



**2018-19**

# Adopted Budget

Revised 5/14/19

Christy Perry | Superintendent

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

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Salem-Keizer Public Schools, Oregon School District 24J, was founded in 1855. We are located in the cities of Salem and Keizer. With more than 42,000 students in our 65 schools, we're the second-largest school district in Oregon.

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## District 24J

2450 Lancaster Drive NE • Salem, Oregon 97305

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

**RESOLUTION NO. 201819-5  
RESOLUTION AUTHORIZING BUDGETARY TRANSFERS OF APPROPRIATIONS  
FOR FISCAL YEAR 2018-19**

**WHEREAS**, Oregon Revised Statute (ORS) 294.463 allows for transfers of existing appropriations within a fund (intra-fund transfers) authorized by ordinance or resolution of the governing body of a municipal corporation; and

**WHEREAS**, transfers of general operating contingency appropriations of up to 15% of total fund appropriations may be made when authorized by ordinance or resolution; and

**WHEREAS**, a budgetary transfer of appropriation is needed for both the General Fund and the Asset Replacement Fund as explained below:

General Fund

The Boundary Adjustment Task Force recommendations include having the district consider providing transportation for students and families that would desire to stay at their existing schools through the current grade level. Staff recommend providing transportation to implement this recommendation. The initial cost of this recommendation for the 2018-19 fiscal period is approximately \$1.9M to immediately purchase twelve buses and begin the hiring process of associated support staff (bus drivers, trainer, router, etc.).

A contingency transfer of \$1.9M to Support Services in the General Fund budget is necessary to purchase buses and fund staffing.

Asset Replacement Fund

In the 2018-19 Adopted Budget, a \$4.55M transfers out from General Fund to Asset Replacement Fund was adopted to fund the district's new mathematics instructional materials at the elementary level. The math curriculum adoption was appropriated all under Instruction in the Asset Replacement Fund within the Special Revenue Funds. An appropriation transfer of \$430,640 from Instruction to Support Services is necessary to record professional development expenses associated with the math curriculum adoption.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby authorizes the budgetary transfers of appropriations for the General Fund and Asset Replacement Fund as follows:

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Change</u>
<b>General Fund</b>			
Instruction	\$ 299,686,567	\$ 299,686,567	\$ -
Support Services	162,467,561	164,367,561	1,900,000
Facilities Acquisition and Construction	225,568	225,568	-
Debt Service	563,727	563,727	-
Transfers Out	7,220,000	7,220,000	-
Contingency	21,707,451	19,807,451	(1,900,000)
<b>Total General Fund</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>\$ -</b>
 <b>Special Revenue Funds</b>			
<u>Asset Replacement Fund</u>			
Instruction	\$ 5,360,000	\$ 4,929,360	\$ (430,640)
Support Services	2,062,479	2,493,119	430,640
Debt Service	2,524,520	2,524,520	-
Transfers Out	1	1	-
<b>Total Asset Replacement Fund</b>	<b>\$ 9,947,000</b>	<b>\$ 9,947,000</b>	<b>\$ -</b>

This resolution shall take effect immediately upon passage.

The above resolution statement was approved and declared adopted on this 12<sup>th</sup> day of February 2019.



Kathy Goss, Chairperson, Board of Directors  
Salem-Keizer Public Schools

**RESOLUTION NO. 201819-8  
ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS  
FOR THE FISCAL YEAR 2018-19**

**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 a supplemental budget for the fiscal year 2018-19 pursuant to ORS 294.471.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are needed due to additional grant revenue and for the purposes shown:

SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
<b>Grants Fund</b>							
<b>Resource</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>	<b>Requirement</b>	<b>Original</b>	<b>Change</b>	<b>Revised</b>
State Sources	12,838,500	3,000,000	15,838,500	Instruction	24,327,910	500,000	24,827,910
Federal Sources	29,089,625	1,000,000	30,089,625	Support Services	16,246,491	2,000,000	18,246,491
				Enterprise & Comm Svcs	750,308	1,500,000	2,250,308
<b>Revised Total Fund Resources</b>			<b>47,323,709</b>	<b>Revised Total Fund Requirements</b>			<b>47,323,709</b>
<i>Comments: Appropriate additional grant funds and grant carry forwards.</i>							

The above resolution statements were approved and declared adopted on this 14<sup>th</sup> day of May, 2019.

  
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 Kathy Goss, Board of Directors Chairperson  
 Salem-Keizer Public Schools

# Salem-Keizer Public Schools 24J/32 Adopted Budget 2018-19 Revised 05-14-2019

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## Introduction

### Budget Committee

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

Community Members	Term Expiration	Board Members	Term Expiration
Marcia Atkinson	June 30, 2018	Sheronne Blasi	June 30, 2021
Mark Batemen	June 30, 2018	Kathy Goss	June 30, 2021
Rachel Dewey-Thorsett	June 30, 2019	Jim Green	June 30, 2019
Kathleen Harder	June 30, 2020	Marty Heyen	June 30, 2019
Levi Herrera-Lopez	June 30, 2019	Paul Kylo	June 30, 2021
Adam Kohler	June 30, 2020	Chuck Lee	June 30, 2019
Virginia Stapleton	June 30, 2020	Jesse Lippold	June 30, 2021

#### CONTACT INFORMATION

Budget Committee: 503-399-3021

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

# Superintendent's Budget Message



**April 24, 2018**

Budget Committee, Colleagues, and Salem-Keizer Community,

We are entering the second year of the 2017-19 biennium with insufficient funding to maintain current service levels over the course of these two fiscal years. Funding for public schools in Oregon is not stable, and this proposed budget reflects the beginning forecasting to best prepare us financially, not only for the upcoming school year but also for the 2019-21 biennium. While revenue increased, it did not increase enough to offset the growth in expenses or to maintain stability. This budget was developed based upon the revised 2017-19 biennial revenue assumption of **\$8.2 billion** for K-12 public education in Oregon.



With reductions and eliminations in grant revenue, we are bracing for additional fiscal impacts. Federal grant funds in Title I-A and Title I-D could be reduced by more than 10 percent next year. The potential fiscal impact of these changes in federal funds could represent a district loss of **\$1.4 million**. Additionally, the funds SKPS receives from the Oregon Mentor Grant will be reduced as the number of teachers we hire in the first or second years of their career drops. The reductions in expected revenue outside of the general fund put additional pressure on the general fund and our schools.

The total proposed budget for all funds of **\$691.5 million** demonstrates a careful allocation of resources prioritized against competing demands and ongoing costs to best support our most critical programming. As I have monitored the strategic initiatives of the district, examined the achievement of our students, identified barriers to learning and recognized emerging issues within the district, I have partnered with district leadership to develop priorities to move the organization forward.

## The data provides four compelling priorities for allocation of resources:

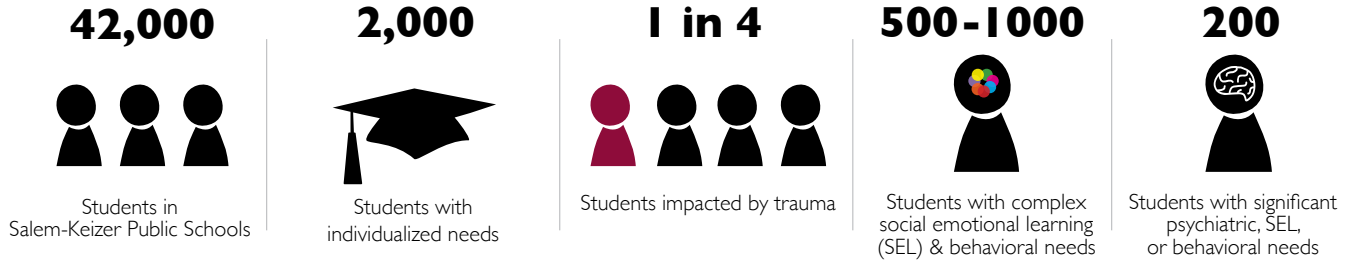
- Investment in behavioral learning
- Funds to support the implementation of school board-approved math curriculum
- Stability of staffing and resources at the elementary, middle, and high school levels to grow graduation rates
- Investment in student health and special education caseloads



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

## Behavioral Learning

The Oregon Kindergarten Readiness Assessment measures students' preparedness for kindergarten academic standards and behavioral expectations. The 5-year-olds entering our kindergarten classrooms are less prepared in the areas of early literacy and math than kindergarten students across the state. These academic gaps are compounded by significant skill deficiencies in the areas of social and emotional learning.

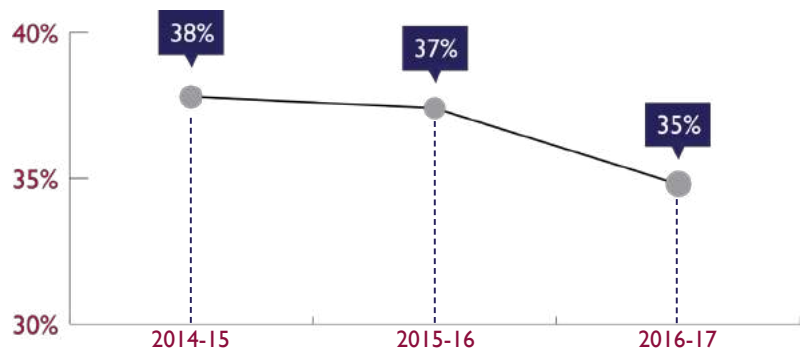
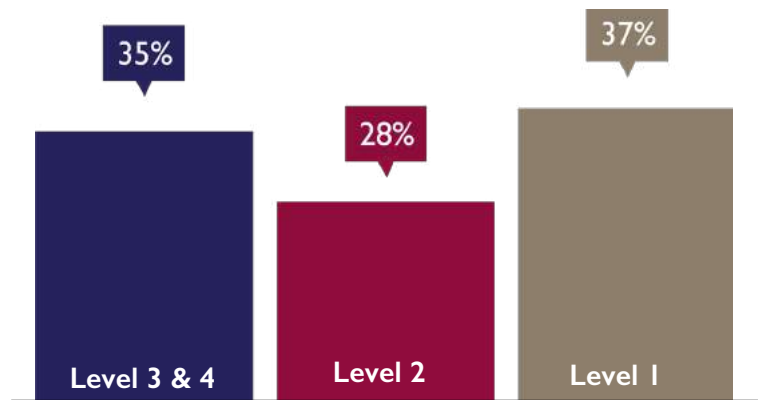
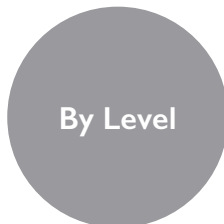


## Math Progress

Tracking student growth in the early elementary years, state assessment data at the end of third grade demonstrates that we are more effective at closing the achievement gap in the area of reading and writing than we are in math. In fact, the deficits in math achievement continue through grades four and five. Below-grade-level skills in foundational math concepts create significant gaps for students who must be prepared for the academic rigor of Algebra I by ninth grade in order to continue on the path toward graduation.

### District Smarter Balanced Assessment Consortium (SBAC) Test Scores

#### Grades 3-5

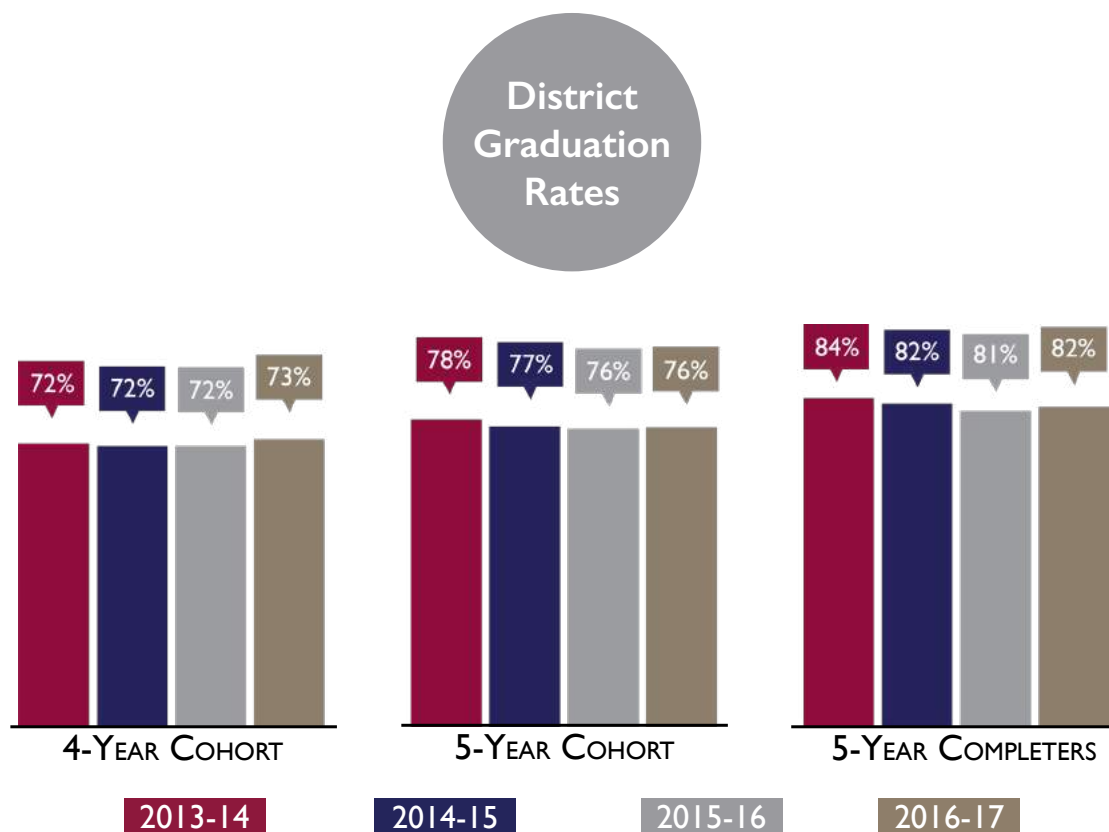


At its regularly scheduled meeting on March 13, 2018, the Salem-Keizer School Board approved the adoption of Curriculum Associates' Ready Mathematics as the district's new mathematics instructional materials at the elementary level. As an approved vendor on the Oregon Department of Education's Instructional Materials List for Mathematics Grades K-2 and 3-5, pricing for Curriculum Associates' materials is locked in contract through 2022. The Ready Mathematics materials are purchased through a subscription with a goal of an eight-year contract. All materials, including annual consumables and updated, revised resources, are provided for the life of the subscription. Professional development is a required component of the purchase from Curriculum Associates and will be provided to teachers annually.

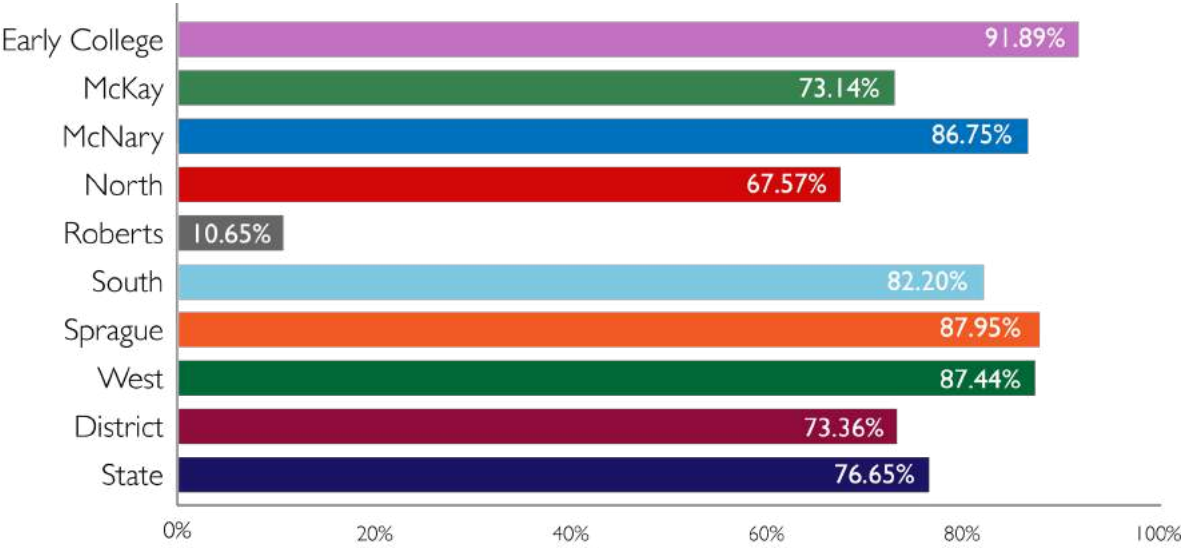
As part of a two-year implementation plan for all elementary schools, the proposed budget includes a transfer from the general fund to the asset replacement fund of **\$3.55 million**. This will be combined with **\$800,000** for instructional materials currently in the asset replacement fund for a total of **\$4.4 million** available to elementary schools that demonstrate readiness for this next critical initiative. I am advocating for the transfer of additional funds to the asset replacement fund as they become available until we complete the full purchase of this critical resource for all elementary schools. This could take the form of higher-than-expected allocations from the State School Fund at the close of the current biennium or through the May adjustment.

## Graduation Rates

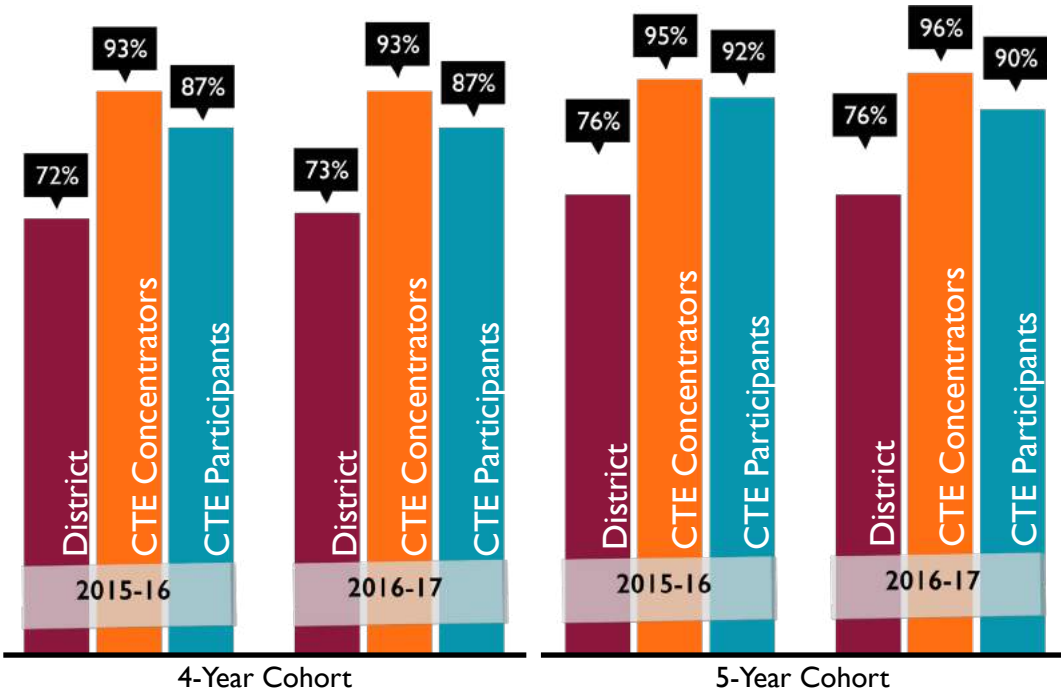
This budget aligns resources to SKPS' vision: **"All students graduate and are prepared for a successful life."** Graduation rates from 2017 demonstrate an overall increase in the number of students who successfully earn a high school diploma in four years. Similarly, the rates for our students earning a diploma in five years or earning an alternative completion document have increased.



# Graduation Rates by School



Research unequivocally demonstrates that students who are significantly engaged in their high-school experience have higher graduation rates. For example, **87 percent** of students who participate in just one Career Technical Education (CTE) course over their high-school career graduate. **Ninety-three percent** of students who concentrate in an approved CTE program of study graduate, regardless of whether they are enrolled in CTE programming at a local high school or at the Career Technical Education Center (CTEC).



4/24/2018

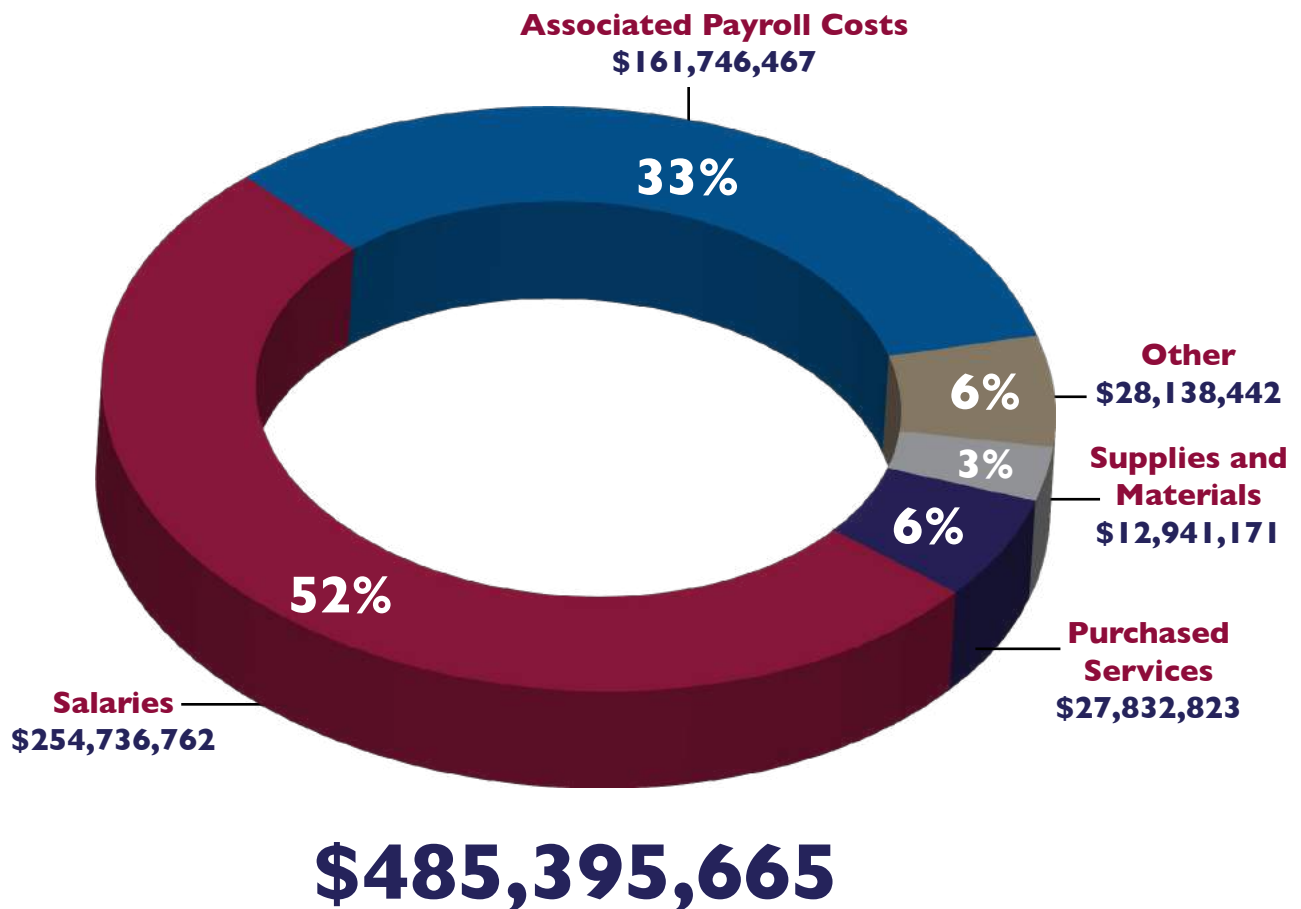
Graduation rates represent the culmination of our efforts with students in pre-K through 12th grade. State assessment data indicates greater-than-average growth in our middle- and high-school programs. The implementation of effective strategies in instruction and intervention is moving students closer to grade-level standards and beyond at an accelerated pace when compared to schools across the state.

Not all grant dollars and supplemental funds have been reduced. The district will continue to receive High School Graduation and College and Career Readiness dollars to support new CTE initiatives and grow programs to address chronic absenteeism and drop-out prevention. We anticipate **\$6.1 million** for the 2018-19 school year from this grant.

## General Fund

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Our general fund proposed budget is **\$485.4 million** and includes a projected beginning fund balance of **\$41.0 million**. The State School Fund was allocated to districts over the biennium in a 50/50 split, but SKPS elected to immediately reserve funds in the first year to alleviate pressures from increased employee costs in the second year. Unfortunately, even those preventative strategies did not keep up with increasing costs, so we will not be able to maintain current service levels.



\*Purchased Services include utilities, postage, legal services, contracted work, professional/technical services and other services the district does not provide for itself.

\*\*Includes the district's operating contingency for unexpected expenses, capital outlay, transfers to restricted funds and payment on debt such as purchase/lease agreements.



New expenditures added to the general fund align with the priorities outlined in this budget message.

Additions of **\$6.1 million** include:

- \$3.55 million transfer to the asset replacement fund for math curriculum
- 6.5 FTE for Office of Behavioral Learning embedded behavior cadre
- .52 FTE for increased counseling staff
- \$47,000 to adjust compensation ranges for our most highly trained classified staff working with students with behavioral challenges in our most restrictive placement
- 2.0 FTE for nurses to respond to the increased number of acute health management issues for students
- 2.0 FTE for Learning Resource Center (LRC) teachers, 1.88 FTE for LRC instructional assistants and .4 FTE for speech/language pathologists to address the growing numbers of students receiving special education services
- \$475,000 for increased costs for the Oregon School Activities Association (OSAA) decision to place SKPS in a league with Bend
- 1.9 FTE for licensed teachers in English Learner (EL) programs at the secondary level to comply with state regulations regarding minimum instructional requirements for EL programs and to provide the necessary staffing for increased high school enrollment
- \$660,000 in technical adjustments are also included in the budget for utilities, food service, and charter school payments

Addressing the resources necessary for our most critical initiatives must be balanced with establishing a proposed budget that represents fiscally responsible decision-making. An organization our size cannot manage financial plans by only looking one year into the future. District leadership and the business services office have prepared several scenarios for the 2019-21 biennium that require us to consider how to best prepare now for what may be coming in the future.

The Public Employee Retirement System (PERS) has released the advisory rates for the 2019-21 biennium. The unofficial advisory rates for 2019-21 show an increase of between six and seven percent, which translates into approximately \$35 million in additional payroll costs over the 2019-21 biennium. Sound business practices require us to consider how to mitigate increased expenses now in order to best position us for the next biennium. The table below shows the rates for 2018-19 compared to the advisory rates for 2019-21.

Rate	2018-19		2019-21 Advisory Rates	
	Tier 1/2	OPSRP	Tier 1/2	OPSRP
PERS	16.38%	11.05%	23.40%	17.78%
Pickup	6.00%	6.00%	6.00%	6.00%
Debt	9.02%	9.02%	9.02%	9.02%
<b>Total</b>	<b>31.40%</b>	<b>26.07%</b>	<b>38.42%</b>	<b>32.80%</b>

This budget proposal includes some reductions in order to begin to mitigate the impending financial crisis caused by insufficient state funding and further compounded by escalating PERS costs in the next biennium.

Total reductions of **\$2.4 million** include:

- 4.0 FTE of elementary licensed classroom employees by realigning class size across schools
- 12.94 FTE of bilingual instructional assistants at the elementary level based upon a decrease in the number of elementary students eligible for EL services
- 5.0 FTE of licensed English language development (ELD) added in the 2017-18 supplemental budget that remained vacant in 2017-18
- 3.0 FTE licensed reserve
- \$353,000 for drug and alcohol counselors added in the 2017-18 supplemental budget that were not hired or secured through contracted services
- .5 FTE of an elementary STEM program assistant after the staff member voluntarily reduced hours from full time to half time
- \$50,000 reduction in professional development, \$157,000 Response to Intervention (RTI) support and \$25,000 secondary STEM materials

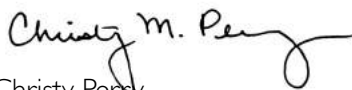
It is important to note this is only the second annual budget utilizing the automated budgeting system. As we continue to automate and align our fiscal and human resource systems, some areas require adjustment or realignment to more accurately report within Oregon Department of Education (ODE) appropriation categories. For example, translators were previously budgeted in "2110 Attendance and Social Work Services" but are now budgeted in "2680 Interpretation and Translation Services." Complete descriptions of FTE changes begin on page 102, and these changes are notes as realignment.

To provide greater staffing support to our higher-needs special education classrooms, we will continue to replace limited-term adult assistance support with permanent classroom support in selected schools. This is the second year of a phase-in with a focus on higher-needs special education classrooms and the schools in which they reside. While this phase-in offers no budget impact, the package includes a significant shift of 71.25 FTE from limited-term to permanent classified positions, shown in function "1220 Restrictive Programs for Students with Disabilities."

This version of the 2018-19 proposed budget does not include capital construction costs or other fees associated with the upcoming bond measure. If necessary, I will bring updates to the budget committee following the May 15 election.

While our student enrollment continues to grow and our funding continues to shrink, I am confident this budget proposal includes our best decisions for managing and allocating our limited resources that support our most critical programs directly impacting student learning.

Sincerely,



Christy Perry  
Superintendent



CHRISTY PERRY, Superintendent  
 2450 Lancaster Drive NE • PO Box 12024  
 Salem, Oregon 97309-0024  
 503-399-3001

May 21, 2018

Budget Committee, Colleagues, and Salem-Keizer Community,

In my budget message on April 24, 2018, I presented the 2018-19 Proposed Budget for Salem-Keizer Public Schools. Subsequently, on May 15, voters approved issuance of \$619.7 million in bonds for capital construction and associated costs for our district. Based on the passage of the bond, along with new revenue estimates from Oregon Department of Education (ODE), I am now presenting amendments to the 2018-19 Proposed Budget.

The additions to the general fund are made possible by the increased revenue from ODE and our increased beginning fund balance due to underspending in the current year. The passage of the bond increased the general obligation (GO) debt service fund and the 2018 bond capital projects fund, and eliminated a transfer of funds out of the PERS pension debt service fund. The table below details all of the amendments to the 2018-19 Proposed Budget, which I have carefully prioritized to meet the needs of our students.

<b>General Fund</b>	<b>Wages &amp; Benefits</b>	<b>Services or Supplies</b>	<b>Total</b>	<b>Function</b>	<b>Pg</b>
<b>Revenue:</b>					
State school fund adjustment	\$ -	\$ 1,475,209	\$ 1,475,209		
Beginning fund balance adjustment	-	5,000,000	5,000,000		
<b>General Fund Revenue Changes</b>	<b>\$ -</b>	<b>\$ 6,475,209</b>	<b>\$ 6,475,209</b>		
<b>Expenditure:</b>					
Nurses, 2.0 FTE	\$ 236,734	\$ -	\$ 236,734	2130	71
School based health assistants	250,038	-	250,038	2130	71
Counselors, 4.0 FTE	482,052	-	482,052	2120	70
Adult assistants, 34.38 FTE	2,023,076	-	2,023,076	1250	61
Mandt training	8,460	26,540	35,000	various	
Behavior cadre, 3.75 FTE	251,580		251,580	1111	53
Licensed reserve, 11.50 FTE	1,010,072	-	1,010,072	1111	53
Charter school payments	-	192,253	192,253	1280	63
Transfer to risk management fund	-	600,000	600,000	5200	97
Transfer to asset replace fund - math	-	1,000,000	1,000,000	5200	97
Transfer to asset replace fund - buses	-	500,000	500,000	5200	97
Bond construction manager, 1.0 FTE	(105,596)	-	(105,596)	4110	95
Security specialists realign, 2.0 FTE	105,446	(105,446)	-	2110	69
<b>General Fund Expenditure Changes</b>	<b>\$ 4,261,862</b>	<b>\$ 2,213,347</b>	<b>\$ 6,475,209</b>		

### Asset Replacement Fund

Transfer in from general fund	Revenue	\$	1,500,000
Instructional materials - math	Expenditure		1,000,000
Buses	Expenditure		500,000

### PERS Pension Debt Service Fund

Transfer to general fund - removed	Expenditure		4,500,000
Reserved for next year	Expenditure		4,500,000

### GO Debt Service Fund

Taxes collected	Revenue	\$	23,563,469
Principal and interest	Expenditure		25,000,000
Reduction to reserved for next year	Expenditure		(1,436,531)

### 2018 Bond Capital Projects Fund

Earnings on investments	Revenue	\$	4,200,000
Bond proceeds	Revenue		420,000,000
Current year expenditures	Expenditure		83,472,917
Reserved for next year	Expenditure		340,727,083

### Risk Management Fund

Transfer in from general fund	Revenue	\$	600,000
Allowance for Claims	Expenditure		600,000

### Reconciliation April 24 to May 21 of all funds

Total proposed budget on April 24 \$ 691,458,464

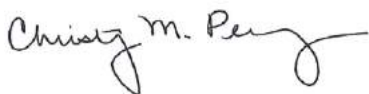
#### Changes:

General Fund	6,475,209
Asset Replacement Fund	1,500,000
GO Debt Service Fund	23,563,469
2018 Bond Capital Projects Fund	424,200,000
Risk Management Fund	600,000
Total changes to all funds	<u>\$ 456,338,678</u>

Total proposed budget on May 21 \$ 1,147,797,142

I am so pleased to be able to make these amendments as they will positively impact education for our students. I am grateful to our community for their strong support of our district.

Sincerely,



Christy Perry  
Superintendent

## Profile of the District

Salem-Keizer Public Schools (SKPS) District 24J, the second largest district in Oregon, is one of 18 public school districts located in Marion and Polk Counties, Oregon. SKPS provides public education for more than 42,000 students from kindergarten through grade 12 (K-12). SKPS was established in January of 1855 by then-county superintendent William P. Pugh, and it consisted of a log cabin school at the southwest corner of Marion and Commercial streets. Led by Superintendent Christy Perry, SKPS serves two cities – Salem and Keizer – and covers 172 square miles of Marion and Polk counties.

As of June 30, 2017, more than 58 percent of Salem-Keizer’s student population are considered living in poverty based on the number of students who are receiving the federal Free and Reduced Meal Program. SKPS students speak 69 different languages. Seven percent of the district’s students are enrolled in the talented and gifted program, and 16 percent of students receive special education services.

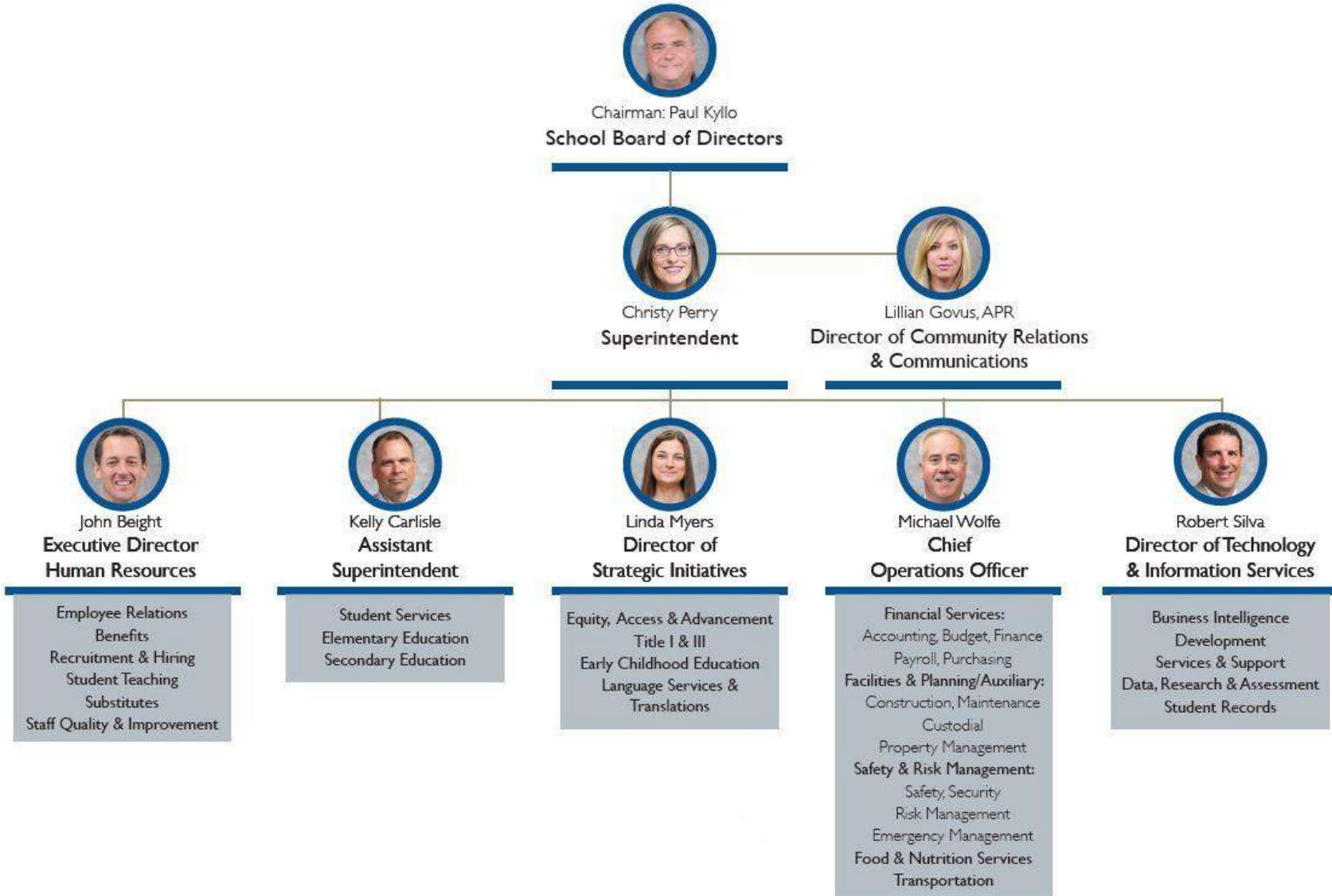
Salem-Keizer Public Schools consists of 42 elementary schools, 11 middle schools, six comprehensive high schools, one alternative school, one early college high school, four district-sponsored charter schools and one state-sponsored charter school partially supported by the district. No district employees 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. SKPS has no equity interest in any of the charter schools, and all are considered legally separate organizations.

Almost 6,000 SKPS students are enrolled in career and technical education (CTE) programs. Nearly 87 percent of SKPS students who participate in at least one CTE course graduate with a traditional diploma. For “CTE concentrators,” that number grows to 93 percent. In September 2015, SKPS opened the Career and Technical Education Center (CTEC), which serves juniors and seniors from all six comprehensive high schools and Roberts Alternative School. Currently, manufacturing welding and engineering, residential construction, cosmetology, 3D design, unmanned aerial systems (UAS) and auto body repair and painting programs are offered at CTEC. In the 2018-19 school year, SKPS is adding law enforcement and business development and leadership programs. For additional information, see <http://ctebsalemkeizer.com/>.

Located just south of the Portland metropolitan area in the center of the Willamette Valley, SKPS serves the state capital, Salem, and the City of Keizer, which are the second and 14<sup>th</sup> largest cities respectively. Marion County is Oregon’s largest producer of agriculture, and Polk County has the second largest acreage producing grapes for wine production. Government agencies employ the majority of the population. More than 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 that 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, SKPS, Salem Hospital, Marion and Polk Counties, Chemeketa Community College, City of Salem, and Norpac Foods.

# Organizational Chart

Salem-Keizer Public Schools | 24j





## Student Enrollment and Average Daily Membership

In 2011-12, the Oregon State Legislature passed a new open enrollment law enabling 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. SKPS 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. Salem-Keizer Public Schools has not seen an impact on enrollment with this law. Year-to-year enrollment comparisons show a continued increase in overall students, however the December 2016 to 2017 comparison is the lowest it has been since 2014 at 185 students. The five-year average increase in the December-to-December enrollment comparisons is over 300 students per year. The middle school level is projected to experience the greatest increase. SKPS utilizes an annual average enrollment forecast to calculate staff allocations for the next school year. 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.

Salem-Keizer Public Schools' Average Daily Membership (ADM) steadily increased until 2008-09, leveled out during the recession years and has begun to increase again slightly in subsequent years. ADM is projected at 41,538 for the 2018-19 budget year, an increase of 118 students from the prior year ADM.

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.

## 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. SKPS continues to work on 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, SKPS has added more than 170 licensed classroom teachers over the past four years with approximately 60 percent allocated to elementary schools, 17 percent to middle schools, and 23 percent to high schools. The 2017-18 budget represented both a no-growth and a reduction year, and class sizes are expected to increase. The 2018-19 budget has fewer reductions, but does not add for student enrollment growth. 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.

## Budget Policies, Procedures, and Regulations

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

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

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

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

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

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

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

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

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

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

After the budget is adopted, changes can be made during the fiscal year that 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 percent or less than the expenditures of the annual or biennial budget fund being adjusted, the governing body may adopt the supplemental budget at one of its regular meetings. Fund expenditures do not include unappropriated ending fund balance, inter-fund transfers or contingency amounts.

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

## Budget Development Calendar

<b>December</b>	Start Budget Projection
	Preliminary budget meetings with managers/program leaders to review and discuss budget reports and FTE
<b>February</b>	Budget meetings with managers/program leaders to review and discuss budget reports and FTE
	Print notice of Budget Committee meeting and post on website
	Budget Committee meets for orientation and budget training
<b>March</b>	Final budget meetings with managers/program leaders to review and discuss budget reports and FTE
	Financial Services enters required fund transfers and balances each fund
	Budget Committee meets for elections and budget training
<b>April</b>	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

<b>May</b>	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
<b>June</b>	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
<b>July</b>	Adopted Budget takes effect
	Staff submits tax forms to Polk and Marion County Assessors
	Staff submits budget document to ODE and County Clerks
	Staff submits budget detail electronically to ODE (due in August)

# Budget Assumptions

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

- State School Fund revenue ties to 2018-19 estimate released May 2018 by Oregon Department of Revenue
- Weighted Average Daily Membership (ADMw) of 52,821 students used in State School Fund calculation
- Property tax revenue is expected to increase 3.75 percent over current year collections
- General Fund Beginning Fund Balance of \$46 million
- Salary and medical insurance based on collective bargaining agreements and estimates
- Exact PERS rates were used for filled positions, Tier 1 rates were used for vacancies
  - Tier 1/2            16.38 percent            Pickup    6.00 percent
  - OPSRP            11.05 percent            Debt      9.02 percent
- Workers' Compensation rates have increased over prior year
  - Non-Labor        1.20 percent
  - Driver            12.45 percent
  - Labor             15.06 percent
- Materials and Services held flat except in the case of contracts or utilities
- Full utilization of corporate financial and human resource management system, budgeted amounts are closer to actuals than in prior years

This document represents a new approach to budget development within SKPS. The 2017-18 budget was the first year the budget was produced using the budget and position control features of the district's Enterprise Resource Planning (ERP) system. Since we do not have a full year of data with the automated method, we are uncertain about how close the budget will be to actuals. We anticipate that it will take three to five years to establish reliable run rates for expenditures.

## Discussion of Revenues

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

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

The **General Purpose Grant** is determined by a distribution formula that incorporates a system of weights connected to the student count. The student count begins with Average Daily Membership (ADM). The ADM count is then adjusted to reflect the differences in the cost of educating students requiring more extensive educational services, such as English as a second language, special education, pregnant and parenting, impoverished, and other specified categories. This total count is termed the 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 percent of approved transportation costs. Approved costs are those attributable to transporting students between home and school (if more than one mile from elementary school or 1.5 miles from secondary school), between schools, on field trips and for other special cases.

The **High Cost Disabilities Grant** is 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 eight percent 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 \$8 million, from the Oregon School Capital Improvement Matching Grants upon the passage of General Obligation bonds.

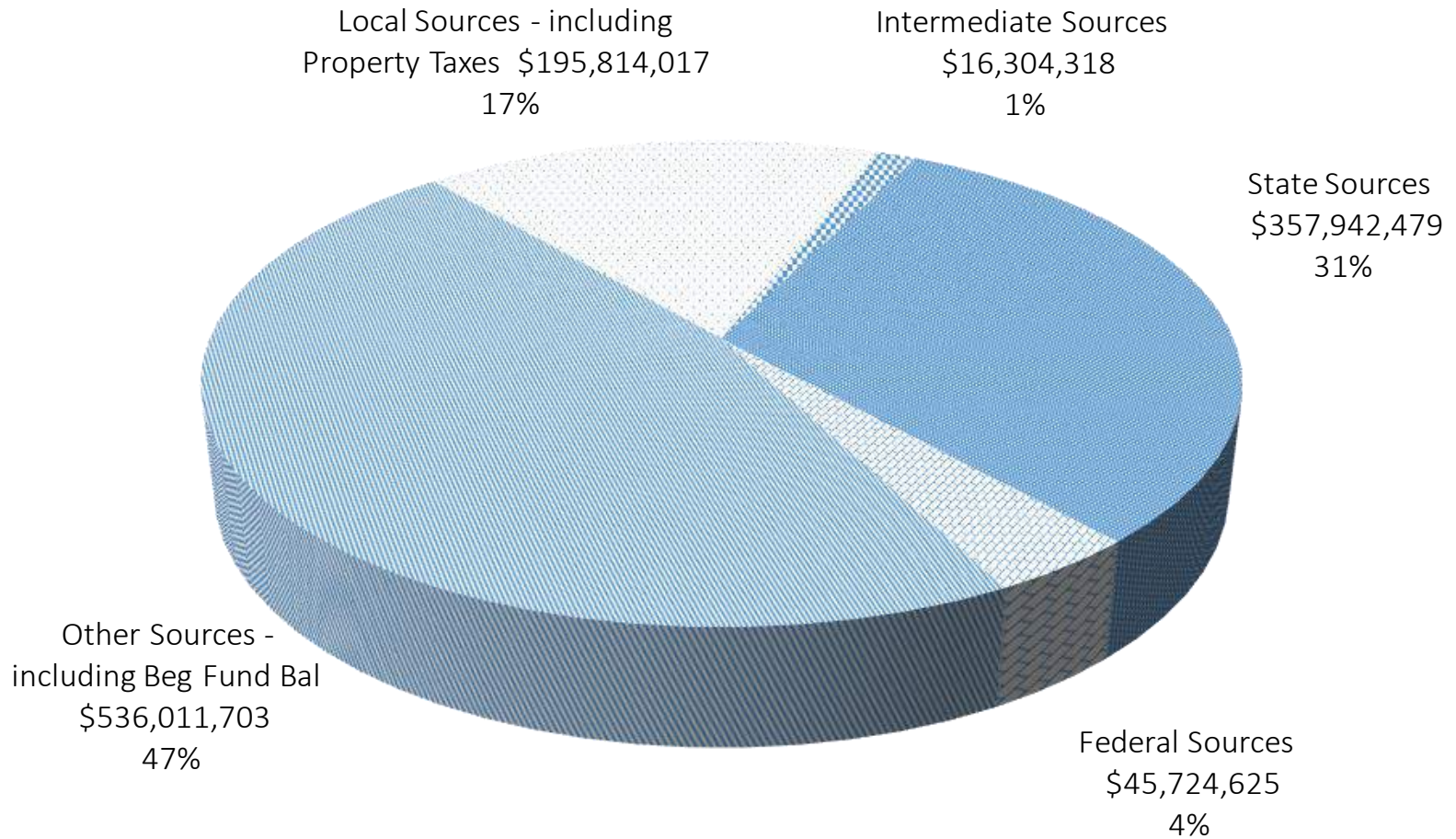


In addition to SSF and local state aid revenues, Oregon school districts receive federal funding for a variety of purposes. Such funding is generally restricted to specific purposes. SKPS may also receive revenue from voter-approved bond sales for capital improvements and property tax operating levies,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

Property taxes in the district are budgeted for 2018-19 at 3.75 percent over estimated receipts for 2017-18. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due. The combined rate is shown in the table below with collections for general purpose revenue and percent increases.

# Budgeted Revenue – All Funds

\$ 1,151,797,142



# Fund Descriptions

## General Fund 101 (Governmental Fund)

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

## Special Revenue Funds (Governmental Funds)

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

- **Fee Based Programs Fund 214:** This fund represents programs that are self-supporting in nature. Programs in the fund include, but are not limited to, elementary after-school 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 SKPS payroll to fund the debt obligations due on these bonds.
- **GO Debt Service Fund 308:** This fund accounts for the payment of principal and interest on long-term general obligation bonds. The major source of revenue is property taxes.

### Capital Projects Funds (Governmental Funds)

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

- **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 SKPS for preventative and deferred maintenance.
- **2018 Bond Capital Projects Fund 421:** 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.

### Enterprise Fund (Proprietary Fund)

- **External Customers Fund 550:** SKPS 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 that SKPS is self-insuring, and the operations of the Risk Management Department.

### Trust Funds (Fiduciary Funds)

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

## Classification of Revenues and Expenses

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

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

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

SKPS' 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 (PERS), Social Security administration, other required payroll costs, contractual employee benefits and post-retirement health benefits
300	Purchased Services - Instructional, professional and technical services, property services, student transportation services, travel, communication, Charter school payments, tuition to other districts, non-instructional professional and technical services and other general professional and technological services
400	Supplies and Materials - Consumable supplies and materials, textbooks, library books, periodicals, food, non-consumable items, computer software and hardware
500	Capital Outlay - Land acquisition, building acquisition, improvements other than buildings, depreciable equipment, depreciable technology, depreciable bus garage, bus and capital bus improvements, and other capital outlay
600	Other Objects - Redemption of principal, interest, dues and fees, insurance, and judgements
700	Transfers - Fund modifications, transits, and other transfers
800	Other Uses of Funds - Reserves for future

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



# Fund Summaries

## All District Budgeted Funds

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 154,363,616	\$ 151,455,173	\$ 172,298,735	\$ 195,814,017
<b>2000</b> Intermediate Sources	15,219,988	16,667,069	15,870,841	16,304,318
<b>3000</b> State Sources	319,424,073	325,324,703	346,290,091	357,942,479
<b>4000</b> Federal Sources	40,688,340	40,131,271	50,839,000	45,724,625
<b>5000</b> Other Sources	147,066,337	127,489,505	117,822,015	536,011,703
<b>TOTAL RESOURCES</b>	<b>\$ 676,762,354</b>	<b>\$ 661,067,721</b>	<b>\$ 703,120,682</b>	<b>\$ 1,151,797,142</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 281,626,368	\$ 295,674,137	\$ 326,942,857	\$ 345,495,787
<b>2000</b> Support Services	176,540,864	174,143,520	210,068,150	216,744,963
<b>3000</b> Enterprise and Community Services	17,616,736	18,369,697	20,530,034	23,098,316
<b>4000</b> Facilities Acquisition and Construction	20,999,372	10,728,858	34,868,278	86,791,485
<b>5000</b> Other Uses	59,032,272	55,726,886	68,869,752	95,536,610
<b>6000</b> Contingency	-	-	24,684,498	19,807,451
<b>7000</b> Unappropriated Ending Fund Balance	120,946,742	106,424,622	17,157,113	364,322,530
<b>TOTAL REQUIREMENTS</b>	<b>\$ 676,762,354</b>	<b>\$ 661,067,721</b>	<b>\$ 703,120,682</b>	<b>\$ 1,151,797,142</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 246,147,711	\$ 258,047,087	\$ 274,532,685	\$ 284,013,654
<b>200</b> Associated Payroll Costs	135,186,001	143,577,042	169,997,283	180,868,628
<b>300</b> Purchased Services	52,144,460	49,273,692	71,333,595	60,443,461
<b>400</b> Supplies and Materials	31,503,104	27,495,064	26,463,714	40,975,894
<b>500</b> Capital Outlay	25,708,019	14,135,905	31,905,943	88,029,523
<b>600</b> Other Objects	61,506,317	55,594,308	69,839,587	100,325,999
<b>700</b> Transfers	3,620,000	6,520,000	17,206,264	13,010,002
<b>800</b> Other Uses of Funds	120,946,742	106,424,622	41,841,611	384,129,981
<b>TOTAL REQUIREMENTS</b>	<b>\$ 676,762,354</b>	<b>\$ 661,067,721</b>	<b>\$ 703,120,682</b>	<b>\$ 1,151,797,142</b>

## General Fund – 101 – Revised 02-12-2019

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 76,375,936	\$ 80,877,027	\$ 82,789,264	\$ 86,300,659
<b>2000</b> Intermediate Sources	14,610,936	15,419,728	14,673,734	14,908,734
<b>3000</b> State Sources	308,777,092	316,773,623	337,897,091	340,026,479
<b>4000</b> Federal Sources	251,928	32,024	120,000	35,000
<b>5000</b> Other Sources	44,431,284	49,448,942	44,000,002	50,600,002
<b>TOTAL RESOURCES</b>	<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 256,129,667	\$ 268,898,212	\$ 284,682,666	\$ 299,686,567
<b>2000</b> Support Services	134,230,812	141,562,221	160,786,720	164,367,561
<b>4000</b> Facilities Acquisition and Construction	360,792	377,192	334,603	225,568
<b>5000</b> Other Uses	4,280,448	7,161,020	8,991,604	7,783,727
<b>6000</b> Contingency	-	-	24,684,498	19,807,451
<b>7000</b> Unappropriated Ending Fund Balance	49,445,457	44,552,699	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 225,291,287	\$ 237,204,005	\$ 250,069,295	\$ 257,203,490
<b>200</b> Associated Payroll Costs	124,530,355	132,648,236	154,343,003	163,991,601
<b>300</b> Purchased Services	24,213,796	26,045,723	26,427,783	27,946,170
<b>400</b> Supplies and Materials	15,571,289	13,636,990	14,324,087	12,941,171
<b>500</b> Capital Outlay	584,055	951,580	212,947	1,766,502
<b>600</b> Other Objects	1,190,937	992,111	1,048,478	994,489
<b>700</b> Transfers	3,620,000	6,520,000	8,370,000	7,220,000
<b>800</b> Other Uses of Funds	49,445,457	44,552,699	24,684,498	19,807,451
<b>TOTAL REQUIREMENTS</b>	<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>

Refer to General Fund on page 49 for further detail.

## Fee Based Programs Fund – 214

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 8,796,274	\$ 9,625,655	\$ 7,890,000	\$ 8,406,000
5000 Other Sources	7,857,199	5,756,245	7,000,000	6,000,000
<b>TOTAL RESOURCES</b>	<b>\$ 16,653,473</b>	<b>\$ 15,381,900</b>	<b>\$ 14,890,000</b>	<b>\$ 14,406,000</b>
<b>REQUIREMENTS</b>				
1000 Instruction	\$ 6,448,705	\$ 6,138,683	\$ 10,588,273	\$ 10,670,310
2000 Support Services	4,448,523	3,066,678	4,093,727	3,589,690
3000 Enterprise and Community Services	-	4,000	40,000	146,000
5000 Other Uses	-	-	168,000	-
7000 Unappropriated Ending Fund Balance	5,756,245	6,172,539	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 16,653,473</b>	<b>\$ 15,381,900</b>	<b>\$ 14,890,000</b>	<b>\$ 14,406,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 1,172,045	\$ 1,070,717	\$ 1,878,416	\$ 1,709,305
200 Associated Payroll Costs	462,472	415,963	792,875	741,758
300 Purchased Services	2,151,766	1,672,629	6,374,403	1,992,233
400 Supplies and Materials	5,613,302	4,546,323	5,011,705	9,298,103
500 Capital Outlay	929,977	1,004,312	279,246	279,246
600 Other Objects	567,666	499,417	385,355	385,355
700 Transfers	-	-	168,000	-
800 Other Uses of Funds	5,756,245	6,172,539	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 16,653,473</b>	<b>\$ 15,381,900</b>	<b>\$ 14,890,000</b>	<b>\$ 14,406,000</b>

Refer to Fee Based Programs Fund on page 114 for further detail.

## Food Services Fund – 220

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 1,414,001	\$ 1,491,208	\$ 1,934,500	\$ 3,429,750
<b>3000</b> State Sources	216,187	460,754	213,000	377,500
<b>4000</b> Federal Sources	15,252,538	15,672,088	15,450,000	15,600,000
<b>5000</b> Other Sources	1,851,400	1,740,501	1,500,000	1,600,000
<b>TOTAL RESOURCES</b>	<b>\$ 18,734,126</b>	<b>\$ 19,364,551</b>	<b>\$ 19,097,500</b>	<b>\$ 21,007,250</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ 416,472	\$ 361,682	\$ 663,857	\$ 530,243
<b>3000</b> Enterprise and Community Services	16,577,805	17,270,612	18,433,643	20,477,007
<b>7000</b> Unappropriated Ending Fund Balance	1,739,849	1,732,257	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 18,734,126</b>	<b>\$ 19,364,551</b>	<b>\$ 19,097,500</b>	<b>\$ 21,007,250</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 140,158	\$ 138,972	\$ 158,239	\$ 162,065
<b>200</b> Associated Payroll Costs	88,664	86,224	103,360	121,883
<b>300</b> Purchased Services	13,850,207	13,875,397	16,997,107	15,601,136
<b>400</b> Supplies and Materials	1,688,996	1,815,616	442,233	3,525,605
<b>500</b> Capital Outlay	636,064	1,089,791	757,708	957,708
<b>600</b> Other Objects	590,188	626,294	638,853	638,853
<b>800</b> Other Uses of Funds	1,739,849	1,732,257	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 18,734,126</b>	<b>\$ 19,364,551</b>	<b>\$ 19,097,500</b>	<b>\$ 21,007,250</b>

Refer to Food Services Fund on page I 33 for further detail.

## Asset Replacement Fund – 222 – Revised 02-12-2019

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 43,289	\$ 36,792	\$ 85,000	\$ 115,000
3000 State Sources	2,272,489	1,445,841	1,600,000	1,700,000
5000 Other Sources	17,291,145	7,821,886	4,453,000	8,132,000
<b>TOTAL RESOURCES</b>	<b>\$ 19,606,923</b>	<b>\$ 9,304,519</b>	<b>\$ 6,138,000</b>	<b>\$ 9,947,000</b>
<b>REQUIREMENTS</b>				
1000 Instruction	\$ 996,895	\$ 292,165	\$ 1,000,000	\$ 5,360,000
2000 Support Services	11,533,766	3,771,751	2,858,490	2,062,479
5000 Other Uses	1,693,002	1,365,362	2,279,510	2,524,521
7000 Unappropriated Ending Fund Balance	5,383,260	3,875,241	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 19,606,923</b>	<b>\$ 9,304,519</b>	<b>\$ 6,138,000</b>	<b>\$ 9,947,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 224,778	\$ -	\$ -	\$ -
200 Associated Payroll Costs	70,495	-	-	-
300 Purchased Services	442,316	33,627	470,000	480,640
400 Supplies and Materials	4,551,037	2,619,669	2,085,000	5,531,360
500 Capital Outlay	7,242,035	1,410,620	1,303,490	1,410,479
600 Other Objects	1,693,002	1,365,362	2,279,509	2,524,520
700 Transfers	-	-	1	1
800 Other Uses of Funds	5,383,260	3,875,241	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 19,606,923</b>	<b>\$ 9,304,519</b>	<b>\$ 6,138,000</b>	<b>\$ 9,947,000</b>

Refer to Asset Replacement Fund on page 137 for further detail.

## Energy Efficiency Fund – 230

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 672,783	\$ 679,022	\$ 725,000	\$ 725,000
5000 Other Sources	585,915	1,258,698	1,943,262	465,000
<b>TOTAL RESOURCES</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ -	\$ -	\$ 2,668,262	\$ 1,190,000
7000 Unappropriated Ending Fund Balance	1,258,698	1,937,720	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
700 Transfers	\$ -	\$ -	\$ 2,668,262	\$ 1,190,000
800 Other Uses of Funds	1,258,698	1,937,720	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>

Refer to Energy Efficiency Fund on page 143 for further detail.

## Grants Fund – 240 – Revised 05-14-2019

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 441	\$ -	\$ -	\$ -
<b>2000</b> Intermediate Sources	609,052	1,247,341	1,197,107	1,395,584
<b>3000</b> State Sources	6,558,305	6,358,683	6,580,000	15,838,500
<b>4000</b> Federal Sources	25,183,874	24,427,159	35,269,000	30,089,625
<b>TOTAL RESOURCES</b>	<b>\$ 32,351,672</b>	<b>\$ 32,033,183</b>	<b>\$ 43,046,107</b>	<b>\$ 47,323,709</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 14,350,774	\$ 16,707,685	\$ 25,514,488	\$ 24,827,910
<b>2000</b> Support Services	16,253,521	14,607,397	15,181,311	18,245,491
<b>3000</b> Enterprise and Community Services	613,305	627,867	850,308	2,250,308
<b>4000</b> Facilities Acquisition and Construction	1,134,072	90,234	1,500,000	2,000,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 32,351,672</b>	<b>\$ 32,033,183</b>	<b>\$ 43,046,107</b>	<b>\$ 47,323,709</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 15,862,183	\$ 16,386,050	\$ 20,587,593	\$ 20,306,249
<b>200</b> Associated Payroll Costs	8,190,321	8,583,227	13,596,252	13,082,210
<b>300</b> Purchased Services	3,606,510	2,928,353	2,858,188	3,628,188
<b>400</b> Supplies and Materials	1,834,790	2,336,367	2,186,109	5,989,097
<b>500</b> Capital Outlay	1,311,935	205,166	2,115,111	2,615,111
<b>600</b> Other Objects	1,545,933	1,594,020	1,702,854	1,702,854
<b>TOTAL REQUIREMENTS</b>	<b>\$ 32,351,672</b>	<b>\$ 32,033,183</b>	<b>\$ 43,046,107</b>	<b>\$ 47,323,709</b>

Refer to Grants Fund on page I44 for further detail.



## PERS Pension Debt Service Fund – 307

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 20,111,965	\$ 21,883,244	\$ 23,544,718	\$ 23,601,589
5000 Other Sources	21,220,388	21,265,512	20,492,270	23,000,000
<b>TOTAL RESOURCES</b>	<b>\$ 41,332,353</b>	<b>\$ 43,148,756</b>	<b>\$ 44,036,988</b>	<b>\$ 46,601,589</b>
<b>REQUIREMENTS</b>				
2000 Support Services	\$ 1,000	\$ -	\$ -	\$ -
5000 Other Uses	20,065,841	21,073,240	28,066,002	23,006,142
7000 Unappropriated Ending Fund Balance	21,265,512	22,075,516	15,970,986	23,595,447
<b>TOTAL REQUIREMENTS</b>	<b>\$ 41,332,353</b>	<b>\$ 43,148,756</b>	<b>\$ 44,036,988</b>	<b>\$ 46,601,589</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
300 Purchased Services	\$ 1,000	\$ -	\$ -	\$ -
600 Other Objects	20,065,841	21,073,240	22,066,002	23,006,142
700 Transfers	-	-	6,000,000	-
800 Other Uses of Funds	21,265,512	22,075,516	15,970,986	23,595,447
<b>TOTAL REQUIREMENTS</b>	<b>\$ 41,332,353</b>	<b>\$ 43,148,756</b>	<b>\$ 44,036,988</b>	<b>\$ 46,601,589</b>

Refer to PERS Pension Debt Service Fund on page 182 for further detail.

## GO Debt Service Fund – 308

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 33,860,562	\$ 22,879,806	\$ 27,482,500	\$ 51,642,219
5000 Other Sources	2,705,660	3,573,241	400,000	590,000
<b>TOTAL RESOURCES</b>	<b>\$ 36,566,222</b>	<b>\$ 26,453,047</b>	<b>\$ 27,882,500</b>	<b>\$ 52,232,219</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 32,992,981	\$ 26,127,264	\$ 26,696,373	\$ 52,232,219
7000 Unappropriated Ending Fund Balance	3,573,241	325,783	1,186,127	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 36,566,222</b>	<b>\$ 26,453,047</b>	<b>\$ 27,882,500</b>	<b>\$ 52,232,219</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
600 Other Objects	\$ 32,992,981	\$ 26,127,264	\$ 26,696,373	\$ 52,232,219
800 Other Uses of Funds	3,573,241	325,783	1,186,127	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 36,566,222</b>	<b>\$ 26,453,047</b>	<b>\$ 27,882,500</b>	<b>\$ 52,232,219</b>

Refer to GO Debt Service Fund on page 187 for further detail.

## Bond Capital Projects Fund – 417

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 4,379	\$ 72,000	\$ -	\$ -
5000 Other Sources	24,947,812	10,936,862	6,788,330	2,500,000
<b>TOTAL RESOURCES</b>	<b>\$ 24,952,191</b>	<b>\$ 11,008,862</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>
<b>REQUIREMENTS</b>				
4000 Facilities Acquisition and Construction	\$ 14,015,329	\$ 4,970,719	\$ 6,788,330	\$ 2,500,000
7000 Unappropriated Ending Fund Balance	10,936,862	6,038,143	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 24,952,191</b>	<b>\$ 11,008,862</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 434,064	\$ 127,594	\$ 105,201	\$ 100,208
200 Associated Payroll Costs	203,618	57,070	67,034	59,644
300 Purchased Services	3,348,051	699,008	914,820	158,250
400 Supplies and Materials	4,880	40,379	18,247	-
500 Capital Outlay	10,022,920	4,046,168	5,645,861	2,181,898
600 Other Objects	1,796	500	37,167	-
800 Other Uses of Funds	10,936,862	6,038,143	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 24,952,191</b>	<b>\$ 11,008,862</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>

Refer to Bond Capital Projects Fund on page 192 for further detail.

## Special Capital Projects Fund – 418

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ -	\$ 10,801	\$ 12,001,461	\$ -
<b>3000</b> State Sources	1,600,000	285,802	-	-
<b>5000</b> Other Sources	6,380,889	5,456,695	6,421,884	3,490,000
<b>TOTAL RESOURCES</b>	<b>\$ 7,980,889</b>	<b>\$ 5,753,298</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>
<b>REQUIREMENTS</b>				
<b>4000</b> Facilities Acquisition and Construction	\$ 5,374,194	\$ 4,840,541	\$ 18,423,345	\$ 3,490,000
<b>7000</b> Unappropriated Ending Fund Balance	2,606,695	912,757	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,980,889</b>	<b>\$ 5,753,298</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ 558,613	\$ 23,454	\$ 110,000	\$ 80,000
<b>400</b> Supplies and Materials	206,880	212,402	4,000	35,000
<b>500</b> Capital Outlay	4,608,701	4,604,685	18,305,345	3,375,000
<b>600</b> Other Objects	-	-	4,000	-
<b>800</b> Other Uses of Funds	2,606,695	912,757	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,980,889</b>	<b>\$ 5,753,298</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>

Refer to Special Capital Projects Fund on page 195 for further detail.

## Preventative and Deferred Maintenance Fund – 419

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
5000 Other Sources	\$ 1,497,972	\$ 2,632,987	\$ 3,322,000	\$ 4,003,000
<b>TOTAL RESOURCES</b>	<b>\$ 1,497,972</b>	<b>\$ 2,632,987</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>
<b>REQUIREMENTS</b>				
4000 Facilities Acquisition and Construction	\$ 114,985	\$ 450,172	\$ 3,322,000	\$ 4,003,000
7000 Unappropriated Ending Fund Balance	1,382,987	2,182,815	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,497,972</b>	<b>\$ 2,632,987</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
300 Purchased Services	\$ 5,355	\$ 394	\$ 410,000	\$ -
500 Capital Outlay	109,630	449,778	2,912,000	4,003,000
800 Other Uses of Funds	1,382,987	2,182,815	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,497,972</b>	<b>\$ 2,632,987</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>

Refer to Preventative and Deferred Maintenance Fund on page 198 for further detail.

## 2018 Bond Capital Projects Fund – 421

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ -	\$ -	\$ -	\$ 4,200,000
<b>5000</b> Other Sources	-	-	4,500,000	420,000,000
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>\$ 424,200,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ -	\$ -	\$ -	\$ 200,000
<b>4000</b> Facilities Acquisition and Construction	-	-	4,500,000	74,572,917
<b>5000</b> Other Uses	-	-	-	8,700,000
<b>7000</b> Unappropriated Ending Fund Balance	-	-	-	340,727,083
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>\$ 424,200,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ -	\$ -	\$ -	\$ 1,276,585
<b>200</b> Associated Payroll Costs	-	-	-	809,332
<b>300</b> Purchased Services	-	-	4,500,000	2,687,000
<b>500</b> Capital Outlay	-	-	-	70,000,000
<b>600</b> Other Objects	-	-	-	4,200,000
<b>700</b> Transfers	-	-	-	4,500,000
<b>800</b> Other Uses of Funds	-	-	-	340,727,083
<b>TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>\$ 424,200,000</b>

Refer to 2018 Bond Capital Projects Fund on page 200 for further detail.

## External Customers Fund – 550

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 481,732	\$ 620,112	\$ 642,290	\$ -
5000 Other Sources	250,630	325,428	297,775	100,000
<b>TOTAL RESOURCES</b>	<b>\$ 732,362</b>	<b>\$ 945,540</b>	<b>\$ 940,065</b>	<b>\$ 100,000</b>
<b>REQUIREMENTS</b>				
3000 Enterprise and Community Services	\$ 406,934	\$ 428,701	\$ 940,065	\$ -
5000 Other Uses	-	-	-	100,000
7000 Unappropriated Ending Fund Balance	325,428	516,839	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 732,362</b>	<b>\$ 945,540</b>	<b>\$ 940,065</b>	<b>\$ 100,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 168,171	\$ 160,243	\$ 174,633	\$ -
200 Associated Payroll Costs	80,491	84,662	95,893	-
300 Purchased Services	95,671	114,021	566,515	-
400 Supplies and Materials	53,087	64,564	93,232	-
600 Other Objects	9,514	5,211	9,792	-
700 Transfers	-	-	-	100,000
800 Other Uses of Funds	325,428	516,839	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 732,362</b>	<b>\$ 945,540</b>	<b>\$ 940,065</b>	<b>\$ 100,000</b>

Refer to External Customers Fund on page 203 for further detail.



## Charter Schools Services Fund – 604

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 3,654,419	\$ 3,658,017	\$ 4,657,430	\$ 4,306,000
5000 Other Sources	486,647	440,739	500,000	645,000
<b>TOTAL RESOURCES</b>	<b>\$ 4,141,066</b>	<b>\$ 4,098,756</b>	<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>
<b>REQUIREMENTS</b>				
1000 Instruction	\$ 3,700,327	\$ 3,637,392	\$ 5,157,430	\$ 4,951,000
7000 Unappropriated Ending Fund Balance	440,739	461,364	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,141,066</b>	<b>\$ 4,098,756</b>	<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 1,596,181	\$ 1,615,433	\$ -	\$ 1,637,601
200 Associated Payroll Costs	804,234	821,448	-	990,175
300 Purchased Services	1,237,180	1,110,767	5,157,430	1,284,000
400 Supplies and Materials	54,878	73,125	-	1,039,224
600 Other Objects	7,854	16,619	-	-
800 Other Uses of Funds	440,739	461,364	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,141,066</b>	<b>\$ 4,098,756</b>	<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>

Refer to Charter Schools Services Fund on page 208 for further detail.

## Auxiliary Services Fund – 605

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 4,536,792	\$ 4,635,638	\$ 5,481,572	\$ 5,737,500
5000 Other Sources	1,755,185	2,090,201	1,730,758	3,175,000
<b>TOTAL RESOURCES</b>	<b>\$ 6,291,977</b>	<b>\$ 6,725,839</b>	<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>
<b>REQUIREMENTS</b>				
2000 Support Services	\$ 4,201,776	\$ 4,204,488	\$ 7,212,330	\$ 8,912,500
7000 Unappropriated Ending Fund Balance	2,090,201	2,521,351	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,291,977</b>	<b>\$ 6,725,839</b>	<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 827,582	\$ 828,598	\$ 1,171,203	\$ 1,204,408
200 Associated Payroll Costs	504,130	518,902	785,845	813,773
300 Purchased Services	984,029	1,022,746	2,999,716	3,216,344
400 Supplies and Materials	1,734,318	1,802,331	1,915,325	2,269,575
500 Capital Outlay	148,730	30,544	338,406	1,404,750
600 Other Objects	2,987	1,367	1,835	3,650
800 Other Uses of Funds	2,090,201	2,521,351	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,291,977</b>	<b>\$ 6,725,839</b>	<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>

Refer to Auxiliary Services Fund on page 210 for further detail.

## Risk Management Fund – 624

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 4,389,141	\$ 4,978,903	\$ 5,037,000	\$ 7,337,000
5000 Other Sources	15,555,475	14,489,622	14,234,716	11,500,000
<b>TOTAL RESOURCES</b>	<b>\$ 19,944,616</b>	<b>\$ 19,468,525</b>	<b>\$ 19,271,716</b>	<b>\$ 18,837,000</b>
<b>REQUIREMENTS</b>				
2000 Support Services	\$ 5,454,994	\$ 6,569,303	\$ 19,271,715	\$ 18,836,999
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	14,489,622	12,899,222	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 19,944,616</b>	<b>\$ 19,468,525</b>	<b>\$ 19,271,716</b>	<b>\$ 18,837,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
100 Salaries	\$ 431,262	\$ 515,475	\$ 388,105	\$ 413,743
200 Associated Payroll Costs	251,221	361,310	213,021	258,252
300 Purchased Services	1,644,607	1,743,573	3,529,615	3,355,482
400 Supplies and Materials	176,314	312,781	135,776	135,776
500 Capital Outlay	113,972	343,261	35,829	35,829
600 Other Objects	2,837,618	3,292,903	14,969,369	14,637,917
700 Transfers	-	-	1	1
800 Other Uses of Funds	14,489,622	12,899,222	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 19,944,616</b>	<b>\$ 19,468,525</b>	<b>\$ 19,271,716</b>	<b>\$ 18,837,000</b>

Refer to Risk Management Fund on page 214 for further detail.

## Small Memorial Trust Fund – 711

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 21,902	\$ 6,948	\$ 28,000	\$ 13,300
5000 Other Sources	222,718	229,928	220,000	197,683
<b>TOTAL RESOURCES</b>	<b>\$ 244,620</b>	<b>\$ 236,876</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>
<b>REQUIREMENTS</b>				
3000 Enterprise and Community Services	\$ 14,692	\$ 34,517	\$ 248,000	\$ 210,983
7000 Unappropriated Ending Fund Balance	229,928	202,359	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 244,620</b>	<b>\$ 236,876</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
300 Purchased Services	\$ 1,359	\$ -	\$ -	\$ -
400 Supplies and Materials	13,333	34,517	248,000	210,983
800 Other Uses of Funds	229,928	202,359	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 244,620</b>	<b>\$ 236,876</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>

Refer to Small Memorial Trust Fund on page 220 for further detail.

## Loretta Isom Scholarship Fund – 712

### Fund Summary

BY FUNCTION	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>RESOURCES</b>				
5000 Other Sources	\$ 26,018	\$ 22,018	\$ 18,018	\$ 14,018
<b>TOTAL RESOURCES</b>	<b>\$ 26,018</b>	<b>\$ 22,018</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>
<b>REQUIREMENTS</b>				
3000 Enterprise and Community Services	\$ 4,000	\$ 4,000	\$ 18,018	\$ 14,018
7000 Unappropriated Ending Fund Balance	22,018	18,018	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 26,018</b>	<b>\$ 22,018</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
300 Purchased Services	\$ 4,000	\$ 4,000	\$ 18,018	\$ 14,018
800 Other Uses of Funds	22,018	18,018	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 26,018</b>	<b>\$ 22,018</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>

Refer to Loretta Isom Scholarship Fund on page 221 for further detail.



# General Fund (100) – Revised 02-12-2019

## Introduction – General Fund – 101

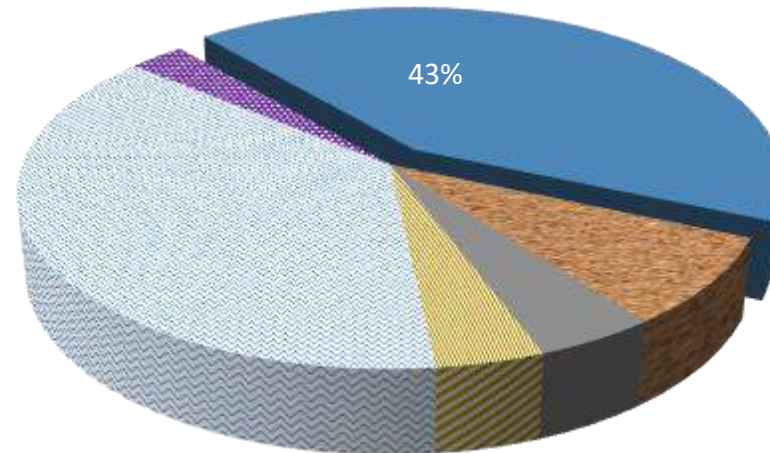
\$ 491,870,874

Unassigned Fund\*

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

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

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



General Fund: Percent of Total District Budget

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



## Resources Detail – General Fund

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>1000 - Revenue from Local Sources</b>						
<b>1100 - Taxes</b>						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
<b>1110 - Ad Valorem Taxes Levied by the District</b>						
Taxes to be Imposed			\$ 80,633,299	\$ 86,734,984	\$ 86,734,984	\$ 86,734,984
Less: Discounts (2%) & Uncollectible (3.5%)			(4,434,832)	(4,770,425)	(4,770,425)	(4,770,425)
1111 Current Year's Taxes (Net)	\$ 69,706,578	\$ 73,976,368	\$ 76,198,467	\$ 81,964,559	\$ 81,964,559	\$ 81,964,559
1112 Prior Year's Taxes	2,250,021	2,397,038	2,500,000	400,000	400,000	400,000
1114 Other Revenue in Lieu of Taxes	127,809	338,857	209,000	209,000	209,000	209,000
<b>Total Ad Valorem Taxes</b>	<b>\$ 72,084,408</b>	<b>\$ 76,712,263</b>	<b>\$ 78,907,467</b>	<b>\$ 82,573,559</b>	<b>\$ 82,573,559</b>	<b>\$ 82,573,559</b>
<b>1300 - Tuition</b>						
1311 Tuition from Individuals	\$ -	\$ 1,524	\$ -	\$ -	\$ -	\$ -
1312 Tuition from Others	93,861	105,430	65,000	65,000	65,000	65,000
<b>Total Tuition</b>	<b>\$ 93,861</b>	<b>\$ 106,954</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>1500 - Earnings on Investments</b>						
1500 Earnings on Investments	\$ 1,627,032	\$ 1,684,826	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 750,000
1530 Gain/Loss on Sale of Investments	-	(79,642)	-	-	-	-
<b>Total Earnings on Investments</b>	<b>\$ 1,627,032</b>	<b>\$ 1,605,184</b>	<b>\$ 1,000,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
<b>1700 - Extracurricular Activities</b>						
Revenue from school sponsored activities.						
1740 Fees	\$ 78,334	\$ 76,706	\$ 75,000	\$ -	\$ -	\$ -
<b>Total Extracurricular Activities</b>	<b>\$ 78,334</b>	<b>\$ 76,706</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Resources Detail – General Fund Continued

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>1900 - Other Revenue From Local Sources</b>						
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.						
1910 Rentals	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 375,000
1920 Contributions & Donations from Private Sources	5,639	100	10,000	7,000	7,000	7,000
1943 Services Provided Other Charter Schools	307,149	187,772	280,000	185,000	185,000	185,000
1960 Recovery of Prior Years' Expenditure	38,197	34,202	35,000	35,000	35,000	35,000
1980 Fees Charged to Grants	1,227,140	1,246,468	1,300,000	1,450,000	1,450,000	1,450,000
1990 Miscellaneous	914,176	907,378	1,116,797	860,100	860,100	860,100
<b>Total Other Revenue From Local Sources</b>	<b>\$ 2,492,301</b>	<b>\$ 2,375,920</b>	<b>\$ 2,741,797</b>	<b>\$ 2,912,100</b>	<b>\$ 2,912,100</b>	<b>\$ 2,912,100</b>
<b>Total Revenue from Local Sources</b>	<b>\$ 76,375,936</b>	<b>\$ 80,877,027</b>	<b>\$ 82,789,264</b>	<b>\$ 86,300,659</b>	<b>\$ 86,300,659</b>	<b>\$ 86,300,659</b>
<b>2000 - Revenue from Intermediate Sources</b>						
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.						
<b>2100 - Unrestricted Revenue</b>						
2101 County School Funds	\$ 129,216	\$ 372,655	\$ 140,000	\$ 375,000	\$ 375,000	\$ 375,000
<b>Total Unrestricted Revenue</b>	<b>\$ 129,216</b>	<b>\$ 372,655</b>	<b>\$ 140,000</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>
<b>2200 - Restricted Revenue</b>						
2200 Speech, Hearing, Language Program	\$ 6,245,966	\$ 6,323,768	\$ 6,105,944	\$ 6,105,944	\$ 6,105,944	\$ 6,105,944
2200 Structured Learning Program	3,565,399	3,609,713	3,485,158	3,485,158	3,485,158	3,485,158
2200 Behavioral Services Program	4,317,001	4,369,902	4,219,706	4,219,706	4,219,706	4,219,706
2200 Other	353,354	743,690	722,926	722,926	722,926	722,926
<b>Total Restricted Revenue</b>	<b>\$ 14,481,720</b>	<b>\$ 15,047,073</b>	<b>\$ 14,533,734</b>	<b>\$ 14,533,734</b>	<b>\$ 14,533,734</b>	<b>\$ 14,533,734</b>
<b>Total Revenue from Intermediate Sources</b>	<b>\$ 14,610,936</b>	<b>\$ 15,419,728</b>	<b>\$ 14,673,734</b>	<b>\$ 14,908,734</b>	<b>\$ 14,908,734</b>	<b>\$ 14,908,734</b>

## Resources Detail – General Fund Continued

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>3000 - Revenue from State Sources</b>						
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).						
<b>3100 - Unrestricted Grants-In-Aid</b>						
State School Fund Grant (w/o Transportation)	\$ 286,873,473	\$ 295,398,312	\$ 314,094,770	\$ 322,341,467	\$ 322,341,467	\$ 322,341,467
State School Fund-Transportation Reimbursement	12,331,718	12,649,752	13,282,239	11,927,553	11,927,553	11,927,553
State School Fund Grant-Prior Year Adjustment	2,181,001	1,487,435	1,000,000	(1,000,000)	(1,000,000)	(1,000,000)
3101 State School Fund Revenue	\$ 301,386,192	\$ 309,535,499	\$ 328,377,009	\$ 333,269,020	\$ 333,269,020	\$ 333,269,020
3103 Common School Fund	4,796,275	5,009,361	5,036,435	4,157,459	4,157,459	4,157,459
3199 High Cost Disabilities	2,594,625	2,228,763	4,483,647	2,600,000	2,600,000	2,600,000
<b>Total Unrestricted Grants-In-Aid</b>	<b>\$ 308,777,092</b>	<b>\$ 316,773,623</b>	<b>\$ 337,897,091</b>	<b>\$ 340,026,479</b>	<b>\$ 340,026,479</b>	<b>\$ 340,026,479</b>
<b>Total Revenue from State Sources</b>	<b>\$ 308,777,092</b>	<b>\$ 316,773,623</b>	<b>\$ 337,897,091</b>	<b>\$ 340,026,479</b>	<b>\$ 340,026,479</b>	<b>\$ 340,026,479</b>
<b>4000 - Revenue from Federal Sources</b>						
<b>4800 - Revenue in Lieu of Taxes</b>						
4801 Federal Forest Fees	\$ 251,928	\$ 32,024	\$ 120,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total Revenue in Lieu of Taxes</b>	<b>\$ 251,928</b>	<b>\$ 32,024</b>	<b>\$ 120,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Total Revenue from Federal Sources</b>	<b>\$ 251,928</b>	<b>\$ 32,024</b>	<b>\$ 120,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>5000 - Other Sources</b>						
<b>5200 - Interfund Transfers</b>						
5200 Transfer from 2018 Bond Capital Projects Fund	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
5200 Transfer from Enterprise Fund	-	-	-	100,000	100,000	100,000
5200 Transfer from PERS Pension Debt Service Fund	-	-	6,000,000	-	-	-
5200 Transfer from Risk Management Fund	-	-	1	1	1	1
5200 Transfer from Asset Replacement Fund	-	-	1	1	1	1
<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,002</b>	<b>\$ 4,600,002</b>	<b>\$ 4,600,002</b>	<b>\$ 4,600,002</b>
<b>5300 -Sale of or Compensation Loss of Fixed Assets</b>						
5300 Sale of or Compensation Loss of Fixed Assets	\$ -	\$ 3,485	\$ -	\$ -	\$ -	\$ -
<b>Total Sale of or Compensation Loss of Fixed Assets</b>	<b>\$ -</b>	<b>\$ 3,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5400 - Beginning Fund Balance (Net Working Capital)</b>						
5400 Beginning Fund Balance	\$ 44,431,284	\$ 49,445,457	\$ 38,000,000	\$ 46,000,000	\$ 46,000,000	\$ 46,000,000
<b>Total Other Sources</b>	<b>\$ 44,431,284</b>	<b>\$ 49,448,942</b>	<b>\$ 44,000,002</b>	<b>\$ 50,600,002</b>	<b>\$ 50,600,002</b>	<b>\$ 50,600,002</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>

## Requirements Detail – General Fund – Revised 02-12-2019

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>REQUIREMENTS</b>								
<b>1000 - Instruction</b>								
<b>1100 - Regular Programs</b>								
<b>1111 - Elementary Instruction, Primary (K-5)</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 48,840,355	\$ 49,719,537	890.60	\$ 54,188,877	\$ 56,272,530	\$ 56,272,530	\$ 56,272,530	911.10
112 Regular Classified	4,562,243	4,927,491	189.88	5,335,317	6,094,526	6,094,526	6,094,526	208.60
113 Supervisory Licensed	-	52,988		82,328	82,328	82,328	82,328	
121 Licensed Substitutes	1,394,243	1,504,536		1,693,677	1,723,315	1,723,315	1,723,315	
122 Classified Substitutes	147,936	177,103		181,202	184,372	184,372	184,372	
123 Temporary Licensed	-	-		1,391	1,426	1,426	1,426	
124 Temporary Classified	18,118	6,459		975	999	999	999	
130 Licensed Staff Differentials	374,143	376,843		324,372	378,376	378,376	378,376	
130 Licensed Additional Earnings	244,881	188,828		257,223	262,366	262,366	262,366	
130 Classified Additional Earnings	49,101	62,835		21,298	21,711	21,711	21,711	
<b>Total Salaries and Wages</b>	<b>\$ 55,631,020</b>	<b>\$ 57,016,620</b>	<b>1,080.48</b>	<b>\$ 62,086,660</b>	<b>\$ 65,021,949</b>	<b>\$ 65,021,949</b>	<b>\$ 65,021,949</b>	<b>1,119.70</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 11,663,954	\$ 12,005,115		\$ 16,606,852	\$ 18,161,005	\$ 18,161,005	\$ 18,161,005	
220 Social Security Contribution	4,026,804	4,111,696		4,596,979	4,817,987	4,817,987	4,817,987	
230 Other Required Payroll Costs	738,270	762,197		826,075	1,171,736	1,171,736	1,171,736	
240 Employee Insur & Other Contract Benefits	13,128,907	14,234,933		14,962,539	16,048,856	16,048,856	16,048,856	
<b>Total Associated Payroll Costs</b>	<b>\$ 29,557,935</b>	<b>\$ 31,113,941</b>	<b>-</b>	<b>\$ 36,992,445</b>	<b>\$ 40,199,584</b>	<b>\$ 40,199,584</b>	<b>\$ 40,199,584</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 172,133	\$ 51,312		\$ 8,787	\$ 12,587	\$ 12,587	\$ 12,587	
320 Property Services	1,004	22,985		285	285	285	285	
330 Student Transportation Services	-	(199)		-	-	-	-	
340 Travel	19,003	7,041		24,888	34,438	34,438	34,438	
350 Communication	768,258	882,486		588,091	588,091	588,091	588,091	
380 Non-Instructional Profess & Tech Svcs	4,000	-		3,800	-	-	-	
390 Other Gen Prof & Tech Svcs	37,800	95		3,439	3,439	3,439	3,439	
<b>Total Purchased Services</b>	<b>\$ 1,002,198</b>	<b>\$ 963,720</b>	<b>-</b>	<b>\$ 629,290</b>	<b>\$ 638,840</b>	<b>\$ 638,840</b>	<b>\$ 638,840</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 810,892	\$ 872,264		\$ 1,219,839	\$ 1,128,039	\$ 1,128,039	\$ 1,128,039	
420 Textbooks	4,159,871	109,285		82,827	302,827	302,827	302,827	
460 Non-consumable Items	551,550	114,117		286,884	136,884	136,884	136,884	
470 Computer Software	32,772	43,780		7,654	7,654	7,654	7,654	
480 Computer Hardware	500,206	120,820		60,278	60,278	60,278	60,278	
<b>Total Supplies and Materials</b>	<b>\$ 6,055,291</b>	<b>\$ 1,260,266</b>	<b>-</b>	<b>\$ 1,657,482</b>	<b>\$ 1,635,682</b>	<b>\$ 1,635,682</b>	<b>\$ 1,635,682</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 41,448	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 41,448</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 3,465	\$ 1,614		\$ 212	\$ 212	\$ 212	\$ 212	
<b>Total Other</b>	<b>\$ 3,465</b>	<b>\$ 1,614</b>	<b>-</b>	<b>\$ 212</b>	<b>\$ 212</b>	<b>\$ 212</b>	<b>\$ 212</b>	<b>-</b>
<b>Total Elementary Instruction, Primary (K-5)</b>	<b>\$ 92,291,357</b>	<b>\$ 90,356,161</b>	<b>1,080.48</b>	<b>\$ 101,366,089</b>	<b>\$ 107,496,267</b>	<b>\$ 107,496,267</b>	<b>\$ 107,496,267</b>	<b>1,119.70</b>
<b>Total Elementary Programs</b>	<b>\$ 92,291,357</b>	<b>\$ 90,356,161</b>	<b>1,080.48</b>	<b>\$ 101,366,089</b>	<b>\$ 107,496,267</b>	<b>\$ 107,496,267</b>	<b>\$ 107,496,267</b>	<b>1,119.70</b>
<b>1121 - Middle School Instruction</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 19,984,843	\$ 20,661,531	338.15	\$ 21,021,072	\$ 22,330,186	\$ 22,330,186	\$ 22,330,186	352.25
112 Regular Classified	706,420	498,270	28.42	801,374	821,298	821,298	821,298	28.35
121 Licensed Substitutes	598,000	590,234		690,660	714,148	714,148	714,148	
122 Classified Substitutes	13,394	13,667		20,420	20,777	20,777	20,777	
124 Temporary Classified	93,797	123,568		133,546	136,885	136,885	136,885	
130 Licensed Staff Differentials	77,509	85,085		85,357	89,205	89,205	89,205	
130 Licensed Additional Earnings	124,298	98,886		128,835	142,772	142,772	142,772	
130 Classified Additional Earnings	20,002	12,861		12,891	13,201	13,201	13,201	
<b>Total Salaries and Wages</b>	<b>\$ 21,618,263</b>	<b>\$ 22,084,102</b>	<b>366.57</b>	<b>\$ 22,894,155</b>	<b>\$ 24,268,472</b>	<b>\$ 24,268,472</b>	<b>\$ 24,268,472</b>	<b>380.60</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,600,922	\$ 4,702,833		\$ 5,951,252	\$ 6,472,025	\$ 6,472,025	\$ 6,472,025	
220 Social Security Contribution	1,609,095	1,634,957		1,703,681	1,806,100	1,806,100	1,806,100	
230 Other Required Payroll Costs	274,482	284,518		295,453	427,970	427,970	427,970	
240 Employee Insur & Other Contract Benefits	4,641,050	4,849,280		5,105,724	5,399,392	5,399,392	5,399,392	
<b>Total Associated Payroll Costs</b>	<b>\$ 11,125,549</b>	<b>\$ 11,471,588</b>	<b>-</b>	<b>\$ 13,056,110</b>	<b>\$ 14,105,487</b>	<b>\$ 14,105,487</b>	<b>\$ 14,105,487</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 78,944	\$ 92,302		\$ 19,697	\$ 23,701	\$ 23,701	\$ 23,701	
320 Property Services	30,678	26,907		46,116	46,116	46,116	46,116	
330 Student Transportation Services	15,291	35,556		24,447	24,447	24,447	24,447	
350 Communication	381,658	395,008		329,380	327,380	327,380	327,380	
380 Non-Instruct Prof & Tech Svcs	-	-		9,177	-	-	-	
390 Other Gen Prof & Tech Svcs	-	2,168		11,373	11,373	11,373	11,373	
<b>Total Purchased Services</b>	<b>\$ 506,571</b>	<b>\$ 551,941</b>	<b>-</b>	<b>\$ 440,190</b>	<b>\$ 433,017</b>	<b>\$ 433,017</b>	<b>\$ 433,017</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 404,147	\$ 345,791		\$ 627,207	\$ 623,963	\$ 623,963	\$ 623,963	
420 Textbooks	79,253	181,934		70,402	70,402	70,402	70,402	
460 Non-consumable Items	136,212	99,174		211,436	111,436	111,436	111,436	
470 Computer Software	25,003	37,605		355,200	198,240	198,240	198,240	
480 Computer Hardware	138,967	100,939		74,327	74,327	74,327	74,327	
<b>Total Supplies and Materials</b>	<b>\$ 783,582</b>	<b>\$ 765,443</b>	<b>-</b>	<b>\$ 1,338,572</b>	<b>\$ 1,078,368</b>	<b>\$ 1,078,368</b>	<b>\$ 1,078,368</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 10,427		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 10,427</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 79,807	\$ 8,316		\$ 38,324	\$ 43,497	\$ 43,497	\$ 43,497	
670 Licenses & Permits	974	981		-	-	-	-	
<b>Total Other</b>	<b>\$ 80,781</b>	<b>\$ 9,297</b>	<b>-</b>	<b>\$ 38,324</b>	<b>\$ 43,497</b>	<b>\$ 43,497</b>	<b>\$ 43,497</b>	<b>-</b>
<b>Total Middle School Instruction</b>	<b>\$ 34,114,746</b>	<b>\$ 34,892,798</b>	<b>366.57</b>	<b>\$ 37,767,351</b>	<b>\$ 39,928,841</b>	<b>\$ 39,928,841</b>	<b>\$ 39,928,841</b>	<b>380.60</b>
<b>1122 - Middle School Extracurricular</b>								
<u>Salaries and Wages</u>								
130 Licensed Staff Differentials	\$ 497,948	\$ 519,612		\$ 526,757	\$ 537,292	\$ 537,292	\$ 537,292	
130 Licensed Additional Earnings	-	3,621		3,837	3,914	3,914	3,914	
130 Classified Additional Earnings	97	601		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 498,045</b>	<b>\$ 523,834</b>	<b>-</b>	<b>\$ 530,594</b>	<b>\$ 541,206</b>	<b>\$ 541,206</b>	<b>\$ 541,206</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 109,677	\$ 111,847		\$ 166,630	\$ 169,950	\$ 169,950	\$ 169,950	
220 Social Security Contribution	38,101	40,081		40,597	41,408	41,408	41,408	
230 Other Required Payroll Costs	7,127	8,065		6,468	8,744	8,744	8,744	
240 Employee Insur & Other Contract Benefits	19	-		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 154,924</b>	<b>\$ 159,993</b>	<b>-</b>	<b>\$ 213,695</b>	<b>\$ 220,102</b>	<b>\$ 220,102</b>	<b>\$ 220,102</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 43,301	\$ 26,441		\$ 43,516	\$ 43,516	\$ 43,516	\$ 43,516	
320 Property Services	3,046	7,521		1,454	1,454	1,454	1,454	
330 Student Transportation Services	112,878	238,754		234,535	234,535	234,535	234,535	
340 Travel	-	25		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 159,225</b>	<b>\$ 272,741</b>	<b>-</b>	<b>\$ 279,505</b>	<b>\$ 279,505</b>	<b>\$ 279,505</b>	<b>\$ 279,505</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 11,409	\$ 17,834		\$ 58,526	\$ 58,041	\$ 58,041	\$ 58,041	
460 Non-consumable Items	41,176	24,985		150,000	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 52,585</b>	<b>\$ 42,819</b>	<b>-</b>	<b>\$ 208,526</b>	<b>\$ 58,041</b>	<b>\$ 58,041</b>	<b>\$ 58,041</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 31,125	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 31,125</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 3,575		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 3,575</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Middle School Extracurricular</b>	<b>\$ 895,904</b>	<b>\$ 1,002,962</b>	<b>-</b>	<b>\$ 1,232,320</b>	<b>\$ 1,098,854</b>	<b>\$ 1,098,854</b>	<b>\$ 1,098,854</b>	<b>-</b>
<b>Total Middle School Programs</b>	<b>\$ 35,010,650</b>	<b>\$ 35,895,760</b>	<b>366.57</b>	<b>\$ 38,999,671</b>	<b>\$ 41,027,695</b>	<b>\$ 41,027,695</b>	<b>\$ 41,027,695</b>	<b>380.60</b>
<b>1131 - High School Instruction</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 27,665,519	\$ 28,751,089	442.37	\$ 29,100,669	\$ 30,326,502	\$ 30,326,502	\$ 30,326,502	450.87
112 Classified Salaries	499,072	684,317	25.66	771,286	736,963	736,963	736,963	23.91
113 Supervisory Licensed	-	80,575		-	-	-	-	
121 Licensed Substitutes	643,803	667,959		823,448	845,858	845,858	845,858	
122 Classified Substitutes	7,836	6,495		22,683	23,080	23,080	23,080	
123 Temporary Licensed	3,055	3,149		1,588	1,628	1,628	1,628	
124 Temporary Classified	114,126	138,713		173,225	171,577	171,577	171,577	
130 Licensed Staff Differentials	276,710	282,420		267,407	278,712	278,712	278,712	
130 Licensed Additional Earnings	139,290	166,727		69,972	91,416	91,416	91,416	
130 Classified Additional Earnings	15,119	10,378		15,744	16,030	16,030	16,030	
<b>Total Salaries and Wages</b>	<b>\$ 29,364,530</b>	<b>\$ 30,791,822</b>	<b>468.03</b>	<b>\$ 31,246,022</b>	<b>\$ 32,491,766</b>	<b>\$ 32,491,766</b>	<b>\$ 32,491,766</b>	<b>474.78</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 6,430,349	\$ 6,707,063		\$ 8,354,867	\$ 9,104,082	\$ 9,104,082	\$ 9,104,082	
220 Social Security Contribution	2,171,973	2,279,468		2,324,419	2,421,185	2,421,185	2,421,185	
230 Other Required Payroll Costs	369,350	393,851		399,454	545,876	545,876	545,876	
240 Employee Insur & Other Contract Benefits	6,038,998	6,328,311		6,693,780	6,799,714	6,799,714	6,799,714	
<b>Total Associated Payroll Costs</b>	<b>\$ 15,010,670</b>	<b>\$ 15,708,693</b>	<b>-</b>	<b>\$ 17,772,520</b>	<b>\$ 18,870,857</b>	<b>\$ 18,870,857</b>	<b>\$ 18,870,857</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instr Professnl & Tech Svcs	\$ 294,533	\$ 300,860		\$ 147,060	\$ 193,768	\$ 193,768	\$ 193,768	
320 Property Services	25,460	21,351		50,727	52,727	52,727	52,727	
330 Student Transportation Services	20,839	35,322		13,908	19,908	19,908	19,908	
340 Travel	10,067	3,857		3,787	3,787	3,787	3,787	
350 Communication	429,853	408,467		396,582	407,124	407,124	407,124	
390 Other Gen Prof & Tech Svcs	2,318	755		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 783,070</b>	<b>\$ 770,612</b>	<b>-</b>	<b>\$ 612,064</b>	<b>\$ 677,314</b>	<b>\$ 677,314</b>	<b>\$ 677,314</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 531,937	\$ 564,072		\$ 1,161,981	\$ 1,136,695	\$ 1,136,695	\$ 1,136,695	
420 Textbooks	179,383	755,690		212,922	200,422	200,422	200,422	
440 Periodicals	-	35		-	-	-	-	
460 Non-consumable Items	270,591	489,638		379,013	392,013	392,013	392,013	
470 Computer Software	60,515	107,285		49,548	53,240	53,240	53,240	
480 Computer Hardware	145,391	131,412		82,308	59,308	59,308	59,308	
<b>Total Supplies and Materials</b>	<b>\$ 1,187,817</b>	<b>\$ 2,048,132</b>	<b>-</b>	<b>\$ 1,885,772</b>	<b>\$ 1,841,678</b>	<b>\$ 1,841,678</b>	<b>\$ 1,841,678</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 20,000	\$ 22,806		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 20,000</b>	<b>\$ 22,806</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 41,370	\$ 31,147		\$ 36,769	\$ 40,061	\$ 40,061	\$ 40,061	
670 Licenses & Permits	-	154		-	-	-	-	
<b>Total Other</b>	<b>\$ 41,370</b>	<b>\$ 31,301</b>	<b>-</b>	<b>\$ 36,769</b>	<b>\$ 40,061</b>	<b>\$ 40,061</b>	<b>\$ 40,061</b>	<b>-</b>
<b>Total High School Instruction</b>	<b>\$ 46,407,457</b>	<b>\$ 49,373,366</b>	<b>468.03</b>	<b>\$ 51,553,147</b>	<b>\$ 53,921,676</b>	<b>\$ 53,921,676</b>	<b>\$ 53,921,676</b>	<b>474.78</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>1132 - High School Extracurricular</b>								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 580,237	\$ 565,882	6.00	\$ 590,298	\$ 597,792	\$ 597,792	\$ 597,792	6.00
121 Licensed Substitutes	18,396	20,889		30,619	31,156	31,156	31,156	
122 Classified Substitutes	598	1,519		-	-	-	-	
124 Temporary Classified	2,133	(645)		-	-	-	-	
130 Licensed Staff Differentials	1,494,217	1,494,161		1,656,988	1,692,130	1,692,130	1,692,130	
130 Licensed Additional Earnings	5,624	7,468		22,804	23,260	23,260	23,260	
130 Classified Additional Earnings	12,334	6,300		16,632	16,861	16,861	16,861	
<b>Total Salaries and Wages</b>	<b>\$ 2,113,539</b>	<b>\$ 2,095,574</b>	<b>6.00</b>	<b>\$ 2,317,341</b>	<b>\$ 2,361,199</b>	<b>\$ 2,361,199</b>	<b>\$ 2,361,199</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 364,486	\$ 373,688		\$ 707,865	\$ 715,856	\$ 715,856	\$ 715,856	
220 Social Security Contribution	160,618	159,403		176,373	180,214	180,214	180,214	
230 Other Required Payroll Costs	28,126	28,644		28,359	38,250	38,250	38,250	
240 Employee Insur & Other Contract Benefits	83,088	78,629		103,468	85,247	85,247	85,247	
<b>Total Associated Payroll Costs</b>	<b>\$ 636,318</b>	<b>\$ 640,364</b>	<b>-</b>	<b>\$ 1,016,065</b>	<b>\$ 1,019,567</b>	<b>\$ 1,019,567</b>	<b>\$ 1,019,567</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 260,115	\$ 285,724		\$ 249,092	\$ 339,092	\$ 339,092	\$ 339,092	
320 Property Services	53,288	65,589		44,477	44,477	44,477	44,477	
330 Student Transportation Services	164,315	229,384		272,630	697,630	697,630	697,630	
340 Travel	10,974	7,130		2,955	2,955	2,955	2,955	
350 Communication	8,818	13,989		3,320	3,320	3,320	3,320	
380 Non-Instruct Prof & Tech Svcs	-	345		-	-	-	-	
390 Other Gen Prof & Tech Svcs	6,031	9,565		11,330	11,330	11,330	11,330	
<b>Total Purchased Services</b>	<b>\$ 503,541</b>	<b>\$ 611,726</b>	<b>-</b>	<b>\$ 583,804</b>	<b>\$ 1,098,804</b>	<b>\$ 1,098,804</b>	<b>\$ 1,098,804</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 35,718	\$ 47,332		\$ 14,278	\$ 14,278	\$ 14,278	\$ 14,278	
460 Non-consumable Items	4,342	1,332		-	-	-	-	
480 Computer Hardware	155	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 40,215</b>	<b>\$ 48,664</b>	<b>-</b>	<b>\$ 14,278</b>	<b>\$ 14,278</b>	<b>\$ 14,278</b>	<b>\$ 14,278</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 37,708	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 37,708</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 18,565	\$ 18,595		\$ 6,013	\$ 6,013	\$ 6,013	\$ 6,013	
<b>Total Other</b>	<b>\$ 18,565</b>	<b>\$ 18,595</b>	<b>-</b>	<b>\$ 6,013</b>	<b>\$ 6,013</b>	<b>\$ 6,013</b>	<b>\$ 6,013</b>	<b>-</b>
<b>Total High School Extracurricular</b>	<b>\$ 3,349,886</b>	<b>\$ 3,414,923</b>	<b>6.00</b>	<b>\$ 3,937,501</b>	<b>\$ 4,499,861</b>	<b>\$ 4,499,861</b>	<b>\$ 4,499,861</b>	<b>6.00</b>
<b>Total High School Programs</b>	<b>\$ 49,757,343</b>	<b>\$ 52,788,289</b>	<b>474.03</b>	<b>\$ 55,490,648</b>	<b>\$ 58,421,537</b>	<b>\$ 58,421,537</b>	<b>\$ 58,421,537</b>	<b>480.78</b>
<b>Total Regular Programs</b>	<b>\$ 177,059,350</b>	<b>\$ 179,040,210</b>	<b>1,921.08</b>	<b>\$ 195,856,408</b>	<b>\$ 206,945,499</b>	<b>\$ 206,945,499</b>	<b>\$ 206,945,499</b>	<b>1,981.08</b>
<b>1200 - Special Programs</b>								
<b>1210 - Programs For the Talented and Gifted</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 129,729	\$ 58,875	1.00	\$ 72,857	\$ 74,294	\$ 74,294	\$ 74,294	1.00
112 Regular Classified	35,059	36,700	1.00	35,277	29,545	29,545	29,545	1.00
113 Supervisory Licensed	-	1,369		-	-	-	-	
121 Licensed Substitutes	334	-		3,569	-	-	-	
123 Temporary Licensed	71,969	75,311		96,916	99,339	99,339	99,339	
130 Licensed Staff Differentials	6,497	75,961		84,498	89,344	89,344	89,344	
130 Licensed Additional Earnings	37,758	35,862		33,078	47,916	47,916	47,916	
130 Classified Additional Earnings	347	1,638		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 281,693</b>	<b>\$ 285,716</b>	<b>2.00</b>	<b>\$ 326,195</b>	<b>\$ 340,438</b>	<b>\$ 340,438</b>	<b>\$ 340,438</b>	<b>2.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 43,854	\$ 45,499		\$ 67,327	\$ 69,422	\$ 69,422	\$ 69,422	
220 Social Security Contribution	20,729	21,716		24,613	25,344	25,344	25,344	
230 Other Required Payroll Costs	3,541	3,574		4,002	5,517	5,517	5,517	
240 Employee Insur & Other Contract Benefits	42,431	24,777		15,283	30,506	30,506	30,506	
<b>Total Associated Payroll Costs</b>	<b>\$ 110,555</b>	<b>\$ 95,566</b>	<b>-</b>	<b>\$ 111,225</b>	<b>\$ 130,789</b>	<b>\$ 130,789</b>	<b>\$ 130,789</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 7,618	\$ 6,983		\$ 3,434	\$ 3,434	\$ 3,434	\$ 3,434	
320 Property Services	960	45		-	-	-	-	
330 Student Transportation Services	-	120		-	-	-	-	
350 Communication	1,189	515		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 9,767</b>	<b>\$ 7,663</b>	<b>-</b>	<b>\$ 3,434</b>	<b>\$ 3,434</b>	<b>\$ 3,434</b>	<b>\$ 3,434</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 6,266	\$ 5,281		\$ 13,968	\$ 21,968	\$ 21,968	\$ 21,968	
420 Textbooks	-	-		410	410	410	410	
470 Computer Software	9,516	600		613	613	613	613	
<b>Total Supplies and Materials</b>	<b>\$ 15,782</b>	<b>\$ 5,881</b>	<b>-</b>	<b>\$ 14,991</b>	<b>\$ 22,991</b>	<b>\$ 22,991</b>	<b>\$ 22,991</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 1,325	\$ 2,835		\$ 566	\$ 566	\$ 566	\$ 566	
<b>Total Other</b>	<b>\$ 1,325</b>	<b>\$ 2,835</b>	<b>-</b>	<b>\$ 566</b>	<b>\$ 566</b>	<b>\$ 566</b>	<b>\$ 566</b>	<b>-</b>
<b>Total Programs For the Talented and Gifted</b>	<b>\$ 419,122</b>	<b>\$ 397,661</b>	<b>2.00</b>	<b>\$ 456,411</b>	<b>\$ 498,218</b>	<b>\$ 498,218</b>	<b>\$ 498,218</b>	<b>2.00</b>

### 1220 - Restrictive Programs for Students with Disabilities

#### Salaries and Wages

111 Regular Licensed	\$ 5,988,360	\$ 5,977,564	104.10	\$ 6,421,820	\$ 6,672,220	\$ 6,672,220	\$ 6,672,220	108.10
111 Tutors	348	-		4,353	4,462	4,462	4,462	
112 Regular Classified*	13,765,494	15,116,601	321.93	14,653,858	15,014,386	15,014,386	15,014,386	394.38
121 Licensed Substitutes	196,892	211,429		250,593	254,976	254,976	254,976	
122 Classified Substitutes	324,465	397,705		407,485	414,616	414,616	414,616	
123 Temporary Licensed	1,967	-		-	-	-	-	
124 Temporary Classified	1,164	11,205		2,724	2,792	2,792	2,792	
130 Licensed Staff Differentials	318,291	334,295		334,878	350,054	350,054	350,054	
130 Licensed Additional Earnings	68,214	70,900		68,034	87,999	87,999	87,999	
130 Classified Additional Earnings	78,448	69,461		88,438	90,592	90,592	90,592	
<b>Total Salaries and Wages</b>	<b>\$ 20,743,643</b>	<b>\$ 22,189,160</b>	<b>426.03</b>	<b>\$ 22,232,183</b>	<b>\$ 22,892,097</b>	<b>\$ 22,892,097</b>	<b>\$ 22,892,097</b>	<b>502.48</b>

#### Associated Payroll Costs

210 Public Employees Retirement System	\$ 4,203,933	\$ 4,465,473		\$ 6,326,294	\$ 6,413,567	\$ 6,413,567	\$ 6,413,567	
220 Social Security Contribution	1,496,826	1,615,614		1,643,106	1,690,479	1,690,479	1,690,479	
230 Other Required Payroll Costs	334,874	390,032		320,358	451,486	451,486	451,486	
240 Employee Insur & Other Contract Benefits	7,747,250	8,574,622		8,900,753	8,869,884	8,869,884	8,869,884	
<b>Total Associated Payroll Costs</b>	<b>\$ 13,782,883</b>	<b>\$ 15,045,741</b>	<b>-</b>	<b>\$ 17,190,511</b>	<b>\$ 17,425,416</b>	<b>\$ 17,425,416</b>	<b>\$ 17,425,416</b>	<b>-</b>

\* The 2018-19 FTE increase reflects the 71.25 limited term positions converted to permanent FTE.

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 105,239	\$ 90,580		\$ 25,219	\$ 25,219	\$ 25,219	\$ 25,219	
320 Property Services	1,549	1,470		399	399	399	399	
330 Student Transportation Services	16,242	17,399		-	-	-	-	
340 Travel	43,748	44,897		50,198	50,410	50,410	50,410	
350 Communication	25,026	21,290		30,723	33,423	33,423	33,423	
371 Tuition Pymts-Districts Within	-	-		47,226	47,226	47,226	47,226	
372 Tuition Pymts-District Without	-	80,299		-	-	-	-	
390 Other Gen Prof & Tech Svcs	4,210	3,347		3,930	3,930	3,930	3,930	
<b>Total Purchased Services</b>	<b>\$ 196,014</b>	<b>\$ 259,282</b>	<b>-</b>	<b>\$ 157,695</b>	<b>\$ 160,607</b>	<b>\$ 160,607</b>	<b>\$ 160,607</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 95,767	\$ 82,484		\$ 139,676	\$ 119,088	\$ 119,088	\$ 119,088	
420 Textbooks	6,043	4,472		-	-	-	-	
440 Periodicals	414	438		-	-	-	-	
460 Non-consumable Items	41,567	18,190		-	-	-	-	
470 Computer Software	5,229	1,085		632	632	632	632	
480 Computer Hardware	22,867	3,006		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 171,887</b>	<b>\$ 109,675</b>	<b>-</b>	<b>\$ 140,308</b>	<b>\$ 119,720</b>	<b>\$ 119,720</b>	<b>\$ 119,720</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 33	\$ 205		\$ -	\$ -	\$ -	\$ -	
670 Licenses & Permits	200	394		-	-	-	-	
<b>Total Other</b>	<b>\$ 233</b>	<b>\$ 599</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>\$ 34,894,660</b>	<b>\$ 37,604,457</b>	<b>426.03</b>	<b>\$ 39,720,697</b>	<b>\$ 40,597,840</b>	<b>\$ 40,597,840</b>	<b>\$ 40,597,840</b>	<b>502.48</b>
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 7,183,346	\$ 8,164,890	136.20	\$ 8,687,089	\$ 8,828,367	\$ 8,828,367	\$ 8,828,367	140.70
112 Regular Classified	5,462,700	5,724,631	136.63	4,366,235	5,262,828	5,262,828	5,262,828	168.94
121 Licensed Substitutes	175,811	186,599		289,972	295,047	295,047	295,047	
122 Classified Substitutes	129,554	143,056		157,250	160,001	160,001	160,001	
123 Temporary Licensed	61,435	55,933		-	-	-	-	
130 Licensed Staff Differentials	346,910	431,527		430,499	449,922	449,922	449,922	
130 Licensed Additional Earnings	54,202	45,882		19,500	23,603	23,603	23,603	
130 Classified Additional Earnings	4,465	5,714		8,583	8,789	8,789	8,789	
<b>Total Salaries and Wages</b>	<b>\$ 13,418,423</b>	<b>\$ 14,758,232</b>	<b>272.83</b>	<b>\$ 13,959,128</b>	<b>\$ 15,028,557</b>	<b>\$ 15,028,557</b>	<b>\$ 15,028,557</b>	<b>309.64</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,704,136	\$ 3,002,683		\$ 3,567,373	\$ 4,138,931	\$ 4,138,931	\$ 4,138,931	
220 Social Security Contribution	979,640	1,087,188		1,031,737	1,107,754	1,107,754	1,107,754	
230 Other Required Payroll Costs	185,589	218,258		195,291	283,813	283,813	283,813	
240 Employee Insur & Other Contract Benefits	3,868,638	4,392,621		3,774,500	4,638,053	4,638,053	4,638,053	
<b>Total Associated Payroll Costs</b>	<b>\$ 7,738,003</b>	<b>\$ 8,700,750</b>	<b>-</b>	<b>\$ 8,568,901</b>	<b>\$ 10,168,551</b>	<b>\$ 10,168,551</b>	<b>\$ 10,168,551</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 164,610	\$ 108,507		\$ 242,731	\$ 242,731	\$ 242,731	\$ 242,731	
320 Property Services	1,690	2,095		5,257	5,257	5,257	5,257	
340 Travel	12,478	13,805		11,497	11,292	11,292	11,292	
350 Communication	70,716	63,097		115,927	115,927	115,927	115,927	
380 Non-Instructional Profess & Tech Svcs	104,919	99,181		-	-	-	-	
390 Other Gen Prof & Tech Svcs	156	535		1,478	1,478	1,478	1,478	
<b>Total Purchased Services</b>	<b>\$ 354,569</b>	<b>\$ 287,220</b>	<b>-</b>	<b>\$ 376,890</b>	<b>\$ 376,685</b>	<b>\$ 376,685</b>	<b>\$ 376,685</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 54,769	\$ 152,004		\$ 218,685	\$ 118,199	\$ 118,199	\$ 118,199	
420 Textbooks	9,003	10,950		186	186	186	186	
440 Periodicals	10,166	-		-	-	-	-	
460 Non-consumable Items	2,347	2,671		-	-	-	-	
470 Computer Software	1,279	51,491		1,419	1,419	1,419	1,419	
480 Computer Hardware	21,831	381,449		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 99,395</b>	<b>\$ 598,565</b>	<b>-</b>	<b>\$ 220,290</b>	<b>\$ 119,804</b>	<b>\$ 119,804</b>	<b>\$ 119,804</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 10		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Less Restrictive Program for Students with Disabilities</b>	<b>\$ 21,610,390</b>	<b>\$ 24,344,777</b>	<b>272.83</b>	<b>\$ 23,125,209</b>	<b>\$ 25,693,597</b>	<b>\$ 25,693,597</b>	<b>\$ 25,693,597</b>	<b>309.64</b>
<b>1260 - Treatment and Habilitation Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 102,746	\$ 103,779	1.50	\$ 112,202	\$ 109,938	\$ 109,938	\$ 109,938	1.50
123 Temporary Licensed	7,340	1,474		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 110,086</b>	<b>\$ 105,253</b>	<b>1.50</b>	<b>\$ 112,202</b>	<b>\$ 109,938</b>	<b>\$ 109,938</b>	<b>\$ 109,938</b>	<b>1.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 26,819	\$ 26,516		\$ 35,237	\$ 34,524	\$ 34,524	\$ 34,524	
220 Social Security Contribution	7,952	7,554		8,087	7,833	7,833	7,833	
230 Other Required Payroll Costs	1,361	1,299		1,388	1,794	1,794	1,794	
240 Employee Insur & Other Contract Benefits	21,953	11,055		11,657	11,838	11,838	11,838	
<b>Total Associated Payroll Costs</b>	<b>\$ 58,085</b>	<b>\$ 46,424</b>	<b>-</b>	<b>\$ 56,369</b>	<b>\$ 55,989</b>	<b>\$ 55,989</b>	<b>\$ 55,989</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 1,374		\$ 5,041	\$ 5,041	\$ 5,041	\$ 5,041	
340 Travel	4,879	4,761		6,410	6,410	6,410	6,410	
350 Communication	91	252		482	482	482	482	
<b>Total Purchased Services</b>	<b>\$ 4,970</b>	<b>\$ 6,387</b>	<b>-</b>	<b>\$ 11,933</b>	<b>\$ 11,933</b>	<b>\$ 11,933</b>	<b>\$ 11,933</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 14,473	\$ 9,267		\$ 26,588	\$ 26,588	\$ 26,588	\$ 26,588	
470 Computer Software	1,225	1,520		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 15,698</b>	<b>\$ 10,787</b>	<b>-</b>	<b>\$ 26,588</b>	<b>\$ 26,588</b>	<b>\$ 26,588</b>	<b>\$ 26,588</b>	<b>-</b>
<b>Total Treatment and Habilitation Programs</b>	<b>\$ 188,839</b>	<b>\$ 168,851</b>	<b>1.50</b>	<b>\$ 207,092</b>	<b>\$ 204,448</b>	<b>\$ 204,448</b>	<b>\$ 204,448</b>	<b>1.50</b>
<b>1280 - Alternative Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,332,319	\$ 2,346,275	37.67	\$ 2,533,010	\$ 2,651,026	\$ 2,651,026	\$ 2,651,026	38.67
112 Regular Classified	843,166	867,235	21.35	739,204	749,333	749,333	749,333	21.35
121 Licensed Substitutes	59,220	42,512		80,410	81,817	81,817	81,817	
122 Classified Substitutes	22,428	13,480		30,289	30,819	30,819	30,819	
124 Temporary Classified	1,134	287		16,883	17,305	17,305	17,305	
130 Licensed Staff Differentials	22,612	22,560		23,010	18,776	18,776	18,776	
130 Licensed Additional Earnings	42,637	56,581		71,527	70,392	70,392	70,392	
130 Classified Additional Earnings	20,577	19,578		20,672	21,103	21,103	21,103	
<b>Total Salaries and Wages</b>	<b>\$ 3,344,093</b>	<b>\$ 3,368,508</b>	<b>59.02</b>	<b>\$ 3,515,005</b>	<b>\$ 3,640,571</b>	<b>\$ 3,640,571</b>	<b>\$ 3,640,571</b>	<b>60.02</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 753,665	\$ 763,792		\$ 981,171	\$ 1,024,377	\$ 1,024,377	\$ 1,024,377	
220 Social Security Contribution	242,548	246,027		257,936	268,797	268,797	268,797	
230 Other Required Payroll Costs	41,575	43,045		43,604	59,333	59,333	59,333	
240 Employee Insur & Other Contract Benefits	844,401	860,449		788,820	878,758	878,758	878,758	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,882,189</b>	<b>\$ 1,913,313</b>	<b>-</b>	<b>\$ 2,071,531</b>	<b>\$ 2,231,265</b>	<b>\$ 2,231,265</b>	<b>\$ 2,231,265</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 98,559	\$ 41,927		\$ 220,008	\$ 210,840	\$ 210,840	\$ 210,840	
320 Property Services	3,256	114		4,829	-	-	-	
330 Student Transportation Services	1,413	2,796		1,186	1,186	1,186	1,186	
340 Travel	8,304	7,007		1,312	1,195	1,195	1,195	
350 Communication	26,126	29,305		27,922	27,607	27,607	27,607	
360 Charter School Payments	4,654,291	4,669,773		4,632,747	5,200,000	5,200,000	5,200,000	
371 Tuition Pymts-Districts Within	623,579	589,045		686,519	686,519	686,519	686,519	
380 Non-Instruct Prof & Tech Svcs	-	-		205	-	-	-	
390 Other Gen Prof & Tech Svcs	3,282	2,816		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 5,418,810</b>	<b>\$ 5,342,783</b>	<b>-</b>	<b>\$ 5,574,728</b>	<b>\$ 6,127,347</b>	<b>\$ 6,127,347</b>	<b>\$ 6,127,347</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 29,103	\$ 36,534		\$ 41,159	\$ 40,509	\$ 40,509	\$ 40,509	
420 Textbooks	46,373	30,794		58,926	47,658	47,658	47,658	
460 Non-consumable Items	29,387	9,890		6,684	7,684	7,684	7,684	
470 Computer Software	7,827	21,266		1,734	1,734	1,734	1,734	
480 Computer Hardware	16,370	3,087		6,501	5,001	5,001	5,001	
<b>Total Supplies and Materials</b>	<b>\$ 129,060</b>	<b>\$ 101,571</b>	<b>-</b>	<b>\$ 115,004</b>	<b>\$ 102,586</b>	<b>\$ 102,586</b>	<b>\$ 102,586</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 18,815	\$ 11,291		\$ 40,284	\$ 34,284	\$ 34,284	\$ 34,284	
670 Licenses & Permits	4,892	5,282		10,379	10,379	10,379	10,379	
<b>Total Other</b>	<b>\$ 23,707</b>	<b>\$ 16,573</b>	<b>-</b>	<b>\$ 50,663</b>	<b>\$ 44,663</b>	<b>\$ 44,663</b>	<b>\$ 44,663</b>	<b>-</b>
<b>Total Alternative Education</b>	<b>\$ 10,797,859</b>	<b>\$ 10,742,748</b>	<b>59.02</b>	<b>\$ 11,326,931</b>	<b>\$ 12,146,432</b>	<b>\$ 12,146,432</b>	<b>\$ 12,146,432</b>	<b>60.02</b>
<b>1291 - English Language Learner</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,923,520	\$ 3,890,900	34.95	\$ 2,148,609	\$ 2,370,887	\$ 2,370,887	\$ 2,370,887	36.85
112 Regular Classified	3,508,277	3,923,513	130.58	4,196,892	3,827,423	3,827,423	3,827,423	117.64
121 Licensed Substitutes	36,737	44,637		63,013	64,116	64,116	64,116	
122 Classified Substitutes	107,597	102,024		115,309	117,327	117,327	117,327	
123 Temporary Licensed	-	300		-	-	-	-	
130 Licensed Staff Differentials	99,624	102,873		125,701	155,250	155,250	155,250	
130 Licensed Additional Earnings	9,403	1,897		8,857	9,034	9,034	9,034	
130 Classified Additional Earnings	1,864	2,535		2,005	2,055	2,055	2,055	
<b>Total Salaries and Wages</b>	<b>\$ 5,687,022</b>	<b>\$ 8,068,679</b>	<b>165.53</b>	<b>\$ 6,660,386</b>	<b>\$ 6,546,092</b>	<b>\$ 6,546,092</b>	<b>\$ 6,546,092</b>	<b>154.49</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,217,047	\$ 1,766,715		\$ 1,749,228	\$ 1,750,495	\$ 1,750,495	\$ 1,750,495	
220 Social Security Contribution	407,933	599,305		490,675	485,888	485,888	485,888	
230 Other Required Payroll Costs	107,028	151,892		136,134	185,528	185,528	185,528	
240 Employee Insur & Other Contract Benefits	2,126,196	2,270,951		2,479,555	2,363,695	2,363,695	2,363,695	
<b>Total Associated Payroll Costs</b>	<b>\$ 3,858,204</b>	<b>\$ 4,788,863</b>	<b>-</b>	<b>\$ 4,855,592</b>	<b>\$ 4,785,606</b>	<b>\$ 4,785,606</b>	<b>\$ 4,785,606</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 12,693	\$ 5,937		\$ 5,893	\$ 5,893	\$ 5,893	\$ 5,893	
320 Rentals	3,540	-		-	-	-	-	
330 Student Transportation Services	12,687	12,000		10,081	10,081	10,081	10,081	
340 Travel	4,541	68		982	982	982	982	
350 Communication	35,134	18,074		15,271	15,271	15,271	15,271	
380 Non-Instruct Prof & Tech Svcs	1,838	-		-	-	-	-	
390 Other Gen Prof & Tech Svcs	6,756	-		4,722	4,722	4,722	4,722	
<b>Total Purchased Services</b>	<b>\$ 77,189</b>	<b>\$ 36,079</b>	<b>-</b>	<b>\$ 36,949</b>	<b>\$ 36,949</b>	<b>\$ 36,949</b>	<b>\$ 36,949</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 14,318	\$ 11,211		\$ 198,349	\$ 198,349	\$ 198,349	\$ 198,349	
420 Textbooks	131,068	2,254,655		229,069	9,069	9,069	9,069	
460 Non-consumable Items	2,219	7,300		5,041	5,041	5,041	5,041	
470 Computer Software	28,859	5,514		-	-	-	-	
480 Computer Hardware	1,062	-		50	50	50	50	
<b>Total Supplies and Materials</b>	<b>\$ 177,526</b>	<b>\$ 2,278,680</b>	<b>-</b>	<b>\$ 432,509</b>	<b>\$ 212,509</b>	<b>\$ 212,509</b>	<b>\$ 212,509</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 148	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 148</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total English Language Learner</b>	<b>\$ 9,800,089</b>	<b>\$ 15,172,301</b>	<b>165.53</b>	<b>\$ 11,985,436</b>	<b>\$ 11,581,156</b>	<b>\$ 11,581,156</b>	<b>\$ 11,581,156</b>	<b>154.49</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
<b>1292 - Teen Parent Programs</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 319,141	\$ 305,785	4.83	\$ 318,761	\$ 318,711	\$ 318,711	\$ 318,711	4.83	
112 Regular Classified	129,130	133,611	4.81	145,776	143,074	143,074	143,074	4.81	
121 Licensed Substitutes	14,207	9,305		8,834	8,989	8,989	8,989		
122 Classified Substitutes	-	1,397		-	-	-	-		
124 Temporary Classified	214,910	227,821		228,227	233,933	233,933	233,933		
130 Licensed Staff Differentials	4,434	4,512		4,602	4,694	4,694	4,694		
130 Licensed Additional Earnings	233	969		2,252	2,297	2,297	2,297		
130 Classified Additional Earnings	2,004	2,683		-	-	-	-		
<b>Total Salaries and Wages</b>	<b>\$ 684,059</b>	<b>\$ 686,083</b>	<b>9.64</b>	<b>\$ 708,452</b>	<b>\$ 711,698</b>	<b>\$ 711,698</b>	<b>\$ 711,698</b>	<b>9.64</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 113,038	\$ 116,528		\$ 131,789	\$ 121,585	\$ 121,585	\$ 121,585		
220 Social Security Contribution	50,667	49,677		52,643	52,750	52,750	52,750		
230 Other Required Payroll Costs	8,861	9,482		8,756	11,588	11,588	11,588		
240 Employee Insur & Other Contract Benefits	128,225	133,008		136,017	138,725	138,725	138,725		
<b>Total Associated Payroll Costs</b>	<b>\$ 300,791</b>	<b>\$ 308,695</b>	<b>-</b>	<b>\$ 329,205</b>	<b>\$ 324,648</b>	<b>\$ 324,648</b>	<b>\$ 324,648</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 675	\$ 545		\$ -	\$ -	\$ -	\$ -		
320 Property Services	355	-		-	-	-	-		
340 Travel	301	177		-	-	-	-		
350 Communication	1,628	2,407		2,351	2,351	2,351	2,351		
390 Other Gen Prof & Tech Svcs	6,420	-		-	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 9,379</b>	<b>\$ 3,129</b>	<b>-</b>	<b>\$ 2,351</b>	<b>\$ 2,351</b>	<b>\$ 2,351</b>	<b>\$ 2,351</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 3,025	\$ 10,600		\$ 14,128	\$ 16,128	\$ 16,128	\$ 16,128		
420 Textbooks	861	769		-	-	-	-		
460 Non-consumable Items	2,349	1,552		3,085	3,085	3,085	3,085		
470 Computer Software	-	-		434	434	434	434		
480 Computer Hardware	-	110		-	-	-	-		
<b>Total Supplies and Materials</b>	<b>\$ 6,235</b>	<b>\$ 13,031</b>	<b>-</b>	<b>\$ 17,647</b>	<b>\$ 19,647</b>	<b>\$ 19,647</b>	<b>\$ 19,647</b>	<b>-</b>	
<b>Total Teen Parent Programs</b>	<b>\$ 1,000,464</b>	<b>\$ 1,010,938</b>	<b>9.64</b>	<b>\$ 1,057,655</b>	<b>\$ 1,058,344</b>	<b>\$ 1,058,344</b>	<b>\$ 1,058,344</b>	<b>9.64</b>	

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
<b>1294 - Youth Corrections Education</b>									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 30,022	\$ 25,218	0.94	\$ 31,933	\$ 31,965	\$ 31,965	\$ 31,965	0.94	
122 Classified Substitutes	942	1,517		2,106	2,143	2,143	2,143		
<b>Total Salaries and Wages</b>	<b>\$ 30,964</b>	<b>\$ 26,735</b>	<b>0.94</b>	<b>\$ 34,039</b>	<b>\$ 34,108</b>	<b>\$ 34,108</b>	<b>\$ 34,108</b>	<b>0.94</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 7,584	\$ 6,025		\$ 10,348	\$ 10,361	\$ 10,361	\$ 10,361		
220 Social Security Contribution	2,008	1,844		2,404	2,427	2,427	2,427		
230 Other Required Payroll Costs	385	331		425	553	553	553		
240 Employee Insur & Other Contract Benefits	14,231	14,653		14,953	15,253	15,253	15,253		
<b>Total Associated Payroll Costs</b>	<b>\$ 24,208</b>	<b>\$ 22,853</b>	<b>-</b>	<b>\$ 28,130</b>	<b>\$ 28,594</b>	<b>\$ 28,594</b>	<b>\$ 28,594</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 806	\$ -	\$ -	\$ -		
340 Travel	94	-		194	-	-	-		
350 Communication	-	2		-	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 94</b>	<b>\$ 2</b>	<b>-</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ -	\$ -		\$ 103	\$ -	\$ -	\$ -		
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Youth Corrections Education</b>	<b>\$ 55,266</b>	<b>\$ 49,590</b>	<b>0.94</b>	<b>\$ 63,272</b>	<b>\$ 62,702</b>	<b>\$ 62,702</b>	<b>\$ 62,702</b>	<b>0.94</b>	
<b>1299 - Other Programs</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 34,618	\$ 36,189	0.50	\$ 37,895	\$ 40,157	\$ 40,157	\$ 40,157	0.50	
112 Regular Classified	34,955	42,938	1.38	45,847	47,364	47,364	47,364	1.38	
122 Classified Substitutes	-	-		1,312	1,335	1,335	1,335		
123 Temporary Licensed	9,325	9,673		18,861	19,333	19,333	19,333		
124 Temporary Classified	-	1,268		-	-	-	-		
130 Licensed Staff Differentials	1,949	1,983		2,023	2,064	2,064	2,064		
130 Licensed Additional Earnings	2,700	46		-	2,065	2,065	2,065		
130 Classified Additional Earnings	1,162	51		2,628	2,670	2,670	2,670		
<b>Total Salaries and Wages</b>	<b>\$ 84,709</b>	<b>\$ 92,148</b>	<b>1.88</b>	<b>\$ 108,566</b>	<b>\$ 114,988</b>	<b>\$ 114,988</b>	<b>\$ 114,988</b>	<b>1.88</b>	

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 16,536	\$ 15,498		\$ 27,542	\$ 22,519	\$ 22,519	\$ 22,519	
220 Social Security Contribution	5,964	6,262		7,475	7,740	7,740	7,740	
230 Other Required Payroll Costs	1,048	1,145		1,345	1,868	1,868	1,868	
240 Employee Insur & Other Contract Benefits	27,589	32,243		32,997	34,058	34,058	34,058	
<b>Total Associated Payroll Costs</b>	<b>\$ 51,137</b>	<b>\$ 55,148</b>	<b>-</b>	<b>\$ 69,359</b>	<b>\$ 66,185</b>	<b>\$ 66,185</b>	<b>\$ 66,185</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 1,130	\$ -		\$ -	\$ 28,910	\$ 28,910	\$ 28,910	
320 Property Services	300	300		-	-	-	-	
340 Travel	281	232		2,544	2,544	2,544	2,544	
350 Communication	17,576	16,070		24,077	24,077	24,077	24,077	
380 Non-Instruct Prof & Tech Svcs	-	281		28,910	-	-	-	
390 Other Gen Prof & Tech Svcs	96	92		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 19,383</b>	<b>\$ 16,975</b>	<b>-</b>	<b>\$ 55,531</b>	<b>\$ 55,531</b>	<b>\$ 55,531</b>	<b>\$ 55,531</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 9,470	\$ 4,481		\$ 11,294	\$ 11,294	\$ 11,294	\$ 11,294	
420 Textbooks	9,196	1,409		-	-	-	-	
460 Non-consumable Items	2,012	6,547		459	514	514	514	
470 Computer Software	-	-		55	-	-	-	
480 Computer Hardware	-	299		620	620	620	620	
<b>Total Supplies and Materials</b>	<b>\$ 20,678</b>	<b>\$ 12,736</b>	<b>-</b>	<b>\$ 12,428</b>	<b>\$ 12,428</b>	<b>\$ 12,428</b>	<b>\$ 12,428</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 10	\$ 100		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 10</b>	<b>\$ 100</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Programs</b>	<b>\$ 175,917</b>	<b>\$ 177,107</b>	<b>1.88</b>	<b>\$ 245,884</b>	<b>\$ 249,132</b>	<b>\$ 249,132</b>	<b>\$ 249,132</b>	<b>1.88</b>
<b>Total Special Programs</b>	<b>\$ 78,942,606</b>	<b>\$ 89,668,430</b>	<b>939.37</b>	<b>\$ 88,188,587</b>	<b>\$ 92,091,869</b>	<b>\$ 92,091,869</b>	<b>\$ 92,091,869</b>	<b>1,042.59</b>
<b>1400 - Summer School Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	1.50	\$ 75,858	\$ 77,373	\$ 77,373	\$ 77,373	1.50
130 Licensed Additional Earnings	69,771	48,603		200,069	204,071	204,071	204,071	
130 Classified Additional Earnings	8,122	4,561		96,120	96,725	96,725	96,725	
<b>Total Salaries and Wages</b>	<b>\$ 77,893</b>	<b>\$ 53,164</b>	<b>1.50</b>	<b>\$ 372,047</b>	<b>\$ 378,169</b>	<b>\$ 378,169</b>	<b>\$ 378,169</b>	<b>1.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 16,988	\$ 13,537		\$ 115,282	\$ 118,788	\$ 118,788	\$ 118,788	
220 Social Security Contribution	5,959	4,049		28,461	28,950	28,950	28,950	
230 Other Required Payroll Costs	973	715		4,758	6,169	6,169	6,169	
<b>Total Associated Payroll Costs</b>	<b>\$ 23,920</b>	<b>\$ 18,301</b>	<b>-</b>	<b>\$ 148,501</b>	<b>\$ 153,907</b>	<b>\$ 153,907</b>	<b>\$ 153,907</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 2,385	\$ 90,000		\$ 29,817	\$ 47,259	\$ 47,259	\$ 47,259	
330 Student Transportation Services	255	2,128		28,663	28,663	28,663	28,663	
340 Travel	-	52		-	-	-	-	
350 Communication	6,872	4,227		13,066	13,066	13,066	13,066	
380 Non-Instruct Prof & Tech Svcs	-	-		17,442	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 9,512</b>	<b>\$ 96,407</b>	<b>-</b>	<b>\$ 88,988</b>	<b>\$ 88,988</b>	<b>\$ 88,988</b>	<b>\$ 88,988</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 16,386	\$ 7,597		\$ 8,145	\$ 8,145	\$ 8,145	\$ 8,145	
460 Non-consumable Items	-	14,103		19,990	19,990	19,990	19,990	
<b>Total Supplies and Materials</b>	<b>\$ 16,386</b>	<b>\$ 21,700</b>	<b>-</b>	<b>\$ 28,135</b>	<b>\$ 28,135</b>	<b>\$ 28,135</b>	<b>\$ 28,135</b>	<b>-</b>
<b>Total Summer School Programs</b>	<b>\$ 127,711</b>	<b>\$ 189,572</b>	<b>1.50</b>	<b>\$ 637,671</b>	<b>\$ 649,199</b>	<b>\$ 649,199</b>	<b>\$ 649,199</b>	<b>1.50</b>
<b>Total Instruction</b>	<b>\$ 256,129,667</b>	<b>\$ 268,898,212</b>	<b>2,861.95</b>	<b>\$ 284,682,666</b>	<b>\$ 299,686,567</b>	<b>\$ 299,686,567</b>	<b>\$ 299,686,567</b>	<b>3,025.17</b>
<b>2000 - Support Services</b>								
<b>2100 - Support Services - Students</b>								
<b>2110 - Attendance &amp; Social Work Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,187,993	\$ 3,138,703	50.75	\$ 3,410,779	\$ 531,156	\$ 531,156	\$ 531,156	7.25
112 Regular Classified	1,861,854	2,013,069	89.20	2,752,761	1,912,256	1,912,256	1,912,256	64.50
121 Licensed Substitutes	2,299	824		1,830	1,862	1,862	1,862	
122 Classified Substitutes	12,684	11,484		5,082	5,171	5,171	5,171	
124 Temporary Classified	6,915	5,033		-	-	-	-	
130 Licensed Staff Differentials	-	-		2,028	7,222	7,222	7,222	
130 Licensed Additional Earnings	5,588	5,915		4,491	4,447	4,447	4,447	
130 Classified Additional Earnings	21,913	18,007		29,738	30,473	30,473	30,473	
<b>Total Salaries and Wages</b>	<b>\$ 4,099,246</b>	<b>\$ 5,193,035</b>	<b>139.95</b>	<b>\$ 6,206,709</b>	<b>\$ 2,492,587</b>	<b>\$ 2,492,587</b>	<b>\$ 2,492,587</b>	<b>71.75</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 838,113	\$ 1,070,586		\$ 1,584,458	\$ 627,970	\$ 627,970	\$ 627,970	
220 Social Security Contribution	304,539	383,005		459,486	184,565	184,565	184,565	
230 Other Required Payroll Costs	92,507	113,932		145,350	142,903	142,903	142,903	
240 Employee Insur & Other Contract Benefits	1,103,361	1,424,412		1,773,715	757,499	757,499	757,499	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,338,520</b>	<b>\$ 2,991,935</b>	<b>-</b>	<b>\$ 3,963,009</b>	<b>\$ 1,712,937</b>	<b>\$ 1,712,937</b>	<b>\$ 1,712,937</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 36		\$ 453,493	\$ 100,000	\$ 100,000	\$ 100,000	
330 Student Transportation Services	-	1,350		-	-	-	-	
340 Travel	10,049	14,617		16,791	11,393	11,393	11,393	
350 Communication	2,137	7,007		5,399	4,591	4,591	4,591	
380 Non-Instruct Prof & Tech Svcs	860,623	898,195		964,519	859,073	859,073	859,073	
390 Other Gen Prof & Tech Svcs	402	634		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 873,211</b>	<b>\$ 921,839</b>	<b>-</b>	<b>\$ 1,440,202</b>	<b>\$ 975,057</b>	<b>\$ 975,057</b>	<b>\$ 975,057</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 17,085	\$ 4,711		\$ 34,633	\$ 18,354	\$ 18,354	\$ 18,354	
460 Non-consumable Items	6,561	6,121		-	-	-	-	
470 Computer Software	1,055	500		-	-	-	-	
480 Computer Hardware	126	430		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 24,827</b>	<b>\$ 11,762</b>	<b>-</b>	<b>\$ 34,633</b>	<b>\$ 18,354</b>	<b>\$ 18,354</b>	<b>\$ 18,354</b>	<b>-</b>
<b>Total Attendance &amp; Social Work Services</b>	<b>\$ 7,335,804</b>	<b>\$ 9,118,571</b>	<b>139.95</b>	<b>\$ 11,644,553</b>	<b>\$ 5,198,935</b>	<b>\$ 5,198,935</b>	<b>\$ 5,198,935</b>	<b>71.75</b>
<b>2120 - Guidance Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 5,718,891	\$ 5,936,785	97.18	\$ 6,118,072	\$ 6,718,527	\$ 6,718,527	\$ 6,718,527	102.20
112 Regular Classified	52,757	17,954		-	-	-	-	
121 Licensed Substitutes	86	-		2,405	2,447	2,447	2,447	
122 Classified Substitutes	300	-		-	-	-	-	
130 Licensed Staff Differentials	56,569	60,759		67,568	4,694	4,694	4,694	
130 Licensed Additional Earnings	8,052	7,053		-	74,500	74,500	74,500	
<b>Total Salaries and Wages</b>	<b>\$ 5,836,655</b>	<b>\$ 6,022,551</b>	<b>97.18</b>	<b>\$ 6,188,045</b>	<b>\$ 6,800,168</b>	<b>\$ 6,800,168</b>	<b>\$ 6,800,168</b>	<b>102.20</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,270,790	\$ 1,349,985		\$ 1,689,358	\$ 1,933,246	\$ 1,933,246	\$ 1,933,246	
220 Social Security Contribution	430,258	443,919		457,512	505,299	505,299	505,299	
230 Other Required Payroll Costs	72,473	74,601		76,813	111,128	111,128	111,128	
240 Employee Insur & Other Contract Benefits	1,259,325	1,321,747		1,394,497	1,450,695	1,450,695	1,450,695	
<b>Total Associated Payroll Costs</b>	<b>\$ 3,032,846</b>	<b>\$ 3,190,252</b>	<b>-</b>	<b>\$ 3,618,180</b>	<b>\$ 4,000,368</b>	<b>\$ 4,000,368</b>	<b>\$ 4,000,368</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 1,232	\$ 1,167		\$ 2,849	\$ 2,849	\$ 2,849	\$ 2,849	
350 Communication	3,538	2,536		4,880	4,880	4,880	4,880	
380 Non-Instruct Prof & Tech Svcs	6	-		512	512	512	512	
<b>Total Purchased Services</b>	<b>\$ 4,776</b>	<b>\$ 3,703</b>	<b>-</b>	<b>\$ 8,241</b>	<b>\$ 8,241</b>	<b>\$ 8,241</b>	<b>\$ 8,241</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 2,981	\$ 1,830		\$ 4,110	\$ 4,110	\$ 4,110	\$ 4,110	
460 Non-consumable Items	1,049	1,401		-	-	-	-	
470 Computer Software	-	52		-	-	-	-	
480 Computer Hardware	68	86		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 4,098</b>	<b>\$ 3,369</b>	<b>-</b>	<b>\$ 4,110</b>	<b>\$ 4,110</b>	<b>\$ 4,110</b>	<b>\$ 4,110</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 125	\$ 156		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 125</b>	<b>\$ 156</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Guidance Services</b>	<b>\$ 8,878,500</b>	<b>\$ 9,220,031</b>	<b>97.18</b>	<b>\$ 9,818,576</b>	<b>\$ 10,812,887</b>	<b>\$ 10,812,887</b>	<b>\$ 10,812,887</b>	<b>102.20</b>
<b>2130 - Health Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 889,538	\$ 955,853	14.88	\$ 976,028	\$ 1,303,979	\$ 1,303,979	\$ 1,303,979	18.88
112 Regular Classified	216,381	218,566	8.50	231,325	345,520	452,160	452,160	8.50
130 Licensed Staff Differentials	50,690	53,091		60,349	55,977	55,977	55,977	
130 Licensed Additional Earnings	26,005	49,719		23,930	29,978	29,978	29,978	
130 Classified Additional Earnings	38	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,182,652</b>	<b>\$ 1,277,229</b>	<b>23.38</b>	<b>\$ 1,291,632</b>	<b>\$ 1,735,454</b>	<b>\$ 1,842,094</b>	<b>\$ 1,842,094</b>	<b>27.38</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 250,953	\$ 269,350		\$ 343,729	\$ 460,772	\$ 494,258	\$ 494,258	
220 Social Security Contribution	85,947	93,656		94,736	128,808	136,967	136,967	
230 Other Required Payroll Costs	16,044	18,345		18,332	31,822	33,537	33,537	
240 Employee Insur & Other Contract Benefits	247,484	267,622		227,083	439,853	439,853	439,853	
<b>Total Associated Payroll Costs</b>	<b>\$ 600,428</b>	<b>\$ 648,973</b>	<b>-</b>	<b>\$ 683,880</b>	<b>\$ 1,061,255</b>	<b>\$ 1,104,615</b>	<b>\$ 1,104,615</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 15,947	\$ 13,925		\$ 10,688	\$ 12,079	\$ 12,079	\$ 12,079	
350 Communication	4,713	4,420		8,179	8,179	8,179	8,179	
380 Non-Instruct Prof & Tech Svcs	23,925	45,328		62,022	62,022	62,022	62,022	
390 Other Gen Prof & Tech Svcs	-	28		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 44,585</b>	<b>\$ 63,701</b>	<b>-</b>	<b>\$ 80,889</b>	<b>\$ 82,280</b>	<b>\$ 82,280</b>	<b>\$ 82,280</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,265	\$ 2,208		\$ 6,973	\$ 6,973	\$ 6,973	\$ 6,973	
440 Periodicals	-	-		249	249	249	249	
460 Non-consumable Items	1,137	-		-	-	-	-	
470 Computer Software	-	30		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 2,402</b>	<b>\$ 2,238</b>	<b>-</b>	<b>\$ 7,222</b>	<b>\$ 7,222</b>	<b>\$ 7,222</b>	<b>\$ 7,222</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 279	\$ 279		\$ 655	\$ 655	\$ 655	\$ 655	
<b>Total Other</b>	<b>\$ 279</b>	<b>\$ 279</b>	<b>-</b>	<b>\$ 655</b>	<b>\$ 655</b>	<b>\$ 655</b>	<b>\$ 655</b>	<b>-</b>
<b>Total Health Services</b>	<b>\$ 1,830,346</b>	<b>\$ 1,992,420</b>	<b>23.38</b>	<b>\$ 2,064,278</b>	<b>\$ 2,886,866</b>	<b>\$ 3,036,866</b>	<b>\$ 3,036,866</b>	<b>27.38</b>
<b>2140 - Psychological Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 931,155	\$ 855,939	8.00	\$ 715,820	\$ 903,609	\$ 903,609	\$ 903,609	10.00
123 Temporary Licensed	17,034	67,391		-	-	-	-	
130 Licensed Additional Earnings	2,435	4,848		1,571	5,102	5,102	5,102	
<b>Total Salaries and Wages</b>	<b>\$ 950,624</b>	<b>\$ 928,178</b>	<b>8.00</b>	<b>\$ 717,391</b>	<b>\$ 908,711</b>	<b>\$ 908,711</b>	<b>\$ 908,711</b>	<b>10.00</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 213,308	\$ 180,795		\$ 198,124	\$ 253,364	\$ 253,364	\$ 253,364	
220 Social Security Contribution	70,193	70,211		54,220	68,716	68,716	68,716	
230 Other Required Payroll Costs	11,668	11,387		8,826	14,780	14,780	14,780	
240 Employee Insur & Other Contract Benefits	150,113	139,437		125,213	157,828	157,828	157,828	
<b>Total Associated Payroll Costs</b>	<b>\$ 445,282</b>	<b>\$ 401,830</b>	<b>-</b>	<b>\$ 386,383</b>	<b>\$ 494,688</b>	<b>\$ 494,688</b>	<b>\$ 494,688</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 7,394	\$ 5,959		\$ 7,441	\$ 7,441	\$ 7,441	\$ 7,441	
350 Communication	1,862	1,371		2,668	3,918	3,918	3,918	
380 Non-Instructional Profess & Tech Svcs	6	21		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 9,262</b>	<b>\$ 7,351</b>	<b>-</b>	<b>\$ 10,109</b>	<b>\$ 11,359</b>	<b>\$ 11,359</b>	<b>\$ 11,359</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 25,714	\$ 10,753		\$ 9,562	\$ 6,574	\$ 6,574	\$ 6,574	
460 Non-consumable Items	728	-		-	-	-	-	
470 Computer Software	860	-		65	65	65	65	
<b>Total Supplies and Materials</b>	<b>\$ 27,302</b>	<b>\$ 10,753</b>	<b>-</b>	<b>\$ 9,627</b>	<b>\$ 6,639</b>	<b>\$ 6,639</b>	<b>\$ 6,639</b>	<b>-</b>
<b>Total Psychological Services</b>	<b>\$ 1,432,470</b>	<b>\$ 1,348,112</b>	<b>8.00</b>	<b>\$ 1,123,510</b>	<b>\$ 1,421,397</b>	<b>\$ 1,421,397</b>	<b>\$ 1,421,397</b>	<b>10.00</b>
<b>2150 - Speech Pathology &amp; Audiology Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,637,260	\$ 2,586,007	47.92	\$ 3,344,411	\$ 3,117,210	\$ 3,117,210	\$ 3,117,210	43.92
112 Regular Classified	72,686	49,430	1.38	50,833	65,974	65,974	65,974	1.78
130 Licensed Staff Differentials	131,681	125,647		160,939	156,035	156,035	156,035	
130 Licensed Additional Earnings	11,312	2,457		12,346	14,883	14,883	14,883	
130 Classified Additional Earnings	615	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 2,853,554</b>	<b>\$ 2,763,541</b>	<b>49.30</b>	<b>\$ 3,568,529</b>	<b>\$ 3,354,102</b>	<b>\$ 3,354,102</b>	<b>\$ 3,354,102</b>	<b>45.70</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 608,880	\$ 621,035		\$ 990,632	\$ 973,948	\$ 973,948	\$ 973,948	
220 Social Security Contribution	210,987	205,611		265,641	249,570	249,570	249,570	
230 Other Required Payroll Costs	36,246	35,029		44,138	54,684	54,684	54,684	
240 Employee Insur & Other Contract Benefits	539,137	524,021		704,922	657,990	657,990	657,990	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,395,250</b>	<b>\$ 1,385,696</b>	<b>-</b>	<b>\$ 2,005,333</b>	<b>\$ 1,936,192</b>	<b>\$ 1,936,192</b>	<b>\$ 1,936,192</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 50		\$ 493	\$ 493	\$ 493	\$ 493	
340 Travel	9,745	9,350		8,494	8,494	8,494	8,494	
350 Communication	244	79		1,026	1,026	1,026	1,026	
380 Non-Instruct Prof & Tech Svcs	369,070	703,128		110,746	110,746	110,746	110,746	
<b>Total Purchased Services</b>	<b>\$ 379,059</b>	<b>\$ 712,607</b>	<b>-</b>	<b>\$ 120,759</b>	<b>\$ 120,759</b>	<b>\$ 120,759</b>	<b>\$ 120,759</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 27,223	\$ 22,133		\$ 40,099	\$ 40,099	\$ 40,099	\$ 40,099	
420 Textbooks	-	388		-	-	-	-	
460 Non-consumable Items	4,250	1,765		-	-	-	-	
470 Computer Software	231	362		561	561	561	561	
480 Computer Hardware	3,141	215		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 34,845</b>	<b>\$ 24,863</b>	<b>-</b>	<b>\$ 40,660</b>	<b>\$ 40,660</b>	<b>\$ 40,660</b>	<b>\$ 40,660</b>	<b>-</b>
<b>Total Speech Pathology &amp; Audiology Services</b>	<b>\$ 4,662,708</b>	<b>\$ 4,886,707</b>	<b>49.30</b>	<b>\$ 5,735,281</b>	<b>\$ 5,451,713</b>	<b>\$ 5,451,713</b>	<b>\$ 5,451,713</b>	<b>45.70</b>
<b>2160 - Other Student Treatment Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 625,467	\$ 559,547	9.55	\$ 635,124	\$ 816,566	\$ 816,566	\$ 816,566	11.55
112 Regular Classified	105,946	102,060	2.66	111,039	112,204	112,204	112,204	2.66
123 Temporary Licensed	3,863	6,547		6,106	6,259	6,259	6,259	
130 Licensed Staff Differentials	31,140	26,591		22,976	35,350	35,350	35,350	
130 Licensed Additional Earnings	368	-		1,071	1,093	1,093	1,093	
130 Classified Additional Earnings	-	-		704	721	721	721	
<b>Total Salaries and Wages</b>	<b>\$ 766,784</b>	<b>\$ 694,745</b>	<b>12.21</b>	<b>\$ 777,020</b>	<b>\$ 972,193</b>	<b>\$ 972,193</b>	<b>\$ 972,193</b>	<b>14.21</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 169,573	\$ 146,556		\$ 192,805	\$ 274,897	\$ 274,897	\$ 274,897	
220 Social Security Contribution	56,452	51,829		57,678	72,235	72,235	72,235	
230 Other Required Payroll Costs	9,687	8,720		9,625	15,833	15,833	15,833	
240 Employee Insur & Other Contract Benefits	154,226	160,107		184,655	188,757	188,757	188,757	
<b>Total Associated Payroll Costs</b>	<b>\$ 389,938</b>	<b>\$ 367,212</b>	<b>-</b>	<b>\$ 444,763</b>	<b>\$ 551,722</b>	<b>\$ 551,722</b>	<b>\$ 551,722</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 108	\$ -		\$ 291	\$ 291	\$ 291	\$ 291	
340 Travel	15,161	11,873		16,202	16,202	16,202	16,202	
350 Communication	787	202		2,606	2,606	2,606	2,606	
380 Non-Instruct Prof & Tech Svcs	76,495	379,319		951	951	951	951	
390 Other Gen Prof & Tech Svcs	-	473		547	547	547	547	
<b>Total Purchased Services</b>	<b>\$ 92,551</b>	<b>\$ 391,867</b>	<b>-</b>	<b>\$ 20,597</b>	<b>\$ 20,597</b>	<b>\$ 20,597</b>	<b>\$ 20,597</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 8,726	\$ 10,415		\$ 14,725	\$ 14,725	\$ 14,725	\$ 14,725	
460 Non-consumable Items	4,828	3,537		-	-	-	-	
470 Computer Software	214	225		64	64	64	64	
<b>Total Supplies and Materials</b>	<b>\$ 13,768</b>	<b>\$ 14,177</b>	<b>-</b>	<b>\$ 14,789</b>	<b>\$ 14,789</b>	<b>\$ 14,789</b>	<b>\$ 14,789</b>	<b>-</b>
<b>Total Other Student Treatment Services</b>	<b>\$ 1,263,041</b>	<b>\$ 1,468,001</b>	<b>12.21</b>	<b>\$ 1,257,169</b>	<b>\$ 1,559,301</b>	<b>\$ 1,559,301</b>	<b>\$ 1,559,301</b>	<b>14.21</b>
<b>2190 - Service Direction, Student Support Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 281,243	\$ 283,464	6.25	\$ 333,906	\$ 412,059	\$ 412,059	\$ 412,059	8.19
113 Supervisory Licensed	429,225	385,474	5.00	517,529	551,839	551,839	551,839	5.00
117 Unused Leave	5,271	-		-	-	-	-	
121 Licensed Substitutes	-	-		2,926	2,977	2,977	2,977	
122 Classified Substitutes	-	-		6,297	6,407	6,407	6,407	
123 Temporary Licensed	42,997	55,520		-	-	-	-	
130 Licensed Additional Earnings	237	-		391	399	399	399	
130 Classified Additional Earnings	303	-		11,538	11,587	11,587	11,587	
130 Car Allowance	3,750	3,000		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 763,026</b>	<b>\$ 727,458</b>	<b>11.25</b>	<b>\$ 875,587</b>	<b>\$ 988,268</b>	<b>\$ 988,268</b>	<b>\$ 988,268</b>	<b>13.19</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 161,518	\$ 158,058		\$ 254,931	\$ 277,427	\$ 277,427	\$ 277,427	
220 Social Security Contribution	56,405	54,567		65,920	73,581	73,581	73,581	
230 Other Required Payroll Costs	9,105	8,847		11,602	16,175	16,175	16,175	
240 Employee Insur & Other Contract Benefits	118,041	117,698		158,377	209,593	209,593	209,593	
<b>Total Associated Payroll Costs</b>	<b>\$ 345,069</b>	<b>\$ 339,170</b>	<b>-</b>	<b>\$ 490,830</b>	<b>\$ 576,776</b>	<b>\$ 576,776</b>	<b>\$ 576,776</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 1,225	\$ 1,092		\$ 2,529	\$ 2,579	\$ 2,579	\$ 2,579	
340 Travel	7,399	7,698		23,154	23,942	23,942	23,942	
350 Communication	13,505	12,528		23,561	24,306	24,306	24,306	
380 Non-Instruct Prof & Tech Svcs	9,246	26,545		379	379	379	379	
390 Other Gen Prof & Tech Svcs	1,141	592		493	493	493	493	
<b>Total Purchased Services</b>	<b>\$ 32,516</b>	<b>\$ 48,455</b>	<b>-</b>	<b>\$ 50,116</b>	<b>\$ 51,699</b>	<b>\$ 51,699</b>	<b>\$ 51,699</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 27,712	\$ 22,787		\$ 26,348	\$ 27,448	\$ 27,448	\$ 27,448	
440 Periodicals	440	325		2,768	2,768	2,768	2,768	
460 Non-consumable Items	9,566	6,955		25,903	25,903	25,903	25,903	
470 Computer Software	7,862	6,193		1,580	1,580	1,580	1,580	
480 Computer Hardware	32,086	16,231		21,453	21,453	21,453	21,453	
<b>Total Supplies and Materials</b>	<b>\$ 77,666</b>	<b>\$ 52,491</b>	<b>-</b>	<b>\$ 78,052</b>	<b>\$ 79,152</b>	<b>\$ 79,152</b>	<b>\$ 79,152</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 225	\$ -		\$ 274	\$ 274	\$ 274	\$ 274	
<b>Total Other</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 274</b>	<b>\$ 274</b>	<b>\$ 274</b>	<b>\$ 274</b>	<b>-</b>
<b>Total Service Direction, Student Support Services</b>	<b>\$ 1,218,502</b>	<b>\$ 1,167,574</b>	<b>11.25</b>	<b>\$ 1,494,859</b>	<b>\$ 1,696,169</b>	<b>\$ 1,696,169</b>	<b>\$ 1,696,169</b>	<b>13.19</b>
<b>Total Support Services - Students</b>	<b>\$ 26,621,371</b>	<b>\$ 29,201,416</b>	<b>341.27</b>	<b>\$ 33,138,226</b>	<b>\$ 29,027,268</b>	<b>\$ 29,177,268</b>	<b>\$ 29,177,268</b>	<b>284.43</b>
<b>2200 - Support Services - Instructional Staff</b>								
<b>2210 - Improvement of Instruction Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 574,685	\$ 571,617	9.50	\$ 685,592	\$ 651,797	\$ 651,797	\$ 651,797	9.00
112 Regular Classified	51,835	75,914	1.67	60,947	158,127	158,127	158,127	3.25
113 Supervisory Licensed	386,827	354,177	4.00	436,404	508,872	508,872	508,872	4.50
121 Licensed Substitutes	10,351	4,164		26,759	27,228	27,228	27,228	
122 Classified Substitutes	2,610	189		1,538	1,565	1,565	1,565	
123 Temporary Licensed	834	-		-	-	-	-	
124 Temporary Classified	589	21,362		1,025	1,051	1,051	1,051	
130 Licensed Staff Differentials	34,196	49,891		66,848	44,671	44,671	44,671	
130 Licensed Additional Earnings	249,822	150,681		433,823	463,016	463,016	463,016	
130 Classified Additional Earnings	11,355	8,544		15,580	15,785	15,785	15,785	
<b>Total Salaries and Wages</b>	<b>\$ 1,323,104</b>	<b>\$ 1,236,539</b>	<b>15.17</b>	<b>\$ 1,728,516</b>	<b>\$ 1,872,112</b>	<b>\$ 1,872,112</b>	<b>\$ 1,872,112</b>	<b>16.75</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 279,654	\$ 272,266		\$ 519,943	\$ 555,309	\$ 555,309	\$ 555,309	
220 Social Security Contribution	99,463	90,457		129,104	140,829	140,829	140,829	
230 Other Required Payroll Costs	16,633	15,303		21,333	30,449	30,449	30,449	
240 Employee Insur & Other Contract Benefits	187,630	175,197		222,027	243,529	243,529	243,529	
<b>Total Associated Payroll Costs</b>	<b>\$ 583,380</b>	<b>\$ 553,223</b>	<b>-</b>	<b>\$ 892,407</b>	<b>\$ 970,116</b>	<b>\$ 970,116</b>	<b>\$ 970,116</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 5,189	\$ 700		\$ 7,376	\$ -	\$ -	\$ -	
320 Property Services	4,711	2,160		1,454	1,454	1,454	1,454	
330 Student Transportation Services	884	1,064		-	-	-	-	
340 Travel	46,690	48,155		27,007	35,746	35,746	35,746	
350 Communication	29,958	24,371		39,362	39,362	39,362	39,362	
380 Non-Instruct Prof & Tech Svcs	124,132	78,181		74,043	75,549	75,549	75,549	
390 Other Gen Prof & Tech Svcs	4,910	626		548	548	548	548	
<b>Total Purchased Services</b>	<b>\$ 216,474</b>	<b>\$ 155,257</b>	<b>-</b>	<b>\$ 149,790</b>	<b>\$ 152,659</b>	<b>\$ 152,659</b>	<b>\$ 152,659</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 68,966	\$ 56,653		\$ 421,669	\$ 438,669	\$ 438,669	\$ 438,669	
420 Textbooks	7,594	46,034		8,796	8,796	8,796	8,796	
440 Periodicals	338	478		490	490	490	490	
460 Non-consumable Items	9,556	32,077		38,097	38,097	38,097	38,097	
470 Computer Software	621	946		7,671	7,671	7,671	7,671	
480 Computer Hardware	4,212	5,152		10,137	10,137	10,137	10,137	
<b>Total Supplies and Materials</b>	<b>\$ 91,287</b>	<b>\$ 141,340</b>	<b>-</b>	<b>\$ 486,860</b>	<b>\$ 503,860</b>	<b>\$ 503,860</b>	<b>\$ 503,860</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 31,189		\$ 17,463	\$ 17,463	\$ 17,463	\$ 17,463	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 31,189</b>	<b>-</b>	<b>\$ 17,463</b>	<b>\$ 17,463</b>	<b>\$ 17,463</b>	<b>\$ 17,463</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 3,560	\$ 11,684		\$ 6,036	\$ 6,036	\$ 6,036	\$ 6,036	
<b>Total Other</b>	<b>\$ 3,560</b>	<b>\$ 11,684</b>	<b>-</b>	<b>\$ 6,036</b>	<b>\$ 6,036</b>	<b>\$ 6,036</b>	<b>\$ 6,036</b>	<b>-</b>
<b>Total Improvement of Instruction Services</b>	<b>\$ 2,217,805</b>	<b>\$ 2,129,232</b>	<b>15.17</b>	<b>\$ 3,281,072</b>	<b>\$ 3,522,246</b>	<b>\$ 3,522,246</b>	<b>\$ 3,522,246</b>	<b>16.75</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>2220 - Educational Media Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 553,522	\$ 578,167	8.00	\$ 591,112	\$ 597,372	\$ 597,372	\$ 597,372	8.00
112 Regular Classified	1,768,329	1,853,386	66.00	2,035,240	2,074,460	2,074,460	2,074,460	66.00
121 Licensed Substitutes	12,712	13,069		17,553	17,860	17,860	17,860	
122 Classified Substitutes	41,777	38,856		56,728	57,721	57,721	57,721	
124 Temporary Classified	5,078	13,792		9,373	9,607	9,607	9,607	
130 Licensed Staff Differentials	29,617	24,765		21,166	16,181	16,181	16,181	
130 Licensed Additional Earnings	1,855	8,455		15,282	21,784	21,784	21,784	
130 Classified Additional Earnings	4,739	2,690		4,098	4,200	4,200	4,200	
<b>Total Salaries and Wages</b>	<b>\$ 2,417,629</b>	<b>\$ 2,533,180</b>	<b>74.00</b>	<b>\$ 2,750,552</b>	<b>\$ 2,799,185</b>	<b>\$ 2,799,185</b>	<b>\$ 2,799,185</b>	<b>74.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 519,614	\$ 548,541		\$ 736,960	\$ 762,799	\$ 762,799	\$ 762,799	
220 Social Security Contribution	174,107	183,850		199,531	205,429	205,429	205,429	
230 Other Required Payroll Costs	33,804	37,724		41,087	51,929	51,929	51,929	
240 Employee Insur & Other Contract Benefits	829,904	867,135		970,296	1,017,516	1,017,516	1,017,516	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,557,429</b>	<b>\$ 1,637,250</b>	<b>-</b>	<b>\$ 1,947,874</b>	<b>\$ 2,037,673</b>	<b>\$ 2,037,673</b>	<b>\$ 2,037,673</b>	<b>-</b>
<u>Purchased Services</u>								
310 Online Resource Services	\$ -	\$ 13,704		\$ -	\$ -	\$ -	\$ -	
320 Property Services	654	487		480	480	480	480	
340 Travel	1,017	1,718		1,810	1,810	1,810	1,810	
350 Communication	701	1,413		6,254	6,254	6,254	6,254	
380 Non-Instruct Prof & Tech Svcs	170,458	168,695		156,378	156,378	156,378	156,378	
390 Other Gen Prof & Tech Svcs	2,596	1,282		2,422	2,422	2,422	2,422	
<b>Total Purchased Services</b>	<b>\$ 175,426</b>	<b>\$ 187,299</b>	<b>-</b>	<b>\$ 167,344</b>	<b>\$ 167,344</b>	<b>\$ 167,344</b>	<b>\$ 167,344</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 25,320	\$ 22,376		\$ 39,985	\$ 39,985	\$ 39,985	\$ 39,985	
430 Library Books	246,989	323,704		262,676	262,676	262,676	262,676	
440 Periodicals	4,308	3,529		9,187	9,187	9,187	9,187	
460 Non-consumable Items	39,126	10,810		5,700	5,700	5,700	5,700	
470 Computer Software	45,475	8,431		43,623	43,623	43,623	43,623	
480 Computer Hardware	7,658	1,240		18,094	18,094	18,094	18,094	
<b>Total Supplies and Materials</b>	<b>\$ 368,876</b>	<b>\$ 370,090</b>	<b>-</b>	<b>\$ 379,265</b>	<b>\$ 379,265</b>	<b>\$ 379,265</b>	<b>\$ 379,265</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 900		\$ -	\$ -	\$ -	\$ -	
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 432	\$ 751		\$ 285	\$ 285	\$ 285	\$ 285	
	<b>Total Other</b>	<b>\$ 432</b>	<b>\$ 751</b>	<b>-</b>	<b>\$ 285</b>	<b>\$ 285</b>	<b>\$ 285</b>	<b>\$ 285</b>	<b>-</b>
	<b>Total Educational Media Services</b>	<b>\$ 4,519,792</b>	<b>\$ 4,729,470</b>	<b>74.00</b>	<b>\$ 5,245,320</b>	<b>\$ 5,383,752</b>	<b>\$ 5,383,752</b>	<b>\$ 5,383,752</b>	<b>74.00</b>
<b>2230 - Assessment &amp; Testing</b>									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 149,953	\$ 152,497	1.00	\$ 74,826	\$ 78,312	\$ 78,312	\$ 78,312	1.00
112	Regular Classified	169,511	138,760	2.00	99,201	84,716	84,716	84,716	2.00
113	Supervisory Licensed	97,774	99,354	1.00	101,475	103,505	103,505	103,505	1.00
121	Licensed Substitutes	8,205	2,037		-	-	-	-	
130	Licensed Staff Differentials	7,796	7,932		7,909	4,127	4,127	4,127	
130	Licensed Additional Earnings	9,613	13,876		10,186	14,312	14,312	14,312	
130	Classified Additional Earnings	478	268		-	-	-	-	
	<b>Total Salaries and Wages</b>	<b>\$ 443,330</b>	<b>\$ 414,724</b>	<b>4.00</b>	<b>\$ 293,597</b>	<b>\$ 284,972</b>	<b>\$ 284,972</b>	<b>\$ 284,972</b>	<b>4.00</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 109,625	\$ 103,394		\$ 89,594	\$ 89,489	\$ 89,489	\$ 89,489	
220	Social Security Contribution	32,412	30,901		21,699	20,560	20,560	20,560	
230	Other Required Payroll Costs	5,395	5,117		3,658	4,655	4,655	4,655	
240	Employee Insur & Other Contract Benefits	83,201	78,811		59,673	61,012	61,012	61,012	
	<b>Total Associated Payroll Costs</b>	<b>\$ 230,633</b>	<b>\$ 218,223</b>	<b>-</b>	<b>\$ 174,624</b>	<b>\$ 175,716</b>	<b>\$ 175,716</b>	<b>\$ 175,716</b>	<b>-</b>
<u>Purchased Services</u>									
320	Property Services	\$ 478	\$ 772		\$ 323	\$ 323	\$ 323	\$ 323	
340	Travel	1,878	1,181		1,896	1,896	1,896	1,896	
350	Communication	20,133	20,332		21,153	21,153	21,153	21,153	
380	Non-Instruct Prof & Tech Svcs	111,999	16,978		256,544	256,544	256,544	256,544	
390	Other Gen Prof & Tech Svcs	387	223		-	-	-	-	
	<b>Total Purchased Services</b>	<b>\$ 134,875</b>	<b>\$ 39,486</b>	<b>-</b>	<b>\$ 279,916</b>	<b>\$ 279,916</b>	<b>\$ 279,916</b>	<b>\$ 279,916</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>Supplies and Materials</b>								
410 Consumable Supplies & Materials	\$ 4,288	\$ 1,884		\$ 5,465	\$ 5,465	\$ 5,465	\$ 5,465	
440 Periodicals	110	-		444	444	444	444	
460 Non-consumable Items	-	337		444	444	444	444	
470 Computer Software	500	679		1,783	1,783	1,783	1,783	
480 Computer Hardware	155	-		1,471	1,471	1,471	1,471	
<b>Total Supplies and Materials</b>	<b>\$ 5,053</b>	<b>\$ 2,900</b>	<b>-</b>	<b>\$ 9,607</b>	<b>\$ 9,607</b>	<b>\$ 9,607</b>	<b>\$ 9,607</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 59	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 59</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Assessment &amp; Testing</b>	<b>\$ 813,950</b>	<b>\$ 675,333</b>	<b>4.00</b>	<b>\$ 757,744</b>	<b>\$ 750,211</b>	<b>\$ 750,211</b>	<b>\$ 750,211</b>	<b>4.00</b>
<b>2240 - Instructional Staff Development</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 1,914,863	\$ 2,252,750	34.50	\$ 2,377,741	\$ 2,468,575	\$ 2,468,575	\$ 2,468,575	35.00
112 Regular Classified	-	-		-	404,432	404,432	404,432	8.56
113 Supervisory Licensed	-	-		-	57,055	57,055	57,055	0.50
115 Sabbaticals	-	-		507,150	519,454	519,454	519,454	
121 Licensed Substitutes	31,324	40,331		155,698	101,522	101,522	101,522	
122 Classified Substitutes	87	320		1,375	1,399	1,399	1,399	
123 Temporary Licensed	-	-		5,938	6,086	6,086	6,086	
124 Temporary Classified	192	-		-	-	-	-	
130 Licensed Staff Differentials	2,803	15,277		28,756	13,515	13,515	13,515	
130 Licensed Additional Earnings	924,107	801,837		241,470	320,359	320,359	320,359	
130 Classified Additional Earnings	3,444	51,863		7,695	4,808	4,808	4,808	
<b>Total Salaries and Wages</b>	<b>\$ 2,876,820</b>	<b>\$ 3,162,378</b>	<b>34.50</b>	<b>\$ 3,325,823</b>	<b>\$ 3,897,205</b>	<b>\$ 3,897,205</b>	<b>\$ 3,897,205</b>	<b>44.06</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 635,211	\$ 683,529		\$ 850,856	\$ 1,101,296	\$ 1,101,296	\$ 1,101,296	
220 Social Security Contribution	212,725	235,085		248,567	289,448	289,448	289,448	
230 Other Required Payroll Costs	35,827	40,277		40,711	63,109	63,109	63,109	
240 Employee Insur & Other Contract Benefits	373,723	417,070		475,712	770,672	770,672	770,672	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,257,486</b>	<b>\$ 1,375,961</b>	<b>-</b>	<b>\$ 1,615,846</b>	<b>\$ 2,224,525</b>	<b>\$ 2,224,525</b>	<b>\$ 2,224,525</b>	<b>-</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 55,896	\$ 28,000	\$ 28,000	\$ 28,000	
320 Property Services	10,334	3,808		1,522	27,236	27,236	27,236	
340 Travel	412,971	392,608		379,293	413,467	413,467	413,467	
350 Communication	3,240	1,096		114,093	71,289	71,289	71,289	
380 Non-Instruct Prof & Tech Svcs	71,170	40,356		104,658	89,772	89,772	89,772	
390 Other Gen Prof & Tech Svcs	-	-		-	56,535	56,535	56,535	
<b>Total Purchased Services</b>	<b>\$ 497,715</b>	<b>\$ 437,868</b>	<b>-</b>	<b>\$ 655,462</b>	<b>\$ 686,299</b>	<b>\$ 686,299</b>	<b>\$ 686,299</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 50,924	\$ 17,994		\$ 45,449	\$ 68,236	\$ 68,236	\$ 68,236	
420 Textbooks	-	-		347	347	347	347	
440 Periodicals	94	-		676	2,002	2,002	2,002	
460 Non-consumable Items	1,154	284		20,927	10,873	10,873	10,873	
470 Computer Software	-	-		-	8,297	8,297	8,297	
480 Computer Hardware	-	-		165,048	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 52,172</b>	<b>\$ 18,278</b>	<b>-</b>	<b>\$ 232,447</b>	<b>\$ 89,755</b>	<b>\$ 89,755</b>	<b>\$ 89,755</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 7,635	\$ 10,632		\$ 3,947	\$ 12,679	\$ 12,679	\$ 12,679	
670 Licenses & Permits	-	207		-	-	-	-	
<b>Total Other</b>	<b>\$ 7,635</b>	<b>\$ 10,839</b>	<b>-</b>	<b>\$ 3,947</b>	<b>\$ 12,679</b>	<b>\$ 12,679</b>	<b>\$ 12,679</b>	<b>-</b>
<b>Total Instructional Staff Development</b>	<b>\$ 4,691,828</b>	<b>\$ 5,005,324</b>	<b>34.50</b>	<b>\$ 5,833,525</b>	<b>\$ 6,910,463</b>	<b>\$ 6,910,463</b>	<b>\$ 6,910,463</b>	<b>44.06</b>
<b>Total Support Services - Instructional Staff</b>	<b>\$ 12,243,375</b>	<b>\$ 12,539,359</b>	<b>127.67</b>	<b>\$ 15,117,661</b>	<b>\$ 16,566,672</b>	<b>\$ 16,566,672</b>	<b>\$ 16,566,672</b>	<b>138.81</b>
<b>2300 - Support Services - General Administration</b>								
<b>2310 - Board of Education Services</b>								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 501	\$ 660		\$ 892	\$ 914	\$ 914	\$ 914	
<b>Total Salaries and Wages</b>	<b>\$ 501</b>	<b>\$ 660</b>	<b>-</b>	<b>\$ 892</b>	<b>\$ 914</b>	<b>\$ 914</b>	<b>\$ 914</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 121	\$ 160		\$ 284	\$ 288	\$ 288	\$ 288	
220 Social Security Contribution	38	50		69	70	70	70	
230 Other Required Payroll Costs	6	9		12	15	15	15	
<b>Total Associated Payroll Costs</b>	<b>\$ 165</b>	<b>\$ 219</b>	<b>-</b>	<b>\$ 365</b>	<b>\$ 373</b>	<b>\$ 373</b>	<b>\$ 373</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ 4,254	\$ 4,412		\$ 14,884	\$ 14,884	\$ 14,884	\$ 14,884	
350 Communication	2,429	1,308		6,601	6,601	6,601	6,601	
380 Non-Instruct Prof & Tech Svcs	358,909	506,441		506,462	506,462	506,462	506,462	
390 Other Gen Prof & Tech Svcs	-	-		1,036	1,036	1,036	1,036	
<b>Total Purchased Services</b>	<b>\$ 365,592</b>	<b>\$ 512,161</b>	<b>-</b>	<b>\$ 528,983</b>	<b>\$ 528,983</b>	<b>\$ 528,983</b>	<b>\$ 528,983</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,333	\$ 1,320		\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	
480 Computer Hardware	-	-		1,270	1,270	1,270	1,270	
<b>Total Supplies and Materials</b>	<b>\$ 1,333</b>	<b>\$ 1,320</b>	<b>-</b>	<b>\$ 4,320</b>	<b>\$ 4,320</b>	<b>\$ 4,320</b>	<b>\$ 4,320</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 18,940	\$ 18,940		\$ 34,242	\$ 34,242	\$ 34,242	\$ 34,242	
<b>Total Other</b>	<b>\$ 18,940</b>	<b>\$ 18,940</b>	<b>-</b>	<b>\$ 34,242</b>	<b>\$ 34,242</b>	<b>\$ 34,242</b>	<b>\$ 34,242</b>	<b>-</b>
<b>Total Board of Education Services</b>	<b>\$ 386,531</b>	<b>\$ 533,300</b>	<b>-</b>	<b>\$ 568,802</b>	<b>\$ 568,832</b>	<b>\$ 568,832</b>	<b>\$ 568,832</b>	<b>-</b>
<b>2320 - Executive Administration Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 224,853	\$ 155,228	3.00	\$ 177,229	\$ 174,670	\$ 174,670	\$ 174,670	3.00
113 Supervisory Licensed	467,414	506,923	3.00	525,994	539,974	539,974	539,974	3.00
114 Supervisory Classified	250,763	254,275	2.00	262,524	279,009	279,009	279,009	2.00
117 Unused Leave	-	11,387		-	-	-	-	
121 Licensed Substitutes	174	175		-	-	-	-	
122 Classified Substitutes	-	-		2,340	2,381	2,381	2,381	
124 Temporary Classified	1,466	-		-	-	-	-	
130 Licensed Additional Earnings	-	10,293		8,524	8,694	8,694	8,694	
130 Classified Additional Earnings	-	98		-	-	-	-	
130 Car Allowance	3,000	15,115		6,000	15,000	15,000	15,000	
<b>Total Salaries and Wages</b>	<b>\$ 947,670</b>	<b>\$ 953,494</b>	<b>8.00</b>	<b>\$ 982,611</b>	<b>\$ 1,019,728</b>	<b>\$ 1,019,728</b>	<b>\$ 1,019,728</b>	<b>8.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 236,181	\$ 236,895		\$ 303,567	\$ 316,737	\$ 316,737	\$ 316,737	
220 Social Security Contribution	64,765	62,474		65,343	65,354	65,354	65,354	
230 Other Required Payroll Costs	11,177	10,902		12,089	16,568	16,568	16,568	
240 Employee Insur & Other Contract Benefits	137,398	150,258		162,808	159,346	159,346	159,346	
<b>Total Associated Payroll Costs</b>	<b>\$ 449,521</b>	<b>\$ 460,529</b>	<b>-</b>	<b>\$ 543,807</b>	<b>\$ 558,005</b>	<b>\$ 558,005</b>	<b>\$ 558,005</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 1,289	\$ 1,290		\$ 1,123	\$ 1,123	\$ 1,123	\$ 1,123	
330 Student Transportation Services	1,874	1,790		-	-	-	-	
340 Travel	6,160	2,672		30,253	30,253	30,253	30,253	
350 Communication	5,246	4,920		9,995	9,995	9,995	9,995	
380 Non-Instruct Prof & Tech Svcs	33,428	30,832		17,397	17,397	17,397	17,397	
390 Other Gen Prof & Tech Svcs	390	3,500		141	141	141	141	
<b>Total Purchased Services</b>	<b>\$ 48,387</b>	<b>\$ 45,004</b>	<b>-</b>	<b>\$ 58,909</b>	<b>\$ 58,909</b>	<b>\$ 58,909</b>	<b>\$ 58,909</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 4,389	\$ 6,637		\$ 7,929	\$ 7,929	\$ 7,929	\$ 7,929	
460 Non-consumable Items	2,627	1,232		3,600	3,600	3,600	3,600	
470 Computer Software	-	-		212	212	212	212	
480 Computer Hardware	80	-		4,413	4,413	4,413	4,413	
<b>Total Supplies and Materials</b>	<b>\$ 7,096</b>	<b>\$ 7,869</b>	<b>-</b>	<b>\$ 16,154</b>	<b>\$ 16,154</b>	<b>\$ 16,154</b>	<b>\$ 16,154</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 4,669	\$ 5,904		\$ 8,869	\$ 8,869	\$ 8,869	\$ 8,869	
<b>Total Other</b>	<b>\$ 4,669</b>	<b>\$ 5,904</b>	<b>-</b>	<b>\$ 8,869</b>	<b>\$ 8,869</b>	<b>\$ 8,869</b>	<b>\$ 8,869</b>	<b>-</b>
<b>Total Executive Administration Services</b>	<b>\$ 1,457,343</b>	<b>\$ 1,472,800</b>	<b>8.00</b>	<b>\$ 1,610,350</b>	<b>\$ 1,661,665</b>	<b>\$ 1,661,665</b>	<b>\$ 1,661,665</b>	<b>8.00</b>
<b>Total Support Services - General Administration</b>	<b>\$ 1,843,874</b>	<b>\$ 2,006,100</b>	<b>8.00</b>	<b>\$ 2,179,152</b>	<b>\$ 2,230,497</b>	<b>\$ 2,230,497</b>	<b>\$ 2,230,497</b>	<b>8.00</b>
<b>2400 - School Administration</b>								
<b>2410 - Office of the Principal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 7,714,494	\$ 7,891,247	221.55	\$ 8,428,494	\$ 8,637,475	\$ 8,637,475	\$ 8,637,475	222.64
113 Supervisory Licensed	9,516,049	10,148,132	99.00	10,386,549	10,459,676	10,459,676	10,459,676	97.70
121 Licensed Substitutes	4,441	2,152		2,519	2,563	2,563	2,563	
122 Classified Substitutes	103,732	109,429		189,521	192,838	192,838	192,838	
123 Temporary Licensed	-	-		8,128	8,331	8,331	8,331	
124 Temporary Classified	7,118	13,521		10,402	10,662	10,662	10,662	
130 Licensed Staff Differentials	571	1,854		-	-	-	-	
130 Licensed Additional Earnings	24,990	27,259		7,303	9,335	9,335	9,335	
130 Classified Additional Earnings	59,629	61,951		50,363	56,188	56,188	56,188	
<b>Total Salaries and Wages</b>	<b>\$ 17,431,024</b>	<b>\$ 18,255,545</b>	<b>320.55</b>	<b>\$ 19,083,279</b>	<b>\$ 19,377,068</b>	<b>\$ 19,377,068</b>	<b>\$ 19,377,068</b>	<b>320.34</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,005,519	\$ 4,150,015		\$ 5,345,120	\$ 5,752,677	\$ 5,752,677	\$ 5,752,677	
220 Social Security Contribution	1,280,956	1,345,816		1,408,873	1,430,993	1,430,993	1,430,993	
230 Other Required Payroll Costs	218,751	236,025		250,470	341,881	341,881	341,881	
240 Employee Insur & Other Contract Benefits	3,918,348	4,193,864		4,521,464	4,565,657	4,565,657	4,565,657	
<b>Total Associated Payroll Costs</b>	<b>\$ 9,423,574</b>	<b>\$ 9,925,720</b>	<b>-</b>	<b>\$ 11,525,927</b>	<b>\$ 12,091,208</b>	<b>\$ 12,091,208</b>	<b>\$ 12,091,208</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 589	\$ 191	\$ 191	\$ 191	
320 Property Services	37,902	34,214		73,076	55,865	55,865	55,865	
340 Travel	43,359	29,973		61,141	60,448	60,448	60,448	
350 Communication	345,847	339,591		388,371	393,408	393,408	393,408	
380 Non-Instruct Prof & Tech Svcs	90,482	123,473		33,022	33,022	33,022	33,022	
390 Other Gen Prof & Tech Svcs	56,202	43,171		10,706	10,942	10,942	10,942	
<b>Total Purchased Services</b>	<b>\$ 573,792</b>	<b>\$ 570,422</b>	<b>-</b>	<b>\$ 566,905</b>	<b>\$ 553,876</b>	<b>\$ 553,876</b>	<b>\$ 553,876</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 297,717	\$ 310,078		\$ 581,738	\$ 600,092	\$ 600,092	\$ 600,092	
440 Periodicals	1,440	1,196		956	956	956	956	
460 Non-consumable Items	192,023	145,277		112,565	109,599	109,599	109,599	
470 Computer Software	6,541	5,737		25,090	25,240	25,240	25,240	
480 Computer Hardware	62,034	42,713		25,926	25,926	25,926	25,926	
<b>Total Supplies and Materials</b>	<b>\$ 559,755</b>	<b>\$ 505,001</b>	<b>-</b>	<b>\$ 746,275</b>	<b>\$ 761,813</b>	<b>\$ 761,813</b>	<b>\$ 761,813</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Building Acquisition	\$ -	\$ 24,521		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	10,709	24,315		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 10,709</b>	<b>\$ 48,836</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 12,567	\$ 16,795		\$ 13,697	\$ 13,697	\$ 13,697	\$ 13,697	
670 Licenses & Permits	237	949		-	-	-	-	
<b>Total Other</b>	<b>\$ 12,804</b>	<b>\$ 17,744</b>	<b>-</b>	<b>\$ 13,697</b>	<b>\$ 13,697</b>	<b>\$ 13,697</b>	<b>\$ 13,697</b>	<b>-</b>
<b>Total Office of the Principal Services</b>	<b>\$ 28,011,658</b>	<b>\$ 29,323,268</b>	<b>320.55</b>	<b>\$ 31,936,083</b>	<b>\$ 32,797,662</b>	<b>\$ 32,797,662</b>	<b>\$ 32,797,662</b>	<b>320.34</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
<b>2490 - Other Support Services - School Administration</b>									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 77,820	\$ 42,864	0.50	\$ 32,978	\$ 34,639	\$ 34,639	\$ 34,639	0.50	
112 Regular Classified	397,804	423,128	9.33	451,135	386,260	386,260	386,260	8.00	
113 Supervisory Licensed	828,928	951,505	7.50	937,471	959,490	959,490	959,490	7.50	
117 Unused Leave	2,664	-		-	-	-	-		
122 Classified Substitutes	3,350	1,696		3,137	3,192	3,192	3,192		
130 Licensed Staff Differentials	3,898	-		-	-	-	-		
130 Licensed Additional Earnings	34,147	1,187		2,040	2,081	2,081	2,081		
130 Classified Additional Earnings	2,782	3,438		10,420	10,425	10,425	10,425		
130 Car Allowance	7,500	12,000		15,000	15,000	15,000	15,000		
<b>Total Salaries and Wages</b>	<b>\$ 1,358,893</b>	<b>\$ 1,435,818</b>	<b>17.33</b>	<b>\$ 1,452,181</b>	<b>\$ 1,411,087</b>	<b>\$ 1,411,087</b>	<b>\$ 1,411,087</b>	<b>16.00</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 313,520	\$ 338,844		\$ 434,018	\$ 416,283	\$ 416,283	\$ 416,283		
220 Social Security Contribution	99,771	103,253		108,881	102,510	102,510	102,510		
230 Other Required Payroll Costs	16,274	16,914		17,980	23,054	23,054	23,054		
240 Employee Insur & Other Contract Benefits	227,951	249,557		249,098	228,213	228,213	228,213		
<b>Total Associated Payroll Costs</b>	<b>\$ 657,516</b>	<b>\$ 708,568</b>	<b>-</b>	<b>\$ 809,977</b>	<b>\$ 770,060</b>	<b>\$ 770,060</b>	<b>\$ 770,060</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Prizes & Awards	\$ 200	\$ -		\$ -	\$ -	\$ -	\$ -		
320 Property Services	1,604	9,012		10,638	10,638	10,638	10,638		
330 Student Transportation Services	1,785	481		-	-	-	-		
340 Travel	25,694	19,106		30,888	30,888	30,888	30,888		
350 Communication	36,197	17,333		92,934	92,934	92,934	92,934		
380 Non-Instruct Prof & Tech Svcs	10,857	3,057		504	504	504	504		
390 Other Gen Prof & Tech Svcs	574	2,939		2,403	2,403	2,403	2,403		
<b>Total Purchased Services</b>	<b>\$ 76,911</b>	<b>\$ 51,928</b>	<b>-</b>	<b>\$ 137,367</b>	<b>\$ 137,367</b>	<b>\$ 137,367</b>	<b>\$ 137,367</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 26,506	\$ 41,021		\$ 56,589	\$ 56,589	\$ 56,589	\$ 56,589		
440 Periodicals	348	270		358	358	358	358		
460 Non-consumable Items	19,287	13,912		8,142	8,142	8,142	8,142		
470 Computer Software	52	549		2,717	2,717	2,717	2,717		
480 Computer Hardware	2,007	4,963		9,813	9,813	9,813	9,813		
<b>Total Supplies and Materials</b>	<b>\$ 48,200</b>	<b>\$ 60,715</b>	<b>-</b>	<b>\$ 77,619</b>	<b>\$ 77,619</b>	<b>\$ 77,619</b>	<b>\$ 77,619</b>	<b>-</b>	

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 1,852	\$ 1,451		\$ 6,383	\$ 6,383	\$ 6,383	\$ 6,383	
<b>Total Other</b>	<b>\$ 1,852</b>	<b>\$ 1,451</b>	<b>-</b>	<b>\$ 6,383</b>	<b>\$ 6,383</b>	<b>\$ 6,383</b>	<b>\$ 6,383</b>	<b>-</b>
<b>Total Other Support Services - School Administration</b>	<b>\$ 2,143,372</b>	<b>\$ 2,258,480</b>	<b>17.33</b>	<b>\$ 2,483,527</b>	<b>\$ 2,402,516</b>	<b>\$ 2,402,516</b>	<b>\$ 2,402,516</b>	<b>16.00</b>
<b>Total School Administration</b>	<b>\$ 30,155,030</b>	<b>\$ 31,581,748</b>	<b>337.88</b>	<b>\$ 34,419,610</b>	<b>\$ 35,200,178</b>	<b>\$ 35,200,178</b>	<b>\$ 35,200,178</b>	<b>336.34</b>
<b>2500 - Support Services - Business</b>								
<b>2520 - Fiscal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 882,544	\$ 903,033	19.50	\$ 1,081,089	\$ 1,134,116	\$ 1,134,116	\$ 1,134,116	20.70
114 Supervisory Classified	217,905	249,256	3.00	305,732	320,380	320,380	320,380	3.00
124 Temporary Classified	22,888	14,684		8,533	-	-	-	
130 Classified Additional Earnings	15,333	6,162		31,541	31,215	31,215	31,215	
130 Car Allowance	9,000	-		9,000	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,147,670</b>	<b>\$ 1,173,135</b>	<b>22.50</b>	<b>\$ 1,435,895</b>	<b>\$ 1,485,711</b>	<b>\$ 1,485,711</b>	<b>\$ 1,485,711</b>	<b>23.70</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 260,621	\$ 241,819		\$ 416,703	\$ 421,777	\$ 421,777	\$ 421,777	
220 Social Security Contribution	85,443	87,978		106,426	109,477	109,477	109,477	
230 Other Required Payroll Costs	13,839	56,127		18,048	34,522	34,522	34,522	
240 Employee Insur & Other Contract Benefits	242,849	256,251		310,384	354,100	354,100	354,100	
<b>Total Associated Payroll Costs</b>	<b>\$ 602,752</b>	<b>\$ 642,175</b>	<b>-</b>	<b>\$ 851,561</b>	<b>\$ 919,876</b>	<b>\$ 919,876</b>	<b>\$ 919,876</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 1,631	\$ 2,451		\$ 1,970	\$ 1,970	\$ 1,970	\$ 1,970	
340 Travel	12,315	9,577		33,015	33,015	33,015	33,015	
350 Communication	24,456	29,568		46,891	46,891	46,891	46,891	
380 Non-Instruct Prof & Tech Svcs	79,654	79,811		77,067	77,067	77,067	77,067	
390 Other Gen Prof & Tech Svcs	38,280	44,050		7,674	7,674	7,674	7,674	
<b>Total Purchased Services</b>	<b>\$ 156,336</b>	<b>\$ 165,457</b>	<b>-</b>	<b>\$ 166,617</b>	<b>\$ 166,617</b>	<b>\$ 166,617</b>	<b>\$ 166,617</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 16,677	\$ 14,005		\$ 15,808	\$ 16,653	\$ 16,653	\$ 16,653	
440 Periodicals	220	-		845	-	-	-	
460 Non-consumable Items	13,278	6,388		1,734	1,734	1,734	1,734	
470 Computer Software	-	-		49,659	49,659	49,659	49,659	
480 Computer Hardware	348	491		11,467	11,467	11,467	11,467	
<b>Total Supplies and Materials</b>	<b>\$ 30,523</b>	<b>\$ 20,884</b>	<b>-</b>	<b>\$ 79,513</b>	<b>\$ 79,513</b>	<b>\$ 79,513</b>	<b>\$ 79,513</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 11,883	\$ 3,537		\$ 34,665	\$ 34,665	\$ 34,665	\$ 34,665	
<b>Total Other</b>	<b>\$ 11,883</b>	<b>\$ 3,537</b>	<b>-</b>	<b>\$ 34,665</b>	<b>\$ 34,665</b>	<b>\$ 34,665</b>	<b>\$ 34,665</b>	<b>-</b>
<b>Total Fiscal Services</b>	<b>\$ 1,949,164</b>	<b>\$ 2,005,188</b>	<b>22.50</b>	<b>\$ 2,568,251</b>	<b>\$ 2,686,382</b>	<b>\$ 2,686,382</b>	<b>\$ 2,686,382</b>	<b>23.70</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 8,632,509	\$ 9,119,120	233.13	\$ 9,908,368	\$ 10,218,435	\$ 10,218,435	\$ 10,218,435	234.63
114 Supervisory Classified	524,808	502,703	6.00	627,179	751,565	751,565	751,565	7.00
122 Classified Substitutes	274,583	301,159		419,563	426,906	426,906	426,906	
124 Temporary Classified	515,068	526,545		446,316	459,660	459,660	459,660	
130 Licensed Additional Earnings	-	2,942		-	-	-	-	
130 Classified Additional Earnings	264,239	120,941		191,798	212,925	212,925	212,925	
<b>Total Salaries and Wages</b>	<b>\$ 10,211,207</b>	<b>\$ 10,573,410</b>	<b>239.13</b>	<b>\$ 11,593,224</b>	<b>\$ 12,069,491</b>	<b>\$ 12,069,491</b>	<b>\$ 12,069,491</b>	<b>241.63</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,156,955	\$ 2,229,906		\$ 3,067,946	\$ 3,201,311	\$ 3,201,311	\$ 3,201,311	
220 Social Security Contribution	740,603	774,957		851,705	888,610	888,610	888,610	
230 Other Required Payroll Costs	852,803	865,756		1,028,209	1,549,204	1,549,204	1,549,204	
240 Employee Insur & Other Contract Benefits	2,905,865	2,954,851		3,203,101	3,379,829	3,379,829	3,379,829	
<b>Total Associated Payroll Costs</b>	<b>\$ 6,656,226</b>	<b>\$ 6,825,470</b>	<b>-</b>	<b>\$ 8,150,961</b>	<b>\$ 9,018,954</b>	<b>\$ 9,018,954</b>	<b>\$ 9,018,954</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 6,812,966	\$ 7,454,600		\$ 7,685,553	\$ 7,888,307	\$ 7,888,307	\$ 7,888,307	
340 Travel	17,649	22,639		55,207	55,707	55,707	55,707	
350 Communication	80,231	67,515		50,503	50,953	50,953	50,953	
380 Non-Instruct Prof & Tech Svcs	1,097,102	1,516,909		1,163,541	1,180,541	1,180,541	1,180,541	
390 Other Gen Prof & Tech Svcs	798,645	525,081		823,750	823,750	823,750	823,750	
<b>Total Purchased Services</b>	<b>\$ 8,806,593</b>	<b>\$ 9,586,744</b>	<b>-</b>	<b>\$ 9,778,554</b>	<b>\$ 9,999,258</b>	<b>\$ 9,999,258</b>	<b>\$ 9,999,258</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,297,816	\$ 1,341,827		\$ 1,132,834	\$ 1,133,634	\$ 1,133,634	\$ 1,133,634	
440 Periodicals	98	-		-	-	-	-	
460 Non-consumable Items	116,697	91,011		180,063	181,263	181,263	181,263	
470 Computer Software	447	41,201		50,171	74,811	74,811	74,811	
480 Computer Hardware	250	3,806		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,415,308</b>	<b>\$ 1,477,845</b>	<b>-</b>	<b>\$ 1,363,068</b>	<b>\$ 1,389,708</b>	<b>\$ 1,389,708</b>	<b>\$ 1,389,708</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>Capital Outlay</b>								
520 Building Acquisition	\$ -	\$ 80,324		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	-	8,900		-	-	-	-	
540 Depreciable Equipment	7,450	46,396		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 7,450</b>	<b>\$ 135,620</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 5,270	\$ 4,656		\$ 326	\$ 18,326	\$ 18,326	\$ 18,326	
670 Licenses & Permits	20,374	14,999		48,661	48,661	48,661	48,661	
<b>Total Other</b>	<b>\$ 25,644</b>	<b>\$ 19,655</b>	<b>-</b>	<b>\$ 48,987</b>	<b>\$ 66,987</b>	<b>\$ 66,987</b>	<b>\$ 66,987</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 27,122,428</b>	<b>\$ 28,618,744</b>	<b>239.13</b>	<b>\$ 30,934,794</b>	<b>\$ 32,544,398</b>	<b>\$ 32,544,398</b>	<b>\$ 32,544,398</b>	<b>241.63</b>
<b>2550 - Student Transportation Services</b>								
<b>Salaries and Wages</b>								
112 Regular Classified*	\$ 7,748,528	\$ 8,300,008	282.89	\$ 10,227,250	\$ 10,524,731	\$ 10,524,731	\$ 10,678,289	282.89
112 Salary Credits*	(1,087,305)	(1,284,682)		(1,852,779)	(1,988,407)	(1,988,407)	(1,988,407)	
114 Supervisory Classified	280,507	292,147	3.00	297,866	307,470	307,470	307,470	3.00
122 Classified Substitutes	221,682	82,467		393,924	400,818	400,818	400,818	
124 Temporary Classified	59,072	244,681		26,203	26,858	26,858	26,858	
130 Classified Additional Earnings	537,114	564,102		558,231	566,524	566,524	566,524	
<b>Total Salaries and Wages</b>	<b>\$ 7,759,598</b>	<b>\$ 8,198,723</b>	<b>285.89</b>	<b>\$ 9,650,695</b>	<b>\$ 9,837,994</b>	<b>\$ 9,837,994</b>	<b>\$ 9,991,552</b>	<b>285.89</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 1,634,823	\$ 1,702,384		\$ 2,649,188	\$ 2,708,918	\$ 2,708,918	\$ 2,757,134	
220 Social Security Contribution	579,267	622,101		743,819	746,204	746,204	757,952	
230 Other Required Payroll Costs	593,893	639,291		720,510	1,191,831	1,191,831	1,211,685	
240 Employee Insur & Other Contract Benefits	2,957,214	3,202,152		3,852,006	4,023,018	4,023,018	4,089,642	
<b>Total Associated Payroll Costs</b>	<b>\$ 5,765,197</b>	<b>\$ 6,165,928</b>	<b>-</b>	<b>\$ 7,965,523</b>	<b>\$ 8,669,971</b>	<b>\$ 8,669,971</b>	<b>\$ 8,816,413</b>	<b>-</b>
<b>Purchased Services</b>								
320 Property Services	\$ 47,498	\$ 52,517		\$ 106,192	\$ 152,352	\$ 152,352	\$ 152,352	
330 Student Transportation Services	50,953	45,863		163,478	163,478	163,478	163,478	
340 Travel	15,087	22,694		19,811	19,811	19,811	19,811	
350 Communication	39,006	54,763		33,065	33,065	33,065	33,065	
380 Non-Instruct Prof & Tech Svcs	210,187	175,966		116,126	116,126	116,126	116,126	
390 Other Gen Prof & Tech Svcs	-	285		129,630	129,630	129,630	129,630	
<b>Total Purchased Services</b>	<b>\$ 362,731</b>	<b>\$ 352,088</b>	<b>-</b>	<b>\$ 568,302</b>	<b>\$ 614,462</b>	<b>\$ 614,462</b>	<b>\$ 614,462</b>	<b>-</b>

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



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials*	\$ 2,206,777	\$ 2,565,795		\$ 3,951,722	\$ 4,124,299	\$ 4,124,299	\$ 4,124,299	
410 Transportation Allocation Credit*	(1,538,825)	(1,676,176)		(2,730,102)	(2,730,102)	(2,730,102)	(2,730,102)	
440 Periodicals	1,846	215		797	797	797	797	
460 Non-consumable Items	20,796	18,324		8,952	8,952	8,952	8,952	
470 Computer Software	36,573	43,714		40,686	40,686	40,686	40,686	
480 Computer Hardware	6,780	6,065		5,470	5,470	5,470	5,470	
<b>Total Supplies and Materials</b>	<b>\$ 733,947</b>	<b>\$ 957,937</b>	<b>-</b>	<b>\$ 1,277,525</b>	<b>\$ 1,450,102</b>	<b>\$ 1,450,102</b>	<b>\$ 1,450,102</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 150,681	\$ 30,959		\$ 34,646	\$ 34,646	\$ 34,646	\$ 1,634,646	
<b>Total Capital Outlay</b>	<b>\$ 150,681</b>	<b>\$ 30,959</b>	<b>-</b>	<b>\$ 34,646</b>	<b>\$ 34,646</b>	<b>\$ 34,646</b>	<b>\$ 1,634,646</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 10,352	\$ 10,083		\$ 9,651	\$ 9,651	\$ 9,651	\$ 9,651	
650 Insurance	218,597	118,451		86,595	86,595	86,595	86,595	
670 Licenses & Permits	8,781	2,806		306	306	306	306	
<b>Total Other</b>	<b>\$ 237,730</b>	<b>\$ 131,340</b>	<b>-</b>	<b>\$ 96,552</b>	<b>\$ 96,552</b>	<b>\$ 96,552</b>	<b>\$ 96,552</b>	<b>-</b>
<b>Total Student Transportation Services</b>	<b>\$ 15,009,884</b>	<b>\$ 15,836,975</b>	<b>285.89</b>	<b>\$ 19,593,243</b>	<b>\$ 20,703,727</b>	<b>\$ 20,703,727</b>	<b>\$ 22,603,727</b>	<b>285.89</b>
<b>2570 - Internal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 784,749	\$ 761,181	10.00	\$ 965,909	\$ 905,113	\$ 905,113	\$ 905,113	10.00
114 Supervisory Classified	-	87,598	1.00	92,925	98,576	98,576	98,576	1.00
122 Classified Substitutes	-	-		3,714	3,779	3,779	3,779	
124 Temporary Classified	12,048	14,087		16,773	17,192	17,192	17,192	
130 Classified Additional Earnings	4,401	2,537		27,494	27,987	27,987	27,987	
<b>Total Salaries and Wages</b>	<b>\$ 801,198</b>	<b>\$ 865,403</b>	<b>11.00</b>	<b>\$ 1,106,815</b>	<b>\$ 1,052,647</b>	<b>\$ 1,052,647</b>	<b>\$ 1,052,647</b>	<b>11.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 112,142	\$ 109,238		\$ 149,980	\$ 165,230	\$ 165,230	\$ 165,230	
220 Social Security Contribution	37,276	36,907		42,464	44,307	44,307	44,307	
230 Other Required Payroll Costs	12,454	12,573		14,026	20,408	20,408	20,408	
240 Employee Insur & Other Contract Benefits	150,574	143,574		159,492	159,878	159,878	159,878	
<b>Total Associated Payroll Costs</b>	<b>\$ 312,446</b>	<b>\$ 302,292</b>	<b>-</b>	<b>\$ 365,962</b>	<b>\$ 389,823</b>	<b>\$ 389,823</b>	<b>\$ 389,823</b>	<b>-</b>

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

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 2,280	\$ 610		\$ 9,315	\$ 9,315	\$ 9,315	\$ 9,315	
340 Travel	2,902	1,893		8,396	8,396	8,396	8,396	
350 Communication	13,261	9,985		23,168	23,168	23,168	23,168	
380 Non-Instruct Prof & Tech Svcs	321	1,916		2,154	2,154	2,154	2,154	
390 Other Gen Prof & Tech Svcs	5,082	6,785		(677,869)	475	475	475	
<b>Total Purchased Services</b>	<b>\$ 23,846</b>	<b>\$ 21,189</b>	<b>-</b>	<b>\$ (634,836)</b>	<b>\$ 43,508</b>	<b>\$ 43,508</b>	<b>\$ 43,508</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ (30,935)	\$ (43,603)		\$ 630,570	\$ 30,616	\$ 30,616	\$ 30,616	
460 Non-consumable Items	3,022	880		2,112	2,112	2,112	2,112	
470 Computer Software	25,000	25,000		39,148	39,148	39,148	39,148	
480 Computer Hardware	-	1,180		7,020	7,020	7,020	7,020	
<b>Total Supplies and Materials</b>	<b>\$ (2,913)</b>	<b>\$ (16,543)</b>	<b>-</b>	<b>\$ 678,850</b>	<b>\$ 78,896</b>	<b>\$ 78,896</b>	<b>\$ 78,896</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 810	\$ 1,080		\$ 6,361	\$ 6,361	\$ 6,361	\$ 6,361	
670 Licenses & Permits	1,322	1,352		1,285	1,285	1,285	1,285	
<b>Total Other</b>	<b>\$ 2,132</b>	<b>\$ 2,432</b>	<b>-</b>	<b>\$ 7,646</b>	<b>\$ 7,646</b>	<b>\$ 7,646</b>	<b>\$ 7,646</b>	<b>-</b>
<b>Total Internal Services</b>	<b>\$ 1,136,709</b>	<b>\$ 1,174,773</b>	<b>11.00</b>	<b>\$ 1,524,437</b>	<b>\$ 1,572,520</b>	<b>\$ 1,572,520</b>	<b>\$ 1,572,520</b>	<b>11.00</b>
<b>Total Support Services - Business</b>	<b>\$ 45,218,185</b>	<b>\$ 47,635,680</b>	<b>558.52</b>	<b>\$ 54,620,725</b>	<b>\$ 57,507,027</b>	<b>\$ 57,507,027</b>	<b>\$ 59,407,027</b>	<b>562.22</b>
<b>2600 - Support Services - Central Activities</b>								
<b>2630 - Information Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 245,985	\$ 249,525	4.00	\$ 257,508	\$ 316,671	\$ 316,671	\$ 316,671	5.00
114 Supervisory Classified	-	-		-	119,819	119,819	119,819	1.00
122 Classified Substitutes	-	-		459	-	-	-	
130 Classified Additional Earnings	388	150		1,328	1,740	1,740	1,740	
130 Car Allowance	-	-		-	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 246,373</b>	<b>\$ 249,675</b>	<b>4.00</b>	<b>\$ 259,295</b>	<b>\$ 441,230</b>	<b>\$ 441,230</b>	<b>\$ 441,230</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 54,200	\$ 54,975		\$ 70,970	\$ 127,905	\$ 127,905	\$ 127,905	
220 Social Security Contribution	18,100	18,405		19,150	32,659	32,659	32,659	
230 Other Required Payroll Costs	2,989	3,005		3,260	7,244	7,244	7,244	
240 Employee Insur & Other Contract Benefits	56,487	61,041		63,116	94,104	94,104	94,104	
<b>Total Associated Payroll Costs</b>	<b>\$ 131,776</b>	<b>\$ 137,426</b>	<b>-</b>	<b>\$ 156,496</b>	<b>\$ 261,912</b>	<b>\$ 261,912</b>	<b>\$ 261,912</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>Purchased Services</b>								
320 Property Services	\$ 894	\$ 67		\$ 301	\$ 301	\$ 301	\$ 301	
340 Travel	8,808	2,206		3,691	3,691	3,691	3,691	
350 Communication	13,596	36,214		24,248	25,450	25,450	25,450	
380 Non-Instruct Prof & Tech Svcs	24,186	31,607		27,865	26,863	26,863	26,863	
390 Other Gen Prof & Tech Svcs	-	-		200	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 47,484</b>	<b>\$ 70,094</b>	<b>-</b>	<b>\$ 56,305</b>	<b>\$ 56,305</b>	<b>\$ 56,305</b>	<b>\$ 56,305</b>	<b>-</b>
<b>Supplies and Materials</b>								
410 Consumable Supplies & Materials	\$ 3,414	\$ 2,050		\$ 2,753	\$ 3,801	\$ 3,801	\$ 3,801	
440 Periodicals	373	971		892	892	892	892	
460 Non-consumable Items	4,345	1,847		5,533	2,989	2,989	2,989	
470 Computer Software	145	496		2,504	4,000	4,000	4,000	
480 Computer Hardware	-	270		972	972	972	972	
<b>Total Supplies and Materials</b>	<b>\$ 8,277</b>	<b>\$ 5,634</b>	<b>-</b>	<b>\$ 12,654</b>	<b>\$ 12,654</b>	<b>\$ 12,654</b>	<b>\$ 12,654</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 659	\$ 214		\$ 1,057	\$ 1,057	\$ 1,057	\$ 1,057	
<b>Total Other</b>	<b>\$ 659</b>	<b>\$ 214</b>	<b>-</b>	<b>\$ 1,057</b>	<b>\$ 1,057</b>	<b>\$ 1,057</b>	<b>\$ 1,057</b>	<b>-</b>
<b>Total Information Services</b>	<b>\$ 434,569</b>	<b>\$ 463,043</b>	<b>4.00</b>	<b>\$ 485,807</b>	<b>\$ 773,158</b>	<b>\$ 773,158</b>	<b>\$ 773,158</b>	<b>6.00</b>
<b>2640 - Staff Services</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 68,859	\$ 139,177	2.00	\$ 143,759	\$ 131,896	\$ 131,896	\$ 131,896	2.00
112 Regular Classified	1,490,969	1,550,704	32.00	1,657,308	1,561,455	1,561,455	1,561,455	29.00
113 Supervisory Licensed	427,414	499,981	4.50	524,613	429,601	429,601	429,601	3.50
114 Supervisory Classified	184,910	179,677	2.00	230,985	216,427	216,427	216,427	2.00
121 Licensed Substitutes	13,098	30,347		-	-	-	-	
122 Classified Substitutes	15,795	77,120		5,103	5,192	5,192	5,192	
123 Student Internship Program	372	(1,387)		-	-	-	-	
124 Temporary Classified	21,677	248		70,442	72,203	72,203	72,203	
130 Licensed Staff Differentials	1,888	8,478		17,308	8,254	8,254	8,254	
130 Licensed Additional Earnings	18,591	19,705		62,168	8,727	8,727	8,727	
130 New Teacher Orientation	31,125	34,836		24,250	24,735	24,735	24,735	
130 Classified Additional Earnings	6,864	8,135		26,236	26,413	26,413	26,413	
<b>Total Salaries and Wages</b>	<b>\$ 2,281,562</b>	<b>\$ 2,547,021</b>	<b>40.50</b>	<b>\$ 2,762,172</b>	<b>\$ 2,484,903</b>	<b>\$ 2,484,903</b>	<b>\$ 2,484,903</b>	<b>36.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 488,048	\$ 521,187		\$ 717,853	\$ 681,858	\$ 681,858	\$ 681,858	
220 Social Security Contribution	172,282	189,498		206,992	185,642	185,642	185,642	
230 Other Required Payroll Costs	28,243	30,802		34,620	40,891	40,891	40,891	
240 Classified Professional Dev	466,211	527,915		563,646	558,911	558,911	558,911	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,154,784</b>	<b>\$ 1,269,402</b>	<b>-</b>	<b>\$ 1,523,111</b>	<b>\$ 1,467,302</b>	<b>\$ 1,467,302</b>	<b>\$ 1,467,302</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 28,606	\$ 73,190		\$ 35,277	\$ 12,263	\$ 12,263	\$ 12,263	
330 Student Transportation Services	-	845		-	-	-	-	
340 Travel	27,768	40,092		61,545	44,268	44,268	44,268	
350 Communication	51,110	61,042		70,589	62,619	62,619	62,619	
380 Non-Instruct Prof & Tech Svcs	270,881	234,247		262,344	272,598	272,598	272,598	
390 Other Gen Prof & Tech Svcs	6,412	16,566		65,669	9,134	9,134	9,134	
<b>Total Purchased Services</b>	<b>\$ 384,777</b>	<b>\$ 425,982</b>	<b>-</b>	<b>\$ 495,424</b>	<b>\$ 400,882</b>	<b>\$ 400,882</b>	<b>\$ 400,882</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 51,708	\$ 45,174		\$ 60,471	\$ 34,795	\$ 34,795	\$ 34,795	
440 Periodicals	579	643		3,009	683	683	683	
460 Non-consumable Items	11,137	7,833		13,086	6,440	6,440	6,440	
470 Computer Software	720	4,209		7,971	1,674	1,674	1,674	
480 Computer Hardware	16,081	11,666		3,185	3,185	3,185	3,185	
<b>Total Supplies and Materials</b>	<b>\$ 80,225</b>	<b>\$ 69,525</b>	<b>-</b>	<b>\$ 87,722</b>	<b>\$ 46,777</b>	<b>\$ 46,777</b>	<b>\$ 46,777</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 73,378	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 73,378</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 5,301	\$ 10,308		\$ 13,455	\$ 4,723	\$ 4,723	\$ 4,723	
670 Licenses & Permits	3,010	9,626		-	1,000	1,000	1,000	
<b>Total Other</b>	<b>\$ 8,311</b>	<b>\$ 19,934</b>	<b>-</b>	<b>\$ 13,455</b>	<b>\$ 5,723</b>	<b>\$ 5,723</b>	<b>\$ 5,723</b>	<b>-</b>
<b>Total Staff Services</b>	<b>\$ 3,983,037</b>	<b>\$ 4,331,864</b>	<b>40.50</b>	<b>\$ 4,881,884</b>	<b>\$ 4,405,587</b>	<b>\$ 4,405,587</b>	<b>\$ 4,405,587</b>	<b>36.50</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18		Proposed	2018-19		FTE
			FTE	Adopted		Approved	Adopted	
<b>2660 - Technology Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 4,007,427	\$ 4,124,459	73.91	\$ 4,879,279	\$ 4,846,864	\$ 4,846,864	\$ 4,846,864	71.91
114 Supervisory Classified	470,286	594,020	6.00	638,714	752,414	752,414	752,414	7.00
122 Classified Substitutes	153	42		24,496	24,925	24,925	24,925	
124 Temporary Classified	14,135	69,828		-	-	-	-	
130 Classified Additional Earnings	9,810	6,454		-	-	-	-	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
<b>Total Salaries and Wages</b>	<b>\$ 4,504,811</b>	<b>\$ 4,797,803</b>	<b>79.91</b>	<b>\$ 5,545,489</b>	<b>\$ 5,627,203</b>	<b>\$ 5,627,203</b>	<b>\$ 5,627,203</b>	<b>78.91</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,020,567	\$ 1,069,580		\$ 1,574,733	\$ 1,598,017	\$ 1,598,017	\$ 1,598,017	
220 Social Security Contribution	331,146	355,217		413,119	416,963	416,963	416,963	
230 Other Required Payroll Costs	54,297	57,122		69,342	92,375	92,375	92,375	
240 Employee Insur & Other Contract Benefits	978,382	998,784		1,139,992	1,157,914	1,157,914	1,157,914	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,384,392</b>	<b>\$ 2,480,703</b>	<b>-</b>	<b>\$ 3,197,186</b>	<b>\$ 3,265,269</b>	<b>\$ 3,265,269</b>	<b>\$ 3,265,269</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 85,497	\$ 196,419		\$ 132,304	\$ 132,304	\$ 132,304	\$ 132,304	
340 Travel	52,668	65,678		24,842	24,842	24,842	24,842	
350 Communication	1,176,336	1,208,045		1,717,741	1,717,741	1,717,741	1,717,741	
380 Non-Instruct Prof & Tech Svcs	61,784	84,532		468,035	468,035	468,035	468,035	
390 Other Gen Prof & Tech Svcs	2,263	16,642		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 1,378,548</b>	<b>\$ 1,571,316</b>	<b>-</b>	<b>\$ 2,342,922</b>	<b>\$ 2,342,922</b>	<b>\$ 2,342,922</b>	<b>\$ 2,342,922</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 112,180	\$ 183,780		\$ 131,447	\$ 131,447	\$ 131,447	\$ 131,447	
440 Periodicals	3,185	449		-	-	-	-	
460 Non-consumable Items	60,106	20,143		10,755	10,755	10,755	10,755	
470 Computer Software	679,242	1,229,657		1,505,986	1,505,986	1,505,986	1,505,986	
480 Computer Hardware	2,348,142	1,139,922		916,312	916,312	916,312	916,312	
<b>Total Supplies and Materials</b>	<b>\$ 3,202,855</b>	<b>\$ 2,573,951</b>	<b>-</b>	<b>\$ 2,564,500</b>	<b>\$ 2,564,500</b>	<b>\$ 2,564,500</b>	<b>\$ 2,564,500</b>	<b>-</b>
<u>Capital Outlay</u>								
550 Depreciable Technology Equip	\$ 151,022	\$ 615,848		\$ 14,348	\$ 14,348	\$ 14,348	\$ 14,348	
<b>Total Capital Outlay</b>	<b>\$ 151,022</b>	<b>\$ 615,848</b>	<b>-</b>	<b>\$ 14,348</b>	<b>\$ 14,348</b>	<b>\$ 14,348</b>	<b>\$ 14,348</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>Other</b>								
640 Dues And Fees	\$ 6,177	\$ 3,463		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 6,177</b>	<b>\$ 3,463</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ 11,627,805</b>	<b>\$ 12,043,084</b>	<b>79.91</b>	<b>\$ 13,664,445</b>	<b>\$ 13,814,242</b>	<b>\$ 13,814,242</b>	<b>\$ 13,814,242</b>	<b>78.91</b>
<b>2680 - Interpretation and Translation Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -		\$ -	\$ 515,686	\$ 515,686	\$ 515,686	12.75
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 515,686</b>	<b>\$ 515,686</b>	<b>\$ 515,686</b>	<b>12.75</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 143,833	\$ 143,833	\$ 143,833	
220 Social Security Contribution	-	-		-	38,079	38,079	38,079	
230 Other Required Payroll Costs	-	-		-	8,353	8,353	8,353	
240 Employee Insur & Other Contract Benefits	-	-		-	208,378	208,378	208,378	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 398,643</b>	<b>\$ 398,643</b>	<b>\$ 398,643</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ -	\$ -		\$ -	\$ 5,905	\$ 5,905	\$ 5,905	
350 Communication	-	-		-	4,138	4,138	4,138	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 10,043</b>	<b>\$ 10,043</b>	<b>\$ 10,043</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ -		\$ -	\$ 13,247	\$ 13,247	\$ 13,247	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 13,247</b>	<b>\$ 13,247</b>	<b>\$ 13,247</b>	<b>-</b>
<b>Total Interpretation and Translation Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 937,619</b>	<b>\$ 937,619</b>	<b>\$ 937,619</b>	<b>12.75</b>
<b>2690 - Other Support Services - Central</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 1,042	\$ 175		\$ -	\$ -	\$ -	\$ -	
<b>Total Salaries and Wages</b>	<b>\$ 1,042</b>	<b>\$ 175</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
220 Social Security Contribution	\$ 80	\$ 13		\$ -	\$ -	\$ -	\$ -	
230 Other Required Payroll Costs	13	2		-	-	-	-	
240 Employee Insur & Other Contract Benefits	417,391	441,588		447,200	397,200	397,200	397,200	
<b>Total Associated Payroll Costs</b>	<b>\$ 417,484</b>	<b>\$ 441,603</b>	<b>-</b>	<b>\$ 447,200</b>	<b>\$ 397,200</b>	<b>\$ 397,200</b>	<b>\$ 397,200</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
374 Other Tuition	\$ 329,468	\$ 325,659		\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	
380 Non-Instruct Prof & Tech Svcs	-	4,000		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 329,468</b>	<b>\$ 329,659</b>	<b>-</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>-</b>
<b>Total Other Support Services - Central</b>	<b>\$ 747,994</b>	<b>\$ 771,437</b>	<b>-</b>	<b>\$ 807,200</b>	<b>\$ 757,200</b>	<b>\$ 757,200</b>	<b>\$ 757,200</b>	<b>-</b>
<b>Total Support Services - Central Activities</b>	<b>\$ 16,793,405</b>	<b>\$ 17,609,428</b>	<b>124.41</b>	<b>\$ 19,839,336</b>	<b>\$ 20,687,806</b>	<b>\$ 20,687,806</b>	<b>\$ 20,687,806</b>	<b>134.16</b>
<b>2700 - Supplemental Retirement Program</b>								
<u>Salaries and Wages</u>								
116 Early Retirement Stipends	\$ 1,311,149	\$ 951,184		\$ 1,370,371	\$ 1,033,425	\$ 1,033,425	\$ 1,033,425	
<b>Total Salaries and Wages</b>	<b>\$ 1,311,149</b>	<b>\$ 951,184</b>	<b>-</b>	<b>\$ 1,370,371</b>	<b>\$ 1,033,425</b>	<b>\$ 1,033,425</b>	<b>\$ 1,033,425</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ (7,083)	\$ 1,043		\$ 3,024	\$ -	\$ -	\$ -	
220 Social Security Contribution	48,591	35,667		81,972	64,688	64,688	64,688	
230 Other Required Payroll Costs	714	67		152	-	-	-	
240 Employee Insur & Other Contract Benefits	2,201	529		16,491	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 44,423</b>	<b>\$ 37,306</b>	<b>-</b>	<b>\$ 101,639</b>	<b>\$ 64,688</b>	<b>\$ 64,688</b>	<b>\$ 64,688</b>	<b>-</b>
<b>Total Supplemental Retirement Program</b>	<b>\$ 1,355,572</b>	<b>\$ 988,490</b>	<b>-</b>	<b>\$ 1,472,010</b>	<b>\$ 1,098,113</b>	<b>\$ 1,098,113</b>	<b>\$ 1,098,113</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ 134,230,812</b>	<b>\$ 141,562,221</b>	<b>1,497.75</b>	<b>\$ 160,786,720</b>	<b>\$ 162,317,561</b>	<b>\$ 162,467,561</b>	<b>\$ 164,367,561</b>	<b>1,463.96</b>
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4110 - Facilities Acquisition and Construction - Direction</b>								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 87,183	\$ 102,577		\$ -	\$ -	\$ -	\$ -	
122 Classified Substitutes	-	194		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 87,183</b>	<b>\$ 102,771</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 22,276	\$ 26,209		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	6,700	7,869		-	-	-	-	
230 Other Required Payroll Costs	1,051	1,245		-	-	-	-	
240 Employee Insur & Other Contract Benefits	8,440	15,614		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 38,467</b>	<b>\$ 50,937</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 138		\$ -	\$ -	\$ -	\$ -	
340 Travel	438	388		2,782	-	-	-	
350 Communication	2,924	5,010		1,383	-	-	-	
380 Non-Instruct Prof & Tech Svcs	13,508	34,443		34,866	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 16,870</b>	<b>\$ 39,979</b>	<b>-</b>	<b>\$ 39,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 2,705	\$ 1,141		\$ 1,710	\$ -	\$ -	\$ -	
460 Non-consumable Items	4,813	-		4,272	-	-	-	
470 Computer Software	1,500	1,500		-	-	-	-	
480 Computer Hardware	3,232	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 12,250</b>	<b>\$ 2,641</b>	<b>-</b>	<b>\$ 5,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 17,769	\$ 17,519		\$ 17,577	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 17,769</b>	<b>\$ 17,519</b>	<b>-</b>	<b>\$ 17,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Facilities Acquisition and Construction - Direction</b>	<b>\$ 172,539</b>	<b>\$ 213,847</b>	<b>-</b>	<b>\$ 62,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4120 - Site Acquisition &amp; Development Services</b>								
<u>Purchased Services</u>								
390 Other Gen Prof & Tech Svcs	\$ 3,564	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 3,564</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Site Acquisition &amp; Development Services</b>	<b>\$ 3,564</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4150 - Building Acq Constr &amp; Imprv Services</b>								
<u>Purchased Services</u>								
350 Communication	\$ 279	\$ 2,970		\$ -	\$ -	\$ -	\$ -	
380 Non-Instruct Prof & Tech Svcs	96,641	89,053		125,523	125,523	125,523	125,523	
390 Other Gen Prof & Tech Svcs	27,235	15,577		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 124,155</b>	<b>\$ 107,600</b>	<b>-</b>	<b>\$ 125,523</b>	<b>\$ 125,523</b>	<b>\$ 125,523</b>	<b>\$ 125,523</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 60,534	\$ 45,487		\$ 146,490	\$ 100,045	\$ 100,045	\$ 100,045	
530 Grounds Improvements	-	9,508		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 60,534</b>	<b>\$ 54,995</b>	<b>-</b>	<b>\$ 146,490</b>	<b>\$ 100,045</b>	<b>\$ 100,045</b>	<b>\$ 100,045</b>	<b>-</b>



## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 750		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Building Acq Constr &amp; Imprv Services</b>	<b>\$ 184,689</b>	<b>\$ 163,345</b>	<b>-</b>	<b>\$ 272,013</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>-</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 360,792</b>	<b>\$ 377,192</b>	<b>-</b>	<b>\$ 334,603</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>-</b>
<b>5000 - Other Uses</b>								
<b>5100 - Debt Service</b>								
<u>Other</u>								
610 Principal	\$ 525,852	\$ 530,369		\$ 534,570	\$ 500,991	\$ 500,991	\$ 500,991	
620 Interest	134,596	110,651		87,034	62,736	62,736	62,736	
<b>Total Other</b>	<b>\$ 660,448</b>	<b>\$ 641,020</b>	<b>-</b>	<b>\$ 621,604</b>	<b>\$ 563,727</b>	<b>\$ 563,727</b>	<b>\$ 563,727</b>	<b>-</b>
<b>Total Debt Service</b>	<b>\$ 660,448</b>	<b>\$ 641,020</b>	<b>-</b>	<b>\$ 621,604</b>	<b>\$ 563,727</b>	<b>\$ 563,727</b>	<b>\$ 563,727</b>	<b>-</b>
<b>5200 - Transfers of Funds</b>								
<u>Transfers</u>								
710 Fund Modifications								
Transfer to Asset Replacement Fund - Buses	\$ -	\$ 320,000		\$ 4,820,000	\$ 820,000	\$ 820,000	\$ 820,000	
Transfer to Asset Replacement Fund - Equipment	150,000	-		-	-	-	-	
Transfer to Asset Replacement Fund - Technology	100,000	1,000,000		-	-	-	-	
Transfer to Asset Replacement Fund - Vehicles	170,000	100,000		-	-	-	-	
Transfer to Asset Replacement Fund - Textbooks	-	1,000,000		-	-	-	-	
Transfer to Asset Replacement Fund - Instr Mat	-	-		-	4,550,000	4,550,000	4,550,000	
Transfer to Special Capital Projects Fund	2,200,000	2,850,000		2,300,000	-	-	-	
Transfer to Risk Management Fund	-	-		-	600,000	600,000	600,000	
Transfer to Preventative & Deferred Maint. Fund	1,000,000	1,250,000		1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	
<b>Total Transfers</b>	<b>\$ 3,620,000</b>	<b>\$ 6,520,000</b>	<b>-</b>	<b>\$ 8,370,000</b>	<b>\$ 7,220,000</b>	<b>\$ 7,220,000</b>	<b>\$ 7,220,000</b>	<b>-</b>
<b>Total Transfers of Funds</b>	<b>\$ 3,620,000</b>	<b>\$ 6,520,000</b>	<b>-</b>	<b>\$ 8,370,000</b>	<b>\$ 7,220,000</b>	<b>\$ 7,220,000</b>	<b>\$ 7,220,000</b>	<b>-</b>
<b>Total Other Uses</b>	<b>\$ 4,280,448</b>	<b>\$ 7,161,020</b>	<b>-</b>	<b>\$ 8,991,604</b>	<b>\$ 7,783,727</b>	<b>\$ 7,783,727</b>	<b>\$ 7,783,727</b>	<b>-</b>

## Requirements Detail – General Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<b>6000 - Contingencies</b>								
<u>Other Uses of Funds</u>								
810 Operating Contingency	\$ -	\$ -		\$ 24,684,498	\$ 21,857,451	\$ 21,707,451	\$ 19,807,451	
<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 24,684,498</b>	<b>\$ 21,857,451</b>	<b>\$ 21,707,451</b>	<b>\$ 19,807,451</b>	<b>-</b>
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 24,684,498</b>	<b>\$ 21,857,451</b>	<b>\$ 21,707,451</b>	<b>\$ 19,807,451</b>	<b>-</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
761 Reserved for Inventories	\$ 248,221	\$ 287,315		\$ -	\$ -	\$ -	\$ -	
770 Unreserved Fund Balance	49,197,236	44,265,384		-	-	-	-	
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 49,445,457</b>	<b>\$ 44,552,699</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>4,359.70</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>4,489.13</b>

## Requirements Summary by Function – General Fund

Function and Description	2017-18		Proposed	2018-19		FTE
	FTE	Budget		Approved	Adopted	
<b>1000 INSTRUCTION</b>						
1110 Elementary Programs	1,080.48	\$ 101,366,089	\$ 107,496,267	\$ 107,496,267	\$ 107,496,267	1,119.70
1120 Middle School Programs	366.57	38,999,671	41,027,695	41,027,695	41,027,695	380.60
1130 High School Programs	474.03	55,490,648	58,421,537	58,421,537	58,421,537	480.78
1200 Special Programs	939.37	88,188,587	92,091,869	92,091,869	92,091,869	1,042.59
1400 Summer School Programs	1.50	637,671	649,199	649,199	649,199	1.50
<b>TOTAL INSTRUCTION</b>	<b>2,861.95</b>	<b>\$ 284,682,666</b>	<b>\$ 299,686,567</b>	<b>\$ 299,686,567</b>	<b>\$ 299,686,567</b>	<b>3,025.17</b>
<b>2000 SUPPORT SERVICES</b>						
2100 Students	341.27	\$ 33,138,226	\$ 29,027,268	\$ 29,177,268	\$ 29,177,268	284.43
2200 Instructional Staff	127.67	15,117,661	16,566,672	16,566,672	16,566,672	138.81
2300 General Administration	8.00	2,179,152	2,230,497	2,230,497	2,230,497	8.00
2400 School Administration	337.88	34,419,610	35,200,178	35,200,178	35,200,178	336.34
2500 Business	558.52	54,620,725	57,507,027	57,507,027	59,407,027	562.22
2600 Central Activities	124.41	19,839,336	20,687,806	20,687,806	20,687,806	134.16
2700 Supplemental Retirement Program	-	1,472,010	1,098,113	1,098,113	1,098,113	-
<b>TOTAL SUPPORT SERVICES</b>	<b>1,497.75</b>	<b>\$ 160,786,720</b>	<b>\$ 162,317,561</b>	<b>\$ 162,467,561</b>	<b>\$ 164,367,561</b>	<b>1,463.96</b>
<b>4000 FACILITIES ACQUISITION AND CONSTRUCTION</b>						
4110 Facilities Acquisition and Construction - Direction	-	\$ 62,590	\$ -	\$ -	\$ -	-
4150 Building Acquisition, Construct & Improvement Svcs	-	272,013	225,568	225,568	225,568	-
<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>-</b>	<b>\$ 334,603</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>\$ 225,568</b>	<b>-</b>
<b>5000 OTHER USES</b>						
5100 Debt Service	-	\$ 621,604	\$ 563,727	\$ 563,727	\$ 563,727	-
5200 Transfers of Funds	-	8,370,000	7,220,000	7,220,000	7,220,000	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>\$ 8,991,604</b>	<b>\$ 7,783,727</b>	<b>\$ 7,783,727</b>	<b>\$ 7,783,727</b>	<b>-</b>
<b>6000 CONTINGENCIES</b>						
6100 Operating Contingency	-	\$ 24,684,498	\$ 21,857,451	\$ 21,707,451	\$ 19,807,451	-
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>\$ 24,684,498</b>	<b>\$ 21,857,451</b>	<b>\$ 21,707,451</b>	<b>\$ 19,807,451</b>	<b>-</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>4,359.70</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>\$ 491,870,874</b>	<b>4,489.13</b>

## Requirements by Object Code – General Fund

Object	Object Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b><u>Salaries and Wages</u></b>					
111	Regular Licensed	\$ 130,834,046	\$ 137,786,321	\$ 143,824,961	\$ 147,425,829
111	Tutors	804	-	4,353	4,462
112	Regular Classified	65,108,148	68,821,542	72,846,998	75,508,884
113	Supervisory Licensed	12,733,868	13,646,361	14,102,661	14,290,132
114	Supervisory Classified	2,016,362	2,262,253	2,455,925	2,845,660
115	Sabbaticals	-	-	507,150	519,454
116	Early Retirement	1,311,149	951,184	1,370,371	1,033,425
117	Unused Leave	7,934	11,387	-	-
121	Licensed Substitutes	3,221,375	3,371,375	4,144,485	4,175,881
122	Classified Substitutes	1,431,501	1,480,918	2,051,333	2,086,764
123	Temporary Licensed	220,192	273,910	138,928	142,402
124	Temporary Classified	1,111,629	1,432,456	1,144,647	1,160,724
130	Licensed Staff Differentials	3,871,692	4,106,117	4,321,939	4,391,845
130	Licensed Additional Earnings	2,147,260	1,867,333	1,734,834	1,974,550
130	Classified Additional Earnings	1,157,586	1,055,197	1,252,667	1,291,642
130	Classified Staff Differentials	91,491	104,536	132,043	159,278
130	Car Allowance	26,250	33,115	36,000	39,000
<b>Total Salaries and Wages</b>		<b>\$ 225,291,287</b>	<b>\$ 237,204,005</b>	<b>\$ 250,069,295</b>	<b>\$ 257,049,932</b>
<b><u>Associated Payroll Costs</u></b>					
210	Public Employees Retirement System	\$ 47,628,116	\$ 50,209,155	\$ 66,983,833	\$ 71,206,324
220	Social Security Contribution	16,425,323	17,348,141	18,492,093	19,017,611
230	Other	4,248,483	4,596,171	4,862,063	7,065,753
240	Employee Insurance	55,791,682	60,018,181	63,522,814	66,123,271
240	Professional Devel & Other Contractual Benefits	436,751	476,588	482,200	432,200
<b>Total Associated Payroll Costs</b>		<b>\$ 124,530,355</b>	<b>\$ 132,648,236</b>	<b>\$ 154,343,003</b>	<b>\$ 163,845,159</b>

## Requirements by Object Code – General Fund Continued

Object	Object Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b><u>Purchased Services</u></b>					
310	Instructional, Profess, & Tech Svcs	\$ 1,247,326	\$ 1,116,930	\$ 1,518,455	\$ 1,310,182
320	Property Services	7,162,803	7,981,255	8,216,385	8,448,009
330	Student Transportation Services	399,417	624,653	748,928	1,179,928
340	Travel	861,255	818,634	946,847	981,440
350	Communication	3,644,679	3,768,808	4,241,862	4,212,646
360	Charter School Payments	4,654,291	4,669,773	4,632,747	5,200,000
370	Tuition	953,047	995,002	1,093,745	1,093,745
380	Non-Instructional Profess & Tech Svcs	4,275,827	5,372,841	4,625,192	4,438,218
390	Other General Profess & Tech Svcs	1,015,151	697,827	403,622	1,082,002
<b>Total Purchased Services</b>		<b>\$ 24,213,796</b>	<b>\$ 26,045,723</b>	<b>\$ 26,427,783</b>	<b>\$ 27,946,170</b>
<b><u>Supplies and Materials</u></b>					
410	Consumable Supplies & Materials	\$ 4,749,145	\$ 5,133,547	\$ 8,249,463	\$ 7,617,972
420	Textbooks	4,628,646	3,396,378	663,885	640,117
430	Library Books	246,989	323,704	262,676	262,676
440	Periodicals	23,959	8,548	20,671	18,826
460	Non-consumable Items	1,610,036	1,159,635	1,504,477	1,093,195
470	Computer Software	979,265	1,639,624	2,196,780	2,071,798
480	Computer Hardware	3,333,249	1,975,554	1,426,135	1,236,587
<b>Total Supplies and Materials</b>		<b>\$ 15,571,289</b>	<b>\$ 13,636,990</b>	<b>\$ 14,324,087</b>	<b>\$ 12,941,171</b>
<b><u>Capital Outlay</u></b>					
520	Buildings Acquisition and Improvement	\$ 60,534	\$ 150,332	\$ 146,490	\$ 100,045
530	Improvements Other Than Buildings	-	18,408	-	-
540	Depreciable Equipment	372,499	166,992	52,109	52,109
550	Depreciable Technology	151,022	615,848	14,348	14,348
<b>Total Capital Outlay</b>		<b>\$ 584,055</b>	<b>\$ 951,580</b>	<b>\$ 212,947</b>	<b>\$ 166,502</b>

## Requirements by Object Code – General Fund Continued

Object	Object Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b><u>Other</u></b>					
610	Principal	\$ 525,852	\$ 530,369	\$ 534,570	\$ 500,991
620	Interest	134,596	110,651	87,034	62,736
640	Dues and Fees	272,103	195,890	279,648	282,536
650	Insurance and Judgments	218,597	118,451	86,595	86,595
670	Taxes, Licenses and Assessments	39,789	36,750	60,631	61,631
<b>Total Other</b>		<b>\$ 1,190,937</b>	<b>\$ 992,111</b>	<b>\$ 1,048,478</b>	<b>\$ 994,489</b>
<b><u>Transfers</u></b>					
710	Transfer to Asset Replacement Fund	\$ 420,000	\$ 2,420,000	\$ 4,820,000	\$ 5,370,000
710	Transfer to Special Capital Projects Fund	2,200,000	2,850,000	2,300,000	-
710	Transfer to Prevent & Deferred Maint Fund	1,000,000	1,250,000	1,250,000	1,250,000
710	Transfer to Risk Management Fund	-	-	-	600,000
<b>Total Transfers</b>		<b>\$ 3,620,000</b>	<b>\$ 6,520,000</b>	<b>\$ 8,370,000</b>	<b>\$ 7,220,000</b>
<b><u>Other Uses of Funds</u></b>					
810	Operating Contingency	\$ -	\$ -	\$ 24,684,498	\$ 21,707,451
<b>Total Other Uses of Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,684,498</b>	<b>\$ 21,707,451</b>
<b><u>Unappropriated Ending Fund Balance</u></b>					
761	Reserve for Inventories	\$ 248,221	\$ 287,315	\$ -	\$ -
770	Unreserved Fund Balance	49,197,236	44,265,384	-	-
<b>Total Unappropriated Ending Fund Balance</b>		<b>\$ 49,445,457</b>	<b>\$ 44,552,699</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND REQUIREMENTS BY OBJECT</b>		<b>\$ 444,447,176</b>	<b>\$ 462,551,344</b>	<b>\$ 479,480,091</b>	<b>\$ 491,870,874</b>

## Summary of FTE and Salaries – General Fund

Object	Object Description	2017-18 FTE	FTE Increases	FTE Decreases	FTE Change	2018-19 FTE	2018-19 Budgeted Salaries
<b>LICENSED STAFF</b>							
111	Regular Licensed	2,277.15	29.52	(9.50)	20.02	2,297.17	\$ 147,425,829
111	Tutors						4,462
113	Supervisory Licensed	130.00	-	(1.30)	(1.30)	128.70	14,290,132
115	Sabbaticals						519,454
116	Early Retirement						1,033,425
121	Licensed Substitutes						4,175,881
123	Temporary Licensed						142,402
130	Licensed Staff Differentials						4,391,845
130	Licensed Additional Earnings						1,974,550
<b>TOTAL LICENSED STAFF</b>		<b>2,407.15</b>	<b>29.52</b>	<b>(10.80)</b>	<b>18.72</b>	<b>2,425.87</b>	<b>\$ 173,957,980</b>
<b>CLASSIFIED STAFF</b>							
112	Regular Classified	1,895.55	125.54	(19.83)	105.71	2,001.26	\$ 72,794,816
112	Professional and Technical	34.00	2.00	-	2.00	36.00	2,714,068
114	Supervisory Classified	23.00	3.00	-	3.00	26.00	2,845,660
122	Classified Substitutes						2,086,764
124	Temporary Classified						1,160,724
130	Classified Additional Earnings						1,291,642
130	Classified Staff Differentials						159,278
130	Car Allowance						39,000
<b>TOTAL CLASSIFIED STAFF</b>		<b>1,952.55</b>	<b>130.54</b>	<b>(19.83)</b>	<b>110.71</b>	<b>2,063.26</b>	<b>\$ 83,091,952</b>
<b>TOTAL GENERAL FUND FTE AND SALARIES</b>		<b>4,359.70</b>	<b>160.06</b>	<b>(30.63)</b>	<b>129.43</b>	<b>4,489.13</b>	<b>\$ 257,049,932</b>

## FTE Comparison by Program within Function – General Fund

State Funct #	Function/Program Description	Object	Budgeted 2017-18	FTE Change	Budgeted 2018-19	Comments
<b>1111</b>	<u>Elementary Instruction, Primary (K-5)</u>					
	Regular Licensed	111	877.60	12.00	889.60	Realignment of 21.00 FTE for Behavior Specialists, Elementary Reduction of 9.00 FTE
	Regular Classified	112	189.88	18.72	208.60	See Explanation of FTE Changes - General Fund, multiple changes
	K-12 Instructional Reserve - Licensed	111	13.00	8.50	21.50	Addition of 8.50 FTE
	<b>Total Elementary Instruction, Primary (K-5)</b>		<b>1,080.48</b>	<b>39.22</b>	<b>1,119.70</b>	
<b>1121</b>	<u>Middle School Instruction</u>					
	Regular Licensed	111	338.15	14.10	352.25	Realignment of 14.00 FTE for Behavior Specialists, Technical Adjustment of 0.10 FTE
	Regular Classified	112	28.42	(0.07)	28.35	Technical Adjustment
	<b>Total Middle School Instruction</b>		<b>366.57</b>	<b>14.03</b>	<b>380.60</b>	
<b>1131</b>	<u>High School Instruction</u>					
	Regular Licensed	111	438.37	8.50	446.87	Realignment of 7.50 FTE for Behavior Specialists, Technical Adjustment of 1.00 FTE
	Regular Licensed - JROTC	111	4.00	-	4.00	
	Regular Classified	112	25.66	(1.75)	23.91	Technical Adjustment
	<b>Total High School Instruction</b>		<b>468.03</b>	<b>6.75</b>	<b>474.78</b>	
<b>1132</b>	<u>High School Extracurricular</u>					
	Supervisory Licensed	113	6.00	-	6.00	
	<b>Total High School Extracurricular</b>		<b>6.00</b>	<b>-</b>	<b>6.00</b>	
	<b>Special Instructional Programs</b>					
<b>1210</b>	<u>Programs for the Talented and Gifted</u>					
	Regular Licensed	111	1.00	-	1.00	
	Regular Classified	112	1.00	-	1.00	
	<b>Total Programs for Talented and Gifted</b>		<b>2.00</b>	<b>-</b>	<b>2.00</b>	
<b>1220</b>	<u>Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	104.10	4.00	108.10	Realignments from function 1250 Less Restrictive Programs for Students with Disabilities
	Regular Classified	112	321.93	72.45	394.38	Convert 71.25 Limited Term to Perm for Adult Assist, 1.20 FTE net Realignments & Tech Adj
	<b>Total Restrictive Programs for Students with Disabilities</b>		<b>426.03</b>	<b>76.45</b>	<b>502.48</b>	
<b>1250</b>	<u>Less Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	136.20	4.50	140.70	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	136.63	32.31	168.94	See Explanation of FTE Changes - General Fund, multiple changes
	<b>Total Less Restrictive Programs for Students with Disabilities</b>		<b>272.83</b>	<b>36.81</b>	<b>309.64</b>	
<b>1260</b>	<u>Treatment and Habilitation Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	<b>Total Treatment and Habilitation Programs</b>		<b>1.50</b>	<b>-</b>	<b>1.50</b>	



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

State Funct #	Function/Program Description	Object	Budgeted 2017-18	FTE Change	Budgeted 2018-19	Comments
<b>1280</b>	<u>Alternative Education</u>					
	Regular Licensed	111	37.67	1.00	38.67	Realignment of 1.00 FTE for Behavior Specialist
	Regular Classified	112	21.35	-	21.35	
	<b>Total Alternative Education</b>		<b>59.02</b>	<b>1.00</b>	<b>60.02</b>	
<b>1291</b>	<u>English Language Learner</u>					
	Regular Licensed	111	34.95	1.90	36.85	Addition of 1.90 FTE in Bilingual Education
	Regular Classified	112	130.58	(12.94)	117.64	Reduction of 12.94 FTE in Bilingual Education
	<b>Total English Language Learner</b>		<b>165.53</b>	<b>(11.04)</b>	<b>154.49</b>	
<b>1292</b>	<u>Teen Parent Programs</u>					
	Regular Licensed	111	4.83	-	4.83	
	Regular Classified	112	4.81	-	4.81	
	<b>Total Teen Parent Programs</b>		<b>9.64</b>	<b>-</b>	<b>9.64</b>	
<b>1294</b>	<u>Youth Corrections Education</u>					
	Regular Classified	112	0.94	-	0.94	
	<b>Total Youth Corrections Education</b>		<b>0.94</b>	<b>-</b>	<b>0.94</b>	
<b>1299</b>	<u>Other Programs</u>					
	Regular Licensed	111	0.50	-	0.50	
	Regular Classified	112	1.38	-	1.38	
	<b>Total Other Programs</b>		<b>1.88</b>	<b>-</b>	<b>1.88</b>	
<b>1400</b>	<u>Summer School Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	<b>Total Summer School Programs</b>		<b>1.50</b>	<b>-</b>	<b>1.50</b>	
<b>2110</b>	<u>Attendance &amp; Social Work Services</u>					
	Regular Licensed	111	50.75	(43.50)	7.25	Realignment of 43.50 FTE to Instruction (Elementary, Middle, High, & Alternative Education)
	Regular Classified	112	89.20	(24.70)	64.50	See Explanation of FTE changes - General Fund, multiple changes
	<b>Total Attendance &amp; Social Work Services</b>		<b>139.95</b>	<b>(68.20)</b>	<b>71.75</b>	
<b>2120</b>	<u>Guidance Services</u>					
	Regular Licensed	111	97.18	5.02	102.20	Realignment of 0.50 FTE from function 2150, Addition of 4.52 FTE in Counselors
	<b>Total Guidance Services</b>		<b>97.18</b>	<b>5.02</b>	<b>102.20</b>	
<b>2130</b>	<u>Health Services</u>					
	Regular Licensed	111	14.88	4.00	18.88	Addition of 4.00 FTE in School Nurses
	Regular Classified	112	8.50	-	8.50	
	<b>Total Health Services</b>		<b>23.38</b>	<b>4.00</b>	<b>27.38</b>	

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

State Funct #	Function/Program Description	Object	Budgeted 2017-18	FTE Change	Budgeted 2018-19	Comments
<b>2140</b>	<u>Psychological Services</u>					
	Regular Licensed	111	8.00	2.00	10.00	Technical Adjustment of 2.00 FTE for Psychological Services
	<b>Total Psychological Services</b>		<b>8.00</b>	<b>2.00</b>	<b>10.00</b>	
<b>2150</b>	<u>Speech Pathology &amp; Audiology Services</u>					
	Regular Licensed	111	47.92	(4.00)	43.92	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	1.38	0.40	1.78	Addition of 0.40 FTE in Speech Language Pathologist Assistant
	<b>Total Speech Pathology &amp; Audiology Services</b>		<b>49.30</b>	<b>(3.60)</b>	<b>45.70</b>	
<b>2160</b>	<u>Other Student Treatment Services</u>					
	Regular Licensed	111	9.55	2.00	11.55	Realignment of 2.00 FTE from function 2150 Speech Pathology & Audiology Services
	Regular Classified	112	2.66	-	2.66	
	<b>Total Other Student Treatment Services</b>		<b>12.21</b>	<b>2.00</b>	<b>14.21</b>	
<b>2190</b>	<u>Service Direction, Student Support Services</u>					
	Regular Classified	112	6.25	1.94	8.19	Realignment for Office of Behavioral Learning (OBL)
	Supervisory Licensed	113	5.00	-	5.00	
	<b>Total Service Direction, Student Support Services</b>		<b>11.25</b>	<b>1.94</b>	<b>13.19</b>	
<b>2210</b>	<u>Improvement of Instruction Services</u>					
	Regular Licensed	111	9.50	(0.50)	9.00	Reduction of 0.50 FTE for Elementary STEM Program Associate
	Regular Classified	112	1.67	1.58	3.25	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Licensed	113	4.00	0.50	4.50	See Explanation of FTE Changes - General Fund, multiple changes
	<b>Total Improvement of Instruction Services</b>		<b>15.17</b>	<b>1.58</b>	<b>16.75</b>	
<b>2220</b>	<u>Educational Media Services</u>					
	Regular Licensed	111	8.00	-	8.00	
	Regular Classified	112	66.00	-	66.00	
	<b>Total Educational Media Services</b>		<b>74.00</b>	<b>-</b>	<b>74.00</b>	
<b>2230</b>	<u>Assessment &amp; Testing</u>					
	Regular Licensed	111	1.00	-	1.00	
	Regular Classified	112	2.00	-	2.00	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Licensed	113	1.00	-	1.00	
	<b>Total Assessment &amp; Testing</b>		<b>4.00</b>	<b>-</b>	<b>4.00</b>	
<b>2240</b>	<u>Instructional Staff Development</u>					
	Regular Licensed	111	34.50	0.50	35.00	Technical Adjustment of 0.50 FTE for Instructional Mentor
	Regular Classified	112	-	8.56	8.56	Realignment of 2.00 FTE from function 2640 & 6.56 FTE from 1220 for OBL Behavior Trainers
	Supervisory Licensed	113	-	0.50	0.50	Realignment of 0.50 FTE from function 2640 Staff Services
	<b>Total Instructional Staff Development</b>		<b>34.50</b>	<b>9.56</b>	<b>44.06</b>	

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

State Funct #	Function/Program Description	Object	Budgeted 2017-18	FTE Change	Budgeted 2018-19	Comments
<b>2320</b>	<u>Executive Administration Services</u>					
	Regular Classified	112	3.00	-	3.00	
	Supervisory Licensed	113	3.00	-	3.00	
	Supervisory Classified	114	2.00	-	2.00	
	<b>Total Executive Administration Services</b>		<b>8.00</b>	<b>-</b>	<b>8.00</b>	
<b>2410</b>	<u>Office of the Principal Services</u>					
	Regular Classified	112	221.55	1.09	222.64	Technical Adjustment
	Supervisory Licensed	113	99.00	(1.30)	97.70	Technical Adjustment
	<b>Total Office of the Principal Services</b>		<b>320.55</b>	<b>(0.21)</b>	<b>320.34</b>	
<b>2490</b>	<u>Other Support Services - School Administration</u>					
	Regular Licensed	111	0.50	-	0.50	
	Regular Classified	112	9.33	(1.33)	8.00	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Licensed	113	7.50	-	7.50	See Explanation of FTE Changes - General Fund, multiple changes
	<b>Total Other Support Services - School Administration</b>		<b>17.33</b>	<b>(1.33)</b>	<b>16.00</b>	
<b>2520</b>	<u>Fiscal Services</u>					
	Regular Classified	112	19.50	1.20	20.70	Transfer of 1.20 FTE from Fee Based Programs Fund 214
	Supervisory Classified	114	3.00	-	3.00	
	<b>Total Fiscal Services</b>		<b>22.50</b>	<b>1.20</b>	<b>23.70</b>	
<b>2540</b>	<u>Operations &amp; Maintenance of Plant Services</u>					
	Regular Classified	112	233.13	1.50	234.63	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	6.00	1.00	7.00	Transfer of 1.00 FTE from External Customers Fund 550
	<b>Total Operations &amp; Maintenance of Plant Services</b>		<b>239.13</b>	<b>2.50</b>	<b>241.63</b>	
<b>2550</b>	<u>Student Transportation Services</u>					
	Regular Classified	112	282.89	-	282.89	
	Supervisory Classified	114	3.00	-	3.00	
	<b>Total Student Transportation Services</b>		<b>285.89</b>	<b>-</b>	<b>285.89</b>	
<b>2570</b>	<u>Internal Services</u>					
	Regular Classified	112	10.00	-	10.00	
	Supervisory Classified	114	1.00	-	1.00	
	<b>Total Internal Services</b>		<b>11.00</b>	<b>-</b>	<b>11.00</b>	
<b>2630</b>	<u>Information Services</u>					
	Regular Classified	112	4.00	1.00	5.00	Technical Adjustment of 1.00 FTE (2018 Bond FTE)
	Supervisory Classified	114	-	1.00	1.00	Transfer of 1.00 FTE from Fee Based Programs Fund 214
	<b>Total Information Services</b>		<b>4.00</b>	<b>2.00</b>	<b>6.00</b>	

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

State Funct #	Function/Program Description	Object	Budgeted 2017-18	FTE Change	Budgeted 2018-19	Comments
<b>2640</b>	<u>Staff Services</u>					
	Regular Licensed	111	2.00	-	2.00	
	Regular Classified	112	32.00	(3.00)	29.00	Realignment of 1.00 FTE to function 2210 and 2.00 FTE to function 2240
	Supervisory Licensed	113	4.50	(1.00)	3.50	Realignment of 0.50 FTE to function 2210 and 0.50 to function 2240
	Supervisory Classified	114	2.00	-	2.00	
	<b>Total Staff Services</b>		<b>40.50</b>	<b>(4.00)</b>	<b>36.50</b>	
<b>2660</b>	<u>Technology Services</u>					
	Regular Classified	112	73.91	(2.00)	71.91	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	6.00	1.00	7.00	Conversion of 1.00 Classified FTE into 1.00 Supervisory FTE
	<b>Total Technology Services</b>		<b>79.91</b>	<b>(1.00)</b>	<b>78.91</b>	
<b>2680</b>	<u>Interpretation and Translation Services</u>					
	Regular Classified	112	-	12.75	12.75	See Explanation of FTE Changes - General Fund, multiple changes
	<b>Total Interpretation and Translation Services</b>		<b>-</b>	<b>12.75</b>	<b>12.75</b>	
<b>TOTAL FTE - GENERAL FUND</b>			<b>4,359.70</b>	<b>129.43</b>	<b>4,489.13</b>	

## Explanation of FTE Changes – General Fund

Position Change	Explanation of FTE Changes						Total
	Function	Administrative	Licensed	Classified	ProTech		
<b>Realignments - movement of existing positions between functions to better align with work performed</b>							
Realignment of Behavior Specialists to Instruction from Support	1111		21.00				21.00
Realignment of Office of Behavioral Learning (OBL) Instructional Support Assistants (ISA)	1111				8.44		8.44
Realignment of Student Behavior Resource to Instruction from Support	1111				0.50		0.50
Realignment of Behavior Specialists to Instruction from Support	1121		14.00				14.00
Realignment of Behavior Specialists to Instruction from Support	1131		7.50				7.50
Realignment of Special Programs - Special Education	1220		3.00	2.00			5.00
Realignment of Special Programs - Special Education to OBL	1220		1.00				1.00
Realignment of OBL ISAs and Special Program IAs (SPIA) to Instruction from Support	1220				4.76		4.76
Realignment of OBL Behavior Intervention Trainer team from Instruction to Support	1220				(6.56)		(6.56)
Realignment of OBL SPIA	1220				0.94		0.94
Realignment of Special Programs - Special Education	1250		(3.00)	(2.00)			(5.00)
Realignment of Special Programs - Special Education to OBL	1250		(1.00)				(1.00)
Realignment of Special Programs - Special Education to Instruction from Support	1250		1.50				1.50
Realignment of OBL Senior Secretary from Instruction to Support	1250				(0.94)		(0.94)
Realignment of OBL SPIA	1250				(0.94)		(0.94)
Realignment of Behavior Specialists to Instruction from Support	1280		1.00				1.00
Realignment of Behavior Specialists from Support to Instruction - Elementary	2110		(21.00)				(21.00)
Realignment of Behavior Specialists from Support to Instruction - Middle School	2110		(14.00)				(14.00)
Realignment of Behavior Specialists from Support to Instruction - High School	2110		(7.50)				(7.50)
Realignment of Behavior Specialists from Support to Instruction - Alternative Education	2110		(1.00)				(1.00)
Realignment of OBL ISAs from Support to Instruction	2110				(8.44)		(8.44)
Realignment of Student Behavior Resource from Support to Instruction	2110				(0.50)		(0.50)
Realignment of OBL ISAs and Special Program IAs (SPIA) from Support to Instruction	2110				(4.76)		(4.76)
Realignment of Translators to Interpretation and Translation Services	2110				(4.25)		(4.25)
Realignment of Native Language Specialists to Interpretation and Translation Services	2110				(8.75)		(8.75)
Realignment of Guidance Services from Speech Pathology & Audiology Services	2120		0.50				0.50
Realignment of Special Programs - Special Education from Support to Instruction	2150		(1.50)				(1.50)
Realignment of Speech Pathology & Audiology Services to Guidance Services	2150		(0.50)				(0.50)
Realignment of Speech Pathology & Audiology Services to Other Student Treatment Services	2150		(2.00)				(2.00)

## Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					
	Function	Administrative	Licensed	Classified	ProTech	Total
Realignment of Other Student Treatment Services from Speech Pathology & Audiology Services	2160		2.00			2.00
Realignment of OBL Admin Assistant 1 (AA1) from Assessment & Testing	2190			1.00		1.00
Realignment of OBL Senior Secretary to Support from Instruction	2190			0.94		0.94
Realignment of Improvement of Instruction from Staff Services	2210	0.50		1.00		1.50
Realignment of Improvement of Instruction from Other Support Services-School Admin	2210	1.00		1.00		2.00
Realignment of Improvement of Instruction to Other Support Services-School Admin	2210	(1.00)		(0.67)		(1.67)
Realignment of OBL Admin Assistant 1 (AA1) to Service Direction, Student Support Services	2230			(1.00)		(1.00)
Realignment of AA1 to Assessment & Testing from Other Support Services-School Admin	2230			1.00		1.00
Realignment of Instructional Staff Development from Staff Services	2240	0.50		2.00		2.50
Realignment of OBL Behavior Intervention Trainer team to Support from Instruction	2240			6.56		6.56
Realignment of Other Support Services-School Admin to Improvement of Instruction	2490	(1.00)		(1.00)		(2.00)
Realignment of Other Support Services-School Admin from Improvement of Instruction	2490	1.00		0.67		1.67
Realignment of AA1 from Other Support Services-School Admin to Assessment & Testing	2490			(1.00)		(1.00)
Realignment of Staff Services to Improvement of Instruction	2640	(0.50)		(1.00)		(1.50)
Realignment of Staff Services to Instructional Staff Development	2640	(0.50)		(2.00)		(2.50)
Realignment of Translators from Attendance & Social Work Services	2680			4.25		4.25
Realignment of Native Language Specialists from Attendance & Social Work Services	2680			8.75		8.75
<b>Total Realignments</b>		-	-	-	-	-
<b>Technical Adjustments - rounding adjustments, corrections from previous years, reclasses, conversions</b>						
Elementary Instruction	1111			0.03		0.03
Student Behavior Resource	1111			(0.50)		(0.50)
Middle School Instruction	1121		0.10	(0.07)		0.03
High School Instruction	1131		1.00	(1.75)		(0.75)
Special Programs - Special Education	1220			0.06		0.06
Intern Support Specialists	1250		5.00			5.00
Special Programs - Special Education	1250			(0.07)		(0.07)
Security Specialists (from Services & Supplies)	2110			2.00		2.00
Psychological Services	2140		2.00			2.00
Improvement of Instruction (Community Resource Specialist)	2210			0.25		0.25
Instructional Mentor - High School	2240		0.50			0.50
Office of the Principal - High School	2410			1.09		1.09

## Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					Total
	Function	Administrative	Licensed	Classified	ProTech	
Office of the Principal - High School	2410	(1.00)				(1.00)
Office of the Principal - High School	2410	(0.30)				(0.30)
Physical Plant Operations & Maintenance - Custodial Svcs reclass	2540			(1.00)	1.00	-
Physical Plant Operations & Maintenance - Maintenance Svcs (from Services & Supplies)	2540			0.50		0.50
Information Services - Capital Construction Public Engagement Specialist (2018 Bond FTE)	2630			1.00		1.00
Technology Services position changes	2660	1.00		(3.00)	1.00	(1.00)
Translator	2680			0.25		0.25
Native Language Specialist	2680			(0.50)		(0.50)
<b>Total Technical Adjustments</b>		<b>(0.30)</b>	<b>8.60</b>	<b>(1.71)</b>	<b>2.00</b>	<b>8.59</b>
<b>Transfers Between Funds</b>						
Financial Services - transfer from Fee Based Programs Fund 214	2520			1.20		1.20
Physical Plant Ops & Maint - Facilities Rental - transfer from External Customers Fund 550	2540	1.00		1.00		2.00
Information Services - transfer from Fee Based Programs Fund 214	2630	1.00				1.00
<b>Total Transfers Between Funds</b>		<b>2.00</b>	<b>-</b>	<b>2.20</b>	<b>-</b>	<b>4.20</b>
<b>Reduced Positions</b>						
Elementary Instruction (4.0 FTE Classroom, 5.0 FTE ELD)	1111		(9.00)			(9.00)
Bilingual Education	1291			(12.94)		(12.94)
Elementary STEM Program Associate	2210		(0.50)			(0.50)
<b>Total Reduced Positions</b>		<b>-</b>	<b>(9.50)</b>	<b>(12.94)</b>	<b>-</b>	<b>(22.44)</b>

## Explanation of FTE Changes – General Fund Continued

Position Change	Explanation of FTE Changes					Total
	Function	Administrative	Licensed	Classified	ProTech	
<b>Additional Positions</b>						
OBL Instructional Support Assistants	1111			10.25		10.25
Instructional Reserve FTE	1111		8.50			8.50
Special Education Elementary Teachers (Learning Resource Center - LRC)	1250		2.00			2.00
Special Education Elementary IAs (LRC)	1250			1.88		1.88
Special Education LRC Adult Assistance IAs	1250			34.38		34.38
Bilingual Education	1291		1.90			1.90
Guidance Services	2120		4.52			4.52
School Nurses	2130		4.00			4.00
Speech Language Pathologist Assistant	2150			0.40		0.40
<b>Added FTE for Conversion from Limited Term to Permanent</b>						
Adult Assistance Program (Learning Centers)	1221			31.87		31.87
Adult Assistance Program (Life Skills with Nursing)	1224			39.38		39.38
<b>Total Additional Positions</b>		-	<b>20.92</b>	<b>118.16</b>	-	<b>139.08</b>
<b>Sum of All FTE Changes</b>		<b>1.70</b>	<b>20.02</b>	<b>105.71</b>	<b>2.00</b>	<b>129.43</b>



# Special Revenue Funds (200)

## Introduction - Special Revenue Funds

\$ 93,873,959

Restricted, Committed or Assigned Funds\*

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

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

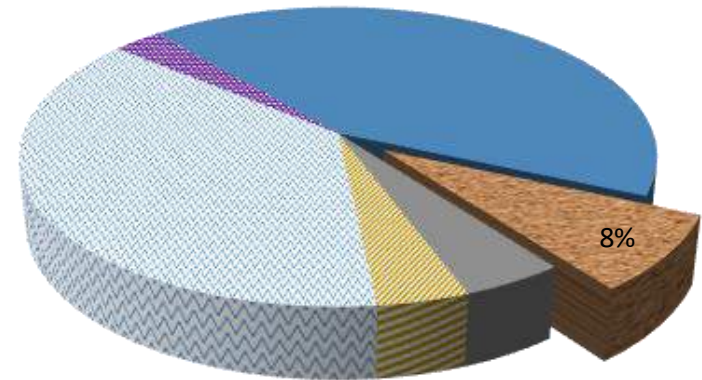
**Food Services Fund (Committed\*):** SKPS currently contracts with Sodexo School Services for its operation of the Food Service Program that provides nutritionally balanced lunches and breakfasts to all students in Salem-Keizer. Students pay for meals and the district records the revenues along with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

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

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

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

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



Special Revenue Funds: Percent of Total District Budget

## Fee Based Programs Fund – 214

The Fee Based Programs Fund represents programs which are self-supporting in nature. Programs in the fund include but are not limited to; elementary after-school child care and enrichment programs, Associated Student Body (ASB) activities and programs, the E-rate Program, 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.

Position	Function	Licensed	Classified	Total
Technical Adjustment	1140	0.03		0.03
Move Accountant to Gen Fund	2520		(1.00)	(1.00)
Move Budget and Fiscal Analyst to Gen Fund	2520		(0.20)	(0.20)
Move Director of Community Relations and Communications to Gen Fund	2633		(1.00)	(1.00)
Instructional Mentor Position Reduced	2649	(0.50)		(0.50)
		(0.47)	(2.20)	(2.67)

## Fund Detail – Fee Based Programs Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1311 Tuition from Patrons	\$ 500,392	\$ 511,372		\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000	
1312 Tuition-Other	91,780	162,852		75,000	150,000	150,000	150,000	
1500 Earnings on Investments	-	-		-	70,000	70,000	70,000	
1710 ASB Card Sales	143,915	114,867		125,000	125,000	125,000	125,000	
1710 Gate Receipts	207,418	203,005		220,000	220,000	220,000	220,000	
1710 Admissions, Drama Productions	59,713	67,077		65,000	65,000	65,000	65,000	
1720 Student Annual/Yearbook Sales	265,303	277,303		245,000	280,000	280,000	280,000	
1720 School Stores	60,880	66,633		60,000	70,000	70,000	70,000	
1740 Athletic Participation Fees	541,944	562,389		575,000	575,000	575,000	575,000	
1750 Concessions/Vending Machines	8,153	4,819		8,000	5,000	5,000	5,000	
1760 Fundraising Activities	503,492	555,328		460,000	500,000	500,000	500,000	
1790 Extracurricular Miscellaneous	2,759,841	2,711,251		2,500,000	2,700,000	2,700,000	2,700,000	
1800 Child Care/Foster Care	1,985	5,898		7,000	6,000	6,000	6,000	
1910 Building Rental, Fines and Fees	252,810	191,983		100,000	120,000	120,000	120,000	
1920 Contributions and Donations	687,296	898,734		650,000	950,000	950,000	950,000	
1940 Services Provided Other Districts	3,400	400		-	-	-	-	
1950 Textbook Sales	23,786	19,651		25,000	20,000	20,000	20,000	
1960 Recovery of Prior Years Expense	-	157		-	-	-	-	
1980 Fees Charged to Grants	277,000	305,000		275,000	-	-	-	
1990 Allowance for Increased Activities & Growth	-	-		500,000	-	-	-	
1990 Miscellaneous	2,407,166	2,966,936		1,500,000	2,000,000	2,000,000	2,000,000	
5400 Beginning Fund Balance	7,857,199	5,756,245		7,000,000	6,000,000	6,000,000	6,000,000	
<b>TOTAL FEE BASED PROGRAMS FUND RESOURCES</b>	<b>\$ 16,653,473</b>	<b>\$ 15,381,900</b>		<b>\$ 14,890,000</b>	<b>\$ 14,406,000</b>	<b>\$ 14,406,000</b>	<b>\$ 14,406,000</b>	

### REQUIREMENTS

#### 1000 - Instruction

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

#### Salaries and Wages

112 Regular Classified	\$ 127	\$ -		\$ -	\$ -	\$ -	\$ -	
121 Licensed Substitutes	-	-		2,371	2,412	2,412	2,412	
130 Licensed Staff Differentials	-	-		3,105	3,167	3,167	3,167	
130 Licensed Additional Earnings	-	-		103,093	105,155	105,155	105,155	
<b>Total Salaries and Wages</b>	<b>\$ 127</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 108,569</b>	<b>\$ 110,734</b>	<b>\$ 110,734</b>	<b>\$ 110,734</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4	\$ -		\$ 33,701	\$ 34,378	\$ 34,378	\$ 34,378	
220 Social Security Contribution	10	-		8,305	8,473	8,473	8,473	
230 Other Required Payroll Costs	1	-		1,321	1,792	1,792	1,792	
<b>Total Associated Payroll Costs</b>	<b>\$ 15</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 43,327</b>	<b>\$ 44,643</b>	<b>\$ 44,643</b>	<b>\$ 44,643</b>	<b>-</b>
<b>Total Elementary Instruction, Primary (K-5)</b>	<b>\$ 142</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 151,896</b>	<b>\$ 155,377</b>	<b>\$ 155,377</b>	<b>\$ 155,377</b>	<b>-</b>
<b>1113 - Elementary Extracurricular</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 7,914	\$ 5,264		\$ 14,464	\$ 14,717	\$ 14,717	\$ 14,717	
122 Classified Substitutes	1,368	1,308		5,858	5,961	5,961	5,961	
123 Temporary Licensed	281	-		-	-	-	-	
124 Temporary Classified	158	200		3,514	3,602	3,602	3,602	
130 Licensed Additional Earnings	869	1,651		8,230	8,395	8,395	8,395	
130 Classified Additional Earnings	1,086	2,672		3,514	3,602	3,602	3,602	
<b>Total Salaries and Wages</b>	<b>\$ 11,676</b>	<b>\$ 11,095</b>	<b>-</b>	<b>\$ 35,580</b>	<b>\$ 36,277</b>	<b>\$ 36,277</b>	<b>\$ 36,277</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 501	\$ 1,363		\$ 6,741	\$ 6,877	\$ 6,877	\$ 6,877	
220 Social Security Contribution	893	849		2,722	2,779	2,779	2,779	
230 Other Required Payroll Costs	153	142		435	594	594	594	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,547</b>	<b>\$ 2,354</b>	<b>-</b>	<b>\$ 9,898</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 73,648	\$ 52,935		\$ 43,250	\$ 43,250	\$ 43,250	\$ 43,250	
320 Property Services	2,295	13,451		3,072	3,072	3,072	3,072	
330 Student Transportation Services	243,041	285,727		264,674	264,674	264,674	264,674	
350 Communication	9,057	4,123		14,078	14,078	14,078	14,078	
390 Other General Profess & Tech Svcs	3,223	1,707		733	733	733	733	
390 Allowance for Increased Activities & Growth	-	-		766,553	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 331,264</b>	<b>\$ 357,943</b>	<b>-</b>	<b>\$ 1,092,360</b>	<b>\$ 325,807</b>	<b>\$ 325,807</b>	<b>\$ 325,807</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 454,648	\$ 426,602		\$ 754,603	\$ 1,521,156	\$ 1,521,156	\$ 1,521,156	
420 Textbooks	33,349	19,534		29,283	29,283	29,283	29,283	
430 Library Books	5,380	37		-	-	-	-	
460 Non-consumable Items	39,054	27,817		106,997	106,997	106,997	106,997	
470 Computer Software	7,210	5,370		6,758	6,758	6,758	6,758	
480 Computer Hardware	53,278	71,397		36,041	36,041	36,041	36,041	
<b>Total Supplies and Materials</b>	<b>\$ 592,919</b>	<b>\$ 550,757</b>	<b>-</b>	<b>\$ 933,682</b>	<b>\$ 1,700,235</b>	<b>\$ 1,700,235</b>	<b>\$ 1,700,235</b>	<b>-</b>
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 36,508	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	3,713	-		61,812	61,812	61,812	61,812	
<b>Total Capital Outlay</b>	<b>\$ 40,221</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 61,812</b>	<b>\$ 61,812</b>	<b>\$ 61,812</b>	<b>\$ 61,812</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 6,110	\$ 3,758		\$ 5,631	\$ 5,631	\$ 5,631	\$ 5,631	
670 Taxes, Licenses and Assessments	197	172		-	-	-	-	
<b>Total Other</b>	<b>\$ 6,307</b>	<b>\$ 3,930</b>	<b>-</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>-</b>
<b>Total Elementary Extracurricular</b>	<b>\$ 983,934</b>	<b>\$ 926,079</b>	<b>-</b>	<b>\$ 2,138,963</b>	<b>\$ 2,140,012</b>	<b>\$ 2,140,012</b>	<b>\$ 2,140,012</b>	<b>-</b>
<b>1121 - Middle School Instruction</b>								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 1,502	\$ -		\$ 5,631	\$ 5,631	\$ 5,631	\$ 5,631	
<b>Total Purchased Services</b>	<b>\$ 1,502</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 2,717	\$ 2,207		\$ 5,068	\$ 5,068	\$ 5,068	\$ 5,068	
<b>Total Supplies and Materials</b>	<b>\$ 2,717</b>	<b>\$ 2,207</b>	<b>-</b>	<b>\$ 5,068</b>	<b>\$ 5,068</b>	<b>\$ 5,068</b>	<b>\$ 5,068</b>	<b>-</b>
<b>Total Middle School Instruction</b>	<b>\$ 4,219</b>	<b>\$ 2,207</b>	<b>-</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>-</b>
<b>1122 - Middle School Extracurricular</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 13,561	\$ 7,403		\$ 8,230	\$ 8,374	\$ 8,374	\$ 8,374	
122 Classified Substitutes	-	178		586	596	596	596	
124 Temporary Classified	355	813		9,371	9,605	9,605	9,605	
130 Licensed Staff Differentials	22,591	19,556		34,584	35,276	35,276	35,276	
130 Licensed Additional Earnings	6,483	7,638		28,820	29,396	29,396	29,396	
130 Classified Additional Earnings	2,821	2,015		3,514	3,602	3,602	3,602	
<b>Total Salaries and Wages</b>	<b>\$ 45,811</b>	<b>\$ 37,603</b>	<b>-</b>	<b>\$ 85,105</b>	<b>\$ 86,849</b>	<b>\$ 86,849</b>	<b>\$ 86,849</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 8,121	\$ 5,091		\$ 22,340	\$ 22,792	\$ 22,792	\$ 22,792	
220 Social Security Contribution	3,503	3,009		6,509	6,649	6,649	6,649	
230 Other Required Payroll Costs	833	554		1,037	1,411	1,411	1,411	
<b>Total Associated Payroll Costs</b>	<b>\$ 12,457</b>	<b>\$ 8,654</b>	<b>-</b>	<b>\$ 29,886</b>	<b>\$ 30,852</b>	<b>\$ 30,852</b>	<b>\$ 30,852</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 106,390	\$ 104,410		\$ 38,294	\$ 38,294	\$ 38,294	\$ 38,294	
320 Property Services	16,656	12,478		11,263	11,263	11,263	11,263	
330 Student Transportation Services	141,667	81,418		180,203	180,203	180,203	180,203	
340 Travel	3,174	1,842		2,252	2,252	2,252	2,252	
350 Communication	34,394	40,166		39,420	39,420	39,420	39,420	
380 Non-Instructional Profess & Tech Svcs	2,312	2,354		-	-	-	-	
390 Other General Profess & Tech Svcs	330	-		563	563	563	563	
390 Allowance for Increased Activities & Growth	-	-		582,856	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 304,923</b>	<b>\$ 242,668</b>	<b>-</b>	<b>\$ 854,851</b>	<b>\$ 271,995</b>	<b>\$ 271,995</b>	<b>\$ 271,995</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 387,813	\$ 398,333		\$ 760,235	\$ 1,343,091	\$ 1,343,091	\$ 1,343,091	
420 Textbooks	10,384	12,435		13,516	13,516	13,516	13,516	
430 Library Books	454	154		-	-	-	-	
460 Non-consumable Items	40,925	33,275		45,050	45,050	45,050	45,050	
470 Computer Software	943	1,670		4,505	4,505	4,505	4,505	
480 Computer Hardware	17,303	10,285		16,894	16,894	16,894	16,894	
<b>Total Supplies and Materials</b>	<b>\$ 457,822</b>	<b>\$ 456,152</b>	<b>-</b>	<b>\$ 840,200</b>	<b>\$ 1,423,056</b>	<b>\$ 1,423,056</b>	<b>\$ 1,423,056</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Building Acquisition	\$ -	\$ 6,000		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	3,916	-		15,453	15,453	15,453	15,453	
<b>Total Capital Outlay</b>	<b>\$ 3,916</b>	<b>\$ 6,000</b>	<b>-</b>	<b>\$ 15,453</b>	<b>\$ 15,453</b>	<b>\$ 15,453</b>	<b>\$ 15,453</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 22,334	\$ 15,089		\$ 33,789	\$ 33,789	\$ 33,789	\$ 33,789	
670 Taxes, Licenses and Assessments	-	30		-	-	-	-	
<b>Total Other</b>	<b>\$ 22,334</b>	<b>\$ 15,119</b>	<b>-</b>	<b>\$ 33,789</b>	<b>\$ 33,789</b>	<b>\$ 33,789</b>	<b>\$ 33,789</b>	<b>-</b>
<b>Total Middle School Extracurricular</b>	<b>\$ 847,263</b>	<b>\$ 766,196</b>	<b>-</b>	<b>\$ 1,859,284</b>	<b>\$ 1,861,994</b>	<b>\$ 1,861,994</b>	<b>\$ 1,861,994</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1131 - High School Instruction</b>								
<u>Purchased Services</u>								
310 Consumable Supplies & Material	\$ -	\$ 4,502		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 4,502</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 239		\$ 10,699	\$ 10,699	\$ 10,699	\$ 10,699	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 239</b>	<b>-</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>-</b>
<b>Total High School Instruction</b>	<b>\$ -</b>	<b>\$ 4,741</b>	<b>-</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>\$ 10,699</b>	<b>-</b>
<b>1132 - High School Extracurricular</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 32,262	\$ 34,127		\$ 21,167	\$ 21,537	\$ 21,537	\$ 21,537	
122 Classified Substitutes	1,815	2,021		586	596	596	596	
123 Temporary Licensed	567	1,740		-	-	-	-	
124 Temporary Classified	90,897	109,093		187,407	192,092	192,092	192,092	
130 Licensed Staff Differentials	-	1,000		58,215	59,379	59,379	59,379	
130 Licensed Additional Earnings	32,418	27,687		29,980	30,580	30,580	30,580	
130 Classified Additional Earnings	34,958	31,379		38,652	39,618	39,618	39,618	
<b>Total Salaries and Wages</b>	<b>\$ 192,917</b>	<b>\$ 207,047</b>	<b>-</b>	<b>\$ 336,007</b>	<b>\$ 343,802</b>	<b>\$ 343,802</b>	<b>\$ 343,802</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 28,434	\$ 30,768		\$ 43,097	\$ 44,017	\$ 44,017	\$ 44,017	
220 Social Security Contribution	14,425	15,256		25,705	26,307	26,307	26,307	
230 Other Required Payroll Costs	4,182	4,057		4,089	5,561	5,561	5,561	
<b>Total Associated Payroll Costs</b>	<b>\$ 47,041</b>	<b>\$ 50,081</b>	<b>-</b>	<b>\$ 72,891</b>	<b>\$ 75,885</b>	<b>\$ 75,885</b>	<b>\$ 75,885</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 337,931	\$ 337,583		\$ 281,570	\$ 281,570	\$ 281,570	\$ 281,570	
320 Property Services	132,255	112,824		56,314	56,314	56,314	56,314	
330 Student Transportation Services	460,974	379,806		478,667	478,667	478,667	478,667	
340 Travel	16,554	14,927		16,894	16,894	16,894	16,894	
350 Communication	89,712	98,059		202,729	202,729	202,729	202,729	
380 Non-Instructional Profess & Tech Svcs	-	303		-	-	-	-	
390 Other General Profess & Tech Svcs	34,807	6,680		563	563	563	563	
390 Allowance for Increased Activities & Growth	-	-		589,980	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 1,072,233</b>	<b>\$ 950,182</b>	<b>-</b>	<b>\$ 1,626,717</b>	<b>\$ 1,036,737</b>	<b>\$ 1,036,737</b>	<b>\$ 1,036,737</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>Supplies and Materials</b>								
410 Consumable Supplies & Material	\$ 1,352,011	\$ 1,305,943		\$ 2,027,291	\$ 2,617,271	\$ 2,617,271	\$ 2,617,271	
420 Textbooks	82,469	39,799		112,627	112,627	112,627	112,627	
430 Library Books	427	1,360		-	-	-	-	
440 Periodicals	250	12		563	563	563	563	
460 Non-consumable Items	295,181	171,374		56,314	56,314	56,314	56,314	
470 Computer Software	25,464	4,869		16,894	16,894	16,894	16,894	
480 Computer Hardware	22,521	16,380		56,314	56,314	56,314	56,314	
<b>Total Supplies and Materials</b>	<b>\$ 1,778,323</b>	<b>\$ 1,539,737</b>	<b>-</b>	<b>\$ 2,270,003</b>	<b>\$ 2,859,983</b>	<b>\$ 2,859,983</b>	<b>\$ 2,859,983</b>	<b>-</b>
<b>Capital Outlay</b>								
520 Buildings Acquisition and Improvement	\$ 17,469	\$ 22,676		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	247,301	426,979		30,906	30,906	30,906	30,906	
550 Depreciable Technology	9,995	-		10,302	10,302	10,302	10,302	
<b>Total Capital Outlay</b>	<b>\$ 274,765</b>	<b>\$ 449,655</b>	<b>-</b>	<b>\$ 41,208</b>	<b>\$ 41,208</b>	<b>\$ 41,208</b>	<b>\$ 41,208</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 522,160	\$ 471,238		\$ 337,882	\$ 337,882	\$ 337,882	\$ 337,882	
650 Insurance and Judgments	-	166		-	-	-	-	
670 Taxes, Licenses and Assessments	1,389	976		1,576	1,576	1,576	1,576	
<b>Total Other</b>	<b>\$ 523,549</b>	<b>\$ 472,380</b>	<b>-</b>	<b>\$ 339,458</b>	<b>\$ 339,458</b>	<b>\$ 339,458</b>	<b>\$ 339,458</b>	<b>-</b>
<b>Total High School Extracurricular</b>	<b>\$ 3,888,828</b>	<b>\$ 3,669,082</b>	<b>-</b>	<b>\$ 4,686,284</b>	<b>\$ 4,697,073</b>	<b>\$ 4,697,073</b>	<b>\$ 4,697,073</b>	<b>-</b>
<b>1140 - Pre-Kindergarten Programs</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 27,933	\$ 25,926	0.75	\$ 45,040	\$ 49,452	\$ 49,452	\$ 49,452	0.75
112 Regular Classified	71,408	308,387	15.50	469,372	486,484	486,484	486,484	15.53
113 Supervisory Licensed	50,312	26,674	0.60	55,610	58,558	58,558	58,558	0.60
122 Classified Substitutes	334	601		-	-	-	-	
123 Temporary Licensed	225	6,377		-	-	-	-	
124 Temporary Classified	247,867	60,093		138,212	141,667	141,667	141,667	
130 Licensed Additional Earnings	1,277	2,150		-	-	-	-	
130 Classified Additional Earnings	847	8,260		3,137	3,215	3,215	3,215	
<b>Total Salaries and Wages</b>	<b>\$ 400,203</b>	<b>\$ 438,468</b>	<b>16.85</b>	<b>\$ 711,371</b>	<b>\$ 739,376</b>	<b>\$ 739,376</b>	<b>\$ 739,376</b>	<b>16.88</b>



## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 41,819	\$ 57,548		\$ 112,484	\$ 138,666	\$ 138,666	\$ 138,666	
220 Social Security Contribution	30,557	33,346		54,136	56,050	56,050	56,050	
230 Other Required Payroll Costs	5,776	6,027		8,879	13,666	13,666	13,666	
240 Employee Insur & Other Contract Benefits	51,465	47,763		93,702	98,770	98,770	98,770	
<b>Total Associated Payroll Costs</b>	<b>\$ 129,617</b>	<b>\$ 144,684</b>	<b>-</b>	<b>\$ 269,201</b>	<b>\$ 307,152</b>	<b>\$ 307,152</b>	<b>\$ 307,152</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 25,387	\$ 8,764		\$ 33,083	\$ 33,083	\$ 33,083	\$ 33,083	
320 Property Services	765	1,500		563	563	563	563	
330 Student Transportation Services	555	3,510		10,967	10,967	10,967	10,967	
340 Travel	1,638	2,683		2,252	2,252	2,252	2,252	
350 Communication	6,636	5,789		17,890	17,890	17,890	17,890	
390 Other General Profess & Tech Svcs	3,530	992		2,252	2,252	2,252	2,252	
390 Allowance for Increased Activities & Growth	-	-		275,523	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 38,511</b>	<b>\$ 23,238</b>	<b>-</b>	<b>\$ 342,530</b>	<b>\$ 67,007</b>	<b>\$ 67,007</b>	<b>\$ 67,007</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 33,154	\$ 25,306		\$ 38,763	\$ 314,286	\$ 314,286	\$ 314,286	
420 Textbooks	3,747	356		7,454	7,454	7,454	7,454	
460 Non-consumable Items	12,561	8,838		13,649	13,649	13,649	13,649	
470 Computer Software	1,206	1,188		-	-	-	-	
480 Computer Hardware	1,431	1,515		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 52,099</b>	<b>\$ 37,203</b>	<b>-</b>	<b>\$ 59,866</b>	<b>\$ 335,389</b>	<b>\$ 335,389</b>	<b>\$ 335,389</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 8,118	\$ 4,663		\$ 5,631	\$ 5,631	\$ 5,631	\$ 5,631	
670 Taxes, Licenses and Assessments		136						
<b>Total Other</b>	<b>\$ 8,118</b>	<b>\$ 4,799</b>	<b>-</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>\$ 5,631</b>	<b>-</b>
<b>Total Pre-Kindergarten Programs</b>	<b>\$ 628,548</b>	<b>\$ 648,392</b>	<b>16.85</b>	<b>\$ 1,388,599</b>	<b>\$ 1,454,555</b>	<b>\$ 1,454,555</b>	<b>\$ 1,454,555</b>	<b>16.88</b>
<b>1210 - Programs for the Talented and Gifted</b>								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ 6,631		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 6,631</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,736	\$ 530		\$ 8,447	\$ 8,447	\$ 8,447	\$ 8,447	
470	Computer Software	516	-		-	-	-	-	
480	Computer Hardware	4,377	-		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 7,629</b>	<b>\$ 530</b>	<b>-</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 127	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>		<b>\$ 127</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Programs for the Talented and Gifted</b>		<b>\$ 7,756</b>	<b>\$ 7,161</b>	<b>-</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>\$ 8,447</b>	<b>-</b>
<b>1220 - Restrictive Programs for Students with Disabilities</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ (4,305)	\$ 44,126	2.60	\$ 86,033	\$ 83,253	\$ 83,253	\$ 83,253	2.60
122	Classified Substitutes	1,263	1,152		1,265	1,287	1,287	1,287	
130	Classified Additional Earnings	31	-		20,336	20,844	20,844	20,844	
<b>Total Salaries and Wages</b>		<b>\$ (3,011)</b>	<b>\$ 45,278</b>	<b>2.60</b>	<b>\$ 107,634</b>	<b>\$ 105,384</b>	<b>\$ 105,384</b>	<b>\$ 105,384</b>	<b>2.60</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 11,578	\$ 9,141		\$ 33,590	\$ 32,887	\$ 32,887	\$ 32,887	
220	Social Security Contribution	(629)	2,723		8,107	7,815	7,815	7,815	
230	Other Required Payroll Costs	(28)	412		1,339	1,723	1,723	1,723	
240	Employee Insur & Other Contract Benefits	28,465	19,919		44,846	45,759	45,759	45,759	
<b>Total Associated Payroll Costs</b>		<b>\$ 39,386</b>	<b>\$ 32,195</b>	<b>-</b>	<b>\$ 87,882</b>	<b>\$ 88,184</b>	<b>\$ 88,184</b>	<b>\$ 88,184</b>	<b>-</b>
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 27		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>		<b>\$ -</b>	<b>\$ 27</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,568	\$ 1,895		\$ 94,528	\$ 94,528	\$ 94,528	\$ 94,528	
470	Computer Software	-	125		-	-	-	-	
480	Computer Hardware	-	1,026		-	-	-	-	
<b>Total Supplies and Materials</b>		<b>\$ 4,568</b>	<b>\$ 3,046</b>	<b>-</b>	<b>\$ 94,528</b>	<b>\$ 94,528</b>	<b>\$ 94,528</b>	<b>\$ 94,528</b>	<b>-</b>
<b>Total Restrictive Programs for Students with Disabilities</b>		<b>\$ 40,943</b>	<b>\$ 80,546</b>	<b>2.60</b>	<b>\$ 290,044</b>	<b>\$ 288,096</b>	<b>\$ 288,096</b>	<b>\$ 288,096</b>	<b>2.60</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 39,704	\$ 13,431	-	\$ -	\$ -	\$ -	\$ -	-
<b>Total Salaries and Wages</b>	<b>\$ 39,704</b>	<b>\$ 13,431</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 933	\$ 5,609		\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	3,037	1,641		-	-	-	-	-
230 Other Required Payroll Costs	476	302		-	-	-	-	-
240 Employee Insur & Other Contract Benefits	-	9,386		-	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ 4,446</b>	<b>\$ 16,938</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 114	\$ 683		\$ -	\$ -	\$ -	\$ -	-
371 Tuition Pymts-Districts Within	-	-		22,526	22,526	22,526	22,526	-
<b>Total Purchased Services</b>	<b>\$ 114</b>	<b>\$ 683</b>	<b>-</b>	<b>\$ 22,526</b>	<b>\$ 22,526</b>	<b>\$ 22,526</b>	<b>\$ 22,526</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 2,808	\$ 1,891		\$ 4,728	\$ 4,728	\$ 4,728	\$ 4,728	-
<b>Total Supplies and Materials</b>	<b>\$ 2,808</b>	<b>\$ 1,891</b>	<b>-</b>	<b>\$ 4,728</b>	<b>\$ 4,728</b>	<b>\$ 4,728</b>	<b>\$ 4,728</b>	<b>-</b>
<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>\$ 47,072</b>	<b>\$ 32,943</b>	<b>-</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>-</b>
<b>1292 - Teen Parent Programs</b>								
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 273		\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 273</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 1,063		\$ 16,104	\$ 16,104	\$ 16,104	\$ 16,104	-
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 1,063</b>	<b>-</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>-</b>
<b>Total Teen Parent Programs</b>	<b>\$ -</b>	<b>\$ 1,336</b>	<b>-</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>\$ 16,104</b>	<b>-</b>
<b>Total Instruction</b>	<b>\$ 6,448,705</b>	<b>\$ 6,138,683</b>	<b>19.45</b>	<b>\$ 10,588,273</b>	<b>\$ 10,670,310</b>	<b>\$ 10,670,310</b>	<b>\$ 10,670,310</b>	<b>19.48</b>
<b>2000 - Support Services</b>								
<b>2113 - Social Work Services</b>								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 317	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>	<b>\$ 317</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 874	\$ 11,266		\$ 8,729	\$ 8,729	\$ 8,729	\$ 8,729	
	<b>Total Supplies and Materials</b>	<b>\$ 874</b>	<b>\$ 11,266</b>	<b>-</b>	<b>\$ 8,729</b>	<b>\$ 8,729</b>	<b>\$ 8,729</b>	<b>\$ 8,729</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 95	\$ 40		\$ 846	\$ 846	\$ 846	\$ 846	
	<b>Total Other</b>	<b>\$ 95</b>	<b>\$ 40</b>	<b>-</b>	<b>\$ 846</b>	<b>\$ 846</b>	<b>\$ 846</b>	<b>\$ 846</b>	<b>-</b>
	<b>Total Social Work Services</b>	<b>\$ 1,286</b>	<b>\$ 11,306</b>	<b>-</b>	<b>\$ 9,575</b>	<b>\$ 9,575</b>	<b>\$ 9,575</b>	<b>\$ 9,575</b>	<b>-</b>
<b>2120 - Guidance Services</b>									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ -	\$ -		\$ 523	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 165	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	-		40	-	-	-	
230	Other Required Payroll Costs	-	-		6	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -		\$ 2,393	\$ -	\$ -	\$ -	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 2,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Guidance Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 3,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2129 - Other Guidance Services</b>									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ -	\$ -		\$ 1,764	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 554	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	-		134	-	-	-	
230	Other Required Payroll Costs	-	-		22	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ -		\$ 3,547	\$ -	\$ -	\$ -	
460	Non-consumable Items	-	-		-	-	-	-	
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 3,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Total Other Guidance Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 6,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
<b>2133 - Dental Services</b>									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ -	\$ -	0.50	\$ 17,154	\$ 18,760	\$ 18,760	\$ 18,760	0.50	
124 Temporary Classified	-	5,450		-	-	-	-		
130 Classified Additional Earnings	4,681	3,029		4,844	4,965	4,965	4,965		
<b>Total Salaries and Wages</b>	<b>\$ 4,681</b>	<b>\$ 8,479</b>	<b>0.50</b>	<b>\$ 21,998</b>	<b>\$ 23,725</b>	<b>\$ 23,725</b>	<b>\$ 23,725</b>	<b>0.50</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,335	\$ 821		\$ 6,795	\$ 7,334	\$ 7,334	\$ 7,334		
220 Social Security Contribution	358	649		1,643	1,859	1,859	1,859		
230 Other Required Payroll Costs	61	108		276	394	394	394		
240 Employee Insur & Other Contract Benefits	-	-		3,586	4,574	4,574	4,574		
<b>Total Associated Payroll Costs</b>	<b>\$ 1,754</b>	<b>\$ 1,578</b>	<b>-</b>	<b>\$ 12,300</b>	<b>\$ 14,161</b>	<b>\$ 14,161</b>	<b>\$ 14,161</b>	<b>-</b>	
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ 2,000	\$ 2,000		\$ 22,750	\$ 22,750	\$ 22,750	\$ 22,750		
340 Travel	678	1,144		337	337	337	337		
350 Communication	2,720	7,505		4,167	4,167	4,167	4,167		
<b>Total Purchased Services</b>	<b>\$ 5,398</b>	<b>\$ 10,649</b>	<b>-</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>\$ 27,254</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Material	\$ 3,722	\$ 6,354		\$ 14,078	\$ 14,078	\$ 14,078	\$ 14,078		
460 Non-consumable Items	45	46		-	-	-	-		
<b>Total Supplies and Materials</b>	<b>\$ 3,767</b>	<b>\$ 6,400</b>	<b>-</b>	<b>\$ 14,078</b>	<b>\$ 14,078</b>	<b>\$ 14,078</b>	<b>\$ 14,078</b>	<b>-</b>	
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ -	\$ 6,624		\$ -	\$ -	\$ -	\$ -		
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 6,624</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Dental Services</b>	<b>\$ 15,600</b>	<b>\$ 33,730</b>	<b>0.50</b>	<b>\$ 75,630</b>	<b>\$ 79,218</b>	<b>\$ 79,218</b>	<b>\$ 79,218</b>	<b>0.50</b>	
<b>2140 - Psychological Services</b>									
<u>Purchased Services</u>									
340 Travel	\$ 1,130	\$ -		\$ -	\$ -	\$ -	\$ -		
<b>Total Purchased Services</b>	<b>\$ 1,130</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Material	\$ 60	\$ -		\$ -	\$ -	\$ -	\$ -		
<b>Total Supplies and Materials</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Psychological Services</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16		2016-17		2017-18		2018-19		
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
<b>2190 - Service Direction, Student Support Services</b>									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 34,754	\$ 42,740	0.75	\$ 35,477	\$ 37,233	\$ 37,233	\$ 37,233	0.75	
130 Licensed Additional Earnings	2,267	3,264		-	-	-	-		
130 Classified Additional Earnings	-	521		-	-	-	-		
<b>Total Salaries and Wages</b>	<b>\$ 37,021</b>	<b>\$ 46,525</b>	<b>0.75</b>	<b>\$ 35,477</b>	<b>\$ 37,233</b>	<b>\$ 37,233</b>	<b>\$ 37,233</b>	<b>0.75</b>	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 9,314	\$ 11,569		\$ 11,139	\$ 11,692	\$ 11,692	\$ 11,692		
220 Social Security Contribution	2,576	3,329		2,521	3,150	3,150	3,150		
230 Other Required Payroll Costs	437	556		432	593	593	593		
240 Employee Insur & Other Contract Benefits	12,199	15,779		12,817	20,305	20,305	20,305		
<b>Total Associated Payroll Costs</b>	<b>\$ 24,526</b>	<b>\$ 31,233</b>	<b>-</b>	<b>\$ 26,909</b>	<b>\$ 35,740</b>	<b>\$ 35,740</b>	<b>\$ 35,740</b>	<b>-</b>	
<u>Purchased Services</u>									
380 Non-Instructional Profess & Tech Svcs	\$ 1,000	\$ -		\$ 5,068	\$ 5,068	\$ 5,068	\$ 5,068		
390 Allowance for Increased Activities & Growth	-	-		466,692	-	-	-		
<b>Total Purchased Services</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 471,760</b>	<b>\$ 5,068</b>	<b>\$ 5,068</b>	<b>\$ 5,068</b>	<b>-</b>	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Material	\$ 195	\$ 177		\$ 3,378	\$ 470,070	\$ 470,070	\$ 470,070		
460 Non-consumable Items	831	389		10,137	10,137	10,137	10,137		
470 Computer Software	-	28		-	-	-	-		
480 Computer Hardware	-	6,099		-	-	-	-		
<b>Total Supplies and Materials</b>	<b>\$ 1,026</b>	<b>\$ 6,693</b>	<b>-</b>	<b>\$ 13,515</b>	<b>\$ 480,207</b>	<b>\$ 480,207</b>	<b>\$ 480,207</b>	<b>-</b>	
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ 8,163	\$ -		\$ -	\$ -	\$ -	\$ -		
<b>Total Capital Outlay</b>	<b>\$ 8,163</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Service Direction, Student Support Services</b>	<b>\$ 71,736</b>	<b>\$ 84,451</b>	<b>0.75</b>	<b>\$ 547,661</b>	<b>\$ 558,248</b>	<b>\$ 558,248</b>	<b>\$ 558,248</b>	<b>0.75</b>	
<b>2230 - Assessment &amp; Testing</b>									
<u>Supplies and Materials</u>									
460 Non-consumable Items	\$ -	\$ 1,280		\$ -	\$ -	\$ -	\$ -		
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 1,280</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	
<b>Total Assessment &amp; Testing</b>	<b>\$ -</b>	<b>\$ 1,280</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2240 - Instructional Staff Development</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
130 Licensed Additional Earnings	3,009	3,653	-	-	-	-	-	-
130 Classified Additional Earnings	-	304	-	-	-	-	-	-
<b>Total Salaries and Wages</b>	<b>\$ 3,430</b>	<b>\$ 3,957</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 194	\$ 948	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	263	127	-	-	-	-	-	-
230 Other Required Payroll Costs	43	49	-	-	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ 500</b>	<b>\$ 1,124</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -	\$ 13,514	\$ 13,514	\$ 13,514	\$ 13,514	\$ 13,514	-
320 Property Services	2,096	-	-	-	-	-	-	-
330 Student Transportation Services	-	25	-	-	-	-	-	-
350 Communication	399	-	-	-	-	-	-	-
380 Non-Instructional Profess & Tech Svcs	14,848	4,400	-	-	-	-	-	-
390 Allowance for Increased Activities & Growth	-	-	44,143	-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 17,343</b>	<b>\$ 4,425</b>	<b>-</b>	<b>\$ 57,657</b>	<b>\$ 13,514</b>	<b>\$ 13,514</b>	<b>\$ 13,514</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 478	\$ 93	\$ 9,573	\$ 53,716	\$ 53,716	\$ 53,716	\$ 53,716	-
<b>Total Supplies and Materials</b>	<b>\$ 478</b>	<b>\$ 93</b>	<b>-</b>	<b>\$ 9,573</b>	<b>\$ 53,716</b>	<b>\$ 53,716</b>	<b>\$ 53,716</b>	<b>-</b>
<b>Total Instructional Staff Development</b>	<b>\$ 21,751</b>	<b>\$ 9,599</b>	<b>-</b>	<b>\$ 67,230</b>	<b>\$ 67,230</b>	<b>\$ 67,230</b>	<b>\$ 67,230</b>	<b>-</b>
<b>2490 - Other Support Services - School Administration</b>								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 6,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
330 Student Transportation Services	150	39	-	-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 7,100</b>	<b>\$ 39</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 1,191	\$ 2,821	\$ 14,031	\$ 14,031	\$ 14,031	\$ 14,031	\$ 14,031	-
<b>Total Supplies and Materials</b>	<b>\$ 1,191</b>	<b>\$ 2,821</b>	<b>-</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>-</b>
<b>Total Other Support Services - School Administration</b>	<b>\$ 8,291</b>	<b>\$ 2,860</b>	<b>-</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>\$ 14,031</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2520 - Fiscal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 62,712	\$ 76,648	1.20	\$ 66,633	\$ -	\$ -	\$ -	-
130 Classified Additional Earnings	1,801	290		264	-	-	-	-
<b>Total Salaries and Wages</b>	<b>\$ 64,513</b>	<b>\$ 76,938</b>	<b>1.20</b>	<b>\$ 66,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 16,483	\$ 19,578		\$ 21,005	\$ -	\$ -	\$ -	-
220 Social Security Contribution	4,779	5,601		4,917	-	-	-	-
230 Other Required Payroll Costs	783	890		842	-	-	-	-
240 Employee Insur & Other Contract Benefits	16,963	19,954		17,944	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ 39,008</b>	<b>\$ 46,023</b>	<b>-</b>	<b>\$ 44,708</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 89,109	\$ 89,109	\$ 89,109	\$ 89,109	-
390 Other General Profess & Tech Svcs	2,013	6,422		-	-	-	-	-
390 Allowance for Increased Activities & Growth	-	-		442,263	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 2,013</b>	<b>\$ 6,422</b>	<b>-</b>	<b>\$ 531,372</b>	<b>\$ 89,109</b>	<b>\$ 89,109</b>	<b>\$ 89,109</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	-
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,241	\$ 2,784		\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>\$ 2,241</b>	<b>\$ 2,784</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Fiscal Services</b>	<b>\$ 107,775</b>	<b>\$ 132,167</b>	<b>1.20</b>	<b>\$ 642,977</b>	<b>\$ 89,109</b>	<b>\$ 89,109</b>	<b>\$ 89,109</b>	<b>-</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 2,643	\$ 620		\$ -	\$ -	\$ -	\$ -	-
340 Travel	32,544	584		8,165	8,165	8,165	8,165	-
380 Non-Instructional Profess & Tech Svcs	-	-		39,420	39,420	39,420	39,420	-
390 Allowance for Increased Activities & Growth	-	-		37,933	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 35,187</b>	<b>\$ 1,204</b>	<b>-</b>	<b>\$ 85,518</b>	<b>\$ 47,585</b>	<b>\$ 47,585</b>	<b>\$ 47,585</b>	<b>-</b>



## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 46,583	\$ 1,093		\$ 41,783	\$ 526,147	\$ 526,147	\$ 526,147	
460 Non-consumable Items	491	-		37,731	37,731	37,731	37,731	
480 Computer Hardware	15,399	-		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 62,473</b>	<b>\$ 1,093</b>	<b>-</b>	<b>\$ 79,514</b>	<b>\$ 563,878</b>	<b>\$ 563,878</b>	<b>\$ 563,878</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 21,240	\$ 12,294		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 21,240</b>	<b>\$ 12,294</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 1,355	\$ 240		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 1,355</b>	<b>\$ 240</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 120,255</b>	<b>\$ 14,831</b>	<b>-</b>	<b>\$ 165,032</b>	<b>\$ 611,463</b>	<b>\$ 611,463</b>	<b>\$ 611,463</b>	<b>-</b>
 <b>2620 - Planning and Development Services</b>								
<u>Purchased Services</u>								
350 Communication	\$ 107	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 879	\$ 412		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ 879</b>	<b>\$ 412</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 3,540	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 3,540</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>\$ 4,526</b>	<b>\$ 412</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
 <b>2633 - Public Information Services</b>								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 113,186	\$ 114,163	1.00	\$ 117,470	\$ -	\$ -	\$ -	
130 Car Allowance	3,000	3,000		3,000	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 116,186</b>	<b>\$ 117,163</b>	<b>1.00</b>	<b>\$ 120,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 29,685	\$ 29,935		\$ 37,829	\$ -	\$ -	\$ -	
220 Social Security Contribution	8,802	8,035		7,243	-	-	-	
230 Other Required Payroll Costs	1,371	1,360		1,480	-	-	-	
240 Employee Insur & Other Contract Benefits	14,143	14,211		14,627	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 54,001</b>	<b>\$ 53,541</b>	<b>-</b>	<b>\$ 61,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Public Information Services</b>	<b>\$ 170,187</b>	<b>\$ 170,704</b>	<b>1.00</b>	<b>\$ 181,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2649 - Other Staff Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 46,682	2.50	\$ 198,033	\$ 170,615	\$ 170,615	\$ 170,615	2.00
112 Regular Classified	(304)	-	1.00	48,988	55,310	55,310	55,310	1.00
130 Licensed Additional Earnings	-	2,969		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ (304)</b>	<b>\$ 49,651</b>	<b>3.50</b>	<b>\$ 247,021</b>	<b>\$ 225,925</b>	<b>\$ 225,925</b>	<b>\$ 225,925</b>	<b>3.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,195	\$ 13,274		\$ 75,518	\$ 67,996	\$ 67,996	\$ 67,996	
220 Social Security Contribution	301	4,270		17,818	16,807	16,807	16,807	
230 Other Required Payroll Costs	53	721		3,055	3,692	3,692	3,692	
240 Employee Insur & Other Contract Benefits	1,141	7,321		37,382	46,396	46,396	46,396	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,690</b>	<b>\$ 25,586</b>	<b>-</b>	<b>\$ 133,773</b>	<b>\$ 134,891</b>	<b>\$ 134,891</b>	<b>\$ 134,891</b>	<b>-</b>
<b>Total Other Staff Services</b>	<b>\$ 2,386</b>	<b>\$ 75,237</b>	<b>3.50</b>	<b>\$ 380,794</b>	<b>\$ 360,816</b>	<b>\$ 360,816</b>	<b>\$ 360,816</b>	<b>3.00</b>
<b>2669 - Other Technology Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 191,051	\$ 513	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	22,107	-		-	-	-	-	
124 Temporary Classified	41,606	14,569		-	-	-	-	
130 Licensed Additional Earnings	4,327	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 259,091</b>	<b>\$ 15,082</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 50,759	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	19,137	1,803		-	-	-	-	
230 Other Required Payroll Costs	3,034	169		-	-	-	-	
240 Employee Insur & Other Contract Benefits	32,554	-		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 105,484</b>	<b>\$ 1,972</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 39,600	\$ -		\$ -	\$ -	\$ -	\$ -	
340 Travel	22,784	59,743		15,000	15,000	15,000	15,000	
380 Non-Instructional Profess & Tech Svcs	-	-		65,000	65,000	65,000	65,000	
390 Other General Profess & Tech Svcs	271,240	-		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		1,136,227	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 333,624</b>	<b>\$ 59,743</b>	<b>-</b>	<b>\$ 1,216,227</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 26,186	\$ 92,468		\$ 20,000	\$ 956,227	\$ 956,227	\$ 956,227	
460 Non-consumable Items	2,067	10,865		3,000	3,000	3,000	3,000	
470 Computer Software	14,075	91,434		100,000	100,000	100,000	100,000	
480 Computer Hardware	2,601,341	1,728,485		500,000	500,000	500,000	500,000	
<b>Total Supplies and Materials</b>	<b>\$ 2,643,669</b>	<b>\$ 1,923,252</b>	<b>-</b>	<b>\$ 623,000</b>	<b>\$ 1,559,227</b>	<b>\$ 1,559,227</b>	<b>\$ 1,559,227</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Building Acquisition	\$ -	\$ 103,461		\$ -	\$ -	\$ -	\$ -	
550 Depreciable Technology	581,672	426,278		160,773	160,773	160,773	160,773	
<b>Total Capital Outlay</b>	<b>\$ 581,672</b>	<b>\$ 529,739</b>	<b>-</b>	<b>\$ 160,773</b>	<b>\$ 160,773</b>	<b>\$ 160,773</b>	<b>\$ 160,773</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 125		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 125</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Technology Services</b>	<b>\$ 3,923,540</b>	<b>\$ 2,529,913</b>	<b>-</b>	<b>\$ 2,000,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>-</b>
<b>2690 - Other Support Services - Central</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 188		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 188</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Support Services - Central</b>	<b>\$ -</b>	<b>\$ 188</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ 4,448,523</b>	<b>\$ 3,066,678</b>	<b>6.95</b>	<b>\$ 4,093,727</b>	<b>\$ 3,589,690</b>	<b>\$ 3,589,690</b>	<b>\$ 3,589,690</b>	<b>4.25</b>

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		Proposed	2018-19		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<b>3000 - Enterprise and Community Services</b>								
<b>3300 - Community Services</b>								
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 4,000		\$ -	\$ -	\$ -	\$ -	
390 Allowance for Increased Activities & Growth	-	-		40,000	-	-	-	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ -		\$ -	\$ 146,000	\$ 146,000	\$ 146,000	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>-</b>
<b>Total Community Services</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>-</b>
<b>Total Enterprise and Community Services</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>-</b>
<b>5000 - Other Uses</b>								
<b>5200 - Transfers of Funds</b>								
<u>Transfers</u>								
710 Fund Modifications	\$ -	\$ -		\$ 168,000	\$ -	\$ -	\$ -	
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 5,756,245</b>	<b>\$ 6,172,539</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS</b>	<b>\$ 16,653,473</b>	<b>\$ 15,381,900</b>	<b>26.40</b>	<b>\$ 14,890,000</b>	<b>\$ 14,406,000</b>	<b>\$ 14,406,000</b>	<b>\$ 14,406,000</b>	<b>23.73</b>

## Food Services Fund – 220

The Food Services Fund’s mission is to provide nutritionally balanced meals to all of the students in the district. The district participates in the National School Lunch, Breakfast, and After-School Snack Programs, as well as the Child and Adult Care Food Program (CACFP). Under the Federal Free and Reduced Meal Program, those students whose family income meets certain federal guidelines may qualify to receive free or reduced priced meals. Currently, meals are prepared on-site in 21 secondary schools. The Salem-Keizer Food and Nutrition Center supports and transports food products for all district schools. More than 32,000 students enjoy meals daily and over 900 students receive after-school suppers every day. Other services available include á la carte selections and catering for special events at all locations within the district. SKPS contracts with Sodexo School Services for operation of the Food Service program.

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

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

There are no changes to FTE in this fund.

## Fund Detail – Food Services Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1500 Earnings on Investments	\$ -	\$ -		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	
1600 Allowance for Increased Services	-	-		450,000	-	-	-	
1610 Daily Sales-Reimbursable	651,551	478,536		700,000	500,000	500,000	500,000	
1620 Daily Sales-Non-Reimbursable	496,074	746,679		500,000	700,000	700,000	700,000	
1630 Special Functions	245,164	230,407		250,000	250,000	250,000	250,000	
1990 Miscellaneous	21,212	35,586		34,500	1,949,750	1,949,750	1,949,750	
3102 State School Fund-School Lunch Match	165,980	174,179		168,000	170,000	170,000	170,000	
3299 State School Breakfast Program	50,207	286,575		45,000	207,500	207,500	207,500	
4500 Federal School Lunch Program	14,058,121	14,298,741		14,500,000	14,500,000	14,500,000	14,500,000	
4900 Commodities Donated by USDA	1,194,417	1,373,347		950,000	1,100,000	1,100,000	1,100,000	
5300 Sale of or Compensat for Loss of Fixed Assets	3,445	652		-	-	-	-	
5400 Beginning Fund Balance	1,847,955	1,739,849		1,500,000	1,600,000	1,600,000	1,600,000	
<b>TOTAL FOOD SERVICES FUND RESOURCES</b>	<b>\$ 18,734,126</b>	<b>\$ 19,364,551</b>		<b>\$ 19,097,500</b>	<b>\$ 21,007,250</b>	<b>\$ 21,007,250</b>	<b>\$ 21,007,250</b>	
<b>REQUIREMENTS</b>								
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 89,510	\$ 90,850	2.00	\$ 100,526	\$ 103,039	\$ 103,039	\$ 103,039	2.00
130 Classified Additional Earnings	633	71		-	-	-	-	
130 Classified Overtime	8,258	683		5,228	5,228	5,228	5,228	
<b>Total Salaries and Wages</b>	<b>\$ 98,401</b>	<b>\$ 91,604</b>	<b>2.00</b>	<b>\$ 105,754</b>	<b>\$ 108,267</b>	<b>\$ 108,267</b>	<b>\$ 108,267</b>	<b>2.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 21,344	\$ 18,616		\$ 26,992	\$ 33,999	\$ 33,999	\$ 33,999	
220 Social Security Contribution	7,170	6,601		7,753	8,285	8,285	8,285	
230 Other Required Payroll Costs	7,719	7,082		6,324	16,076	16,076	16,076	
240 Employee Insur & Other Contract Benefits	24,727	23,877		28,447	30,506	30,506	30,506	
<b>Total Associated Payroll Costs</b>	<b>\$ 60,960</b>	<b>\$ 56,176</b>	<b>-</b>	<b>\$ 69,516</b>	<b>\$ 88,866</b>	<b>\$ 88,866</b>	<b>\$ 88,866</b>	<b>-</b>
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 2,989		\$ 5,202	\$ 5,202	\$ 5,202	\$ 5,202	
390 Other General Profess & Tech Svcs	144,465	83,932		44,042	44,042	44,042	44,042	
390 Allowance for Increased Activities and Growth	-	-		375,000	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 144,465</b>	<b>\$ 86,921</b>	<b>-</b>	<b>\$ 424,244</b>	<b>\$ 49,244</b>	<b>\$ 49,244</b>	<b>\$ 49,244</b>	<b>-</b>

## Fund Detail – Food Services Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 104,510	\$ 118,734		\$ 64,343	\$ 283,866	\$ 283,866	\$ 283,866	
460 Non-consumable Items	847	2,586		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 105,357</b>	<b>\$ 121,320</b>	<b>-</b>	<b>\$ 64,343</b>	<b>\$ 283,866</b>	<b>\$ 283,866</b>	<b>\$ 283,866</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 7,289	\$ 5,661		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 7,289</b>	<b>\$ 5,661</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 416,472</b>	<b>\$ 361,682</b>	<b>2.00</b>	<b>\$ 663,857</b>	<b>\$ 530,243</b>	<b>\$ 530,243</b>	<b>\$ 530,243</b>	<b>2.00</b>
<b>3100 - Food Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 39,646	\$ 40,929	1.00	\$ 40,849	\$ 41,871	\$ 41,871	\$ 41,871	1.00
124 Temporary Classified Staff	402	2,954		11,636	11,927	11,927	11,927	
130 Classified Additional Earnings	1,709	3,485		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 41,757</b>	<b>\$ 47,368</b>	<b>1.00</b>	<b>\$ 52,485</b>	<b>\$ 53,798</b>	<b>\$ 53,798</b>	<b>\$ 53,798</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 10,175	\$ 11,576		\$ 14,575	\$ 13,149	\$ 13,149	\$ 13,149	
220 Social Security Contribution	2,837	3,279		3,670	3,747	3,747	3,747	
230 Other Required Payroll Costs	504	575		646	868	868	868	
240 Employee Insur & Other Contract Benefits	14,188	14,618		14,953	15,253	15,253	15,253	
<b>Total Associated Payroll Costs</b>	<b>\$ 27,704</b>	<b>\$ 30,048</b>	<b>-</b>	<b>\$ 33,844</b>	<b>\$ 33,017</b>	<b>\$ 33,017</b>	<b>\$ 33,017</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 639	\$ 7,080		\$ 19,451	\$ 19,451	\$ 19,451	\$ 19,451	
340 Travel	2,758	3,003		2,656	2,656	2,656	2,656	
350 Communication	103,587	122,629		125,023	125,023	125,023	125,023	
380 Non-Instructional Profess & Tech Svcs	13,543,852	13,626,704		15,337,855	15,337,855	15,337,855	15,337,855	
390 Other General Profess & Tech Svcs	54,906	29,060		66,907	66,907	66,907	66,907	
390 Allowance for Increased Activities and Growth	-	-		1,020,971	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 13,705,742</b>	<b>\$ 13,788,476</b>	<b>-</b>	<b>\$ 16,572,863</b>	<b>\$ 15,551,892</b>	<b>\$ 15,551,892</b>	<b>\$ 15,551,892</b>	<b>-</b>

## Fund Detail – Food Services Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,219,559	\$ 1,455,634		\$ 57,440	\$ 2,921,289	\$ 2,921,289	\$ 2,921,289	
460 Non-consumable Items	312,412	224,882		279,650	279,650	279,650	279,650	
470 Computer Software	29,109	-		-	-	-	-	
480 Computer Hardware	22,559	13,780		40,800	40,800	40,800	40,800	
<b>Total Supplies and Materials</b>	<b>\$ 1,583,639</b>	<b>\$ 1,694,296</b>	<b>-</b>	<b>\$ 377,890</b>	<b>\$ 3,241,739</b>	<b>\$ 3,241,739</b>	<b>\$ 3,241,739</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 193,187	\$ 897,540		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	435,588	186,590		757,708	957,708	957,708	957,708	
<b>Total Capital Outlay</b>	<b>\$ 628,775</b>	<b>\$ 1,084,130</b>	<b>-</b>	<b>\$ 757,708</b>	<b>\$ 957,708</b>	<b>\$ 957,708</b>	<b>\$ 957,708</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ -	\$ 36,106		\$ 48,753	\$ 48,753	\$ 48,753	\$ 48,753	
670 Licenses & Permits	88	88		-	-	-	-	
690 Grant Indirect Charges	590,100	590,100		590,100	590,100	590,100	590,100	
<b>Total Other</b>	<b>\$ 590,188</b>	<b>\$ 626,294</b>	<b>-</b>	<b>\$ 638,853</b>	<b>\$ 638,853</b>	<b>\$ 638,853</b>	<b>\$ 638,853</b>	<b>-</b>
<b>Total Food Services</b>	<b>\$ 16,577,805</b>	<b>\$ 17,270,612</b>	<b>1.00</b>	<b>\$ 18,433,643</b>	<b>\$ 20,477,007</b>	<b>\$ 20,477,007</b>	<b>\$ 20,477,007</b>	<b>1.00</b>
<b>Ending Fund Balance</b>	<b>\$ 1,739,849</b>	<b>\$ 1,732,257</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL FOOD SERVICES FUND REQUIREMENTS</b>	<b>\$ 18,734,126</b>	<b>\$ 19,364,551</b>	<b>3.00</b>	<b>\$ 19,097,500</b>	<b>\$ 21,007,250</b>	<b>\$ 21,007,250</b>	<b>\$ 21,007,250</b>	<b>3.00</b>



## **Asset Replacement Fund – 222 – Revised 02-12-2019**

The Asset Replacement Fund provides for the purchase of student transportation equipment, replacement of district infrastructure such as buses, support vehicles, equipment, technology, instructional materials, and other specified activities. Sources of income are generally comprised of transportation depreciation reimbursements from the State of Oregon, Facilities Grant revenue, equipment use fees, district set-asides from the May adjustments process and other revenue as identified.

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

There are no FTE in this fund.

## Fund Detail – Asset Replacement Fund – Revised 02-12-2019

Account Code and Description		2015-16	2016-17	2017-18	2018-19		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<b>RESOURCES</b>							
<b>Buses</b>							
3222	State School Fund Transportation Equipment	\$ 711,943	\$ 1,445,841	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
5100	Loan Proceeds	6,479,944	-	-	-	-	-
5200	Interfund Transfers	-	320,000	320,000	820,000	820,000	820,000
5300	Sale of or Compensation for Loss of Fixed Assets	117,963	16,049	-	-	-	-
5400	Beginning Fund Balance	883,122	49,535	650,000	870,000	870,000	870,000
<b>Total Buses</b>		<b>\$ 8,192,972</b>	<b>\$ 1,831,425</b>	<b>\$ 2,570,000</b>	<b>\$ 3,290,000</b>	<b>\$ 3,290,000</b>	<b>\$ 3,290,000</b>
<b>Instructional Materials</b>							
1990	Miscellaneous	\$ 579	\$ 389	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	-	1,000,000	-	4,550,000	4,550,000	4,550,000
5400	Beginning Fund Balance	1,153,769	164,952	1,000,000	810,000	810,000	810,000
<b>Total Instructional Materials</b>		<b>\$ 1,154,348</b>	<b>\$ 1,165,341</b>	<b>\$ 1,000,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>
<b>Equipment</b>							
1990	Miscellaneous	\$ 42,130	\$ 36,403	\$ -	\$ -	\$ -	\$ -
3299	Facility Grant	60,546	-	-	100,000	100,000	100,000
5200	Interfund Transfers	150,000	-	-	-	-	-
5300	Sale of or Compensation for Loss of Fixed Assets	-	2,577	-	-	-	-
5400	Beginning Fund Balance	784,368	836,545	745,000	445,000	445,000	445,000
<b>Total Equipment</b>		<b>\$ 1,037,044</b>	<b>\$ 875,525</b>	<b>\$ 745,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>
<b>Custodial Equipment</b>							
1910	Rentals	\$ -	\$ -	\$ 85,000	\$ 115,000	\$ 115,000	\$ 115,000
5400	Beginning Fund Balance	-	-	-	85,000	85,000	85,000
<b>Total Custodial Equipment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>Vehicles</b>							
3101	State School Fund General	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	170,000	100,000	168,000	-	-	-
5300	Sale of Surplus Property	75,000	-	-	-	-	-
5400	Beginning Fund Balance	28,301	9,119	100,000	100,000	100,000	100,000
<b>Total Vehicles</b>		<b>\$ 273,301</b>	<b>\$ 609,119</b>	<b>\$ 268,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Technology</b>							
3101	State School Fund General	\$ 1,500,000	\$ (500,000)	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	100,000	1,000,000	-	-	-	-
5400	Beginning Fund Balance	7,043,684	4,025,034	1,470,000	452,000	452,000	452,000
<b>Total Technology</b>		<b>\$ 8,643,684</b>	<b>\$ 4,525,034</b>	<b>\$ 1,470,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>
<b>Other</b>							
1990	Miscellaneous	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -
5300	Sale of or Compensation for Loss of Fixed Assets	500	-	-	-	-	-
5400	Beginning Fund Balance	304,494	298,075	-	-	-	-
<b>Total Other</b>		<b>\$ 305,574</b>	<b>\$ 298,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ASSET REPLACEMENT FUND RESOURCES</b>		<b>\$ 19,606,923</b>	<b>\$ 9,304,519</b>	<b>\$ 6,138,000</b>	<b>\$ 9,947,000</b>	<b>\$ 9,947,000</b>	<b>\$ 9,947,000</b>
<b>REQUIREMENTS</b>							
<b>Buses</b>							
<b>2550 - Student Transportation</b>							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 6,479,944	\$ -	\$ 320,000	\$ 795,000	\$ 795,000	\$ 795,000
<b>Total Capital Outlay</b>		<b>\$ 6,479,944</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>
<b>Total Student Transportation</b>		<b>\$ 6,479,944</b>	<b>\$ -</b>	<b>\$ 320,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>
<b>5100 - Debt Service</b>							
<u>Other</u>							
610	Allowance for Increased Activities and Growth	\$ -	\$ -	\$ 1,044,530	\$ -	\$ -	\$ -
610	Principal on Bus Loan Outstanding	1,595,116	1,172,254	1,073,659	2,158,190	2,158,190	2,158,190
620	Interest on Bus Loan Outstanding	68,377	163,599	131,810	336,810	336,810	336,810
<b>Total Other</b>		<b>\$ 1,663,493</b>	<b>\$ 1,335,853</b>	<b>\$ 2,249,999</b>	<b>\$ 2,495,000</b>	<b>\$ 2,495,000</b>	<b>\$ 2,495,000</b>
<b>Total Debt Service</b>		<b>\$ 1,663,493</b>	<b>\$ 1,335,853</b>	<b>\$ 2,249,999</b>	<b>\$ 2,495,000</b>	<b>\$ 2,495,000</b>	<b>\$ 2,495,000</b>
<b>Total Buses (L550A)</b>		<b>\$ 8,143,437</b>	<b>\$ 1,335,853</b>	<b>\$ 2,569,999</b>	<b>\$ 3,290,000</b>	<b>\$ 3,290,000</b>	<b>\$ 3,290,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>Instructional Materials</b>							
<b>1111 - Elementary Instruction, Primary (K-5)</b>							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ -	\$ 137,686	\$ -	\$ -	\$ -	\$ -
420	Textbooks	-	-	300,000	5,360,000	5,360,000	4,929,360
<b>Total Supplies and Materials</b>		<b>\$ -</b>	<b>\$ 137,686</b>	<b>\$ 300,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>	<b>\$ 4,929,360</b>
<b>Total Elementary Instruction, Primary (K-5)</b>		<b>\$ -</b>	<b>\$ 137,686</b>	<b>\$ 300,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>	<b>\$ 4,929,360</b>
<b>1121 - Middle School Instruction</b>							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
420	Textbooks	692,461	-	300,000	-	-	-
<b>Total Supplies and Materials</b>		<b>\$ 692,686</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Middle School Instruction</b>		<b>\$ 692,686</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1131 - High School Instruction</b>							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ 1,148	\$ -	\$ -	\$ -	\$ -	\$ -
420	Textbooks	295,562	30	400,000	-	-	-
<b>Total Supplies and Materials</b>		<b>\$ 296,710</b>	<b>\$ 30</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total High School Instruction</b>		<b>\$ 296,710</b>	<b>\$ 30</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1291 - English Language Learners</b>							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ 111,449	\$ -	\$ -	\$ -	\$ -
<b>Total Supplies and Materials</b>		<b>\$ -</b>	<b>\$ 111,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total English Language Learners</b>		<b>\$ -</b>	<b>\$ 111,449</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2240 - Instructional Staff Development</b>							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,640
<b>Total Purchased Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,640</b>
<b>Total Instructional Staff Development</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,640</b>
<b>Total Instructional Materials (L510A)</b>		<b>\$ 989,396</b>	<b>\$ 249,165</b>	<b>\$ 1,000,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>	<b>\$ 5,360,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>Equipment (and Custodial Equipment)</b>							
<b>1111 - Elementary Instruction, Primary (K-5)</b>							
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 7,499	\$ 43,000	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 7,499</b>	<b>\$ 43,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Elementary Instruction, Primary (K-5)</b>	<b>\$ 7,499</b>	<b>\$ 43,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2540 - Operation and Maintenance of Plant</b>							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ -	\$ 85,000	\$ 200,000	\$ 200,000	\$ 200,000
	<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 170,990	\$ 233,372	\$ 715,490	\$ 515,479	\$ 515,479	\$ 515,479
	<b>Total Capital Outlay</b>	<b>\$ 170,990</b>	<b>\$ 233,372</b>	<b>\$ 715,490</b>	<b>\$ 515,479</b>	<b>\$ 515,479</b>	<b>\$ 515,479</b>
	<b>Total Operation and Maintenance of Plant</b>	<b>\$ 170,990</b>	<b>\$ 233,372</b>	<b>\$ 800,490</b>	<b>\$ 715,479</b>	<b>\$ 715,479</b>	<b>\$ 715,479</b>
<b>5100 - Debt Service</b>							
<u>Other</u>							
610	Principal	\$ 26,228	\$ 27,012	\$ 27,821	\$ 28,653	\$ 28,653	\$ 28,653
620	Interest	3,281	2,497	1,689	867	867	867
	<b>Total Other</b>	<b>\$ 29,509</b>	<b>\$ 29,509</b>	<b>\$ 29,510</b>	<b>\$ 29,520</b>	<b>\$ 29,520</b>	<b>\$ 29,520</b>
	<b>Total Debt Service</b>	<b>\$ 29,509</b>	<b>\$ 29,509</b>	<b>\$ 29,510</b>	<b>\$ 29,520</b>	<b>\$ 29,520</b>	<b>\$ 29,520</b>
	<b>Total Equipment (L505A &amp; L515A)</b>	<b>\$ 207,998</b>	<b>\$ 305,881</b>	<b>\$ 830,000</b>	<b>\$ 744,999</b>	<b>\$ 744,999</b>	<b>\$ 744,999</b>
<b>Vehicles</b>							
<b>2570 - Internal Services</b>							
<u>Capital Outlay</u>							
541	New Equipment	\$ -	\$ 188,435	\$ 268,000	\$ 100,000	\$ 100,000	\$ 100,000
542	Replacement Equipment	264,182	320,861	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 264,182</b>	<b>\$ 509,296</b>	<b>\$ 268,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
	<b>Total Internal Services</b>	<b>\$ 264,182</b>	<b>\$ 509,296</b>	<b>\$ 268,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
	<b>Total Vehicles (L570A)</b>	<b>\$ 264,182</b>	<b>\$ 509,296</b>	<b>\$ 268,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

## Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2015-16	2016-17	2017-18	2018-19		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<b>Technology</b>							
<b>2660 - Technology Services</b>							
<u>Salaries and Wages</u>							
130	Licensed Staff Differentials	\$ 166,898	\$ -	\$ -	\$ -	\$ -	\$ -
130	Licensed Additional Earnings	54,662	-	-	-	-	-
130	Classified Additional Earnings	3,218	-	-	-	-	-
<b>Total Salaries and Wages</b>		<b>\$ 224,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Associated Payroll Costs</u>							
210	Public Employees Retirement System	\$ 50,371	\$ -	\$ -	\$ -	\$ -	\$ -
220	Social Security Contribution	17,196	-	-	-	-	-
230	Other	2,928	-	-	-	-	-
<b>Total Associated Payroll Costs</b>		<b>\$ 70,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Purchased Services</u>							
340	Travel	\$ 15,697	\$ 14,941	\$ -	\$ -	\$ -	\$ -
350	Communication	20,949	-	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	405,670	18,686	470,000	50,000	50,000	50,000
<b>Total Purchased Services</b>		<b>\$ 442,316</b>	<b>\$ 33,627</b>	<b>\$ 470,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<u>Supplies &amp; Materials</u>							
410	Consumable Supplies and Materials	\$ 3,900	\$ 2,521	\$ -	\$ -	\$ -	\$ -
470	Computer Software	564,072	362,667	-	-	-	-
480	Computer Hardware	2,993,669	2,005,316	1,000,000	402,000	402,000	402,000
<b>Total Supplies and Materials</b>		<b>\$ 3,561,641</b>	<b>\$ 2,370,504</b>	<b>\$ 1,000,000</b>	<b>\$ 402,000</b>	<b>\$ 402,000</b>	<b>\$ 402,000</b>
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 23,050	\$ 624,952	\$ -	\$ -	\$ -	\$ -
550	Depreciable Technology	296,370	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>\$ 319,420</b>	<b>\$ 624,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Technology Services</b>		<b>\$ 4,618,650</b>	<b>\$ 3,029,083</b>	<b>\$ 1,470,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>	<b>\$ 452,000</b>

## Energy Efficiency Fund – 230

The Energy Efficiency Fund reflects the activities of the state energy efficiency program (SB 1149) that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption. The principal revenue source is subsidies from Portland General Electric. SKPS must be audited to receive funding. The Oregon Department of Energy approves audits and projects funded by the subsidies. Provision for future growth has been included in the budget.

There are no FTE in this fund.

### Fund Detail – Energy Efficiency Fund

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
1990 Miscellaneous	\$ 672,783	\$ 679,022	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000
5400 Beginning Fund Balance	585,915	1,258,698	1,943,262	465,000	465,000	465,000
<b>TOTAL ENERGY EFFICIENCY FUND RESOURCES</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>
<b>REQUIREMENTS</b>						
<b>5200 - Transfers of Funds</b>						
710 Fund Modifications	\$ -	\$ -	\$ 2,668,262	\$ 1,190,000	\$ 1,190,000	\$ 1,190,000
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS</b>	<b>\$ 1,258,698</b>	<b>\$ 1,937,720</b>	<b>\$ 2,668,262</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>	<b>\$ 1,190,000</b>

Transfer of funds out of Energy Efficiency Fund of \$1,190,000 is a transfer in to the Special Capital Projects Fund.

## **Grants Fund – 240**

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

The resources in this fund are restricted by the provisions of each individual grant, statute, administrative rule, and policy.



## Fund Detail – Grants Fund – Revised 05-14-2019

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1990 Miscellaneous	\$ 441	\$ -		\$ -	\$ -	\$ -	\$ -	
2200 Restricted	609,052	1,247,341		1,197,107	1,395,584	1,395,584	1,395,584	
3299 Restricted Grants-In-Aid	6,558,305	6,358,683		6,580,000	12,838,500	12,838,500	15,838,500	
4300 Restricted Direct From Federal	532,440	360,358		152,000	152,000	152,000	152,000	
4500 Restricted Through State	23,931,224	24,061,651		35,117,000	28,937,625	28,937,625	29,937,625	
4700 Restricted Through Intermediate Agencies	712,324	-		-	-	-	-	
4900 For/On Behalf of the District	7,886	5,150		-	-	-	-	
<b>TOTAL GRANTS FUND RESOURCES</b>	<b>\$ 32,351,672</b>	<b>\$ 32,033,183</b>		<b>\$ 43,046,107</b>	<b>\$ 43,323,709</b>	<b>\$ 43,323,709</b>	<b>\$ 47,323,709</b>	
<b>1000 - Instruction</b>								
<b>1111 - Elementary Programs, Primary (K-5)</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 20,985	0.40	\$ 49,566	\$ 49,566	\$ 49,566	\$ 49,566	0.40
130 Licensed Additional Earnings	-	3,607		11,532	36,532	36,532	36,532	
130 Classified Additional Earnings	-	2,276		7,486	7,486	7,486	7,486	
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 26,868</b>	<b>0.40</b>	<b>\$ 68,584</b>	<b>\$ 93,584</b>	<b>\$ 93,584</b>	<b>\$ 93,584</b>	<b>0.40</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 3,353		\$ 14,919	\$ 14,919	\$ 14,919	\$ 14,919	
220 Social Security Contribution	-	2,055		4,651	4,651	4,651	4,651	
230 Other Required Payroll Costs	-	370		851	851	851	851	
240 Employee Insur & Other Contract Benefits	-	85		8,784	8,784	8,784	8,784	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 5,863</b>	<b>-</b>	<b>\$ 29,205</b>	<b>\$ 29,205</b>	<b>\$ 29,205</b>	<b>\$ 29,205</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 36,976		\$ 7,500	\$ 582,500	\$ 582,500	\$ 582,500	
330 Student Transportation Services	347	5,263		-	-	-	-	
350 Communication	4	7,408		97	97	97	97	
<b>Total Purchased Services</b>	<b>\$ 351</b>	<b>\$ 49,647</b>	<b>-</b>	<b>\$ 7,597</b>	<b>\$ 582,597</b>	<b>\$ 582,597</b>	<b>\$ 582,597</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,205	\$ 30,077		\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	
420 Textbooks	-	32,905		12,014	12,014	12,014	12,014	
460 Non-consumable Items	17,524	12,967		17,000	17,000	17,000	17,000	
470 Computer Software	6,800	3,758		500	500	500	500	
480 Computer Hardware	31,174	123,157		30,040	30,040	30,040	30,040	
<b>Total Supplies and Materials</b>	<b>\$ 64,703</b>	<b>\$ 202,864</b>	<b>-</b>	<b>\$ 71,054</b>	<b>\$ 71,054</b>	<b>\$ 71,054</b>	<b>\$ 71,054</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 3,000	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 50	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Elementary Programs, Primary (K-5)</b>	<b>\$ 68,104</b>	<b>\$ 285,242</b>	<b>0.40</b>	<b>\$ 176,440</b>	<b>\$ 776,440</b>	<b>\$ 776,440</b>	<b>\$ 776,440</b>	<b>0.40</b>
<b>1113 - Elementary Extracurricular</b>								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 81		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 81</b>	<b>-</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,298	\$ 5,205		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
460 Non-consumable Items	-	2,945		8,000	8,000	8,000	8,000	
<b>Total Supplies and Materials</b>	<b>\$ 7,298</b>	<b>\$ 8,150</b>	<b>-</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 650		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Elementary Extracurricular</b>	<b>\$ 7,298</b>	<b>\$ 8,881</b>	<b>-</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>-</b>
<b>1121 - Middle School Instruction</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	-	\$ -	\$ 42,384	\$ 42,384	\$ 42,384	0.67
121 Licensed Substitutes	363	-		220	220	220	220	
122 Classified Substitutes	433	962		-	-	-	-	
130 Licensed Additional Earnings	2,561	3,051		3,000	4,104	4,104	4,104	
130 Classified Additional Earnings	-	440		100	100	100	100	
<b>Total Salaries and Wages</b>	<b>\$ 3,357</b>	<b>\$ 4,453</b>	<b>-</b>	<b>\$ 3,320</b>	<b>\$ 46,808</b>	<b>\$ 46,808</b>	<b>\$ 46,808</b>	<b>0.67</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 693	\$ 758		\$ 815	\$ 14,470	\$ 14,470	\$ 14,470	
220 Social Security Contribution	257	341		254	3,581	3,581	3,581	
230 Other Required Payroll Costs	43	56		47	757	757	757	
240 Employee Insur & Other Contract Benefits	-	-		-	10,220	10,220	10,220	
<b>Total Associated Payroll Costs</b>	<b>\$ 993</b>	<b>\$ 1,155</b>	<b>-</b>	<b>\$ 1,116</b>	<b>\$ 29,028</b>	<b>\$ 29,028</b>	<b>\$ 29,028</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
350 Communication	\$ 3,387	\$ -		\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	
380 Non-Instructional Profess & Tech Svcs	-	449		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 3,387</b>	<b>\$ 449</b>	<b>-</b>	<b>\$ 1,435</b>	<b>\$ 1,435</b>	<b>\$ 1,435</b>	<b>\$ 1,435</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 18,266	\$ 7,371		\$ 15,570	\$ 68,558	\$ 68,558	\$ 68,558	
460 Non-consumable Items	303	-		2,000	2,000	2,000	2,000	
470 Computer Software	-	176		1,000	1,000	1,000	1,000	
480 Computer Hardware	991	14,838		4,000	4,000	4,000	4,000	
<b>Total Supplies and Materials</b>	<b>\$ 19,560</b>	<b>\$ 22,385</b>	<b>-</b>	<b>\$ 22,570</b>	<b>\$ 75,558</b>	<b>\$ 75,558</b>	<b>\$ 75,558</b>	<b>-</b>
<b>Total Middle School Instruction</b>	<b>\$ 27,297</b>	<b>\$ 28,442</b>	<b>-</b>	<b>\$ 28,441</b>	<b>\$ 152,829</b>	<b>\$ 152,829</b>	<b>\$ 152,829</b>	<b>0.67</b>
<b>1122 - Middle School Extracurricular</b>								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 20,084	\$ 20,084		\$ 20,084	\$ 20,084	\$ 20,084	\$ 20,084	
<b>Total Purchased Services</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>-</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>-</b>
<u>Supplies and Materials</u>								
460 Non-consumable Items	\$ 298	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ 298</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Middle School Extracurricular</b>	<b>\$ 20,382</b>	<b>\$ 20,084</b>	<b>-</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>\$ 20,084</b>	<b>-</b>
<b>1131 - High School Instruction</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 55,759	14.00	\$ 978,042	\$ 1,035,845	\$ 1,035,845	\$ 1,035,845	15.33
112 Regular Classified	3,580	-	4.00	121,813	82,862	82,862	82,862	3.25
121 Licensed Substitutes	803	877		106,420	106,420	106,420	106,420	
124 Temporary Classified	19,783	811		-	-	-	-	
130 Licensed Additional Earnings	59,959	13,080		41,429	54,807	54,807	54,807	
130 Classified Additional Earnings	19,661	5,292		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 103,786</b>	<b>\$ 75,819</b>	<b>18.00</b>	<b>\$ 1,247,704</b>	<b>\$ 1,279,934</b>	<b>\$ 1,279,934</b>	<b>\$ 1,279,934</b>	<b>18.58</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 17,639	\$ 17,447		\$ 371,960	\$ 338,840	\$ 338,840	\$ 338,840	
220 Social Security Contribution	7,669	5,800		94,885	82,369	82,369	82,369	
230 Other Required Payroll Costs	1,538	1,023		17,522	17,705	17,705	17,705	
240 Employee Insur & Other Contract Benefits	1,251	14,220		268,920	310,095	310,095	310,095	
<b>Total Associated Payroll Costs</b>	<b>\$ 28,097</b>	<b>\$ 38,490</b>	<b>-</b>	<b>\$ 753,287</b>	<b>\$ 749,009</b>	<b>\$ 749,009</b>	<b>\$ 749,009</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 18,502	\$ 18,000		\$ 90,714	\$ 90,714	\$ 90,714	\$ 90,714	
320 Property Services	220	855		-	-	-	-	
330 Student Transportation Services	16,112	24,074		1,300	1,300	1,300	1,300	
340 Travel	3,150	-		20,000	20,000	20,000	20,000	
350 Communication	2,237	472		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	4,252		-	-	-	-	
390 Other General Profess & Tech Svcs	-	3,700		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 40,221</b>	<b>\$ 51,353</b>	<b>-</b>	<b>\$ 112,014</b>	<b>\$ 112,014</b>	<b>\$ 112,014</b>	<b>\$ 112,014</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 31,462	\$ 105,446		\$ 86,800	\$ 86,800	\$ 86,800	\$ 86,800	
420 Textbooks	16,803	37,298		22,864	22,864	22,864	22,864	
430 Library Books	535	-		-	-	-	-	
460 Non-consumable Items	117,022	191,643		640,169	640,169	640,169	640,169	
470 Computer Software	2,315	16,813		-	-	-	-	
480 Computer Hardware	38,579	119,452		4,300	4,300	4,300	4,300	
<b>Total Supplies and Materials</b>	<b>\$ 206,716</b>	<b>\$ 470,652</b>	<b>-</b>	<b>\$ 754,133</b>	<b>\$ 754,133</b>	<b>\$ 754,133</b>	<b>\$ 754,133</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 900		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	23,017	104,795		549,898	549,898	549,898	549,898	
550 Depreciable Technology	22,749	-		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 45,766</b>	<b>\$ 105,695</b>	<b>-</b>	<b>\$ 549,898</b>	<b>\$ 549,898</b>	<b>\$ 549,898</b>	<b>\$ 549,898</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,453	\$ 8,243		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
<b>Total Other</b>	<b>\$ 2,453</b>	<b>\$ 8,243</b>	<b>-</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>-</b>
<b>Total High School Instruction</b>	<b>\$ 427,039</b>	<b>\$ 750,252</b>	<b>18.00</b>	<b>\$ 3,492,036</b>	<b>\$ 3,519,988</b>	<b>\$ 3,519,988</b>	<b>\$ 3,519,988</b>	<b>18.58</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>1132 - High School Extracurricular</b>								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 2,471	\$ 1,927		\$ -	\$ -	\$ -	\$ -	
<b>Total Salaries and Wages</b>	<b>\$ 2,471</b>	<b>\$ 1,927</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 325	\$ 402		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	189	147		-	-	-	-	
230 Other Required Payroll Costs	31	23		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 545</b>	<b>\$ 572</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 696	\$ 1,212		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	-	204		-	-	-	-	
480 Computer Hardware	-	499		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 696</b>	<b>\$ 1,915</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 725		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 725</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total High School Extracurricular</b>	<b>\$ 3,712</b>	<b>\$ 5,139</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
 <b>1140 - Pre-Kindergarten Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 131,385	0.23	\$ 114,659	\$ 114,659	\$ 114,659	\$ 114,659	0.23
112 Regular Classified	930,851	1,188,555	34.88	1,471,014	1,857,014	1,857,014	1,857,014	34.88
113 Supervisory Licensed	-	6,631		-	-	-	-	
121 Licensed Substitutes	2,383	7,093		4,100	4,100	4,100	4,100	
122 Classified Substitutes	24,470	22,072		27,290	27,290	27,290	27,290	
123 Temporary Licensed	2,531	-		669	669	669	669	
124 Temporary Classified	156,505	192,644		149,408	149,408	149,408	149,408	
130 Licensed Additional Earnings	14,523	26,680		63,025	63,025	63,025	63,025	
130 Classified Additional Earnings	37,966	77,492		42,487	42,487	42,487	42,487	
<b>Total Salaries and Wages</b>	<b>\$ 1,169,229</b>	<b>\$ 1,652,552</b>	<b>35.11</b>	<b>\$ 1,872,652</b>	<b>\$ 2,258,652</b>	<b>\$ 2,258,652</b>	<b>\$ 2,258,652</b>	<b>35.11</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 202,928	\$ 280,333		\$ 467,043	\$ 399,847	\$ 399,847	\$ 399,847	
220 Social Security Contribution	88,003	123,765		149,698	133,327	133,327	133,327	
230 Other Required Payroll Costs	16,085	21,569		13,249	10,816	10,816	10,816	
240 Employee Insur & Other Contract Benefits	372,932	495,200		553,886	553,886	553,886	553,886	
<b>Total Associated Payroll Costs</b>	<b>\$ 679,948</b>	<b>\$ 920,867</b>	<b>-</b>	<b>\$ 1,183,876</b>	<b>\$ 1,097,876</b>	<b>\$ 1,097,876</b>	<b>\$ 1,097,876</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 87,721	\$ 120,130		\$ 41,871	\$ 41,871	\$ 41,871	\$ 41,871	
320 Property Services	658	4,850		4,150	4,150	4,150	4,150	
330 Student Transportation Services	9,844	10,169		64,956	64,956	64,956	64,956	
340 Travel	10,303	13,039		6,644	6,644	6,644	6,644	
350 Communication	23,244	34,416		20,811	20,811	20,811	20,811	
380 Non-Instructional Profess & Tech Svcs	-	1,093		-	-	-	-	
390 Other General Profess & Tech Svcs	4,071	3,434		3,490	3,490	3,490	3,490	
<b>Total Purchased Services</b>	<b>\$ 135,841</b>	<b>\$ 187,131</b>	<b>-</b>	<b>\$ 141,922</b>	<b>\$ 141,922</b>	<b>\$ 141,922</b>	<b>\$ 141,922</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 123,579	\$ 243,215		\$ 82,070	\$ 82,070	\$ 82,070	\$ 82,070	
420 Textbooks	13,441	73,146		14,349	14,349	14,349	14,349	
430 Library Books	58	-		3,442	3,442	3,442	3,442	
460 Non-consumable Items	17,335	67,410		12,032	12,032	12,032	12,032	
470 Computer Software	856	1,730		5,744	5,744	5,744	5,744	
480 Computer Hardware	4,309	3,400		8,991	8,991	8,991	8,991	
<b>Total Supplies and Materials</b>	<b>\$ 159,578</b>	<b>\$ 388,901</b>	<b>-</b>	<b>\$ 126,628</b>	<b>\$ 126,628</b>	<b>\$ 126,628</b>	<b>\$ 126,628</b>	<b>-</b>
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 6,473		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 6,473</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 11,195	\$ 8,341		\$ 8,904	\$ 8,904	\$ 8,904	\$ 8,904	
650 Insurance and Judgments	-	-		2,000	2,000	2,000	2,000	
670 Taxes, Licenses and Assessments	-	920		-	-	-	-	
<b>Total Other</b>	<b>\$ 11,195</b>	<b>\$ 9,261</b>	<b>-</b>	<b>\$ 10,904</b>	<b>\$ 10,904</b>	<b>\$ 10,904</b>	<b>\$ 10,904</b>	<b>-</b>
<b>Total Pre-Kindergarten Programs</b>	<b>\$ 2,155,791</b>	<b>\$ 3,165,185</b>	<b>35.11</b>	<b>\$ 3,335,982</b>	<b>\$ 3,635,982</b>	<b>\$ 3,635,982</b>	<b>\$ 3,635,982</b>	<b>35.11</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1220 - Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 529,854	\$ 568,220	9.10	\$ 1,136,644	\$ 709,644	\$ 709,644	\$ 709,644	9.10
112 Regular Classified	810,745	838,367	24.69	1,326,260	876,260	876,260	876,260	24.69
121 Licensed Substitutes	4,084	3,772		6,610	6,610	6,610	6,610	
122 Classified Substitutes	5,857	4,356		4,594	4,594	4,594	4,594	
123 Temporary Licensed	26,569	-		4,000	4,000	4,000	4,000	
130 Licensed Staff Differentials	50,781	57,056		299,300	299,300	299,300	299,300	
130 Licensed Additional Earnings	5,775	6,247		-	-	-	-	
130 Classified Additional Earnings	557	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,434,222</b>	<b>\$ 1,478,018</b>	<b>33.79</b>	<b>\$ 2,777,408</b>	<b>\$ 1,900,408</b>	<b>\$ 1,900,408</b>	<b>\$ 1,900,408</b>	<b>33.79</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 287,047	\$ 283,497		\$ 922,152	\$ 646,774	\$ 646,774	\$ 646,774	
220 Social Security Contribution	105,704	108,833		316,899	249,808	249,808	249,808	
230 Other Required Payroll Costs	20,048	19,226		109,942	98,565	98,565	98,565	
240 Employee Insur & Other Contract Benefits	393,773	375,272		943,207	674,053	674,053	674,053	
<b>Total Associated Payroll Costs</b>	<b>\$ 806,572</b>	<b>\$ 786,828</b>	<b>-</b>	<b>\$ 2,292,200</b>	<b>\$ 1,669,200</b>	<b>\$ 1,669,200</b>	<b>\$ 1,669,200</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 17	\$ -		\$ -	\$ -	\$ -	\$ -	
340 Travel	3,846	2,355		5,633	5,633	5,633	5,633	
350 Communication	104	59		2,500	2,500	2,500	2,500	
380 Non-Instructional Profess & Tech Svcs	-	-		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 3,967</b>	<b>\$ 2,414</b>	<b>-</b>	<b>\$ 8,133</b>	<b>\$ 8,133</b>	<b>\$ 8,133</b>	<b>\$ 8,133</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 934	\$ 14,049		\$ 7,597	\$ 7,597	\$ 7,597	\$ 7,597	
420 Textbooks	-	-		1,500	1,500	1,500	1,500	
460 Non-consumable Items	300	17,615		9,000	9,000	9,000	9,000	
470 Computer Software	-	300		-	-	-	-	
480 Computer Hardware	-	15,430		1,975	1,975	1,975	1,975	
<b>Total Supplies and Materials</b>	<b>\$ 1,234</b>	<b>\$ 47,394</b>	<b>-</b>	<b>\$ 20,072</b>	<b>\$ 20,072</b>	<b>\$ 20,072</b>	<b>\$ 20,072</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 370	\$ 320		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 370</b>	<b>\$ 320</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>\$ 2,246,365</b>	<b>\$ 2,314,974</b>	<b>33.79</b>	<b>\$ 5,097,813</b>	<b>\$ 3,597,813</b>	<b>\$ 3,597,813</b>	<b>\$ 3,597,813</b>	<b>33.79</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 149,355	\$ 148,682	2.00	\$ 134,814	\$ 134,814	\$ 134,814	\$ 134,814	2.00
112 Regular Classified	480,364	380,232	49.35	1,006,688	1,006,688	1,006,688	1,006,688	49.35
121 Licensed Substitutes	2,607	1,930		4,400	4,400	4,400	4,400	
122 Classified Substitutes	4,227	2,700		-	-	-	-	
130 Licensed Staff Differentials	13,417	14,972		56,143	56,143	56,143	56,143	
130 Licensed Additional Earnings	4,688	2,689		400	400	400	400	
130 Classified Additional Earnings	40	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 654,698</b>	<b>\$ 551,205</b>	<b>51.35</b>	<b>\$ 1,202,445</b>	<b>\$ 1,202,445</b>	<b>\$ 1,202,445</b>	<b>\$ 1,202,445</b>	<b>51.35</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 103,800	\$ 85,899		\$ 255,069	\$ 255,069	\$ 255,069	\$ 255,069	
220 Social Security Contribution	47,616	40,958		112,807	112,807	112,807	112,807	
230 Other Required Payroll Costs	11,842	7,865		35,155	35,155	35,155	35,155	
240 Employee Insur & Other Contract Benefits	160,986	162,199		535,371	535,371	535,371	535,371	
<b>Total Associated Payroll Costs</b>	<b>\$ 324,244</b>	<b>\$ 296,921</b>	<b>-</b>	<b>\$ 938,402</b>	<b>\$ 938,402</b>	<b>\$ 938,402</b>	<b>\$ 938,402</b>	<b>-</b>
<u>Purchased Services</u>								
350 Communication	\$ 2,502	\$ -		\$ 7,793	\$ 7,793	\$ 7,793	\$ 7,793	
<b>Total Purchased Services</b>	<b>\$ 2,502</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 7,793</b>	<b>\$ 7,793</b>	<b>\$ 7,793</b>	<b>\$ 7,793</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 243	\$ -		\$ 20,718	\$ 20,718	\$ 20,718	\$ 20,718	
<b>Total Supplies and Materials</b>	<b>\$ 243</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 20,718</b>	<b>\$ 20,718</b>	<b>\$ 20,718</b>	<b>\$ 20,718</b>	<b>-</b>
<b>Total Less Restrictive Program for Students with Disabilities</b>	<b>\$ 981,687</b>	<b>\$ 848,126</b>	<b>51.35</b>	<b>\$ 2,169,358</b>	<b>\$ 2,169,358</b>	<b>\$ 2,169,358</b>	<b>\$ 2,169,358</b>	<b>51.35</b>
<b>1260 - Treatment and Habilitation</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 438,127	\$ 441,722	6.00	\$ 487,379	\$ 487,379	\$ 487,379	\$ 487,379	6.00
<b>Total Salaries and Wages</b>	<b>\$ 438,127</b>	<b>\$ 441,722</b>	<b>6.00</b>	<b>\$ 487,379</b>	<b>\$ 487,379</b>	<b>\$ 487,379</b>	<b>\$ 487,379</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 111,941	\$ 112,861		\$ 164,694	\$ 164,694	\$ 164,694	\$ 164,694	
220 Social Security Contribution	32,290	31,941		55,755	55,755	55,755	55,755	
230 Other Required Payroll Costs	5,400	5,442		16,544	16,544	16,544	16,544	
240 Employee Insur & Other Contract Benefits	85,671	90,239		115,320	115,320	115,320	115,320	
<b>Total Associated Payroll Costs</b>	<b>\$ 235,302</b>	<b>\$ 240,483</b>	<b>-</b>	<b>\$ 352,313</b>	<b>\$ 352,313</b>	<b>\$ 352,313</b>	<b>\$ 352,313</b>	<b>-</b>
<b>Total Treatment and Habilitation</b>	<b>\$ 673,429</b>	<b>\$ 682,205</b>	<b>6.00</b>	<b>\$ 839,692</b>	<b>\$ 839,692</b>	<b>\$ 839,692</b>	<b>\$ 839,692</b>	<b>6.00</b>



## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1271 - Remediation</b>								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 2,214	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 2,214</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Remediation</b>	<b>\$ 2,214</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>1272 - Title IA/D</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,451,579	\$ 1,937,679	31.65	\$ 1,755,358	\$ 1,435,358	\$ 1,435,358	\$ 1,435,358	31.65
112 Regular Classified	1,539,046	1,687,103	47.85	1,632,543	1,382,543	1,382,543	1,382,543	47.85
113 Supervisory Licensed	25,665	26,115	0.25	20,943	20,943	20,943	20,943	0.25
121 Licensed Substitutes	37,192	30,747		14,000	14,000	14,000	14,000	
122 Classified Substitutes	21,556	17,943		11,668	11,668	11,668	11,668	
123 Temporary Licensed	30,060	64,348		18,794	18,794	18,794	18,794	
124 Temporary Classified	11,023	26,656		13,755	13,755	13,755	13,755	
130 Licensed Staff Differentials	4,373	3,966		11,730	11,730	11,730	11,730	
130 Licensed Additional Earnings	310,996	363,538		601,646	601,646	601,646	601,646	
130 Classified Additional Earnings	94,180	112,117		266,821	266,821	266,821	266,821	
<b>Total Salaries and Wages</b>	<b>\$ 3,525,670</b>	<b>\$ 4,270,212</b>	<b>79.75</b>	<b>\$ 4,347,258</b>	<b>\$ 3,777,258</b>	<b>\$ 3,777,258</b>	<b>\$ 3,777,258</b>	<b>79.75</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 691,739	\$ 880,807		\$ 1,334,594	\$ 1,155,614	\$ 1,155,614	\$ 1,155,614	
220 Social Security Contribution	256,539	316,723		352,934	309,329	309,329	309,329	
230 Other Required Payroll Costs	49,859	67,322		73,956	66,541	66,541	66,541	
240 Employee Insur & Other Contract Benefits	1,027,648	1,117,357		1,241,029	1,241,029	1,241,029	1,241,029	
<b>Total Associated Payroll Costs</b>	<b>\$ 2,025,785</b>	<b>\$ 2,382,209</b>	<b>-</b>	<b>\$ 3,002,513</b>	<b>\$ 2,772,513</b>	<b>\$ 2,772,513</b>	<b>\$ 2,772,513</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 446,261	\$ 212,654		\$ 47,698	\$ 47,698	\$ 47,698	\$ 47,698	
320 Property Services	58	4,200		1,600	1,600	1,600	1,600	
330 Student Transportation Services	55,819	43,215		88,190	88,190	88,190	88,190	
340 Travel	2,331	2,561		14,500	14,500	14,500	14,500	
350 Communication	11,410	17,684		19,166	19,166	19,166	19,166	
380 Non-Instructional Profess & Tech Svcs	127,813	127,813		120,700	120,700	120,700	120,700	
390 Other General Profess & Tech Svcs	5,442	648		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 649,134</b>	<b>\$ 408,775</b>	<b>-</b>	<b>\$ 291,854</b>	<b>\$ 291,854</b>	<b>\$ 291,854</b>	<b>\$ 291,854</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 101,656	\$ 109,738		\$ 279,750	\$ 79,750	\$ 79,750	\$ 79,750	
420 Textbooks	145,794	170,544		128,873	128,873	128,873	128,873	
430 Library Books	-	-		3,600	3,600	3,600	3,600	
440 Periodicals	3,201	-		-	-	-	-	
460 Non-consumable Items	7,042	8,248		25,205	25,205	25,205	25,205	
470 Computer Software	61,217	160,524		52,031	52,031	52,031	52,031	
480 Computer Hardware	365,204	76,132		67,610	67,610	67,610	67,610	
<b>Total Supplies and Materials</b>	<b>\$ 684,114</b>	<b>\$ 525,186</b>	<b>-</b>	<b>\$ 557,069</b>	<b>\$ 357,069</b>	<b>\$ 357,069</b>	<b>\$ 357,069</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 881	\$ 324		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ 881</b>	<b>\$ 324</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Title IA/D</b>	<b>\$ 6,885,584</b>	<b>\$ 7,586,706</b>	<b>79.75</b>	<b>\$ 8,198,694</b>	<b>\$ 7,198,694</b>	<b>\$ 7,198,694</b>	<b>\$ 7,198,694</b>	<b>79.75</b>
<b>1280 - Alternative Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 4,094	\$ 6,972	0.25	\$ 6,972	\$ 383,690	\$ 383,690	\$ 383,690	4.08
112 Regular Classified	47,522	45,228	1.87	68,498	47,403	47,403	47,403	1.37
122 Classified Substitutes	1,331	178		-	-	-	-	
130 Licensed Additional Earnings	-	-		266,100	270,446	270,446	270,446	
<b>Total Salaries and Wages</b>	<b>\$ 52,947</b>	<b>\$ 52,378</b>	<b>2.12</b>	<b>\$ 341,570</b>	<b>\$ 701,539</b>	<b>\$ 701,539</b>	<b>\$ 701,539</b>	<b>5.45</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 10,818	\$ 9,511		\$ 99,498	\$ 150,014	\$ 150,014	\$ 150,014	
220 Social Security Contribution	4,048	3,953		26,131	38,369	38,369	38,369	
230 Other Required Payroll Costs	657	639		4,781	7,445	7,445	7,445	
240 Employee Insur & Other Contract Benefits	18,539	21,789		33,090	68,785	68,785	68,785	
<b>Total Associated Payroll Costs</b>	<b>\$ 34,062</b>	<b>\$ 35,892</b>	<b>-</b>	<b>\$ 163,500</b>	<b>\$ 264,613</b>	<b>\$ 264,613</b>	<b>\$ 264,613</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 11,000		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Alternative Education</b>	<b>\$ 87,009</b>	<b>\$ 99,270</b>	<b>2.12</b>	<b>\$ 505,070</b>	<b>\$ 966,152</b>	<b>\$ 966,152</b>	<b>\$ 966,152</b>	<b>5.45</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1291 - English Language Learner</b>								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ 661	\$ 60		\$ -	\$ -	\$ -	\$ -	
130 Licensed Additional Earnings	26,088	31,005		5,000	5,000	5,000	5,000	
130 Classified Additional Earnings	1,422	1,609		202	202	202	202	
<b>Total Salaries and Wages</b>	<b>\$ 28,171</b>	<b>\$ 32,674</b>	<b>-</b>	<b>\$ 5,202</b>	<b>\$ 5,202</b>	<b>\$ 5,202</b>	<b>\$ 5,202</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 5,982	\$ 7,717		\$ 1,277	\$ 1,277	\$ 1,277	\$ 1,277	
220 Social Security Contribution	2,155	2,500		398	398	398	398	
230 Other Required Payroll Costs	350	406		73	73	73	73	
<b>Total Associated Payroll Costs</b>	<b>\$ 8,487</b>	<b>\$ 10,623</b>	<b>-</b>	<b>\$ 1,748</b>	<b>\$ 1,748</b>	<b>\$ 1,748</b>	<b>\$ 1,748</b>	<b>-</b>
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 1,350	\$ 2,063		\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	
350 Communication	180	140		500	500	500	500	
<b>Total Purchased Services</b>	<b>\$ 1,530</b>	<b>\$ 2,203</b>	<b>-</b>	<b>\$ 1,850</b>	<b>\$ 1,850</b>	<b>\$ 1,850</b>	<b>\$ 1,850</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,173	\$ 1,035		\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	
420 Textbooks	42	95		7,000	7,000	7,000	7,000	
470 Computer Software	-	53,939		13,000	13,000	13,000	13,000	
<b>Total Supplies and Materials</b>	<b>\$ 1,215</b>	<b>\$ 55,069</b>	<b>-</b>	<b>\$ 24,200</b>	<b>\$ 24,200</b>	<b>\$ 24,200</b>	<b>\$ 24,200</b>	<b>-</b>
<b>Total English Language Learner</b>	<b>\$ 39,403</b>	<b>\$ 100,569</b>	<b>-</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>-</b>
<b>1293 - Migrant Education</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 111,153	\$ 128,287	4.38	\$ 241,533	\$ 120,333	\$ 120,333	\$ 120,333	4.38
122 Classified Substitutes	565	891		-	-	-	-	
124 Temporary Classified	1,126	(520)		8,712	8,712	8,712	8,712	
130 Licensed Additional Earnings	135	(93)		-	-	-	-	
130 Classified Additional Earnings	1,144	1,503		38,327	38,327	38,327	38,327	
<b>Total Salaries and Wages</b>	<b>\$ 114,123</b>	<b>\$ 130,068</b>	<b>4.38</b>	<b>\$ 288,572</b>	<b>\$ 167,372</b>	<b>\$ 167,372</b>	<b>\$ 167,372</b>	<b>4.38</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 22,431	\$ 26,651		\$ 72,189	\$ 34,132	\$ 34,132	\$ 34,132	
220 Social Security Contribution	9,004	9,909		19,665	10,393	10,393	10,393	
230 Other Required Payroll Costs	1,404	1,619		2,969	1,404	1,404	1,404	
240 Employee Insur & Other Contract Benefits	57,120	53,839		90,296	60,390	60,390	60,390	
<b>Total Associated Payroll Costs</b>	<b>\$ 89,959</b>	<b>\$ 92,018</b>	<b>-</b>	<b>\$ 185,119</b>	<b>\$ 106,319</b>	<b>\$ 106,319</b>	<b>\$ 106,319</b>	<b>-</b>
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 4,553	\$ 9,112		\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
340 Travel	7,670	526		6,950	6,950	6,950	6,950	
350 Communication	2,714	1,259		400	400	400	400	
390 Other General Profess & Tech Svcs	-	132		3,850	3,850	3,850	3,850	
<b>Total Purchased Services</b>	<b>\$ 14,937</b>	<b>\$ 11,029</b>	<b>-</b>	<b>\$ 19,700</b>	<b>\$ 19,700</b>	<b>\$ 19,700</b>	<b>\$ 19,700</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,376	\$ 1,635		\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	
480 Computer Hardware	848	405		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 2,224</b>	<b>\$ 2,040</b>	<b>-</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 7,420		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 7,420</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Migrant Education</b>	<b>\$ 221,243</b>	<b>\$ 242,575</b>	<b>4.38</b>	<b>\$ 496,591</b>	<b>\$ 296,591</b>	<b>\$ 296,591</b>	<b>\$ 296,591</b>	<b>4.38</b>
<b>1294 - Youth Correction Education</b>								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 50,000	\$ 50,000		\$ 29,675	\$ 29,675	\$ 29,675	\$ 29,675	
<b>Total Purchased Services</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>-</b>
<b>Total Youth Correction Education</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>-</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>\$ 29,675</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1299 - Other Programs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 34,618	\$ 36,189	0.50	\$ 36,278	\$ 36,278	\$ 36,278	\$ 36,278	0.50
112 Regular Classified	7,317	2,477	0.25	6,781	6,781	6,781	6,781	0.25
123 Temporary Licensed	-	-		500	500	500	500	
124 Temporary Classified	2,517	16,324		4,900	4,900	4,900	4,900	
130 Licensed Staff Differentials	1,949	1,983		2,262	2,262	2,262	2,262	
130 Licensed Additional Earnings	40,563	32,534		32,000	32,000	32,000	32,000	
130 Classified Additional Earnings	9,640	6,157		8,350	8,350	8,350	8,350	
<b>Total Salaries and Wages</b>	<b>\$ 96,604</b>	<b>\$ 95,664</b>	<b>0.75</b>	<b>\$ 91,071</b>	<b>\$ 91,071</b>	<b>\$ 91,071</b>	<b>\$ 91,071</b>	<b>0.75</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 22,281	\$ 23,212		\$ 21,434	\$ 21,434	\$ 21,434	\$ 21,434	
220 Social Security Contribution	7,295	7,141		6,578	6,578	6,578	6,578	
230 Other Required Payroll Costs	1,414	1,471		1,121	1,121	1,121	1,121	
240 Employee Insur & Other Contract Benefits	12,387	8,975		10,845	10,845	10,845	10,845	
<b>Total Associated Payroll Costs</b>	<b>\$ 43,377</b>	<b>\$ 40,799</b>	<b>-</b>	<b>\$ 39,978</b>	<b>\$ 39,978</b>	<b>\$ 39,978</b>	<b>\$ 39,978</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 900	\$ 800		\$ 500	\$ 500	\$ 500	\$ 500	
330 Student Transportation Services	6,909	3,547		-	-	-	-	
340 Travel	350	1,512		1,200	1,200	1,200	1,200	
350 Communication	1,048	2,164		700	700	700	700	
390 Other General Profess & Tech Svcs	-	145		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 9,207</b>	<b>\$ 8,168</b>	<b>-</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 4,800	\$ 7,444		\$ 3,786	\$ 3,786	\$ 3,786	\$ 3,786	
420 Textbooks	530	742		500	500	500	500	
460 Non-consumable Items	299	-		300	300	300	500,300	
<b>Total Supplies and Materials</b>	<b>\$ 5,629</b>	<b>\$ 8,186</b>	<b>-</b>	<b>\$ 4,586</b>	<b>\$ 4,586</b>	<b>\$ 4,586</b>	<b>\$ 504,586</b>	<b>-</b>
<b>Total Other Programs</b>	<b>\$ 154,817</b>	<b>\$ 152,817</b>	<b>0.75</b>	<b>\$ 138,035</b>	<b>\$ 138,035</b>	<b>\$ 138,035</b>	<b>\$ 638,035</b>	<b>0.75</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>1400 - Summer School Programs</b>								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 823	\$ 3,361		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
124 Temporary Classified	7,938	1,273		1,035	1,035	1,035	1,035	
130 Licensed Additional Earnings	124,516	191,784		399,817	399,817	399,817	399,817	
130 Classified Additional Earnings	17,559	34,118		148,657	148,657	148,657	148,657	
<b>Total Salaries and Wages</b>	<b>\$ 150,836</b>	<b>\$ 230,536</b>	<b>-</b>	<b>\$ 550,509</b>	<b>\$ 550,509</b>	<b>\$ 550,509</b>	<b>\$ 550,509</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 32,837	\$ 54,156		\$ 161,723	\$ 161,723	\$ 161,723	\$ 161,723	
220 Social Security Contribution	11,272	17,100		44,227	44,227	44,227	44,227	
230 Other Required Payroll Costs	2,042	3,081		7,749	7,749	7,749	7,749	
<b>Total Associated Payroll Costs</b>	<b>\$ 46,151</b>	<b>\$ 74,337</b>	<b>-</b>	<b>\$ 213,699</b>	<b>\$ 213,699</b>	<b>\$ 213,699</b>	<b>\$ 213,699</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 30	\$ 13,446		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
330 Student Transportation Services	81,180	33,785		75,359	75,359	75,359	75,359	
340 Travel	22	-		195	195	195	195	
350 Communication	1,784	2,558		13,815	13,815	13,815	13,815	
<b>Total Purchased Services</b>	<b>\$ 83,016</b>	<b>\$ 49,789</b>	<b>-</b>	<b>\$ 124,369</b>	<b>\$ 124,369</b>	<b>\$ 124,369</b>	<b>\$ 124,369</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 19,397	\$ 9,044		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
460 Non-consumable Items	-	3,228		-	-	-	-	
470 Computer Software	-	30		-	-	-	-	
480 Computer Hardware	-	49		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 19,397</b>	<b>\$ 12,351</b>	<b>-</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 205		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 205</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Summer School Programs</b>	<b>\$ 299,400</b>	<b>\$ 367,218</b>	<b>-</b>	<b>\$ 928,577</b>	<b>\$ 928,577</b>	<b>\$ 928,577</b>	<b>\$ 928,577</b>	<b>-</b>
<b>Total Instruction</b>	<b>\$ 14,350,774</b>	<b>\$ 16,707,685</b>	<b>231.65</b>	<b>\$ 25,514,488</b>	<b>\$ 24,327,910</b>	<b>\$ 24,327,910</b>	<b>\$ 24,827,910</b>	<b>236.23</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2000 - Support Services</b>								
<b>2110 - Attendance &amp; Social Work Svcs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 33,384	-	\$ -	\$ -	\$ -	\$ -	-
112 Regular Classified	214,005	212,981	6.00	228,583	228,583	228,583	228,583	6.00
130 Licensed Additional Earnings	9,377	9,852		13,300	13,300	13,300	13,300	
130 Classified Additional Earnings	9,445	14,404		25,437	25,437	25,437	25,437	
<b>Total Salaries and Wages</b>	<b>\$ 232,827</b>	<b>\$ 270,621</b>	<b>6.00</b>	<b>\$ 267,320</b>	<b>\$ 267,320</b>	<b>\$ 267,320</b>	<b>\$ 267,320</b>	<b>6.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 46,813	\$ 57,660		\$ 67,910	\$ 67,910	\$ 67,910	\$ 67,910	
220 Social Security Contribution	17,655	20,799		20,906	20,906	20,906	20,906	
230 Other Required Payroll Costs	2,866	3,375		3,827	3,827	3,827	3,827	
240 Employee Insur & Other Contract Benefits	87,068	93,624		117,120	117,120	117,120	117,120	
<b>Total Associated Payroll Costs</b>	<b>\$ 154,402</b>	<b>\$ 175,458</b>	<b>-</b>	<b>\$ 209,763</b>	<b>\$ 209,763</b>	<b>\$ 209,763</b>	<b>\$ 209,763</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 175	\$ 175		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	787	269		800	800	800	800	
340 Travel	3,591	2,697		3,000	3,000	3,000	3,000	
350 Communication	4,914	4,646		4,000	4,000	4,000	4,000	
<b>Total Purchased Services</b>	<b>\$ 9,467</b>	<b>\$ 7,787</b>	<b>-</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>\$ 7,800</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 11,198	\$ 18,909		\$ 5,822	\$ 5,822	\$ 5,822	\$ 5,822	
460 Non-consumable Items	195	950		200	200	200	200	
470 Computer Software	2,880	2,880		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 14,273</b>	<b>\$ 22,739</b>	<b>-</b>	<b>\$ 6,022</b>	<b>\$ 6,022</b>	<b>\$ 6,022</b>	<b>\$ 6,022</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 2,867	\$ 3,011		\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	
<b>Total Other</b>	<b>\$ 2,867</b>	<b>\$ 3,011</b>	<b>-</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>-</b>
<b>Total Attendance &amp; Social Work Svcs</b>	<b>\$ 413,836</b>	<b>\$ 479,616</b>	<b>6.00</b>	<b>\$ 494,105</b>	<b>\$ 494,105</b>	<b>\$ 494,105</b>	<b>\$ 494,105</b>	<b>6.00</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2115 - Student Safety</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	0.50	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.50
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.50</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 4,506	\$ 4,506	\$ 4,506	\$ 4,506	
220 Social Security Contribution	-	-		1,148	1,148	1,148	1,148	
230 Other Required Payroll Costs	-	-		210	210	210	210	
240 Employee Insur & Other Contract Benefits	-	-		7,470	7,470	7,470	7,470	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 13,334</b>	<b>\$ 13,334</b>	<b>\$ 13,334</b>	<b>\$ 13,334</b>	<b>-</b>
<b>Total Student Safety</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.50</b>	<b>\$ 28,334</b>	<b>\$ 28,334</b>	<b>\$ 28,334</b>	<b>\$ 28,334</b>	<b>0.50</b>
<b>2120 - Guidance Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	-	\$ -	\$ 73,294	\$ 73,294	\$ 73,294	1.00
121 Licensed Substitutes	5,402	8,920		14,350	14,350	14,350	14,350	
122 Classified Substitutes	54	-		-	-	-	-	
130 Licensed Additional Earnings	2,231	3,153		9,320	11,229	11,229	11,229	
<b>Total Salaries and Wages</b>	<b>\$ 7,687</b>	<b>\$ 12,073</b>	<b>-</b>	<b>\$ 23,670</b>	<b>\$ 98,873</b>	<b>\$ 98,873</b>	<b>\$ 98,873</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 896	\$ 1,325		\$ 4,838	\$ 28,452	\$ 28,452	\$ 28,452	
220 Social Security Contribution	588	937		1,508	7,261	7,261	7,261	
230 Other Required Payroll Costs	97	154		277	1,502	1,502	1,502	
240 Employee Insur & Other Contract Benefits	-	-		-	15,253	15,253	15,253	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,581</b>	<b>\$ 2,416</b>	<b>-</b>	<b>\$ 6,623</b>	<b>\$ 52,468</b>	<b>\$ 52,468</b>	<b>\$ 52,468</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 10,212	\$ -		\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
330 Student Transportation Services	3,105	6,256		6,500	6,500	6,500	6,500	
340 Travel	413	-		-	-	-	-	
350 Communication	11,601	6,098		7,200	7,200	7,200	7,200	
<b>Total Purchased Services</b>	<b>\$ 25,331</b>	<b>\$ 12,354</b>	<b>-</b>	<b>\$ 20,200</b>	<b>\$ 20,200</b>	<b>\$ 20,200</b>	<b>\$ 20,200</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 1,815		\$ -	\$ -	\$ -	\$ -	
470 Computer Software	-	11,249		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 13,064</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Guidance Services</b>	<b>\$ 34,599</b>	<b>\$ 39,907</b>	<b>-</b>	<b>\$ 50,493</b>	<b>\$ 171,541</b>	<b>\$ 171,541</b>	<b>\$ 171,541</b>	<b>1.00</b>



## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2130 - Health Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 91,926	\$ 67,132	1.42	\$ 55,546	\$ 55,546	\$ 55,546	\$ 55,546	1.42
112 Regular Classified	22,117	22,204	0.75	40,134	40,134	40,134	40,134	0.75
124 Temporary Classified	5,240	-		-	-	-	-	
130 Licensed Staff Differentials	4,844	3,619		43,036	43,036	43,036	43,036	
<b>Total Salaries and Wages</b>	<b>\$ 124,127</b>	<b>\$ 92,955</b>	<b>2.17</b>	<b>\$ 138,716</b>	<b>\$ 138,716</b>	<b>\$ 138,716</b>	<b>\$ 138,716</b>	<b>2.17</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 26,758	\$ 20,101		\$ 69,961	\$ 69,961	\$ 69,961	\$ 69,961	
220 Social Security Contribution	9,215	6,978		26,022	26,022	26,022	26,022	
230 Other Required Payroll Costs	1,566	1,176		11,109	11,109	11,109	11,109	
240 Employee Insur & Other Contract Benefits	27,208	24,162		58,440	58,440	58,440	58,440	
<b>Total Associated Payroll Costs</b>	<b>\$ 64,747</b>	<b>\$ 52,417</b>	<b>-</b>	<b>\$ 165,532</b>	<b>\$ 165,532</b>	<b>\$ 165,532</b>	<b>\$ 165,532</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,193	\$ 2,002		\$ 8,232	\$ 8,232	\$ 8,232	\$ 8,232	
<b>Total Supplies and Materials</b>	<b>\$ 5,193</b>	<b>\$ 2,002</b>	<b>-</b>	<b>\$ 8,232</b>	<b>\$ 8,232</b>	<b>\$ 8,232</b>	<b>\$ 8,232</b>	<b>-</b>
<b>Total Health Services</b>	<b>\$ 194,067</b>	<b>\$ 147,374</b>	<b>2.17</b>	<b>\$ 312,480</b>	<b>\$ 312,480</b>	<b>\$ 312,480</b>	<b>\$ 312,480</b>	<b>2.17</b>
<b>2140 - Psychological Services</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 9,840	\$ 10,204	0.10	\$ 31,121	\$ 31,121	\$ 31,121	\$ 31,121	0.10
130 Licensed Staff Differentials	-	-		42,730	42,730	42,730	42,730	
<b>Total Salaries and Wages</b>	<b>\$ 9,840</b>	<b>\$ 10,204</b>	<b>0.10</b>	<b>\$ 73,851</b>	<b>\$ 73,851</b>	<b>\$ 73,851</b>	<b>\$ 73,851</b>	<b>0.10</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,514	\$ 2,607		\$ 50,850	\$ 50,850	\$ 50,850	\$ 50,850	
220 Social Security Contribution	706	733		20,156	20,156	20,156	20,156	
230 Other Required Payroll Costs	121	125		10,156	10,156	10,156	10,156	
240 Employee Insur & Other Contract Benefits	1,423	1,465		31,422	31,422	31,422	31,422	
<b>Total Associated Payroll Costs</b>	<b>\$ 4,764</b>	<b>\$ 4,930</b>	<b>-</b>	<b>\$ 112,584</b>	<b>\$ 112,584</b>	<b>\$ 112,584</b>	<b>\$ 112,584</b>	<b>-</b>
<b>Total Psychological Services</b>	<b>\$ 14,604</b>	<b>\$ 15,134</b>	<b>0.10</b>	<b>\$ 186,435</b>	<b>\$ 186,435</b>	<b>\$ 186,435</b>	<b>\$ 186,435</b>	<b>0.10</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2150 - Speech Pathology &amp; Audiology Svcs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 319,852	\$ 317,874	4.68	\$ 330,887	\$ 330,887	\$ 330,887	\$ 330,887	4.68
112 Regular Classified	202,912	208,751	6.69	292,837	292,837	292,837	292,837	6.69
130 Licensed Staff Differentials	15,155	15,417		56,623	56,623	56,623	56,623	
<b>Total Salaries and Wages</b>	<b>\$ 537,919</b>	<b>\$ 542,042</b>	<b>11.37</b>	<b>\$ 680,347</b>	<b>\$ 680,347</b>	<b>\$ 680,347</b>	<b>\$ 680,347</b>	<b>11.37</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 123,784	\$ 131,239		\$ 169,963	\$ 169,963	\$ 169,963	\$ 169,963	
220 Social Security Contribution	38,817	39,650		53,631	53,631	53,631	53,631	
230 Other Required Payroll Costs	6,723	6,774		17,986	17,986	17,986	17,986	
240 Employee Insur & Other Contract Benefits	156,084	149,817		162,627	162,627	162,627	162,627	
<b>Total Associated Payroll Costs</b>	<b>\$ 325,408</b>	<b>\$ 327,480</b>	<b>-</b>	<b>\$ 404,207</b>	<b>\$ 404,207</b>	<b>\$ 404,207</b>	<b>\$ 404,207</b>	<b>-</b>
<b>Total Speech Pathology &amp; Audiology Svcs</b>	<b>\$ 863,327</b>	<b>\$ 869,522</b>	<b>11.37</b>	<b>\$ 1,084,554</b>	<b>\$ 1,084,554</b>	<b>\$ 1,084,554</b>	<b>\$ 1,084,554</b>	<b>11.37</b>
<b>2160 - Other Student Treatment Svcs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 75,914	\$ 46,340	1.20	\$ 64,469	\$ 64,469	\$ 64,469	\$ 64,469	1.20
112 Regular Classified	2,979	2,391	0.09	23,391	23,391	23,391	23,391	0.09
124 Temporary Classified	762	940		-	-	-	-	
130 Licensed Staff Differentials	4,152	2,112		42,277	42,277	42,277	42,277	
<b>Total Salaries and Wages</b>	<b>\$ 83,807</b>	<b>\$ 51,783</b>	<b>1.29</b>	<b>\$ 130,137</b>	<b>\$ 130,137</b>	<b>\$ 130,137</b>	<b>\$ 130,137</b>	<b>1.29</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 19,757	\$ 12,991		\$ 112,304	\$ 112,304	\$ 112,304	\$ 112,304	
220 Social Security Contribution	6,393	3,991		43,836	43,836	43,836	43,836	
230 Other Required Payroll Costs	1,065	653		20,702	20,702	20,702	20,702	
240 Employee Insur & Other Contract Benefits	3,246	3,265		76,034	76,034	76,034	76,034	
<b>Total Associated Payroll Costs</b>	<b>\$ 30,461</b>	<b>\$ 20,900</b>	<b>-</b>	<b>\$ 252,876</b>	<b>\$ 252,876</b>	<b>\$ 252,876</b>	<b>\$ 252,876</b>	<b>-</b>
<b>Total Other Student Treatment Svcs</b>	<b>\$ 114,268</b>	<b>\$ 72,683</b>	<b>1.29</b>	<b>\$ 383,013</b>	<b>\$ 383,013</b>	<b>\$ 383,013</b>	<b>\$ 383,013</b>	<b>1.29</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2190 - Service Direction, Student Support Svcs</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 433,722	\$ 454,001	10.88	\$ 492,073	\$ 492,073	\$ 492,073	\$ 492,073	10.88
113 Supervisory Licensed	201,376	208,918	2.00	211,369	211,369	211,369	211,369	2.00
121 Licensed Substitutes	-	-		2,000	2,000	2,000	2,000	
130 Licensed Additional Earnings	13,160	3,411		5,000	5,000	5,000	5,000	
130 Classified Additional Earnings	1,457	-		2,997	2,997	2,997	2,997	
<b>Total Salaries and Wages</b>	<b>\$ 649,715</b>	<b>\$ 666,330</b>	<b>12.88</b>	<b>\$ 713,439</b>	<b>\$ 713,439</b>	<b>\$ 713,439</b>	<b>\$ 713,439</b>	<b>12.88</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 154,630	\$ 158,170		\$ 186,621	\$ 186,621	\$ 186,621	\$ 186,621	
220 Social Security Contribution	46,576	48,566		59,223	59,223	59,223	59,223	
230 Other Required Payroll Costs	7,848	8,021		18,989	18,989	18,989	18,989	
240 Employee Insur & Other Contract Benefits	161,047	153,606		204,860	204,860	204,860	204,860	
<b>Total Associated Payroll Costs</b>	<b>\$ 370,101</b>	<b>\$ 368,363</b>	<b>-</b>	<b>\$ 469,693</b>	<b>\$ 469,693</b>	<b>\$ 469,693</b>	<b>\$ 469,693</b>	<b>-</b>
<u>Purchased Services</u>								
340 Travel	\$ 750	\$ -		\$ 3,785	\$ 3,785	\$ 3,785	\$ 3,785	
350 Communication	-	46		1,000	1,000	1,000	1,000	
<b>Total Purchased Services</b>	<b>\$ 750</b>	<b>\$ 46</b>	<b>-</b>	<b>\$ 4,785</b>	<b>\$ 4,785</b>	<b>\$ 4,785</b>	<b>\$ 4,785</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,103	\$ 763		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
470 Computer Software	-	10,166		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 1,103</b>	<b>\$ 10,929</b>	<b>-</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>-</b>
<b>Total Service Direction, Student Support Svcs</b>	<b>\$ 1,021,669</b>	<b>\$ 1,045,668</b>	<b>12.88</b>	<b>\$ 1,195,417</b>	<b>\$ 1,195,417</b>	<b>\$ 1,195,417</b>	<b>\$ 1,195,417</b>	<b>12.88</b>
<b>2210 - Improvement of Instruction Svcs</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 989,876	\$ 1,035,478	2.00	\$ 510,468	\$ 507,529	\$ 507,529	\$ 507,529	7.00
112 Regular Classified	-	-	-	-	34,592	34,592	34,592	0.75
113 Supervisory Licensed	16,333	-		-	-	-	-	
121 Licensed Substitutes	34,960	13,311		-	-	-	-	
123 Temporary Licensed	68,309	35,264		14,618	14,618	14,618	14,618	
124 Temporary Classified	2,347	8,665		-	-	-	-	
130 Licensed Staff Differentials	50,435	57,461		7,932	12,059	12,059	12,059	
130 Licensed Additional Earnings	165,489	164,441		186,187	190,005	190,005	190,005	
130 Classified Additional Earnings	6,905	6,494		14,428	15,833	15,833	15,833	
<b>Total Salaries and Wages</b>	<b>\$ 1,334,654</b>	<b>\$ 1,321,114</b>	<b>2.00</b>	<b>\$ 733,633</b>	<b>\$ 774,636</b>	<b>\$ 774,636</b>	<b>\$ 774,636</b>	<b>7.75</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 280,009	\$ 300,106		\$ 201,630	\$ 214,214	\$ 214,214	\$ 214,214	
220 Social Security Contribution	96,835	98,791		56,045	51,078	51,078	51,078	
230 Other Required Payroll Costs	17,096	17,020		10,256	9,970	9,970	9,970	
240 Employee Insur & Other Contract Benefits	203,348	214,625		48,880	140,398	140,398	140,398	
<b>Total Associated Payroll Costs</b>	<b>\$ 597,288</b>	<b>\$ 630,542</b>	<b>-</b>	<b>\$ 316,811</b>	<b>\$ 415,660</b>	<b>\$ 415,660</b>	<b>\$ 415,660</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 34,525		\$ 37,500	\$ 337,500	\$ 337,500	\$ 337,500	
320 Property Services	2,152	870		750	750	750	750	
330 Student Transportation Services	772	-		-	-	-	-	
340 Travel	59,047	18,092		21,054	21,054	21,054	21,054	
350 Communication	4,050	4,391		1,100	1,100	1,100	1,100	
380 Non-Instructional Profess & Tech Svcs	910,867	647,093		18,422	18,422	18,422	18,422	
<b>Total Purchased Services</b>	<b>\$ 976,888</b>	<b>\$ 704,971</b>	<b>-</b>	<b>\$ 78,826</b>	<b>\$ 378,826</b>	<b>\$ 378,826</b>	<b>\$ 378,826</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 20,793	\$ 30,089		\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	
420 Textbooks	-	862		-	-	-	-	
440 Periodicals	343	-		-	-	-	-	
460 Non-consumable Items	125,304	115,897		127,955	127,955	127,955	127,955	
470 Computer Software	7,082	27,017		32,800	32,800	32,800	32,800	
480 Computer Hardware	34,492	31,747		35,550	35,550	35,550	35,550	
<b>Total Supplies and Materials</b>	<b>\$ 188,014</b>	<b>\$ 205,612</b>	<b>-</b>	<b>\$ 205,555</b>	<b>\$ 205,555</b>	<b>\$ 205,555</b>	<b>\$ 205,555</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 82,086	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	47,011	5,400		65,213	65,213	65,213	65,213	
<b>Total Capital Outlay</b>	<b>\$ 129,097</b>	<b>\$ 5,400</b>	<b>-</b>	<b>\$ 65,213</b>	<b>\$ 65,213</b>	<b>\$ 65,213</b>	<b>\$ 65,213</b>	<b>-</b>
<b>Total Improvement of Instruction Svcs</b>	<b>\$ 3,225,941</b>	<b>\$ 2,867,639</b>	<b>2.00</b>	<b>\$ 1,400,038</b>	<b>\$ 1,839,890</b>	<b>\$ 1,839,890</b>	<b>\$ 1,839,890</b>	<b>7.75</b>
<b>2230 - Assessment &amp; Testing</b>								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 18,334	\$ 11,755		\$ -	\$ -	\$ -	\$ -	
<b>Total Salaries and Wages</b>	<b>\$ 18,334</b>	<b>\$ 11,755</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,401	\$ 2,715		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	1,403	899		-	-	-	-	
230 Other Required Payroll Costs	228	136		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 6,032</b>	<b>\$ 3,750</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 3,350	\$ 44,530		\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total Purchased Services</b>	<b>\$ 3,350</b>	<b>\$ 44,530</b>	<b>-</b>	<b>\$ 400,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
470 Computer Software	\$ -	\$ 13,717		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 13,717</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 9,661	\$ 5,922		\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
<b>Total Other</b>	<b>\$ 9,661</b>	<b>\$ 5,922</b>	<b>-</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>-</b>
<b>Total Assessment &amp; Testing</b>	<b>\$ 37,377</b>	<b>\$ 79,674</b>	<b>-</b>	<b>\$ 413,000</b>	<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>-</b>
<b>2240 - Instructional Staff Development</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,857,452	\$ 2,609,879	33.97	\$ 2,579,054	\$ 2,638,697	\$ 2,638,697	\$ 2,638,697	34.97
113 Supervisory Licensed	35,593	-	-	-	-	-	-	-
121 Licensed Substitutes	119,346	18,875		31,349	31,349	31,349	31,349	
122 Classified Substitutes	700	2,646		3,457	3,457	3,457	3,457	
123 Temporary Licensed	3,820	16,288		11,928	11,928	11,928	11,928	
130 Licensed Staff Differentials	17,318	12,409		11,315	11,315	11,315	11,315	
130 Licensed Additional Earnings	1,122,889	752,980		744,940	746,493	746,493	746,493	
130 Classified Additional Earnings	25,151	36,895		70,619	70,619	70,619	70,619	
<b>Total Salaries and Wages</b>	<b>\$ 4,182,269</b>	<b>\$ 3,449,972</b>	<b>33.97</b>	<b>\$ 3,452,662</b>	<b>\$ 3,513,858</b>	<b>\$ 3,513,858</b>	<b>\$ 3,513,858</b>	<b>34.97</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 936,569	\$ 791,655		\$ 944,672	\$ 963,888	\$ 963,888	\$ 963,888	
220 Social Security Contribution	309,435	257,144		287,405	292,086	292,086	292,086	
230 Other Required Payroll Costs	50,483	43,643		55,618	56,619	56,619	56,619	
240 Employee Insur & Other Contract Benefits	558,598	510,309		635,978	651,231	651,231	651,231	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,855,085</b>	<b>\$ 1,602,751</b>	<b>-</b>	<b>\$ 1,923,673</b>	<b>\$ 1,963,824</b>	<b>\$ 1,963,824</b>	<b>\$ 1,963,824</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 81,211	\$ 174,853		\$ 149,346	\$ 149,346	\$ 149,346	\$ 149,346	
320 Property Services	9,534	8,858		4,000	4,000	4,000	4,000	
330 Student Transportation Services	-	500		-	-	-	-	
340 Travel	360,703	338,905		400,047	400,047	400,047	400,047	
350 Communication	4,973	3,857		9,087	9,087	9,087	9,087	
380 Non-Instructional Profess & Tech Svcs	907,354	618,191		829,951	829,951	829,951	829,951	
390 Other General Profess & Tech Svcs	30,583	5,000		14,000	14,000	14,000	14,000	
<b>Total Purchased Services</b>	<b>\$ 1,394,358</b>	<b>\$ 1,150,164</b>	<b>-</b>	<b>\$ 1,406,431</b>	<b>\$ 1,406,431</b>	<b>\$ 1,406,431</b>	<b>\$ 1,406,431</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 61,720	\$ 86,181		\$ 39,436	\$ 39,436	\$ 39,436	\$ 39,436	
420 Textbooks	-	12		-	-	-	-	
460 Non-consumable Items	1,912	4,139		500	500	500	2,000,500	
470 Computer Software	119,725	-		100	100	100	100	
480 Computer Hardware	10,961	1,830		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 194,318</b>	<b>\$ 92,162</b>	<b>-</b>	<b>\$ 40,036</b>	<b>\$ 40,036</b>	<b>\$ 40,036</b>	<b>\$ 2,040,036</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 14,207	\$ 2,981		\$ 33,119	\$ 33,119	\$ 33,119	\$ 33,119	
670 Taxes, Licenses and Assessments	40	50		40	40	40	40	
<b>Total Other</b>	<b>\$ 14,247</b>	<b>\$ 3,031</b>	<b>-</b>	<b>\$ 33,159</b>	<b>\$ 33,159</b>	<b>\$ 33,159</b>	<b>\$ 33,159</b>	<b>-</b>
<b>Total Instructional Staff Development</b>	<b>\$ 7,640,277</b>	<b>\$ 6,298,080</b>	<b>33.97</b>	<b>\$ 6,855,961</b>	<b>\$ 6,957,308</b>	<b>\$ 6,957,308</b>	<b>\$ 8,957,308</b>	<b>34.97</b>
<b>2410 - Office of the Principal Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	-	\$ -	\$ 60,276	\$ 60,276	\$ 60,276	2.00
113 Supervisory Licensed	-	-	-	-	104,151	104,151	104,151	1.00
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 164,427</b>	<b>\$ 164,427</b>	<b>\$ 164,427</b>	<b>3.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -	-	\$ -	\$ 51,780	\$ 51,780	\$ 51,780	
220 Social Security Contribution	-	-	-	-	12,615	12,615	12,615	
230 Other Required Payroll Costs	-	-	-	-	2,709	2,709	2,709	
240 Employee Insur & Other Contract Benefits	-	-	-	-	45,759	45,759	45,759	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 112,863</b>	<b>\$ 112,863</b>	<b>\$ 112,863</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ -	\$ 95,000	\$ 95,000	\$ 95,000	
390 Other General Profess & Tech Svcs	-	5,647		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 5,647</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 14,353		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	20,000		-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 34,353</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Office of the Principal Services</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 372,290</b>	<b>\$ 372,290</b>	<b>\$ 372,290</b>	<b>3.00</b>
<b>2490 - Other Support Svcs - School Admin</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 45,783	\$ 61,823	1.00	\$ 53,153	\$ 53,153	\$ 53,153	\$ 53,153	1.00
112 Regular Classified	209,663	190,975	4.05	196,594	246,807	246,807	246,807	5.05
113 Supervisory Licensed	454,352	429,212	2.15	403,648	403,648	403,648	403,648	2.15
122 Classified Substitutes	1,531	-		-	-	-	-	
124 Temporary Classified	3,136	4,013		-	-	-	-	
130 Licensed Staff Differentials	3,898	3,388		3,976	3,976	3,976	3,976	
130 Licensed Additional Earnings	-	-		30,000	30,000	30,000	30,000	
130 Classified Additional Earnings	2,784	1,029		12,743	12,743	12,743	12,743	
130 Car Allowance	1,500	1,500		1,500	1,500	1,500	1,500	
<b>Total Salaries and Wages</b>	<b>\$ 722,647</b>	<b>\$ 691,940</b>	<b>7.20</b>	<b>\$ 701,614</b>	<b>\$ 751,827</b>	<b>\$ 751,827</b>	<b>\$ 751,827</b>	<b>8.20</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 148,038	\$ 148,864		\$ 164,507	\$ 180,274	\$ 180,274	\$ 180,274	
220 Social Security Contribution	52,649	50,839		54,730	58,571	58,571	58,571	
230 Other Required Payroll Costs	8,787	8,442		9,897	10,730	10,730	10,730	
240 Employee Insur & Other Contract Benefits	155,263	135,347		132,765	148,018	148,018	148,018	
<b>Total Associated Payroll Costs</b>	<b>\$ 364,737</b>	<b>\$ 343,492</b>	<b>-</b>	<b>\$ 361,899</b>	<b>\$ 397,593</b>	<b>\$ 397,593</b>	<b>\$ 397,593</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
320 Property Services	120	240		45	45	45	45	
340 Travel	27,056	17,059		19,391	19,391	19,391	19,391	
350 Communication	8,036	6,013		6,015	6,015	6,015	6,015	
380 Non-Instructional Profess & Tech Svcs	9,800	8,201		5,000	5,000	5,000	5,000	
390 Other General Profess & Tech Svcs	153	36		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 45,165</b>	<b>\$ 31,549</b>	<b>-</b>	<b>\$ 50,451</b>	<b>\$ 50,451</b>	<b>\$ 50,451</b>	<b>\$ 50,451</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,573	\$ 10,132		\$ 10,006	\$ 10,006	\$ 10,006	\$ 10,006	
440 Periodicals	527	473		500	500	500	500	
460 Non-consumable Items	4,041	4,843		6,429	6,429	6,429	6,429	
470 Computer Software	326	300		758	758	758	758	
480 Computer Hardware	1,666	3,638		1,579	1,579	1,579	1,579	
<b>Total Supplies and Materials</b>	<b>\$ 16,133</b>	<b>\$ 19,386</b>	<b>-</b>	<b>\$ 19,272</b>	<b>\$ 19,272</b>	<b>\$ 19,272</b>	<b>\$ 19,272</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 69	\$ 277		\$ 250	\$ 250	\$ 250	\$ 250	
<b>Total Other</b>	<b>\$ 69</b>	<b>\$ 277</b>	<b>-</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>-</b>
<b>Total Other Support Svcs - School Admin</b>	<b>\$ 1,148,751</b>	<b>\$ 1,086,644</b>	<b>7.20</b>	<b>\$ 1,133,486</b>	<b>\$ 1,219,393</b>	<b>\$ 1,219,393</b>	<b>\$ 1,219,393</b>	<b>8.20</b>
<b>2520 - Fiscal Services</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,886	\$ 5,150		\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ 7,886</b>	<b>\$ 5,150</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
690 Grant Indirect Charges	\$ 1,504,140	\$ 1,551,471		\$ 1,567,341	\$ 1,567,341	\$ 1,567,341	\$ 1,567,341	
<b>Total Other</b>	<b>\$ 1,504,140</b>	<b>\$ 1,551,471</b>	<b>-</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>-</b>
<b>Total Fiscal Services</b>	<b>\$ 1,512,026</b>	<b>\$ 1,556,621</b>	<b>-</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>\$ 1,567,341</b>	<b>-</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	1.00	\$ 44,370	\$ 64,005	\$ 64,005	\$ 64,005	1.50
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1.00</b>	<b>\$ 44,370</b>	<b>\$ 64,005</b>	<b>\$ 64,005</b>	<b>\$ 64,005</b>	<b>1.50</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 13,329	\$ 19,494	\$ 19,494	\$ 19,494	
220 Social Security Contribution	-	-		3,394	4,896	4,896	4,896	
230 Other Required Payroll Costs	-	-		621	950	950	950	
240 Employee Insur & Other Contract Benefits	-	-		14,940	25,617	25,617	25,617	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 32,284</b>	<b>\$ 50,957</b>	<b>\$ 50,957</b>	<b>\$ 50,957</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1.00</b>	<b>\$ 76,654</b>	<b>\$ 114,962</b>	<b>\$ 114,962</b>	<b>\$ 114,962</b>	<b>1.50</b>



## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>2620 - Planning and Development Services</b>								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 8,835		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 8,835</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>\$ -</b>	<b>\$ 8,835</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2640 - Staff Services</b>								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 1,251	\$ -		\$ -	\$ -	\$ -	\$ -	
130 Licensed Additional Earnings	24,000	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 25,251</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 5,288	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	1,933	-		-	-	-	-	
230 Other Required Payroll Costs	307	-		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 7,528</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Staff Services</b>	<b>\$ 32,779</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2660 - Technology Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	-	\$ -	\$ 64,092	\$ 64,092	\$ 64,092	1.00
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 64,092</b>	<b>\$ 64,092</b>	<b>\$ 64,092</b>	<b>1.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -	-	\$ -	\$ 20,125	\$ 20,125	\$ 20,125	
220 Social Security Contribution	-	-	-	-	4,903	4,903	4,903	
230 Other Required Payroll Costs	-	-	-	-	1,055	1,055	1,055	
240 Employee Insur & Other Contract Benefits	-	-	-	-	15,253	15,253	15,253	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 41,336</b>	<b>\$ 41,336</b>	<b>\$ 41,336</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 105,428</b>	<b>\$ 105,428</b>	<b>\$ 105,428</b>	<b>1.00</b>
<b>Total Support Services</b>	<b>\$ 16,253,521</b>	<b>\$ 14,607,397</b>	<b>78.48</b>	<b>\$ 15,181,311</b>	<b>\$ 16,245,491</b>	<b>\$ 16,245,491</b>	<b>\$ 18,245,491</b>	<b>91.73</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>3000 - Enterprise and Community Services</b>								
<b>3100 - Food Services</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,573	\$ 22,194		\$ -	\$ -	\$ -	\$ -	
450 Food	182,708	90,543		105,182	105,182	105,182	105,182	
460 Non-consumable Items	-	9,101		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 185,281</b>	<b>\$ 121,838</b>	<b>-</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>-</b>
<b>Total Food Services</b>	<b>\$ 185,281</b>	<b>\$ 121,838</b>	<b>-</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>\$ 105,182</b>	<b>-</b>
<b>3300 - Community Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 72,679	\$ 136,427	2.13	\$ 215,984	\$ 180,384	\$ 180,384	\$ 180,384	2.13
122 Classified Substitutes	28	-		-	-	-	-	
124 Temporary Classified	911	1,808		5,781	5,781	5,781	5,781	
130 Licensed Additional Earnings	45,137	39,985		68,988	68,988	68,988	68,988	
130 Classified Additional Earnings	40,110	42,526		38,407	38,407	38,407	38,407	
<b>Total Salaries and Wages</b>	<b>\$ 158,865</b>	<b>\$ 220,746</b>	<b>2.13</b>	<b>\$ 329,160</b>	<b>\$ 293,560</b>	<b>\$ 293,560</b>	<b>\$ 293,560</b>	<b>2.13</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 35,575	\$ 39,992		\$ 75,862	\$ 64,684	\$ 64,684	\$ 64,684	
220 Social Security Contribution	11,928	16,622		23,048	20,325	20,325	20,325	
230 Other Required Payroll Costs	2,152	3,054		4,214	3,715	3,715	3,715	
240 Employee Insur & Other Contract Benefits	35,010	63,788		66,893	66,893	66,893	66,893	
<b>Total Associated Payroll Costs</b>	<b>\$ 84,665</b>	<b>\$ 123,456</b>	<b>-</b>	<b>\$ 170,017</b>	<b>\$ 155,617</b>	<b>\$ 155,617</b>	<b>\$ 155,617</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 13,714	\$ 12,595		\$ 9,827	\$ 9,827	\$ 9,827	\$ 9,827	
320 Property Services	1,039	918		650	650	650	650	
330 Student Transportation Services	-	899		-	-	-	-	
340 Travel	19,972	23,381		26,700	26,700	26,700	26,700	
350 Communication	8,057	6,308		9,360	9,360	9,360	9,360	
380 Non-Instructional Profess & Tech Svcs	82,703	59,407		68,482	68,482	68,482	68,482	
390 Other General Profess & Tech Svcs	9,325	-		850	850	850	850	
<b>Total Purchased Services</b>	<b>\$ 134,810</b>	<b>\$ 103,508</b>	<b>-</b>	<b>\$ 115,869</b>	<b>\$ 115,869</b>	<b>\$ 115,869</b>	<b>\$ 115,869</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 49,684	\$ 53,866		\$ 118,503	\$ 68,503	\$ 68,503	\$ 68,503	
460 Non-consumable Items	-	340		4,577	4,577	4,577	1,504,577	
470 Computer Software	-	3,750		7,000	7,000	7,000	7,000	
480 Computer Hardware	-	363		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 49,684</b>	<b>\$ 58,319</b>	<b>-</b>	<b>\$ 130,080</b>	<b>\$ 80,080</b>	<b>\$ 80,080</b>	<b>\$ 1,580,080</b>	<b>-</b>
<b>Total Community Services</b>	<b>428,024</b>	<b>506,029</b>	<b>2.13</b>	<b>745,126</b>	<b>645,126</b>	<b>645,126</b>	<b>2,145,126</b>	<b>2.13</b>
<b>Total Enterprise and Community Services</b>	<b>\$ 613,305</b>	<b>\$ 627,867</b>	<b>2.13</b>	<b>\$ 850,308</b>	<b>\$ 750,308</b>	<b>\$ 750,308</b>	<b>\$ 2,250,308</b>	<b>2.13</b>
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4120 - Site Acquisition &amp; Development Services</b>								
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 43,473	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 43,473</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Site Acquisition &amp; Development Services</b>	<b>\$ 43,473</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4150 - Building Acquisit, Construct and Improvement Services</b>								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ -	\$ 419		\$ -	\$ -	\$ -	\$ -	
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 419</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 139		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	32		-	-	-	-	
230 Other Required Payroll Costs	-	44		-	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 215</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ -	\$ 6,839		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 6,839</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 487		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	-	2,323		-	-	-	-	
470 Computer Software	-	234		-	-	-	-	
480 Computer Hardware	-	23,312		-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 26,356</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Fund Detail – Grants Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 1,090,599	\$ 53,245		\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
<b>Total Capital Outlay</b>	<b>\$ 1,090,599</b>	<b>\$ 53,245</b>	<b>-</b>	<b>\$ 1,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 3,160		\$ -	\$ -	\$ -	\$ -	
<b>Total Other</b>	<b>\$ -</b>	<b>\$ 3,160</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Building Acquisit, Construct and Improvement Svcs</b>	<b>\$ 1,090,599</b>	<b>\$ 90,234</b>	<b>-</b>	<b>\$ 1,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>-</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 1,134,072</b>	<b>\$ 90,234</b>	<b>-</b>	<b>\$ 1,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>-</b>
<b>TOTAL GRANTS FUND REQUIREMENTS</b>	<b>\$ 32,351,672</b>	<b>\$ 32,033,183</b>	<b>312.26</b>	<b>\$ 43,046,107</b>	<b>\$ 43,323,709</b>	<b>\$ 43,323,709</b>	<b>\$ 47,323,709</b>	<b>330.09</b>

## Grant Revenue Summary – Revised 05-14-2019

Grant Name	End Date	Revenue Type	Budgeted Award 2018-19
Career Pathway Program Grant	06/30/19	State	\$ 200,000
Children's Dental Health Initiative	06/30/19	Intermediate	50,000
City of Salem SKEF Enrichment Program	06/30/19	Intermediate	20,084
CTE Revitalization Grant	06/30/19	State	70,000
CTEC Equipment Grant	06/30/19	Intermediate	137,000
Equal Opportunity Grant	06/30/19	Intermediate	29,000
Extended Assessment Grant	06/30/19	Federal	20,700
Fresh Fruit & Vegetables	09/30/19	Federal	105,182
HS Graduation and College and Career Readiness	06/30/19	State	9,000,000
IDEA Part B	09/30/19	Federal	9,523,434
IDEA Enhancement	09/30/19	Federal	21,218
Indian Education Formula Grant Program (Title VI)	06/30/19	Federal	152,000
Kindergarten Readiness Partnership & Innovation Grant (HUB)	06/30/19	Intermediate	205,000
Let's Move	06/30/19	Intermediate	29,500
Long Term Care and Treatment (LTCT)	06/30/19	State	310,000
Long Term Care and Treatment (LTCT)	06/30/19	Federal	11,310
McKinney Vento	09/30/19	Federal	60,000
Mentoring Grant	06/30/19	State	450,000
My Future My Choice	06/30/19	Federal	30,000
Oregon Pre-Kindergarten (OPK) Headstart Program	06/30/19	State	3,300,000
Oregon Parenting Education Collaborative	06/30/19	Intermediate	20,000
Outdoor School	06/30/19	State	400,000
Perkins	09/30/19	Federal	475,000
Preschool Promise	06/30/19	Intermediate	775,000
Regional Solutions for CTEC	06/30/19	State	900,000

## Grant Revenue Summary - Continued

Grant Name	End Date	Revenue Type	Budgeted Award 2018-19
School Improvement Grant - Richmond	09/30/19	Federal	350,000
School Innovation Collaboration Program	06/30/19	Intermediate	130,000
Seismic Rehabilitation, Four Corners	06/30/19	State	1,100,000
State Dyslexia Training Formula	06/30/19	State	108,500
System Performance Review & Improvement (SPR&I)	09/30/19	Federal	25,628
Title I-A	09/30/19	Federal	14,000,000
Title I-C Migrant Education Program	09/30/19	Federal	1,400,000
Title I-C Migrant Preschool	09/30/19	Federal	130,000
Title I-C Migrant Summer School	09/30/19	Federal	300,000
Title I-D	09/30/19	Federal	150,000
Title IV-A	09/30/19	Federal	600,000
Title IV-B	09/30/19	Federal	200,000
Title II-A	09/30/19	Federal	1,200,000
Title III	09/30/19	Federal	1,100,000
Youth Transition Program	06/30/19	Federal	235,153
			<b>\$ 47,323,709</b>

## Grant Descriptions

### Career Pathway Program Grant

CTE programs throughout all six high schools and CTEC receive funds based on ODE criteria to improve and enhance the program generating funds. Decision-making regarding the use of funds must include a district and/or school administrator, CTE teacher, and the CTE Regional Coordinator.

### 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.

### CTE Revitalization Grant

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.

### CTEC Equipment Grant

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.

### 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.

### High School Graduation and College and Career Readiness

In November of 2016, the voters approved High School Graduation and College and Career Readiness, also known as Measure 98, to allocate additional funds for high schools. This grant 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

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

SKPS is allocated funds, based on the number of identified and served handicapped students, to help meet the excess costs 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.

### **Individuals with Learning Disabilities Act Grants (IDEA Enhancement)**

These funds are for activities that support enhancement of activities including RTI, PBS, expanded SPR&I, determination issues, and other trainings and activities related to support of students with disabilities.

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

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

### **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) (One program, funded between State and Federal)**

This intergovernmental contract is between the ODE and the district. SKPS 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.

### **Mentoring Grant**

The Mentor Program is committed to increasing teacher effectiveness by supporting the seamless transition from pre-service into the teaching profession.



### **My Future My Choice**

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

### **Oregon Pre-Kindergarten (OPK) Headstart Program**

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

### **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.

### **Outdoor School**

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

### **Perkins**

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

### **Preschool Promise**

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

### **Regional Solutions for CTEC**

This grant is for capital construction at CTEC for the Ag-Science program, Culinary program, Commons, and Kitchen areas.

### **School Improvement Grant (SIG) - Richmond**

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.

### **School Innovation Collaboration Program**

This grant is to promote high school innovations and practices that increase student achievement and outcomes at North Salem High School and McKay High School.

### **Seismic Rehabilitation, Four Corners Elementary School**

This grant is to provide seismic strengthening of the exits and unreinforced building sections constructed in 1949 and 1974.

### **State Dyslexia Training**

Oregon legislation requires that one K-5 teacher in each K-5 school complete dyslexia-related training by July 1, 2018. The purpose of this grant is to help districts offset the costs incurred in complying with the dyslexia-related teacher training requirements.

### **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.

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

Title I-A funds are provided to help low-achieving students at designated high poverty schools meet high academic standards. Funds are distributed on a per-pupil allocation based on poverty level represented by a school's free and reduced lunch count. Schools that receive Title I-A funds include: Auburn, Bush, 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 I-C – Migrant Education 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 I-C – Migrant Preschool**

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

### **Title I-C – Migrant Summer School**

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

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

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

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

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

#### **Title IV-B – 21<sup>st</sup> Century Community Learning Centers (CCLC)**

This grant provides supplemental funding for community learning centers that provide a broad array of academic and other enrichment opportunities during non-school hours for students who attend high poverty and low-performing schools, to help them meet the state academic standards.

#### **Title II-A – Supporting Effective Instruction**

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

#### **Title III – English Learners and Immigrant Youth**

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

#### **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

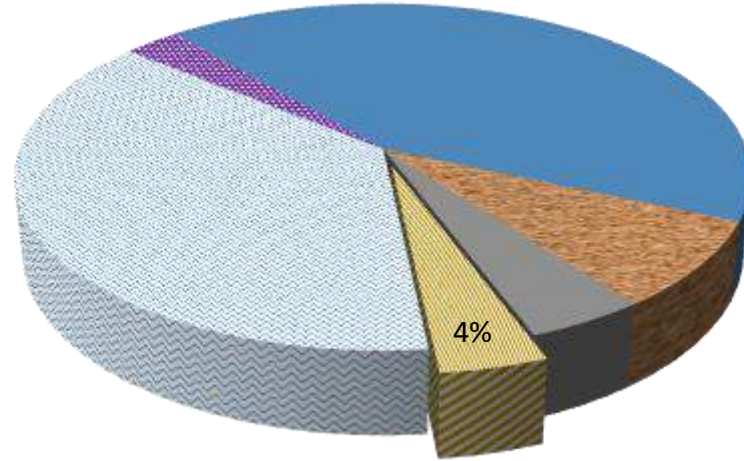
\$ 46,601,589  
Assigned Fund\*

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.

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

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

There are no FTE in this fund.



PERS Pension Debt Service Fund: Percent of Total District Budget

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

## Fund Detail – PERS Pension Debt Service Fund

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
1500 Earnings on Investments	\$ 10	\$ 120	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
1970 Services Provided to Other Funds	20,111,955	21,883,124	23,544,718	23,451,589	23,451,589	23,451,589
5400 Beginning Fund Balance	21,220,388	21,265,512	20,492,270	23,000,000	23,000,000	23,000,000
<b>TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES</b>	<b>\$ 41,332,353</b>	<b>\$ 43,148,756</b>	<b>\$ 44,036,988</b>	<b>\$ 46,601,589</b>	<b>\$ 46,601,589</b>	<b>\$ 46,601,589</b>
<b>REQUIREMENTS</b>						
<b>2520 - Fiscal Services</b>						
<u>Purchased Services</u>						
390 Allowance for PERS Adjustments/Litigation	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Purchased Services</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fiscal Services</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5100 - Debt Service</b>						
610 Principal on Bonds Outstanding						
Issue of October 2002	\$ 2,293,769	\$ 2,336,507	\$ 2,377,782	\$ 2,413,198	\$ 2,413,198	\$ 2,413,198
Issue of February 2004	2,635,000	3,135,000	3,680,000	4,270,000	4,270,000	4,270,000
Issue of December 2015	1,970,000	2,125,000	2,235,000	2,265,000	2,265,000	2,265,000
<b>Total Principal Requirements</b>	<b>\$ 6,898,769</b>	<b>\$ 7,596,507</b>	<b>\$ 8,292,782</b>	<b>\$ 8,948,198</b>	<b>\$ 8,948,198</b>	<b>\$ 8,948,198</b>
620 Interest on Bonds Outstanding						
Issue of October 2002	\$ 6,935,245	\$ 7,387,505	\$ 7,866,232	\$ 8,375,816	\$ 8,375,816	\$ 8,375,816
Issue of February 2004	4,435,688	4,303,332	4,142,726	3,950,519	3,950,519	3,950,519
Issue of December 2011 (refunding)	321,793	321,794	321,793	321,793	321,793	321,793
Issue of December 2015	1,474,346	1,464,102	1,442,469	1,409,816	1,409,816	1,409,816
<b>Total Interest Requirements</b>	<b>\$ 13,167,072</b>	<b>\$ 13,476,733</b>	<b>\$ 13,773,220</b>	<b>\$ 14,057,944</b>	<b>\$ 14,057,944</b>	<b>\$ 14,057,944</b>
<b>Total Debt Service</b>	<b>\$ 20,065,841</b>	<b>\$ 21,073,240</b>	<b>\$ 22,066,002</b>	<b>\$ 23,006,142</b>	<b>\$ 23,006,142</b>	<b>\$ 23,006,142</b>

## Fund Detail – PERS Pension Debt Service Fund Continued

Account Code and Description	2015-16		2016-17		2017-18		2018-19	
	Actual	Actual	Budget	Proposed	Approved	Adopted		
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	\$ -	\$ -	\$ 6,000,000	\$ -	\$ -	\$ -		
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>7000 - Unappropriated Ending Fund Balance</b>								
820 Reserve for Future Years	\$ 21,265,512	\$ 22,075,516	\$ 15,970,986	\$ 23,595,447	\$ 23,595,447	\$ 23,595,447		
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 21,265,512</b>	<b>\$ 22,075,516</b>	<b>\$ 15,970,986</b>	<b>\$ 23,595,447</b>	<b>\$ 23,595,447</b>	<b>\$ 23,595,447</b>		
<b>TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 41,332,353</b>	<b>\$ 43,148,756</b>	<b>\$ 44,036,988</b>	<b>\$ 46,601,589</b>	<b>\$ 46,601,589</b>	<b>\$ 46,601,589</b>		



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

As of June 30, 2018

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2002	\$114,614,763	6.02%	6/30 & 12/30	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
				<u>\$ 39,331,261</u>	<u>\$ 82,616,864</u>	
2004	\$88,815,000	5.32%	6/30 & 12/30	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
				<u>\$ 24,117,976</u>	<u>\$ 71,930,000</u>	

## 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	6/30/2019	\$ 321,793	\$ -
		4.12%		6/30/2020	321,793	-
		4.12%		6/30/2021	321,793	7,820,000
				<u>\$ 965,379</u>	<u>\$ 7,820,000</u>	
2015	\$50,145,000	1.46%	06/30 & 12/30	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>\$ 13,681,856</u>	<u>\$ 43,245,000</u>	
<b>Total</b>				<u><b>\$ 78,096,472</b></u>	<u><b>\$ 205,611,864</b></u>	

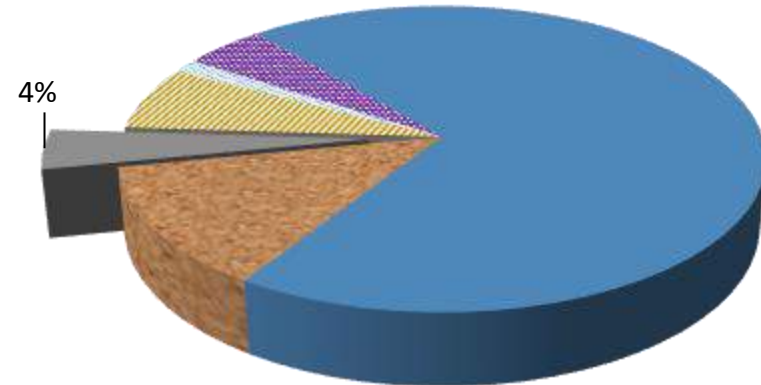
## GO Debt Service Fund – 308

\$ 52,232,219  
Restricted Fund\*

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

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

In November 2008, district voters approved a \$242.1 million construction bond, and in February 2009, SKPS issued \$178.7 million of those bonds. In December 2009, SKPS issued an additional \$31.8 million in these bonds. SKPS was able to take advantage of the federal Qualified School Construction Bond Program, again resulting in savings for taxpayers. In June 2011, SKPS issued the final \$31.6 million in these bonds. Interest rates were again lower than expected, resulting in more value for the taxpayer. In May 2018, voters approved a \$619.7 million construction bond. SKPS anticipates issuing bonds in July 2018. 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.



GO Debt Service Fund: Percent of Total District Budget

There are no FTE in this fund.

### Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit calculates to \$2.4 billion. As of June 30, 2018, the district had \$157.7 million in General Obligation debt, which is 6.6% of the borrowing limit. The available amount of additional debt the district can borrow would be \$2.2 billion.

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

## Fund Detail – GO Debt Service Fund

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
Taxes to be Levied, Outstanding Bond Issues	\$ -	\$ -	\$ 28,500,000	\$ 54,434,888	\$ 54,434,888	\$ 54,434,888
Less: Uncollectible Taxes	-	-	(1,567,500)	(2,993,919)	(2,993,919)	(2,993,919)
1111 Total Current Year Taxes, Debt Service	\$ 32,803,096	\$ 22,311,643	\$ 26,932,500	\$ 51,440,969	\$ 51,440,969	\$ 51,440,969
1112 Prior Year Taxes	1,057,223	566,962	550,000	200,000	200,000	200,000
1500 Earnings on Investments	243	1,201	-	1,250	1,250	1,250
5400 Beginning Fund Balance	2,705,660	3,573,241	400,000	590,000	590,000	590,000
<b>TOTAL GO DEBT SERVICE FUND RESOURCES</b>	<b>\$ 36,566,222</b>	<b>\$ 26,453,047</b>	<b>\$ 27,882,500</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>
<b>REQUIREMENTS</b>						
<b>5100 - Debt Service</b>						
610 Principal on Bonds Outstanding						
Issue of 2018 Bond	\$ -	\$ -	\$ -	\$ 16,666,667	\$ 16,666,667	\$ 16,666,667
Issue of February 2013 (Refunding)	8,705,000	8,765,000	9,065,000	9,300,000	9,300,000	9,300,000
Issue of June 2011	1,065,000	6,015,000	14,300,000	3,985,000	3,985,000	3,985,000
Issue of February 2009	20,000,000	8,013,230	1,189,388	11,650,852	11,650,852	11,650,852
<b>Total Principal Requirements</b>	<b>\$ 29,770,000</b>	<b>\$ 22,793,230</b>	<b>\$ 24,554,388</b>	<b>\$ 41,602,519</b>	<b>\$ 41,602,519</b>	<b>\$ 41,602,519</b>
620 Interest on Bonds Outstanding						
Issue of 2018 Bond	\$ -	\$ -	\$ -	\$ 8,333,333	\$ 8,333,333	\$ 8,333,333
Issue of February 2013 (Refunding)	467,031	400,264	302,972	165,819	165,819	165,819
Issue of June 2011	1,139,950	1,112,000	881,400	224,400	224,400	224,400
Issue of December 2009	397,000	397,000	397,000	397,000	397,000	397,000
Issue of February 2009	1,219,000	1,424,770	560,613	1,509,148	1,509,148	1,509,148
<b>Total Interest Requirements</b>	<b>\$ 3,222,981</b>	<b>\$ 3,334,034</b>	<b>\$ 2,141,985</b>	<b>\$ 10,629,700</b>	<b>\$ 10,629,700</b>	<b>\$ 10,629,700</b>
<b>Total Debt Service</b>	<b>\$ 32,992,981</b>	<b>\$ 26,127,264</b>	<b>\$ 26,696,373</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>
<b>7000 - Unappropriated Ending Fund Balance</b>						
820 Reserve for Future Years	\$ 3,573,241	\$ 325,783	\$ 1,186,127	\$ -	\$ -	\$ -
<b>Total Unappropriated Ending Fund Balance</b>	<b>\$ 3,573,241</b>	<b>\$ 325,783</b>	<b>\$ 1,186,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GO DEBT SERVICE FUND REQUIREMENTS</b>	<b>\$ 36,566,222</b>	<b>\$ 26,453,047</b>	<b>\$ 27,882,500</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>	<b>\$ 52,232,219</b>

Debt service has been increased to include bonds the district expects to issue in July 2018.

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

As of June 30, 2018

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,187	4.46%	12/15 & 6/15	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
2009	\$31,760,000	1.25%	12/15 & 6/15	6/15/2019	\$ 397,000	\$ 9,010,000
		1.25%		6/15/2020	397,000	22,750,000
					<u>\$ 794,000</u>	<u>\$ 31,760,000</u>
2011	\$31,620,000	2.25%	12/15 & 6/15	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>\$ 306,900</u>	<u>\$ 5,735,000</u>
2013 Refunding Issue	\$46,260,000	1.78%	12/15 & 6/15	6/15/2019	\$ 165,819	\$ 9,300,000
					<u>\$ 165,819</u>	<u>\$ 9,300,000</u>
					<b><u>\$ 161,429,152</u></b>	<b><u>\$ 157,722,569</u></b>

This table does not include bonds the district expects to issue in July 2018.



# Capital Projects Funds (400)

## Introduction - Capital Projects Funds

\$ 434,193,000

Restricted, Committed or Assigned Funds\*

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

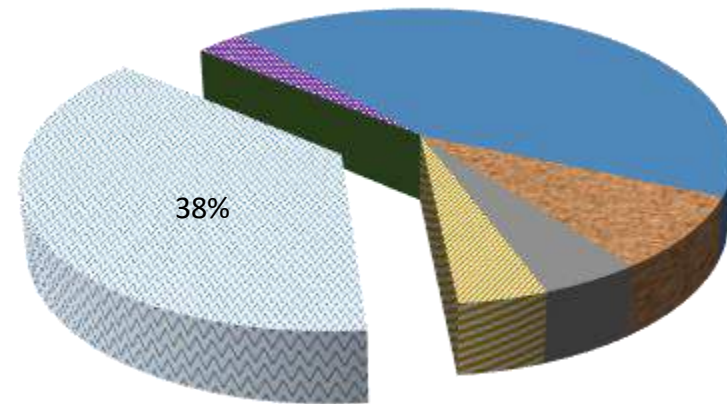
**Bond Capital Projects Fund (Restricted\*):** This fund was established in 2010-11 to account for the proceeds of voter-approved general obligation bond issues. The proceeds from the sale of bonds are used for the acquisition, construction and improvement of school district facilities. The School Board 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.

\*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.



Capital Projects Funds: Percent of Total District Budget

## Bond Capital Projects Fund – 417

The Bond Capital Projects Fund was established to account for the proceeds of 2008 voter-approved general obligation bond issued in 2011. The proceeds from the sale of bonds are used for the acquisition, construction and improvement of school district facilities. A property tax levy is needed to support the repayment of general obligations bonds issued for the purpose of capital construction and improvement.

There are no changes to FTE in this fund.



## Fund Detail – Bond Capital Projects Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1900 Other Revenue From Local Sources	\$ 4,379	\$ 72,000		\$ -	\$ -	\$ -	\$ -	
5400 Beginning Fund Balance	24,947,812	10,936,862		6,788,330	2,500,000	2,500,000	2,500,000	
<b>TOTAL BOND CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 24,952,191</b>	<b>\$ 11,008,862</b>	<b>-</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>-</b>
<b>REQUIREMENTS</b>								
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4120 - Site Acquisition and Development Services</b>								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 44,868	\$ 7,041		\$ 190,000	\$ -	\$ -	\$ -	
390 Other General Profess & Tech Svcs	162,138	-		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 207,006</b>	<b>\$ 7,041</b>	<b>-</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 1,357,592	\$ 51,929		\$ 750,000	\$ -	\$ -	\$ -	
<b>Total Capital Outlay</b>	<b>\$ 1,357,592</b>	<b>\$ 51,929</b>	<b>-</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Site Acquisition and Development Services</b>	<b>\$ 1,564,598</b>	<b>\$ 58,970</b>	<b>-</b>	<b>\$ 940,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>4150 - Building Acquisition, Construct and Improvement Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 388,713	\$ 89,579	1.50	\$ 74,822	\$ 69,272	\$ 69,272	\$ 69,272	1.50
114 Supervisory Classified	22,958	33,138		-	-	-	-	
124 Temporary Classified	18,434	4,489		5,333	5,466	5,466	5,466	
124 Student Labor	-	-		16,975	17,399	17,399	17,399	
130 Classified Additional Earnings	60	-		-	-	-	-	
130 Classified Overtime	3,899	388		8,071	8,071	8,071	8,071	
<b>Total Salaries and Wages</b>	<b>\$ 434,064</b>	<b>\$ 127,594</b>	<b>1.50</b>	<b>\$ 105,201</b>	<b>\$ 100,208</b>	<b>\$ 100,208</b>	<b>\$ 100,208</b>	<b>1.50</b>

## Fund Detail – Bond Capital Projects Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 86,615	\$ 19,186	\$ 28,059	\$ 24,290	\$ 24,290	\$ 24,290	\$ 24,290	
220 Social Security Contribution	32,402	9,460	7,762	7,671	7,671	7,671	7,671	
230 Other	5,337	1,548	1,320	1,659	1,659	1,659	1,659	
240 Employee Insur & Other Contract Benefits	79,264	26,876	29,893	26,024	26,024	26,024	26,024	
<b>Total Associated Payroll Costs</b>	<b>\$ 203,618</b>	<b>\$ 57,070</b>	<b>-</b>	<b>\$ 67,034</b>	<b>\$ 59,644</b>	<b>\$ 59,644</b>	<b>\$ 59,644</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
340 Travel	9,472	1,562	-	2,500	2,500	2,500	2,500	
350 Communication	7,899	2,148	11,825	5,750	5,750	5,750	5,750	
380 Non-Instructional Profess & Tech Svcs	58,008	188,152	712,995	150,000	150,000	150,000	150,000	
390 Other General Profess & Tech Svcs	3,064,786	500,105	-	-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 3,141,045</b>	<b>\$ 691,967</b>	<b>-</b>	<b>\$ 724,820</b>	<b>\$ 158,250</b>	<b>\$ 158,250</b>	<b>\$ 158,250</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,313	\$ 1,251	\$ 18,247	\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	1,585	39,128	-	-	-	-	-	
470 Computer Software	982	-	-	-	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 4,880</b>	<b>\$ 40,379</b>	<b>-</b>	<b>\$ 18,247</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 8,665,328	\$ 3,924,685	\$ 4,895,861	\$ 2,181,898	\$ 2,181,898	\$ 2,181,898	\$ 2,181,898	
540 Depreciable Equipment	-	69,554	-	-	-	-	-	
<b>Total Capital Outlay</b>	<b>\$ 8,665,328</b>	<b>\$ 3,994,239</b>	<b>-</b>	<b>\$ 4,895,861</b>	<b>\$ 2,181,898</b>	<b>\$ 2,181,898</b>	<b>\$ 2,181,898</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ 500	\$ 250	\$ 3,378	\$ -	\$ -	\$ -	\$ -	
670 Taxes, Licenses and Assessments	1,296	250	33,789	-	-	-	-	
<b>Total Other</b>	<b>\$ 1,796</b>	<b>\$ 500</b>	<b>-</b>	<b>\$ 37,167</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 12,450,731</b>	<b>\$ 4,911,749</b>	<b>1.50</b>	<b>\$ 5,848,330</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>1.50</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 14,015,329</b>	<b>\$ 4,970,719</b>	<b>1.50</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>1.50</b>
<b>Ending Fund Balance</b>	<b>\$ 10,936,862</b>	<b>\$ 6,038,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL BOND CAPITAL PROJECTS FUND REQUIREMENTS</b>	<b>\$ 24,952,191</b>	<b>\$ 11,008,862</b>	<b>1.50</b>	<b>\$ 6,788,330</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>1.50</b>

## 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	2015-16	2016-17	2017-18	2018-19		
	Actual	Actual	Budget	Proposed	Approved	Adopted
<b>RESOURCES</b>						
1990 Miscellaneous	\$ -	\$ 10,801	\$ 12,001,461	\$ -	\$ -	\$ -
3100 State School Fund	1,600,000	285,802	-	-	-	-
5200 Interfund Transfers	2,200,000	2,850,000	4,968,262	1,190,000	1,190,000	1,190,000
5400 Beginning Fund Balance	4,180,889	2,606,695	1,453,622	2,300,000	2,300,000	2,300,000
<b>TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 7,980,889</b>	<b>\$ 5,753,298</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>
<b>REQUIREMENTS</b>						
<b>4000 - Facilities Acquisition and Construction</b>						
<b>4120 - Site Acquisition and Development Svcs</b>						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ 12,943	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Supplies and Materials</b>	<b>\$ 12,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Capital Outlay</u>						
510 Land Acquisitions	\$ -	\$ 607,786	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	97,070	77,675	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 97,070</b>	<b>\$ 685,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Site Acquisition and Development Svcs</b>	<b>\$ 110,013</b>	<b>\$ 685,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4150 - Building Acquisit, Construct and Improvement Services</b>						
<u>Purchased Services</u>						
320 Property Services	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
340 Travel	6,015	-	-	-	-	-
380 Non-Instructional Profess & Tech Svcs	511,856	7,079	110,000	80,000	80,000	80,000
390 Other General Profess & Tech Svcs	38,942	16,375	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 558,613</b>	<b>\$ 23,454</b>	<b>\$ 110,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>

## Fund Detail – Special Capital Projects Fund Continued

Account Code and Description	2015-16	2016-17	2017-18	2018-19		
	Actual	Actual	Budget	Proposed	Approved	Adopted
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ 9,860	\$ -	\$ 1,500	\$ -	\$ -	\$ -
460 Non-consumable Items	153,385	212,402	2,500	35,000	35,000	35,000
480 Computer Hardware	30,692	-	-	-	-	-
<b>Total Supplies and Materials</b>	<b>\$ 193,937</b>	<b>\$ 212,402</b>	<b>\$ 4,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ 4,511,631	\$ 3,378,275	\$ 2,903,884	\$ 3,375,000	\$ 3,375,000	\$ 3,375,000
<b>Total Capital Outlay</b>	<b>\$ 4,511,631</b>	<b>\$ 3,378,275</b>	<b>\$ 2,903,884</b>	<b>\$ 3,375,000</b>	<b>\$ 3,375,000</b>	<b>\$ 3,375,000</b>
<u>Other</u>						
640 Dues and Fees	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
670 Taxes, Licenses and Assessments	-	-	1,500	-	-	-
<b>Total Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 5,264,181</b>	<b>\$ 3,614,131</b>	<b>\$ 3,021,884</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>
 <b>4180 - Other Capital Items</b>						
<u>Capital Outlay</u>						
550 Depreciable Technology	\$ -	\$ 540,949	\$ 15,401,461	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 540,949</b>	<b>\$ 15,401,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Other Capital Items</b>	<b>\$ -</b>	<b>\$ 540,949</b>	<b>\$ 15,401,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 5,374,194</b>	<b>\$ 4,840,541</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,606,695</b>	<b>\$ 912,757</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS</b>	<b>\$ 7,980,889</b>	<b>\$ 5,753,298</b>	<b>\$ 18,423,345</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>	<b>\$ 3,490,000</b>

Transfer of funds in to the Special Capital Projects Fund of \$1,190,000 is a transfer out of Energy Efficiency Fund.

## 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	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
5200 Interfund Transfers	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
5400 Beginning Fund Balance	497,972	1,382,987	2,072,000	2,753,000	2,753,000	2,753,000
<b>TOTAL PREVENT &amp; DEF MAINTENANCE FUND RESOURCES</b>	<b>\$ 1,497,972</b>	<b>\$ 2,632,987</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>
<b>REQUIREMENTS</b>						
<b>4000 - Facilities Acquisition and Construction</b>						
<b>4120 - Site Acquisition and Development Services</b>						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ 5,355	\$ 394	\$ -	\$ -	\$ -	\$ -
<b>Total Purchased Services</b>	<b>\$ 5,355</b>	<b>\$ 394</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 104,154	\$ 154,015	\$ 580,000	\$ 850,000	\$ 850,000	\$ 850,000
<b>Total Capital Outlay</b>	<b>\$ 104,154</b>	<b>\$ 154,015</b>	<b>\$ 580,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
<b>Total Site Acquisition and Development Services</b>	<b>\$ 109,509</b>	<b>\$ 154,409</b>	<b>\$ 580,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
<b>4150 - Building Acquisit, Construct and Improvement Services</b>						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 410,000	\$ -	\$ -	\$ -
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ 5,476	\$ 295,763	\$ 2,332,000	\$ 3,153,000	\$ 3,153,000	\$ 3,153,000
<b>Total Capital Outlay</b>	<b>\$ 5,476</b>	<b>\$ 295,763</b>	<b>\$ 2,332,000</b>	<b>\$ 3,153,000</b>	<b>\$ 3,153,000</b>	<b>\$ 3,153,000</b>
<b>Total Building Acquisit, Construct and Improvement Services</b>	<b>\$ 5,476</b>	<b>\$ 295,763</b>	<b>\$ 2,742,000</b>	<b>\$ 3,153,000</b>	<b>\$ 3,153,000</b>	<b>\$ 3,153,000</b>
<b>Total Facilities Acquisition and Construction</b>	<b>\$ 114,985</b>	<b>\$ 450,172</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>
Ending Fund Balance	\$ 1,382,987	\$ 2,182,815	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PREVENT &amp; DEF MAINTENANCE FUND REQUIREMENTS</b>	<b>\$ 1,497,972</b>	<b>\$ 2,632,987</b>	<b>\$ 3,322,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>	<b>\$ 4,003,000</b>

## 2018 Bond Capital Projects Fund – 421

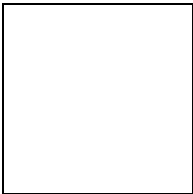
The 2018 Bond Capital Projects Fund was established on September 12, 2017 to account for the proceeds of voter-approved general obligation bonds to be issued in 2018. The proceeds from the sale of bonds are used for the acquisition, construction and improvement of school district facilities. A property 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	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1500 Earnings on Investments	\$ -	\$ -		\$ -	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	
5110 Bond Proceeds	-	-		-	420,000,000	420,000,000	420,000,000	
5200 Interfund Transfers	-	-		4,500,000	-	-	-	
5400 Beginning Fund Balance	-	-		-	-	-	-	
<b>TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,500,000</b>	<b>\$ 424,200,000</b>	<b>\$ 424,200,000</b>	<b>\$ 424,200,000</b>	<b>-</b>
<b>REQUIREMENTS</b>								
<b>2000 - Support Services</b>								
<b>2660 - Technology Services</b>								
<u>Capital Outlay</u>								
550 Depreciable Technology Equip	\$ -	\$ -	-	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>-</b>
<b>Total Technology Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>-</b>
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>-</b>
<b>4000 - Facilities Acquisition and Construction</b>								
<b>4110 - Service Area Direction</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	-	\$ -	\$ 885,851	\$ 885,851	\$ 885,851	15.42
114 Supervisory Classified	-	-	-	-	165,734	165,734	165,734	1.50
130 Licensed Additional Earnings	-	-	-	-	75,000	75,000	75,000	
130 Classified Overtime	-	-	-	-	150,000	150,000	150,000	
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,276,585</b>	<b>\$ 1,276,585</b>	<b>\$ 1,276,585</b>	<b>16.92</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -	-	\$ -	\$ 400,880	\$ 400,880	\$ 400,880	
220 Social Security Contribution	-	-	-	-	97,674	97,674	97,674	
230 Other	-	-	-	-	20,971	20,971	20,971	
240 Employee Insur & Other Contract Benefits	-	-	-	-	289,807	289,807	289,807	
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 809,332</b>	<b>\$ 809,332</b>	<b>\$ 809,332</b>	<b>-</b>
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ -	-	\$ 4,500,000	\$ 2,687,000	\$ 2,687,000	\$ 2,687,000	-
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,500,000</b>	<b>\$ 2,687,000</b>	<b>\$ 2,687,000</b>	<b>\$ 2,687,000</b>	<b>-</b>
<b>Total Service Area Direction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 4,500,000</b>	<b>\$ 4,772,917</b>	<b>\$ 4,772,917</b>	<b>\$ 4,772,917</b>	<b>16.92</b>

**Fund Detail – 2018 Bond Capital Projects Fund Continued**



# Enterprise Fund (500)

## External Customers Fund – 550

\$ 100,000

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. SKPS also rents facilities to various groups on a one time or ongoing basis for meetings and events.

The fund balance will be transferred to General Fund. The intent is to close this fund and process facility rentals through the General Fund and other activities to the Auxiliary Services Fund.

## Fund Detail – External Customers Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>								
1910 Rentals	\$ 367,528	\$ 388,714		\$ 402,259	\$ -	\$ -	\$ -	
1990 Miscellaneous	114,204	231,398		40,031	-	-	-	
1990 Allowance for Increased Activities & Growth	-	-		200,000	-	-	-	
5400 Beginning Fund Balance	250,630	325,428		297,775	100,000	100,000	100,000	
<b>TOTAL EXTERNAL CUSTOMERS FUND RESOURCES</b>	<b>\$ 732,362</b>	<b>\$ 945,540</b>		<b>\$ 940,065</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
<b>REQUIREMENTS</b>								
<b>3000 - Enterprise and Community Services</b>								
<b>3200 - Transportation Shop Operations</b>								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 38,202	\$ 58,533		\$ 40,112	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 38,202</b>	<b>\$ 58,533</b>	-	<b>\$ 40,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,277	\$ -		\$ 14,380	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ 7,277</b>	<b>\$ -</b>	-	<b>\$ 14,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Transportation Shop Operations</b>	<b>\$ 45,479</b>	<b>\$ 58,533</b>	-	<b>\$ 54,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>3210 - Facilities Rental Services</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 35,965	\$ 37,164	1.00	\$ 40,365	\$ -	\$ -	\$ -	-
114 Supervisory Classified	107,793	110,445	1.00	111,873	-	-	-	-
124 Temporary Classified	7,703	-		2,133	-	-	-	-
130 Classified Additional Earnings	-	342		-	-	-	-	-
130 Classified Overtime	16,710	12,292		20,262	-	-	-	-
<b>Total Salaries and Wages</b>	<b>\$ 168,171</b>	<b>\$ 160,243</b>	<b>2.00</b>	<b>\$ 174,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 38,727	\$ 40,737		\$ 51,167	\$ -	\$ -	\$ -	
220 Social Security Contribution	12,281	11,552		12,652	-	-	-	
230 Other	3,572	3,097		2,168	-	-	-	
240 Employee Insur & Other Contract Benefits	25,911	29,276		29,906	-	-	-	
<b>Total Associated Payroll Costs</b>	<b>\$ 80,491</b>	<b>\$ 84,662</b>	-	<b>\$ 95,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-

## Fund Detail – External Customers Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 36		\$ -	\$ -	\$ -	\$ -	
340 Travel	-	200		-	-	-	-	
350 Communication	2,328	1,587		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	-		6,367	-	-	-	
390 Allowance for Increased Activities and Growth	-	-		460,036	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 2,328</b>	<b>\$ 1,823</b>	<b>-</b>	<b>\$ 466,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,228	\$ 1,581		\$ 3,184	\$ -	\$ -	\$ -	
460 Non-consumable Items	611	143		-	-	-	-	
470 Computer Software	5,791	25,164		25,668	-	-	-	
<b>Total Supplies and Materials</b>	<b>\$ 7,630</b>	<b>\$ 26,888</b>	<b>-</b>	<b>\$ 28,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ 3,000	\$ -		\$ -	\$ -	\$ -	\$ -	
670 Taxes, Licenses and Assessments	6,514	5,211		9,792	-	-	-	
<b>Total Other</b>	<b>\$ 9,514</b>	<b>\$ 5,211</b>	<b>-</b>	<b>\$ 9,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Facilities Rental Services</b>	<b>\$ 268,134</b>	<b>\$ 278,827</b>	<b>2.00</b>	<b>\$ 775,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>3220 - Reprographics and Central Stores Services</b>								
<u>Purchased Services</u>								
350 Communication	\$ 49,679	\$ 43,158		\$ 50,000	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	5,462	10,507		10,000	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 55,141</b>	<b>\$ 53,665</b>	<b>-</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 38,180	\$ 37,676		\$ 50,000	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>	<b>\$ 38,180</b>	<b>\$ 37,676</b>	<b>-</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Reprographics and Central Stores Services</b>	<b>\$ 93,321</b>	<b>\$ 91,341</b>	<b>-</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Enterprise and Community Services</b>	<b>\$ 406,934</b>	<b>\$ 428,701</b>	<b>2.00</b>	<b>\$ 940,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	\$ -	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
<b>Total Transfers of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 325,428</b>	<b>\$ 516,839</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS</b>	<b>\$ 732,362</b>	<b>\$ 945,540</b>	<b>2.00</b>	<b>\$ 940,065</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>-</b>



# Internal Service Funds (600)

## Introduction - Internal Service Funds

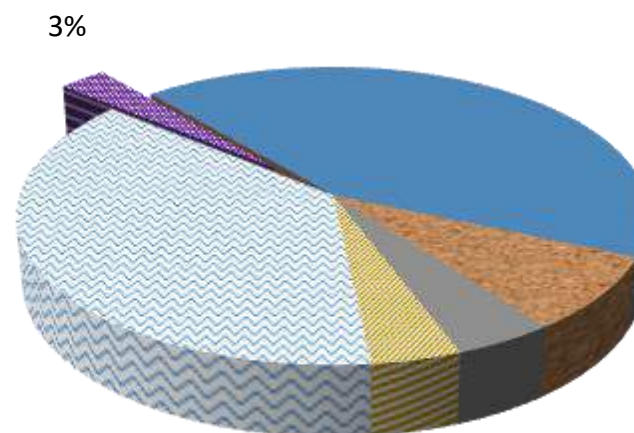
\$ 32,700,500  
Proprietary Funds\*

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

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

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

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



Internal Service Funds: Percent of Total District Budget

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

## Charter Schools Services Fund – 604

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

### Fund Detail – Charter Schools Services Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1500 Earnings on Investment	\$ -	\$ -		\$ -	\$ 6,000	\$ 6,000	\$ 6,000	
1943 Services Provided Other Charter Schools	-	-		4,057,430	-	-	-	
1943 Allowance for Increased Activities & Growth	-	-		600,000	-	-	-	
1990 Miscellaneous	3,654,419	3,658,017		-	4,300,000	4,300,000	4,300,000	
5400 Beginning Fund Balance	486,647	440,739		500,000	645,000	645,000	645,000	
<b>TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES</b>	<b>\$ 4,141,066</b>	<b>\$ 4,098,756</b>		<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	
<b>REQUIREMENTS</b>								
<b>1280 - Alternative Education</b>								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,161,304	\$ 1,182,061	19.21	\$ -	\$ 1,203,864	\$ 1,203,864	\$ 1,203,864	18.80
112 Regular Classified	215,476	211,736	7.02	-	279,067	279,067	279,067	8.58
113 Supervisory Licensed	160,365	143,873	1.40	-	152,712	152,712	152,712	1.40
121 Licensed Substitutes	32,848	43,727		-	-	-	-	
122 Classified Substitutes	2,532	4,732		-	-	-	-	
124 Temporary Classified	2,098	1,487		-	-	-	-	
130 Licensed Staff Differentials	4,236	4,285		-	1,958	1,958	1,958	
130 Licensed Additional Earnings	15,627	18,593		-	-	-	-	
130 Classified Additional Earnings	1,695	4,939		-	-	-	-	
<b>Total Salaries and Wages</b>	<b>\$ 1,596,181</b>	<b>\$ 1,615,433</b>	<b>27.63</b>	<b>\$ -</b>	<b>\$ 1,637,601</b>	<b>\$ 1,637,601</b>	<b>\$ 1,637,601</b>	<b>28.78</b>



## Fund Detail – Charter Schools Services Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 333,720	\$ 346,469		\$ -	\$ 465,483	\$ 465,483	\$ 465,483	
220 Social Security Contribution	117,233	117,754		-	121,377	121,377	121,377	
230 Other Required Payroll Costs	20,373	20,288		-	27,212	27,212	27,212	
240 Employee Insur & Other Contract Benefits	332,908	336,937		-	376,103	376,103	376,103	
<b>Total Associated Payroll Costs</b>	<b>\$ 804,234</b>	<b>\$ 821,448</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 990,175</b>	<b>\$ 990,175</b>	<b>\$ 990,175</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 310,660	\$ 190,043		\$ -	\$ 126,000	\$ 126,000	\$ 126,000	
320 Property Services	54,576	64,398		-	65,000	65,000	65,000	
330 Student Transportation Services	14,704	28,497		-	16,000	16,000	16,000	
340 Travel	1,655	2,052		-	-	-	-	
350 Communication	19,111	18,672		-	17,000	17,000	17,000	
360 Charter School Payments	830,378	805,832		4,557,430	1,060,000	1,060,000	1,060,000	
380 Non-Instructional Profess & Tech Svcs	4,617	-		-	-	-	-	
390 Other General Profess & Tech Svcs	1,479	1,273		-	-	-	-	
390 Allowance for Increased Activities & Growth	-	-		600,000	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 1,237,180</b>	<b>\$ 1,110,767</b>	<b>-</b>	<b>\$ 5,157,430</b>	<b>\$ 1,284,000</b>	<b>\$ 1,284,000</b>	<b>\$ 1,284,000</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 23,291	\$ 25,535		\$ -	\$ 1,009,224	\$ 1,009,224	\$ 1,009,224	
420 Textbooks	10,550	15,028		-	-	-	-	
460 Non-consumable Items	1,383	2,559		-	7,000	7,000	7,000	
470 Computer Software	1,297	3,192		-	2,000	2,000	2,000	
480 Computer Hardware	18,357	26,811		-	21,000	21,000	21,000	
<b>Total Supplies and Materials</b>	<b>\$ 54,878</b>	<b>\$ 73,125</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,039,224</b>	<b>\$ 1,039,224</b>	<b>\$ 1,039,224</b>	<b>-</b>
<u>Other</u>								
640 Dues And Fees	\$ 7,650	\$ 14,751		\$ -	\$ -	\$ -	\$ -	
650 Insurance and Judgments	-	1,868		-	-	-	-	
670 Taxes, Licenses and Assessments	204	-		-	-	-	-	
<b>Total Other</b>	<b>\$ 7,854</b>	<b>\$ 16,619</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Alternative Education</b>	<b>\$ 3,700,327</b>	<b>\$ 3,637,392</b>	<b>27.63</b>	<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	<b>28.78</b>
<b>Ending Fund Balance</b>	<b>\$ 440,739</b>	<b>\$ 461,364</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS</b>	<b>\$ 4,141,066</b>	<b>\$ 4,098,756</b>	<b>27.63</b>	<b>\$ 5,157,430</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	<b>\$ 4,951,000</b>	<b>28.78</b>

## **Auxiliary Services Fund – 605**

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

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

There are no changes to FTE in this fund.

## Fund Detail – Auxiliary Services Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1940 Printing/Mail Revenue-External Sales	\$ 108,193	\$ 112,054		\$ 102,000	\$ 300,000	\$ 300,000	\$ 300,000	
1970 Printing/Mail Revenue-Internal Sales	2,251,795	2,369,427		2,459,987	2,735,000	2,735,000	2,735,000	
1960 Recovery of Prior Years' Expenditure	-	1,205		-	-	-	-	
1990 Central Stores Revenue-Internal Sales	1,675,788	1,705,040		1,577,603	2,150,000	2,150,000	2,150,000	
1990 Central Stores Revenue-External Sales	220,080	248,144		306,100	552,500	552,500	552,500	
1990 Miscellaneous	280,936	199,768		415,882	-	-	-	
1990 Allowance for Increased Activities & Growth	-	-		620,000	-	-	-	
5400 Beginning Fund Balance	1,755,185	2,090,201		1,730,758	3,175,000	3,175,000	3,175,000	
<b>TOTAL AUXILIARY SERVICES FUND RESOURCES</b>	<b>\$ 6,291,977</b>	<b>\$ 6,725,839</b>		<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	
<b>REQUIREMENTS</b>								
<b>2000 - Support Services</b>								
<b>2572, 2573, 2579 - Internal Services, Central Stores</b>								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 230,196	\$ 233,890	7.00	\$ 280,467	\$ 292,391	\$ 292,391	\$ 292,391	7.00
124 Temporary Classified	-	-		57,273	58,705	58,705	58,705	
124 Student Labor	2,103	-		-	-	-	-	
130 Classified Additional Earnings	50	25		-	-	-	-	
130 Classified Overtime	1,731	5,620		6,041	6,041	6,041	6,041	
<b>Total Salaries and Wages</b>	<b>\$ 234,080</b>	<b>\$ 239,535</b>	<b>7.00</b>	<b>\$ 343,781</b>	<b>\$ 357,137</b>	<b>\$ 357,137</b>	<b>\$ 357,137</b>	<b>7.00</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 43,473	\$ 50,002		\$ 86,426	\$ 82,127	\$ 82,127	\$ 82,127	
220 Social Security Contribution	17,119	17,800		25,735	26,669	26,669	26,669	
230 Other Required Payroll Costs	6,622	8,932		11,073	16,953	16,953	16,953	
240 Employee Insur & Other Contract Benefits	72,837	75,197		94,527	96,463	96,463	96,463	
<b>Total Associated Payroll Costs</b>	<b>\$ 140,051</b>	<b>\$ 151,931</b>	<b>-</b>	<b>\$ 217,761</b>	<b>\$ 222,212</b>	<b>\$ 222,212</b>	<b>\$ 222,212</b>	<b>-</b>
<u>Purchased Services</u>								
320 Property Services	\$ 554	\$ 1,759		\$ 12,355	\$ 13,250	\$ 13,250	\$ 13,250	
340 Travel	741	50		784	1,000	1,000	1,000	
350 Communication	26,030	47,193		118,209	402,650	402,650	402,650	
390 Other General Profess & Tech Svcs	195,802	201,875		208,674	777,500	777,500	777,500	
390 Allowance for Increased Activities & Growth	-	-		650,608	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 223,127</b>	<b>\$ 250,877</b>	<b>-</b>	<b>\$ 990,630</b>	<b>\$ 1,194,400</b>	<b>\$ 1,194,400</b>	<b>\$ 1,194,400</b>	<b>-</b>

## Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,366,441	\$ 1,401,174		\$ 1,387,797	\$ 1,587,650	\$ 1,587,650	\$ 1,587,650	
460	Non-consumable Items	460	-		2,687	3,375	3,375	3,375	
470	Computer Software	-	-		76,756	150,000	150,000	150,000	
480	Computer Hardware	-	-		11,494	25,000	25,000	25,000	
<b>Total Supplies and Materials</b>		<b>\$ 1,366,901</b>	<b>\$ 1,401,174</b>	<b>-</b>	<b>\$ 1,478,734</b>	<b>\$ 1,766,025</b>	<b>\$ 1,766,025</b>	<b>\$ 1,766,025</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 115,604	\$ 6,566		\$ 100,000	\$ 275,000	\$ 275,000	\$ 275,000	
<b>Total Capital Outlay</b>		<b>\$ 115,604</b>	<b>\$ 6,566</b>	<b>-</b>	<b>\$ 100,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>-</b>
<u>Other</u>									
640	Dues and Fees	\$ 1,310	\$ 99		\$ 741	\$ 1,250	\$ 1,250	\$ 1,250	
<b>Total Other</b>		<b>\$ 1,310</b>	<b>\$ 99</b>	<b>-</b>	<b>\$ 741</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>-</b>
<b>Total Internal Services, Central Stores</b>		<b>\$ 2,081,073</b>	<b>\$ 2,050,182</b>	<b>7.00</b>	<b>\$ 3,131,647</b>	<b>\$ 3,816,024</b>	<b>\$ 3,816,024</b>	<b>\$ 3,816,024</b>	<b>7.00</b>
<b>2573, 2574 - Internal Services, Reprographics</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 515,087	\$ 489,284	17.80	\$ 709,698	\$ 724,057	\$ 724,057	\$ 724,057	17.80
114	Supervisory Classified	66,004	77,876	1.00	82,609	87,633	87,633	87,633	1.00
124	Temporary Classified	3,215	2,706		13,327	13,660	13,660	13,660	
124	Student Labor	957	2,165		5,332	5,465	5,465	5,465	
130	Classified Additional Earnings	315	1,270		-	-	-	-	
130	Classified Overtime	7,924	15,762		16,456	16,456	16,456	16,456	
<b>Total Salaries and Wages</b>		<b>\$ 593,502</b>	<b>\$ 589,063</b>	<b>18.80</b>	<b>\$ 827,422</b>	<b>\$ 847,271</b>	<b>\$ 847,271</b>	<b>\$ 847,271</b>	<b>18.80</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 124,724	\$ 125,136		\$ 219,752	\$ 241,833	\$ 241,833	\$ 241,833	
220	Social Security Contribution	42,600	42,241		60,310	61,762	61,762	61,762	
230	Other Required Payroll Costs	7,349	7,248		10,562	14,140	14,140	14,140	
240	Employee Insur & Other Contract Benefits	189,406	192,346		277,460	273,826	273,826	273,826	
<b>Total Associated Payroll Costs</b>		<b>\$ 364,079</b>	<b>\$ 366,971</b>	<b>-</b>	<b>\$ 568,084</b>	<b>\$ 591,561</b>	<b>\$ 591,561</b>	<b>\$ 591,561</b>	<b>-</b>

## Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
320	Property Services	\$ 24,619	\$ 18,866	\$ 51,760	\$ 157,250	\$ 157,250	\$ 157,250		
340	Travel	1,345	695	3,383	4,000	4,000	4,000		
350	Communication	734,594	741,252	892,278	1,736,544	1,736,544	1,736,544		
380	Non-Instructional Profess & Tech Svcs	270	11,018	6,703	116,625	116,625	116,625		
390	Other General Profess & Tech Svcs	74	38	-	7,525	7,525	7,525		
390	Allowance for Increased Activities & Growth	-	-	1,054,962	-	-	-		
<b>Total Purchased Services</b>		<b>\$ 760,902</b>	<b>\$ 771,869</b>	<b>-</b>	<b>\$ 2,009,086</b>	<b>\$ 2,021,944</b>	<b>\$ 2,021,944</b>	<b>\$ 2,021,944</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 362,689	\$ 395,655	\$ 395,791	\$ 442,200	\$ 442,200	\$ 442,200		
440	Periodicals	210	376	-	350	350	350		
460	Non-consumable Items	3,399	430	8,409	9,700	9,700	9,700		
470	Computer Software	809	3,141	20,480	30,500	30,500	30,500		
480	Computer Hardware	310	1,555	11,911	20,800	20,800	20,800		
<b>Total Supplies and Materials</b>		<b>\$ 367,417</b>	<b>\$ 401,157</b>	<b>-</b>	<b>\$ 436,591</b>	<b>\$ 503,550</b>	<b>\$ 503,550</b>	<b>\$ 503,550</b>	<b>-</b>
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 7,400	-	\$ 554,750	\$ 554,750	\$ 554,750		
540	Depreciable Equipment	33,126	16,578	238,406	575,000	575,000	575,000		
<b>Total Capital Outlay</b>		<b>\$ 33,126</b>	<b>\$ 23,978</b>	<b>-</b>	<b>\$ 238,406</b>	<b>\$ 1,129,750</b>	<b>\$ 1,129,750</b>	<b>\$ 1,129,750</b>	<b>-</b>
<u>Other</u>									
640	Dues and Fees	\$ 1,677	\$ 1,200	\$ 863	\$ 2,025	\$ 2,025	\$ 2,025		
670	Taxes, Licenses and Assessments	-	68	231	375	375	375		
<b>Total Other</b>		<b>\$ 1,677</b>	<b>\$ 1,268</b>	<b>-</b>	<b>\$ 1,094</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>-</b>
<b>Total Internal Services, Reprographics</b>		<b>\$ 2,120,703</b>	<b>\$ 2,154,306</b>	<b>18.80</b>	<b>\$ 4,080,683</b>	<b>\$ 5,096,476</b>	<b>\$ 5,096,476</b>	<b>\$ 5,096,476</b>	<b>18.80</b>
<b>Total Support Services</b>		<b>\$ 4,201,776</b>	<b>\$ 4,204,488</b>	<b>25.80</b>	<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	<b>25.80</b>
<b>7000 - Unappropriated Ending Fund Balance</b>									
761	Reserved for Inventories	\$ 680,024	\$ 563,994	\$ -	\$ -	\$ -	\$ -		
770	Unreserved Fund Balance	1,410,177	1,957,357	-	-	-	-		
<b>Total Unappropriated Ending Fund Balance</b>		<b>\$ 2,090,201</b>	<b>\$ 2,521,351</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL AUXILIARY SERVICES FUND REQUIREMENTS</b>		<b>\$ 6,291,977</b>	<b>\$ 6,725,839</b>	<b>25.80</b>	<b>\$ 7,212,330</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	<b>\$ 8,912,500</b>	<b>25.80</b>

## **Risk Management Fund – 624**

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

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

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

There are no changes to FTE in this fund.

## Fund Detail – Risk Management Fund

Account Code and Description	2015-16	2016-17	2017-18		2018-19			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>RESOURCES</b>								
1500 Earnings on Investments	\$ -	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
1960 Recovery of Prior Years' Expenditure	19,839	4,453		2,000	2,000	2,000	2,000	
1970 Workers Compensation	3,355,421	3,692,125		3,800,000	6,100,000	6,100,000	6,100,000	
1970 Unemployment Premiums	978,333	1,027,770		1,200,000	1,100,000	1,100,000	1,100,000	
1990 Miscellaneous	35,548	254,555		35,000	35,000	35,000	35,000	
5200 Interfund Transfers	-	-		-	600,000	600,000	600,000	
5400 Beginning Fund Balance								
Unreserved Fund Equity	13,566,642	12,558,444		12,134,716	8,800,000	8,800,000	8,800,000	
Reserve for Accrued Claims	1,988,833	1,931,178		2,100,000	2,100,000	2,100,000	2,100,000	
Total Beginning Fund Balance	<u>\$ 15,555,475</u>	<u>\$ 14,489,622</u>		<u>\$ 14,234,716</u>	<u>\$ 10,900,000</u>	<u>\$ 10,900,000</u>	<u>\$ 10,900,000</u>	
<b>TOTAL RISK MANAGEMENT FUND RESOURCES</b>	<b><u>\$ 19,944,616</u></b>	<b><u>\$ 19,468,525</u></b>		<b><u>\$ 19,271,716</u></b>	<b><u>\$ 18,837,000</u></b>	<b><u>\$ 18,837,000</u></b>	<b><u>\$ 18,837,000</u></b>	

### REQUIREMENTS

#### 2000 - Support Services

#### 2528 - Risk Management Services

##### Salaries and Wages

111 Regular Licensed	\$ 12,666	\$ 2,552		\$ -	\$ -	\$ -	\$ -	
112 Regular Classified	312,149	413,289	4.00	286,630	285,131	285,131	285,131	4.00
112 Classified Differentials	360	149		-	-	-	-	
114 Supervisory Classified	97,774	99,485	1.00	101,475	103,505	103,505	103,505	1.00
130 Licensed Additional Earnings	4,348	-		-	-	-	-	
130 Classified Additional Earnings	3,555	-		-	-	-	-	
130 Classified Overtime	410	-		-	-	-	-	
<b>Total Salaries and Wages</b>	<b><u>\$ 431,262</u></b>	<b><u>\$ 515,475</u></b>	<b><u>5.00</u></b>	<b><u>\$ 388,105</u></b>	<b><u>\$ 388,636</u></b>	<b><u>\$ 388,636</u></b>	<b><u>\$ 388,636</u></b>	<b><u>5.00</u></b>

##### Associated Payroll Costs

210 Public Employees Retirement System	\$ 107,860	\$ 114,411		\$ 105,740	\$ 111,381	\$ 111,381	\$ 111,381	
220 Social Security Contribution	31,997	37,577		29,010	29,318	29,318	29,318	
230 Other Required Payroll Costs	9,315	68,846		4,828	6,372	6,372	6,372	
240 Employee Insur & Other Contract Benefits	102,049	140,476		73,443	89,843	89,843	89,843	
<b>Total Associated Payroll Costs</b>	<b><u>\$ 251,221</u></b>	<b><u>\$ 361,310</u></b>	<b><u>-</u></b>	<b><u>\$ 213,021</u></b>	<b><u>\$ 236,914</u></b>	<b><u>\$ 236,914</u></b>	<b><u>\$ 236,914</u></b>	<b><u>-</u></b>

## Fund Detail – Risk Management Fund Continued

Account Code and Description	2015-16	2016-17	2017-18		2018-19			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 5,586	\$ 62,868		\$ -	\$ -	\$ -	\$ -	
320 Property Services	37,106	18,979		18,525	18,525	18,525	18,525	
340 Travel	29,142	10,355		14,245	14,245	14,245	14,245	
350 Communication	5,307	3,548		8,476	8,476	8,476	8,476	
380 Non-Instructional Profess & Tech Svcs	1,497,212	1,559,022		2,454,410	2,454,410	2,454,410	2,454,410	
390 Other General Profess & Tech Svcs	53,601	88,103		743,786	743,786	743,786	743,786	
390 Allowance for Increased Activities & Growth	-	-		174,133	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 1,627,954</b>	<b>\$ 1,742,875</b>	<b>-</b>	<b>\$ 3,413,575</b>	<b>\$ 3,239,442</b>	<b>\$ 3,239,442</b>	<b>\$ 3,239,442</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 54,526	\$ 104,034		\$ 91,752	\$ 91,752	\$ 91,752	\$ 91,752	
460 Non-consumable Items	71,310	136,818		40,770	40,770	40,770	40,770	
470 Computer Software	3,484	10,312		1,395	1,395	1,395	1,395	
480 Computer Hardware	44,711	49,430		1,859	1,859	1,859	1,859	
<b>Total Supplies and Materials</b>	<b>\$ 174,031</b>	<b>\$ 300,594</b>	<b>-</b>	<b>\$ 135,776</b>	<b>\$ 135,776</b>	<b>\$ 135,776</b>	<b>\$ 135,776</b>	<b>-</b>
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 25,255		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	32,000	194,745		35,829	35,829	35,829	35,829	
<b>Total Capital Outlay</b>	<b>\$ 32,000</b>	<b>\$ 220,000</b>	<b>-</b>	<b>\$ 35,829</b>	<b>\$ 35,829</b>	<b>\$ 35,829</b>	<b>\$ 35,829</b>	<b>-</b>
<u>Other</u>								
640 Dues and Fees	\$ 5,330	\$ 2,225		\$ 9,403	\$ 9,403	\$ 9,403	\$ 9,403	
650 Claims	2,101,883	2,410,510		1,381,499	1,381,499	1,381,499	1,381,499	
650 Insurance Premiums	730,405	880,024		883,668	883,668	883,668	883,668	
650 Allowance for Claims	-	-		12,439,799	12,108,347	12,108,347	12,108,347	
670 Taxes, Licenses and Assessments	-	144		-	-	-	-	
<b>Total Other</b>	<b>\$ 2,837,618</b>	<b>\$ 3,292,903</b>	<b>-</b>	<b>\$ 14,714,369</b>	<b>\$ 14,382,917</b>	<b>\$ 14,382,917</b>	<b>\$ 14,382,917</b>	<b>-</b>
<b>Total Risk Management Services</b>	<b>\$ 5,354,086</b>	<b>\$ 6,433,157</b>	<b>5.00</b>	<b>\$ 18,900,675</b>	<b>\$ 18,419,514</b>	<b>\$ 18,419,514</b>	<b>\$ 18,419,514</b>	<b>5.00</b>



## Fund Detail – Risk Management Fund Continued

Account Code and Description		2015-16	2016-17	2017-18		2018-19			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>2540 - Operation and Maintenance of Plant Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ -	\$ -	\$ -	\$ 25,107	\$ 25,107	\$ 25,107	0.50
<b>Total Salaries and Wages</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 25,107</b>	<b>\$ 25,107</b>	<b>\$ 25,107</b>	<b>0.50</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -	\$ -	\$ -	\$ 7,885	\$ 7,885	\$ 7,885	
220	Social Security Contribution	-	-	-	-	1,922	1,922	1,922	
230	Other	-	-	-	-	3,898	3,898	3,898	
240	Employee Insur & Other Contract Benefits	-	-	-	-	7,633	7,633	7,633	
<b>Total Associated Payroll Costs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 21,338</b>	<b>\$ 21,338</b>	<b>\$ 21,338</b>	<b>-</b>
<u>Purchased Services</u>									
350	Communication	\$ 2,154	\$ 698	\$ -	\$ -	\$ -	\$ -	\$ -	
380	Non-Instructional Profess & Tech Svcs	13,458	-	71,160	71,160	71,160	71,160	71,160	
390	Other General Profess & Tech Svcs	1,041	-	44,880	44,880	44,880	44,880	44,880	
<b>Total Purchased Services</b>		<b>\$ 16,653</b>	<b>\$ 698</b>	<b>-</b>	<b>\$ 116,040</b>	<b>\$ 116,040</b>	<b>\$ 116,040</b>	<b>\$ 116,040</b>	<b>-</b>
<u>Supplies and Materials</u>									
460	Non-consumable Items	\$ 2,283	\$ 12,187	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Supplies and Materials</b>		<b>\$ 2,283</b>	<b>\$ 12,187</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 22,744	\$ -	\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	81,972	100,517	-	-	-	-	-	
<b>Total Capital Outlay</b>		<b>\$ 81,972</b>	<b>\$ 123,261</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Other</u>									
650	Security Liability/Claims	\$ -	\$ -	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	
<b>Total Other</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>-</b>
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$ 100,908</b>	<b>\$ 136,146</b>	<b>-</b>	<b>\$ 371,040</b>	<b>\$ 417,485</b>	<b>\$ 417,485</b>	<b>\$ 417,485</b>	<b>0.50</b>
<b>Total Support Services</b>		<b>\$ 5,454,994</b>	<b>\$ 6,569,303</b>	<b>5.00</b>	<b>\$ 19,271,715</b>	<b>\$ 18,836,999</b>	<b>\$ 18,836,999</b>	<b>\$ 18,836,999</b>	<b>5.50</b>
<b>5200 - Transfers of Funds</b>									
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	
<b>Total Transfers of Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>\$ 14,489,622</b>	<b>\$ 12,899,222</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL RISK MANAGEMENT FUND REQUIREMENTS</b>		<b>\$ 19,944,616</b>	<b>\$ 19,468,525</b>	<b>5.00</b>	<b>\$ 19,271,716</b>	<b>\$ 18,837,000</b>	<b>\$ 18,837,000</b>	<b>\$ 18,837,000</b>	<b>5.50</b>



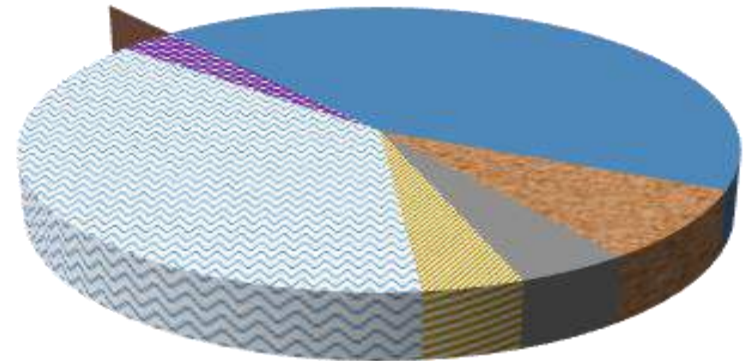
# Trust Funds (700)

## Introduction - Trust Funds

\$ 225,001  
Restricted Funds\*

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

**The 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 one percent 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 SKPS to be utilized for various purposes as established by the donors. These funds are received from a variety of donations and other sources with specific intended use.

There are no FTE in this fund.

### Fund Detail – Small Memorial Trust Fund

Account Code and Description	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
1920 Contributions and Donations	\$ 2,000	\$ -	\$ 28,000	\$ 13,300	\$ 13,300	\$ 13,300
1990 Miscellaneous	19,902	6,948	-	-	-	-
5400 Beginning Fund Balance	222,718	229,928	220,000	197,683	197,683	197,683
<b>TOTAL SMALL MEMORIAL FUND RESOURCES</b>	<b>\$ 244,620</b>	<b>\$ 236,876</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>
<b>REQUIREMENTS</b>						
<b>3300 - Community Services</b>						
<u>Purchased Services</u>						
310 Instructional, Professional and Technical Services	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
380 Non-Instructional Profess & Tech Svcs	1,134	-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 1,359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ 13,333	\$ 34,517	\$ 248,000	\$ 210,983	\$ 210,983	\$ 210,983
<b>Total Supplies and Materials</b>	<b>\$ 13,333</b>	<b>\$ 34,517</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>
<b>Total Community Services</b>	<b>\$ 14,692</b>	<b>\$ 34,517</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>
<b>Ending Fund Balance</b>	<b>\$ 229,928</b>	<b>\$ 202,359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SMALL MEMORIAL FUND REQUIREMENTS</b>	<b>\$ 244,620</b>	<b>\$ 236,876</b>	<b>\$ 248,000</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>	<b>\$ 210,983</b>

## 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	2015-16 Actual	2016-17 Actual	2017-18 Budget	Proposed	2018-19 Approved	Adopted
<b>RESOURCES</b>						
5400 Beginning Fund Balance	\$ 26,018	\$ 22,018	\$ 18,018	\$ 14,018	\$ 14,018	\$ 14,018
<b>TOTAL LORETTA ISOM SCHOLARSHIP FUND RESOURCES</b>	<b>\$ 26,018</b>	<b>\$ 22,018</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>
<b>REQUIREMENTS</b>						
<b>3300 - Community Services</b>						
<u>Purchased Services</u>						
370 Scholarships	\$ 4,000	\$ 4,000	\$ 18,018	\$ 14,018	\$ 14,018	\$ 14,018
<b>Total Purchased Services</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>
<b>Total Community Services</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>
Ending Fund Balance	\$ 22,018	\$ 18,018	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LORETTA ISOM SCHOLARSHIP FUND REQUIREMENTS</b>	<b>\$ 26,018</b>	<b>\$ 22,018</b>	<b>\$ 18,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>	<b>\$ 14,018</b>



# Personnel Statistics

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## Licensed Salary Schedule

The Collective Bargaining Agreement for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

### IV. RATES OF PAY

#### A. Professional Compensation

##### 1. Salary Schedule for Licensed Staff, Effective July 1, 2018

2.00%

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	40,297	41,911	43,521	45,134	46,748	48,358	49,971
2	41,911	43,521	45,134	46,748	48,358	49,971	51,582
3	43,521	45,134	46,748	48,358	49,971	51,582	53,193
4	45,134	46,748	48,358	49,971	51,582	53,193	54,806
5	46,748	48,358	49,971	51,582	53,193	54,806	56,419
6	48,358	49,971	51,582	53,193	54,806	56,419	58,029
7	49,971	51,582	53,193	54,806	56,419	58,029	59,643
8	51,582	53,193	54,806	56,419	58,029	59,643	61,254
9	53,193	54,806	56,419	58,029	59,643	61,254	63,260
10	54,806	56,419	58,029	59,643	61,254	63,260	65,267
11	56,419	58,029	59,643	61,254	63,260	65,267	67,274
*12*	58,029	59,643	61,254	63,260	65,267	67,274	69,278
13	59,643	61,254	63,260	65,267	67,274	69,278	71,287
14	61,254	63,260	65,267	67,274	69,278	71,287	73,294
15	63,260	65,267	67,274	69,278	71,287	73,294	75,303
16	65,267	67,274	69,278	71,287	73,294	75,303	77,306
17							79,314

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.

SKPS 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 for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

### HUMAN RESOURCES

#### TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2018-2019

JOB CLASS	Position	% of M+0, Step 4 \$51,582	2018-2019 Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	2.00% Inc.	
							Add'l Days	Total Days
7300	M.S. Activity Advisor	1.50%	774	64.48	4.030	0.50		
7301	Tchr., Media Specialist, Lead, H.S.	3.10%	1,599	133.25	8.328	1.04	1,641	5 Days
7302	Program Assistant	8.00%	4,127	343.88	21.493	2.69		
7305	Head Teacher	7.00%	3,611	300.90	18.806	2.35		
7308	High School Activity Advisor	9.10%	4,694	391.16	24.448	3.06	4,743	2 Days
7309	Program Associate	9.10%	4,694	391.16	24.448	3.06		
7312	Special Education	7.10%	3,662	305.17	19.073	2.38		
7313	Bilingual	4.00%	2,063	171.94	10.746	1.343		
7402	Demonstration Teacher	7.00%	3,611	300.90	18.806	2.351		
7321	Masters Stipened		1,000	100.00	5.21	0.65		
<b>PAYCODE</b>								
558	Spec. Ed Certificate	* Grandfather	120	10.00				

School District 24J  
Marion County  
Salem, Oregon

16. Differential Schedule for Employees, 2018-2019, for Activities  
Involving Supervision of Students Beyond the Regular Employee Day

Activity	<b>Club Advisor:</b> 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.)	<b>Middle School:</b> Auditorium Manager	<b>High School:</b> Auditorium Manager	<b>Middle School:</b> Band Choir Drama Orchestra Yearbook  <b>Elementary Music</b> teachers producing four annual concerts plus spring festival	<b>Senior High:</b> Orchestra (If responsible for a high school musical, a 1.5 differential is added, if responsible for full symphony a 5.0 differential is added.)  Vocational Club Advisors: Future Business Ldrs. of America Future Farmers of America Voc. Ind. Club of America Distr. Ed. Club of America Voc. Culinary Arts  <b>Middle School:</b> 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	604	806	1007	1209	1612
Step 2	629	838	1048	1257	1676
Step 3	653	870	1088	1306	1741
Step 4	677	903	1128	1354	1805
Step 5	701	935	1169	1402	1870
Step 6	725	967	1209	1451	1934
Step 7	750	999	1249	1499	1999
Step 8	774	1032	1290	1547	2063
Step 9	798	1064	1330	1596	2128
Step 10	822	1096	1370	1644	2192
Step 11	846	1128	1410	1693	2257
Step 12	870	1161	1451	1741	2321
Step 13	895	1193	1491	1789	2386
Step 14	919	1225	1531	1838	2450
Step 15	949	1265	1582	1898	2530
Step 16	979	1305	1632	1958	2611

School District 24J  
 Marion County  
 Salem, Oregon

16. Differential Schedule for Employees, 2018-2019, for Activities  
 Involving Supervision of Students Beyond the Regular Employee Day

<b>Middle School:</b> Assistant Football Assistant Track  <b>Senior High:</b> Technical Director: (If more than two public dramatic productions are approved by the principal and are performed, increase Technical Director differential to 6.0.)  909	<b>Middle School:</b> Wrestling Volleyball Intramural Coordinator Cross Country  911	<b>Middle School:</b> Football Track  <b>High School:</b> Yearbook Newspaper  913	<b>Senior High:</b> Asst. Volleyball Asst. Baseball Asst. Wrestling Asst. Softball Asst. Track Asst. Swimming Asst. Swimming Boys Tennis Girls Tennis Asst. Cross Country Asst. Soccer  915
5.0	6.0	7.0	8.0
2015 2096 2176 2257 2337	2418 2515 2611 2708 2805	2821 2934 3046 3159 3272	3224 3353 3482 3611 3740
2418 2499 2579 2660 2740	2901 2998 3095 3192 3288	3385 3498 3611 3724 3836	3869 3998 4127 4255 4384
2821 2901 2982 3063 3163 3263	3385 3482 3579 3675 3796 3916	3949 4062 4175 4288 4428 4569	4514 4642 4771 4900 5061 5221

School District 24J  
 Marion County  
 Salem, Oregon

16. Differential Schedule for Employees, 2018-2019, for Activities  
 Involving Supervision of Students Beyond the Regular Employee Day

<b>Senior High:</b> 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	<b>Senior High:</b> Head Cross Country Head Volleyball Head Soccer (Boys-Girls)	<b>Senior High:</b> Speech (if responsible for adjudicated speech tournament in excess of 10)
917	920	921
9.0	10.5	11.0
3627	4231	4433
3772	4401	4610
3917	4570	4787
4062	4739	4965
4207	4909	5142
4352	5078	5319
4497	5247	5497
4642	5416	5674
4787	5585	5851
4933	5755	6029
5078	5924	6206
5223	6093	6383
5368	6263	6561
5513	6432	6738
5693	6642	6959
5874	6853	7179

School District 24J      16. Differential Schedule for Employees, 2018-2019, for Activities  
 Marion County                  Involving Supervision of Students Beyond the Regular Employee Day  
 Salem, Oregon

<b>Senior High:</b> 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).	<b>Senior High:</b> Head Baseball Head Wrestling Head Softball Head Track Head Swimming Rally	<b>Senior High:</b> Head Basketball (Boys-Girls) Head Football
922	923	927
11.5	12.0	14.0
4634	4836	5642
4820	5029	5868
5005	5223	6093
5190	5416	6319
5376	5610	6545
5561	5803	6770
5747	5997	6996
5932	6190	7221
6117	6383	7447
6303	6577	7673
6488	6770	7899
6673	6963	8124
6859	7157	8350
7044	7350	8576
7275	7591	8856
7506	7832	9137

# Classified Salary Schedule

The Collective Bargaining Agreement for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES  
 2017-2018 FISCAL YEAR  
 EFFECTIVE JULY 1, 2017

2.5%COLA

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 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  
 2017-2018 FISCAL YEAR  
 EFFECTIVE JULY 1, 2017

2.5%COLA

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 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
003	Clerical Specialist	010	098	Capital Construction Public Engagement Specialist	025	135	HVAC Preventive Maintenance	018
004	Senior Clerical Specialist	011	119	Utilities Coordinator	025	138	HVAC Technician	018
002	School Office Specialist	012	134	Energy Systems Coordinator	025	130	Maintenance Worker 4	021
007	Substitute Placement Specialist	012	054	Facilities Project Coordinator 1	025	124	Lead Maintenance Worker	022
028	School Office Specialist 2 – MS	014	055	Facilities Project Coordinator 2	027	127	Head Maintenance Worker	023
006	School Office Specialist 2 – HS	014	040	Administrative Assistant 1	016	139	Master HVAC Technician	023
009	Substitute Placement Coordinator	016	041	Administrative Assistant 2	021	126	Head Structural Worker	025
012	Senior Secretary	012	132	Risk Management Facility Project Assistant	014	125	Head Utilities & Electrical Worker	025
016	Administrative Secretary	014	042	Workers Compensation Analyst	020	140	Utilities Head Worker, Supervising Electrician	025
027	Administrative Specialist	019	045	Security Coordinator	023	099	Homeless Student 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	046	Offset Press Operator	011	128	Food Program Coordinator	016
019	Office Manager 4	020	133	Customer Service Representative	011	101	Community School Outreach Coordinator	016
022	Mailing Services Specialist 1	011	136	Customer Service Representative 2	014	115	Graduation Coach	016
029	Mailing Services Specialist 2	013	024	Digital Print Submissions Assistant	013	118	District Travel Coordinator	018
015	Testing & Records Mgmt. Technician	016	025	Digital and Print Graphic Specialist	016	090	Community Resource Specialist	018
020	Print & Mail Operations Coordinator	019	023	Copy Center Digital Process Specialist	013	093	Chapter 1 Home School Liaison	018
021	Technical Testing & Evaluation Assistant	027	048	Reprographics Office Manager	016	303	Support Services & Recruitment Specialist	018
085	Graphic Artist Technician	012	061	Print Production Coordinator	018	091	Business Partnership Coordinator	019
026	Graphics/Typesetting Specialist	014	063	Custom Print Coordinator	018	092	Community Education Coordinator	019
131	Lead Graphic Designer	016	067	Print Customer Relations Coordinator	018	120	Dental Health Coordinator	019
031	Accounting Clerk 1	010	065	Communications Coordinator	020	114	Grant Budget Manager	020
032	Accounting Clerk 2	012	074	Delivery Clerk	011	111	Translation Coordinator	020
033	Accounting Clerk 3 - Department	014	072	Shipping & Receiving Clerk	011	084	Behavior Intervention Trainer	022
088	Accounting Clerk 3 – High School	015	075	Purchasing Expediter	011	094	Grant Coordinator	022
030	Payroll Specialist	016	080	Inventory Control Specialist	012	100	Grant Resource Specialist	022
039	Human Resources Payroll Specialist	016	076	Lead Delivery Specialist	016	116	Student Dispute Coordinator	023
034	Accountant	017	077	Buyer 1	016	097	Special Project Facilitator	025
035	Accountant 2	019	078	Buyer 2	018	149	School Bus Driver	012
038	Senior Accountant	022	073	Inventory and Warehouse Lead	018	159	Special Program Driver	012
036	Grants Analyst	022	081	Purchasing Systems Analyst	020	147	Driver Trainer	013
070	Budget & Staffing Analyst	023	082	Purchasing Coordinator	027	150	Transportation Dispatcher	013
083	Payroll Analyst	021	103	Custodian 1	010	158	Transportation Router	015
068	Payroll Compliance Coordinator	021	104	Custodian 2	012	152	Mechanic	017
086	Budget & Fiscal Analyst	025	107	Custodian 3	014	163	Mechanic Technician	019
129	Sr. Budget & Staffing Analyst	025	108	Custodian 4	017	153	Lead Mechanic	021
523	Financial Systems Coordinator	026	121	Maintenance Worker 1	011	161	Lead Driver Trainer Instructor	015
037	Property Control & Facilities Specialist	011	122	Maintenance Worker 2	014	162	Lead Transportation Dispatcher	015
056	Facilities Project Assistant	012	137	Apprentice HVAC Technician	014	160	Lead Transportation Router	017
105	Bond & Construction Procurement Coordinator	018	123	Maintenance Worker 3	018	156	Computerized Routing Specialist	020

CODE	CLASSIFICATION	SALARY RANGE
310	Instructional Assistant	011
325	School-Based Health Assistant	011
306	College & Career Center Assistant	012
337	School Testing Specialist	012
309	Security Specialist	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
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
339	Sign Language Scheduler	018
332	Instructional Support Assistant	016
301	Lead Security Specialist	016
106	Tutor/Mentor Coordinator – HSGI Grant	018
302	College Readiness Specialist	019
317	Career Services Specialist	019
328	Licensed & Certified Occupational Therapy Asst	019
300	Child Care Assistant	008
307	Child Care Worker	011
308	Child Care Coordinator	016
333	Library Media Assistant	012
330	Lead Library Media Assistant	014
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
526	Microcomputer Support 2	021
513	Applications Developer II	022
516	Network Communications Analyst 1	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 classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

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

**2017-2018 FISCAL YEAR**  
**EFFECTIVE JULY 1, 2017 - JUNE 30, 2018**

**2.00% Inc.**

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Management Asst. 1 (0784)	509	49,012	51,496	54,096	56,719	59,662	62,583	65,712
Employee Relations Specialist (0794)	513	59,662	62,583	65,782	69,094	72,545	76,182	79,990
Management Analyst HR (0791)	515	65,782	69,094	72,545	76,182	79,959	84,055	88,258

**Hourly**

Management Asst. 1 (0784)	509	23.56	24.76	26.01	27.27	28.68	30.09	31.59
Employee Relations Specialist (0794)	513	28.68	30.09	31.63	33.22	34.88	36.63	38.46
Management Analyst HR (0791)	515	31.63	33.22	34.88	36.63	38.44	40.41	42.43

## Professional/Technical Salary Schedule

The Collective Bargaining Agreement for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

**PROFESSIONAL/TECHNICALS**  
**SCHOOL DISTRICT 24J, MARION COUNTY, OREGON**  
**EFFECTIVE JULY 1,2017 - JUNE 30, 2018**

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	48,749	51,188	53,698	56,450	59,215	62,224	65,342
Shop Foreman (0773)	423	53,698	56,450	59,215	62,224	65,342	68,577	72,009
Network Infrastructure Support Technician. (0775) Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Safety Officer (0762) Environmental Health Spec.(0776)	425	59,215	62,224	65,342	68,577	72,009	75,598	79,485
Network Communication Analyst 2 (0778)	427	65,342	68,577	72,009	75,598	79,485	83,484	87,667
Network Communication Analyst 3 (0780)	430	75,598	79,485	83,484	87,667	92,050	96,660	101,493
Management Asst. 2 (0786) Conf. Payroll Specialist (0782) Staffing Specialist (0785)	310	52,526	55,178	57,853	60,855	63,835	67,098	70,476
Mgmnt Analyst,Budget (0789) Internal Auditor (0796) Prevention & Prot. Coord (0797)	311	55,178	57,853	60,855	63,835	67,098	70,476	73,996
	314	63,835	67,098	70,476	73,996	77,706	81,558	85,736

# Supervisory Salary Schedule

EFFECTIVE JULY 1, 2017 - JUNE 30, 2018

SUPERVISOR SALARY SCHEDULE

2.00% INC.

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Supervisor, Security	202A	260	65,980	68,615	71,361	74,216	77,185	80,274	83,483
Manager, Auxiliary Services	205A	260	76,378	79,433	82,609	85,915	89,350	92,925	96,643
Manager, Financial Services									
Manager, Procurement & Contracting									
Manager, Payroll									
Manager, Transportation Oper/Maint									
Asst. Coordinator Head Start/Kinder	206B	230	76,855	79,928	83,126	86,451	89,910	93,509	97,248
Coordinator, Avid									
Coordinator, Compensation & Benefits	206A	260	80,195	83,403	86,742	90,212	93,820	97,571	101,475
Coordinator, District Music & Drama									
Coordinator, Testing and Evaluation									
Manager, Custodial Services									
Manager, Maintenance Services									
Manager, Risk									
Coord. Student Serv/Early Childhood	207A	260	84,207	87,575	91,078	94,720	98,511	102,450	106,548
Coordinator, Student Services/Spec Ed									
Supervisor, Technology									
Asst. Director, Technology & Info Services	208A	260	88,417	91,952	95,632	99,457	103,435	107,570	111,873
Coordinator, Curriculum & Professional Dev.									
Coordinator, Curriculum & Instruction									
Coordinator, Federal Programs									
Director, Transportation									
Director, Career and Technical Education									
Manager, Custodial & Property Svcs									
Manager, Maintenance & Construction Svcs									
Senior Planner									
Director, Community Rel. & Communication	209A	260	92,837	96,550	100,413	104,431	108,608	112,951	117,470
Director, Equity									
Director, Budget and Finance	211A	260	102,353	106,446	110,708	115,134	119,739	124,529	129,510
Director, Employee Staffing & HR Initiaves									
Director, Staffing									
Director, Risk, Safety & Security									
Director, Employee Relations									
Director, Elementary Education	212A	260	107,470	111,771	116,240	120,889	125,726	130,753	135,984
Director, Strategic Initiatives									
Director, High Schools									
Director, Middle Schools									
Director, Student Services									
Director, Technology & Information Services									
Assistant Superintendent	213A	260	112,844	117,356	122,051	126,932	132,011	137,291	142,785
Executive Director, Human Resources									
Chief Operations Officer									

The Collective Bargaining Agreement for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.



## Principal Salary Schedule

The Collective Bargaining Agreement for classified staff expires June 30, 2018. Only the licensed staff wage scales are final for 2018-19 per the group's Collective Bargaining Agreement. All other wage scales shown are for 2017-18. Wage scales shown in the budget are informational, not the formal source.

**EFFECTIVE JULY 1, 2017 - JUNE 30, 2018**

**2.00% INC.**

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Elementary Principal	208E	223	88,858	92,412	96,107	99,951	103,949	108,105
Elementary Assistant Principal	205E	223	76,758	79,829	83,023	86,341	89,794	93,386
Middle School Principal	209C	230	96,229	100,080	104,081	108,245	112,573	114,824
Middle School Assistant Principal	206C	230	83,126	86,451	89,910	93,509	97,248	101,138
High School Principal	210D	260	105,434	109,651	114,036	118,599	123,341	125,808
High School Assistant Principal	207C	230	87,283	90,775	94,406	98,181	102,109	106,193
Atl High School/Small HS Principal	209D	260	96,550	100,413	104,431	108,608	112,951	117,470
Principal, Asst. HS Athletics	207C	230	87,283	90,775	94,406	98,181	102,109	106,193
**Note: Middle School and High School Principals received 2% or 1/2 step added to the top step effective 07/01/10								

# Appendices

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# Budget Committee Meeting Notice Affidavits



## AFFIDAVIT OF PUBLICATION

State of Oregon

County of Marion, ss.:

SALEM KEIZER SCHOOL DISTRICT  
1309 FERRY ST SE  
SALEM, OR 97301

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

01/29/18

Dated this 16 day of February, 2018

Jeris Hurlbert  
Public Notice Clerk

Subscribed and sworn to me this

TS  
Notary Public for State of Wisconsin, Brown County

Notary Expires on 12-14-2021

Ad# 0002693319  
P.O.: NOTICE OF SALEM-KEIZER SCHOOL DISTRICT 24J/32 BUDGET COMMITTEE

**BERGEN GORNOWICH**  
Notary Public  
State of Wisconsin

## 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, 2018 to June 30, 2019:

February 6, 2018  
Budget Committee orientation and budget training. No public comment will be received at this meeting.

February 27, 2018  
Budget Committee elections and organizational meeting. No public comment will be received at this meeting.

March 20, 2018  
Budget Committee meeting. No public comment will be received at this meeting.

April 24, 2018  
Superintendent's Budget Message will be presented and the proposed budget distributed. No public comment will be received at this meeting.

May 8, 2018  
Budget Committee members will discuss budget proposal and pose questions to staff.



## AFFIDAVIT OF PUBLICATION

SALEM-KEIZER PUBLIC MISC - BIZ  
PO BOX 12024  
SALEM, OR 97309

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

04/18/18

Dated this 16 day of April, 2018

Carleen Orndahl  
Public Notice Clerk

Subscribed and sworn to me this

Julie Kelly  
Notary Public for State of Wisconsin, Brown County

Notary Expires on 9-14-21

Ad# 0002691851  
P.O.: Budget Committee Meetings  
# of Affidavits: 1

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2018, to June 30, 2019:

April 24, 2018  
Superintendent's Budget Message will be presented and the proposed budget distributed. No public comment will be taken.

May 8, 2018  
The Budget Committee will discuss budget proposal and pose questions to staff. Public comment will be taken.

May 15, 2018  
The Budget Committee will meet, if needed, to continue budget proposal discussions. Public comment may or may not be taken.

May 21-22, 2018  
The Budget Committee will meet until the budget is approved with a recommendation to the School Board to adopt it. Public comment will be taken at both of these meetings.

May 23-24, 2018  
The Budget Committee will continue to meet if the budget is not approved by May 22. Public comment may or may not be taken as determined by the chair. If the budget is not approved by May 24, additional meetings may be necessary.

All meetings will begin at 6 p.m. with the exception of the May 8 meeting, which will begin at 7 p.m., and the May 15 meeting, which will begin at 5:30 p.m. Members of the public who plan to comment should sign in at the meeting, prior to the meeting start time. Meeting dates/times are posted on the Salem-Keizer Public Schools website: www.salkeiz.k12.or.us.

Meetings will be held at the Support Services Center located at 2875 Commercial Street SE, Salem, Oregon. The 2018-19 Proposed Budget will be available on the district web site www.salkeiz.k12.or.us starting at the time of the meeting on April 24, 2018. For further information, call the Financial Services office at 503-389-3021.

Statesman Journal  
April 18, 2018



In addition to the two notices in the newspaper, the meeting notices were posted on [www.salkeiz.k12.or.us](http://www.salkeiz.k12.or.us) beginning in February 2018.



# Notice of Budget Hearing Affidavit – Form ED-1



A GANNETT COMPANY

## AFFIDAVIT OF PUBLICATION

**SALEM KEIZER**  
**2450 LANCASTER DR NE**  
**STE 220**  
**SALEM, OR 97305**

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

05/31/18

Dated this 26<sup>th</sup> day of June, 2018

*Kazma Young*  
 Public Notice Clerk

Subscribed and sworn to me this

*Nicky Felty*  
 Notary Public for State of Wisconsin, Brown County

Notary Expires on 9-19-21



Ad#: 0000397226  
 PO:  
 # of Affidavits : 1

### FORM ED-1

### NOTICE OF BUDGET HEARING

A public meeting of the Salem-Keizer Public Schools 24J/32 Board of Directors will be held on June 12, 2018 at 6:00 pm at 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, 2018 as approved by the Salem-Keizer Public Schools 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.salkiez.k12.or.us](http://www.salkiez.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@salkiez.k12.or.us](mailto:WOLFE_MICHAEL@salkiez.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance	\$120,946,744	\$100,615,751	\$103,001,701
Current Year Property Taxes, other than Local Option Taxes	99,590,868	106,389,967	134,214,528
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	51,864,305	65,908,768	61,599,489
Revenue from Intermediate Sources	16,667,069	15,870,841	16,304,318
Revenue from State Sources	325,324,703	342,960,091	354,942,479
Revenue from Federal Sources	40,131,271	40,030,000	44,724,625
Interfund Transfers	6,520,000	17,206,264	13,010,302
All Other Budget Resources	22,761	-	420,000,000
<b>Total Resources</b>	<b>\$661,067,721</b>	<b>\$698,020,682</b>	<b>\$1,147,797,142</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$258,047,087	\$272,358,885	\$283,860,096
Other Associated Payroll Costs	143,577,642	168,821,083	180,722,186
Purchased Services	49,273,092	71,333,595	60,012,821
Supplies & Materials	27,405,064	26,213,714	37,406,534
Capital Outlay	14,135,905	30,405,943	86,429,523
Other Objects (except debt service & interfund transfers)	6,387,423	18,176,099	17,799,391
Debt Service*	49,206,886	51,663,488	82,526,608
Interfund Transfers*	6,520,000	17,206,264	13,010,002
Operating Contingency	-	24,684,498	21,707,451
Unappropriated Ending Fund Balance & Reserves	106,424,622	17,157,113	364,322,530
<b>Total Requirements</b>	<b>\$661,067,721</b>	<b>\$698,020,682</b>	<b>\$1,147,797,142</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$295,674,137	\$323,942,857	\$344,995,787
FTE	2,974.24	3,113.05	3,309.66
2000 Support Services	174,143,520	209,568,150	212,844,963
FTE	1,543.78	1,615.98	1,593.24
3000 Enterprise & Community Service	18,360,697	20,430,034	21,598,316
FTE	7.00	5.13	3.13
4000 Facility Acquisition & Construction	10,728,850	33,368,278	86,791,485
FTE	2.50	1.50	18.42
5000 Other Uses	-	-	-
5100 Debt Service*	49,206,886	51,663,488	82,526,608
5200 Interfund Transfers*	6,520,000	17,206,264	13,010,002
6000 Contingency	-	24,684,498	21,707,451
7000 Unappropriated Ending Fund Balance	106,424,622	17,157,113	364,322,530
<b>Total Requirements</b>	<b>\$661,067,721</b>	<b>\$698,020,682</b>	<b>\$1,147,797,142</b>
<b>Total FTE</b>	<b>4,527.52</b>	<b>4,735.66</b>	<b>4,924.45</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*\***  
**General Fund:** The budget is built on a 2017-19 State School Fund biennial revenue assumption of \$8.2 billion. This is the second year of the 2017-19 biennium with insufficient funding to maintain current service levels. The budget demonstrates a careful allocation of resources to address investments in behavioral learning, implementation of school board approved math curriculum, stability of staffing and investment in student health and special education caseloads. The budget is balanced through the Contingency at 4.4% of resources.  
**Other Funds:** Major changes to this budget include appropriations to the 2018 Bond Capital Projects Fund for an estimate of proceeds from the sale of bonds and construction costs for the 2018-19 fiscal year, as well as appropriations to the GO Debt Service Fund for the estimated principal and interest payments. These changes are due to the voter-approved general obligation bond for capital construction and improvements.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2016-17	Rate or Amount Imposed This Year 2017-18	Rate or Amount Approved Next Year 2018-19
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$23,824,757	\$28,500,000	\$54,434,888

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$157,722,569	\$619,700,000
Other Bonds	\$205,611,864	-
Other Borrowings	\$6,230,527	-
<b>Total</b>	<b>\$369,564,960</b>	<b>\$619,700,000</b>

OR-000097226



# Resolution to Adopt, Appropriate, Impose, and Categorize

## RESOLUTION NO. 201718-5

### ADOPTION AND APPROPRIATION OF THE 2018-19 BUDGET AND TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2018-19

#### RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon hereby adopts the budget for the fiscal year 2018-19 in the sum of \$1,147,797,142, 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 2018-19 beginning July 1, 2018, hereby appropriated and purposed as shown below:

<b>General Fund</b>		<b>Capital Projects Funds</b>	
Instruction	\$ 299,686,567	<u>Bond Capital Projects Fund</u>	
Support Services	162,467,561	Facilities Acquisition and Construction	\$ 2,500,000
Facilities Acquisition and Construction	225,568	<b>Total Bond Capital Projects Fund</b>	<b>\$ 2,500,000</b>
Debt Service	563,727	<u>Special Capital Projects Fund</u>	
Transfers Out	7,220,000	Facilities Acquisition and Construction	\$ 3,490,000
Contingency	<u>21,707,451</u>	<b>Total Special Capital Projects Fund</b>	<b>\$ 3,490,000</b>
<b>Total General Fund</b>	<b>\$ 491,870,874</b>	<u>Preventative and Deferred Maintenance Fund</u>	
		Facilities Acquisition and Construction	\$ 4,003,000
		<b>Total Preventative and Deferred Maintenance Fund</b>	<b>\$ 4,003,000</b>
<b>Special Revenue Funds</b>		<u>2018 Bond Capital Projects Fund</u>	
<u>Fee Based Programs Fund</u>		Support Services	\$ 200,000
Instruction	\$ 10,670,310	Facilities Acquisition and Construction	74,572,917
Support Services	3,589,690	Debt Service	4,200,000
Enterprise and Community Services	<u>146,000</u>	Transfers Out	<u>4,500,000</u>
<b>Total Fee Based Programs Fund</b>	<b>\$ 14,406,000</b>	<b>Total 2018 Bond Capital Projects Fund</b>	<b>\$ 83,472,917</b>
<u>Food Services Fund</u>			
Support Services	\$ 530,243	<b>Enterprise Fund</b>	
Enterprise and Community Services	<u>20,477,007</u>	<u>External Customers Fund</u>	
<b>Total Food Services Fund</b>	<b>\$ 21,007,250</b>	Transfers Out	\$ 100,000
<u>Asset Replacement Fund</u>		<b>Total External Customers Fund</b>	<b>\$ 100,000</b>
Instruction	\$ 5,360,000		
Support Services	2,062,479	<b>Internal Service Funds</b>	
Debt Service	2,524,520	<u>Charter Schools Services Fund</u>	
Transfers Out	<u>1</u>	Instruction	\$ 4,951,000
<b>Total Asset Replacement Fund</b>	<b>\$ 9,947,000</b>	<b>Total Charter Schools Services Fund</b>	<b>\$ 4,951,000</b>
<u>Energy Efficiency Fund</u>		<u>Auxiliary Services Fund</u>	
Transfers Out	\$ 1,190,000	Support Services	\$ 8,912,500
<b>Total Energy Efficiency Fund</b>	<b>\$ 1,190,000</b>	<b>Total Auxiliary Services Fund</b>	<b>\$ 8,912,500</b>
<u>Grants Fund</u>		<u>Risk Management Fund</u>	
Instruction	\$ 24,327,910	Support Services	\$ 18,836,999
Support Services	16,245,491	Transfers Out	<u>1</u>
Enterprise and Community Services	750,308	<b>Total Risk Management Fund</b>	<b>\$ 18,837,000</b>
Facilities Acquisition and Construction	<u>2,000,000</u>		
<b>Total Grants Fund</b>	<b>\$ 43,323,709</b>		
<b>Debt Service Funds</b>		<b>Trust Funds</b>	
<u>PERS Pension Debt Service Fund</u>		<u>Small Memorial Trust Fund</u>	
Debt Service	\$ 23,006,142	Enterprise and Community Services	\$ 210,983
<b>Total PERS Pension Debt Service Fund</b>	<b>\$ 23,006,142</b>	<b>Total Small Memorial Trust Fund</b>	<b>\$ 210,983</b>
<u>GO Debt Service Fund</u>		<u>Loretta Isom Scholarship Fund</u>	
Debt Service	\$ 52,232,219	Enterprise and Community Services	\$ 14,018
<b>Total GO Debt Service Fund</b>	<b>\$ 52,232,219</b>	<b>Total Loretta Isom Scholarship Fund</b>	<b>\$ 14,018</b>
		<b>Total Appropriations, All Funds</b>	<b>\$ 783,474,612</b>
		<b>Unappropriated and Reserve Amounts, All Funds</b>	
		Reserve for Future Years - PERS Pension Debt Service Fund	\$ 23,595,447
		Reserve for Future Years - 2018 Bond Capital Projects Fund	340,727,083
		<b>Total Unappropriated and Reserve Amounts, All Funds</b>	<b>\$ 364,322,530</b>
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 1,147,797,142</b>



# Resolution Continued

## RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2018-19 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 \$54,434,888 for debt service for general obligation bonds;

## RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2018-19 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		\$54,434,888

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



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

6/12/18  
Date

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

Marion and Polk Counties have approved an extension to September 2018 for the filing of the Notice of Property Tax ED-50. This extension was needed due to bond issuance for Salem-Keizer Public Schools.

## 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"> <li>1. Unexpended budget. Budgeted expenditures minus actual expenditures</li> <li>2. Revenues received in excess of the budgeted amount.</li> </ol>
Equalization	<p>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.</p>
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"> <li>1. Implementing college and career ready standards and high-quality, aligned assessments for all students.</li> <li>2. Implementing state-developed systems of differentiated recognition, accountability, and support.</li> <li>3. Supporting effective instruction and leadership through educator evaluation and support systems.</li> </ol>
Executive Cabinet	Consists of a group of district administrators appointed by the superintendent.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

Federal Programs	Federally funded programs – Migrant and Indian education, among others.
Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Asset of a long term character which is intended to continue to be held or used, such as land, buildings, improvement other than buildings, machinery and equipment.
Fixed Costs	A cost, such as rent, that does not change with increases or decreases in the amount of services provided.
FTE	Full-Time Equivalent (1.00 FTE equals one full-time position).
Function	Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Functions are established by the Oregon Department of Education.
Fund	Government accounting is made up of several divisions, called funds. Each fund must balance independent of other funds in the organization.
High Cost Disability Grant	State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student in special education.
Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one program.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Licensed Staff	All licensed teachers, counselors, media specialists and other support staff under contract to the district. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Local Option Levy	A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.
Measure 5	Property tax limitation passed by Oregon’s voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual	Basis of accounting, revenue recorded when available and measurable.
Object	As used in expenditure classification, this term applies to the item purchased, or service obtained (as distinguished from the results obtained from the expenditure). Examples are salaries, employee benefits, personal services, materials, and supplies.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
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"> <li>• Unrestricted: Revenues received by the district that can be used for any legal purpose desired by the district, without restriction.</li> <li>• Restricted: Revenues received by the district that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned.</li> <li>• Revenues from Intermediate sources: Revenues that come to the district from other local governments, such as the WESD.</li> <li>• Revenues from State sources: Revenues that come to the district from, or through, the Oregon Department of Education.</li> </ul>

- 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		