-	-	
Total Purchased Services	\$ 7,176	\$ 2,214	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,299	\$ -		\$ -	\$ -	\$ -	\$ -	
420 Textbooks	2,005	-		-	-	-	-	
460 Non-consumable Items	739	-		-	-	-	-	
480 Computer Hardware	11,320	-		-	-	-	-	
Total Supplies and Materials	\$ 19,363	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Remediation	\$ 106,358	\$ 2,214	-	\$ -	\$ -	\$ -	\$ -	-

1272 - Title IA/D

Salaries and Wages

111 Regular Licensed	\$ 1,884,416	\$ 1,451,579	31.65	\$ 1,632,618	\$ 1,435,358	\$ 1,435,358	\$ 1,755,358	31.65
112 Regular Classified	1,753,655	1,539,046	61.33	1,748,954	1,382,543	1,382,543	1,632,543	47.85
113 Supervisory Licensed	25,162	25,665	0.25	25,666	20,943	20,943	20,943	0.25
121 Licensed Substitutes	38,584	37,192		24,365	14,000	14,000	14,000	
122 Classified Substitutes	30,214	21,556		20,300	11,668	11,668	11,668	
123 Temporary Licensed	-	30,060		-	18,794	18,794	18,794	
124 Temporary Classified	6,988	11,023		-	13,755	13,755	13,755	

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
130 Licensed Staff Differentials	4,587	4,373		14,244	11,730	11,730	11,730	
130 Licensed Additional Earnings	372,304	310,996		430,303	601,646	601,646	601,646	
130 Classified Additional Earnings	81,396	94,180		370,450	266,821	266,821	266,821	
Total Salaries and Wages	\$ 4,197,306	\$ 3,525,670	93.23	\$ 4,266,900	\$ 3,777,258	\$ 3,777,258	\$ 4,347,258	79.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,031,818	\$ 691,739		\$ 1,127,064	\$ 1,155,614	\$ 1,155,614	\$ 1,334,594	
220 Social Security Contribution	303,297	256,539		366,249	309,329	309,329	352,934	
230 Other	57,794	49,859		58,144	66,541	66,541	73,956	
240 Employee Insurance	1,057,206	1,027,648		1,466,308	1,241,029	1,241,029	1,241,029	
Total Associated Payroll Costs	\$ 2,450,115	\$ 2,025,785	-	\$ 3,017,765	\$ 2,772,513	\$ 2,772,513	\$ 3,002,513	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 22,491	\$ 446,261		\$ 9,000	\$ 47,698	\$ 47,698	\$ 47,698	
320 Property Services	3,868	58		-	1,600	1,600	1,600	
330 Student Transportation Services	124,459	55,819		60,850	88,190	88,190	88,190	
340 Travel	3,244	2,331		3,500	14,500	14,500	14,500	
350 Communication	15,955	11,410		29,120	19,166	19,166	19,166	
380 Non-Instructional Profess & Tech Svcs	4,750	127,813		123,000	120,700	120,700	120,700	
390 Other General Profess & Tech Svcs	364	5,442		-	-	-	-	
Total Purchased Services	\$ 175,131	\$ 649,134	-	\$ 225,470	\$ 291,854	\$ 291,854	\$ 291,854	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 92,140	\$ 101,656		\$ 90,907	\$ 79,750	\$ 79,750	\$ 279,750	
420 Textbooks	248,711	145,794		173,689	128,873	128,873	128,873	
430 Library Books	-	-		-	3,600	3,600	3,600	
440 Periodicals	89	3,201		-	-	-	-	
460 Non-consumable Items	203,484	7,042		38,811	25,205	25,205	25,205	
470 Computer Software	26,195	61,217		79,647	52,031	52,031	52,031	
480 Computer Hardware	108,647	365,204		350,037	67,610	67,610	67,610	
Total Supplies and Materials	\$ 679,266	\$ 684,114	-	\$ 733,091	\$ 357,069	\$ 357,069	\$ 557,069	-
<u>Other</u>								
640 Dues And Fees	\$ 1,394	\$ 881		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 1,394	\$ 881	-	\$ -	\$ -	\$ -	\$ -	-
Total Title IA/D	\$ 7,503,212	\$ 6,885,584	93.23	\$ 8,243,226	\$ 7,198,694	\$ 7,198,694	\$ 8,198,694	79.75

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 43,298	\$ 4,094	0.13	\$ 5,339	\$ 6,972	\$ 6,972	\$ 6,972	0.25
112 Regular Classified	8,147	47,522	1.50	43,079	68,498	68,498	68,498	1.87
122 Classified Substitutes	518	1,331		202	-	-	-	
130 Licensed Additional Earnings	-	-		68,839	266,100	266,100	266,100	
Total Salaries and Wages	\$ 51,963	\$ 52,947	1.63	\$ 117,459	\$ 341,570	\$ 341,570	\$ 341,570	2.12
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7,674	\$ 10,818		\$ 27,483	\$ 99,498	\$ 99,498	\$ 99,498	
220 Social Security Contribution	3,690	4,048		8,898	26,131	26,131	26,131	
230 Other	617	657		1,396	4,781	4,781	4,781	
240 Employee Insurance	13,248	18,539		23,108	33,090	33,090	33,090	
Total Associated Payroll Costs	\$ 25,229	\$ 34,062	-	\$ 60,885	\$ 163,500	\$ 163,500	\$ 163,500	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 16,500	\$ -	\$ -	\$ -	
350 Communication	-	-		50	-	-	-	
Total Purchased Services	\$ -	\$ -	-	\$ 16,550	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 4,366	\$ -	\$ -	\$ -	
420 Textbooks	-	-		169	-	-	-	
Total Supplies and Materials	\$ -	\$ -	-	\$ 4,535	\$ -	\$ -	\$ -	-
Total Alternative Education	\$ 77,192	\$ 87,009	1.63	\$ 199,429	\$ 505,070	\$ 505,070	\$ 505,070	2.12
1291 - English Language Learner Programs								
<u>Salaries and Wages</u>								
122 Classified Substitutes	\$ 468	\$ -		\$ -	\$ -	\$ -	\$ -	
124 Temporary Classified	-	661		-	-	-	-	
130 Licensed Additional Earnings	23,797	26,088		33,246	5,000	5,000	5,000	
130 Classified Additional Earnings	454	1,422		7,744	202	202	202	
Total Salaries and Wages	\$ 24,719	\$ 28,171	-	\$ 40,990	\$ 5,202	\$ 5,202	\$ 5,202	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 6,213	\$ 5,982		\$ 9,632	\$ 1,277	\$ 1,277	\$ 1,277	
220 Social Security Contribution	1,891	2,155		3,133	398	398	398	
230 Other	309	350		492	73	73	73	
Total Associated Payroll Costs	\$ 8,413	\$ 8,487	-	\$ 13,257	\$ 1,748	\$ 1,748	\$ 1,748	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 170	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	2,878	1,350		-	1,350	1,350	1,350	
350 Communication	122	180		-	500	500	500	
Total Purchased Services	\$ 3,170	\$ 1,530	-	\$ -	\$ 1,850	\$ 1,850	\$ 1,850	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,844	\$ 1,173		\$ 4,425	\$ 4,200	\$ 4,200	\$ 4,200	
420 Textbooks	4,711	42		-	7,000	7,000	7,000	
470 Computer Software	615	-		-	13,000	13,000	13,000	
Total Supplies and Materials	\$ 7,170	\$ 1,215	-	\$ 4,425	\$ 24,200	\$ 24,200	\$ 24,200	-
<u>Other</u>								
640 Dues And Fees	\$ 94	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 94	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total English Language Learner Programs	\$ 43,566	\$ 39,403	-	\$ 58,672	\$ 33,000	\$ 33,000	\$ 33,000	-
1293 - Migrant Education								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 110,322	\$ 111,153	4.13	\$ 143,545	\$ 120,333	\$ 120,333	\$ 241,533	4.38
122 Classified Substitutes	-	565		-	-	-	-	
124 Temporary Classified	324	1,126		400	8,712	8,712	8,712	
130 Licensed Additional Earnings	171	135		-	-	-	-	
130 Classified Additional Earnings	1,112	1,144		1,376	38,327	38,327	38,327	
Total Salaries and Wages	\$ 111,929	\$ 114,123	4.13	\$ 145,321	\$ 167,372	\$ 167,372	\$ 288,572	4.38
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 28,353	\$ 22,431		\$ 41,729	\$ 34,132	\$ 34,132	\$ 72,189	
220 Social Security Contribution	8,172	9,004		13,471	10,393	10,393	19,665	
230 Other	1,385	1,404		2,186	1,404	1,404	2,969	
240 Employee Insurance	43,629	57,120		74,212	60,390	60,390	90,296	
Total Associated Payroll Costs	\$ 81,539	\$ 89,959	-	\$ 131,598	\$ 106,319	\$ 106,319	\$ 185,119	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 2,825	\$ -		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	12,080	4,553		3,900	8,500	8,500	8,500	
340 Travel	632	7,670		2,450	6,950	6,950	6,950	
350 Communication	3,985	2,714		550	400	400	400	
390 Other General Profess & Tech Svcs	-	-		-	3,850	3,850	3,850	
Total Purchased Services	\$ 19,522	\$ 14,937	-	\$ 6,900	\$ 19,700	\$ 19,700	\$ 19,700	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 842	\$ 1,376		\$ 5,950	\$ 3,200	\$ 3,200	\$ 3,200	
460 Non-consumable Items	-	-		1,000	-	-	-	
480 Computer Hardware	-	848		-	-	-	-	
Total Supplies and Materials	\$ 842	\$ 2,224	-	\$ 6,950	\$ 3,200	\$ 3,200	\$ 3,200	-
Total Migrant Education	\$ 213,832	\$ 221,243	4.13	\$ 290,769	\$ 296,591	\$ 296,591	\$ 496,591	4.38
1294 - Youth Correction Education								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ -		\$ 11,349	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ -	\$ -	-	\$ 11,349	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 2,670	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	-		867	-	-	-	
230 Other	-	-		135	-	-	-	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 3,672	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 50,000	\$ 50,000		\$ 50,000	\$ 29,675	\$ 29,675	\$ 29,675	
340 Travel	-	-		2,159	-	-	-	
350 Communication	-	-		25	-	-	-	
Total Purchased Services	\$ 50,000	\$ 50,000	-	\$ 52,184	\$ 29,675	\$ 29,675	\$ 29,675	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ -		\$ 25	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ -	-	\$ 25	\$ -	\$ -	\$ -	-
Total Youth Correction Education	\$ 50,000	\$ 50,000	-	\$ 67,230	\$ 29,675	\$ 29,675	\$ 29,675	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1299 - Other Designated Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 33,011	\$ 34,618	0.50	\$ 34,618	\$ 36,278	\$ 36,278	\$ 36,278	0.50
112 Regular Classified	1,270	7,317	0.25	6,311	6,781	6,781	6,781	0.25
122 Classified Substitutes	570	-	-	-	-	-	-	-
123 Temporary Licensed	-	-	-	-	500	500	500	-
124 Temporary Classified	2,436	2,517	-	3,759	4,900	4,900	4,900	-
130 Licensed Staff Differentials	1,911	1,949	-	1,949	2,262	2,262	2,262	-
130 Licensed Additional Earnings	52,885	40,563	-	39,019	32,000	32,000	32,000	-
130 Classified Additional Earnings	11,517	9,640	-	9,050	8,350	8,350	8,350	-
Total Salaries and Wages	\$ 103,600	\$ 96,604	0.75	\$ 94,706	\$ 91,071	\$ 91,071	\$ 91,071	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 27,515	\$ 22,281	-	\$ 23,229	\$ 21,434	\$ 21,434	\$ 21,434	-
220 Social Security Contribution	7,707	7,295	-	7,241	6,578	6,578	6,578	-
230 Other	1,308	1,414	-	1,136	1,121	1,121	1,121	-
240 Employee Insurance	7,019	12,387	-	10,845	10,845	10,845	10,845	-
Total Associated Payroll Costs	\$ 43,549	\$ 43,377	-	\$ 42,451	\$ 39,978	\$ 39,978	\$ 39,978	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 750	\$ 900	-	\$ 1,124	\$ 500	\$ 500	\$ 500	-
330 Student Transportation Services	8,905	6,909	-	2,028	-	-	-	-
340 Travel	1,341	350	-	425	1,200	1,200	1,200	-
350 Communication	1,436	1,048	-	650	700	700	700	-
Total Purchased Services	\$ 12,432	\$ 9,207	-	\$ 4,227	\$ 2,400	\$ 2,400	\$ 2,400	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,230	\$ 4,800	-	\$ 5,000	\$ 3,786	\$ 3,786	\$ 3,786	-
420 Textbooks	-	530	-	-	500	500	500	-
460 Non-consumable Items	43	299	-	800	300	300	300	-
Total Supplies and Materials	\$ 4,273	\$ 5,629	-	\$ 5,800	\$ 4,586	\$ 4,586	\$ 4,586	-
Total Other Designated Programs	\$ 163,854	\$ 154,817	0.75	\$ 147,184	\$ 138,035	\$ 138,035	\$ 138,035	0.75

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 833	\$ 823		\$ 689	\$ 1,000	\$ 1,000	\$ 1,000	
122 Classified Substitutes	3,465	-		-	-	-	-	
124 Temporary Classified	6,307	7,938		-	1,035	1,035	1,035	
130 Licensed Additional Earnings	221,309	124,516		190,329	399,817	399,817	399,817	
130 Classified Additional Earnings	38,592	17,559		20,996	148,657	148,657	148,657	
Total Salaries and Wages	\$ 270,506	\$ 150,836	-	\$ 212,014	\$ 550,509	\$ 550,509	\$ 550,509	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 69,032	\$ 32,837		\$ 51,972	\$ 161,723	\$ 161,723	\$ 161,723	
220 Social Security Contribution	20,626	11,272		15,676	44,227	44,227	44,227	
230 Other	3,705	2,042		2,907	7,749	7,749	7,749	
Total Associated Payroll Costs	\$ 93,363	\$ 46,151	-	\$ 70,555	\$ 213,699	\$ 213,699	\$ 213,699	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 27,048	\$ 30		\$ 36,102	\$ 35,000	\$ 35,000	\$ 35,000	
330 Student Transportation Services	54,423	81,180		18,250	75,359	75,359	75,359	
340 Travel	-	22		216	195	195	195	
350 Communication	8,212	1,784		1,500	13,815	13,815	13,815	
Total Purchased Services	\$ 89,683	\$ 83,016	-	\$ 56,068	\$ 124,369	\$ 124,369	\$ 124,369	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 10,839	\$ 19,397		\$ 35,765	\$ 40,000	\$ 40,000	\$ 40,000	
420 Textbooks	31	-		1,000	-	-	-	
Total Supplies and Materials	\$ 10,870	\$ 19,397	-	\$ 36,765	\$ 40,000	\$ 40,000	\$ 40,000	-
Total Summer School Programs	\$ 464,422	\$ 299,400	-	\$ 375,402	\$ 928,577	\$ 928,577	\$ 928,577	-
Total Instruction	\$ 17,285,436	\$ 14,350,774	219.06	\$ 18,117,481	\$ 22,514,488	\$ 22,514,488	\$ 25,514,488	231.65
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 214,997	\$ 214,005	6.00	\$ 221,350	\$ 228,583	\$ 228,583	\$ 228,583	6.00
124 Student Labor	827	-		-	-	-	-	
130 Licensed Additional Earnings	7,331	9,377		94,610	13,300	13,300	13,300	
130 Classified Additional Earnings	19,277	9,445		100,500	25,437	25,437	25,437	
Total Salaries and Wages	\$ 242,432	\$ 232,827	6.00	\$ 416,460	\$ 267,320	\$ 267,320	\$ 267,320	6.00

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 62,085	\$ 46,813		\$ 99,677	\$ 67,910	\$ 67,910	\$ 67,910	
220 Social Security Contribution	17,552	17,655		31,859	20,906	20,906	20,906	
230 Other	2,958	2,866		5,343	3,827	3,827	3,827	
240 Employee Insurance	70,133	87,068		99,780	117,120	117,120	117,120	
Total Associated Payroll Costs	\$ 152,728	\$ 154,402	-	\$ 236,659	\$ 209,763	\$ 209,763	\$ 209,763	-
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 175		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	1,653	787		500	800	800	800	
340 Travel	3,711	3,591		4,000	3,000	3,000	3,000	
350 Communication	5,614	4,914		3,025	4,000	4,000	4,000	
380 Non-Instructional Profess & Tech Svcs	-	-		3,706	-	-	-	
Total Purchased Services	\$ 10,978	\$ 9,467	-	\$ 11,231	\$ 7,800	\$ 7,800	\$ 7,800	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 13,720	\$ 11,198		\$ 8,115	\$ 5,822	\$ 5,822	\$ 5,822	
460 Non-consumable Items	780	195		750	200	200	200	
470 Computer Software	2,400	2,880		-	-	-	-	
Total Supplies and Materials	\$ 16,900	\$ 14,273	-	\$ 8,865	\$ 6,022	\$ 6,022	\$ 6,022	-
<u>Other</u>								
640 Dues And Fees	\$ 2,863	\$ 2,867		\$ 1,050	\$ 3,200	\$ 3,200	\$ 3,200	
Total Other	\$ 2,863	\$ 2,867	-	\$ 1,050	\$ 3,200	\$ 3,200	\$ 3,200	-
Total Attendance & Social Work Svcs	\$ 425,901	\$ 413,836	6.00	\$ 674,265	\$ 494,105	\$ 494,105	\$ 494,105	6.00
2115 - Student Safety								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -		\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.50
130 Classified Additional Earnings	233	-		-	-	-	-	
Total Salaries and Wages	\$ 233	\$ -	-	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.50
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 61	\$ -		\$ -	\$ 4,506	\$ 4,506	\$ 4,506	
220 Social Security Contribution	18	-		-	1,148	1,148	1,148	
230 Other	26	-		-	210	210	210	
240 Employee Insurance	-	-		-	7,470	7,470	7,470	
Total Associated Payroll Costs	\$ 105	\$ -	-	\$ -	\$ 13,334	\$ 13,334	\$ 13,334	-
Total Student Safety	\$ 338	\$ -	-	\$ -	\$ 28,334	\$ 28,334	\$ 28,334	0.50

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2120 - Guidance Services								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 6,178	\$ 5,402		\$ 22,700	\$ 14,350	\$ 14,350	\$ 14,350	
122 Classified Substitutes	-	54		-	-	-	-	
124 Temporary Classified	5,530	-		-	-	-	-	
130 Licensed Additional Earnings	2,134	2,231		9,720	9,320	9,320	9,320	
130 Classified Additional Earnings	48	-		-	-	-	-	
Total Salaries and Wages	\$ 13,890	\$ 7,687	-	\$ 32,420	\$ 23,670	\$ 23,670	\$ 23,670	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 954	\$ 896		\$ 7,436	\$ 4,838	\$ 4,838	\$ 4,838	
220 Social Security Contribution	1,063	588		2,480	1,508	1,508	1,508	
230 Other	173	97		454	277	277	277	
Total Associated Payroll Costs	\$ 2,190	\$ 1,581	-	\$ 10,370	\$ 6,623	\$ 6,623	\$ 6,623	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 10,212		\$ 6,207	\$ 6,500	\$ 6,500	\$ 6,500	
330 Student Transportation Services	3,305	3,105		9,000	6,500	6,500	6,500	
340 Travel	39	413		351	-	-	-	
350 Communication	4,255	11,601		7,000	7,200	7,200	7,200	
Total Purchased Services	\$ 7,599	\$ 25,331	-	\$ 22,558	\$ 20,200	\$ 20,200	\$ 20,200	-
<u>Supplies and Materials</u>								
480 Computer Hardware	\$ 5,402	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 5,402	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Guidance Services	\$ 29,081	\$ 34,599	-	\$ 65,348	\$ 50,493	\$ 50,493	\$ 50,493	-
2130 - Health Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 89,177	\$ 91,926	1.42	\$ 102,847	\$ 55,546	\$ 55,546	\$ 55,546	1.42
112 Regular Classified	14,784	22,117	0.75	25,794	40,134	40,134	40,134	0.75
124 Temporary Classified	3,775	5,240		5,000	-	-	-	
130 Licensed Staff Differentials	4,749	4,844		5,613	43,036	43,036	43,036	
Total Salaries and Wages	\$ 112,485	\$ 124,127	2.17	\$ 139,254	\$ 138,716	\$ 138,716	\$ 138,716	2.17

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 29,357	\$ 26,758		\$ 32,947	\$ 69,961	\$ 69,961	\$ 69,961	
220 Social Security Contribution	8,147	9,215		10,653	26,022	26,022	26,022	
230 Other	2,129	1,566		1,950	11,109	11,109	11,109	
240 Employee Insurance	22,132	27,208		30,146	58,440	58,440	58,440	
Total Associated Payroll Costs	\$ 61,765	\$ 64,747	-	\$ 75,696	\$ 165,532	\$ 165,532	\$ 165,532	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,024	\$ 5,193		\$ 135	\$ 8,232	\$ 8,232	\$ 8,232	
Total Supplies and Materials	\$ 4,024	\$ 5,193	-	\$ 135	\$ 8,232	\$ 8,232	\$ 8,232	-
Total Health Services	\$ 178,274	\$ 194,067	2.17	\$ 215,085	\$ 312,480	\$ 312,480	\$ 312,480	2.17
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 9,649	\$ 9,840	0.10	\$ 7,492	\$ 31,121	\$ 31,121	\$ 31,121	0.10
123 Temporary Licensed	5,005	-		-	-	-	-	
130 Licensed Staff Differentials	-	-		7,248	42,730	42,730	42,730	
Total Salaries and Wages	\$ 14,654	\$ 9,840	0.10	\$ 14,740	\$ 73,851	\$ 73,851	\$ 73,851	0.10
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,734	\$ 2,514		\$ 2,390	\$ 50,850	\$ 50,850	\$ 50,850	
220 Social Security Contribution	1,070	706		1,128	20,156	20,156	20,156	
230 Other	180	121		206	10,156	10,156	10,156	
240 Employee Insurance	1,369	1,423		1,422	31,422	31,422	31,422	
Total Associated Payroll Costs	\$ 5,353	\$ 4,764	-	\$ 5,146	\$ 112,584	\$ 112,584	\$ 112,584	-
Total Psychological Services	\$ 20,007	\$ 14,604	0.10	\$ 19,886	\$ 186,435	\$ 186,435	\$ 186,435	0.10
2150 - Speech Pathlgy & Audiology Srv								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 274,861	\$ 319,852	4.68	\$ 357,590	\$ 330,887	\$ 330,887	\$ 330,887	4.68
112 Regular Classified	201,783	202,912	6.69	216,214	292,837	292,837	292,837	6.69
130 Licensed Staff Differentials	12,143	15,155		164,934	56,623	56,623	56,623	
Total Salaries and Wages	\$ 488,787	\$ 537,919	11.37	\$ 738,738	\$ 680,347	\$ 680,347	\$ 680,347	11.37

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 132,893	\$ 123,784		\$ 181,286	\$ 169,963	\$ 169,963	\$ 169,963	
220 Social Security Contribution	35,069	38,817		56,513	53,631	53,631	53,631	
230 Other	6,119	6,723		10,343	17,986	17,986	17,986	
240 Employee Insurance	143,671	156,084		190,930	162,627	162,627	162,627	
Total Associated Payroll Costs	\$ 317,752	\$ 325,408	-	\$ 439,072	\$ 404,207	\$ 404,207	\$ 404,207	-
Total Speech Pathlgy & Audiology Srv	\$ 806,539	\$ 863,327	11.37	\$ 1,177,810	\$ 1,084,554	\$ 1,084,554	\$ 1,084,554	11.37

2160 - Other Student Treatment Srvs

Salaries and Wages

111 Regular Licensed	\$ 72,439	\$ 75,914	1.20	\$ 83,551	\$ 64,469	\$ 64,469	\$ 64,469	1.20
112 Regular Classified	3,030	2,979	0.09	3,384	23,391	23,391	23,391	0.09
124 Temporary Classified	815	762		1,000	-	-	-	
130 Licensed Staff Differentials	4,070	4,152		4,693	42,277	42,277	42,277	
Total Salaries and Wages	\$ 80,354	\$ 83,807	1.29	\$ 92,628	\$ 130,137	\$ 130,137	\$ 130,137	1.29

Associated Payroll Costs

210 Public Employees Retirement System	\$ 16,708	\$ 19,757		\$ 22,486	\$ 112,304	\$ 112,304	\$ 112,304	
220 Social Security Contribution	6,117	6,393		7,087	43,836	43,836	43,836	
230 Other	1,024	1,065		1,298	20,702	20,702	20,702	
240 Employee Insurance	3,220	3,246		33,797	76,034	76,034	76,034	
Total Associated Payroll Costs	\$ 27,069	\$ 30,461	-	\$ 64,668	\$ 252,876	\$ 252,876	\$ 252,876	-
Total Other Student Treatment Srvs	\$ 107,423	\$ 114,268	1.29	\$ 157,296	\$ 383,013	\$ 383,013	\$ 383,013	1.29

2190 - Direction: Student Support Srv

Salaries and Wages

112 Regular Classified	\$ 424,895	\$ 433,722	10.88	\$ 509,056	\$ 492,073	\$ 492,073	\$ 492,073	10.88
113 Supervisory Licensed	193,706	201,376	2.00	274,622	211,369	211,369	211,369	2.00
121 Licensed Substitutes	86	-		300	2,000	2,000	2,000	
123 Temporary Licensed	39,324	-		5,000	-	-	-	
130 Licensed Additional Earnings	13,339	13,160		75,367	5,000	5,000	5,000	
130 Classified Additional Earnings	138	1,457		5,000	2,997	2,997	2,997	
Total Salaries and Wages	\$ 671,488	\$ 649,715	12.88	\$ 869,345	\$ 713,439	\$ 713,439	\$ 713,439	12.88

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 165,956	\$ 154,630		\$ 196,805	\$ 186,621	\$ 186,621	\$ 186,621	
220 Social Security Contribution	48,525	46,576		61,734	59,223	59,223	59,223	
230 Other	8,242	7,848		11,297	18,989	18,989	18,989	
240 Employee Insurance	159,999	161,047		192,883	204,860	204,860	204,860	
Total Associated Payroll Costs	\$ 382,722	\$ 370,101	-	\$ 462,719	\$ 469,693	\$ 469,693	\$ 469,693	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 750		\$ 33	\$ 3,785	\$ 3,785	\$ 3,785	
350 Communication	-	-		1,100	1,000	1,000	1,000	
380 Non-Instructional Profess & Tech Svcs	-	-		1,700	-	-	-	
Total Purchased Services	\$ -	\$ 750	-	\$ 2,833	\$ 4,785	\$ 4,785	\$ 4,785	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 283	\$ 1,103		\$ -	\$ 7,500	\$ 7,500	\$ 7,500	
Total Supplies and Materials	\$ 283	\$ 1,103	-	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	-
Total Direction: Student Support Srv	\$ 1,054,493	\$ 1,021,669	12.88	\$ 1,334,897	\$ 1,195,417	\$ 1,195,417	\$ 1,195,417	12.88

2210 - Improvement Of Instructn Svcs

Salaries and Wages

111 Regular Licensed	\$ 676,539	\$ 989,876	15.10	\$ 1,031,764	\$ 154,468	\$ 154,468	\$ 510,468	2.00
112 Regular Classified	23,827	-	-	-	-	-	-	-
113 Supervisory Licensed	85,778	16,333	-	7,000	-	-	-	-
121 Licensed Substitutes	68,112	34,960		30,361	-	-	-	
123 Temporary Licensed	24,406	68,309		64,711	14,618	14,618	14,618	
124 Temporary Classified	1,144	2,347		-	-	-	-	
130 Licensed Staff Differentials	34,368	50,435		54,572	7,932	7,932	7,932	
130 Licensed Additional Earnings	302,284	165,489		273,487	186,187	186,187	186,187	
130 Classified Additional Earnings	9,552	6,905		88,630	14,428	14,428	14,428	
Total Salaries and Wages	\$ 1,226,010	\$ 1,334,654	15.10	\$ 1,550,525	\$ 377,633	\$ 377,633	\$ 733,633	2.00

Associated Payroll Costs

210 Public Employees Retirement System	\$ 322,043	\$ 280,009		\$ 357,255	\$ 89,846	\$ 89,846	\$ 201,630	
220 Social Security Contribution	93,839	96,835		118,617	28,811	28,811	56,045	
230 Other	15,993	17,096		21,127	5,274	5,274	10,256	
240 Employee Insurance	155,839	203,348		221,832	48,880	48,880	48,880	
Total Associated Payroll Costs	\$ 587,714	\$ 597,288	-	\$ 718,831	\$ 172,811	\$ 172,811	\$ 316,811	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 10,810	\$ -		\$ -	\$ 37,500	\$ 37,500	\$ 37,500	
320 Property Services	1,131	2,152		1,700	750	750	750	
330 Student Transportation Services	-	772		-	-	-	-	
340 Travel	78,587	59,047		25,710	21,054	21,054	21,054	
380 Non-Instructional Profess & Tech Svcs	603,936	910,867		714,807	18,422	18,422	18,422	
390 Other General Profess & Tech Svcs	-	-		-	-	-	-	
Total Purchased Services	\$ 704,308	\$ 976,888	-	\$ 744,887	\$ 78,826	\$ 78,826	\$ 78,826	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,807	\$ 20,793		\$ 16,149	\$ 9,250	\$ 9,250	\$ 9,250	
430 Library Books	1,922	-		-	-	-	-	
440 Periodicals	-	343		600	-	-	-	
460 Non-consumable Items	129,283	125,304		139,250	127,955	127,955	127,955	
470 Computer Software	-	7,082		33,617	32,800	32,800	32,800	
480 Computer Hardware	1,010	34,492		39,600	35,550	35,550	35,550	
Total Supplies and Materials	\$ 144,022	\$ 188,014	-	\$ 229,216	\$ 205,555	\$ 205,555	\$ 205,555	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 82,086		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	47,011		47,300	65,213	65,213	65,213	
Total Capital Outlay	\$ -	\$ 129,097	-	\$ 47,300	\$ 65,213	\$ 65,213	\$ 65,213	-
<u>Other</u>								
640 Dues And Fees	\$ 40	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 40	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Improvement Of Instructn Svcs	\$ 2,662,094	\$ 3,225,941	15.10	\$ 3,290,759	\$ 900,038	\$ 900,038	\$ 1,400,038	2.00
2220 - Educational Media Services								
<u>Supplies and Materials</u>								
480 Computer Hardware	\$ 26,116	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 26,116	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Educational Media Services	\$ 26,116	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2230 - Assessment & Testing								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ -		\$ 1,977	\$ -	\$ -	\$ -	
130 Licensed Additional Earnings	28,976	18,334		7,010	-	-	-	
Total Salaries and Wages	\$ 28,976	\$ 18,334	-	\$ 8,987	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 8,125	\$ 4,401		\$ 2,428	\$ -	\$ -	\$ -	
220 Social Security Contribution	2,217	1,403		678	-	-	-	
230 Other	361	228		86	-	-	-	
Total Associated Payroll Costs	\$ 10,703	\$ 6,032	-	\$ 3,192	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 563	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	-	3,350		60,000	400,000	400,000	400,000	
Total Purchased Services	\$ -	\$ 3,350	-	\$ 60,563	\$ 400,000	\$ 400,000	\$ 400,000	-
<u>Other</u>								
640 Dues And Fees	\$ 9,894	\$ 9,661		\$ 14,500	\$ 13,000	\$ 13,000	\$ 13,000	
Total Other	\$ 9,894	\$ 9,661	-	\$ 14,500	\$ 13,000	\$ 13,000	\$ 13,000	-
Total Assessment & Testing	\$ 49,573	\$ 37,377	-	\$ 87,242	\$ 413,000	\$ 413,000	\$ 413,000	-
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 3,260,413	\$ 2,857,452	50.00	\$ 2,926,740	\$ 2,579,054	\$ 2,579,054	\$ 2,579,054	33.97
113 Supervisory Licensed	82,646	35,593	-	-	-	-	-	-
121 Licensed Substitutes	143,750	119,346		213,843	31,349	31,349	31,349	
122 Classified Substitutes	1,102	700		1,237	3,457	3,457	3,457	
123 Temporary Licensed	12,775	3,820		1,430	11,928	11,928	11,928	
124 Temporary Classified	4,237	-		100	-	-	-	
130 Licensed Staff Differentials	15,845	17,318		16,364	11,315	11,315	11,315	
130 Licensed Additional Earnings	1,965,051	1,122,889		1,237,555	744,940	744,940	744,940	
130 Classified Additional Earnings	33,469	25,151		149,194	70,619	70,619	70,619	
Total Salaries and Wages	\$ 5,519,288	\$ 4,182,269	50.00	\$ 4,546,463	\$ 3,452,662	\$ 3,452,662	\$ 3,452,662	33.97

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,444,811	\$ 936,569		\$ 817,444	\$ 944,672	\$ 944,672	\$ 944,672	
220 Social Security Contribution	405,240	309,435		274,826	287,405	287,405	287,405	
230 Other	59,584	50,483		51,200	55,618	55,618	55,618	
240 Employee Insurance	662,643	558,598		419,382	635,978	635,978	635,978	
Total Associated Payroll Costs	\$ 2,572,278	\$ 1,855,085	-	\$ 1,562,852	\$ 1,923,673	\$ 1,923,673	\$ 1,923,673	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 181,344	\$ 81,211		\$ 10,406	\$ 149,346	\$ 149,346	\$ 149,346	
320 Property Services	6,705	9,534		4,400	4,000	4,000	4,000	
340 Travel	402,537	360,703		316,129	400,047	400,047	400,047	
350 Communication	5,962	4,973		26,249	9,087	9,087	9,087	
380 Non-Instructional Profess & Tech Svcs	839,350	907,354		950,461	829,951	829,951	829,951	
390 Other General Profess & Tech Svcs	154,660	30,583		133,000	14,000	14,000	14,000	
Total Purchased Services	\$ 1,590,558	\$ 1,394,358	-	\$ 1,440,645	\$ 1,406,431	\$ 1,406,431	\$ 1,406,431	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 84,794	\$ 61,720		\$ 82,877	\$ 39,436	\$ 39,436	\$ 39,436	
420 Textbooks	1,683	-		-	-	-	-	
460 Non-consumable Items	11,117	1,912		6,100	500	500	500	
470 Computer Software	8,316	119,725		2,600	100	100	100	
480 Computer Hardware	15,693	10,961		12,638	-	-	-	
Total Supplies and Materials	\$ 121,603	\$ 194,318	-	\$ 104,215	\$ 40,036	\$ 40,036	\$ 40,036	-
<u>Other</u>								
640 Dues And Fees	\$ 306	\$ 14,207		\$ 9,500	\$ 33,119	\$ 33,119	\$ 33,119	
670 Taxes, Licenses and Assessments	-	40		-	40	40	40	
Total Other	\$ 306	\$ 14,247	-	\$ 9,500	\$ 33,159	\$ 33,159	\$ 33,159	-
Total Instructional Staff Development	\$ 9,804,033	\$ 7,640,277	50.00	\$ 7,663,675	\$ 6,855,961	\$ 6,855,961	\$ 6,855,961	33.97

2490 - Other Support Svcs - School Admin

Salaries and Wages

111 Regular Licensed	\$ 40,306	\$ 45,783	1.00	\$ 42,635	\$ 53,153	\$ 53,153	\$ 53,153	1.00
112 Regular Classified	225,822	209,663	4.80	240,094	196,594	196,594	196,594	4.05
113 Supervisory Licensed	447,971	454,352	3.65	402,600	403,648	403,648	403,648	2.15

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
122 Classified Substitutes	-	1,531	-	-	-	-	-	-
124 Temporary Classified	6,081	3,136	-	-	-	-	-	-
130 Licensed Staff Differentials	3,822	3,898		3,822	3,976	3,976	3,976	
130 Licensed Additional Earnings	1,043	-		-	30,000	30,000	30,000	
130 Classified Additional Earnings	3,476	2,784		177,735	12,743	12,743	12,743	
130 Car Allowance	300	1,500		1,500	1,500	1,500	1,500	
Total Salaries and Wages	\$ 728,821	\$ 722,647	9.45	\$ 868,386	\$ 701,614	\$ 701,614	\$ 701,614	7.20
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 175,461	\$ 148,038		\$ 216,381	\$ 164,507	\$ 164,507	\$ 164,507	
220 Social Security Contribution	53,194	52,649		66,432	54,730	54,730	54,730	
230 Other	8,992	8,787		11,087	9,897	9,897	9,897	
240 Employee Insurance	158,433	155,263		155,709	132,765	132,765	132,765	
Total Associated Payroll Costs	\$ 396,080	\$ 364,737	-	\$ 449,609	\$ 361,899	\$ 361,899	\$ 361,899	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ -	\$ 20,000	\$ 20,000	\$ 20,000	
320 Property Services	178	120		21,837	45	45	45	
340 Travel	20,359	27,056		11,000	19,391	19,391	19,391	
350 Communication	8,357	8,036		5,550	6,015	6,015	6,015	
380 Non-Instructional Profess & Tech Svcs	5,659	9,800		10,000	5,000	5,000	5,000	
390 Other General Profess & Tech Svcs	143	153		-	-	-	-	
Total Purchased Services	\$ 34,696	\$ 45,165	-	\$ 48,387	\$ 50,451	\$ 50,451	\$ 50,451	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 13,997	\$ 9,573		\$ 13,550	\$ 10,006	\$ 10,006	\$ 10,006	
440 Periodicals	661	527		250	500	500	500	
460 Non-consumable Items	12,765	4,041		11,135	6,429	6,429	6,429	
470 Computer Software	5,638	326		250	758	758	758	
480 Computer Hardware	6,651	1,666		5,500	1,579	1,579	1,579	
Total Supplies and Materials	\$ 39,712	\$ 16,133	-	\$ 30,685	\$ 19,272	\$ 19,272	\$ 19,272	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 69		\$ -	\$ 250	\$ 250	\$ 250	
Total Other	\$ -	\$ 69	-	\$ -	\$ 250	\$ 250	\$ 250	-
Total Other Support Svcs - School Admin	\$ 1,199,309	\$ 1,148,751	9.45	\$ 1,397,067	\$ 1,133,486	\$ 1,133,486	\$ 1,133,486	7.20

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2520 - Fiscal Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 12,065	\$ 7,886		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 12,065	\$ 7,886	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
690 Grant Indirect Charges	\$ 1,678,484	\$ 1,504,140		\$ 1,794,357	\$ 1,567,341	\$ 1,567,341	\$ 1,567,341	
Total Other	\$ 1,678,484	\$ 1,504,140	-	\$ 1,794,357	\$ 1,567,341	\$ 1,567,341	\$ 1,567,341	-
Total Fiscal Services	\$ 1,690,549	\$ 1,512,026	-	\$ 1,794,357	\$ 1,567,341	\$ 1,567,341	\$ 1,567,341	-
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	-	\$ -	\$ 44,370	\$ 44,370	\$ 44,370	1.00
Total Salaries and Wages	\$ -	\$ -	-	\$ -	\$ 44,370	\$ 44,370	\$ 44,370	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 13,329	\$ 13,329	\$ 13,329	
220 Social Security Contribution	-	-		-	3,394	3,394	3,394	
230 Other	-	-		-	621	621	621	
240 Employee Insurance	-	-		-	14,940	14,940	14,940	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ -	\$ 32,284	\$ 32,284	\$ 32,284	-
<u>Other</u>								
690 Grant Indirect Charges	\$ -	\$ -		\$ 49,587	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ -	-	\$ 49,587	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services	\$ -	\$ -	-	\$ 49,587	\$ 76,654	\$ 76,654	\$ 76,654	1.00
2620 - Planning Services								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 122,100	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 122,100	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Planning Services	\$ 122,100	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2640 - Staff Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 80,363	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	50,896	-	-	-	-	-	-	-
113 Supervisory Licensed	37,908	1,251	-	-	-	-	-	-
123 Temporary Licensed	225	-	-	-	-	-	-	-
130 Licensed Staff Differentials	3,822	-	-	-	-	-	-	-
130 Licensed Additional Earnings	46,587	24,000	-	10,576	-	-	-	-
Total Salaries and Wages	\$ 219,801	\$ 25,251	-	\$ 10,576	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 48,115	\$ 5,288	-	\$ 2,486	\$ -	\$ -	\$ -	-
220 Social Security Contribution	16,372	1,933	-	810	-	-	-	-
230 Other	2,732	307	-	128	-	-	-	-
240 Employee Insurance	25,378	-	-	-	-	-	-	-
Total Associated Payroll Costs	\$ 92,597	\$ 7,528	-	\$ 3,424	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -	-	\$ 1,000	\$ -	\$ -	\$ -	-
Total Purchased Services	\$ -	\$ -	-	\$ 1,000	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 746	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
Total Supplies and Materials	\$ 746	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
Total Staff Services	\$ 313,144	\$ 32,779	-	\$ 20,000	\$ -	\$ -	\$ -	-
Total Support Services	\$ 18,488,974	\$ 16,253,521	108.36	\$ 17,947,274	\$ 14,681,311	\$ 14,681,311	\$ 15,181,311	78.48
3000 - Enterprise and Community Services								
3100 - Food Services								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 18,410	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
350 Communication	7,247	-	-	-	-	-	-	-
Total Purchased Services	\$ 25,657	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 2,573	-	\$ 7,500	\$ -	\$ -	\$ -	-
450 Food	91,861	182,708	-	57,696	105,182	105,182	105,182	-
460 Non-consumable Items	2,806	-	-	-	-	-	-	-
Total Supplies and Materials	\$ 94,667	\$ 185,281	-	\$ 65,196	\$ 105,182	\$ 105,182	\$ 105,182	-
Total Food Services	\$ 120,324	\$ 185,281	-	\$ 65,196	\$ 105,182	\$ 105,182	\$ 105,182	-

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
3300 - Community Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 56,895	\$ 72,679	1.88	\$ 72,182	\$ 180,384	\$ 180,384	\$ 215,984	2.13
122 Classified Substitutes	-	28		-	-	-	-	
124 Temporary Classified	12,550	911		14,251	5,781	5,781	5,781	
130 Licensed Additional Earnings	37,357	45,137		170,833	68,988	68,988	68,988	
130 Classified Additional Earnings	43,683	40,110		144,874	38,407	38,407	38,407	
Total Salaries and Wages	\$ 150,485	\$ 158,865	1.88	\$ 402,140	\$ 293,560	\$ 293,560	\$ 329,160	2.13
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 38,776	\$ 35,575		\$ 90,505	\$ 64,684	\$ 64,684	\$ 75,862	
220 Social Security Contribution	11,402	11,928		29,077	20,325	20,325	23,048	
230 Other	2,077	2,152		4,894	3,715	3,715	4,214	
240 Employee Insurance	19,585	35,010		26,663	66,893	66,893	66,893	
Total Associated Payroll Costs	\$ 71,840	\$ 84,665	-	\$ 151,139	\$ 155,617	\$ 155,617	\$ 170,017	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 17,650	\$ 13,714		\$ 3,100	\$ 9,827	\$ 9,827	\$ 9,827	
320 Property Services	75	1,039		-	650	650	650	
330 Student Transportation Services	527	-		1,500	-	-	-	
340 Travel	19,354	19,972		11,875	26,700	26,700	26,700	
350 Communication	10,126	8,057		17,267	9,360	9,360	9,360	
380 Non-Instructional Profess & Tech Svcs	91,855	82,703		124,013	68,482	68,482	68,482	
390 Other General Profess & Tech Svcs	330	9,325		27,330	850	850	850	
Total Purchased Services	\$ 139,917	\$ 134,810	-	\$ 185,085	\$ 115,869	\$ 115,869	\$ 115,869	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 74,758	\$ 49,684		\$ 97,055	\$ 68,503	\$ 68,503	\$ 118,503	
460 Non-consumable Items	279	-		8,214	4,577	4,577	4,577	
470 Computer Software	-	-		-	7,000	7,000	7,000	
Total Supplies and Materials	\$ 75,037	\$ 49,684	-	\$ 105,269	\$ 80,080	\$ 80,080	\$ 130,080	-
Total Community Services	\$ 437,279	\$ 428,024	1.88	\$ 843,633	\$ 645,126	\$ 645,126	\$ 745,126	2.13
Total Enterprise and Community Services	\$ 557,603	\$ 613,305	1.88	\$ 908,829	\$ 750,308	\$ 750,308	\$ 850,308	2.13

Fund Detail – Grants Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition & Development								
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 65,740	\$ 43,473		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 65,740	\$ 43,473	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition & Development	\$ 65,740	\$ 43,473	-	\$ -	\$ -	\$ -	\$ -	-
4150 - Building Acquisit, Construct and Improvement Services								
<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ 762	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 762	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 818,419	\$ 1,090,599		\$ -	\$ -	\$ -	\$ 1,500,000	
Total Capital Outlay	\$ 818,419	\$ 1,090,599	-	\$ -	\$ -	\$ -	\$ 1,500,000	-
Total Building Acquisit, Construct and Improvement Svcs	\$ 819,181	\$ 1,090,599	-	\$ -	\$ -	\$ -	\$ 1,500,000	-
Total Facilities Acquisition and Construction	\$ 884,921	\$ 1,134,072	-	\$ -	\$ -	\$ -	\$ 1,500,000	-
TOTAL GRANTS FUND REQUIREMENTS	\$ 37,216,934	\$ 32,351,672	329.30	\$ 36,973,584	\$ 37,946,107	\$ 37,946,107	\$ 43,046,107	312.26

Grant Descriptions

Children's Dental Health Initiative

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

City of Salem SKEF Enrichment Program

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

College and Career Readiness (Measure 98)

A 2016 ballot initiative provides funding to school districts to increase high school graduation rates. Three identified spending areas are: establish or expand career and technical education programs, establish or expand college-level educational opportunities, and expand dropout-prevention strategies.

Community Resource Trust CTEC

Equipment purchases are made for the District's CTEC programs which are available for high school juniors and seniors.

Equal Opportunity Grant

This grant's focus is to create opportunities for all students to have access to Advance Placement (AP) classes. These funds may be used for a variety of projects that will enhance performance in the equitably AP program. Projects include AP teacher professional development, student supports, and course materials for AP program expansion.

Extended Assessment Grant

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

Focus School Grants

These funds are provided to identified Title IA schools to assist growth in school leadership, educator effectiveness, teaching and learning, school culture, and family involvement.

Fresh Fruit & Vegetables

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

Individuals with Learning Disabilities Act (IDEA GRANTS)

The District is allocated funds, based on the number of identified and served handicapped students, to help meet the excess costs for service to these students. Grant funds are used only for the excess costs of providing special education and related services to students with disabilities. Funds ensure that these students have access to public education to meet each child's unique needs and prepare each child for further education, employment, and independent living.

Indian Education Formula Grant Program (TITLE VII)

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.

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.

Let's Move

Individual elementary school grants are provided to promote physical activity both at school and outside of the school day.

Long Term Care & Treatment (LTCT)

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

McKinney Vento (MCKINNEY)

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

My Future My Choice

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

Nike AVID

This grant supports AVID expansion in high schools with support for professional development, AVID curriculum libraries, AVID membership dues and ongoing coaching.

Oregon Headstart Program (OPK HEADSTART)

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

Oregon 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.

Pathways CTE Summer School

The intent of this grant is to provide summer programs for middle and high schools students aligned to high wage and high demand career pathways.

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.

Preschool Promise

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

School Improvement Grant - Richmond (SIG)

This grant provides resources to raise the achievement of students in State identified Title IA schools. The grant provides for supplemental instructional opportunities, professional learning for instruction staff, increased family engagement and extended learning opportunities.

System Performance Review & Improvement (SPR&I)

The annual SPR&I grant assists districts with annual performance data collection and reporting for special education. In addition, funds may be used to attend required trainings and to provide training for special education staff.

STEM Partnership

Salem-Keizer administers sub-awards to school districts to implement the South Metro-Salem STEM Hub's strategies related to accelerated credit to add/encourage dual credit STEM courses and provide professional development.

Teacher Oregon Project

Funds provide for continuous professional development over a teacher's entire career.

Title IA/D

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

Title IC – Regular Migrant Program

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 life style. 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 IC - 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 IC - 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 ID

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 IIA

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

Title III

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.

Youth Transition Program

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



Debt Service Funds (300)

Introduction - Debt Service Funds

PERS Pension Debt Service Fund – 307

This fund accounts for the District's refinancing of its accrued Public Employee Retirement System (PERS) liability in 2002, 2004, 2015 and refunding bonds in 2011. The major source of revenue is charges to other funds based on payroll.

GO Debt Service Fund – 308

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

PERS Pension Debt Service Fund – 307

\$ 44,036,988

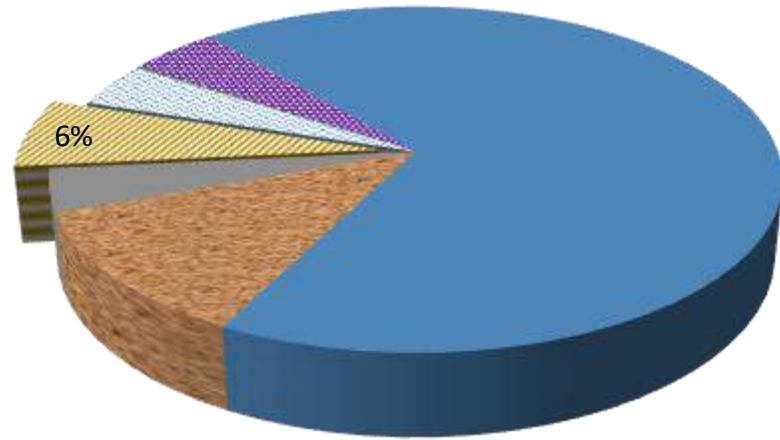
Assigned Fund*

This fund accounts for the District's refinancing of its accrued Public Employee Retirement System (PERS) liability in 2002, 2004, 2015 and refunding bonds in 2011. The major source of revenue is charges to other funds based on payroll.

The District issued bonds in the amount of \$203.4 million in 2002 and 2004 to extinguish its unfunded actuarial liability (UAL) with PERS. The District 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 the District from its State School Fund allocation.

There are no FTE in this fund.



PERS Pension Debt Service Fund: Percent of Total District Budget

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

Fund Detail – PERS Pension Debt Service Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ 212	\$ 10	\$ -	\$ -	\$ -	\$ -
1970 Services Provided to Other Funds	18,728,154	20,111,955	24,669,230	23,544,718	\$ 23,544,718	\$ 23,544,718
3100 State School Fund	3,000,000	-	-	-	-	-
5100 Issuance of Debt	50,145,000	-	-	-	-	-
5400 Beginning Fund Balance	16,469,068	21,220,388	21,503,640	20,492,270	20,492,270	20,492,270
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES	\$ 88,342,434	\$ 41,332,353	\$ 46,172,870	\$ 44,036,988	\$ 44,036,988	\$ 44,036,988
REQUIREMENTS						
2520 - Business Services						
<u>Purchased Services</u>						
390 Allowance for PERS Adjustments/Litigation	\$ 363,380	\$ 1,000	\$ 200,000	\$ -	\$ -	\$ -
Total Purchased Services	\$ 363,380	\$ 1,000	\$ 200,000	\$ -	\$ -	\$ -
Total Business Services	\$ 363,380	\$ 1,000	\$ 200,000	\$ -	\$ -	\$ -
5100 - Debt Service						
610 Principal on Bonds Outstanding						
Issue of October 2002	\$ 2,232,857	\$ 2,293,769	\$ 2,336,508	\$ 2,377,782	\$ 2,377,782	\$ 2,377,782
Issue of February 2004	2,175,000	2,635,000	3,135,000	3,680,000	3,680,000	3,680,000
Issue of December 2015	570,000	1,970,000	2,125,000	2,235,000	2,235,000	2,235,000
Total Principal Requirements	\$ 4,977,857	\$ 6,898,769	\$ 7,596,508	\$ 8,292,782	\$ 8,292,782	\$ 8,292,782
620 Interest on Bonds Outstanding						
Issue of October 2002	\$ 6,516,158	6,935,245	\$ 7,387,507	\$ 7,866,232	\$ 7,866,232	\$ 7,866,232
Issue of February 2004	4,542,763	4,435,688	4,303,332	4,142,726	4,142,726	4,142,726
Issue of December 2011 (refunding)	321,793	321,793	321,793	321,793	321,793	321,793
Issue of December 2015	619,243	1,474,346	1,464,102	1,442,469	1,442,469	1,442,469
Total Interest Requirements	\$ 11,999,957	\$ 13,167,072	\$ 13,476,734	\$ 13,773,220	\$ 13,773,220	\$ 13,773,220
Total Debt Service	\$ 16,977,814	\$ 20,065,841	\$ 21,073,242	\$ 22,066,002	\$ 22,066,002	\$ 22,066,002

Fund Detail – PERS Pension Debt Service Fund Continued

Account Code and Description		2014-15	2015-16	2016-17	2017-18		
		Actual	Actual	Budget	Proposed	Approved	Adopted
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Total Transfers of Funds		\$ -	\$ -	\$ 1	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
5400 - PERS UAL Lump Sum Payment to PERS							
680	Pay-down UAL Liability	\$ 49,780,852	\$ -	\$ -	\$ -	\$ -	\$ -
Total PERS UAL Lump Sum Payment to PERS		\$ 49,780,852	\$ -	\$ -	\$ -	\$ -	\$ -
7000 - Unappropriated Ending Fund Balance							
820	Reserve for Future Years	\$ 21,220,388	\$ 21,265,512	\$ 24,899,627	\$15,970,986	\$15,970,986	\$ 15,970,986
Total Unappropriated Ending Fund Balance		\$ 21,220,388	\$ 21,265,512	\$ 24,899,627	\$15,970,986	\$15,970,986	\$ 15,970,986
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 88,342,434	\$ 41,332,353	\$ 46,172,870	\$ 44,036,988	\$ 44,036,988	\$ 44,036,988

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

As of June 30, 2017

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2002	\$114,614,763	5.93%	6/30 & 12/30	6/30/2018	\$ 7,866,232	\$ 2,377,782
		6.02%		6/30/2019	8,375,816	2,413,198
		6.10%		6/30/2020	8,915,349	2,438,666
		-		6/30/2021	4,304,015	-
		5.48%		6/30/2022	4,304,015	8,670,000
		5.49%		6/30/2023	3,828,899	9,790,000
		5.55%		6/30/2024	3,291,428	10,990,000
		5.55%		6/30/2025	2,681,483	12,300,000
		5.55%		6/30/2026	1,998,833	13,705,000
		5.55%		6/30/2027	1,238,205	15,225,000
		5.55%		6/30/2028	393,218	7,085,000
2004	\$88,815,000	5.22%	6/30 & 12/30	6/30/2018	\$ 4,142,726	\$ 3,680,000
		5.32%		6/30/2019	3,950,519	4,270,000
		5.37%		6/30/2020	3,723,227	4,915,000
		5.42%		6/30/2021	3,459,144	5,615,000
		5.47%		6/30/2022	3,154,643	6,370,000
		5.53%		6/30/2023	2,806,013	7,190,000
		5.53%		6/30/2024	2,408,550	8,080,000
		5.53%		6/30/2025	1,961,887	9,040,000
		5.53%		6/30/2026	1,462,156	10,075,000
		5.53%		6/30/2027	905,210	11,190,000
		5.53%		6/30/2028	286,627	5,185,000

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

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2011	\$7,820,000	4.12%	6/30 & 12/30	6/30/2018	\$ 321,793	\$ -
		4.12%		6/30/2019	321,793	-
		4.12%		6/30/2020	321,793	-
		4.12%		6/30/2021	321,793	7,820,000
				<u>\$ 1,287,172</u>	<u>\$ 7,820,000</u>	
2015	\$50,145,000	1.01%	06/30 & 12/30	6/30/2018	\$ 1,442,469	\$ 2,235,000
		1.46%		6/30/2019	1,409,816	2,265,000
		1.87%		6/30/2020	1,367,302	2,310,000
		2.10%		6/30/2021	1,318,630	2,360,000
		2.43%		6/30/2022	1,261,164	2,410,000
		2.65%		6/30/2023	1,197,179	2,475,000
		2.78%		6/30/2024	1,128,176	2,550,000
		2.93%		6/30/2025	1,053,257	2,620,000
		3.03%		6/30/2026	973,661	2,700,000
		3.21%		6/30/2027	886,775	2,790,000
		1.58%		6/30/2028	792,808	2,885,000
		1.36%		6/30/2029	682,658	2,990,000
		1.13%		6/30/2030	568,500	3,105,000
		0.90%		6/30/2031	449,951	3,225,000
		0.65%		6/30/2032	326,821	3,350,000
		0.40%		6/30/2033	198,918	3,475,000
		0.13%		6/30/2034	66,242	1,735,000
			<u>\$ 15,124,325</u>	<u>\$ 45,480,000</u>		
Total			<u>\$ 91,869,692</u>	<u>\$ 213,904,646</u>		

GO Debt Service Fund – 308

\$ 27,882,500

Restricted Fund*

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

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

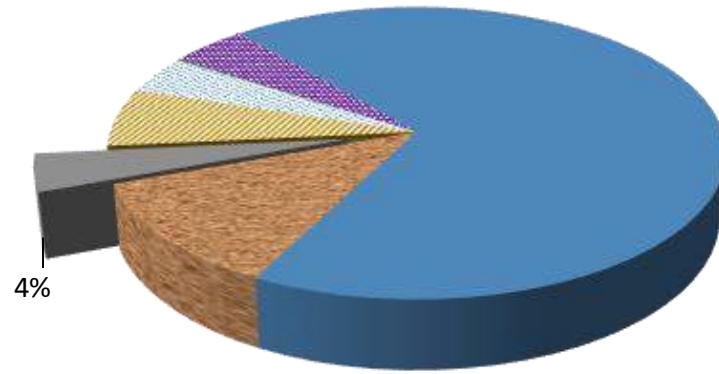
In November 2008, District voters approved a \$242.1 million construction bond, and in February 2009, the District issued \$178.7 million of those bonds. In December 2009, the District issued an additional \$31.8 million in these bonds. The District was able to take advantage of the federal Qualified School Construction Bond Program, again resulting in savings for taxpayers. In June 2011, the District issued the final \$31.6 million in these bonds. Interest rates were again lower than expected, resulting in more value for the taxpayer. Currently, the District is repaying the February and December 2009 General Obligation Bond Issues, the June 2011 General Obligation Bond Issue and the 2013 Refunding Issue.

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 the Salem-Keizer School District, this limit calculates to \$2.2 billion. At the beginning of this budget cycle, the District had \$182.3 million in General Obligation debt, which is 8.3% of the borrowing limit. The available amount of additional debt the District can borrow would be \$2.0 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.



GO Debt Service Fund: Percent of Total District Budget

Fund Detail – GO Debt Service Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Adopted	Proposed	2017-18 Approved	Adopted
RESOURCES						
Taxes to be Levied, Outstanding Bond Issues	\$ -	\$ -	\$ 23,824,757	\$ 28,500,000	\$ 28,500,000	\$ 28,500,000
Less: Uncollectible Taxes	-	-	(1,294,269)	(1,567,500)	(1,567,500)	(1,567,500)
1111 Total Current Year Taxes, Debt Service	\$ 29,571,507	\$ 32,803,096	\$ 22,530,488	\$ 26,932,500	\$ 26,932,500	\$ 26,932,500
1112 Prior Year Taxes	1,066,925	1,057,223	1,067,699	550,000	550,000	550,000
1500 Earnings on Investments	132	243	200	-	-	-
5400 Beginning Fund Balance	4,231,709	2,705,660	3,629,077	400,000	400,000	400,000
TOTAL GO DEBT SERVICE FUND RESOURCES	\$ 34,870,273	\$ 36,566,222	\$ 27,227,464	\$ 27,882,500	\$ 27,882,500	\$ 27,882,500
REQUIREMENTS						
5100 - Debt Service						
610 Principal on Bonds Outstanding						
Issue of February 2013 (Refunding)	\$ 8,565,000	\$ 8,705,000	\$ 8,765,000	\$ 9,065,000	\$ 9,065,000	\$ 9,065,000
Issue of June 2011	1,215,000	1,065,000	6,015,000	14,300,000	14,300,000	14,300,000
Issue of February 2009	18,310,000	20,000,000	8,013,230	1,189,388	1,189,388	1,189,388
Total Principal Requirements	\$ 28,090,000	\$ 29,770,000	\$ 22,793,230	\$ 24,554,388	\$ 24,554,388	\$ 24,554,388
620 Interest on Bonds Outstanding						
Issue of February 2013 (Refunding)	\$ 514,738	\$ 467,031	\$ 400,264	\$ 302,972	\$ 302,972	\$ 302,972
Issue of June 2011	1,175,475	1,139,950	1,112,000	881,400	881,400	881,400
Issue of December 2009	397,000	397,000	397,000	397,000	397,000	397,000
Issue of February 2009	1,987,400	1,219,000	1,424,770	560,613	560,613	560,613
Total Interest Requirements	\$ 4,074,613	\$ 3,222,981	\$ 3,334,034	\$ 2,141,985	\$ 2,141,985	\$ 2,141,985
Total Debt Service	\$ 32,164,613	\$ 32,992,981	\$ 26,127,264	\$ 26,696,373	\$ 26,696,373	\$ 26,696,373
7000 - Unappropriated Ending Fund Balance						
820 Reserve for Future Years	\$ 2,705,660	\$ 3,573,241	\$ 1,100,200	\$ 1,186,127	\$ 1,186,127	\$ 1,186,127
Total Unappropriated Ending Fund Balance	\$ 2,705,660	\$ 3,573,241	\$ 1,100,200	\$ 1,186,127	\$ 1,186,127	\$ 1,186,127
TOTAL GO DEBT SERVICE FUND REQUIREMENTS	\$ 34,870,273	\$ 36,566,222	\$ 27,227,464	\$ 27,882,500	\$ 27,882,500	\$ 27,882,500

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

As of June 30, 2017

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,187	4.22%	12/15 & 6/15	6/15/2018	\$ 560,613	\$ 1,189,388
		4.46%		6/15/2019	1,509,148	2,640,853
		4.71%		6/15/2020	1,691,623	2,458,377
		5.00%		6/15/2021	10,402,013	12,517,987
		5.17%		6/15/2022	11,603,135	12,006,866
		5.26%		6/15/2023	12,713,523	11,606,477
		5.35%		6/15/2024	13,850,646	11,199,354
		5.46%		6/15/2025	15,047,334	10,752,666
		5.56%		6/15/2026	16,254,865	10,320,136
		5.66%		6/15/2027	17,485,325	9,884,676
		5.70%		6/15/2028	18,636,895	9,558,105
		5.77%		6/15/2029	19,861,037	9,178,963
		5.84%		6/15/2030	21,106,889	8,803,109
					<u>\$ 160,723,046</u>	<u>\$ 112,116,957</u>
2009	\$31,760,000	1.25%	12/15 & 6/15	6/15/2018	\$ 397,000	\$ -
		1.25%		6/15/2019	397,000	-
		1.25%		6/15/2020	397,000	31,760,000
					<u>\$ 1,191,000</u>	<u>\$ 31,760,000</u>
2011	\$31,620,000	3.50%	12/15 & 6/15	6/15/2018	\$ 881,400	\$ 200,000
		4.00%		6/15/2018	-	5,500,000
		5.00%		6/15/2018	-	8,600,000
		2.25%		6/15/2019	224,400	1,000,000
		4.00%		6/15/2019	-	2,985,000
		4.00%		6/15/2020	82,500	500,000
		5.00%		6/15/2020	-	1,250,000
					<u>\$ 1,188,300</u>	<u>\$ 20,035,000</u>
2013 Refunding Issue	\$46,260,000	1.51%	12/15 & 6/15	6/15/2018	\$ 302,972	\$ 9,065,000
		1.78%		6/15/2019	165,819	9,300,000
					<u>\$ 468,791</u>	<u>\$ 18,365,000</u>
Total					<u>\$ 163,571,137</u>	<u>\$ 182,276,957</u>



Capital Projects Funds (400)

Introduction - Capital Projects Funds

\$ 33,033,675

Restricted, Committed or Assigned Funds*

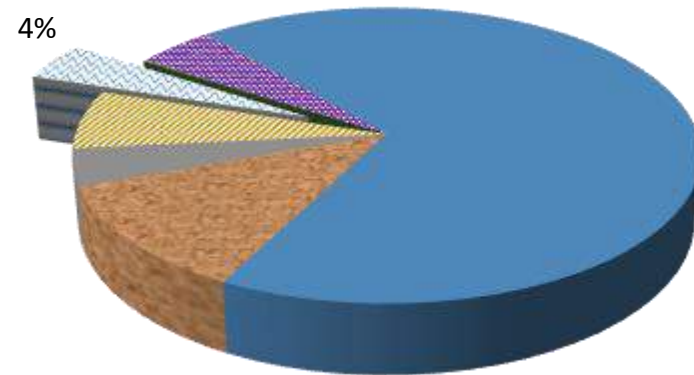
The Capital Projects Funds account for the proceeds of voter approved general obligation bond issues and other special projects.

Bond Capital Projects Fund: (Restricted*) This fund was established to account for the proceeds of voter approved general obligation bond issues. The proceeds from the sale of bonds are used for the acquisition, construction and improvement of school district facilities. The School Board approved the recommendation on the use of unspent bond funds with the majority allocated to repairs and renovations to schools, giving priority to safety issues and systems at or near end of life.

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

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

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



Capital Projects Funds: Percent of Total District Budget

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

Bond Capital Projects Fund – 417

The Bond Capital Projects Fund was established to account for the proceeds of voter approved general obligation bond issues. 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.

FTE CHANGES

Position	Function	Classified
Analyst to Business Services - Gen Fund	4150	(0.50)
Facilities Project Coordinator Limited-Term positions expired	4150	(2.00)
		(2.50)

Fund Detail – Bond Capital Projects Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1900 Other Revenue From Local Sources	\$ 785,238	\$ 4,379		\$ 650,000	\$ -	\$ -	\$ -	
5400 Beginning Fund Balance	42,458,580	24,947,812		11,196,936	6,788,330	6,788,330	6,788,330	
TOTAL BOND CAPITAL PROJECTS FUND RESOURCES	\$ 43,243,818	\$ 24,952,191	-	\$ 11,846,936	\$ 6,788,330	\$ 6,788,330	\$ 6,788,330	-
REQUIREMENTS								
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition and Development Services								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 133,387	\$ 44,868		\$ -	\$ 190,000	\$ 190,000	\$ 190,000	
390 Other General Profess & Tech Svcs	127,450	162,138		-	-	-	-	
Total Purchased Services	\$ 260,837	\$ 207,006	-	\$ -	\$ 190,000	\$ 190,000	\$ 190,000	-
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 1,979,488	\$ 1,357,592		\$ -	\$ 750,000	\$ 750,000	\$ 750,000	
Total Capital Outlay	\$ 1,979,488	\$ 1,357,592	-	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	-
<u>Other</u>								
640 Taxes, Licenses and Assessments	\$ 20	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 20	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition and Development Services	\$ 2,240,345	\$ 1,564,598	-	\$ -	\$ 940,000	\$ 940,000	\$ 940,000	-
4150 - Building Acquisit, Construct and Improvement Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 667,808	\$ 388,713	4.00	\$ 254,840	\$ 74,822	\$ 74,822	\$ 74,822	1.50
114 Supervisory Classified	-	22,958		-	-	-	-	
124 Temporary Classified	2,127	18,434		5,203	5,333	5,333	5,333	
124 Student Labor	-	-		16,561	16,975	16,975	16,975	
130 Classified Additional Earnings	148	60		-	-	-	-	
130 Classified Overtime	4,142	3,899		7,874	8,071	8,071	8,071	
Total Salaries and Wages	\$ 674,225	\$ 434,064	4.00	\$ 284,478	\$ 105,201	\$ 105,201	\$ 105,201	1.50

Fund Detail – Bond Capital Projects Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 187,853	\$ 86,615		\$ 67,415	\$ 28,059	\$ 28,059	\$ 28,059	
220 Social Security Contribution	49,963	32,402		26,506	7,762	7,762	7,762	
230 Other	8,407	5,337		4,851	1,320	1,320	1,320	
240 Employee Insur & Other Contract Benefits	149,314	79,264		57,840	29,893	29,893	29,893	
Total Associated Payroll Costs	\$ 395,537	\$ 203,618	-	\$ 156,612	\$ 67,034	\$ 67,034	\$ 67,034	-
<u>Purchased Services</u>								
320 Property Services	\$ 9,600	\$ 880		\$ -	\$ -	\$ -	\$ -	
340 Travel	11,109	9,472		17,667	-	-	-	
350 Communication	9,667	7,899		16,520	11,825	11,825	11,825	
380 Non-Instructional Profess & Tech Svcs	609,482	58,008		1,091,172	712,995	712,995	712,995	
390 Other General Profess & Tech Svcs	1,459,205	3,064,786		-	-	-	-	
Total Purchased Services	\$ 2,099,063	\$ 3,141,045	-	\$ 1,125,359	\$ 724,820	\$ 724,820	\$ 724,820	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,630	\$ 2,313		\$ 17,889	\$ 18,247	\$ 18,247	\$ 18,247	
460 Non-consumable Items	901	1,585		-	-	-	-	
470 Computer Software	-	982		-	-	-	-	
Total Supplies and Materials	\$ 8,531	\$ 4,880	-	\$ 17,889	\$ 18,247	\$ 18,247	\$ 18,247	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 12,876,674	\$ 8,665,328		\$ 10,226,160	\$ 4,895,861	\$ 4,895,861	\$ 4,895,861	
Total Capital Outlay	\$ 12,876,674	\$ 8,665,328	-	\$ 10,226,160	\$ 4,895,861	\$ 4,895,861	\$ 4,895,861	-
<u>Other</u>								
640 Dues and Fees	\$ 106	\$ 500		\$ 3,312	\$ 3,378	\$ 3,378	\$ 3,378	
670 Taxes, Licenses and Assessments	1,525	1,296		33,126	33,789	33,789	33,789	
Total Other	\$ 1,631	\$ 1,796	-	\$ 36,438	\$ 37,167	\$ 37,167	\$ 37,167	-
Total Building Acquisit, Construct and Improvement Services	\$ 16,055,661	\$ 12,450,731	4.00	\$ 11,846,936	\$ 5,848,330	\$ 5,848,330	\$ 5,848,330	1.50
Total Facilities Acquisition and Construction	\$ 18,296,006	\$ 14,015,329	4.00	\$ 11,846,936	\$ 6,788,330	\$ 6,788,330	\$ 6,788,330	1.50
Ending Fund Balance	\$ 24,947,812	\$ 10,936,862		\$ -	\$ -	\$ -	\$ -	
TOTAL BOND CAPITAL PROJECTS FUND REQUIREMENTS	\$ 43,243,818	\$ 24,952,191	4.00	\$ 11,846,936	\$ 6,788,330	\$ 6,788,330	\$ 6,788,330	1.50

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	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ -	\$ -	\$ -	\$ 12,001,461	\$ 12,001,461	\$ 12,001,461
3100 State School Fund	3,225,000	1,600,000	-	-	-	-
5200 Interfund Transfers	600,000	2,200,000	2,850,000	4,968,262	4,968,262	4,968,262
5400 Beginning Fund Balance	1,149,635	4,180,889	3,188,189	1,453,622	1,453,622	1,453,622
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES	\$ 4,974,635	\$ 7,980,889	\$ 6,038,189	\$ 18,423,345	\$ 18,423,345	\$ 18,423,345
REQUIREMENTS						
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ 12,943	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials	\$ -	\$ 12,943	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 197,369	\$ 97,070	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 197,369	\$ 97,070	\$ -	\$ -	\$ -	\$ -
Total Site Acquisition and Development	\$ 197,369	\$ 110,013	\$ -	\$ -	\$ -	\$ -
4150 - Building Acquisit, Construct and Improvement Services						
<u>Purchased Services</u>						
320 Property Services	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -
340 Travel	-	6,015	-	-	-	-
380 Non-Instructional Profess & Tech Svcs	42,591	511,856	102,000	110,000	110,000	110,000
390 Other General Profess & Tech Svcs	-	38,942	-	-	-	-
Total Purchased Services	\$ 42,591	\$ 558,613	\$ 102,000	\$ 110,000	\$ 110,000	\$ 110,000

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description	2014-15	2015-16	2016-17	2017-18		
	Actual	Actual	Budget	Proposed	Approved	Adopted
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ 9,860	\$ 30,600	\$ 1,500	\$ 1,500	\$ 1,500
460 Non-consumable Items	117,750	153,385	51,000	2,500	2,500	2,500
480 Computer Hardware	-	30,692	-	-	-	-
Total Supplies and Materials	\$ 117,750	\$ 193,937	\$ 81,600	\$ 4,000	\$ 4,000	\$ 4,000
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ 436,036	\$ 4,511,631	\$ 4,613,789	\$ 2,903,884	\$ 2,903,884	\$ 2,903,884
540 Depreciable Equipment	-	-	1,200,000	-	-	-
Total Capital Outlay	\$ 436,036	\$ 4,511,631	\$ 5,813,789	\$ 2,903,884	\$ 2,903,884	\$ 2,903,884
<u>Other</u>						
640 Dues and Fees	\$ -	\$ -	\$ 20,400	\$ 2,500	\$ 2,500	\$ 2,500
670 Taxes, Licenses and Assessments	-	-	20,400	1,500	1,500	1,500
Total Other	\$ -	\$ -	\$ 40,800	\$ 4,000	\$ 4,000	\$ 4,000
Total Building Acquisit, Construct and Improvement Services	\$ 596,377	\$ 5,264,181	\$ 6,038,189	\$ 3,021,884	\$ 3,021,884	\$ 3,021,884
 4180 - Other Capital Items						
<u>Capital Outlay</u>						
550 Depreciable Technology	\$ -	\$ -	\$ -	\$ 15,401,461	\$ 15,401,461	\$ 15,401,461
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 15,401,461	\$ 15,401,461	\$ 15,401,461
Total Other Capital Items	\$ -	\$ -	\$ -	\$ 15,401,461	\$ 15,401,461	\$ 15,401,461
Total Facilities Acquisition and Construction	\$ 793,746	\$ 5,374,194	\$ 6,038,189	\$ 18,423,345	\$ 18,423,345	\$ 18,423,345
Ending Fund Balance	\$ 4,180,889	\$ 2,606,695	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS	\$ 4,974,635	\$ 7,980,889	\$ 6,038,189	\$ 18,423,345	\$ 18,423,345	\$ 18,423,345

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	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
5200 Interfund Transfers	\$ 500,000	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
5400 Beginning Fund Balance	-	497,972	1,299,254	2,072,000	2,072,000	2,072,000
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000	\$ 3,322,000	\$ 3,322,000
REQUIREMENTS						
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 5,355	\$ -	\$ -	\$ -	\$ -
Total Purchased Services	\$ -	\$ 5,355	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ -	\$ 104,154	\$ 661,000	\$ 580,000	\$ 580,000	\$ 580,000
Total Capital Outlay	\$ -	\$ 104,154	\$ 661,000	\$ 580,000	\$ 580,000	\$ 580,000
Total Site Acquisition and Development Services	\$ -	\$ 109,509	\$ 661,000	\$ 580,000	\$ 580,000	\$ 580,000
4150 - Building Acquisit, Construct and Improvement Services						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 61,200	\$ 410,000	\$ 410,000	\$ 410,000
Total Purchased Services	\$ -	\$ -	\$ 61,200	\$ 410,000	\$ 410,000	\$ 410,000
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ -	\$ 61,200	\$ -	\$ -	\$ -
Total Supplies and Materials	\$ -	\$ -	\$ 61,200	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ 2,028	\$ 5,476	\$ 1,551,654	\$ 2,332,000	\$ 2,332,000	\$ 2,332,000
540 Depreciable Equipment	-	-	91,800	-	-	-
Total Capital Outlay	\$ 2,028	\$ 5,476	\$ 1,643,454	\$ 2,332,000	\$ 2,332,000	\$ 2,332,000
<u>Other</u>						
640 Dues and Fees	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -
670 Taxes, Licenses and Assessments	-	-	71,400	-	-	-
Total Other	\$ -	\$ -	\$ 122,400	\$ -	\$ -	\$ -
Total Building Acquisit, Construct and Improvement Services	\$ 2,028	\$ 5,476	\$ 1,888,254	\$ 2,742,000	\$ 2,742,000	\$ 2,742,000
Total Facilities Acquisition and Construction	\$ 2,028	\$ 114,985	\$ 2,549,254	\$ 3,322,000	\$ 3,322,000	\$ 3,322,000
Ending Fund Balance	\$ 497,972	\$ 1,382,987	\$ -	\$ -	\$ -	\$ -
TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS	\$ 500,000	\$ 1,497,972	\$ 2,549,254	\$ 3,322,000	\$ 3,322,000	\$ 3,322,000

2018 Bond Capital Projects Fund – 421 – Revised 9-12-2017

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

Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
5200 Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
5400 Beginning Fund Balance	-	-	-	-	-	-
TOTAL 2018 Bond Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
REQUIREMENTS						
4000 - Facilities Acquisition and Construction						
4110 - Service Area Direction						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Total Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Total Service Area Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Total Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 2018 Bond Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

Enterprise Fund (500)

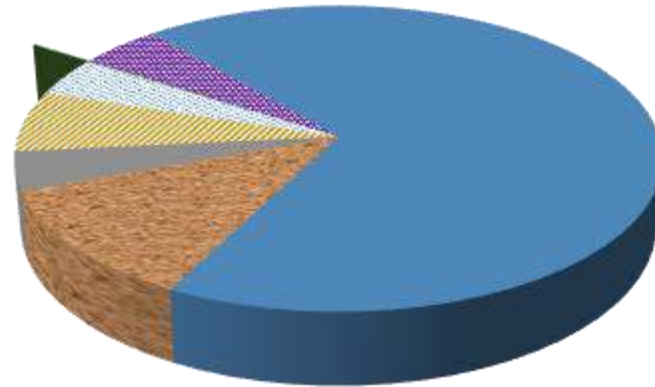
External Customers Fund – 550

\$ 940,065

Proprietary Fund*

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

There are no changes to FTE in this fund.



Enterprise Fund: Less than 1% of Total District Budget

*Proprietary Fund: This fund is used to report activity for which a fee is charged for goods and services to external customers. The Enterprise Fund is unrestricted.

Fund Detail – External Customers Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1910 Rentals	\$ 310,824	\$ 367,528		\$ 410,000	\$ 402,259	\$ 402,259	\$ 402,259	
1940 Services Provided to Other Local Education Agencies	-	-		90,000	-	-	-	
1990 Miscellaneous	97,608	114,204		-	40,031	40,031	40,031	
1990 Allowance for Increased Activities & Growth	-	-		190,000	200,000	200,000	200,000	
5400 Beginning Fund Balance	250,719	250,630		305,342	297,775	297,775	297,775	
TOTAL EXTERNAL CUSTOMERS FUND RESOURCES	\$ 659,151	\$ 732,362	-	\$ 995,342	\$ 940,065	\$ 940,065	\$ 940,065	-
REQUIREMENTS								
3000 - Enterprise and Community Services								
3200 - Transportation Shop Operations								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 38,041	\$ 38,202		\$ 56,400	\$ 40,112	\$ 40,112	\$ 40,112	
Total Purchased Services	\$ 38,041	\$ 38,202	-	\$ 56,400	\$ 40,112	\$ 40,112	\$ 40,112	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,483	\$ 7,277		\$ 20,400	\$ 14,380	\$ 14,380	\$ 14,380	
Total Supplies and Materials	\$ 7,483	\$ 7,277	-	\$ 20,400	\$ 14,380	\$ 14,380	\$ 14,380	-
Total Transportation Shop Operations	\$ 45,524	\$ 45,479	-	\$ 76,800	\$ 54,492	\$ 54,492	\$ 54,492	-
3210 - Facilities Rental Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 41,439	\$ 35,965	1.00	\$ 43,287	\$ 40,365	\$ 40,365	\$ 40,365	1.00
114 Supervisory Classified	105,679	107,793	1.00	109,949	111,873	111,873	111,873	1.00
124 Temporary Classified	-	7,703		2,081	2,133	2,133	2,133	
130 Classified Additional Earnings	-	-		4,162	-	-	-	
130 Classified Overtime	9,525	16,710		15,606	20,262	20,262	20,262	
Total Salaries and Wages	\$ 156,643	\$ 168,171	2.00	\$ 175,085	\$ 174,633	\$ 174,633	\$ 174,633	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 50,577	\$ 38,727		\$ 42,455	\$ 51,167	\$ 51,167	\$ 51,167	
220 Social Security Contribution	11,391	12,281		13,394	12,652	12,652	12,652	
230 Other	2,812	3,572		3,827	2,168	2,168	2,168	
240 Employee Insur & Other Contract Benefits	27,285	25,911		28,920	29,906	29,906	29,906	
Total Associated Payroll Costs	\$ 92,065	\$ 80,491	-	\$ 88,596	\$ 95,893	\$ 95,893	\$ 95,893	-

Fund Detail – External Customers Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
340 Travel	\$ 3,394	\$ -		\$ -	\$ -	\$ -	\$ -	
350 Communication	578	2,328		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	-		6,242	6,367	6,367	6,367	
390 Other General Profess & Tech Svcs	91	-		-	-	-	-	
390 Allowance for Increased Activities and Growth	-	-		511,618	460,036	460,036	460,036	
Total Purchased Services	\$ 4,063	\$ 2,328	-	\$ 517,860	\$ 466,403	\$ 466,403	\$ 466,403	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,568	\$ 1,228		\$ 3,121	\$ 3,184	\$ 3,184	\$ 3,184	
460 Non-consumable Items	1,520	611		-	-	-	-	
470 Computer Software	7,556	5,791		14,280	25,668	25,668	25,668	
Total Supplies and Materials	\$ 10,644	\$ 7,630	-	\$ 17,401	\$ 28,852	\$ 28,852	\$ 28,852	-
<u>Other</u>								
640 Dues and Fees	\$ -	\$ 3,000		\$ -	\$ -	\$ -	\$ -	
670 Taxes, Licenses and Assessments	4,391	6,514		9,600	9,792	9,792	9,792	
Total Other	\$ 4,391	\$ 9,514	-	\$ 9,600	\$ 9,792	\$ 9,792	\$ 9,792	-
Total Facilities Rental Services	\$ 267,806	\$ 268,134	2.00	\$ 808,542	\$ 775,573	\$ 775,573	\$ 775,573	2.00
3220 - Reprographics and Central Stores Services								
<u>Purchased Services</u>								
350 Communication	\$ 45,661	\$ 49,679		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
380 Non-Instructional Profess & Tech Svcs	4,730	5,462		10,000	10,000	10,000	10,000	
Total Purchased Services	\$ 50,391	\$ 55,141	-	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 44,800	\$ 38,180		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Total Supplies and Materials	\$ 44,800	\$ 38,180	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	-
Total Reprographics and Central Stores Services	\$ 95,191	\$ 93,321	-	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	-
Total Enterprise and Community Services	\$ 408,521	\$ 406,934	2.00	\$ 995,342	\$ 940,065	\$ 940,065	\$ 940,065	2.00
Ending Fund Balance	\$ 250,630	\$ 325,428		\$ -	\$ -	\$ -	\$ -	
TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS	\$ 659,151	\$ 732,362	2.00	\$ 995,342	\$ 940,065	\$ 940,065	\$ 940,065	2.00



Internal Service Funds (600)

Introduction - Internal Service Funds

\$ 31,641,476

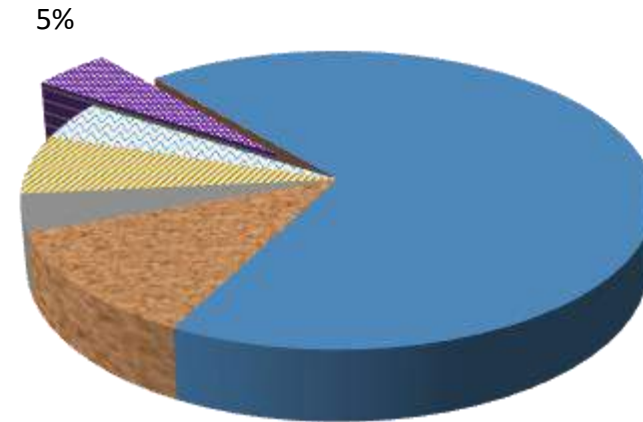
Proprietary Funds*

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. The District 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 the District. This fund tracks intra-district services. Each activity is to cover its operating costs, including a portion of equipment replacement.

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



Internal Service Funds: Percent of Total District Budget

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

Charter Schools Services Fund – 604

The Charter Schools Services Fund was established to account for the cost of services provided directly to those charter schools. The relationship with each charter school is established by District contracts. Provision for future growth has been included in the budget.

Fund Detail – Charter Schools Services Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1943 Services Provided Charter Schools	\$ 3,529,613	\$ 3,654,419		\$ 3,774,649	\$ 4,057,430	\$ 4,057,430	\$ 4,057,430	
1943 Allowance for Increased Activities & Growth	-	-		800,000	600,000	600,000	600,000	
5400 Beginning Fund Balance	323,443	486,647		565,761	500,000	500,000	500,000	
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES	\$ 3,853,056	\$ 4,141,066		\$ 5,140,410	\$ 5,157,430	\$ 5,157,430	\$ 5,157,430	
REQUIREMENTS								
1288 - Charter Schools								
<u>Charter School Payments</u>								
360 Howard Street	\$ 1,069,714	\$ 1,202,225		\$ 1,459,001	\$ 1,531,951	\$ 1,531,951	\$ 1,531,951	
360 Valley Inquiry	920,019	1,048,841		1,245,907	\$ 1,308,202	1,308,202	1,308,202	
360 Optimum Learning Environment	795,398	821,292		903,607	\$ 948,787	948,787	948,787	
360 Jane Goodall Environmental	581,278	627,969		731,895	\$ 768,490	768,490	768,490	
Total Charter School Payments	\$ 3,366,409	\$ 3,700,327	-	\$ 4,340,410	\$ 4,557,430	\$ 4,557,430	\$ 4,557,430	-
<u>Purchased Services</u>								
390 Allowance for Increased Activities & Growth	\$ -	\$ -		\$ 800,000	\$ 600,000	\$ 600,000	\$ 600,000	
Total Purchased Services	\$ -	\$ -	-	\$ 800,000	\$ 600,000	\$ 600,000	\$ 600,000	-
Total Charter Schools	\$ 3,366,409	\$ 3,700,327	-	\$ 5,140,410	\$ 5,157,430	\$ 5,157,430	\$ 5,157,430	-
Ending Fund Balance	\$ 486,647	\$ 440,739		\$ -	\$ -	\$ -	\$ -	
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS	\$ 3,853,056	\$ 4,141,066	-	\$ 5,140,410	\$ 5,157,430	\$ 5,157,430	\$ 5,157,430	-

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 the District. The District is able to take advantage of lower unit pricing due to increased volume.

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

FTE CHANGES

Position	Function	Classified
Move FTE from Gen Fund - Convert to Bindery Worker	2574	0.50
Add Copy Ctr Digital Process Specialist (limited term position)	2574	1.00
		1.50

Fund Detail – Auxiliary Services Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1970 Printing/Mail Revenue-Internal Sales	\$ 2,271,668	\$ 2,251,795		\$ 2,582,986	\$ 2,459,987	\$ 2,459,987	\$ 2,459,987	
1940 Printing/Mail Revenue-External Sales	97,779	108,193		100,000	102,000	102,000	102,000	
1960 Recovery of Prior Years' Expenditure	4,558	-		-	-	-	-	
1990 Central Stores Revenue-Internal Sales	1,494,889	1,675,788		1,562,131	1,577,603	1,577,603	1,577,603	
1990 Central Stores Revenue-External Sales	287,180	220,080		300,098	306,100	306,100	306,100	
1990 Miscellaneous	366,521	280,936		437,771	415,882	415,882	415,882	
1990 Allowance for Increased Activities & Growth	-	-		620,000	620,000	620,000	620,000	
5100 Debt Proceeds	-	-		100,000	-	-	-	
5400 Beginning Fund Balance	1,253,617	1,755,185		2,128,497	1,730,758	1,730,758	1,730,758	
TOTAL AUXILIARY SERVICES FUND RESOURCES	\$ 5,776,212	\$ 6,291,977		\$ 7,831,483	\$ 7,212,330	\$ 7,212,330	\$ 7,212,330	
REQUIREMENTS								
2000 - Support Services								
2572, 2573, 2579 - Internal Services, Central Stores								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 236,519	\$ 230,196	7.00	\$ 279,066	\$ 280,467	\$ 280,467	\$ 280,467	7.00
124 Temporary Classified	-	-		55,876	57,273	57,273	57,273	
124 Student Labor	370	2,103		-	-	-	-	
130 Classified Additional Earnings	-	50		-	-	-	-	
130 Classified Overtime	66	1,731		5,894	6,041	6,041	6,041	
Total Salaries and Wages	\$ 236,955	\$ 234,080	7.00	\$ 340,836	\$ 343,781	\$ 343,781	\$ 343,781	7.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 64,609	\$ 43,473		\$ 69,929	\$ 86,426	\$ 86,426	\$ 86,426	
220 Social Security Contribution	16,802	17,119		26,074	25,735	25,735	25,735	
230 Other	6,082	6,622		4,772	11,073	11,073	11,073	
240 Employee Insur & Other Contract Benefits	81,843	72,837		101,220	94,527	94,527	94,527	
Total Associated Payroll Costs	\$ 169,336	\$ 140,051	-	\$ 201,995	\$ 217,761	\$ 217,761	\$ 217,761	-
<u>Purchased Services</u>								
320 Property Services	\$ 1,560	\$ 554		\$ 12,113	\$ 12,355	\$ 12,355	\$ 12,355	
340 Travel	420	741		769	784	784	784	
350 Communication	111,225	26,030		117,958	118,209	118,209	118,209	
380 Non-Instructional Profess & Tech Svcs	-	-		591	-	-	-	
390 Other General Profess & Tech Svcs	179,595	195,802		200,572	208,674	208,674	208,674	
390 Allowance for Increased Activities & Growth	-	-		959,991	650,608	650,608	650,608	
Total Purchased Services	\$ 292,800	\$ 223,127	-	\$ 1,291,994	\$ 990,630	\$ 990,630	\$ 990,630	-

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2014-15	2015-16	2016-17		2017-18			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,286,699	\$ 1,366,441		\$ 1,358,518	\$ 1,387,797	\$ 1,387,797	\$ 1,387,797	
460	Non-consumable Items	1,682	460		2,582	2,687	2,687	2,687	
470	Computer Software	-	-		73,775	76,756	76,756	76,756	
480	Computer Hardware	-	-		11,048	11,494	11,494	11,494	
Total Supplies and Materials		\$ 1,288,381	\$ 1,366,901	-	\$ 1,445,923	\$ 1,478,734	\$ 1,478,734	\$ 1,478,734	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 115,604		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Capital Outlay		\$ -	\$ 115,604	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-
<u>Other</u>									
640	Dues and Fees	\$ 475	\$ 1,310		\$ 726	\$ 741	\$ 741	\$ 741	
Total Other		\$ 475	\$ 1,310	-	\$ 726	\$ 741	\$ 741	\$ 741	-
Total Internal Services, Central Stores		\$ 1,987,947	\$ 2,081,073	7.00	\$ 3,381,474	\$ 3,131,647	\$ 3,131,647	\$ 3,131,647	7.00
2573, 2574 - Internal Services, Reprographics									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 459,117	\$ 515,087	16.30	\$ 651,457	\$ 709,698	\$ 709,698	\$ 709,698	17.80
114	Supervisory Classified	91,292	66,004	1.00	94,980	82,609	82,609	82,609	1.00
124	Temporary Classified	543	3,215		13,002	13,327	13,327	13,327	
124	Student Labor	5,326	957		5,202	5,332	5,332	5,332	
130	Classified Additional Earnings	55	315		-	-	-	-	
130	Classified Overtime	10,183	7,924		16,055	16,456	16,456	16,456	
Total Salaries and Wages		\$ 566,516	\$ 593,502	17.30	\$ 780,696	\$ 827,422	\$ 827,422	\$ 827,422	18.80
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 148,096	\$ 124,724		\$ 189,678	\$ 219,752	\$ 219,752	\$ 219,752	
220	Social Security Contribution	40,964	42,600		59,723	60,310	60,310	60,310	
230	Other	8,435	7,349		10,930	10,562	10,562	10,562	
240	Employee Insur & Other Contract Benefits	162,547	189,406		274,740	277,460	277,460	277,460	
Total Associated Payroll Costs		\$ 360,042	\$ 364,079	-	\$ 535,071	\$ 568,084	\$ 568,084	\$ 568,084	-
<u>Purchased Services</u>									
320	Property Services	\$ 39,928	\$ 24,619		\$ 62,289	\$ 51,760	\$ 51,760	\$ 51,760	
340	Travel	1,371	1,345		2,317	3,383	3,383	3,383	
350	Communication	669,674	734,594		874,682	892,278	892,278	892,278	
380	Non-Instructional Profess & Tech Svcs	3,896	270		8,572	6,703	6,703	6,703	
390	Other General Profess & Tech Svcs	149	74		-	-	-	-	
390	Allowance for Increased Activities & Growth	-	-		1,429,400	1,054,962	1,054,962	1,054,962	
Total Purchased Services		\$ 715,018	\$ 760,902	-	\$ 2,377,260	\$ 2,009,086	\$ 2,009,086	\$ 2,009,086	-

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 373,739	\$ 362,689		\$ 382,253	\$ 395,791	\$ 395,791	\$ 395,791	
440 Periodicals	210	210		262	-	-	-	
460 Non-consumable Items	11,665	3,399		-	8,409	8,409	8,409	
470 Computer Software	120	809		18,478	20,480	20,480	20,480	
480 Computer Hardware	665	310		11,677	11,911	11,911	11,911	
Total Supplies and Materials	\$ 386,399	\$ 367,417	-	\$ 412,670	\$ 436,591	\$ 436,591	\$ 436,591	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 33,126		\$ 220,563	\$ 238,406	\$ 238,406	\$ 238,406	
Total Capital Outlay	\$ -	\$ 33,126	-	\$ 220,563	\$ 238,406	\$ 238,406	\$ 238,406	-
<u>Other</u>								
640 Dues and Fees	\$ 749	\$ 1,677		\$ 846	\$ 863	\$ 863	\$ 863	
660 Depreciation Expense	4,327	-		22,676	-	-	-	
670 Taxes, Licenses and Assessments	29	-		227	231	231	231	
Total Other	\$ 5,105	\$ 1,677	-	\$ 23,749	\$ 1,094	\$ 1,094	\$ 1,094	-
Total Internal Services, Reprographics	\$ 2,033,080	\$ 2,120,703	17.30	\$ 4,350,009	\$ 4,080,683	\$ 4,080,683	\$ 4,080,683	18.80
Total Support Services	\$ 4,021,027	\$ 4,201,776	24.30	\$ 7,731,483	\$ 7,212,330	\$ 7,212,330	\$ 7,212,330	25.80
5100 - Debt Service								
610 Reprographics Redemption of Principal	\$ -	\$ -		\$ 100,000	\$ -	\$ -	\$ -	
Total Debt Service	\$ -	\$ -	-	\$ 100,000	\$ -	\$ -	\$ -	-
7000 - Unappropriated Ending Fund Balance								
761 Reserved for Inventories	\$ 640,265	\$ 680,024		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	1,114,920	1,410,177		-	-	-	-	
Total Unappropriated Ending Fund Balance	\$ 1,755,185	\$ 2,090,201	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS	\$ 5,776,212	\$ 6,291,977	24.30	\$ 7,831,483	\$ 7,212,330	\$ 7,212,330	\$ 7,212,330	25.80

Risk Management Fund – 624

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

All of the District's 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, the District 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.

FTE CHANGES

<u>Position</u>	<u>Function</u>	<u>Classified</u>
Move Admin Assistant I from Gen Fund	2528	1.00

Fund Detail – Risk Management Fund

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1960 Recovery of Prior Years' Expenditure	\$ 4,165	\$ 19,839		\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	
1970 Workers Compensation	2,986,608	3,355,421		4,100,000	3,800,000	3,800,000	3,800,000	
1970 Unemployment Premiums	900,915	978,333		1,010,000	1,200,000	1,200,000	1,200,000	
1990 Miscellaneous	84,154	35,548		95,000	35,000	35,000	35,000	
5400 Beginning Fund Balance								
Unreserved Fund Equity	14,435,142	13,566,642		14,695,378	12,134,716	12,134,716	12,134,716	
Reserve for Accrued Claims	1,719,944	1,988,833		1,950,000	2,100,000	2,100,000	2,100,000	
Total Beginning Fund Balance	<u>\$ 16,155,086</u>	<u>\$ 15,555,475</u>		<u>\$ 16,645,378</u>	<u>\$ 14,234,716</u>	<u>\$ 14,234,716</u>	<u>\$ 14,234,716</u>	
TOTAL RISK MANAGEMENT FUND RESOURCES	<u>\$ 20,130,928</u>	<u>\$ 19,944,616</u>		<u>\$ 21,855,378</u>	<u>\$ 19,271,716</u>	<u>\$ 19,271,716</u>	<u>\$ 19,271,716</u>	

REQUIREMENTS

2000 - Support Services

2528 - Risk Management Services

Salaries and Wages

111 Regular Licensed	\$ -	\$ 12,666		\$ 8,854	\$ -	\$ -	\$ -	
112 Regular Classified	297,464	312,149	3.00	250,601	286,630	286,630	286,630	4.00
112 Classified Differentials	-	360		-	-	-	-	
114 Supervisory Classified	95,857	97,774	1.00	99,729	101,475	101,475	101,475	1.00
122 Classified Substitutes	-	-		574	-	-	-	
124 Temporary Classified	3,907	-		-	-	-	-	
130 Licensed Additional Earnings	-	4,348		-	-	-	-	
130 Classified Additional Earnings	1,239	3,555		-	-	-	-	
130 Classified Overtime	-	410		8,042	-	-	-	
Total Salaries and Wages	<u>\$ 398,467</u>	<u>\$ 431,262</u>	<u>4.00</u>	<u>\$ 367,800</u>	<u>\$ 388,105</u>	<u>\$ 388,105</u>	<u>\$ 388,105</u>	<u>5.00</u>

Associated Payroll Costs

210 Public Employees Retirement System	\$ 114,078	\$ 107,860		\$ 98,315	\$ 105,740	\$ 105,740	\$ 105,740	
220 Social Security Contribution	30,221	31,997		30,928	29,010	29,010	29,010	
230 Other	7,876	9,315		5,660	4,828	4,828	4,828	
240 Employee Insur & Other Contract Benefits	103,326	102,049		71,376	73,443	73,443	73,443	
Total Associated Payroll Costs	<u>\$ 255,501</u>	<u>\$ 251,221</u>	<u>-</u>	<u>\$ 206,279</u>	<u>\$ 213,021</u>	<u>\$ 213,021</u>	<u>\$ 213,021</u>	<u>-</u>

Fund Detail – Risk Management Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
310 Instructional, Professional and Technical Services	\$ 81,933	\$ 5,586		\$ -	\$ -	\$ -	\$ -	
320 Property Services	7,814	37,106		18,162	18,525	18,525	18,525	
340 Travel	9,522	29,142		13,966	14,245	14,245	14,245	
350 Communication	3,472	5,307		8,309	8,476	8,476	8,476	
380 Non-Instructional Profess & Tech Svcs	840,823	1,497,212		2,406,284	2,454,410	2,454,410	2,454,410	
390 Other General Profess & Tech Svcs	242,380	53,601		729,202	743,786	743,786	743,786	
390 Allowance for Increased Activities & Growth	-	-		170,718	174,133	174,133	174,133	
Total Purchased Services	\$ 1,185,944	\$ 1,627,954	-	\$ 3,346,641	\$ 3,413,575	\$ 3,413,575	\$ 3,413,575	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 40,598	\$ 54,526		\$ 89,953	\$ 91,752	\$ 91,752	\$ 91,752	
440 Periodicals	99	-		-	-	-	-	
460 Non-consumable Items	148,007	71,310		39,971	40,770	40,770	40,770	
470 Computer Software	-	3,484		1,368	1,395	1,395	1,395	
480 Computer Hardware	13,110	44,711		1,823	1,859	1,859	1,859	
Total Supplies and Materials	\$ 201,814	\$ 174,031	-	\$ 133,115	\$ 135,776	\$ 135,776	\$ 135,776	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 32,000		\$ 35,126	\$ 35,829	\$ 35,829	\$ 35,829	
Total Capital Outlay	\$ -	\$ 32,000	-	\$ 35,126	\$ 35,829	\$ 35,829	\$ 35,829	-
<u>Other</u>								
640 Dues and Fees	\$ 3,791	\$ 5,330		\$ 9,219	\$ 9,403	\$ 9,403	\$ 9,403	
650 Claims	1,753,947	2,101,883		1,354,412	1,381,499	1,381,499	1,381,499	
650 Insurance Premiums	774,076	730,405		866,341	883,668	883,668	883,668	
650 Allowance for Claims	-	-		-	12,439,799	12,439,799	12,439,799	
650 Worker Compensation/Unemployment	-	-		6,430,000	-	-	-	
650 Property/Liability	-	-		8,742,679	-	-	-	
670 Taxes, Licenses and Assessments	144	-		-	-	-	-	
Total Other	\$ 2,531,958	\$ 2,837,618	-	\$ 17,402,651	\$ 14,714,369	\$ 14,714,369	\$ 14,714,369	-
Total Risk Management Services	\$ 4,573,684	\$ 5,354,086	4.00	\$ 21,491,612	\$ 18,900,675	\$ 18,900,675	\$ 18,900,675	5.00

Fund Detail – Risk Management Fund Continued

Account Code and Description	2014-15	2015-16	2016-17		2017-18			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2540 - Security								
<u>Purchased Services</u>								
350 Communication	\$ 1,769	\$ 2,154	\$ -	\$ -	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	-	13,458		69,765	71,160	71,160	71,160	
390 Other General Profess & Tech Svcs	-	1,041		44,000	44,880	44,880	44,880	
Total Purchased Services	\$ 1,769	\$ 16,653	-	\$ 113,765	\$ 116,040	\$ 116,040	\$ 116,040	-
<u>Supplies and Materials</u>								
460 Non-consumable Items	\$ -	\$ 2,283	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ 2,283	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 81,972	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 81,972	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
650 Security Liability/Claims	\$ -	\$ -	\$ 250,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	
Total Other	\$ -	\$ -	-	\$ 250,000	\$ 255,000	\$ 255,000	\$ 255,000	-
Total Security	\$ 1,769	\$ 100,908	-	\$ 363,765	\$ 371,040	\$ 371,040	\$ 371,040	-
Total Support Services	\$ 4,575,453	\$ 5,454,994	4.00	\$ 21,855,377	\$ 19,271,715	\$ 19,271,715	\$ 19,271,715	5.00
5200 - Transfers of Funds								
710 Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
Total Transfers of Funds	\$ -	\$ -	-	\$ 1	\$ 1	\$ 1	\$ 1	-
Ending Fund Balance	\$ 15,555,475	\$ 14,489,622	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL RISK MANAGEMENT FUND REQUIREMENTS	\$ 20,130,928	\$ 19,944,616	4.00	\$ 21,855,378	\$ 19,271,716	\$ 19,271,716	\$ 19,271,716	5.00

Trust Funds (700)

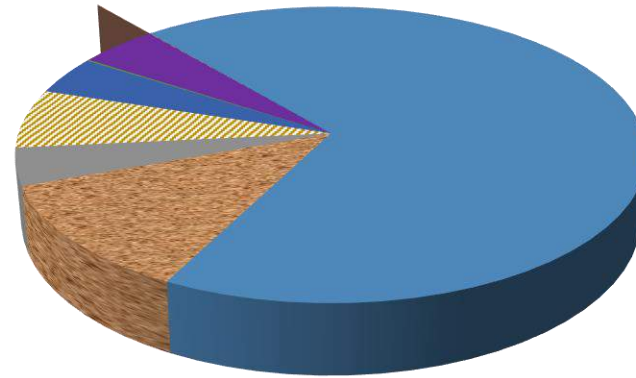
Introduction - Trust Funds

\$ 266,018

Restricted Funds*

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

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



Trust Funds: Less than 1% of Total District Budget

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

Small Memorial Trust Fund – 711

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

There are no FTE in this fund.

Fund Detail – Small Memorial Trust Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
1920 Contributions and Donations	\$ -	\$ 2,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
1990 Miscellaneous	222,718	19,902	96,154	-	-	-
5400 Beginning Fund Balance	-	222,718	212,076	220,000	220,000	220,000
TOTAL SMALL MEMORIAL FUND RESOURCES	\$ 222,718	\$ 244,620	\$ 308,230	\$ 248,000	\$ 248,000	\$ 248,000
REQUIREMENTS						
3300 - Community Services						
<u>Purchased Services</u>						
310 Instructional, Professional and Technical Services	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -
380 Non-Instructional Profess & Tech Svcs	-	1,134	-	-	-	-
Total Purchased Services	\$ -	\$ 1,359	\$ -	\$ -	\$ -	\$ -
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ -	\$ 13,333	\$ 308,230	\$ 248,000	\$ 248,000	\$ 248,000
Total Supplies and Materials	\$ -	\$ 13,333	\$ 308,230	\$ 248,000	\$ 248,000	\$ 248,000
Total Community Services	\$ -	\$ 14,692	\$ 308,230	\$ 248,000	\$ 248,000	\$ 248,000
Ending Fund Balance	\$ 222,718	\$ 229,928	\$ -	\$ -	\$ -	\$ -
TOTAL SMALL MEMORIAL FUND REQUIREMENTS	\$ 222,718	\$ 244,620	\$ 308,230	\$ 248,000	\$ 248,000	\$ 248,000

Loretta Isom Scholarship Fund – 712

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

There are no FTE in this fund.

Fund Detail – Loretta Isom Scholarship Fund

Account Code and Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	Proposed	2017-18 Approved	Adopted
RESOURCES						
5400 Beginning Fund Balance	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018
TOTAL LORETTA ISOM SCHOLARSHIP FUND RESOURCES	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018
REQUIREMENTS						
3300 - Community Services						
<u>Purchased Services</u>						
370 Scholarships	\$ 4,000	\$ 4,000	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018
Total Purchased Services	\$ 4,000	\$ 4,000	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018
Total Community Services	\$ 4,000	\$ 4,000	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018
Ending Fund Balance	\$ 26,018	\$ 22,018	\$ -	\$ -	\$ -	\$ -
TOTAL LORETTA ISOM SCHOLARSHIP FUND REQUIREMENTS	\$ 30,018	\$ 26,018	\$ 22,100	\$ 18,018	\$ 18,018	\$ 18,018



Personnel Statistics

Licensed Salary Schedule

The Collective Bargaining Agreement expires June 30, 2017, wage scales for 2017-18 have not been determined. Wage scales shown are for 2016-17. Wage scales shown in the budget are informational, always refer to the Collective Bargaining Agreement as the official source.

Professional Compensation
Salary Schedule for Licensed Staff, Effective July 1, 2016 1.75%

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	38,732	40,283	41,831	43,381	44,932	46,480	48,030
2	40,283	41,831	43,381	44,932	46,480	48,030	49,579
3	41,831	43,381	44,932	46,480	48,030	49,579	51,127
4	43,381	44,932	46,480	48,030	49,579	51,127	52,677
5	44,932	46,480	48,030	49,579	51,127	52,677	54,228
6	46,480	48,030	49,579	51,127	52,677	54,228	55,775
7	48,030	49,579	51,127	52,677	54,228	55,775	57,327
8	49,579	51,127	52,677	54,228	55,775	57,327	58,875
9	51,127	52,677	54,228	55,775	57,327	58,875	60,804
10	52,677	54,228	55,775	57,327	58,875	60,804	62,732
11	54,228	55,775	57,327	58,875	60,804	62,732	64,662
12	55,775	57,327	58,875	60,804	62,732	64,662	66,588
13	57,327	58,875	60,804	62,732	64,662	66,588	68,519
14	58,875	60,804	62,732	64,662	66,588	68,519	70,448
15	60,804	62,732	64,662	66,588	68,519	70,448	72,378
16	62,732	64,662	66,588	68,519	70,448	72,378	74,304
17							76,234

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

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

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

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

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

Licensed Differentials and Intramurals

The Collective Bargaining Agreement expires June 30, 2017, wage scales for 2017-18 have not been determined. Wage scales shown are for 2016-17. Wage scales shown are informational, always refer to the Collective Bargaining Agreement as the official source.

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2016-2017

JOB CLASS	Position	% of M+0, Step 4 \$49,579	2016-2017 Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	Add'l Days	Total Days
7300	M.S. Activity Advisor	1.50%	744	61.97	3.873	0.48		
7301	Tchr., Media Specialist, Lead, H.S.	3.10%	1,537	128.08	8.005	1.00	1,577	5 Days
7302	Program Assistant	8.00%	3,966	330.53	20.658	2.58		
7303	Sec. Literacy LDR	6.10%	3,024	252.03	15.752	1.97		
7305	Elementary Head Teacher	7.00%	3,471	289.21	18.076	2.26		
7308	High School Activity Advisor	9.10%	4,512	375.97	23.498	2.94	4,559	2 Days
7309	Program Associate	9.10%	4,512	375.97	23.498	2.94		
7312	Special Education	7.10%	3,520	293.33	18.333	2.29		
7313	Bilingual	4.00%	1,983	165.26	10.329	1.291		
7402	Demonstration Teacher	7.00%	3,471	289.21	18.076	2.259		
7321	Masters Stipend		1,000	100.00	5.21	0.65		
PAYCODE								
558	Spec. Ed Certificate	* Grandfather	120	10.00				

1.75% Inc.

16. Differential Schedule for Employees, 2016-2017, for Activities Involving Supervision of Students Beyond the Regular Employee Day

Activity	Club Advisor: If teacher spends 25 hours or more outside of 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.)	Middle School: Auditorium Manager	High School: Auditorium Manager	Middle School: Band Choir Drama Orchestra Yearbook Elementary Music teachers producing four annual concerts plus spring festival	Senior High: 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	581	775	968	1162	1549
Step 2	604	806	1007	1208	1611
Step 3	627	837	1046	1255	1673
Step 4	651	868	1085	1301	1735
Step 5	674	899	1123	1348	1797
Step 6	697	930	1162	1394	1859
Step 7	720	961	1201	1441	1921
Step 8	744	992	1239	1487	1983
Step 9	767	1023	1278	1534	2045
Step 10	790	1054	1317	1580	2107
Step 11	813	1085	1356	1627	2169
Step 12	837	1116	1394	1673	2231
Step 13	860	1147	1433	1720	2293
Step 14	883	1178	1472	1766	2355
Step 15	912	1216	1520	1824	2432
Step 16	941	1255	1568	1882	2509

Activity	Middle School: Assistant Football Assistant Track Senior High: Technical Director: (If more than two public dramatic productions are approved by the principal and are performed, increase Technical Director differential to 6.0.)	Middle School: Wrestling Volleyball Intramural Coordinator Cross Country	Middle School: Football I Track High School: Yearbook Newspaper	Senior High: Asst. Volleyball Asst. Baseball Asst. Wrestling Asst. Softball Asst. Track Asst. Swimming 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	1937	2324	2711	3099
Step 2	2014	2417	2820	3223
Step 3	2092	2510	2928	3346
Step 4	2169	2603	3037	3470
Step 5	2247	2696	3145	3595
Step 6	2324	2789	3254	3718
Step 7	2402	2882	3362	3842
Step 8	2479	2975	3471	3966
Step 9	2556	3068	3579	4090
Step 10	2634	3161	3687	4214
Step 11	2711	3254	3796	4338
Step 12	2789	3347	3904	4462
Step 13	2866	3440	4013	4586
Step 14	2944	3533	4121	4710
Step 15	3040	3648	4256	4864
Step 16	3137	3764	4391	5019

Activity	Senior High: 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	Senior High: Head Cross Country Head Volleyball Head Soccer (Boys-Girls)	Senior High: 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	3486	4067	4261
Step 2	3625	4230	4431
Step 3	3765	4392	4601
Step 4	3904	4555	4772
Step 5	4044	4718	4943
Step 6	4183	4880	5113
Step 7	4323	5043	5283
Step 8	4462	5206	5454
Step 9	4601	5368	5624
Step 10	4741	5531	5794
Step 11	4881	5694	5965
Step 12	5020	5856	6135
Step 13	5159	6019	6306
Step 14	5299	6182	6476
Step 15	5472	6384	6688
Step 16	5646	6587	6901

Activity	Senior High: 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).	Senior High: Head Baseball Head Wrestling Head Softball Head Track Head Swimming Rally	Senior High: Head Basketball (Boys-Girls) Head Football
Range	922	923	927
Differential Factor	11.5	12.0	14.0
Step 1	4454	4648	5422
Step 2	4633	4834	5640
Step 3	4811	5020	5856
Step 4	4989	5206	6073
Step 5	5167	5392	6290
Step 6	5345	5578	6507
Step 7	5523	5764	6724
Step 8	5702	5949	6941
Step 9	5880	6135	7158
Step 10	6058	6321	7375
Step 11	6236	6507	7592
Step 12	6414	6693	7809
Step 13	6593	6879	8026
Step 14	6771	7065	8243
Step 15	6992	7296	8513
Step 16	7214	7528	8782

Classified Salary Schedule

Wage scales shown are for 2017-18, per the Collective Bargaining Agreement for the period. Wage scales shown in the budget are informational, always refer to the Collective Bargaining Agreement as official source.

ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES

2017-18 FISCAL YEAR

EFFECTIVE July 1, 2017

2.5% COLA

RANGE	STEP	STEP	STEP	STEP	STEP	STEP
NUMBER	1	2	3	4	5	6
9	27,208	28,421	29,945	31,470	32,981	34,750
10	28,421	29,945	31,470	32,981	34,750	36,501
11	29,945	31,470	32,981	34,750	36,501	38,312
12	31,470	32,981	34,750	36,501	38,312	40,365
13	32,981	34,750	36,501	38,312	40,365	42,190
14	34,750	36,501	38,312	40,365	42,190	44,370
15	36,501	38,312	40,365	42,190	44,370	46,565
16	38,312	40,365	42,190	44,370	46,565	48,988
17	40,365	42,190	44,370	46,565	48,988	51,439
18	42,190	44,370	46,565	48,988	51,439	53,961
19	44,370	46,565	48,988	51,439	53,961	56,727
20	46,565	48,988	51,439	53,961	56,727	59,505
21	48,988	51,439	53,961	56,727	59,505	62,529
22	51,439	53,961	56,727	59,505	62,529	65,663
23	53,961	56,727	59,505	62,529	65,663	68,913
24	56,727	59,505	62,529	65,663	68,913	72,362
25	59,505	62,529	65,663	68,913	72,362	75,969
26	62,529	65,663	68,913	72,362	75,969	79,874
27	65,663	68,913	72,362	75,969	79,874	83,893
28	68,913	72,362	75,969	79,874	83,893	88,097
29	72,362	75,969	79,874	83,893	88,097	92,501
30	75,969	79,874	83,893	88,097	92,501	97,134

HOURLY SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES

2017-18 FISCAL YEAR

EFFECTIVE July 1, 2017

2.5% COLA

RANGE	STEP	STEP	STEP	STEP	STEP	STEP
NUMBER	1	2	3	4	5	6
9	13.08	13.66	14.40	15.13	15.86	16.71
10	13.66	14.40	15.13	15.86	16.71	17.55
11	14.40	15.13	15.86	16.71	17.55	18.42
12	15.13	15.86	16.71	17.55	18.42	19.41
13	15.86	16.71	17.55	18.42	19.41	20.28
14	16.71	17.55	18.42	19.41	20.28	21.33
15	17.55	18.42	19.41	20.28	21.33	22.39
16	18.42	19.41	20.28	21.33	22.39	23.55
17	19.41	20.28	21.33	22.39	23.55	24.73
18	20.28	21.33	22.39	23.55	24.73	25.94
19	21.33	22.39	23.55	24.73	25.94	27.27
20	22.39	23.55	24.73	25.94	27.27	28.61
21	23.55	24.73	25.94	27.27	28.61	30.06
22	24.73	25.94	27.27	28.61	30.06	31.57
23	25.94	27.27	28.61	30.06	31.57	33.13
24	27.27	28.61	30.06	31.57	33.13	34.79
25	28.61	30.06	31.57	33.13	34.79	36.52
26	30.06	31.57	33.13	34.79	36.52	38.40
27	31.57	33.13	34.79	36.52	38.40	40.33
28	33.13	34.79	36.52	38.40	40.33	42.35
29	34.79	36.52	38.40	40.33	42.35	44.47
30	36.52	38.40	40.33	42.35	44.47	46.70

Classified Job Titles and Salary Ranges

CODE	CLASSIFICATION	SALARY RANGE	CODE	CLASSIFICATION	SALARY RANGE	CODE	CLASSIFICATION	SALARY RANGE
001	Clerical Assistant	006	057	Computer Assisted Design & Drafting Spec.	021	122	Maintenance Worker 2	014
003	Clerical Specialist	010	051	Construction Inspector 1	024	137	Apprentice HVAC Technician	014
010	Switchboard Specialist	009	052	Construction Inspector 2	025	123	Maintenance Worker 3	018
004	Senior Clerical Specialist	011	119	Utilities Coordinator	025	135	HVAC Preventive Maintenance	018
002	School Office Specialist	012	134	Energy Systems Coordinator	025	138	HVAC Technician	018
007	Substitute Placement Specialist	012	054	Facilities Project Coordinator 1	025	130	Maintenance Worker 4	021
028	School Office Specialist 2 – MS	014	058	Resource Conservation Specialist	026	124	Lead Maintenance Worker	022
006	School Office Specialist 2 – HS	014	055	Facilities Project Coordinator 2	027	127	Head Maintenance Worker	023
009	Substitute Placement Coordinator	016	040	Administrative Assistant 1	016	139	Master HVAC Technician	023
008	Telecommunications Specialist	016	041	Administrative Assistant 2	021	126	Head Structural Worker	024
011	Secretary	009	132	Risk Management Facility Project Assistant	014	125	Head Utilities & Electrical Worker	025
012	Senior Secretary	012	042	Workers Compensation Analyst	020	140	Utilities Head Worker, Supervising Electrician	025
016	Administrative Secretary	014	043	Risk Management Coordinator	023	098	Youth Services Assistant	015
027	Administrative Specialist	019	045	Security Coordinator	023	099	Teen Parent Service Advocate/ Youth Outreach Service Advocate	015
013	Office Manager 1	015	050	High Speed Copier Operator	011	110	Oregon Prekindergarten Program Family Adv.	015
017	Office Manager 2	016	064	Bindery Worker	011	112	Translator	015
018	Office Manager 3	018	049	Offset Platemaker	011	128	Food Program Coordinator	016
019	Office Manager 4	020	046	Offset Press Operator	011	101	Community School Outreach Coordinator	016
014	Mailing Services Clerk	008	133	Customer Service Representative	011	102	Family Center Site Coordinator	016
022	Mailing Services Specialist 1	011	136	Customer Service Representative 2	014	102	Graduation Coach	016
029	Mailing Services Specialist 2	013	024	Digital Print Submissions Assistant	013	115	District Travel Coordinator	018
015	Testing & Records Mgmt. Technician	016	023	Copy Center Digital Process Specialist	013	118	Community Resource Specialist	018
020	Mail & Distribution Coordinator	019	047	Senior Offset Press Operator	016	090	Chapter 1 Home School Liaison	018
021	Technical Testing & Evaluation Assistant	027	048	Reprographics Office Manager	016	093	Support Services & Recruitment Specialist	018
025	Typesetter	011	069	Print Lead Technician	016	303	Teen Parent Outreach Coordinator	018
085	Graphic Artist Technician	012	061	Print Production Coordinator	018	095	Business Partnership Coordinator	019
026	Graphics/Typesetting Specialist	014	063	Custom Print Coordinator	018	091	Community Education Coordinator	019
131	Lead Graphic Designer	016	067	Print Customer Relations Coordinator	018	092	Volunteer Coordinator	019
031	Accounting Clerk 1	010	065	Communications Coordinator	020	062	Dental Health Coordinator	019
032	Accounting Clerk 2	012	066	Lead Communications Coordinator	022	120	Grant Budget Manager	020
033	Accounting Clerk 3 - Department	014	074	Delivery Clerk	011	114	Translation Coordinator	020
088	Accounting Clerk 3 – High School	015	072	Shipping & Receiving Clerk	011	111	Behavior Intervention Trainer	022
030	Payroll Specialist	016	075	Purchasing Expediter	011	084	Grant Coordinator	022
039	Human Resources Payroll Specialist	016	080	Inventory Control Specialist	012	094	Grant Resource Specialist	022
034	Accountant	017	076	Lead Delivery Specialist	016	100	Student Dispute Coordinator	023
035	Accountant 2	019	077	Buyer 1	016	116	Special Project Facilitator	025
038	Senior Accountant	022	078	Buyer 2	018	097	Automotive Service Worker	008
036	Grants Analyst	022	073	Inventory and Warehouse Lead	018	151	Transportation Shop Parts Specialist	010
070	Budget & Staffing Analyst	023	081	Purchasing Systems Analyst	020	154	School Bus Driver	012
083	Payroll Analyst	021	079	Lead Buyer	021	149	Special Program Driver	012
068	Payroll Tax/PERS Coordinator	021	071	Contract Management Coordinator	021	159	Driver Trainer	013
086	Budget & Fiscal Analyst	025	082	Purchasing Coordinator	027	147	Transportation Dispatcher	013
129	Sr. Budget & Staffing Analyst	025	087	A-V Maintenance Technician	017	150	Transportation Router	015
523	Financial Systems Coordinator	026	089	Lead A-V Maint. Technician	020	158	Mechanic	015
037	Property Control & Facilities Specialist	011	103	Custodian 1	009	152	Lead Driver Trainer Instructor	015
056	Facilities Project Assistant	012	104	Custodian 2	012	161	Lead Transportation Dispatcher	015
105	Bond & Construction Procurement Coordinator	018	107	Custodian 3	014	162	Lead Transportation Router	017
113	Facilities Scheduler	019	108	Custodian 4	017	160	Lead Mechanic	017
053	Facilities Technician	019	121	Maintenance Worker 1	011	153		017

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>SALARY RANGE</u>
146	Transp. Student Conduct Coordinator	018
156	Computerized Routing Specialist	020
148	Transp. Training & Safety Coordinator	026
310	Instructional Assistant	011
319	School Health Certified Nursing Asst. (CNA)	011
325	School-Based Health Assistant	011
306	Career Center Assistant	012
337	School Testing Specialist	012
309	Campus Monitor	013
323	Special Programs Instr. Assist. 2	014
117	Migrant Specialist	014
318	Special Programs Employment Specialist	015
304	Support Services Assistant	015
329	Phys/Occ. Therapy Assistant	015
305	Student Services Assistant	015
096	Native Language Specialist	015
336	Student Mentor	016
338	Preschool Lead Worker	016
327	Speech-Language Pathology Assistant	016
326	Sign Language Specialist	016
331	College Advisor/Mentor	016
332	Instructional Support Assistant	016
301	Lead Campus Monitor	016
106	Tutor/Mentor Coordinator – HSGI Grant	018
302	College Readiness Specialist	019
317	Career Services Specialist	019
330	School to Work Coordinator	019
328	Licensed & Certified Occupational Therapy Asst	019
300	Child Care Assistant	008
307	Child Care Worker	011
308	Child Care Coordinator	016
339	Science Center Assistant	008
333	Library Media Assistant	012
403	Media Cataloger	020
501	Data Entry Operator	007
510	Computer Operator	012
502	Computer Operations Specialist 1	013
505	Student Data Specialist	017
503	School/Dept Technical Support Specialist	018
504	Computer Operations Specialist 2	018
511	Applications Developer I	018
525	Microcomputer Support 1	018
528	Technology Support Coordinator	018
512	Microcomputer Specialist	019
526	Microcomputer Support 2	021
513	Applications Developer II	022
514	Computer Operations Support Analyst	023
516	Network Communications Analyst I	024
507	Technical Team Lead	025
524	Lead Computer Operations Specialist	025
506	Technology Project Coordinator	025
520	Technology Development Coordinator	026
515	Applications Developer III	027
521	Systems Programmer	030
522	Applications Developer IV	030
529	Database Administration	030

Confidential Salary Schedule

The Collective Bargaining Agreement for licensed staff expires June 30, 2017. Only the classified Staff wage scales are final for 2017-18 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2016-17. Wage scales shown in the budget are informational, not the formal source.

**CONFIDENTIALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON**

**2016-2017 FISCAL YEAR
EFFECTIVE JULY 1, 2016 - JUNE 30, 2017**

0% INCREASE / STEP ADJ.

Title	SALARY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Management Asst. 1 (0784)	509	48,051	50,486	53,035	55,607	58,492	61,356	64,424
Employee Relations Specialist (0794)	513	58,492	61,356	64,492	67,739	71,123	74,688	78,422
Management Analyst HR (0791)	515	64,492	67,739	71,123	74,688	78,391	82,407	86,527

Hourly

Management Asst. 1 (0784)	509	23.10	24.27	25.50	26.73	28.12	29.50	30.97
Employee Relations Specialist (0794)	513	28.12	29.50	31.01	32.57	34.19	35.91	37.70
Management Analyst HR (0791)	515	31.01	32.57	34.19	35.91	37.69	39.62	41.60

Professional/Technical Salary Schedule

The Collective Bargaining Agreement for licensed staff expires June 30, 2017. Only the classified Staff wage scales are final for 2017-18 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2016-17. Wage scales shown in the budget are informational, not the formal source.

**PROFESSIONAL/TECHNICALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1,2016 - JUNE 30, 2017**

2% INC.

Title	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Transportation Field Coord. (0772) Custodial Field Coordinator (0771) Recruiter - Classified (0774)	421	47,793	50,184	52,645	55,343	58,054	61,004	64,061
Shop Foreman (0773)	423	52,645	55,343	58,054	61,004	64,061	67,232	70,597
Network Infrastructure Support Technician. (0775) Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Safety Officer (0762) Environmental Health Spec.(0776)	425	58,054	61,004	64,061	67,232	70,597	74,116	77,926
Network Communication Analyst 2 (0778) Safety Officer (0762) Environmental Health Spec.(0776)	426	61,004	64,061	67,232	70,597	74,116	77,926	81,847
Network Communication Analyst 2 (0778)	427	64,061	67,232	70,597	74,116	77,926	81,847	85,948
Network Communication Analyst 3 (0780)	430	74,116	77,926	81,847	85,948	90,245	94,765	99,503
Management Asst. 2 (0786) Conf. Payroll Specialist (0782) Staffing Specialist (0785)	310	51,496	54,096	56,719	59,662	62,583	65,782	69,094
Management Asst. 2 (0786) Conf. Payroll Specialist (0782) Staffing Specialist (0785)	311	54,096	56,719	59,662	62,583	65,782	69,094	72,545
Mgmnt Analyst,Budget (0789) Internal Auditor (0796) Prevention & Prot. Coord (0797)	314	62,583	65,782	69,094	72,545	76,182	79,959	84,055

Supervisory Salary Schedule

EFFECTIVE JULY 1, 2016 - JUNE 30, 2017
SUPERVISOR SALARY SCHEDULE

1.75% INC.

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
No Current Positions at this grade	201A	260	61,601	64,068	66,631	69,296	72,066	74,950	77,949
Supervisor, Security	202A		64,686	67,270	69,962	72,761	75,672	78,700	81,846
No Current Positions at this grade	203A		67,919	70,633	73,459	76,397	79,453	82,631	85,939
No Current Positions at this grade	204A	260	71,314	74,167	77,131	80,218	83,427	86,765	90,234
Coord. Special Projects & Staff Quality	205A	260	74,880	77,875	80,989	84,230	87,598	91,103	94,748
Manager, Auxiliary Services									
Manager, Transportation Oper/Maint									
Manager, Payroll									
Asst. Coordinator Head Start/Kinder	206B	230	75,348	78,361	81,496	84,756	88,147	91,675	95,341
Coordinator, Talented and Gifted									
Coordinator, District Music & Drama	206A	260	78,623	81,768	85,041	88,443	91,980	95,658	99,485
Coordinator, Professional & Technical Ed.									
Coordinator, Compensation & Benefits									
Coordinator, Testing and Evaluation									
Manager, Custodial Services									
Manager, Maintenance Services									
Manager, Risk									
Coord. Student Serv/Early Childhood	207A	260	82,556	85,858	89,292	92,863	96,579	100,441	104,459
Coordinator, Student Services/Spec Ed									
Supervisor, Technology									
Coordinator, Curriculum & Instr. Spec Proj.	207B	230	79,116	82,279	85,572	88,995	92,555	96,256	100,107
Coordinator, Federal Programs	208A	260	86,683	90,149	93,757	97,507	101,407	105,461	109,679
Coordinator, Curriculum & Professional Dev.									
Director, Transportation									
Manager, Custodial & Property Svcs									
Manager, Maintenance & Construction Svcs									
Asst. Director, Technology & Information Services									
Senior Planner									
Chief of Staff	209A	260	91,017	94,657	98,444	102,383	106,478	110,736	115,167
Director, Community Relations & Communications									
No Current Positions at this grade	210A	260	95,567	99,390	103,367	107,501	111,800	116,274	120,923
Director, Budget and Finance	211A	260	100,346	104,359	108,537	112,876	117,391	122,087	126,971
Director, Employee Staffing									
Director, Risk, Safety & Security									
Director, Employee Relations									
Director, Elementary Education	212A	260	105,363	109,579	113,961	118,519	123,261	128,189	133,318
Director, High Schools									
Director, Instructional Services									
Director, Middle Schools									
Director, Student Services									
Director, Technology & Information Services									
Assistant Superintendent	213A	260	110,631	115,055	119,658	124,443	129,423	134,599	139,985
Executive Director, Human Resources									
Chief Operations Officer									

Revised 07/06/2015

The Collective Bargaining Agreement for Licensed staff expires June 30, 2017. Only the Classified Staff wage scales are final for 2017-18 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2016-17. Wage scales shown in the budget are informational, not the formal source.

Principal Salary Schedule

The Collective Bargaining Agreement for licensed staff expires June 30, 2017. Only the classified Staff wage scales are final for 2017-18 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2016-17. Wage scales shown in the budget are informational, not the formal source.

EFFECTIVE JULY 1, 2016 - JUNE 30, 2017

1.75% INC.

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Elementary Principal	208E	223	87,116	90,600	94,223	97,991	101,911	105,985
Elementary Assistant Principal	205E	223	75,253	78,264	81,395	84,648	88,033	91,555
Middle School Principal	209C	230	94,342	98,118	102,040	106,123	110,366	112,573
Middle School Assistant Principal	206C	230	81,496	84,756	88,147	91,675	95,341	99,155
High School Principal	210D	260	103,367	107,501	111,800	116,274	120,923	123,341
High School Assistant Principal	207C	230	85,572	88,995	92,555	96,256	100,107	104,111
Atl High School/Small HS Principal	209D	260	94,657	98,444	102,383	106,478	110,736	115,167
Principal, Asst. HS Athletics	207C	230	85,572	88,995	92,555	96,256	100,107	104,111
**Note: Middle School and High School Principals received 2% or 1/2 step added to the top step effective 07/01/10								

Appendices

Budget Committee Meeting Notice Affidavits



AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Kayla Bowen
being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes, printed and Published at Salem in the aforesaid county and state; that the Public Notice for SALEM-KEIZER PUBLIC MISC - Legal Notices (SAL-899415 Ad #0002146239) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

05/18/17

[Signature]

Subscribed and sworn to me this

2nd day of June, 2017

Lisa Michelle Nash
Notary Public for Oregon



PUBLIC NOTICE

NOTICE OF SALEM-KEIZER SCHOOL DISTRICT 24J/32 BUDGET COMMITTEE MEETINGS

Public meetings of the Budget Committee of Salem-Keizer School District 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, 2017 to June 30, 2018:

- May 22-23, 2017 Public comment will be taken at both of these meetings.
- May 24-25, 2017 The Budget Committee meets until the budget is approved with a recommendation to the School Board to adopt it. Public comment may or may not be taken.
- May 26, 2017 The Budget Committee will meet if the budget is not approved by May 25th. Public comment may or may not be taken.
- June 13, 2017 The School Board will take public testimony during the Budget hearing and take action on the Adoption and Appropriation of the 2017-2018 Budget and Resolution. If the budget is not adopted on this meeting, additional meetings may be necessary.

All meetings begin at 6:00 PM. Members of the public who plan to comment may sign in between 5:30 and 5:45 p.m. Meeting times and dates are posted on the Salem-Keizer School District website: www.salkeizer.k12.or.us. Meetings will be held at the Support Services Center, 2575 Commercial Street SE, Salem. The 2017-18 Proposed Budget is available on the district web site <http://www.salkeizer.k12.or.us/budgetproposedbudget201718>. For further information, call the Business Services office at 503-586-3035.

Statesman Journal May 18, 2017



AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Kayla Bowen
being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that the Public Notice for SALEM-KEIZER PUBLIC MISC - Legal Notices (SAL-899415 Ad #0001972470) a printed copy of which is hereby annexed, was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

03/08/17

[Signature]

Subscribed and sworn to me this

8th day of March, 2017

Lisa Michelle Nash
Notary Public for Oregon



PUBLIC NOTICE

NOTICE OF SALEM-KEIZER SCHOOL DISTRICT 24J BUDGET COMMITTEE MEETINGS

Public meetings of the Budget Committee of Salem-Keizer School District 24J, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018:

- March 21, 2017 Committee agendas and organizational meeting. No public comment will be received at this meeting.
- April 25, 2017 Superintendent's Budget Message will be presented and the proposed budget distributed. No public comment will be received at this meeting.
- May 5, 2017 Committee members will discuss budget proposal and pose questions to staff. No public comment will be received at this meeting.
- May 22-23, 2017 Public comment will be received at both of these meetings.
- May 24-25, 2017 Meetings will conclude when the Budget Committee takes action to recommend a budget to the School Board. Public comment takes at the May 22 and 23 meetings only. If the budget is not recommended by May 25th additional meetings may be necessary.

All meetings begin at 6:00 PM with the exception of the May 26th meeting, which will begin at 7:00 p.m. Members of the public who plan to comment may sign in between 5:30 and 5:45 p.m. Meeting times and dates are posted on the Salem-Keizer School District website: www.salkeizer.k12.or.us. Meetings will be held at the Support Services Center, 2575 Commercial Street SE, Salem. The 2017-18 Proposed Budget will be available on the district web site www.salkeizer.k12.or.us/budgetproposedbudget201718. For further information, call the Business Services office at 503-586-3035.

Statesman Journal March 8, 2017

In addition to the two notices in the newspaper, the meeting notices were posted on www.salkeizer.k12.or.us beginning in March 2017. The May 30th, 2017 meeting was also added to the website.

Notice of Budget Hearing Affidavit – Form ED-1



Statesman Journal

A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

I, Kayla Bowen
being first duly sworn, depose and say that I am the principal clerk of the SAL-SJ Classifieds, a newspaper of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that the Public Notice for SALEM-KEIZER PUBLIC MISC - Legal Notices (SAL-899415 Ad #0002188888) a printed copy of which is hereby annexed was published in the entire issue of said newspaper for 1 successive and consecutive times in the following issues -

06/07/17

[Signature]

Subscribed and sworn to me this

8th day of June 2017

Lisa Michelle Nash

Notary Public for Oregon



Notice of Budget Hearing Affidavit – Form ED-1 Continued

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Salem-Keizer School District 24J/32 Board of Directors will be held on June 13, 2017 at 6:00 p.m. at the Support Services Center located at 2575 Commercial St. S.E., Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Salem-Keizer School District 24J/32 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2450 Lancaster Drive N.E., Suite 220, Salem, OR, between the hours of 8:00 a.m. and 5:00 p.m. or online at www.skkeiz.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$136,769,484	\$128,601,263	\$100,615,751
Current Year Property Taxes, other than Local Option Taxes	105,944,727	95,208,219	106,389,967
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	48,418,890	62,082,434	65,908,768
Revenue from Intermediate Sources	15,219,988	15,244,868	15,870,841
Revenue from State Sources	319,424,073	323,377,887	332,490,091
Revenue from Federal Sources	40,688,348	46,363,101	49,039,000
Interfund Transfers	3,620,000	6,520,003	12,706,264
All Other Budget Resources	6,676,852	150,000	-
Total Resources	\$676,762,354	\$677,547,775	\$683,020,682

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$246,147,709	\$271,577,813	\$270,975,666
Other Associated Payroll Costs	135,186,004	163,021,275	167,940,599
Purchased Services	52,144,456	70,234,934	66,380,102
Supplies & Materials	31,503,104	32,977,496	25,363,714
Capital Outlay	25,708,019	21,316,601	30,405,943
Other Objects (except debt service & interfund transfers)	6,094,044	21,212,685	18,176,099
Debt Service*	55,412,272	50,407,356	51,663,488
Interfund Transfers*	3,620,000	6,520,003	12,706,264
Operating Contingency	-	14,279,785	22,251,694
Unappropriated Ending Fund Balance & Reserves	120,946,746	25,999,827	17,157,113
Total Requirements	\$676,762,354	\$677,547,775	\$683,020,682

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$281,626,367	\$317,026,729	\$321,937,095
FTE	2,911.01	3,046.9	3,101.05
2000 Support Services	176,540,862	220,871,927	208,006,716
FTE	1,451.55	1,635.9	1,606.13
3000 Enterprise & Community Service	17,616,736	20,864,979	20,430,034
FTE	4.88	4.9	5.13
4000 Facility Acquisition & Construction	20,999,371	21,577,169	28,868,278
FTE	6.75	5.0	1.50
5000 Other Uses	-	-	-
5100 Debt Service*	55,412,272	50,407,356	51,663,488
5200 Interfund Transfers*	3,620,000	6,520,003	12,706,264
6000 Contingency	-	14,279,785	22,251,694
7000 Unappropriated Ending Fund Balance	120,946,746	25,999,827	17,157,113
Total Requirements	\$676,762,354	\$677,547,775	\$683,020,682
Total FTE	4,374.19	4,692.7	4,713.81

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

**General Fund: The budget is built on a 2017-19 State School Fund biennial revenue assumption of \$8.1 billion. The 2017-19 biennium is projected to be a difficult one for the State and the District. To close the gap the District projects, the 2017-18 budget includes cost cutting measures including reductions in FTE and supplies and services. It also includes investments in behavioral services, academic interventions, Spanish and Special Education curriculum and the Fiber Optic Connectivity project. In addition, a budgeted transfer from the PERS Fund is included. The budget is balanced through the Contingency at 4.7% of resources. Other Funds: Budgets were built to maintain current operational levels. Major changes to this budget include appropriations to the Special Capital Projects Fund for the Fiber Optic Connectivity project and to the Grants Fund for the Measure 98 Career & Technical Education expansion and Drop-Out Prevention program.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.5210	4.5210	4.5210
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$33,990,211	\$23,824,757	\$28,500,000

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$182,276,957		
Other Bonds	\$213,904,646		
Other Borrowings	\$7,866,575		
Total	\$404,048,178		\$0

Statesman Journal June 7, 2017

Resolution to Adopt, Appropriate, Impose and Categorize

RESOLUTION NO. 201718-1

ADOPTION AND APPROPRIATION OF THE 2017-18 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2017-18

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer School District 24J/32, Marion/Polk Counties, Oregon hereby adopts the budget for the fiscal year 2017-18 in the sum of \$683,020,682, now on file at the District's Executive Administration Office, located at the Lancaster Professional Center, 2450 Lancaster Drive N.E. Suite 202, Salem, Oregon 97305.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year 2017-18 beginning July 1, 2017, and for the purposes shown below are hereby appropriated as shown below:

General Fund		Capital Projects Funds	
Instruction	\$ 282,676,904	<u>Bond Capital Projects Fund</u>	
Support Services	159,225,286	Facilities Acquisition and Construction	\$ 6,788,330
Facilities Acquisition and Construction	334,603	Total Bond Capital Projects Fund	\$ 6,788,330
Debt Service	621,604	<u>Special Capital Projects Fund</u>	
Transfers Out	3,870,000	Facilities Acquisition and Construction	\$ 18,423,345
Contingency	<u>22,251,694</u>	Total Special Capital Projects Fund	\$ 18,423,345
Total General Fund	\$ 468,980,091	<u>Preventative and Deferred Maintenance Fund</u>	
		Facilities Acquisition and Construction	\$ 3,322,000
Special Revenue Funds		Total Preventative and Deferred Maintenance Fund	\$ 3,322,000
<u>Fee Based Programs Fund</u>			
Instruction	\$ 10,588,273	Enterprise Fund	
Support Services	4,093,727	<u>External Customers Fund</u>	
Enterprise and Community Services	40,000	Enterprise and Community Services	\$ 940,065
Transfers Out	<u>168,000</u>	Total External Customers Fund	\$ 940,065
Total Fee Based Programs Fund	\$ 14,890,000		
<u>Food Services Fund</u>		Internal Service Funds	
Support Services	\$ 663,857	<u>Charter Schools Services Fund</u>	
Enterprise and Community Services	<u>18,433,643</u>	Instruction	\$ 5,157,430
Total Food Services Fund	\$ 19,097,500	Total Charter Schools Services Fund	\$ 5,157,430
<u>Asset Replacement Fund</u>		<u>Auxiliary Services Fund</u>	
Instruction	\$ 1,000,000	Support Services	\$ 7,212,330
Support Services	2,858,490	Total Auxiliary Services Fund	\$ 7,212,330
Debt Service	2,279,509	<u>Risk Management Fund</u>	
Transfers Out	<u>1</u>	Support Services	\$ 19,271,715
Total Asset Replacement Fund	\$ 6,138,000	Transfers Out	<u>1</u>
<u>Energy Efficiency Fund</u>		Total Risk Management Fund	\$ 19,271,716
Transfers Out	<u>\$ 2,668,262</u>		
Total Energy Efficiency Fund	\$ 2,668,262	Trust Funds	
<u>Grants Fund</u>		<u>Small Memorial Trust Fund</u>	
Instruction	\$ 22,514,488	Enterprise and Community Services	\$ 248,000
Support Services	14,681,311	Total Small Memorial Trust Fund	\$ 248,000
Enterprise and Community Services	<u>750,308</u>	<u>Loretta Isom Scholarship Fund</u>	
Total Grants Fund	\$ 37,946,107	Enterprise and Community Services	\$ 18,018
		Total Loretta Isom Scholarship Fund	\$ 18,018
Debt Service Funds			
<u>PERS Pension Debt Service Fund</u>		Total Appropriations, All Funds	\$ 665,863,569
Debt Service	\$ 22,066,002	Unappropriated and Reserve Amounts, All Funds	
Transfers Out	<u>6,000,000</u>	Reserve for Future Years - PERS Pension Debt Service Fund	\$ 15,970,986
Total PERS Pension Debt Service Fund	\$ 28,066,002	Reserve for Future Years - GO Debt Service Fund	<u>1,186,127</u>
<u>GO Debt Service Fund</u>		Total Unappropriated and Reserve Amounts, All Funds	\$ 17,157,113
Debt Service	<u>\$ 26,696,373</u>		
Total GO Debt Service Fund	\$ 26,696,373	TOTAL ADOPTED BUDGET	\$ 683,020,682

Resolution - Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2017-18 upon the assessed value of all taxable property within the district:


- (1) At the rate per \$1,000 of assessed value of \$4.5210 for permanent rate tax;
- (2) In the amount of \$28,500,000 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2017-18 are hereby categorized for purposes of Article XI section 11b as shown below:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax – General Fund	\$4.5210/\$1,000	
General Obligation Bonds – Debt Service Fund		\$28,500,000

The above resolution statements were approved and declared adopted on this 13th day of June, 2017.



Nancy MacMorris-Adix, Board of Directors Chairperson

June 13, 2017
Date

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

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

FORM ED-50 2017-2018

To assessor of Marion/Polk County

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

Check here if this is an amended form.

The Salem-Keizer SD 24J/32 District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Marion/Polk County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>P.O. Box 12024</u> <small>Mailing Address of District</small>	<u>Salem</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97309</u> <small>Zip</small>	<u>June 15, 2017</u> <small>Date Submitted</small>
<u>Sarah Head</u> <small>Contact Person</small>	<u>Director of Budget & Financial Svcs</u> <small>Title</small>	<u>503-399-3021</u> <small>Daytime Telephone</small>	<u>head_sarah@salkeiz.k12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5210	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$10,000,879
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$18,499,121
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$28,500,000

PART II: RATE LIMIT CERTIFICATION

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

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

attach a sheet showing the information for each.

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

150-504-075-6 (Rev. 12-15)

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

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

ED 50 119

Glossary

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

Beginning Fund Balance	Funds carried forward from the current fiscal year into the next budgeted fiscal year that become a resource to support the appropriations for the next budgeted fiscal year. The beginning fund balance is the same amount as the previous year's ending fund balance.
Bond or Bond Issue	A certificate of debt guaranteeing payment of the original investment plus interest on specific dates.
Budget	A plan of financial operation embodying an estimate of proposed expenditures and means of financing them for a single fiscal year.
Budget Committee	A board of the District, consisting of the school board and an equal number of legal voters of the District, appointed by the board.
Budgetary Control	The management of the District in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Budget	A plan of proposed capital projects for the coming year and the means for financing them.
Capital Outlay	Expenditures that result in the acquisition of or addition to fixed assets.
Carry Over Fund Balance	Represents the amount of the prior year's ending fund balance that is budgeted as a resource in the next year.
CAFR	Consolidated Annual Financial Report. The audited report of District revenues and expenditures, which represent the District's financial position.
Classified Staff	Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.
Committed Funds	Funding designated by the School Board for specific purposes.
Common Core State Standard	A national initiative led by the National Governors Association and the Council of Chief State School Officers to establish a single set of clear educational standards for kindergarten through 12th grade in English language arts and mathematics that states may voluntarily adopt.
Common School Fund	Interest on trust funds from state sale of miscellaneous lands.
Contingency	A special amount budgeted each year for unforeseen expenditures. Transfer of General Fund contingency funds to cover unanticipated expenditures requires board approval.

County School Fund	Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.
CTEC	Career Technical and Education Center: A joint venture between private industry and the school district establishing a program to promote career and technical skills for students. A building dedicated to the program was opened in the fall of 2016.
DBI	DataBase Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education, for the purpose of tracking expenditures against performance.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Differential	The term used for extra duty pay in the salary schedule.
ELL (ESL)	The English Language Learners program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes still used) ESL or English as a Second Language.
Ending Fund Balance	<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 for high cost special education students.
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.
Proposed Budget	Financial and operating plan for the District that the Superintendent is recommending to the public and budget committee.
Program Reviews	Program Reviews are part of the internal review process for the General Fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency, and assessing budget needs for the next year.
QAM	Quality Assurance Model. This is a tool developed for industry based on international standards to ensure that products and services are safe, reliable and of good quality.
QEM	Quality Education Model. This is a model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, that specifies what constitutes adequate funding and services for elementary, middle and high school students.
Real Market Value	Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.
Requirement	An expense/expenditure or net decrease to a fund's balance.
Resources	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
Revenues	Types of revenue: <ul style="list-style-type: none"> • Unrestricted: Revenues received by the District that can be used for any legal purpose desired by the District, without restriction. • Restricted: Revenues received by the District that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned. • Revenues from Intermediate sources: Revenues that come to the District from other local governments, such as the WESD. • Revenues from State sources: Revenues that come to the District from, or through, the Oregon Department of Education.

- Unrestricted grants-in-aid: Revenues received as grants by the District, which can be used for any legal purpose desired by the District without restriction. This category represents a significant portion of the District’s General fund total resources.
- Restricted grants-in-aid: Revenues received as grants by the District from state funds that must be used for a categorical or specific purpose.
- Revenue from federal sources: Revenue received from the federal government.

School Board	The governing body of the District consisting of seven elected members, each residing in a district zone, but elected on a District-wide basis. Board members serve four-year terms.
SKEA	Salem-Keizer Education Association. Bargaining unit for licensed staff.
Service Level Budget	In the budget process, this refers to the budget amount that would be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs, inflation costs for goods and services, and growth.
Staffing Ratio	The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are included in the staffing ratio.
SSF	State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the legislature includes monies from the SSF plus local property taxes and some other local revenues. This formula determines over 90% of the District’s General Fund revenues.
Supplemental Budget	Prepared to meet unexpected needs or to spend revenue not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase tax levy.
Taxes	Compulsory charges levied by the District for the purpose of financing the operation of schools.
Transfers	Amounts distributed from one fund to another fund without services rendered.
TSPC	The Teacher Standards and Practices Commission, an organization which provides and monitors licenses of Oregon teachers and administrators.
T&A	Trust and Agency. Also referred to as fiduciary funds. T & A accounts are for assets held by the District in a trustee capacity for organizations related, but independent, of the District. The District does not have the authority to expend these funds and cannot use a T & A account without authorization from approving club/organization.
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	GO Bond	General Obligation Bond
ADM	Average Daily Membership	HR	Human Resources Department
ADMw	Average Daily Weighted Membership	HSGI	High School Graduation Initiative Grant
APC	Associated Payroll Costs	IA	Instructional Assistant
ARC	Annual Required Contributions	IDEA	Individuals with Disabilities Education Act
ARRA	American Recovery and Reinvestment Act	IEP	Individualized Education Plan
ASB	Associated Student Body	NCLB	No Child Left Behind Act
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
CAM	Certificate of Advanced Mastery	OEA	Oregon Education Association
CCSS	Common Core State Standards	OEIB	Oregon Education Investment Board
CIM	Certificate of Initial Mastery	OPEB	Other Post-Employment Benefits
CAFR	Comprehensive Annual Financial Report	OPSRP	Oregon Public Service Retirement Plan
COLA	Cost of Living Adjustment	ORS	Oregon Revised Statutes
COSA	Confederation of Oregon School Administrators	OSBA	Oregon School Boards Association
CSIP	Comprehensive School Improvement Plan	PEBB	Public Employees Benefit Board
CTP	Community Transition Program	PERS	Public Employees Retirement System
CTEC	Career and Technical Education Center	PBIS	Positive Behavioral Interventions & Supports
DBI	Data Base Initiative	QAM	Quality Assurance Model
DECA	Distributive Education Clubs of America	QEM	Quality Education Model
DLC	Developmental Learning Center	RHIA	Retirement Health Insurance Account
EGC	Emotional Growth Classroom	SAT	Scholastic Aptitude Test
ELL	English Language Learners	SKEA	Salem-Keizer Education Association
EPIC	Evaluation through Performance Improvement Commitments	SK Online	Salem-Keizer Online School
ESD	Education Service District	SPED	Special Education
ESEA	Elementary and Secondary Education Act	SSF	State School Fund
ESL	English as a Second Language	T&A	Trust and Agency
FAS	Formative Assessment System	TAG	Talented and Gifted
FBLA	Future Business Leaders of America	TIS	Technology and Information Services
FFA	Future Farmers of America	TSPC	Teacher Standards and Practices Commission
FTE	Full-Time Equivalent Employees	UAAL	Unfunded Actuarial Accrued Liability
GAAP	Generally Accepted Accounting Principals	WESD	Willamette Education Service District
GASB	Governmental Accounting Standards Board	YTP	Youth Transition Program
GFOA	Government Finance Officers Association		