

2019-20

Adopted Budget

Christy Perry | Superintendent

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



District 24j

2450 Lancaster Drive NE • Salem, Oregon 97305

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

Learn more about Salem-Keizer Public Schools at salemkeizer.org

**RESOLUTION NO. 201920-7
ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS
FOR THE FISCAL YEAR 2019-20**

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 2019-20 pursuant to ORS 294.471.

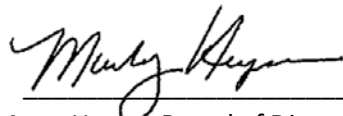
RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are needed for the purposes shown:

SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
General Fund							
Resource	Original	Change	Revised	Requirement	Original	Change	Revised
				Enterprise & Comm Svcs	\$ -	\$ 1,000,000	\$ 1,000,000
				Contingency	21,202,436	(1,000,000)	20,202,436
Revised Total Fund Resources			\$ 520,471,977	Revised Total Fund Requirements			\$ 520,471,977
<i>Comments: Create a new appropriation category to account for COVID-19 expenses.</i>							

SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
Grants Fund							
Resource	Original	Change	Revised	Requirement	Original	Change	Revised
State Sources	\$ 25,580,000	\$ 5,000,000	\$ 30,580,000	Instruction	\$ 28,260,571	\$ 500,000	\$ 28,760,571
Federal Sources	28,503,852	5,000,000	33,503,852	Support Services	17,512,057	4,800,000	22,312,057
				Enterprise & Comm Svcs	850,308	4,700,000	5,550,308
Revised Total Fund Resources			\$ 65,522,936	Revised Total Fund Requirements			\$ 65,522,936
<i>Comments: Appropriate additional grant funds and grant carry forwards.</i>							

The above resolution statements were approved and declared adopted on this 12th day of May, 2020.



Marty Heyen, Board of Directors Chairperson
Salem-Keizer Public Schools

Salem-Keizer Public Schools 24J/32 Adopted Budget 2019-20 Revised 5-12-2020

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Introduction

Budget Committee

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

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

Community Members	Term Expiration	Board Members	Term Expiration
Kathleen Harder	June 30, 2020	Sheronne Blasi	June 30, 2021
Levi Herrera-Lopez	June 30, 2019	Kathy Goss	June 30, 2021
Cynthia Stinson	June 30, 2020	Jim Green	June 30, 2019
Adriana Miranda	June 30, 2021	Marty Heyen	June 30, 2019
Tyson Pruett	June 30, 2021	Paul Kylo	June 30, 2021
Virginia Stapleton	June 30, 2020	Chuck Lee	June 30, 2019
Rachel Dewey-Thorsett	June 30, 2019	Jesse Lippold	June 30, 2021

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Superintendent's Budget Message

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

April 23, 2019

Budget Committee, Colleagues and Salem-Keizer Community,

The 2019-20 proposed budget was developed with one goal in mind: **ensuring equitable outcomes for students.**

Recent review of achievement data demonstrates the need to focus on students in our underserved groups, including race and ethnicity, language proficiency, special education status and poverty. Ensuring equitable outcomes requires the entire organization to implement and monitor systems that adjust to meet the individual academic, behavioral and social-emotional needs of each student.

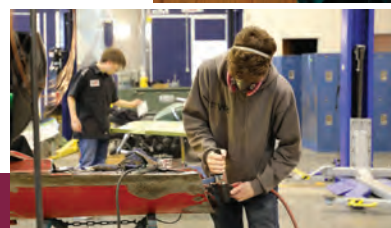
This budget was developed before lawmakers finalized the State School Fund and is based on the governor's recommended allocation of **\$8.97 billion** for the 2019-21 biennium for K-12 education. This funding strategy best projects expenditures aligned to resources over a two-year period. The governor's budget only maintains current service level for Salem-Keizer Public Schools (SKPS). This means the district may roll up the current staffing and expenditures but does not have much flexibility to add new resources for students. In the event that additional revenue is approved by the legislature, we will be prepared to present a supplemental budget.

The total proposed budget for all funds is **\$1.19 billion**, including **\$435 million** in the 2018 Bond Capital Projects Fund.

The proposed budget demonstrates a careful allocation of resources prioritized against competing demands and ongoing costs to best support our most critical programming for our most at-risk students. As I have monitored the strategic initiatives of the district, examined student achievement, identified learning barriers and recognized emerging issues, I have partnered with district leadership to develop priorities to move the organization forward.

Priorities in Resourcing the 2019-20 Budget:

- Maintain current service level, including our previous investments in behavioral learning
- Invest in full-time equivalent (FTE) for enrollment growth, specifically addressing caseloads for special education
- Convert limited-term positions of special education instructional assistants to permanent staff
- Provide additional resources for transportation to adequately support boundary adjustments





Factors Influencing the Proposed Budget

Enrollment

The proposed budget estimates Average Daily Membership (ADM) as flat and Average Daily Membership Weighted (ADMw) as increasing slightly. We are projecting fewer numbers of elementary students and increased numbers of students in middle school and high school. We have not added FTE for enrollment growth for several years, meaning we have not realigned staff from elementary to secondary, and we have not provided additional special education teachers to manage increasing caseloads. The enrollment adjustments in this proposed budget are in an effort to address these issues.

Academic Year	Elementary	Middle	High	Other	Total
2015-16	19,743	9,317	11,803	263	41,126
2016-17	19,886	9,541	11,922	289	41,638
2017-18	19,797	9,759	11,889	310	41,755
2018-19 (Proj.)*	19,541	9,941	11,922	347	41,751
2019-20 (Proj.)	19,171	10,236	11,999	345	41,751

*2018-19 average uses monthly actuals Sept.-March and projected enrollment April-June.

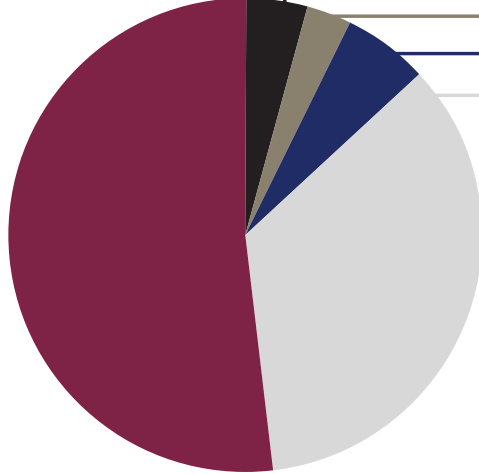
Public Employees Retirement System

Rate increases in the Public Employees Retirement System (PERS) continue to be a financial driver in budget preparation. PERS expenses increased **\$14 million** from last year to this year with **\$12 million** of that due solely to rate increases.

PERS Rates	2018-19	2019-20
Tier 1 and Tier 2	16.38%	20.96%
OPSRP	11.05%	15.51%
Employee Pick-up	6.00%	6.00%
Debt Service (PERS Bonds)	9.02%	9.02%
PERS Rate Totals	26.07% or 31.40%	30.53% or 35.98%



General Fund



Salaries | 52%

Other | 4%**

Supplies & Materials | 3%

Purchased Services* | 6%

Associated Payroll Costs | 35%

**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.*

General Fund: \$514,057,820

The general fund proposed budget is **\$514 million** and includes a projected beginning fund balance of **\$43 million** and a 3.9 percent contingency.

Additions and Reductions

Enrollment growth adjustments and additions of **\$6.1 million** include:

- Enrollment growth adjustment of 9.0 FTE for licensed staff and 0.75 FTE for classified staff in Middle School Instruction (*function 1121*) and 1.0 FTE for classified staff in Office of the Principal – middle school (*function 2410*)
- **Enrollment growth adjustments for students receiving special education services as follows:**
 - 5.0 FTE for licensed staff and 11.03 FTE for classified staff in life skills classrooms and middle and high school learning resource centers (*functions 1220 and 1250*)
 - 2.5 FTE for licensed staff and 0.88 FTE for classified staff in speech and language (*function 2150*)
 - 1.0 FTE for licensed staff and 1.0 FTE for classified staff in occupational/physical therapy (*function 2160*)
 - 0.65 FTE for licensed staff in counselors – shared between middle school and alternative education (*function 2120*)
 - \$420,000 in services and supplies
- Enrollment growth for our students learning English of 3.09 FTE licensed staff and 1.47 FTE classified staff (*functions 1280 and 1291*)
- Addition of 18.75 FTE for classified reserve (*function 1111*)
- Addition of 0.5 FTE for district math instructional coach to maintain supports to high school math teams; this is a conversion to general fund expenditure from expiring grant funds (*function 2240*)
- Addition of 1.0 FTE for budget and fiscal analyst classified staff; this is a conversion related to the accounting clerk position listed as a reduction (*function 2520*)
- Addition of 15.0 FTE for transportation classified staff to facilitate the boundary adjustments (*function 2550*)
- \$500,000 for safety and security (*function 2540*)

Total reductions of **\$623,000** include:

- Reduction of 6.0 FTE for licensed reserve (*function 1111*)
- Reduction of 1.0 FTE for accounting clerk classified (*function 2520*)



Equity

Budgeting with an equity lens requires careful consideration of outcomes by aligning revenue outside the general fund to important priorities and staffing carefully with limited resources. The equity lens guides our thinking, and outcomes measure our progress. Examples in 2018-19 included the intentional focus on Career and Technical Education (CTE) programs at Roberts High School using High School Success Funds, investments in community outreach specialists for our Native Hawaiian/Pacific Islander and African American/Black students and staffing Title schools at a lower student-to-staff ratio than non-title schools. We know third-grade reading and fifth-grade math achievement is not strong; therefore, we previously invested in a reading adoption, foundational reading skills curriculum and an elementary math curriculum. Improving core instruction and improving access for all students to receive grade-level core instruction is critical to closing the achievement gap. This budget proposal continues funding for each of these strategic initiatives.

A key equity consideration is always access – access to grade-level content, access to rigorous coursework and access to programs. During this current 2018-19 budget, 12 new buses were purchased to support transportation for students impacted by boundary adjustments. The process to adjust those boundaries included significant work from a task force consisting of a diverse group of volunteers. The input from the task force and community forums proposed increased transportation opportunities for families with students at specific grade levels who are electing to stay at their current schools. An additional 15.0 FTE for transportation is included in the 2019-20 proposed budget. Maintaining transportation services for families was an equitable solution, ensuring educational continuity for all students regardless of economic status or other indicators.

To provide more permanent and well-trained staff to support 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 third and final year of a phase-in with no budget impact. This proposed budget includes a shift of 60.0 FTE from limited-term to permanent classified positions, shown in Restrictive Programs for Students with Disabilities (*function 1220*).

In a budget that is current service level with funding that is well below the Oregon Quality Education Model, all schools and departments across the district could use additional resources. If additional resources become available, we will consider additional supports for our Native Hawaiian/Pacific Islander, American Indian/Alaska Native and African American/Black students, additional counselors and more supports for our students identified as learning English while still in high school. To ensure equitable outcomes, we should consider additional resources for our most critical initiatives balanced with establishing a proposed budget that represents fiscally responsible decision-making.



Substantial Grants

SKPS receives significant revenue from state and federal resources that can be leveraged to supplement programming already included in the general fund. These grants are provided for specific purposes and cannot be used in place of general fund dollars.

High School Success

(formerly Measure 98 Funds)

High School Success funds will continue to provide resources for CTE and programs for drop-out prevention. High School Success funding is expected to remain flat for 2019-20.

Title Grants

Title funds are federal resources targeted to improve equitable outcomes for students with disabilities, students in poverty, students learning English and for professional development to improve teaching and learning for our students. These funds are also expected to remain flat in the upcoming budget cycle. These funds are budgeted in the Grants Fund 240.

The Oregon Mentor Grant

The Oregon Mentor Grant has been moved along with other programs to the Governor's Education Council. All dollars will be provided through a regional hub. Willamette ESD is currently applying for the grant on behalf of our region. The general fund maintains the previous commitments to the mentor program of 3.0 FTE licensed staff and 1.0 FTE administrator.

Individuals with Disabilities Education Act (IDEA) Grants

The Individuals with Disabilities Education Act (IDEA) Grants provide for the excess costs of special education and related services to students with disabilities. IDEA funding is expected to remain flat for the upcoming budget cycle.



School Improvement Fund

Currently, the Joint Committee on Student Success in the Oregon Legislature is having a robust conversation on providing additional funding in the form of a School Improvement Fund. At this time, it is likely these funds could be spent in four areas: health and safety, class size (including more adults), well-rounded education and extended learning time. We are working through an internal and external process to generate plans should these funds materialize.

Current areas of consideration include:

- Additional counselors, specifically for high schools where suicide risk assessment numbers have doubled since last year; recommendation is to include no fewer than 6.0 FTE in counselors
- Behavior cadre/behavior specialists, specifically at elementary schools to target students needing support in social-emotional regulation to be able to access instruction
- Student mentors, specifically targeting African American/Black, Native Hawaiian/Pacific Islander, and American Indian/Alaska Native students in middle school and high school
- Career and Technical Education opportunities for middle school students
- Expanded alternative education programming for students in a proactive approach
- Additional learning time in days or summer programs
- Additional teachers and instructional assistants

I believe this budget proposal includes our best decisions for managing and allocating limited resources in order to best support programming for equitable student outcomes. Be assured we will continue to monitor legislative decisions that may provide additional revenue.

Sincerely,

Christy Perry
Superintendent



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

May 20, 2019

Budget Committee, Colleagues and Salem-Keizer Community,

In my budget message on April 23, 2019, I presented the 2019-20 Proposed Budget for Salem-Keizer Public Schools. Subsequently, our beginning fund balance projections and positive May adjustment provided us additional resources. On May 7, I presented amendments to the 2019-20 Proposed Budget, and now I am presenting you with a summary document that reflects the allocation of additional revenue.

A variety of contributing factors have occurred since the proposed budget was presented on April 23:

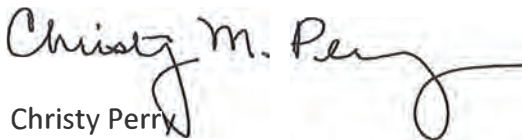
1. The proposed beginning fund balance increased by \$7 million.
2. The state increased the revenue allocation to the State School Fund (SSF) from \$8.97 billion to \$9 billion.
3. Projected Enrollment: This is the first time in five years that our enrollment has flattened. We are unsure if this unpredicted occurrence will continue. In further refining our projections, we have updated ADMw to 52,472, which is the current ADMw in SKPS.
4. High Cost Disability came in lower than budgeted for 2018-19. We need to reduce the budgeted revenue for High Cost Disability revenue by \$1.25 million in the 2019-20 Proposed Budget.
5. The Student Success Act passed. Although we do not expect new revenue in 2019-20, it is important to begin the planning process for the revenue increase in 2020-21.

The table that follows details all the amendments to the 2019-20 Proposed Budget, which I have carefully prioritized to meet the needs of our students. The page numbers shown correspond to pages in the April 23, 2019, budget document.

General Fund	FTE	Wages & Benefits	Services or Supplies	Total	Function	Pg
Resources:						
Beginning fund balance adjustment				\$ 7,000,000		
SSF change, increase to \$9B, decrease ADMw to 52,472				664,157		
High Cost Disability				(1,250,000)		
General Fund Resources Changes				\$ 6,414,157		
Requirements:						
High school counselors	6.00	\$ 747,582	\$	\$ 747,582	2120	71
Social worker	1.00	124,597		124,597	2110	70
Behavior intervention trainer	1.88	198,534		198,534	2240	80
Behavior cadre elementary	8.44	550,885		550,885	1111	55
Behavior cadre middle	3.75	243,292		243,292	1121	56
Behavior cadre BIC	2.81	182,469		182,469	1220	61
Teacher elementary	2.00	184,712		184,712	1111	55
Instructional support assistant	3.75	243,292		243,292	1111	55
Behavior specialist	2.00	249,194		249,194	1131	58
School administrator reserve	3.00	455,841		455,841	2410	83
K-12 support reserve - classified	3.75	297,784		297,784	2410	83
ELD teachers	3.00	297,153		297,153	1291	65
Indian Education staff to full-time 0.88 FTE	0.88	46,534		46,534	2110	70
Native language specialists and translators, increase to 12 months		152,087		152,087	2680	92
Preschool - grant shortfall		45,000	5,000	50,000	1140	
School Improvement Fund planning time		40,000		40,000	2210	76
Charter school payments			200,000	200,000	1280	64
Transfer to Preventative & Deferred Maintenance Fund			1,000,000	1,000,000	5200	96
Transfer to PERS Pension Debt Service Fund			1	1	5200	96
Contingency			1,150,200	1,150,200	6000	96
General Fund Requirements Changes	42.25	\$ 4,058,956	\$ 2,355,201	\$ 6,414,157		
Preventative and Deferred Maintenance Fund						
Transfer in from general fund			Revenue	\$ 1,000,000		
Expenditures			Expenditure	1,000,000		
PERS Pension Debt Service Fund						
Transfer in from general fund			Revenue	\$ 1		
Reserve for next year			Expenditure	1		
Reconciliation April 23 to May 20 of all funds						
Total proposed budget on April 23				\$ 1,193,298,808		
Changes:						
General Fund				6,414,157		
Preventative and Deferred Maintenance Fund				1,000,000		
PERS Pension Debt Service Fund				1		
Total changes to all funds				<u>\$ 7,414,158</u>		
Total proposed budget on May 20				<u>\$ 1,200,712,966</u>		

While this proposal represents some financial risk in the second year of the biennium, it does provide additional resources to pressure points in our school district. The revised contingency level is now at 4.1%, lowered from what was presented on May 7, to accommodate additional allocation of staff in support of student achievement. I am pleased to be able to make these amendments as they will positively impact outcomes for our students.

Respectfully,



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 December 2019, more than 59 percent of Salem-Keizer's students were considered living in poverty based on the number of students receiving the federal Free and Reduced Meal Program. SKPS students speak 81 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. Student engagement is important to our district. At the high school level, over 25 percent of our student participate in athletics, and 27 percent of our students participate in the performing arts. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

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

More than 7,200 SKPS students are enrolled in career and technical education (CTE) programs. SKPS has CTE programs across all of our six comprehensive high schools and Roberts Alternative High School. We have 38 state-approved CTE programs and nine start-up programs. Seven of our programs offer industry certification. Nearly 88 percent of SKPS students who participate in at least one CTE course graduate with a traditional diploma. For "CTE concentrators," that number grows to 94 percent. The district operates CTEC as a public-private partnership that serves juniors and seniors from all six comprehensive high schools and Roberts Alternative High School. Currently, manufacturing welding and engineering, residential construction, cosmetology, 3D design, drones and robotics, auto body repair and painting programs, law enforcement, and business development and leadership are offered at CTEC. In the 2019-20 school year, SKPS is adding agri-science and culinary arts and management to CTEC. For additional information, see <https://salkeiz.k12.or.us/cte/>.

SKPS currently provides preschool programs through Head Start, migrant programs, federal Title programs, state funded Preschool Promise and tuition-based programs. East Salem Community Center is the home to many of our preschool programs, but we also have preschool classrooms across the district. In 2018-19, SKPS provided programs to more than 960 students under the age of five, including infants in our teen parent program.

The class of 2018 earned nearly \$24 million in scholarships, and more than 500 students had a cumulative grade-point average of 4.0 for the year. The graduation rate grew by three percentage points, and the dropout rate fell from 3.54 percent to 3.30 percent.

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

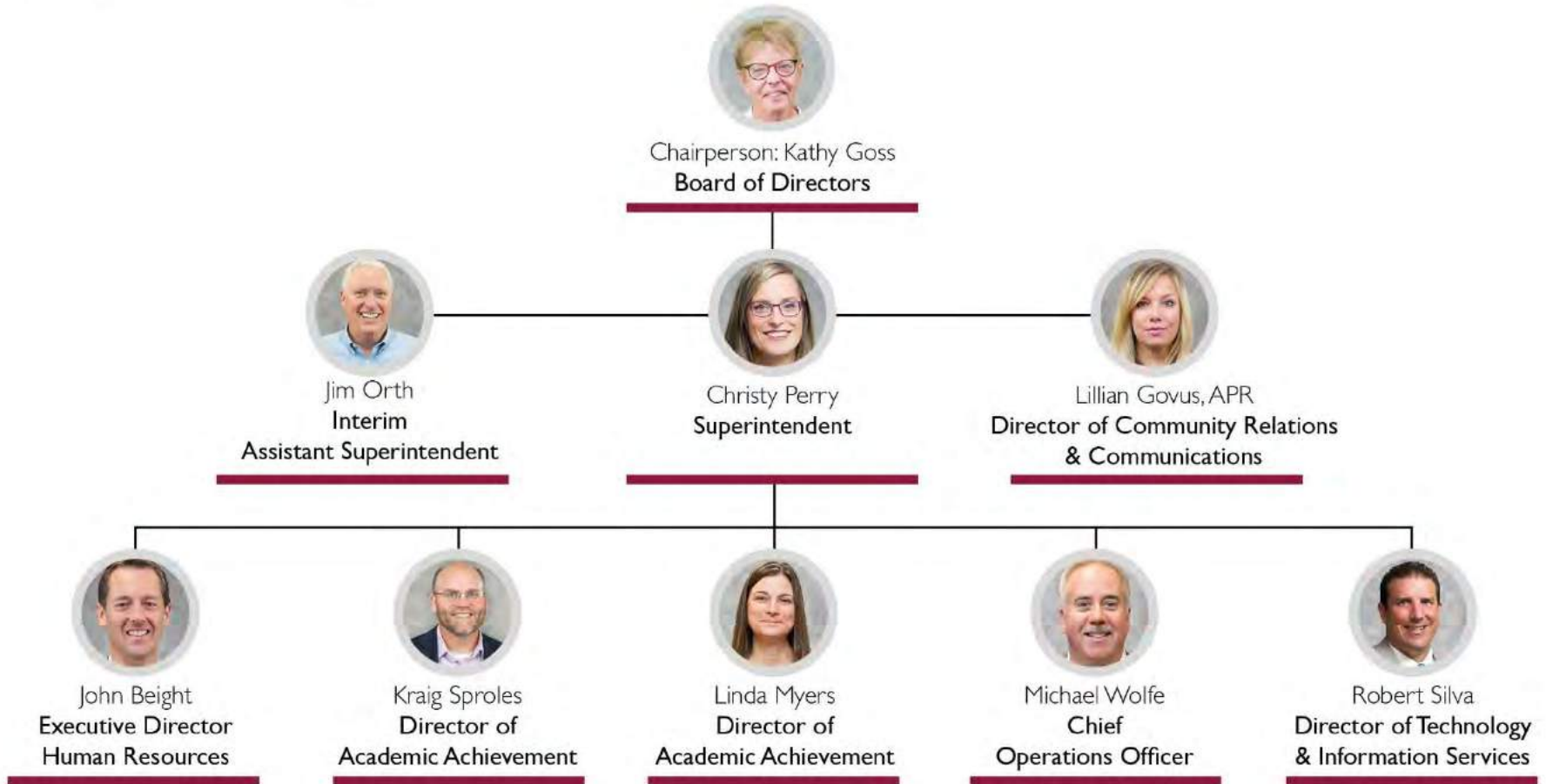
Located just south of the Portland metropolitan area in the center of the Willamette Valley, SKPS serves the state capital, Salem, and the City of Keizer, which are the second and 15th largest cities respectively. Marion County is Oregon's largest producer of agriculture, and Polk County has the second 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. Major employers in the area in addition to SKPS include the State of Oregon, Salem Hospital, Marion and Polk counties, Chemeketa Community College, City of Salem, and Norpac Foods.



Organizational Chart

Salem-Keizer Public Schools | Oregon District 24J

2019-20



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

Key Performance Indicators

These are the performance indicators that demonstrate what we value in the district. We are committed to monitoring these in order to ensure our systems support all students to be prepared for a successful life. Each indicator is a checkpoint for student success culminating in high school graduation or completion. Included is the 2017-18 summary of key performance indicators that show how our students performed during that school year. This document will be used regularly in conjunction with disaggregated subgroup data to guide district decision making.

Strong Attendance	Early Literacy English	Early Literacy Spanish	Benchmark Reading & Math	Language Acquisition	Freshman Success	High School Completion
<p>Research has established clear connections between chronic absenteeism and a lack of academic achievement.</p> <p>Regular attendance is defined as attending school at least 90 percent of total days enrolled.</p>	<p>Preschool programs provide much-needed support for children ages 3 and 4 who may not otherwise have access to school learning experiences and activities.</p> <p>Early literacy in kindergarten through second grade provides foundational skills to develop proficient readers by the end of third grade.</p>	<p>Speaking a language other than English is an asset for students entering our schools.</p> <p>Students in our Literacy Squared or Dual Language classrooms participate in reading instruction and assessments of foundational reading skills in Spanish.</p>	<p>Elementary Reading Students who aren't reading proficiently by the end of third grade are four times more likely to leave school without a diploma.</p> <p>Middle School Math Only 13 percent of students who fail a math course in middle school will go on to earn a high school diploma.</p>	<p>English Learners are on track to language proficiency if they score at or above the determined proficiency level on the ELPA assessment based upon the number of years the student has been enrolled in an EL program.</p>	<p>Ninth grade on-track status is the best predictor of high school graduation.</p> <p>"On-track" is defined as six out of eight annual credits with no more than one F in a core course. Ninth grade students on-track are four times more likely to graduate.</p>	<p>High school graduates are more likely to be employed, make higher taxable income and aid in job generation.</p> <p>Successful completion in high school may result in a traditional diploma, modified diploma or GED. Completers are calculated in four-year and five-year cohorts.</p>
<p>Kindergarten Regular Attenders</p> <p>73.7% 72.1%</p>	<p>Incoming Kindergarten Letter Sounds September Average</p> <p>SKPS 4.9 SOUNDS STATE 8.2 SOUNDS</p>	<p>Kindergarten Spring EasyCBM Spanish syllable segmentation</p> <p>47.6% PROFICIENT</p>	<p>Third Grade SBAC English Language Arts</p> <p>35% 34%</p>	<p>Students Receiving EL Services Exiting by the end of seventh grade</p> <p>66.9%</p>	<p>Core Classes 87 percent of high school freshmen earned 6 credits</p> <p>87.2% of Freshmen</p>	<p>73.3% 76.5% 4-Year Cohort Graduation Rate</p>
<p>Elementary School Regular Attenders</p> <p>78.7% 78.8%</p>	<p>EasyCBM Overall Reading Measures*</p> <p>Kindergarten 34.5% Proficient</p>	<p>First Grade Spring EasyCBM Spanish word reading fluency</p> <p>48.1% PROFICIENT</p>	<p>Fifth Grade SBAC English Language Arts</p> <p>46% 45%</p>	<p>52.9% 53.6% Elementary School Students on track to English proficiency</p>	<p>Attendance Nearly 69 percent of high school freshmen maintained an attendance rate of 90% or higher.</p> <p>68.6% of Freshmen</p>	<p>81.5% 82.1% 5-Year Completer Achievement Rate</p>
<p>Middle School Regular Attenders</p> <p>75.9% 74.9%</p>	<p>First Grade 35.3% Proficient</p>	<p>Second Grade Spring EasyCBM Spanish sentence reading fluency</p> <p>62.9% PROFICIENT</p>	<p>Eighth Grade SBAC Mathematics</p> <p>45% 39%</p>	<p>30.1% 31.5% Middle School Students on track to English proficiency</p>	<p>Program & Clubs 47.3 percent of high school freshmen were engaged in co-curricular/extracurricular programs or clubs.</p> <p>47.3% of Freshmen</p>	<p>93.3% 93.8% CTE Concentrator Graduation Rate</p>
<p>High School Regular Attenders</p> <p>57.7% 59.4%</p>	<p>Second Grade 26.8% Proficient</p>			<p>22.2% 23.6% High School Students on track to English proficiency</p>	<p>3.5% 3.3% Drop-out Rate</p>	<p>133 GEDs Awarded 211 Students Received State Seal of Biliteracy</p>

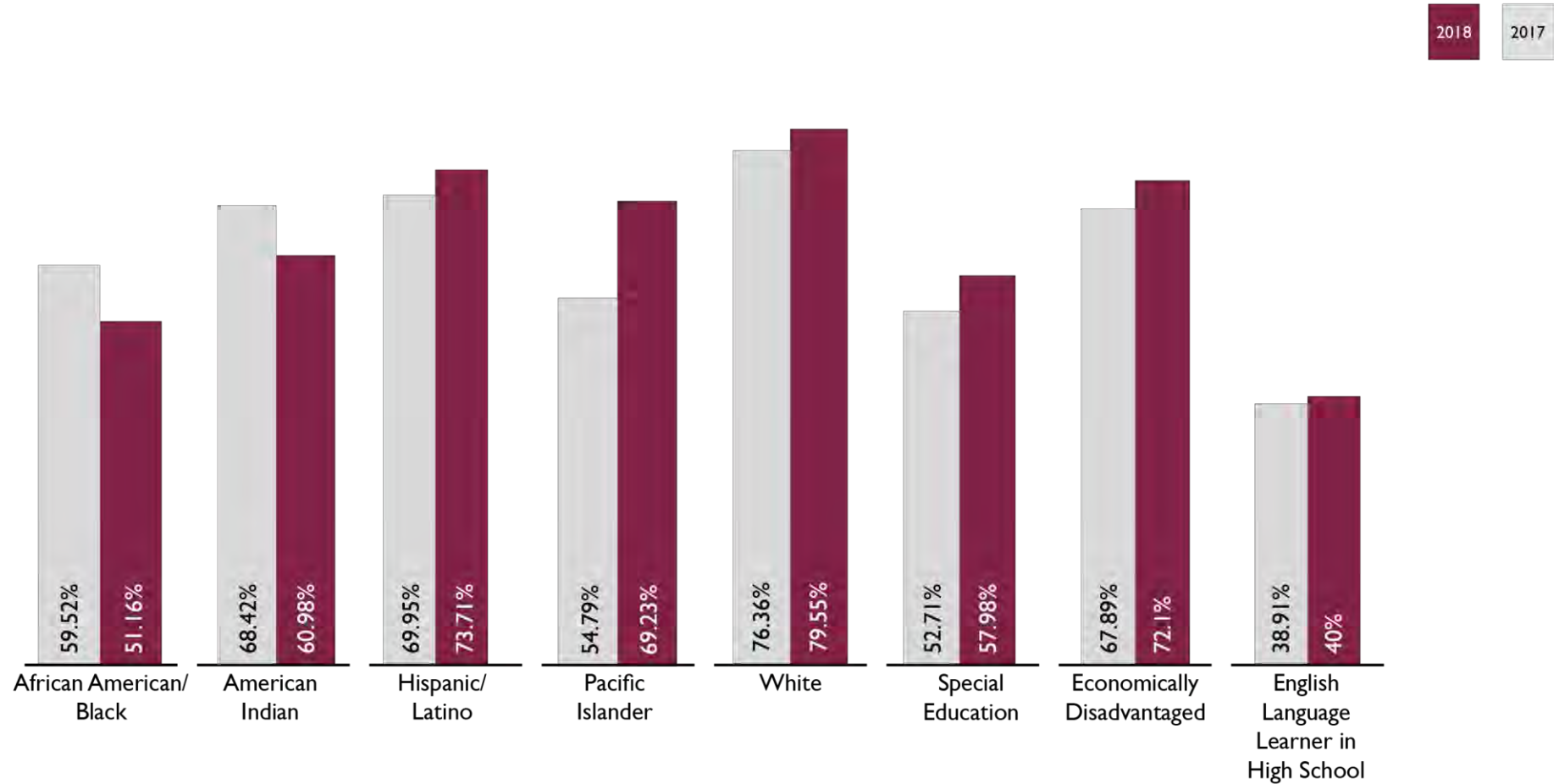
*2017-18 was the first year EasyCBM data was collected districtwide.

= Key indicator or outcome = 2016-17 Data = 2017-18 Data

Graduation Outcomes

In the 2018-19 school year, leadership reviewed the achievement and growth rates for our students, identifying gaps in equitable outcomes across the system. These gaps include graduation rates for our African American/Black students, Native Hawaiian/Pacific Islander students, and American Indian/Alaska Native students as well as students with disabilities and students enrolled in English Learner programming in grades 9-12.

Graduation Rates by Student Group



Strategic Plan

The strategic plan is newly designed in a multi-year format to provide focus and clarity on the long-term priorities of the district. This plan will be used throughout the year to guide decision making and monitor the growth of our students. The plan is divided into four goals: inclusive culture and community, effective systems and operations, collaborative leadership, and equitable educational outcomes. These four goals will drive leadership initiatives, professional development opportunities, staffing and resourcing decisions.



2019-20 Salem-Keizer Public Schools Strategic Plan

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



Inclusive Culture and Community

We will build inclusive environments that empower students and staff to thrive with an intentional focus on those of us currently and historically underserved.



Effective Systems and Operations

We will align district operations to support equitable student outcomes.



Collaborative Leadership

We will create leadership opportunities across our educational community and build the capacity necessary to achieve equitable student outcomes.

EQUITABLE EDUCATIONAL OUTCOMES

We will ensure that all students master grade-level academic standards and attain the behavioral and social-emotional skills needed to thrive.



Student Enrollment and Average Daily Membership

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

Projecting student enrollment and ADM is a fundamental activity for budgeting and allocating staff on an annual basis. In planning for the 2018 general obligation bond and the boundary changes, the district engaged Portland State University's Population Research Center and a private firm, FLO Analytics, to analyze and forecast student enrollment over the next 20 years. This forecasting will continue to assist the district in monitoring enrollment growth for the budget and staffing process in future years.

All forecasting models, including the district's, predict a growing student population over the long term. However, the district has experienced a slight decline over the 2018-19 school year and has modified the projections to match the most current student enrollment. In the past two years, the district has experienced a decline in elementary enrollment, an increase in middle school enrollment, and a slight decline in high school enrollment. For the purposes of revenue projections, 2019-20 ADM is projected to be flat. The following table provides actual and projected ADM, ADMw, and Extended ADMw for SKPS:

Year Ended	ADM	ADMw	Extended ADMw
2016	40,799	52,557	52,557
2017	41,178	53,054	53,054
2018	41,286	52,580	53,054
2019	41,326*	52,479*	52,580*
2020	41,326*	52,472*	52,472*

* Projected

Staffing

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

Projected Educator (FTE) to Student Ratios

Level		Title Schools	Non-Title Schools
Elementary	Grades K-3	1.00 FTE : 25 students	1.00 FTE : 27 students
	Grades 4-5	1.00 FTE : 27 students	1.00 FTE : 29 students
Middle		1.00 FTE : 28.25 students	1.00 FTE : 28.40 students
High		1.00 FTE : 26.75 students	1.00 FTE : 27.25 students

Actual class sizes are based on a variety of factors in a school such as literacy squared and dual language programs, split classrooms, elective offerings, building classroom capacity limitations, and master schedules at middle and high schools. As we have implemented a district wide boundary adjustment, we will need to keep a close eye on actual enrollment in schools in order to mitigate any unexpected class size issues. This is a typical process in our staffing allocation because the number of students who arrive in September at school may vary from projections.

Budget Policies, Procedures, and Regulations

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Calendar

December	Start budget projection
	Preliminary budget meetings with managers/program leaders to review and discuss budget reports and FTE
January	Budget meetings with managers/program leaders to review and discuss budget reports and FTE
February	Budget meetings with managers/program leaders to review and discuss budget reports and FTE
	Budget Committee meets for orientation and budget training
March	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 budget training
April	Print notice of Budget Committee meeting and post on website
	Initial budget draft is compiled and distributed to Executive team for review
	Make final changes to budget document
	Prepare the proposed budget for Budget Committee review
	Budget Committee meets for elections
	Superintendent presents budget message to Budget Committee

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

Budget Assumptions

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

- State School Fund revenue of \$9.0 billion*
- Average Daily Membership Weighted (ADMw) of 52,472 students used in State School Fund revenue calculation*
- Property tax revenue is expected to increase 3.75 percent over current year collections
- General Fund beginning fund balance of \$50 million*
- Salary and medical insurance based on collective bargaining agreements and estimates
- Exact PERS rates were used for filled positions, Tier I rates were used for vacancies
 - Tier 1/2 20.96 percent Pickup 6.00 percent
 - OPSRP 15.51 percent Debt 9.02 percent
- Workers' Compensation rates are the same as prior year
 - Non-Labor 1.20 percent
 - Driver 12.45 percent
 - Labor 15.06 percent
- Materials and Services increased 2.00 percent for inflation
- Cost allocations based on annual average enrollment of 41,751 students

In creating the 2017-18 budget, SKPS implemented the budget and position control features of the district's Enterprise Resource Planning (ERP) system. We anticipate that it will take three to five years to establish reliable run rates for expenditures.

*Revised May 20, 2019

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 Average Daily Membership Weighted (ADMw). The total ADMw is multiplied by a statewide target grant of \$4,500. In addition to a state-derived funding ratio, a factor of \$25 per year per student is added to (or subtracted from) this calculation to arrive at the State General Purpose Grant. The factor is determined by a district’s average teacher experience.

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

The **High Cost Disabilities Grant** is 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.

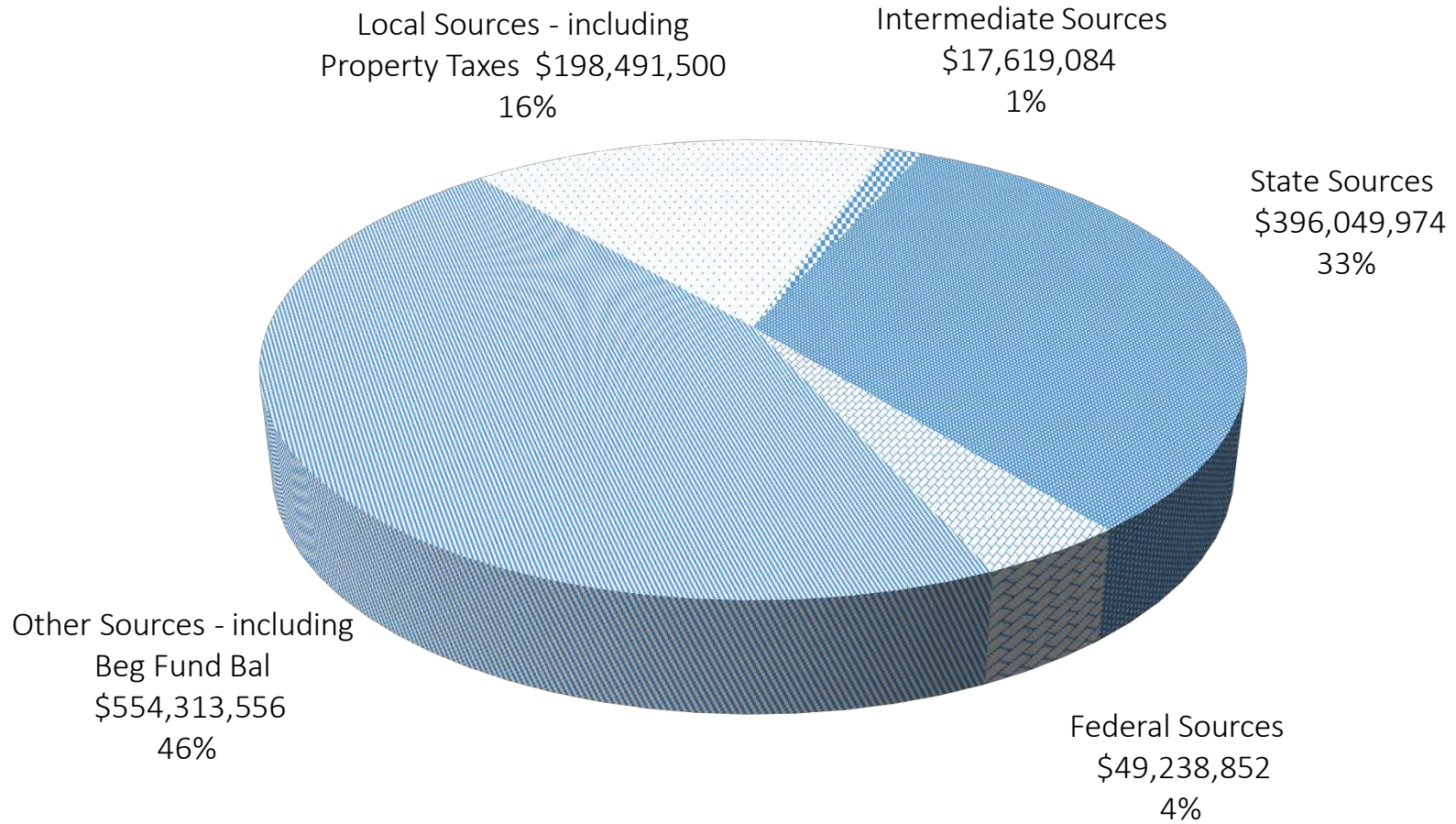
The **Facility Grant** is distributed on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on eight percent of the total construction costs of a new school building excluding land but including the addition of new structures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

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

Property taxes in the district are budgeted for 2019-20 at 3.75 percent over estimated receipts for 2018-19. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

Budgeted Revenue – All Funds

\$ 1,215,712,966



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 Bond Capital Projects Fund is restricted for use on capital projects funded by 2008 voter-approved bond issues. This fund was closed by board resolution on June 11, 2019.
- **Special Capital Projects Fund 418:** The Special Capital Projects Fund was created in 2014-15 to account for specific multi-year facilities projects. Funding for these projects will be from capital asset sales or other approved funding sources.
- **Preventative and Deferred Maintenance Fund 419:** This fund accounts for resources set aside by SKPS for preventative and deferred maintenance.
- **2018 Bond Capital Projects Fund 421:** The 2018 Bond Capital Projects Fund is restricted for use on capital projects funded by 2018 voter-approved bond issues.

Enterprise Fund (Proprietary Fund)

- **External Customers Fund 550:** 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.

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 Expenditures

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

In the budget, SKPS is required by state law to show revenues by the following sources (some examples are given for each):	
1 000	Local Sources - Property taxes, tuition, investment earnings, extracurricular activities
2000	Intermediate Sources - County School Fund, Education Service District, in lieu of taxes
3000	State Sources - State School Fund (SSF), Common School Fund, other Unrestricted Grants in Aid
4000	Federal Sources - Unrestricted federal revenue direct from the federal government or through the state
5000	Other Sources - Long-term debt financing sources, interfund transfers, beginning fund balance

In the budget, SKPS is required by state law to show expenditures by the following functions within which are sub functions:	
1 000	Instruction - as related to instruction: K-12, special education, talented and gifted, federal Title programs, alternative programs
2000	Support Services - as related to support of instruction: Support services students, instructional staff, administration
3000	Enterprise and Community Services - Food services, community recreation services
4000	Facilities Acquisition and Construction - Service area direction, site acquisition, building acquisition, other construction services
5000	Other Uses - Debt service, fund transfers
6000	Contingency - Operating contingency
7000	Unappropriated Ending Fund Balance - reserve, unreserved fund balance

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

Classification of Objects

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

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

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

Fund Summaries

All District Budgeted Funds

Fund Summary

FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 151,455,173	\$ 174,096,834	\$ 195,814,017	\$ 198,491,500
2000 Intermediate Sources	16,667,069	17,848,657	16,304,318	17,619,084
3000 State Sources	325,324,703	355,348,205	357,942,479	396,049,974
4000 Federal Sources	40,131,271	44,661,015	45,724,625	49,238,852
5000 Other Sources	127,489,505	115,144,237	536,011,703	554,313,556
TOTAL RESOURCES	\$ 661,067,721	\$ 707,098,948	\$ 1,151,797,142	\$ 1,215,712,966
REQUIREMENTS				
1000 Instruction	\$ 295,674,137	\$ 315,291,109	\$ 345,065,147	\$ 369,949,548
2000 Support Services	174,143,520	181,013,714	217,175,603	238,909,999
3000 Enterprise and Community Services	18,369,697	19,078,629	23,098,316	27,380,449
4000 Facilities Acquisition and Construction	10,728,858	24,298,743	86,791,485	441,926,315
5000 Other Uses	55,726,886	59,327,410	95,536,610	90,535,556
6000 Contingency	-	-	19,807,451	20,202,436
7000 Unappropriated Ending Fund Balance	106,424,623	108,089,343	364,322,530	26,808,663
TOTAL REQUIREMENTS	\$ 661,067,721	\$ 707,098,948	\$ 1,151,797,142	\$ 1,215,712,966
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 258,047,087	\$ 268,025,355	\$ 284,013,654	\$ 297,211,787
200 Associated Payroll Costs	143,577,042	162,481,746	180,868,628	201,278,663
300 Purchased Services	49,273,692	48,951,705	60,443,461	61,943,946
400 Supplies and Materials	27,495,064	25,551,073	40,975,894	50,169,327
500 Capital Outlay	14,135,905	27,897,048	88,029,523	446,952,229
600 Other Objects	55,594,308	57,393,372	100,325,999	108,120,911
700 Transfers	6,520,000	8,709,306	13,010,002	3,025,004
800 Other Uses of Funds	106,424,623	108,089,343	384,129,981	47,011,099
TOTAL REQUIREMENTS	\$ 661,067,721	\$ 707,098,948	\$ 1,151,797,142	\$ 1,215,712,966

General Fund – 101

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 80,877,027	\$ 84,364,368	\$ 86,300,659	\$ 89,880,000
2000 Intermediate Sources	15,419,728	16,254,503	14,908,734	16,180,000
3000 State Sources	316,773,623	345,150,483	340,026,479	364,276,974
4000 Federal Sources	32,024	392	35,000	35,000
5000 Other Sources	49,448,942	44,553,055	50,600,002	50,100,003
TOTAL RESOURCES	\$ 462,551,344	\$ 490,322,801	\$ 491,870,874	\$ 520,471,977
REQUIREMENTS				
1000 Instruction	\$ 268,898,212	\$ 280,021,460	\$ 299,686,567	\$ 322,832,135
2000 Support Services	141,562,221	151,943,769	164,367,561	174,185,811
3000 Enterprise and Community Services	-	-	-	1,000,000
4000 Facilities Acquisition and Construction	377,192	204,248	225,568	230,079
5000 Other Uses	7,161,020	6,675,291	7,783,727	2,021,516
6000 Contingency	-	-	19,807,451	20,202,436
7000 Unappropriated Ending Fund Balance	44,552,699	51,478,033	-	-
TOTAL REQUIREMENTS	\$ 462,551,344	\$ 490,322,801	\$ 491,870,874	\$ 520,471,977
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 237,204,005	\$ 243,114,759	\$ 257,203,490	\$ 269,961,825
200 Associated Payroll Costs	132,648,236	148,174,305	163,991,601	183,356,947
300 Purchased Services	26,045,723	25,106,730	27,946,170	29,495,066
400 Supplies and Materials	13,636,990	14,217,741	12,941,171	14,818,137
500 Capital Outlay	951,580	1,111,070	1,766,502	169,832
600 Other Objects	992,111	1,066,180	994,489	897,733
700 Transfers	6,520,000	6,053,983	7,220,000	1,570,001
800 Other Uses of Funds	44,552,699	51,478,033	19,807,451	20,202,436
TOTAL REQUIREMENTS	\$ 462,551,344	\$ 490,322,801	\$ 491,870,874	\$ 520,471,977

Refer to General Fund on page 53 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 9,625,655	\$ 9,270,693	\$ 8,406,000	\$ 8,304,300
5000 Other Sources	5,756,245	6,172,539	6,000,000	6,300,000
TOTAL RESOURCES	\$ 15,381,900	\$ 15,443,232	\$ 14,406,000	\$ 14,604,300
REQUIREMENTS				
1000 Instruction	\$ 6,138,683	\$ 7,133,168	\$ 10,670,310	\$ 11,451,242
2000 Support Services	3,066,678	1,878,126	3,589,690	3,070,784
3000 Enterprise and Community Services	4,000	12,790	146,000	82,274
5000 Other Uses	-	167,144	-	-
7000 Unappropriated Ending Fund Balance	6,172,539	6,252,004	-	-
TOTAL REQUIREMENTS	\$ 15,381,900	\$ 15,443,232	\$ 14,406,000	\$ 14,604,300
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,070,717	\$ 1,593,622	\$ 1,709,305	\$ 1,695,263
200 Associated Payroll Costs	415,963	752,904	741,758	811,808
300 Purchased Services	1,672,629	1,938,673	1,992,233	1,845,958
400 Supplies and Materials	4,546,323	3,152,619	9,298,103	9,573,377
500 Capital Outlay	1,004,312	1,196,798	279,246	284,830
600 Other Objects	499,417	389,468	385,355	393,064
700 Transfers	-	167,144	-	-
800 Other Uses of Funds	6,172,539	6,252,004	-	-
TOTAL REQUIREMENTS	\$ 15,381,900	\$ 15,443,232	\$ 14,406,000	\$ 14,604,300

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

Food Services Fund – 220

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 1,491,208	\$ 1,904,226	\$ 3,429,750	\$ 2,690,000
3000 State Sources	460,754	400,440	377,500	393,000
4000 Federal Sources	15,672,088	15,720,166	15,600,000	15,700,000
5000 Other Sources	1,740,501	1,732,257	1,600,000	2,300,000
TOTAL RESOURCES	\$ 19,364,551	\$ 19,757,089	\$ 21,007,250	\$ 21,083,000
REQUIREMENTS				
2000 Support Services	\$ 361,682	\$ 318,913	\$ 530,243	\$ 552,149
3000 Enterprise and Community Services	17,270,612	17,336,050	20,477,007	20,530,851
7000 Unappropriated Ending Fund Balance	1,732,257	2,102,126	-	-
TOTAL REQUIREMENTS	\$ 19,364,551	\$ 19,757,089	\$ 21,007,250	\$ 21,083,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 138,972	\$ 90,262	\$ 162,065	\$ 174,106
200 Associated Payroll Costs	86,224	57,750	121,883	130,529
300 Purchased Services	13,875,397	14,694,824	15,601,136	15,913,158
400 Supplies and Materials	1,815,616	1,387,682	3,525,605	3,025,379
500 Capital Outlay	1,089,791	834,257	957,708	1,200,000
600 Other Objects	626,294	590,188	638,853	639,828
800 Other Uses of Funds	1,732,257	2,102,126	-	-
TOTAL REQUIREMENTS	\$ 19,364,551	\$ 19,757,089	\$ 21,007,250	\$ 21,083,000

Refer to Food Services Fund on page I 32 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 36,792	\$ 163,147	\$ 115,000	\$ 90,000
3000 State Sources	1,445,841	1,315,583	1,700,000	800,000
5000 Other Sources	7,821,886	4,372,335	8,132,000	4,673,300
TOTAL RESOURCES	\$ 9,304,519	\$ 5,851,065	\$ 9,947,000	\$ 5,563,300
REQUIREMENTS				
1000 Instruction	\$ 292,165	\$ 560,879	\$ 4,929,360	\$ 1,690,600
2000 Support Services	3,771,751	1,698,177	2,493,119	1,559,699
5000 Other Uses	1,365,362	1,234,421	2,524,521	2,313,001
7000 Unappropriated Ending Fund Balance	3,875,241	2,357,588	-	-
TOTAL REQUIREMENTS	\$ 9,304,519	\$ 5,851,065	\$ 9,947,000	\$ 5,563,300
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 33,627	\$ 97,205	\$ 480,640	\$ 351,000
400 Supplies and Materials	2,619,669	1,568,139	5,531,360	2,315,600
500 Capital Outlay	1,410,620	593,712	1,410,479	583,699
600 Other Objects	1,365,362	1,234,421	2,524,520	2,313,000
700 Transfers	-	-	1	1
800 Other Uses of Funds	3,875,241	2,357,588	-	-
TOTAL REQUIREMENTS	\$ 9,304,519	\$ 5,851,065	\$ 9,947,000	\$ 5,563,300

Refer to Asset Replacement Fund on page 135 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 679,022	\$ 679,480	\$ 725,000	\$ 780,000
5000 Other Sources	1,258,698	1,937,720	465,000	575,000
TOTAL RESOURCES	\$ 1,937,720	\$ 2,617,200	\$ 1,190,000	\$ 1,355,000
REQUIREMENTS				
5000 Other Uses	\$ -	\$ 2,488,179	\$ 1,190,000	\$ 1,355,000
7000 Unappropriated Ending Fund Balance	1,937,720	129,021	-	-
TOTAL REQUIREMENTS	\$ 1,937,720	\$ 2,617,200	\$ 1,190,000	\$ 1,355,000
OBJECT CATEGORY REQUIREMENTS				
700 Transfers	\$ -	\$ 2,488,179	\$ 1,190,000	\$ 1,355,000
800 Other Uses of Funds	1,937,720	129,021	-	-
TOTAL REQUIREMENTS	\$ 1,937,720	\$ 2,617,200	\$ 1,190,000	\$ 1,355,000

Refer to Energy Efficiency Fund on page I 41 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
2000 Intermediate Sources	\$ 1,247,341	\$ 1,594,154	\$ 1,395,584	\$ 1,439,084
3000 State Sources	6,358,683	8,469,179	15,838,500	30,580,000
4000 Federal Sources	24,427,159	28,940,457	30,089,625	33,503,852
TOTAL RESOURCES	\$ 32,033,183	\$ 39,003,790	\$ 47,323,709	\$ 65,522,936
REQUIREMENTS				
1000 Instruction	\$ 16,707,685	\$ 23,847,029	\$ 24,827,910	\$ 28,760,571
2000 Support Services	14,607,397	14,077,409	18,245,491	22,312,057
3000 Enterprise and Community Services	627,867	772,037	2,250,308	5,550,308
4000 Facilities Acquisition and Construction	90,234	307,315	2,000,000	8,900,000
TOTAL REQUIREMENTS	\$ 32,033,183	\$ 39,003,790	\$ 47,323,709	\$ 65,522,936
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 16,386,050	\$ 19,817,014	\$ 20,306,249	\$ 20,446,990
200 Associated Payroll Costs	8,583,227	11,520,245	13,082,210	13,714,709
300 Purchased Services	2,928,353	3,168,414	3,628,188	3,530,872
400 Supplies and Materials	2,336,367	2,203,402	5,989,097	16,644,710
500 Capital Outlay	205,166	683,727	2,615,111	8,985,213
600 Other Objects	1,594,020	1,610,988	1,702,854	2,200,442
TOTAL REQUIREMENTS	\$ 32,033,183	\$ 39,003,790	\$ 47,323,709	\$ 65,522,936

Refer to Grants Fund on page 142 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 21,883,244	\$ 23,115,889	\$ 23,601,589	\$ 25,300,000
5000 Other Sources	21,265,512	22,075,516	23,000,000	24,000,001
TOTAL RESOURCES	\$ 43,148,756	\$ 45,191,405	\$ 46,601,589	\$ 49,300,001
REQUIREMENTS				
5000 Other Uses	\$ 21,073,240	\$ 22,066,002	\$ 23,006,142	\$ 23,991,338
7000 Unappropriated Ending Fund Balance	22,075,516	23,125,403	23,595,447	25,308,663
TOTAL REQUIREMENTS	\$ 43,148,756	\$ 45,191,405	\$ 46,601,589	\$ 49,300,001
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 21,073,240	\$ 22,066,002	\$ 23,006,142	\$ 23,991,337
700 Transfers	-	-	-	1
800 Other Uses of Funds	22,075,516	23,125,403	23,595,447	25,308,663
TOTAL REQUIREMENTS	\$ 43,148,756	\$ 45,191,405	\$ 46,601,589	\$ 49,300,001

Refer to PERS Pension Debt Service Fund on page 180 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 22,879,806	\$ 27,219,819	\$ 51,642,219	\$ 50,344,700
5000 Other Sources	3,573,241	325,783	590,000	11,910,000
TOTAL RESOURCES	\$ 26,453,047	\$ 27,545,602	\$ 52,232,219	\$ 62,254,700
REQUIREMENTS				
5000 Other Uses	\$ 26,127,264	\$ 26,696,373	\$ 52,232,219	\$ 60,754,700
7000 Unappropriated Ending Fund Balance	325,783	849,229	-	1,500,000
TOTAL REQUIREMENTS	\$ 26,453,047	\$ 27,545,602	\$ 52,232,219	\$ 62,254,700
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 26,127,264	\$ 26,696,373	\$ 52,232,219	\$ 60,754,700
800 Other Uses of Funds	325,783	849,229	-	1,500,000
TOTAL REQUIREMENTS	\$ 26,453,047	\$ 27,545,602	\$ 52,232,219	\$ 62,254,700

Refer to GO Debt Service Fund on page 184 for further detail.

Bond Capital Projects Fund – 417

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 72,000	\$ 134,044	\$ -	\$ -
5000 Other Sources	10,936,862	6,038,143	2,500,000	-
TOTAL RESOURCES	\$ 11,008,862	\$ 6,172,187	\$ 2,500,000	\$ -
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 4,970,719	\$ 4,994,267	\$ 2,500,000	\$ -
7000 Unappropriated Ending Fund Balance	6,038,143	1,177,920	-	-
TOTAL REQUIREMENTS	\$ 11,008,862	\$ 6,172,187	\$ 2,500,000	\$ -
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 127,594	\$ 52,699	\$ 100,208	\$ -
200 Associated Payroll Costs	57,070	20,927	59,644	-
300 Purchased Services	699,008	223,356	158,250	-
400 Supplies and Materials	40,379	-	-	-
500 Capital Outlay	4,046,168	4,697,285	2,181,898	-
600 Other Objects	500	-	-	-
800 Other Uses of Funds	6,038,143	1,177,920	-	-
TOTAL REQUIREMENTS	\$ 11,008,862	\$ 6,172,187	\$ 2,500,000	\$ -

Refer to Bond Capital Projects Fund on page I 88 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 10,801	\$ 12,040,259	\$ -	\$ -
3000 State Sources	285,802	-	-	-
5000 Other Sources	5,456,695	5,700,936	3,490,000	2,860,000
TOTAL RESOURCES	\$ 5,753,298	\$ 17,741,195	\$ 3,490,000	\$ 2,860,000
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 4,840,541	\$ 15,234,863	\$ 3,490,000	\$ 2,860,000
7000 Unappropriated Ending Fund Balance	912,757	2,506,332	-	-
TOTAL REQUIREMENTS	\$ 5,753,298	\$ 17,741,195	\$ 3,490,000	\$ 2,860,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 23,454	\$ -	\$ 80,000	\$ 10,000
400 Supplies and Materials	212,402	21,407	35,000	35,000
500 Capital Outlay	4,604,685	15,213,456	3,375,000	2,815,000
800 Other Uses of Funds	912,757	2,506,332	-	-
TOTAL REQUIREMENTS	\$ 5,753,298	\$ 17,741,195	\$ 3,490,000	\$ 2,860,000

Refer to Special Capital Projects Fund on page 191 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ -	\$ 72,008	\$ -	\$ -
5000 Other Sources	2,632,987	3,432,815	4,003,000	3,081,236
TOTAL RESOURCES	\$ 2,632,987	\$ 3,504,823	\$ 4,003,000	\$ 3,081,236
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 450,172	\$ 1,374,067	\$ 4,003,000	\$ 3,081,236
7000 Unappropriated Ending Fund Balance	2,182,815	2,130,756	-	-
TOTAL REQUIREMENTS	\$ 2,632,987	\$ 3,504,823	\$ 4,003,000	\$ 3,081,236
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 394	\$ -	\$ -	\$ -
500 Capital Outlay	449,778	1,374,067	4,003,000	3,081,236
800 Other Uses of Funds	2,182,815	2,130,756	-	-
TOTAL REQUIREMENTS	\$ 2,632,987	\$ 3,504,823	\$ 4,003,000	\$ 3,081,236

Refer to Preventative and Deferred Maintenance Fund on page 194 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ -	\$ -	\$ 4,200,000	\$ 4,000,000
5000 Other Sources	-	2,183,983	420,000,000	431,355,000
TOTAL RESOURCES	\$ -	\$ 2,183,983	\$ 424,200,000	\$ 435,355,000
REQUIREMENTS				
2000 Support Services	\$ -	\$ -	\$ 200,000	\$ 8,500,000
4000 Facilities Acquisition and Construction	-	2,183,983	74,572,917	426,855,000
5000 Other Uses	-	-	8,700,000	-
7000 Unappropriated Ending Fund Balance	-	-	340,727,083	-
TOTAL REQUIREMENTS	\$ -	\$ 2,183,983	\$ 424,200,000	\$ 435,355,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ -	\$ 75,826	\$ 1,276,585	\$ 1,316,111
200 Associated Payroll Costs	-	26,259	809,332	843,016
300 Purchased Services	-	198,282	2,687,000	4,800,000
500 Capital Outlay	-	1,883,616	70,000,000	428,395,873
600 Other Objects	-	-	4,200,000	-
700 Transfers	-	-	4,500,000	-
800 Other Uses of Funds	-	-	340,727,083	-
TOTAL REQUIREMENTS	\$ -	\$ 2,183,983	\$ 424,200,000	\$ 435,355,000

Refer to 2018 Bond Capital Projects Fund on page 195 for further detail.

External Customers Fund – 550

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 620,112	\$ 548,177	\$ -	\$ -
5000 Other Sources	325,428	516,840	100,000	100,000
TOTAL RESOURCES	\$ 945,540	\$ 1,065,017	\$ 100,000	\$ 100,000
REQUIREMENTS				
3000 Enterprise and Community Services	\$ 428,701	\$ 926,699	\$ -	\$ -
5000 Other Uses	-	-	100,000	100,000
7000 Unappropriated Ending Fund Balance	516,839	138,318	-	-
TOTAL REQUIREMENTS	\$ 945,540	\$ 1,065,017	\$ 100,000	\$ 100,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 160,243	\$ 169,077	\$ -	\$ -
200 Associated Payroll Costs	84,662	89,151	-	-
300 Purchased Services	114,021	106,922	-	-
400 Supplies and Materials	64,564	417,721	-	-
500 Capital Outlay	-	133,956	-	-
600 Other Objects	5,211	9,872	-	-
700 Transfers	-	-	100,000	100,000
800 Other Uses of Funds	516,839	138,318	-	-
TOTAL REQUIREMENTS	\$ 945,540	\$ 1,065,017	\$ 100,000	\$ 100,000

Refer to External Customers Fund on page 199 for further detail.

Charter Schools Services Fund – 604

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 3,658,017	\$ 3,937,752	\$ 4,306,000	\$ 4,515,000
3000 State Sources	-	12,520	-	-
5000 Other Sources	440,739	461,364	645,000	700,000
TOTAL RESOURCES	\$ 4,098,756	\$ 4,411,636	\$ 4,951,000	\$ 5,215,000
REQUIREMENTS				
1000 Instruction	\$ 3,637,392	\$ 3,728,573	\$ 4,951,000	\$ 5,215,000
7000 Unappropriated Ending Fund Balance	461,364	683,063	-	-
TOTAL REQUIREMENTS	\$ 4,098,756	\$ 4,411,636	\$ 4,951,000	\$ 5,215,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 1,615,433	\$ 1,624,521	\$ 1,637,601	\$ 1,668,706
200 Associated Payroll Costs	821,448	881,334	990,175	1,068,036
300 Purchased Services	1,110,767	1,107,670	1,284,000	1,431,000
400 Supplies and Materials	73,125	102,435	1,039,224	1,047,258
600 Other Objects	16,619	12,613	-	-
800 Other Uses of Funds	461,364	683,063	-	-
TOTAL REQUIREMENTS	\$ 4,098,756	\$ 4,411,636	\$ 4,951,000	\$ 5,215,000

Refer to Charter Schools Services Fund on page 204 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 4,635,638	\$ 5,070,333	\$ 5,737,500	\$ 4,790,000
5000 Other Sources	2,090,201	2,521,352	3,175,000	3,550,000
TOTAL RESOURCES	\$ 6,725,839	\$ 7,591,685	\$ 8,912,500	\$ 8,340,000
REQUIREMENTS				
2000 Support Services	\$ 4,204,488	\$ 4,646,536	\$ 8,912,500	\$ 8,340,000
7000 Unappropriated Ending Fund Balance	2,521,351	2,945,149	-	-
TOTAL REQUIREMENTS	\$ 6,725,839	\$ 7,591,685	\$ 8,912,500	\$ 8,340,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 828,598	\$ 899,759	\$ 1,204,408	\$ 1,233,817
200 Associated Payroll Costs	518,902	548,023	813,773	880,957
300 Purchased Services	1,022,746	972,674	3,216,344	2,457,095
400 Supplies and Materials	1,802,331	2,110,392	2,269,575	2,363,875
500 Capital Outlay	30,544	115,143	1,404,750	1,400,000
600 Other Objects	1,367	545	3,650	4,256
800 Other Uses of Funds	2,521,351	2,945,149	-	-
TOTAL REQUIREMENTS	\$ 6,725,839	\$ 7,591,685	\$ 8,912,500	\$ 8,340,000

Refer to Auxiliary Services Fund on page 207 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 4,978,903	\$ 5,555,585	\$ 7,337,000	\$ 7,789,500
5000 Other Sources	14,489,622	12,899,222	11,500,000	12,600,000
TOTAL RESOURCES	\$ 19,468,525	\$ 18,454,807	\$ 18,837,000	\$ 20,389,500
REQUIREMENTS				
2000 Support Services	\$ 6,569,303	\$ 6,450,784	\$ 18,836,999	\$ 20,389,499
5000 Other Uses	-	-	1	1
7000 Unappropriated Ending Fund Balance	12,899,222	12,004,023	-	-
TOTAL REQUIREMENTS	\$ 19,468,525	\$ 18,454,807	\$ 18,837,000	\$ 20,389,500
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 515,475	\$ 587,816	\$ 413,743	\$ 714,969
200 Associated Payroll Costs	361,310	410,848	258,252	472,661
300 Purchased Services	1,743,573	1,328,455	3,355,482	2,100,279
400 Supplies and Materials	312,781	346,982	135,776	138,493
500 Capital Outlay	343,261	59,961	35,829	36,546
600 Other Objects	3,292,903	3,716,722	14,637,917	16,926,551
700 Transfers	-	-	1	1
800 Other Uses of Funds	12,899,222	12,004,023	-	-
TOTAL REQUIREMENTS	\$ 19,468,525	\$ 18,454,807	\$ 18,837,000	\$ 20,389,500

Refer to Risk Management Fund on page 211 for further detail.

Small Memorial Trust Fund – 711

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
1000 Local Sources	\$ 6,948	\$ 21,054	\$ 13,300	\$ 8,000
5000 Other Sources	229,928	202,359	197,683	199,498
TOTAL RESOURCES	\$ 236,876	\$ 223,413	\$ 210,983	\$ 207,498
REQUIREMENTS				
3000 Enterprise and Community Services	\$ 34,517	\$ 22,553	\$ 210,983	\$ 207,498
7000 Unappropriated Ending Fund Balance	202,359	200,860	-	-
TOTAL REQUIREMENTS	\$ 236,876	\$ 223,413	\$ 210,983	\$ 207,498
OBJECT CATEGORY REQUIREMENTS				
400 Supplies and Materials	\$ 34,517	\$ 22,553	\$ 210,983	\$ 207,498
800 Other Uses of Funds	202,359	200,860	-	-
TOTAL REQUIREMENTS	\$ 236,876	\$ 223,413	\$ 210,983	\$ 207,498

Refer to Small Memorial Trust Fund on page 216 for further detail.

Loretta Isom Scholarship Fund – 712

Fund Summary

BY FUNCTION	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
RESOURCES				
5000 Other Sources	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518
TOTAL RESOURCES	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518
REQUIREMENTS				
3000 Enterprise and Community Services	\$ 4,000	\$ 8,500	\$ 14,018	\$ 9,518
7000 Unappropriated Ending Fund Balance	18,018	9,518	-	-
TOTAL REQUIREMENTS	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 4,000	\$ 8,500	\$ 14,018	\$ 9,518
800 Other Uses of Funds	18,018	9,518	-	-
TOTAL REQUIREMENTS	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518

Refer to Loretta Isom Scholarship Fund on page 217 for further detail.



General Fund (100)

Introduction – General Fund – 101

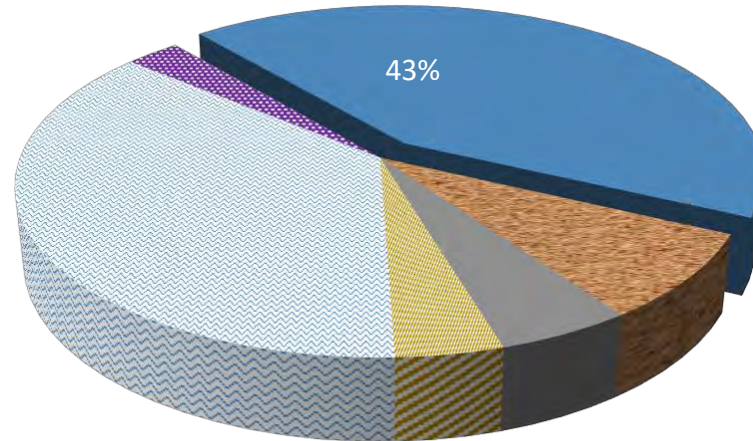
\$ 520,471,977

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	2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
1000 - Revenue from Local Sources						
1100 - Taxes						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
1110 - Ad Valorem Taxes Levied by the District						
Taxes to be Imposed			\$ 86,734,984	\$ 89,302,647	\$ 89,302,647	\$ 89,302,647
Less: Discounts (2%) & Uncollectible (3.5%)			(4,770,425)	(4,911,647)	(4,911,647)	(4,911,647)
1111 Current Year's Taxes (Net)	\$ 73,976,368	\$ 76,948,278	\$ 81,964,559	\$ 84,391,000	\$ 84,391,000	\$ 84,391,000
1112 Prior Year's Taxes	2,397,038	2,294,271	400,000	400,000	400,000	400,000
1114 Other Revenue in Lieu of Taxes	338,857	248,343	209,000	209,000	209,000	209,000
Total Ad Valorem Taxes	\$ 76,712,263	\$ 79,490,892	\$ 82,573,559	\$ 85,000,000	\$ 85,000,000	\$ 85,000,000
1300 - Tuition						
1311 Tuition from Individuals	\$ 1,524	\$ -	\$ -	\$ -	\$ -	\$ -
1312 Tuition from Others	105,430	96,822	65,000	95,000	95,000	95,000
Total Tuition	\$ 106,954	\$ 96,822	\$ 65,000	\$ 95,000	\$ 95,000	\$ 95,000
1400 - Transportation Fees						
1414 Transportation Fees for Foster Children	\$ -	\$ 21,333	\$ -	\$ -	\$ -	\$ -
Total Transportation Fees	\$ -	\$ 21,333	\$ -	\$ -	\$ -	\$ -
1500 - Earnings on Investments						
1500 Earnings on Investments	\$ 1,684,826	\$ 1,759,585	\$ 750,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
1530 Gain/Loss on Sale of Investments	(79,642)	-	-	-	-	-
Total Earnings on Investments	\$ 1,605,184	\$ 1,759,585	\$ 750,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
1700 - Extracurricular Activities						
Revenue from school sponsored activities.						
1740 Fees	\$ 76,706	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extracurricular Activities	\$ 76,706	\$ -	\$ -	\$ -	\$ -	\$ -

Resources Detail – General Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
1900 - Other Revenue From Local Sources							
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.							
1910	Rentals	\$ -	\$ 81	\$ 375,000	\$ 250,000	\$ 250,000	\$ 250,000
1920	Contributions & Donations from Private Sources	100	42,473	7,000	-	-	-
1943	Services Provided Other Charter Schools	187,772	124,115	185,000	125,000	125,000	125,000
1960	Recovery of Prior Years' Expenditure	34,202	565,670	35,000	60,000	60,000	60,000
1980	Fees Charged to Grants	1,246,468	1,290,422	1,450,000	1,450,000	1,450,000	1,450,000
1990	Miscellaneous	907,378	972,975	860,100	900,000	900,000	900,000
Total Other Revenue From Local Sources		\$ 2,375,920	\$ 2,995,736	\$ 2,912,100	\$ 2,785,000	\$ 2,785,000	\$ 2,785,000
Total Revenue from Local Sources		\$ 80,877,027	\$ 84,364,368	\$ 86,300,659	\$ 89,880,000	\$ 89,880,000	\$ 89,880,000
2000 - Revenue from Intermediate Sources							
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.							
2100 - Unrestricted Revenue							
2101	County School Funds	\$ 372,655	\$ 280,509	\$ 375,000	\$ 280,000	\$ 280,000	\$ 280,000
Total Unrestricted Revenue		\$ 372,655	\$ 280,509	\$ 375,000	\$ 280,000	\$ 280,000	\$ 280,000
2200 - Restricted Revenue							
2200	Speech, Hearing, Language Program	\$ 6,323,768	\$ 6,710,675	\$ 6,105,944	\$ 15,900,000	\$ 15,900,000	\$ 15,900,000
2200	Structured Learning Program	3,609,713	3,830,564	3,485,158	-	-	-
2200	Behavioral Services Program	4,369,902	4,637,250	4,219,706	-	-	-
2200	Other	743,690	795,505	722,926	-	-	-
Total Restricted Revenue		\$ 15,047,073	\$ 15,973,994	\$ 14,533,734	\$ 15,900,000	\$ 15,900,000	\$ 15,900,000
Total Revenue from Intermediate Sources		\$ 15,419,728	\$ 16,254,503	\$ 14,908,734	\$ 16,180,000	\$ 16,180,000	\$ 16,180,000
3000 - Revenue from State Sources							
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).							
3100 - Unrestricted Grants-In-Aid							
	State School Fund Grant (w/o Transportation)	\$ 295,398,312	\$ 323,494,885	\$ 322,341,467	\$ 346,822,655	\$ 346,822,655	\$ 346,822,655
	State School Fund-Transportation Reimbursement	12,649,752	12,126,684	11,927,553	11,227,553	11,227,553	11,227,553
	State School Fund Grant-Prior Year Adjustment	1,487,435	1,316,014	(1,000,000)	-	-	-
3101	State School Fund Revenue	\$ 309,535,499	\$ 336,937,583	\$ 333,269,020	\$ 358,050,208	\$ 358,050,208	\$ 358,050,208
3103	Common School Fund	5,009,361	4,187,498	4,157,459	3,976,766	3,976,766	3,976,766
3199	High Cost Disabilities	2,228,763	4,025,402	2,600,000	2,250,000	2,250,000	2,250,000
Total Unrestricted Grants-In-Aid		\$ 316,773,623	\$ 345,150,483	\$ 340,026,479	\$ 364,276,974	\$ 364,276,974	\$ 364,276,974
Total Revenue from State Sources		\$ 316,773,623	\$ 345,150,483	\$ 340,026,479	\$ 364,276,974	\$ 364,276,974	\$ 364,276,974

Resources Detail – General Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
4000 - Revenue from Federal Sources							
4800 - Revenue in Lieu of Taxes							
4801	Federal Forest Fees	\$ 32,024	\$ 392	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Revenue in Lieu of Taxes		\$ 32,024	\$ 392	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Revenue from Federal Sources		\$ 32,024	\$ 392	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
5000 - Other Sources							
5200 - Interfund Transfers							
5200	Transfer from 2018 Bond Capital Projects Fund	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ -
5200	Transfer from Enterprise Fund	-	-	100,000	100,000	100,000	100,000
5200	Transfer from PERS Pension Debt Service Fund	-	-	-	1	1	1
5200	Transfer from Risk Management Fund	-	-	1	1	1	1
5200	Transfer from Asset Replacement Fund	-	-	1	1	1	1
Total Interfund Transfers		\$ -	\$ -	\$ 4,600,002	\$ 100,003	\$ 100,003	\$ 100,003
5300 - Sale of or Compensation Loss of Fixed Assets							
5300	Sale of or Compensation Loss of Fixed Assets	\$ 3,485	\$ 356	\$ -	\$ -	\$ -	\$ -
Total Sale of or Compensation Loss of Fixed Assets		\$ 3,485	\$ 356	\$ -	\$ -	\$ -	\$ -
5400 - Beginning Fund Balance (Net Working Capital)							
5400	Beginning Fund Balance	\$ 49,445,457	\$ 44,552,699	\$ 46,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Total Other Sources		\$ 49,448,942	\$ 44,553,055	\$ 50,600,002	\$ 50,100,003	\$ 50,100,003	\$ 50,100,003
TOTAL GENERAL FUND RESOURCES		\$ 462,551,344	\$ 490,322,801	\$ 491,870,874	\$ 520,471,977	\$ 520,471,977	\$ 520,471,977

Requirements Detail – General Fund

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
REQUIREMENTS									
1000 - Instruction									
1100 - Regular Programs									
1111 - Elementary Instruction, Primary (K-5)									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 49,719,537	\$ 50,376,274	911.10	\$ 56,272,530	\$ 57,804,766	\$ 57,804,766	\$ 57,804,766	899.60	
112 Regular Classified	4,927,491	5,067,543	208.60	6,094,526	7,232,303	7,232,303	7,232,303	239.53	
113 Supervisory Licensed	52,988	4,000		82,328	-	-	-		
121 Licensed Substitutes	1,504,536	1,606,776		1,723,315	1,760,503	1,760,503	1,760,503		
122 Classified Substitutes	177,103	217,568		184,372	188,522	188,522	188,522		
123 Temporary Licensed	-	3,923		1,426	1,458	1,458	1,458		
124 Temporary Classified	6,459	6,060		999	1,021	1,021	1,021		
130 Licensed Staff Differentials	376,843	462,860		378,376	458,522	458,522	458,522		
130 Licensed Additional Earnings	188,828	226,789		262,366	64,569	64,569	64,569		
130 Classified Additional Earnings	62,835	50,986		21,711	22,900	22,900	22,900		
Total Salaries and Wages	\$ 57,016,620	\$ 58,022,779	1,119.70	\$ 65,021,949	\$ 67,534,564	\$ 67,534,564	\$ 67,534,564	1,139.13	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 12,005,115	\$ 15,157,942		\$ 18,161,005	\$ 21,547,654	\$ 21,547,654	\$ 21,547,654		
220 Social Security Contribution	4,111,696	4,258,749		4,817,987	4,987,962	4,987,962	4,987,962		
230 Other Required Payroll Costs	762,197	777,908		1,171,736	1,156,583	1,156,583	1,156,583		
240 Employee Insur & Other Contract Benefits	14,234,933	14,309,369		16,048,856	16,689,395	16,689,395	16,689,395		
Total Associated Payroll Costs	\$ 31,113,941	\$ 34,503,968	-	\$ 40,199,584	\$ 44,381,594	\$ 44,381,594	\$ 44,381,594	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 51,312	\$ 38,019		\$ 12,587	\$ 12,840	\$ 12,840	\$ 12,840		
320 Property Services	22,985	1,298		285	291	291	291		
330 Student Transportation Services	(199)	620		-	-	-	-		
340 Travel	7,041	5,053		34,438	35,127	35,127	35,127		
350 Communication	882,486	737,076		588,091	593,654	593,654	593,654		
390 Other Gen Prof & Tech Svcs	95	3,546		3,439	3,508	3,508	3,508		
Total Purchased Services	\$ 963,720	\$ 785,612	-	\$ 638,840	\$ 645,420	\$ 645,420	\$ 645,420	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 872,264	\$ 824,594		\$ 1,128,039	\$ 1,102,016	\$ 1,102,016	\$ 1,102,016		
420 Textbooks	109,285	83,574		302,827	308,886	308,886	308,886		
460 Non-Consumable Items	114,117	240,090		136,884	99,621	99,621	99,621		
470 Computer Software	43,780	63,327		7,654	10,308	10,308	10,308		
480 Computer Hardware	120,820	14,804		60,278	50,983	50,983	50,983		
Total Supplies and Materials	\$ 1,260,266	\$ 1,226,389	-	\$ 1,635,682	\$ 1,571,814	\$ 1,571,814	\$ 1,571,814	-	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 1,614	\$ 727		\$ 212	\$ 216	\$ 216	\$ 216	
Total Other	\$ 1,614	\$ 727	-	\$ 212	\$ 216	\$ 216	\$ 216	-
Total Elementary Instruction, Primary (K-5)	\$ 90,356,161	\$ 94,539,475	1,119.70	\$ 107,496,267	\$ 114,133,608	\$ 114,133,608	\$ 114,133,608	1,139.13
Total Elementary Programs	\$ 90,356,161	\$ 94,539,475	1,119.70	\$ 107,496,267	\$ 114,133,608	\$ 114,133,608	\$ 114,133,608	1,139.13
1121 - Middle School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 20,661,531	\$ 20,740,202	352.25	\$ 22,330,186	\$ 23,611,515	\$ 23,611,515	\$ 23,611,515	368.25
111 Tutors	-	1,766		-	-	-	-	
112 Regular Classified	498,270	629,171	28.35	821,298	968,900	968,900	968,900	32.89
121 Licensed Substitutes	590,234	653,818		714,148	730,217	730,217	730,217	
122 Classified Substitutes	13,667	20,457		20,777	21,244	21,244	21,244	
124 Temporary Classified	123,568	133,951		136,885	139,965	139,965	139,965	
130 Licensed Staff Differentials	85,085	91,541		89,205	114,360	114,360	114,360	
130 Licensed Additional Earnings	98,886	117,457		142,772	145,984	145,984	145,984	
130 Classified Additional Earnings	12,861	20,101		13,201	13,497	13,497	13,497	
Total Salaries and Wages	\$ 22,084,102	\$ 22,408,464	380.60	\$ 24,268,472	\$ 25,745,682	\$ 25,745,682	\$ 25,745,682	401.14
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 4,702,833	\$ 5,923,349		\$ 6,472,025	\$ 8,272,028	\$ 8,272,028	\$ 8,272,028	
220 Social Security Contribution	1,634,957	1,662,744		1,806,100	1,912,729	1,912,729	1,912,729	
230 Other Required Payroll Costs	284,518	282,398		427,970	420,295	420,295	420,295	
240 Employee Insur & Other Contract Benefits	4,849,280	5,029,733		5,399,392	5,908,636	5,908,636	5,908,636	
Total Associated Payroll Costs	\$ 11,471,588	\$ 12,898,224	-	\$ 14,105,487	\$ 16,513,688	\$ 16,513,688	\$ 16,513,688	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 92,302	\$ 81,732		\$ 23,701	\$ 24,175	\$ 24,175	\$ 24,175	
320 Property Services	26,907	16,224		46,116	47,038	47,038	47,038	
330 Student Transportation Services	35,556	18,207		24,447	24,937	24,937	24,937	
340 Travel	-	6,305		-	-	-	-	
350 Communication	395,008	379,699		327,380	333,184	333,184	333,184	
390 Other Gen Prof & Tech Svcs	2,168	1,925		11,373	11,601	11,601	11,601	
Total Purchased Services	\$ 551,941	\$ 504,092	-	\$ 433,017	\$ 440,935	\$ 440,935	\$ 440,935	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 345,791	\$ 442,391		\$ 623,963	\$ 679,268	\$ 679,268	\$ 679,268	
420 Textbooks	181,934	138,029		70,402	71,813	71,813	71,813	
460 Non-Consumable Items	99,174	204,692		111,436	113,664	113,664	113,664	
470 Computer Software	37,605	318,105		198,240	158,304	158,304	158,304	
480 Computer Hardware	100,939	55,587		74,327	75,814	75,814	75,814	
Total Supplies and Materials	\$ 765,443	\$ 1,158,804	-	\$ 1,078,368	\$ 1,098,863	\$ 1,098,863	\$ 1,098,863	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 10,427	\$ 5,990		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 10,427	\$ 5,990	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 8,316	\$ 46,422		\$ 43,497	\$ 44,367	\$ 44,367	\$ 44,367	
670 Licenses & Permits	981	1,008		-	-	-	-	
Total Other	\$ 9,297	\$ 47,430	-	\$ 43,497	\$ 44,367	\$ 44,367	\$ 44,367	-
Total Middle School Instruction	\$ 34,892,798	\$ 37,023,004	380.60	\$ 39,928,841	\$ 43,843,535	\$ 43,843,535	\$ 43,843,535	401.14
1122 - Middle School Extracurricular								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ -	\$ 535		\$ -	\$ -	\$ -	\$ -	
130 Licensed Staff Differentials	519,612	541,707		537,292	549,381	549,381	549,381	
130 Licensed Additional Earnings	3,621	10,763		3,914	4,002	4,002	4,002	
130 Classified Additional Earnings	601	1,029		-	-	-	-	
Total Salaries and Wages	\$ 523,834	\$ 554,034	-	\$ 541,206	\$ 553,383	\$ 553,383	\$ 553,383	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 111,847	\$ 142,159		\$ 169,950	\$ 199,118	\$ 199,118	\$ 199,118	
220 Social Security Contribution	40,081	42,439		41,408	42,340	42,340	42,340	
230 Other Required Payroll Costs	8,065	8,656		8,744	8,943	8,943	8,943	
Total Associated Payroll Costs	\$ 159,993	\$ 193,254	-	\$ 220,102	\$ 250,401	\$ 250,401	\$ 250,401	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 26,441	\$ 13,661		\$ 43,516	\$ 44,396	\$ 44,396	\$ 44,396	
320 Property Services	7,521	6,903		1,454	1,483	1,483	1,483	
330 Student Transportation Services	238,754	294,281		234,535	239,221	239,221	239,221	
340 Travel	25	400		-	-	-	-	
350 Communication	-	3,530		-	-	-	-	
380 Non-Instruct Prof & Tech Svcs	-	33,684		-	-	-	-	
Total Purchased Services	\$ 272,741	\$ 352,459	-	\$ 279,505	\$ 285,100	\$ 285,100	\$ 285,100	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 17,834	\$ 23,084		\$ 58,041	\$ 59,202	\$ 59,202	\$ 59,202	
460 Non-Consumable Items	24,985	49,075		-	-	-	-	
470 Computer Software	-	754		-	-	-	-	
Total Supplies and Materials	\$ 42,819	\$ 72,913	-	\$ 58,041	\$ 59,202	\$ 59,202	\$ 59,202	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 76,497		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 76,497	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 3,575	\$ 4,968		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 3,575	\$ 4,968	-	\$ -	\$ -	\$ -	\$ -	-
Total Middle School Extracurricular	\$ 1,002,962	\$ 1,254,125	-	\$ 1,098,854	\$ 1,148,086	\$ 1,148,086	\$ 1,148,086	-
Total Middle School Programs	\$ 35,895,760	\$ 38,277,129	380.60	\$ 41,027,695	\$ 44,991,621	\$ 44,991,621	\$ 44,991,621	401.14
1131 - High School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 28,751,089	\$ 28,727,615	450.87	\$ 30,326,502	\$ 31,106,971	\$ 31,106,971	\$ 31,106,971	452.87
112 Classified Salaries	684,317	715,974	23.91	736,963	733,608	733,608	733,608	23.91
113 Supervisory Licensed	80,575	5,392		-	-	-	-	
121 Licensed Substitutes	667,959	726,224		845,858	864,891	864,891	864,891	
122 Classified Substitutes	6,495	6,665		23,080	23,599	23,599	23,599	
123 Temporary Licensed	3,149	1,690		1,628	1,665	1,665	1,665	
124 Temporary Classified	138,713	153,047		171,577	175,436	175,436	175,436	
130 Licensed Staff Differentials	282,420	300,158		278,712	393,274	393,274	393,274	
130 Licensed Additional Earnings	166,727	111,111		91,416	93,474	93,474	93,474	
130 Classified Additional Earnings	10,378	9,217		16,030	16,390	16,390	16,390	
Total Salaries and Wages	\$ 30,791,822	\$ 30,757,093	474.78	\$ 32,491,766	\$ 33,409,308	\$ 33,409,308	\$ 33,409,308	476.78
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 6,707,063	\$ 8,400,639		\$ 9,104,082	\$ 10,829,613	\$ 10,829,613	\$ 10,829,613	
220 Social Security Contribution	2,279,468	2,283,575		2,421,185	2,481,800	2,481,800	2,481,800	
230 Other Required Payroll Costs	393,851	383,595		545,876	543,459	543,459	543,459	
240 Employee Insur & Other Contract Benefits	6,328,311	6,340,642		6,799,714	7,068,804	7,068,804	7,068,804	
Total Associated Payroll Costs	\$ 15,708,693	\$ 17,408,451	-	\$ 18,870,857	\$ 20,923,676	\$ 20,923,676	\$ 20,923,676	-
<u>Purchased Services</u>								
310 Instr Professnl & Tech Svcs	\$ 300,860	\$ 266,677		\$ 193,768	\$ 177,339	\$ 177,339	\$ 177,339	
320 Property Services	21,351	43,409		52,727	53,279	53,279	53,279	
330 Student Transportation Services	35,322	21,273		19,908	20,308	20,308	20,308	
340 Travel	3,857	9,479		3,787	3,863	3,863	3,863	
350 Communication	408,467	375,954		407,124	411,767	411,767	411,767	
380 Non-Instruct Prof & Tech Svcs	-	342		-	-	-	-	
390 Other Gen Prof & Tech Svcs	755	3,189		-	-	-	-	
Total Purchased Services	\$ 770,612	\$ 720,323	-	\$ 677,314	\$ 666,556	\$ 666,556	\$ 666,556	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 564,072	\$ 458,383		\$ 1,136,695	\$ 1,188,143	\$ 1,188,143	\$ 1,188,143	
420 Textbooks	755,690	248,872		200,422	204,431	204,431	204,431	
440 Periodicals	35	-		-	-	-	-	
460 Non-Consumable Items	489,638	295,116		392,013	391,854	391,854	391,854	
470 Computer Software	107,285	72,263		53,240	54,304	54,304	54,304	
480 Computer Hardware	131,412	142,802		59,308	60,495	60,495	60,495	
Total Supplies and Materials	\$ 2,048,132	\$ 1,217,436	-	\$ 1,841,678	\$ 1,899,227	\$ 1,899,227	\$ 1,899,227	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 22,806	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 22,806	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 31,147	\$ 33,561		\$ 40,061	\$ 40,863	\$ 40,863	\$ 40,863	
670 Licenses & Permits	154	77		-	-	-	-	
Total Other	\$ 31,301	\$ 33,638	-	\$ 40,061	\$ 40,863	\$ 40,863	\$ 40,863	-
Total High School Instruction	\$ 49,373,366	\$ 50,136,941	474.78	\$ 53,921,676	\$ 56,939,630	\$ 56,939,630	\$ 56,939,630	476.78
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
113 Supervisory Licensed	\$ 565,882	\$ 564,589	6.00	\$ 597,792	\$ 639,292	\$ 639,292	\$ 639,292	6.00
121 Licensed Substitutes	20,889	34,089		31,156	31,856	31,856	31,856	
122 Classified Substitutes	1,519	456		-	-	-	-	
124 Temporary Classified	(645)	935		-	-	-	-	
130 Licensed Staff Differentials	1,494,161	1,559,899		1,692,130	1,730,206	1,730,206	1,730,206	
130 Licensed Additional Earnings	7,468	2,792		23,260	23,783	23,783	23,783	
130 Classified Additional Earnings	6,300	10,686		16,861	17,240	17,240	17,240	
Total Salaries and Wages	\$ 2,095,574	\$ 2,173,446	6.00	\$ 2,361,199	\$ 2,442,377	\$ 2,442,377	\$ 2,442,377	6.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 373,688	\$ 487,728		\$ 715,856	\$ 857,081	\$ 857,081	\$ 857,081	
220 Social Security Contribution	159,403	165,828		180,214	186,480	186,480	186,480	
230 Other Required Payroll Costs	28,644	29,728		38,250	39,547	39,547	39,547	
240 Employee Insur & Other Contract Benefits	78,629	83,691		85,247	87,993	87,993	87,993	
Total Associated Payroll Costs	\$ 640,364	\$ 766,975	-	\$ 1,019,567	\$ 1,171,101	\$ 1,171,101	\$ 1,171,101	-

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 285,724	\$ 314,111		\$ 339,092	\$ 380,576	\$ 380,576	\$ 380,576	
320	Property Services	65,589	69,782		44,477	53,959	53,959	53,959	
330	Field & Activity Trips	229,384	276,984		697,630	657,379	657,379	657,379	
340	Travel	7,130	10,256		2,955	3,014	3,014	3,014	
350	Communication	13,989	11,010		3,320	5,603	5,603	5,603	
380	Non-Instruct Prof & Tech Svcs	345	53,386		-	-	-	-	
390	Other Gen Prof & Tech Svcs	9,565	6,619		11,330	11,557	11,557	11,557	
Total Purchased Services		\$ 611,726	\$ 742,148	-	\$ 1,098,804	\$ 1,112,088	\$ 1,112,088	\$ 1,112,088	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 47,332	\$ 29,494		\$ 14,278	\$ 22,562	\$ 22,562	\$ 22,562	
460	Non-Consumable Items	1,332	400		-	-	-	-	
470	Computer Software	-	3,299		-	1,700	1,700	1,700	
Total Supplies and Materials		\$ 48,664	\$ 33,193	-	\$ 14,278	\$ 24,262	\$ 24,262	\$ 24,262	-
<u>Other</u>									
640	Dues And Fees	\$ 18,595	\$ 24,790		\$ 6,013	\$ 13,720	\$ 13,720	\$ 13,720	
Total Other		\$ 18,595	\$ 24,790	-	\$ 6,013	\$ 13,720	\$ 13,720	\$ 13,720	-
Total High School Extracurricular		\$ 3,414,923	\$ 3,740,552	6.00	\$ 4,499,861	\$ 4,763,548	\$ 4,763,548	\$ 4,763,548	6.00
Total High School Programs		\$ 52,788,289	\$ 53,877,493	480.78	\$ 58,421,537	\$ 61,703,178	\$ 61,703,178	\$ 61,703,178	482.78
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -		\$ -	\$ 30,968	\$ 30,968	\$ 30,968	
Total Salaries and Wages		\$ -	\$ -	-	\$ -	\$ 30,968	\$ 30,968	\$ 30,968	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ -	\$ 11,144	\$ 11,144	\$ 11,144	
220	Social Security Contribution	-	-		-	1,921	1,921	1,921	
230	Other Required Payroll Costs	-	-		-	967	967	967	
Total Associated Payroll Costs		\$ -	\$ -	-	\$ -	\$ 14,032	\$ 14,032	\$ 14,032	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ -	\$ -		\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
Total Supplies and Materials		\$ -	\$ -	-	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	-
Total Pre-Kindergarten Programs		\$ -	\$ -	-	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	-
Total Regular Programs		\$ 179,040,210	\$ 186,694,097	1,981.08	\$ 206,945,499	\$ 220,878,407	\$ 220,878,407	\$ 220,878,407	2,023.05

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted		
1200 - Special Programs									
1210 - Programs For the Talented and Gifted									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 58,875	\$ 72,857	1.00	\$ 74,294	\$ 75,943	\$ 75,943	\$ 75,943	1.00	
112 Regular Classified	36,700	25,374	1.00	29,545	31,752	31,752	31,752	1.00	
113 Supervisory Licensed	1,369	-		-	-	-	-		
123 Temporary Licensed	75,311	67,613		99,339	101,574	101,574	101,574		
130 Licensed Staff Differentials	75,961	78,400		89,344	91,355	91,355	91,355		
130 Licensed Additional Earnings	35,862	36,232		47,916	48,994	48,994	48,994		
130 Classified Additional Earnings	1,638	-		-	-	-	-		
Total Salaries and Wages	\$ 285,716	\$ 280,476	2.00	\$ 340,438	\$ 349,618	\$ 349,618	\$ 349,618	2.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 45,499	\$ 55,326		\$ 69,422	\$ 82,525	\$ 82,525	\$ 82,525		
220 Social Security Contribution	21,716	20,780		25,344	26,152	26,152	26,152		
230 Other Required Payroll Costs	3,574	3,487		5,517	5,664	5,664	5,664		
240 Employee Insur & Other Contract Benefits	24,777	28,659		30,506	31,526	31,526	31,526		
Total Associated Payroll Costs	\$ 95,566	\$ 108,252	-	\$ 130,789	\$ 145,867	\$ 145,867	\$ 145,867	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 6,983	\$ -		\$ 3,434	\$ 3,503	\$ 3,503	\$ 3,503		
320 Property Services	45	-		-	-	-	-		
330 Field & Activity Trips	120	-		-	-	-	-		
350 Communication	515	168		-	-	-	-		
Total Purchased Services	\$ 7,663	\$ 168	-	\$ 3,434	\$ 3,503	\$ 3,503	\$ 3,503	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 5,281	\$ 3,411		\$ 21,968	\$ 22,407	\$ 22,407	\$ 22,407		
420 Textbooks	-	-		410	418	418	418		
460 Non-Consumable Items	-	7,200		-	-	-	-		
470 Computer Software	600	-		613	625	625	625		
480 Computer Hardware	-	15,668		-	-	-	-		
Total Supplies and Materials	\$ 5,881	\$ 26,279	-	\$ 22,991	\$ 23,450	\$ 23,450	\$ 23,450	-	
<u>Other</u>									
640 Dues And Fees	\$ 2,835	\$ 360		\$ 566	\$ 577	\$ 577	\$ 577		
Total Other	\$ 2,835	\$ 360	-	\$ 566	\$ 577	\$ 577	\$ 577	-	
Total Programs For Talented & Gifted	\$ 397,661	\$ 415,535	2.00	\$ 498,218	\$ 523,015	\$ 523,015	\$ 523,015	2.00	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 5,977,564	\$ 6,251,175	108.10	\$ 6,672,220	\$ 7,433,406	\$ 7,433,406	\$ 7,433,406	111.10	
111 Tutors	-	-		4,462	4,562	4,562	4,562		
112 Regular Classified	15,116,601	17,515,905	394.38	15,014,386	16,992,949	16,992,949	16,992,949	459.06	
121 Licensed Substitutes	211,429	225,517		254,976	260,715	260,715	260,715		
122 Classified Substitutes	397,705	554,510		414,616	403,978	403,978	403,978		
124 Temporary Classified	11,205	2,864		2,792	2,855	2,855	2,855		
130 Licensed Staff Differentials	334,295	359,730		350,054	388,943	388,943	388,943		
130 Licensed Additional Earnings	70,900	64,939		87,999	95,474	95,474	95,474		
130 Classified Additional Earnings	69,461	68,258		90,592	92,633	92,633	92,633		
Total Salaries and Wages	\$ 22,189,160	\$ 25,042,898	502.48	\$ 22,892,097	\$ 25,675,515	\$ 25,675,515	\$ 25,675,515	570.16	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 4,465,473	\$ 6,238,135		\$ 6,413,567	\$ 8,288,059	\$ 8,288,059	\$ 8,288,059		
220 Social Security Contribution	1,615,614	1,832,596		1,690,479	1,887,237	1,887,237	1,887,237		
230 Other Required Payroll Costs	390,032	391,509		451,486	470,167	470,167	470,167		
240 Employee Insur & Other Contract Benefits	8,574,622	9,312,080		8,869,884	9,670,622	9,670,622	9,670,622		
Total Associated Payroll Costs	\$ 15,045,741	\$ 17,774,320	-	\$ 17,425,416	\$ 20,316,085	\$ 20,316,085	\$ 20,316,085	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 90,580	\$ 3,556		\$ 25,219	\$ 10,388	\$ 10,388	\$ 10,388		
320 Property Services	1,470	1,625		399	2,407	2,407	2,407		
330 Student Transportation Services	17,399	15,860		-	25,000	25,000	25,000		
340 Travel	44,897	41,001		50,410	47,284	47,284	47,284		
350 Communication	21,290	17,642		33,423	30,064	30,064	30,064		
371 Tuition Pymts-Districts Within	-	-		47,226	48,171	48,171	48,171		
372 Tuition Pymts-District Without	80,299	99,649		-	-	-	-		
390 Other Gen Prof & Tech Svcs	3,347	1,537		3,930	2,506	2,506	2,506		
Total Purchased Services	\$ 259,282	\$ 180,870	-	\$ 160,607	\$ 165,820	\$ 165,820	\$ 165,820	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 82,484	\$ 75,983		\$ 119,088	\$ 110,694	\$ 110,694	\$ 110,694		
420 Textbooks	4,472	3,637		-	-	-	-		
440 Periodicals	438	99		-	-	-	-		
460 Non-Consumable Items	18,190	10,454		-	2,000	2,000	2,000		
470 Computer Software	1,085	2,356		632	644	644	644		
480 Computer Hardware	3,006	2,995		-	-	-	-		
Total Supplies and Materials	\$ 109,675	\$ 95,524	-	\$ 119,720	\$ 113,338	\$ 113,338	\$ 113,338	-	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
<u>Other</u>									
640 Dues And Fees	\$ 205	\$ 220		\$ -	\$ -	\$ -	\$ -		
670 Licenses & Permits	394	503		-	-	-	-		
Total Other	\$ 599	\$ 723	-	\$ -	\$ -	\$ -	\$ -	-	-
Total Restrictive Programs for Students with Disabilities	\$ 37,604,457	\$ 43,094,335	502.48	\$ 40,597,840	\$ 46,270,758	\$ 46,270,758	\$ 46,270,758	570.16	
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 8,164,890	\$ 8,271,981	140.70	\$ 8,828,367	\$ 9,571,579	\$ 9,571,579	\$ 9,571,579	143.70	
112 Regular Classified	5,724,631	4,452,444	168.94	5,262,828	4,719,368	4,719,368	4,719,368	143.72	
121 Licensed Substitutes	186,599	237,720		295,047	301,686	301,686	301,686		
122 Classified Substitutes	143,056	127,855		160,001	163,601	163,601	163,601		
123 Temporary Licensed	55,933	-		-	-	-	-		
124 Temporary Classified	-	38		-	-	-	-		
130 Licensed Staff Differentials	431,527	464,926		449,922	483,453	483,453	483,453		
130 Licensed Additional Earnings	45,882	36,547		23,603	24,562	24,562	24,562		
130 Classified Additional Earnings	5,714	3,618		8,789	8,986	8,986	8,986		
Total Salaries and Wages	\$ 14,758,232	\$ 13,595,129	309.64	\$ 15,028,557	\$ 15,273,235	\$ 15,273,235	\$ 15,273,235	287.42	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 3,002,683	\$ 3,514,503		\$ 4,138,931	\$ 4,878,938	\$ 4,878,938	\$ 4,878,938		
220 Social Security Contribution	1,087,188	999,147		1,107,754	1,127,621	1,127,621	1,127,621		
230 Other Required Payroll Costs	218,258	188,797		283,813	265,663	265,663	265,663		
240 Employee Insur & Other Contract Benefits	4,392,621	3,800,818		4,638,053	4,307,317	4,307,317	4,307,317		
Total Associated Payroll Costs	\$ 8,700,750	\$ 8,503,265	-	\$ 10,168,551	\$ 10,579,539	\$ 10,579,539	\$ 10,579,539	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 108,507	\$ 264,226		\$ 242,731	\$ 271,485	\$ 271,485	\$ 271,485		
320 Property Services	2,095	2,340		5,257	3,564	3,564	3,564		
340 Travel	13,805	15,619		11,292	15,316	15,316	15,316		
350 Communication	63,097	60,677		115,927	124,880	124,880	124,880		
380 Non-Instruct Prof & Tech Svcs	99,181	152,213		-	-	-	-		
390 Other Gen Prof & Tech Svcs	535	152		1,478	1,508	1,508	1,508		
Total Purchased Services	\$ 287,220	\$ 495,227	-	\$ 376,685	\$ 416,753	\$ 416,753	\$ 416,753	-	

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 152,004	\$ 94,727		\$ 118,199	\$ 539,199	\$ 539,199	\$ 539,199	
420	Textbooks	10,950	8,122		186	190	190	190	
460	Non-Consumable Items	2,671	4,051		-	1,200	1,200	1,200	
470	Computer Software	51,491	38,839		1,419	1,447	1,447	1,447	
480	Computer Hardware	381,449	131,331		-	-	-	-	
	Total Supplies and Materials	\$ 598,565	\$ 277,070	-	\$ 119,804	\$ 542,036	\$ 542,036	\$ 542,036	-
<u>Other</u>									
640	Dues And Fees	\$ 10	\$ 54		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 10	\$ 54	-	\$ -	\$ -	\$ -	\$ -	-
Total Less Restrictive Programs for Students with Disabilities		\$ 24,344,777	\$ 22,870,745	309.64	\$ 25,693,597	\$ 26,811,563	\$ 26,811,563	\$ 26,811,563	287.42
1260 - Treatment and Habilitation Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 103,779	\$ 106,817	1.50	\$ 109,938	\$ 119,031	\$ 119,031	\$ 119,031	1.50
123	Temporary Licensed	1,474	-		-	-	-	-	
130	Licensed Additional Earnings	-	319		-	-	-	-	
	Total Salaries and Wages	\$ 105,253	\$ 107,136	1.50	\$ 109,938	\$ 119,031	\$ 119,031	\$ 119,031	1.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 26,516	\$ 33,641		\$ 34,524	\$ 42,830	\$ 42,830	\$ 42,830	
220	Social Security Contribution	7,554	7,618		7,833	8,138	8,138	8,138	
230	Other Required Payroll Costs	1,299	1,316		1,794	1,940	1,940	1,940	
240	Employee Insur & Other Contract Benefits	11,055	11,237		11,838	11,217	11,217	11,217	
	Total Associated Payroll Costs	\$ 46,424	\$ 53,812	-	\$ 55,989	\$ 64,125	\$ 64,125	\$ 64,125	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 1,374	\$ 11		\$ 5,041	\$ 5,142	\$ 5,142	\$ 5,142	
340	Travel	4,761	5,529		6,410	6,538	6,538	6,538	
350	Communication	252	72		482	492	492	492	
	Total Purchased Services	\$ 6,387	\$ 5,612	-	\$ 11,933	\$ 12,172	\$ 12,172	\$ 12,172	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 9,267	\$ 12,497		\$ 26,588	\$ 27,120	\$ 27,120	\$ 27,120	
470	Computer Software	1,520	1,798		-	-	-	-	
480	Computer Hardware	-	598		-	-	-	-	
	Total Supplies and Materials	\$ 10,787	\$ 14,893	-	\$ 26,588	\$ 27,120	\$ 27,120	\$ 27,120	-
Total Treatment and Habilitation Programs		\$ 168,851	\$ 181,453	1.50	\$ 204,448	\$ 222,448	\$ 222,448	\$ 222,448	1.50

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
1280 - Alternative Education									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 2,346,275	\$ 2,400,608	38.67	\$ 2,651,026	\$ 2,748,308	\$ 2,748,308	\$ 2,748,308	38.67	
111 Tutors	-	6		-	-	-	-		
112 Regular Classified	867,235	792,155	21.35	749,333	760,250	760,250	760,250	21.41	
121 Licensed Substitutes	42,512	37,276		81,817	83,658	83,658	83,658		
122 Classified Substitutes	13,480	15,375		30,819	31,512	31,512	31,512		
124 Temporary Classified	287	3,367		17,305	17,695	17,695	17,695		
130 Licensed Staff Differentials	22,560	18,408		18,776	14,400	14,400	14,400		
130 Licensed Additional Earnings	56,581	52,567		70,392	72,005	72,005	72,005		
130 Classified Additional Earnings	19,578	17,298		21,103	21,578	21,578	21,578		
Total Salaries and Wages	\$ 3,368,508	\$ 3,337,060	60.02	\$ 3,640,571	\$ 3,749,406	\$ 3,749,406	\$ 3,749,406	60.08	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 763,792	\$ 928,427		\$ 1,024,377	\$ 1,221,070	\$ 1,221,070	\$ 1,221,070		
220 Social Security Contribution	246,027	243,907		268,797	275,637	275,637	275,637		
230 Other Required Payroll Costs	43,045	42,676		59,333	65,032	65,032	65,032		
240 Employee Insur & Other Contract Benefits	860,449	813,340		878,758	850,251	850,251	850,251		
Total Associated Payroll Costs	\$ 1,913,313	\$ 2,028,350	-	\$ 2,231,265	\$ 2,411,990	\$ 2,411,990	\$ 2,411,990	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 41,927	\$ 1,734		\$ 210,840	\$ 215,057	\$ 215,057	\$ 215,057		
320 Property Services	114	834		-	-	-	-		
330 Student Transportation Services	2,796	1,165		1,186	1,210	1,210	1,210		
340 Travel	7,007	5,021		1,195	1,219	1,219	1,219		
350 Communication	29,305	28,267		27,607	28,159	28,159	28,159		
360 Charter School Payments	4,669,773	5,027,093		5,200,000	5,868,000	5,868,000	5,868,000		
371 Tuition Pymts-Districts Within	589,045	624,847		686,519	700,249	700,249	700,249		
390 Other Gen Prof & Tech Svcs	2,816	1,301		-	-	-	-		
Total Purchased Services	\$ 5,342,783	\$ 5,690,262	-	\$ 6,127,347	\$ 6,813,894	\$ 6,813,894	\$ 6,813,894	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 36,534	\$ 44,058		\$ 40,509	\$ 64,685	\$ 64,685	\$ 64,685		
420 Textbooks	30,794	24,022		47,658	48,611	48,611	48,611		
430 Library Books	-	185		-	-	-	-		
460 Non-Consumable Items	9,890	14,245		7,684	7,838	7,838	7,838		
470 Computer Software	21,266	96,848		1,734	1,769	1,769	1,769		
480 Computer Hardware	3,087	1,675		5,001	5,101	5,101	5,101		
Total Supplies and Materials	\$ 101,571	\$ 181,033	-	\$ 102,586	\$ 128,004	\$ 128,004	\$ 128,004	-	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE	
<u>Other</u>									
640 Dues And Fees	\$ 11,291	\$ 11,232		\$ 34,284	\$ 33,470	\$ 33,470	\$ 33,470		
670 Licenses & Permits	5,282	5,272		10,379	10,587	10,587	10,587		
Total Other	\$ 16,573	\$ 16,504	-	\$ 44,663	\$ 44,057	\$ 44,057	\$ 44,057	-	-
Total Alternative Education	\$ 10,742,748	\$ 11,253,209	60.02	\$ 12,146,432	\$ 13,147,351	\$ 13,147,351	\$ 13,147,351	60.08	60.08
1291 - English Language Learner									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 3,890,900	\$ 3,984,371	36.85	\$ 2,370,887	\$ 2,829,081	\$ 2,829,081	\$ 2,829,081	43.44	
112 Regular Classified	3,923,513	3,966,040	117.64	3,827,423	3,979,797	3,979,797	3,979,797	119.05	
121 Licensed Substitutes	44,637	57,095		64,116	65,559	65,559	65,559		
122 Classified Substitutes	102,024	130,512		117,327	119,967	119,967	119,967		
123 Temporary Licensed	300	-		-	-	-	-		
130 Licensed Staff Differentials	102,873	151,423		155,250	160,851	160,851	160,851		
130 Licensed Additional Earnings	1,897	328		9,034	9,237	9,237	9,237		
130 Classified Additional Earnings	2,535	8,095		2,055	2,101	2,101	2,101		
Total Salaries and Wages	\$ 8,068,679	\$ 8,297,864	154.49	\$ 6,546,092	\$ 7,166,593	\$ 7,166,593	\$ 7,166,593	162.49	162.49
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,766,715	\$ 2,283,681		\$ 1,750,495	\$ 2,306,402	\$ 2,306,402	\$ 2,306,402		
220 Social Security Contribution	599,305	615,547		485,888	529,001	529,001	529,001		
230 Other Required Payroll Costs	151,892	141,667		185,528	141,025	141,025	141,025		
240 Employee Insur & Other Contract Benefits	2,270,951	2,293,508		2,363,695	2,609,795	2,609,795	2,609,795		
Total Associated Payroll Costs	\$ 4,788,863	\$ 5,334,403	-	\$ 4,785,606	\$ 5,586,223	\$ 5,586,223	\$ 5,586,223	-	-
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 5,937	\$ -		\$ 5,893	\$ 6,011	\$ 6,011	\$ 6,011		
330 Student Transportation Services	12,000	12,007		10,081	10,283	10,283	10,283		
340 Travel	68	82		982	1,002	1,002	1,002		
350 Communication	18,074	17,287		15,271	15,578	15,578	15,578		
390 Other Gen Prof & Tech Svcs	-	-		4,722	4,816	4,816	4,816		
Total Purchased Services	\$ 36,079	\$ 29,376	-	\$ 36,949	\$ 37,690	\$ 37,690	\$ 37,690	-	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 11,211	\$ 7,316		\$ 198,349	\$ 192,318	\$ 192,318	\$ 192,318		
420 Textbooks	2,254,655	226,913		9,069	9,250	9,250	9,250		
460 Non-Consumable Items	7,300	1,134		5,041	5,142	5,142	5,142		
470 Computer Software	5,514	5,775		-	-	-	-		
480 Computer Hardware	-	-		50	51	51	51		
Total Supplies and Materials	\$ 2,278,680	\$ 241,138	-	\$ 212,509	\$ 206,761	\$ 206,761	\$ 206,761	-	-
Total English Language Learner	\$ 15,172,301	\$ 13,902,781	154.49	\$ 11,581,156	\$ 12,997,267	\$ 12,997,267	\$ 12,997,267	162.49	162.49

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
1292 - Teen Parent Programs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 305,785	\$ 266,134	4.83	\$ 318,711	\$ 342,615	\$ 342,615	\$ 342,615	4.83	
112 Regular Classified	133,611	123,612	4.81	143,074	154,769	154,769	154,769	4.81	
121 Licensed Substitutes	9,305	9,708		8,989	9,191	9,191	9,191		
122 Classified Substitutes	1,397	1,245		-	-	-	-		
124 Temporary Classified	227,821	196,471		233,933	239,196	239,196	239,196		
130 Licensed Staff Differentials	4,512	4,602		4,694	4,800	4,800	4,800		
130 Licensed Additional Earnings	969	228		2,297	2,349	2,349	2,349		
130 Classified Additional Earnings	2,683	1,670		-	-	-	-		
Total Salaries and Wages	\$ 686,083	\$ 603,670	9.64	\$ 711,698	\$ 752,920	\$ 752,920	\$ 752,920	9.64	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 116,528	\$ 123,749		\$ 121,585	\$ 163,627	\$ 163,627	\$ 163,627		
220 Social Security Contribution	49,677	44,566		52,750	55,529	55,529	55,529		
230 Other Required Payroll Costs	9,482	8,167		11,588	12,228	12,228	12,228		
240 Employee Insur & Other Contract Benefits	133,008	114,170		138,725	137,613	137,613	137,613		
Total Associated Payroll Costs	\$ 308,695	\$ 290,652	-	\$ 324,648	\$ 368,997	\$ 368,997	\$ 368,997	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ 545	\$ -		\$ -	\$ -	\$ -	\$ -		
320 Property Services	-	20		-	-	-	-		
340 Travel	177	178		-	-	-	-		
350 Communication	2,407	1,843		2,351	2,398	2,398	2,398		
390 Other Gen Prof & Tech Svcs	-	48		-	-	-	-		
Total Purchased Services	\$ 3,129	\$ 2,089	-	\$ 2,351	\$ 2,398	\$ 2,398	\$ 2,398	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 10,600	\$ 14,872		\$ 16,128	\$ 16,451	\$ 16,451	\$ 16,451		
420 Textbooks	769	610		-	-	-	-		
430 Library Books	-	110		-	-	-	-		
460 Non-Consumable Items	1,552	914		3,085	3,147	3,147	3,147		
470 Computer Software	-	1,082		434	443	443	443		
480 Computer Hardware	110	-		-	-	-	-		
Total Supplies and Materials	\$ 13,031	\$ 17,588	-	\$ 19,647	\$ 20,041	\$ 20,041	\$ 20,041	-	
<u>Other</u>									
640 Dues And Fees	\$ -	\$ 68		\$ -	\$ -	\$ -	\$ -		
Total Other	\$ -	\$ 68	-	\$ -	\$ -	\$ -	\$ -	-	
Total Teen Parent Programs	\$ 1,010,938	\$ 914,067	9.64	\$ 1,058,344	\$ 1,144,356	\$ 1,144,356	\$ 1,144,356	9.64	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
1294 - Youth Corrections Education									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 25,218	\$ 30,242	0.94	\$ 31,965	\$ 32,603	\$ 32,603	\$ 32,603	0.94	
122 Classified Substitutes	1,517	1,306		2,143	2,191	2,191	2,191		
Total Salaries and Wages	\$ 26,735	\$ 31,548	0.94	\$ 34,108	\$ 34,794	\$ 34,794	\$ 34,794	0.94	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 6,025	\$ 9,537		\$ 10,361	\$ 12,192	\$ 12,192	\$ 12,192		
220 Social Security Contribution	1,844	2,229		2,427	2,477	2,477	2,477		
230 Other Required Payroll Costs	331	392		553	564	564	564		
240 Employee Insur & Other Contract Benefits	14,653	14,953		15,253	15,793	15,793	15,793		
Total Associated Payroll Costs	\$ 22,853	\$ 27,111	-	\$ 28,594	\$ 31,026	\$ 31,026	\$ 31,026	-	
<u>Purchased Services</u>									
350 Communication	\$ 2	\$ -		\$ -	\$ -	\$ -	\$ -		
Total Purchased Services	\$ 2	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	
Total Youth Correction Education	\$ 49,590	\$ 58,659	0.94	\$ 62,702	\$ 65,820	\$ 65,820	\$ 65,820	0.94	
1299 - Other Programs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 36,189	\$ 37,895	0.50	\$ 40,157	\$ -	\$ -	\$ -		
112 Regular Classified	42,938	44,061	1.38	47,364	-	-	-		
122 Classified Substitutes	-	-		1,335	1,365	1,365	1,365		
123 Temporary Licensed	9,673	10,827		19,333	19,768	19,768	19,768		
124 Temporary Classified	1,268	558		-	-	-	-		
130 Licensed Staff Differentials	1,983	2,023		2,064	-	-	-		
130 Licensed Additional Earnings	46	1,322		2,065	-	-	-		
130 Classified Additional Earnings	51	2,506		2,670	2,730	2,730	2,730		
Total Salaries and Wages	\$ 92,148	\$ 99,192	1.88	\$ 114,988	\$ 23,863	\$ 23,863	\$ 23,863	-	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 15,498	\$ 26,230		\$ 22,519	\$ 1,271	\$ 1,271	\$ 1,271		
220 Social Security Contribution	6,262	6,548		7,740	1,829	1,829	1,829		
230 Other Required Payroll Costs	1,145	1,297		1,868	390	390	390		
240 Employee Insur & Other Contract Benefits	32,243	34,489		34,058	-	-	-		
Total Associated Payroll Costs	\$ 55,148	\$ 68,564	-	\$ 66,185	\$ 3,490	\$ 3,490	\$ 3,490	-	

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ 10,200		\$ 28,910	\$ 29,488	\$ 29,488	\$ 29,488	
320	Property Services	300	300		-	-	-	-	
340	Travel	232	1,250		2,544	1,050	1,050	1,050	
350	Communication	16,070	18,800		24,077	22,110	22,110	22,110	
380	Non-Instruct Prof & Tech Svcs	281	15		-	-	-	-	
390	Other Gen Prof & Tech Svcs	92	21		-	-	-	-	
Total Purchased Services		\$ 16,975	\$ 30,586	-	\$ 55,531	\$ 52,648	\$ 52,648	\$ 52,648	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 4,481	\$ 7,588		\$ 11,294	\$ 9,910	\$ 9,910	\$ 9,910	
420	Textbooks	1,409	57		-	-	-	-	
460	Non-Consumable Items	6,547	40		514	-	-	-	
480	Computer Hardware	299	-		620	-	-	-	
Total Supplies and Materials		\$ 12,736	\$ 7,685	-	\$ 12,428	\$ 9,910	\$ 9,910	\$ 9,910	-
<u>Other</u>									
640	Dues And Fees	\$ 100	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 100	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Programs		\$ 177,107	\$ 206,027	1.88	\$ 249,132	\$ 89,911	\$ 89,911	\$ 89,911	-
Total Special Programs		\$ 89,668,430	\$ 92,896,811	1,042.59	\$ 92,091,869	\$ 101,272,489	\$ 101,272,489	\$ 101,272,489	1,094.23
1400 - Summer School Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -	1.50	\$ 77,373	\$ 79,116	\$ 79,116	\$ 79,116	1.50
124	Temporary Classified	-	400		-	-	-	-	
130	Licensed Additional Earnings	48,603	181,688		204,071	208,663	208,663	208,663	
130	Classified Additional Earnings	4,561	44,470		96,725	98,902	98,902	98,902	
Total Salaries and Wages		\$ 53,164	\$ 226,558	1.50	\$ 378,169	\$ 386,681	\$ 386,681	\$ 386,681	1.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 13,537	\$ 60,899		\$ 118,788	\$ 139,175	\$ 139,175	\$ 139,175	
220	Social Security Contribution	4,049	17,255		28,950	29,606	29,606	29,606	
230	Other Required Payroll Costs	715	3,225		6,169	6,308	6,308	6,308	
Total Associated Payroll Costs		\$ 18,301	\$ 81,379	-	\$ 153,907	\$ 175,089	\$ 175,089	\$ 175,089	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 90,000	\$ 1,278		\$ 47,259	\$ 48,204	\$ 48,204	\$ 48,204	
330 Student Transportation Services	2,128	56,764		28,663	29,236	29,236	29,236	
340 Travel	52	179		-	-	-	-	
350 Communication	4,227	6,177		13,066	13,327	13,327	13,327	
Total Purchased Services	\$ 96,407	\$ 64,398	-	\$ 88,988	\$ 90,767	\$ 90,767	\$ 90,767	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 7,597	\$ 12,322		\$ 8,145	\$ 8,308	\$ 8,308	\$ 8,308	
420 Textbooks	-	3,145		-	-	-	-	
460 Non-Consumable Items	14,103	306		19,990	20,394	20,394	20,394	
470 Computer Software	-	40,000		-	-	-	-	
Total Supplies and Materials	\$ 21,700	\$ 55,773	-	\$ 28,135	\$ 28,702	\$ 28,702	\$ 28,702	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 2,444		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 2,444	-	\$ -	\$ -	\$ -	\$ -	-
Total Summer School Programs	\$ 189,572	\$ 430,552	1.50	\$ 649,199	\$ 681,239	\$ 681,239	\$ 681,239	1.50
Total Instruction	\$ 268,898,212	\$ 280,021,460	3,025.17	\$ 299,686,567	\$ 322,832,135	\$ 322,832,135	\$ 322,832,135	3,118.78

2000 - Support Services

2100 - Support Services - Students

2110 - Attendance & Social Work Services

Salaries and Wages

111 Regular Licensed	\$ 3,138,703	\$ 3,169,156	7.25	\$ 531,156	\$ 580,591	\$ 580,591	\$ 580,591	7.75
112 Regular Classified	2,013,069	2,415,328	64.50	1,912,256	2,058,594	2,058,594	2,058,594	67.51
121 Licensed Substitutes	824	-		1,862	1,904	1,904	1,904	
122 Classified Substitutes	11,484	14,785		5,171	5,287	5,287	5,287	
124 Temporary Classified	5,033	5,433		-	-	-	-	
130 Licensed Staff Differentials	-	7,767		7,222	9,492	9,492	9,492	
130 Licensed Additional Earnings	5,915	380		4,447	2,799	2,799	2,799	
130 Classified Additional Earnings	18,007	24,927		30,473	31,159	31,159	31,159	
Total Salaries and Wages	\$ 5,193,035	\$ 5,637,776	71.75	\$ 2,492,587	\$ 2,689,826	\$ 2,689,826	\$ 2,689,826	75.26

Associated Payroll Costs

210 Public Employees Retirement System	\$ 1,070,586	\$ 1,484,855		\$ 627,970	\$ 790,527	\$ 790,527	\$ 790,527	
220 Social Security Contribution	383,005	419,179		184,565	198,143	198,143	198,143	
230 Other Required Payroll Costs	113,932	111,442		142,903	134,840	134,840	134,840	
240 Employee Insur & Other Contract Benefits	1,424,412	1,523,746		757,499	801,468	801,468	801,468	
Total Associated Payroll Costs	\$ 2,991,935	\$ 3,539,222	-	\$ 1,712,937	\$ 1,924,978	\$ 1,924,978	\$ 1,924,978	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ 36	\$ -		\$ 100,000	\$ 120,000	\$ 120,000	\$ 120,000	
320 Rentals	-	50		-	-	-	-	
330 Student Transportation Services	1,350	-		-	10,000	10,000	10,000	
340 Travel	14,617	16,579		11,393	13,166	13,166	13,166	
350 Communication	7,007	7,322		4,591	6,276	6,276	6,276	
380 Non-Instruct Prof & Tech Svcs	898,195	950,973		859,073	904,302	904,302	904,302	
390 Other Gen Prof & Tech Svcs	634	46		-	-	-	-	
Total Purchased Services	\$ 921,839	\$ 974,970	-	\$ 975,057	\$ 1,053,744	\$ 1,053,744	\$ 1,053,744	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 4,711	\$ 20,454		\$ 18,354	\$ 20,117	\$ 20,117	\$ 20,117	
460 Non-Consumable Items	6,121	361		-	524	524	524	
470 Computer Software	500	-		-	-	-	-	
480 Computer Hardware	430	-		-	632	632	632	
Total Supplies and Materials	\$ 11,762	\$ 20,815	-	\$ 18,354	\$ 21,273	\$ 21,273	\$ 21,273	-
Total Attendance & Social Work Services	\$ 9,118,571	\$ 10,172,783	71.75	\$ 5,198,935	\$ 5,689,821	\$ 5,689,821	\$ 5,689,821	75.26
2120 - Guidance Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 5,936,785	\$ 6,160,163	102.20	\$ 6,718,527	\$ 7,234,991	\$ 7,234,991	\$ 7,234,991	107.85
112 Regular Classified	17,954	-		-	-	-	-	
121 Licensed Substitutes	-	-		2,447	2,502	2,502	2,502	
130 Licensed Staff Differentials	60,759	60,025		4,694	4,800	4,800	4,800	
130 Licensed Additional Earnings	7,053	12,445		74,500	71,065	71,065	71,065	
Total Salaries and Wages	\$ 6,022,551	\$ 6,232,633	102.20	\$ 6,800,168	\$ 7,313,358	\$ 7,313,358	\$ 7,313,358	107.85
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,349,985	\$ 1,705,994		\$ 1,933,246	\$ 2,403,060	\$ 2,403,060	\$ 2,403,060	
220 Social Security Contribution	443,919	460,782		505,299	543,000	543,000	543,000	
230 Other Required Payroll Costs	74,602	77,024		111,128	119,445	119,445	119,445	
240 Employee Insur & Other Contract Benefits	1,321,746	1,333,774		1,450,695	1,596,259	1,596,259	1,596,259	
Total Associated Payroll Costs	\$ 3,190,252	\$ 3,577,574	-	\$ 4,000,368	\$ 4,661,764	\$ 4,661,764	\$ 4,661,764	-
<u>Purchased Services</u>								
340 Travel	\$ 1,167	\$ 1,052		\$ 2,849	\$ 2,906	\$ 2,906	\$ 2,906	
350 Communication	2,536	1,648		4,880	4,978	4,978	4,978	
380 Non-Instruct Prof & Tech Svcs	-	-		512	522	522	522	
Total Purchased Services	\$ 3,703	\$ 2,700	-	\$ 8,241	\$ 8,406	\$ 8,406	\$ 8,406	-

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 1,830	\$ 1,602		\$ 4,110	\$ 4,192	\$ 4,192	\$ 4,192	
460	Non-Consumable Items	1,401	-		-	-	-	-	
470	Computer Software	52	-		-	-	-	-	
480	Computer Hardware	86	-		-	-	-	-	
	Total Supplies and Materials	\$ 3,369	\$ 1,602	-	\$ 4,110	\$ 4,192	\$ 4,192	\$ 4,192	-
<u>Other</u>									
640	Dues And Fees	\$ 156	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 156	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Guidance Services	\$ 9,220,031	\$ 9,814,509	102.20	\$ 10,812,887	\$ 11,987,720	\$ 11,987,720	\$ 11,987,720	107.85
2130 - Health Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 955,853	\$ 973,927	18.88	\$ 1,303,979	\$ 1,291,317	\$ 1,291,317	\$ 1,291,317	18.88
112	Regular Classified	218,566	222,958	8.50	452,160	438,796	438,796	438,796	16.38
122	Classified Substitutes	-	253		-	-	-	-	
130	Licensed Staff Differentials	53,091	55,725		55,977	62,459	62,459	62,459	
130	Licensed Additional Earnings	49,719	33,405		29,978	30,653	30,653	30,653	
130	Classified Additional Earnings	-	147		-	-	-	-	
	Total Salaries and Wages	\$ 1,277,229	\$ 1,286,415	27.38	\$ 1,842,094	\$ 1,823,225	\$ 1,823,225	\$ 1,823,225	35.26
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 269,350	\$ 325,511		\$ 494,258	\$ 578,734	\$ 578,734	\$ 578,734	
220	Social Security Contribution	93,656	94,399		136,967	133,748	133,748	133,748	
230	Other Required Payroll Costs	18,345	16,968		33,537	32,603	32,603	32,603	
240	Employee Insur & Other Contract Benefits	267,622	275,915		439,853	482,721	482,721	482,721	
	Total Associated Payroll Costs	\$ 648,973	\$ 712,793	-	\$ 1,104,615	\$ 1,227,806	\$ 1,227,806	\$ 1,227,806	-
<u>Purchased Services</u>									
340	Travel	\$ 13,925	\$ 13,478		\$ 12,079	\$ 12,321	\$ 12,321	\$ 12,321	
350	Communication	4,420	3,403		8,179	8,343	8,343	8,343	
380	Non-Instruct Prof & Tech Srvs	45,328	43,766		62,022	63,262	63,262	63,262	
390	Other Gen Prof & Tech Svcs	28	213		-	-	-	-	
	Total Purchased Services	\$ 63,701	\$ 60,860	-	\$ 82,280	\$ 83,926	\$ 83,926	\$ 83,926	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 2,208	\$ 1,491		\$ 6,973	\$ 7,112	\$ 7,112	\$ 7,112	
440	Periodicals	-	-		249	254	254	254	
470	Computer Software	30	-		-	-	-	-	
480	Computer Hardware	-	377		-	-	-	-	
	Total Supplies and Materials	\$ 2,238	\$ 1,868	-	\$ 7,222	\$ 7,366	\$ 7,366	\$ 7,366	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 279	\$ 279		\$ 655	\$ 668	\$ 668	\$ 668	
Total Other	\$ 279	\$ 279	-	\$ 655	\$ 668	\$ 668	\$ 668	-
Total Health Services	\$ 1,992,420	\$ 2,062,215	27.38	\$ 3,036,866	\$ 3,142,991	\$ 3,142,991	\$ 3,142,991	35.26
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 855,939	\$ 850,300	10.00	\$ 903,609	\$ 912,541	\$ 912,541	\$ 912,541	10.00
123 Temporary Licensed	67,391	52,944		-	-	-	-	
130 Licensed Additional Earnings	4,848	7,149		5,102	5,217	5,217	5,217	
Total Salaries and Wages	\$ 928,178	\$ 910,393	10.00	\$ 908,711	\$ 917,758	\$ 917,758	\$ 917,758	10.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 180,795	\$ 222,016		\$ 253,364	\$ 292,203	\$ 292,203	\$ 292,203	
220 Social Security Contribution	70,211	68,379		68,716	68,609	68,609	68,609	
230 Other Required Payroll Costs	11,387	11,076		14,780	14,920	14,920	14,920	
240 Employee Insur & Other Contract Benefits	139,437	134,181		157,828	139,908	139,908	139,908	
Total Associated Payroll Costs	\$ 401,830	\$ 435,652	-	\$ 494,688	\$ 515,640	\$ 515,640	\$ 515,640	-
<u>Purchased Services</u>								
340 Travel	\$ 5,959	\$ 6,577		\$ 7,441	\$ 7,590	\$ 7,590	\$ 7,590	
350 Communication	1,371	1,867		3,918	2,497	2,497	2,497	
380 Non-Instructional Profess & Tech Svcs	21	11		-	-	-	-	
Total Purchased Services	\$ 7,351	\$ 8,455	-	\$ 11,359	\$ 10,087	\$ 10,087	\$ 10,087	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 10,753	\$ 6,173		\$ 6,574	\$ 11,882	\$ 11,882	\$ 11,882	
470 Computer Software	-	249		65	66	66	66	
Total Supplies and Materials	\$ 10,753	\$ 6,422	-	\$ 6,639	\$ 11,948	\$ 11,948	\$ 11,948	-
Total Psychological Services	\$ 1,348,112	\$ 1,360,922	10.00	\$ 1,421,397	\$ 1,455,433	\$ 1,455,433	\$ 1,455,433	10.00
2150 - Speech Pathology & Audiology Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,586,007	\$ 2,862,369	43.92	\$ 3,117,210	\$ 3,354,101	\$ 3,354,101	\$ 3,354,101	46.42
112 Regular Classified	49,430	92,834	1.78	65,974	87,516	87,516	87,516	2.66
124 Temporary Classified	-	54		-	-	-	-	
130 Licensed Staff Differentials	125,647	144,125		156,035	161,472	161,472	161,472	
130 Licensed Additional Earnings	2,457	6,562		14,883	17,100	17,100	17,100	
Total Salaries and Wages	\$ 2,763,541	\$ 3,105,944	45.70	\$ 3,354,102	\$ 3,620,189	\$ 3,620,189	\$ 3,620,189	49.08

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 621,035	\$ 819,387		\$ 973,948	\$ 1,204,717	\$ 1,204,717	\$ 1,204,717	
220 Social Security Contribution	205,611	229,560		249,570	268,600	268,600	268,600	
230 Other Required Payroll Costs	35,029	38,950		54,684	59,031	59,031	59,031	
240 Employee Insur & Other Contract Benefits	524,021	589,595		657,990	703,050	703,050	703,050	
Total Associated Payroll Costs	\$ 1,385,696	\$ 1,677,492	-	\$ 1,936,192	\$ 2,235,398	\$ 2,235,398	\$ 2,235,398	-
<u>Purchased Services</u>								
320 Property Services	\$ 50	\$ 550		\$ 493	\$ 503	\$ 503	\$ 503	
340 Travel	9,350	10,337		8,494	8,664	8,664	8,664	
350 Communication	79	1,501		1,026	1,046	1,046	1,046	
380 Non-Instruct Prof & Tech Svcs	703,128	428,785		110,746	112,961	112,961	112,961	
390 Other Gen Prof & Tech Svcs	-	54		-	-	-	-	
Total Purchased Services	\$ 712,607	\$ 441,227	-	\$ 120,759	\$ 123,174	\$ 123,174	\$ 123,174	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 22,133	\$ 21,302		\$ 40,099	\$ 40,901	\$ 40,901	\$ 40,901	
420 Textbooks	388	-		-	-	-	-	
460 Non-Consumable Items	1,765	6,954		-	-	-	-	
470 Computer Software	362	425		561	572	572	572	
480 Computer Hardware	215	-		-	-	-	-	
Total Supplies and Materials	\$ 24,863	\$ 28,681	-	\$ 40,660	\$ 41,473	\$ 41,473	\$ 41,473	-
Total Speech Pathology & Audiology Services	\$ 4,886,707	\$ 5,253,344	45.70	\$ 5,451,713	\$ 6,020,234	\$ 6,020,234	\$ 6,020,234	49.08
2160 - Other Student Treatment Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 559,547	\$ 730,226	11.55	\$ 816,566	\$ 929,594	\$ 929,594	\$ 929,594	12.55
112 Regular Classified	102,060	107,650	2.66	112,204	144,084	144,084	144,084	3.66
123 Temporary Licensed	6,547	7,530		6,259	6,400	6,400	6,400	
130 Licensed Staff Differentials	26,591	35,222		35,350	37,067	37,067	37,067	
130 Licensed Additional Earnings	-	9,171		1,093	1,118	1,118	1,118	
130 Classified Additional Earnings	-	188		721	737	737	737	
Total Salaries and Wages	\$ 694,745	\$ 889,987	14.21	\$ 972,193	\$ 1,119,000	\$ 1,119,000	\$ 1,119,000	16.21
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 146,556	\$ 231,701		\$ 274,897	\$ 368,885	\$ 368,885	\$ 368,885	
220 Social Security Contribution	51,829	65,569		72,235	83,135	83,135	83,135	
230 Other Required Payroll Costs	8,720	11,077		15,833	18,217	18,217	18,217	
240 Employee Insur & Other Contract Benefits	160,107	179,095		188,757	238,889	238,889	238,889	
Total Associated Payroll Costs	\$ 367,212	\$ 487,442	-	\$ 551,722	\$ 709,126	\$ 709,126	\$ 709,126	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ -		\$ 291	\$ 297	\$ 297	\$ 297	
340 Travel	11,873	11,362		16,202	16,526	16,526	16,526	
350 Communication	202	345		2,606	1,477	1,477	1,477	
380 Non-Instruct Prof & Tech Svcs	379,319	68,449		951	970	970	970	
390 Other Gen Prof & Tech Svcs	473	1,226		547	558	558	558	
Total Purchased Services	\$ 391,867	\$ 81,382	-	\$ 20,597	\$ 19,828	\$ 19,828	\$ 19,828	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 10,415	\$ 7,514		\$ 14,725	\$ 16,201	\$ 16,201	\$ 16,201	
460 Non-Consumable Items	3,537	5,627		-	-	-	-	
470 Computer Software	225	-		64	65	65	65	
Total Supplies and Materials	\$ 14,177	\$ 13,141	-	\$ 14,789	\$ 16,266	\$ 16,266	\$ 16,266	-
Total Other Student Treatment Services	\$ 1,468,001	\$ 1,471,952	14.21	\$ 1,559,301	\$ 1,864,220	\$ 1,864,220	\$ 1,864,220	16.21
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 283,464	\$ 462,301	8.19	\$ 412,059	\$ 352,132	\$ 352,132	\$ 352,132	7.19
113 Supervisory Licensed	385,474	539,810	5.00	551,839	561,805	561,805	561,805	5.00
121 Licensed Substitutes	-	-		2,977	3,044	3,044	3,044	
122 Classified Substitutes	-	-		6,407	6,552	6,552	6,552	
123 Temporary Licensed	55,520	70,095		-	-	-	-	
130 Licensed Additional Earnings	-	-		399	408	408	408	
130 Classified Additional Earnings	-	196		11,587	11,848	11,848	11,848	
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 727,458	\$ 1,075,402	13.19	\$ 988,268	\$ 938,789	\$ 938,789	\$ 938,789	12.19
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 158,058	\$ 283,568		\$ 277,427	\$ 304,037	\$ 304,037	\$ 304,037	
220 Social Security Contribution	54,567	79,853		73,581	69,488	69,488	69,488	
230 Other Required Payroll Costs	8,847	12,840		16,175	15,348	15,348	15,348	
240 Employee Insur & Other Contract Benefits	117,698	204,300		209,593	181,486	181,486	181,486	
Total Associated Payroll Costs	\$ 339,170	\$ 580,561	-	\$ 576,776	\$ 570,359	\$ 570,359	\$ 570,359	-
<u>Purchased Services</u>								
320 Property Services	\$ 1,092	\$ 1,072		\$ 2,579	\$ 2,630	\$ 2,630	\$ 2,630	
340 Travel	7,698	5,342		23,942	24,421	24,421	24,421	
350 Communication	12,528	11,179		24,306	24,793	24,793	24,793	
380 Non-Instruct Prof & Tech Svcs	26,545	6,897		379	387	387	387	
390 Other Gen Prof & Tech Svcs	592	1,119		493	503	503	503	
Total Purchased Services	\$ 48,455	\$ 25,609	-	\$ 51,699	\$ 52,734	\$ 52,734	\$ 52,734	-

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 22,787	\$ 19,236		\$ 27,448	\$ 27,998	\$ 27,998	\$ 27,998	
440	Periodicals	325	335		2,768	2,823	2,823	2,823	
460	Non-Consumable Items	6,955	10,757		25,903	26,421	26,421	26,421	
470	Computer Software	6,193	4,010		1,580	1,611	1,611	1,611	
480	Computer Hardware	16,231	13,531		21,453	21,882	21,882	21,882	
Total Supplies and Materials		\$ 52,491	\$ 47,869	-	\$ 79,152	\$ 80,735	\$ 80,735	\$ 80,735	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 274	\$ 279	\$ 279	\$ 279	
Total Other		\$ -	\$ -	-	\$ 274	\$ 279	\$ 279	\$ 279	-
Total Service Direction, Student Support Services		\$ 1,167,574	\$ 1,729,441	13.19	\$ 1,696,169	\$ 1,642,896	\$ 1,642,896	\$ 1,642,896	12.19
Total Support Services - Students		\$ 29,201,416	\$ 31,865,166	284.43	\$ 29,177,268	\$ 31,803,315	\$ 31,803,315	\$ 31,803,315	305.85
2200 - Support Services - Instructional Staff									
2210 - Improvement of Instruction Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 571,617	\$ 681,205	9.00	\$ 651,797	\$ 743,085	\$ 743,085	\$ 743,085	9.50
112	Regular Classified	75,914	148,086	3.25	158,127	158,318	158,318	158,318	3.25
113	Supervisory Licensed	354,177	597,578	4.50	508,872	587,076	587,076	587,076	5.00
121	Licensed Substitutes	4,164	20,133		27,228	27,840	27,840	27,840	
122	Classified Substitutes	189	170		1,565	1,600	1,600	1,600	
124	Temporary Classified	21,362	9,240		1,051	1,075	1,075	1,075	
130	Licensed Staff Differentials	49,891	56,849		44,671	43,860	43,860	43,860	
130	Licensed Additional Earnings	150,681	153,693		463,016	442,110	442,110	442,110	
130	Classified Additional Earnings	8,544	4,379		15,785	16,140	16,140	16,140	
Total Salaries and Wages		\$ 1,236,539	\$ 1,671,333	16.75	\$ 1,872,112	\$ 2,021,104	\$ 2,021,104	\$ 2,021,104	17.75
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 272,266	\$ 475,318		\$ 555,309	\$ 649,413	\$ 649,413	\$ 649,413	
220	Social Security Contribution	90,457	126,741		140,829	149,529	149,529	149,529	
230	Other Required Payroll Costs	15,303	20,545		30,449	32,219	32,219	32,219	
240	Employee Insur & Other Contract Benefits	175,197	242,945		243,529	248,191	248,191	248,191	
Total Associated Payroll Costs		\$ 553,223	\$ 865,549	-	\$ 970,116	\$ 1,079,352	\$ 1,079,352	\$ 1,079,352	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
Purchased Services									
310 Instructional, Profess & Tech Svcs	\$ 700	\$ 39,914		\$ -	\$ -	\$ -	\$ -		
320 Property Services	2,160	2,516		1,454	1,483	1,483	1,483		
330 Student Transportation Services	1,064	10,270		-	-	-	-		
340 Travel	48,155	33,481		35,746	36,461	36,461	36,461		
350 Communication	24,371	17,089		39,362	40,149	40,149	40,149		
380 Non-Instruct Prof & Tech Svcs	78,181	45,820		75,549	77,060	77,060	77,060		
390 Other Gen Prof & Tech Svcs	626	371		548	559	559	559		
Total Purchased Services	\$ 155,257	\$ 149,461	-	\$ 152,659	\$ 155,712	\$ 155,712	\$ 155,712	-	
Supplies and Materials									
410 Consumable Supplies & Materials	\$ 56,653	\$ 290,523		\$ 438,669	\$ 452,435	\$ 452,435	\$ 452,435		
420 Textbooks	46,034	43,010		8,796	8,972	8,972	8,972		
440 Periodicals	478	179		490	500	500	500		
460 Non-Consumable Items	32,077	49,183		38,097	38,859	38,859	38,859		
470 Computer Software	946	8,577		7,671	7,824	7,824	7,824		
480 Computer Hardware	5,152	-		10,137	10,340	10,340	10,340		
Total Supplies and Materials	\$ 141,340	\$ 391,472	-	\$ 503,860	\$ 518,930	\$ 518,930	\$ 518,930	-	
Capital Outlay									
540 Depreciable Equipment	\$ 31,189	\$ -		\$ 17,463	\$ 17,812	\$ 17,812	\$ 17,812		
Total Capital Outlay	\$ 31,189	\$ -	-	\$ 17,463	\$ 17,812	\$ 17,812	\$ 17,812	-	
Other									
640 Dues And Fees	\$ 11,684	\$ 2,670		\$ 6,036	\$ 6,156	\$ 6,156	\$ 6,156		
Total Other	\$ 11,684	\$ 2,670	-	\$ 6,036	\$ 6,156	\$ 6,156	\$ 6,156	-	
Total Improvement of Instruction Services	\$ 2,129,232	\$ 3,080,485	16.75	\$ 3,522,246	\$ 3,799,066	\$ 3,799,066	\$ 3,799,066	17.75	
2220 - Educational Media Services									
Salaries and Wages									
111 Regular Licensed	\$ 578,167	\$ 582,460	8.00	\$ 597,372	\$ 621,966	\$ 621,966	\$ 621,966	8.00	
112 Regular Classified	1,853,386	1,876,057	66.00	2,074,460	2,131,719	2,131,719	2,131,719	66.00	
121 Licensed Substitutes	13,069	15,522		17,860	18,262	18,262	18,262		
122 Classified Substitutes	38,856	43,013		57,721	59,020	59,020	59,020		
124 Temporary Classified	13,792	-		9,607	9,823	9,823	9,823		
130 Licensed Staff Differentials	24,765	28,367		16,181	16,546	16,546	16,546		
130 Licensed Additional Earnings	8,455	5,670		21,784	22,275	22,275	22,275		
130 Classified Additional Earnings	2,690	1,686		4,200	4,295	4,295	4,295		
Total Salaries and Wages	\$ 2,533,180	\$ 2,552,775	74.00	\$ 2,799,185	\$ 2,883,906	\$ 2,883,906	\$ 2,883,906	74.00	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 548,541	\$ 678,761		\$ 762,799	\$ 921,606	\$ 921,606	\$ 921,606		
220 Social Security Contribution	183,850	186,843		205,429	210,211	210,211	210,211		
230 Other Required Payroll Costs	37,724	35,488		51,929	48,951	48,951	48,951		
240 Employee Insur & Other Contract Benefits	867,135	915,005		1,017,516	1,100,960	1,100,960	1,100,960		
Total Associated Payroll Costs	\$ 1,637,250	\$ 1,816,097	-	\$ 2,037,673	\$ 2,281,728	\$ 2,281,728	\$ 2,281,728	-	
<u>Purchased Services</u>									
310 Online Resource Services	\$ 13,704	\$ 14,486		\$ -	\$ -	\$ -	\$ -		
320 Property Services	487	-		480	490	490	490		
340 Travel	1,718	14,651		1,810	13,396	13,396	13,396		
350 Communication	1,413	968		6,254	4,813	4,813	4,813		
380 Non-Instruct Prof & Tech Svcs	168,695	40,987		156,378	149,525	149,525	149,525		
390 Other Gen Prof & Tech Svcs	1,282	561		2,422	2,470	2,470	2,470		
Total Purchased Services	\$ 187,299	\$ 71,653	-	\$ 167,344	\$ 170,694	\$ 170,694	\$ 170,694	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 22,376	\$ 30,821		\$ 39,985	\$ 40,783	\$ 40,783	\$ 40,783		
430 Library Books	323,704	248,718		262,676	267,933	267,933	267,933		
440 Periodicals	3,529	1,709		9,187	9,370	9,370	9,370		
460 Non-Consumable Items	10,810	10,084		5,700	5,814	5,814	5,814		
470 Computer Software	8,431	141,697		43,623	44,495	44,495	44,495		
480 Computer Hardware	1,240	11,437		18,094	18,458	18,458	18,458		
Total Supplies and Materials	\$ 370,090	\$ 444,466	-	\$ 379,265	\$ 386,853	\$ 386,853	\$ 386,853	-	
<u>Capital Outlay</u>									
540 Depreciable Equipment	\$ 900	\$ -		\$ -	\$ -	\$ -	\$ -		
Total Capital Outlay	\$ 900	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	
<u>Other</u>									
640 Dues And Fees	\$ 751	\$ 555		\$ 285	\$ 291	\$ 291	\$ 291		
Total Other	\$ 751	\$ 555	-	\$ 285	\$ 291	\$ 291	\$ 291	-	
Total Educational Media Services	\$ 4,729,470	\$ 4,885,546	74.00	\$ 5,383,752	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	74.00	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
2230 - Assessment & Testing									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 152,497	\$ 74,441	1.00	\$ 78,312	\$ 228,884	\$ 228,884	\$ 228,884	3.00	
112 Regular Classified	138,760	84,844	2.00	84,716	86,411	86,411	86,411	2.00	
113 Supervisory Licensed	99,354	113,633	1.00	103,505	-	-	-	-	
121 Licensed Substitutes	2,037	-		-	-	-	-		
130 Licensed Staff Differentials	7,932	4,046		4,127	12,660	12,660	12,660		
130 Licensed Additional Earnings	13,876	43,036		14,312	22,441	22,441	22,441		
130 Classified Additional Earnings	268	191		-	-	-	-		
Total Salaries and Wages	\$ 414,724	\$ 320,191	4.00	\$ 284,972	\$ 350,396	\$ 350,396	\$ 350,396	5.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 103,394	\$ 98,992		\$ 89,489	\$ 116,972	\$ 116,972	\$ 116,972		
220 Social Security Contribution	30,901	23,308		20,560	25,541	25,541	25,541		
230 Other Required Payroll Costs	5,117	3,899		4,655	5,717	5,717	5,717		
240 Employee Insur & Other Contract Benefits	78,811	62,175		61,012	66,066	66,066	66,066		
Total Associated Payroll Costs	\$ 218,223	\$ 188,374	-	\$ 175,716	\$ 214,296	\$ 214,296	\$ 214,296	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ 20,000		\$ -	\$ -	\$ -	\$ -		
320 Property Services	772	897		323	329	329	329		
340 Travel	1,181	1,516		1,896	1,934	1,934	1,934		
350 Communication	20,332	17,457		21,153	21,576	21,576	21,576		
380 Non-Instruct Prof & Tech Svcs	16,978	842		256,544	11,675	11,675	11,675		
390 Other Gen Prof & Tech Svcs	223	-		-	-	-	-		
Total Purchased Services	\$ 39,486	\$ 40,712	-	\$ 279,916	\$ 35,514	\$ 35,514	\$ 35,514	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 1,884	\$ 5,470		\$ 5,465	\$ 6,027	\$ 6,027	\$ 6,027		
440 Periodicals	-	-		444	-	-	-		
460 Non-Consumable Items	337	395		444	453	453	453		
470 Computer Software	679	161,346		1,783	253,319	253,319	253,319		
480 Computer Hardware	-	-		1,471	-	-	-		
Total Supplies and Materials	\$ 2,900	\$ 167,211	-	\$ 9,607	\$ 259,799	\$ 259,799	\$ 259,799	-	
Total Assessment & Testing	\$ 675,333	\$ 716,488	4.00	\$ 750,211	\$ 860,005	\$ 860,005	\$ 860,005	5.00	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,252,750	\$ 2,284,047	35.00	\$ 2,468,575	\$ 2,698,747	\$ 2,698,747	\$ 2,698,747	36.50
112 Regular Classified	-	101,097	8.56	404,432	484,338	484,338	484,338	9.26
113 Supervisory Licensed	-	54,959	0.50	57,055	-	-	-	-
115 Sabbaticals	-	-	-	519,454	533,254	533,254	533,254	-
121 Licensed Substitutes	40,331	40,474	-	101,522	103,806	103,806	103,806	-
122 Classified Substitutes	320	804	-	1,399	1,430	1,430	1,430	-
123 Temporary Licensed	-	-	-	6,086	6,223	6,223	6,223	-
124 Temporary Classified	-	599	-	-	-	-	-	-
130 Licensed Staff Differentials	15,277	15,168	-	13,515	18,620	18,620	18,620	-
130 Licensed Additional Earnings	801,837	135,259	-	320,359	305,679	305,679	305,679	-
130 Classified Additional Earnings	51,863	1,419	-	4,808	4,916	4,916	4,916	-
Total Salaries and Wages	\$ 3,162,378	\$ 2,633,826	44.06	\$ 3,897,205	\$ 4,157,013	\$ 4,157,013	\$ 4,157,013	45.76
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 683,529	\$ 723,891	-	\$ 1,101,296	\$ 1,384,673	\$ 1,384,673	\$ 1,384,673	-
220 Social Security Contribution	235,085	193,175	-	289,448	309,190	309,190	309,190	-
230 Other Required Payroll Costs	40,277	32,656	-	63,109	67,375	67,375	67,375	-
240 Employee Insur & Other Contract Benefits	417,070	493,048	-	770,672	822,985	822,985	822,985	-
Total Associated Payroll Costs	\$ 1,375,961	\$ 1,442,770	-	\$ 2,224,525	\$ 2,584,223	\$ 2,584,223	\$ 2,584,223	-
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 46,286	-	\$ 28,000	\$ 28,560	\$ 28,560	\$ 28,560	-
320 Property Services	3,808	68,512	-	27,236	27,781	27,781	27,781	-
340 Travel	392,608	324,649	-	413,467	427,237	427,237	427,237	-
350 Communication	1,096	38,559	-	71,289	68,389	68,389	68,389	-
380 Non-Instruct Prof & Tech Svcs	40,356	72,388	-	89,772	88,552	88,552	88,552	-
390 Other Gen Prof & Tech Svcs	-	278	-	56,535	57,666	57,666	57,666	-
Total Purchased Services	\$ 437,868	\$ 550,672	-	\$ 686,299	\$ 698,185	\$ 698,185	\$ 698,185	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 17,994	\$ 82,109	-	\$ 68,236	\$ 52,154	\$ 52,154	\$ 52,154	-
420 Textbooks	-	-	-	347	354	354	354	-
440 Periodicals	-	-	-	2,002	1,379	1,379	1,379	-
460 Non-Consumable Items	284	416	-	10,873	8,309	8,309	8,309	-
470 Computer Software	-	91,128	-	8,297	8,463	8,463	8,463	-
480 Computer Hardware	-	160,390	-	-	-	-	-	-
Total Supplies and Materials	\$ 18,278	\$ 334,043	-	\$ 89,755	\$ 70,659	\$ 70,659	\$ 70,659	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2018-19		2019-20			
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 10,632	\$ 3,697		\$ 12,679	\$ 12,933	\$ 12,933	\$ 12,933	
670 Licenses & Permits	207	-		-	-	-	-	
Total Other	\$ 10,839	\$ 3,697	-	\$ 12,679	\$ 12,933	\$ 12,933	\$ 12,933	-
Total Instructional Staff Development	\$ 5,005,324	\$ 4,965,008	44.06	\$ 6,910,463	\$ 7,523,013	\$ 7,523,013	\$ 7,523,013	45.76
Total Support Services - Instructional Staff	\$ 12,539,359	\$ 13,647,527	138.81	\$ 16,566,672	\$ 17,905,556	\$ 17,905,556	\$ 17,905,556	142.51
2300 - Support Services - General Administration								
2310 - Board of Education Services								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 660	\$ 791		\$ 914	\$ 935	\$ 935	\$ 935	
Total Salaries and Wages	\$ 660	\$ 791	-	\$ 914	\$ 935	\$ 935	\$ 935	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 160	\$ 235		\$ 288	\$ 339	\$ 339	\$ 339	
220 Social Security Contribution	50	61		70	72	72	72	
230 Other Required Payroll Costs	9	10		15	16	16	16	
Total Associated Payroll Costs	\$ 219	\$ 306	-	\$ 373	\$ 427	\$ 427	\$ 427	-
<u>Purchased Services</u>								
340 Travel	\$ 4,412	\$ 8,657		\$ 14,884	\$ 15,182	\$ 15,182	\$ 15,182	
350 Communication	1,308	531		6,601	6,733	6,733	6,733	
380 Non-Instruct Prof & Tech Srvs	506,441	441,712		506,462	517,647	517,647	517,647	
390 Other Gen Prof & Tech Svcs	-	-		1,036	-	-	-	
Total Purchased Services	\$ 512,161	\$ 450,900	-	\$ 528,983	\$ 539,562	\$ 539,562	\$ 539,562	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,320	\$ 1,598		\$ 3,050	\$ 4,406	\$ 4,406	\$ 4,406	
440 Periodicals	-	350		-	-	-	-	
460 Non-Consumable Items	-	316		-	-	-	-	
480 Computer Hardware	-	-		1,270	-	-	-	
Total Supplies and Materials	\$ 1,320	\$ 2,264	-	\$ 4,320	\$ 4,406	\$ 4,406	\$ 4,406	-
<u>Other</u>								
640 Dues And Fees	\$ 18,940	\$ 18,940		\$ 34,242	\$ 34,927	\$ 34,927	\$ 34,927	
Total Other	\$ 18,940	\$ 18,940	-	\$ 34,242	\$ 34,927	\$ 34,927	\$ 34,927	-
Total Board Of Education Services	\$ 533,300	\$ 473,201	-	\$ 568,832	\$ 580,257	\$ 580,257	\$ 580,257	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE	
2320 - Executive Administration Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 155,228	\$ 164,933	3.00	\$ 174,670	\$ 184,015	\$ 184,015	\$ 184,015	3.00	
113 Supervisory Licensed	506,923	520,007	3.00	539,974	555,917	555,917	555,917	3.00	
114 Supervisory Classified	254,275	268,511	2.00	279,009	290,743	290,743	290,743	2.00	
117 Unused Leave	11,387	-		-	-	-	-		
121 Licensed Substitutes	175	357		-	-	-	-		
122 Classified Substitutes	-	-		2,381	2,435	2,435	2,435		
124 Temporary Classified	-	403		-	-	-	-		
130 Licensed Additional Earnings	10,293	-		8,694	8,890	8,890	8,890		
130 Classified Additional Earnings	98	-		-	-	-	-		
130 Car Allowance	15,115	15,000		15,000	15,000	15,000	15,000		
Total Salaries and Wages	\$ 953,494	\$ 969,211	8.00	\$ 1,019,728	\$ 1,057,000	\$ 1,057,000	\$ 1,057,000	8.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 236,895	\$ 300,861		\$ 316,737	\$ 389,159	\$ 389,159	\$ 389,159		
220 Social Security Contribution	62,474	63,221		65,354	68,083	68,083	68,083		
230 Other Required Payroll Costs	10,902	11,295		16,568	17,725	17,725	17,725		
240 Employee Insur & Other Contract Benefits	150,258	155,715		159,346	158,818	158,818	158,818		
Total Associated Payroll Costs	\$ 460,529	\$ 531,092	-	\$ 558,005	\$ 633,785	\$ 633,785	\$ 633,785	-	
<u>Purchased Services</u>									
320 Property Services	\$ 1,290	\$ 4,438		\$ 1,123	\$ 1,145	\$ 1,145	\$ 1,145		
330 Field & Activity Trips	1,790	-		-	-	-	-		
340 Travel	2,672	1,450		30,253	30,858	30,858	30,858		
350 Communication	4,920	3,000		9,995	10,195	10,195	10,195		
380 Non-Instruct Prof & Tech Srvs	30,832	34,255		17,397	17,745	17,745	17,745		
390 Other Gen Prof & Tech Svcs	3,500	138		141	144	144	144		
Total Purchased Services	\$ 45,004	\$ 43,281	-	\$ 58,909	\$ 60,087	\$ 60,087	\$ 60,087	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 6,637	\$ 3,069		\$ 7,929	\$ 12,805	\$ 12,805	\$ 12,805		
460 Non-Consumable Items	1,232	11		3,600	3,672	3,672	3,672		
470 Computer Software	-	-		212	-	-	-		
480 Computer Hardware	-	-		4,413	-	-	-		
Total Supplies and Materials	\$ 7,869	\$ 3,080	-	\$ 16,154	\$ 16,477	\$ 16,477	\$ 16,477	-	
<u>Other</u>									
640 Dues And Fees	\$ 5,904	\$ 2,828		\$ 8,869	\$ 9,047	\$ 9,047	\$ 9,047		
Total Other	\$ 5,904	\$ 2,828	-	\$ 8,869	\$ 9,047	\$ 9,047	\$ 9,047	-	
Total Executive Administration Services	\$ 1,472,800	\$ 1,549,492	8.00	\$ 1,661,665	\$ 1,776,396	\$ 1,776,396	\$ 1,776,396	8.00	
Total Support Services - General Administration	\$ 2,006,100	\$ 2,022,693	8.00	\$ 2,230,497	\$ 2,356,653	\$ 2,356,653	\$ 2,356,653	8.00	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Adopted		Approved	Adopted		
2400 - School Administration									
2410 - Office of the Principal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 7,891,247	\$ 8,131,186	222.64	\$ 8,637,475	\$ 8,946,475	\$ 8,946,475	\$ 8,946,475	226.39	
113 Supervisory Licensed	10,148,132	10,257,790	97.70	10,459,676	11,204,768	11,204,768	11,204,768	100.70	
121 Licensed Substitutes	2,152	7,038		2,563	2,621	2,621	2,621		
122 Classified Substitutes	109,429	105,906		192,838	197,177	197,177	197,177		
123 Temporary Licensed	-	2,475		8,331	8,519	8,519	8,519		
124 Temporary Classified	13,521	14,537		10,662	10,901	10,901	10,901		
130 Licensed Staff Differentials	1,854	-		-	-	-	-		
130 Licensed Additional Earnings	27,259	38,462		9,335	153,639	153,639	153,639		
130 Classified Additional Earnings	61,951	64,941		56,188	89,802	89,802	89,802		
Total Salaries and Wages	\$ 18,255,545	\$ 18,622,335	320.34	\$ 19,377,068	\$ 20,613,902	\$ 20,613,902	\$ 20,613,902	327.09	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 4,150,015	\$ 5,153,882		\$ 5,752,677	\$ 6,806,007	\$ 6,806,007	\$ 6,806,007		
220 Social Security Contribution	1,345,816	1,374,076		1,430,993	1,522,346	1,522,346	1,522,346		
230 Other Required Payroll Costs	236,025	238,612		341,881	348,001	348,001	348,001		
240 Employee Insur & Other Contract Benefits	4,193,864	4,215,332		4,565,657	4,747,843	4,747,843	4,747,843		
Total Associated Payroll Costs	\$ 9,925,720	\$ 10,981,902	-	\$ 12,091,208	\$ 13,424,197	\$ 13,424,197	\$ 13,424,197	-	
<u>Purchased Services</u>									
310 Instructional, Profess & Tech Svcs	\$ -	\$ 8,285		\$ 191	\$ 195	\$ 195	\$ 195		
320 Property Services	34,214	48,765		55,865	56,690	56,690	56,690		
330 Student Transportation Services	-	75		-	-	-	-		
340 Travel	29,973	37,553		60,448	64,137	64,137	64,137		
350 Communication	339,591	349,366		393,408	410,953	410,953	410,953		
380 Non-Instruct Prof & Tech Svcs	123,473	115,325		33,022	101,681	101,681	101,681		
390 Other Gen Prof & Tech Svcs	43,171	55,767		10,942	10,856	10,856	10,856		
Total Purchased Services	\$ 570,422	\$ 615,136	-	\$ 553,876	\$ 644,512	\$ 644,512	\$ 644,512	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 310,078	\$ 309,749		\$ 600,092	\$ 580,790	\$ 580,790	\$ 580,790		
440 Periodicals	1,196	1,694		956	888	888	888		
460 Non-Consumable Items	145,277	76,355		109,599	99,841	99,841	99,841		
470 Computer Software	5,737	8,927		25,240	22,888	22,888	22,888		
480 Computer Hardware	42,713	25,689		25,926	23,414	23,414	23,414		
Total Supplies and Materials	\$ 505,001	\$ 422,414	-	\$ 761,813	\$ 727,821	\$ 727,821	\$ 727,821	-	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
Capital Outlay								
520 Building Acquisition	\$ 24,521	\$ 5,965		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	24,315	3,000		-	-	-	-	
Total Capital Outlay	\$ 48,836	\$ 8,965	-	\$ -	\$ -	\$ -	\$ -	-
Other								
640 Dues And Fees	\$ 16,795	\$ 14,257		\$ 13,697	\$ 14,724	\$ 14,724	\$ 14,724	
670 Licenses & Permits	949	1,350		-	-	-	-	
Total Other	\$ 17,744	\$ 15,607	-	\$ 13,697	\$ 14,724	\$ 14,724	\$ 14,724	-
Total Office of the Principal Services	\$ 29,323,268	\$ 30,666,359	320.34	\$ 32,797,662	\$ 35,425,156	\$ 35,425,156	\$ 35,425,156	327.09

2490 - Other Support Services - School Administration

Salaries and Wages

111 Regular Licensed	\$ 42,864	\$ 32,978	0.50	\$ 34,639	\$ 36,446	\$ 36,446	\$ 36,446	0.50
112 Regular Classified	423,128	355,610	8.00	386,260	382,467	382,467	382,467	7.55
113 Supervisory Licensed	951,505	838,507	7.50	959,490	975,658	975,658	975,658	7.50
117 Unused Leave	-	7,940		-	-	-	-	
122 Classified Substitutes	1,696	2,872		3,192	3,264	3,264	3,264	
124 Temporary Classified	-	323		-	-	-	-	
130 Licensed Additional Earnings	1,187	-		2,081	2,128	2,128	2,128	
130 Classified Additional Earnings	3,438	3,169		10,425	10,660	10,660	10,660	
130 Car Allowance	12,000	15,000		15,000	15,000	15,000	15,000	
Total Salaries and Wages	\$ 1,435,818	\$ 1,256,399	16.00	\$ 1,411,087	\$ 1,425,623	\$ 1,425,623	\$ 1,425,623	15.55

Associated Payroll Costs

210 Public Employees Retirement System	\$ 338,844	\$ 366,068		\$ 416,283	\$ 494,209	\$ 494,209	\$ 494,209	
220 Social Security Contribution	103,253	91,539		102,510	104,161	104,161	104,161	
230 Other Required Payroll Costs	16,914	14,931		23,054	23,270	23,270	23,270	
240 Employee Insur & Other Contract Benefits	249,557	208,888		228,213	236,547	236,547	236,547	
Total Associated Payroll Costs	\$ 708,568	\$ 681,426	-	\$ 770,060	\$ 858,187	\$ 858,187	\$ 858,187	-

Purchased Services

320 Property Services	\$ 9,012	\$ 8,393		\$ 10,638	\$ 10,851	\$ 10,851	\$ 10,851	
330 Field & Activity Trips	481	433		-	-	-	-	
340 Travel	19,106	11,883		30,888	31,507	31,507	31,507	
350 Communication	17,333	30,945		92,934	94,794	94,794	94,794	
380 Non-Instruct Prof & Tech Svcs	3,057	459		504	514	514	514	
390 Other Gen Prof & Tech Svcs	2,939	1,927		2,403	2,451	2,451	2,451	
Total Purchased Services	\$ 51,928	\$ 54,040	-	\$ 137,367	\$ 140,117	\$ 140,117	\$ 140,117	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted		
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 41,021	\$ 22,525		\$ 56,589	\$ 57,723	\$ 57,723	\$ 57,723		
440 Periodicals	270	360		358	365	365	365		
460 Non-Consumable Items	13,912	9,669		8,142	8,305	8,305	8,305		
470 Computer Software	549	127		2,717	2,771	2,771	2,771		
480 Computer Hardware	4,963	2,455		9,813	10,009	10,009	10,009		
Total Supplies and Materials	\$ 60,715	\$ 35,136	-	\$ 77,619	\$ 79,173	\$ 79,173	\$ 79,173	-	
<u>Other</u>									
640 Dues And Fees	\$ 1,451	\$ 477		\$ 6,383	\$ 6,511	\$ 6,511	\$ 6,511		
Total Other	\$ 1,451	\$ 477	-	\$ 6,383	\$ 6,511	\$ 6,511	\$ 6,511	-	
Total Other Support Services - School Administration	\$ 2,258,480	\$ 2,027,478	16.00	\$ 2,402,516	\$ 2,509,611	\$ 2,509,611	\$ 2,509,611	15.55	
Total School Administration	\$ 31,581,748	\$ 32,693,837	336.34	\$ 35,200,178	\$ 37,934,767	\$ 37,934,767	\$ 37,934,767	342.64	
2500 - Support Services - Business									
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 903,033	\$ 990,933	20.70	\$ 1,134,116	\$ 1,282,499	\$ 1,282,499	\$ 1,282,499	21.70	
114 Supervisory Classified	249,256	305,732	3.00	320,380	336,660	336,660	336,660	3.00	
124 Temporary Classified	14,684	-		-	-	-	-		
130 Classified Additional Earnings	6,162	3,184		31,215	31,917	31,917	31,917		
Total Salaries and Wages	\$ 1,173,135	\$ 1,299,849	23.70	\$ 1,485,711	\$ 1,651,076	\$ 1,651,076	\$ 1,651,076	24.70	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 241,819	\$ 348,299		\$ 421,777	\$ 538,288	\$ 538,288	\$ 538,288		
220 Social Security Contribution	87,978	95,329		109,477	121,025	121,025	121,025		
230 Other Required Payroll Costs	56,127	91,240		34,522	27,184	27,184	27,184		
240 Employee Insur & Other Contract Benefits	256,251	300,532		354,100	382,366	382,366	382,366		
Total Associated Payroll Costs	\$ 642,175	\$ 835,400	-	\$ 919,876	\$ 1,068,863	\$ 1,068,863	\$ 1,068,863	-	
<u>Purchased Services</u>									
320 Property Services	\$ 2,451	\$ 1,895		\$ 1,970	\$ 3,010	\$ 3,010	\$ 3,010		
340 Travel	9,577	17,923		33,015	14,623	14,623	14,623		
350 Communication	29,568	29,211		46,891	42,749	42,749	42,749		
380 Non-Instruct Prof & Tech Svcs	79,811	68,757		77,067	90,404	90,404	90,404		
390 Other Gen Prof & Tech Svcs	44,050	50,994		7,674	9,164	9,164	9,164		
Total Purchased Services	\$ 165,457	\$ 168,780	-	\$ 166,617	\$ 159,950	\$ 159,950	\$ 159,950	-	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 14,005	\$ 13,732		\$ 16,653	\$ 16,986	\$ 16,986	\$ 16,986	
460 Non-Consumable Items	6,388	2,000		1,734	1,769	1,769	1,769	
470 Computer Software	-	394		49,659	62,348	62,348	62,348	
480 Computer Hardware	491	3,494		11,467	-	-	-	
Total Supplies and Materials	\$ 20,884	\$ 19,620	-	\$ 79,513	\$ 81,103	\$ 81,103	\$ 81,103	-
<u>Other</u>								
640 Dues And Fees	\$ 3,537	\$ 7,726		\$ 34,665	\$ 35,358	\$ 35,358	\$ 35,358	
Total Other	\$ 3,537	\$ 7,726	-	\$ 34,665	\$ 35,358	\$ 35,358	\$ 35,358	-
Total Fiscal Services	\$ 2,005,188	\$ 2,331,375	23.70	\$ 2,686,382	\$ 2,996,350	\$ 2,996,350	\$ 2,996,350	24.70

2540 - Operation and Maintenance of Plant Services

Salaries and Wages

112 Regular Classified	\$ 9,119,120	\$ 9,188,485	234.63	\$ 10,218,435	\$ 10,743,298	\$ 10,743,298	\$ 10,743,298	242.13
114 Supervisory Classified	502,703	591,977	7.00	751,565	685,024	685,024	685,024	6.00
122 Classified Substitutes	301,159	463,422		426,906	436,511	436,511	436,511	
124 Temporary Classified	526,545	528,581		459,660	470,002	470,002	470,002	
130 Licensed Additional Earnings	2,942	129		-	-	-	-	
130 Classified Additional Earnings	120,941	133,483		212,925	217,715	217,715	217,715	
Total Salaries and Wages	\$ 10,573,410	\$ 10,906,077	241.63	\$ 12,069,491	\$ 12,552,550	\$ 12,552,550	\$ 12,552,550	248.13

Associated Payroll Costs

210 Public Employees Retirement System	\$ 2,229,906	\$ 2,837,091		\$ 3,201,311	\$ 3,852,234	\$ 3,852,234	\$ 3,852,234	
220 Social Security Contribution	774,957	800,999		888,610	925,039	925,039	925,039	
230 Other Required Payroll Costs	865,756	944,099		1,549,204	1,518,823	1,518,823	1,518,823	
240 Employee Insur & Other Contract Benefits	2,954,851	3,039,174		3,379,829	3,522,626	3,522,626	3,522,626	
Total Associated Payroll Costs	\$ 6,825,470	\$ 7,621,363	-	\$ 9,018,954	\$ 9,818,722	\$ 9,818,722	\$ 9,818,722	-

Purchased Services

310 Instructional, Profess & Tech Svcs	\$ -	\$ 31,595		\$ -	\$ -	\$ -	\$ -	
320 Property Services	7,454,600	8,033,683		7,888,307	8,031,075	8,031,075	8,031,075	
340 Travel	22,639	30,325		55,707	23,161	23,161	23,161	
350 Communication	67,515	101,690		50,953	55,754	55,754	55,754	
380 Non-Instruct Prof & Tech Svcs	1,516,909	957,193		1,180,541	1,719,030	1,719,030	1,719,030	
390 Other Gen Prof & Tech Svcs	525,081	83,531		823,750	840,226	840,226	840,226	
Total Purchased Services	\$ 9,586,744	\$ 9,238,017	-	\$ 9,999,258	\$ 10,669,246	\$ 10,669,246	\$ 10,669,246	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 1,341,827	\$ 1,567,588		\$ 1,133,634	\$ 1,156,306	\$ 1,156,306	\$ 1,156,306	
460 Non-Consumable Items	91,011	131,096		181,263	184,888	184,888	184,888	
470 Computer Software	41,201	67,905		74,811	76,307	76,307	76,307	
480 Computer Hardware	3,806	27,663		-	-	-	-	
Total Supplies and Materials	\$ 1,477,845	\$ 1,794,252	-	\$ 1,389,708	\$ 1,417,501	\$ 1,417,501	\$ 1,417,501	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 80,324	\$ 77,467		\$ -	\$ -	\$ -	\$ -	
530 Grounds Improvements	8,900	37,932		-	-	-	-	
540 Depreciable Equipment	46,396	79,108		-	-	-	-	
Total Capital Outlay	\$ 135,620	\$ 194,507	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 4,656	\$ 6,110		\$ 18,326	\$ 18,693	\$ 18,693	\$ 18,693	
670 Licenses & Permits	14,999	17,871		48,661	49,634	49,634	49,634	
Total Other	\$ 19,655	\$ 23,981	-	\$ 66,987	\$ 68,327	\$ 68,327	\$ 68,327	-
Total Operation and Maintenance of Plant Services	\$ 28,618,744	\$ 29,778,197	241.63	\$ 32,544,398	\$ 34,526,346	\$ 34,526,346	\$ 34,526,346	248.13

2550 - Student Transportation Services

Salaries and Wages

112 Regular Classified*	\$ 8,300,008	\$ 8,711,816	282.89	\$ 10,678,289	\$ 11,292,556	\$ 11,292,556	\$ 11,292,556	297.89
112 Salary Credits*	(1,284,682)	(1,164,746)		(1,988,407)	(2,089,649)	(2,089,649)	(2,089,649)	
114 Supervisory Classified	292,147	297,866	3.00	307,470	318,265	318,265	318,265	3.00
122 Classified Substitutes	82,467	111,983		400,818	409,836	409,836	409,836	
124 Temporary Classified	244,681	188,272		26,858	27,463	27,463	27,463	
130 Classified Additional Earnings	564,102	581,891		566,524	579,271	579,271	579,271	
Total Salaries and Wages	\$ 8,198,723	\$ 8,727,082	285.89	\$ 9,991,552	\$ 10,537,742	\$ 10,537,742	\$ 10,537,742	300.89

Associated Payroll Costs

210 Public Employees Retirement System	\$ 1,702,384	\$ 2,170,752		\$ 2,757,134	\$ 3,377,583	\$ 3,377,583	\$ 3,377,583	
220 Social Security Contribution	622,101	649,658		757,952	800,689	800,689	800,689	
230 Other Required Payroll Costs	639,291	674,263		1,211,685	1,152,846	1,152,846	1,152,846	
240 Employee Insur & Other Contract Benefits	3,202,152	3,407,064		4,089,642	4,486,881	4,486,881	4,486,881	
Total Associated Payroll Costs	\$ 6,165,928	\$ 6,901,737	-	\$ 8,816,413	\$ 9,817,999	\$ 9,817,999	\$ 9,817,999	-

* 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	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ 52,517	\$ 119,776		\$ 152,352	\$ 155,399	\$ 155,399	\$ 155,399	
330 Student Transportation Services	45,863	(19,491)		163,478	166,747	166,747	166,747	
340 Travel	22,694	14,310		19,811	20,207	20,207	20,207	
350 Communication	54,763	53,057		33,065	33,727	33,727	33,727	
380 Non-Instruct Prof & Tech Svcs	175,966	308,743		116,126	323,449	323,449	323,449	
390 Other Gen Prof & Tech Svcs	285	(76,543)		129,630	-	-	-	
Total Purchased Services	\$ 352,088	\$ 399,852	-	\$ 614,462	\$ 699,529	\$ 699,529	\$ 699,529	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials*	\$ 2,565,795	\$ 3,650,727		\$ 4,124,299	\$ 4,206,785	\$ 4,206,785	\$ 4,206,785	
410 Transportation Allocation Credit*	(1,676,176)	(2,213,723)		(2,730,102)	(2,784,704)	(2,784,704)	(2,784,704)	
440 Periodicals	215	9,198		797	813	813	813	
460 Non-Consumable Items	18,324	17,625		8,952	9,131	9,131	9,131	
470 Computer Software	43,714	34,122		40,686	173,723	173,723	173,723	
480 Computer Hardware	6,065	10,690		5,470	5,579	5,579	5,579	
Total Supplies and Materials	\$ 957,937	\$ 1,508,639	-	\$ 1,450,102	\$ 1,611,327	\$ 1,611,327	\$ 1,611,327	-
<u>Capital Outlay</u>								
530 Grounds Improvements	\$ -	\$ 74,031		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	30,959	728,254		1,634,646	35,339	35,339	35,339	
Total Capital Outlay	\$ 30,959	\$ 802,285	-	\$ 1,634,646	\$ 35,339	\$ 35,339	\$ 35,339	-
<u>Other</u>								
640 Dues And Fees	\$ 10,083	\$ 10,264		\$ 9,651	\$ 9,844	\$ 9,844	\$ 9,844	
650 Insurance	118,451	185,835		86,595	88,327	88,327	88,327	
670 Licenses & Permits	2,806	2,693		306	312	312	312	
Total Other	\$ 131,340	\$ 198,792	-	\$ 96,552	\$ 98,483	\$ 98,483	\$ 98,483	-
Total Student Transportation Services	\$ 15,836,975	\$ 18,538,387	285.89	\$ 22,603,727	\$ 22,800,419	\$ 22,800,419	\$ 22,800,419	300.89

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

2570 - Internal Services

Salaries and Wages

112 Regular Classified	\$ 761,181	\$ 674,655	10.00	\$ 905,113	\$ 977,300	\$ 977,300	\$ 977,300	10.00
114 Supervisory Classified	87,598	92,925	1.00	98,576	100,794	100,794	100,794	1.00
122 Classified Substitutes	-	-		3,779	3,864	3,864	3,864	
124 Temporary Classified	14,087	9,420		17,192	17,579	17,579	17,579	
130 Classified Additional Earnings	2,537	22,462		27,987	28,617	28,617	28,617	
Total Salaries and Wages	\$ 865,403	\$ 799,462	11.00	\$ 1,052,647	\$ 1,128,154	\$ 1,128,154	\$ 1,128,154	11.00

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 109,238	\$ 151,303		\$ 165,230	\$ 191,380	\$ 191,380	\$ 191,380	
220 Social Security Contribution	36,907	40,608		44,307	44,661	44,661	44,661	
230 Other Required Payroll Costs	12,573	14,829		20,408	24,812	24,812	24,812	
240 Employee Insur & Other Contract Benefits	143,574	151,691		159,878	162,802	162,802	162,802	
Total Associated Payroll Costs	\$ 302,292	\$ 358,431	-	\$ 389,823	\$ 423,655	\$ 423,655	\$ 423,655	-
<u>Purchased Services</u>								
320 Property Services	\$ 610	\$ 4,580		\$ 9,315	\$ 7,156	\$ 7,156	\$ 7,156	
340 Travel	1,893	1,144		8,396	8,564	8,564	8,564	
350 Communication	9,985	12,941		23,168	25,976	25,976	25,976	
380 Non-Instruct Prof & Tech Svcs	1,916	1,217		2,154	2,197	2,197	2,197	
390 Other Gen Prof & Tech Svcs	6,785	539		475	485	485	485	
Total Purchased Services	\$ 21,189	\$ 20,421	-	\$ 43,508	\$ 44,378	\$ 44,378	\$ 44,378	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials*	\$ (43,603)	\$ 49,119		\$ 30,616	\$ (36,064)	\$ (36,064)	\$ (36,064)	
420 Textbooks	-	493		-	-	-	-	
460 Non-Consumable Items	880	2,381		2,112	2,155	2,155	2,155	
470 Computer Software	25,000	25,000		39,148	39,931	39,931	39,931	
480 Computer Hardware	1,180	415		7,020	7,161	7,161	7,161	
Total Supplies and Materials	\$ (16,543)	\$ 77,408	-	\$ 78,896	\$ 13,183	\$ 13,183	\$ 13,183	-
<u>Other</u>								
640 Dues And Fees	\$ 1,080	\$ 1,025		\$ 6,361	\$ 6,488	\$ 6,488	\$ 6,488	
670 Licenses & Permits	1,352	-		1,285	1,311	1,311	1,311	
Total Other	\$ 2,432	\$ 1,025	-	\$ 7,646	\$ 7,799	\$ 7,799	\$ 7,799	-
Total Internal Services	\$ 1,174,773	\$ 1,256,747	11.00	\$ 1,572,520	\$ 1,617,169	\$ 1,617,169	\$ 1,617,169	11.00
Total Support Services - Business	\$ 47,635,680	\$ 51,904,706	562.22	\$ 59,407,027	\$ 61,940,284	\$ 61,940,284	\$ 61,940,284	584.72
2600 - Support Services - Central Activities								
2630 - Information Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 249,525	\$ 250,506	5.00	\$ 316,671	\$ 310,555	\$ 310,555	\$ 310,555	5.00
114 Supervisory Classified	-	-	1.00	119,819	141,825	141,825	141,825	1.00
130 Classified Additional Earnings	150	1,319		1,740	1,779	1,779	1,779	
130 Car Allowance	-	-		3,000	3,000	3,000	3,000	
Total Salaries and Wages	\$ 249,675	\$ 251,825	6.00	\$ 441,230	\$ 457,159	\$ 457,159	\$ 457,159	6.00

* This reflects allocation credits which are charged to other budgets for services.

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted		
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 54,975	\$ 63,347		\$ 127,905	\$ 139,677	\$ 139,677	\$ 139,677		
220 Social Security Contribution	18,405	18,663		32,659	33,358	33,358	33,358		
230 Other Required Payroll Costs	3,005	3,077		7,244	7,501	7,501	7,501		
240 Employee Insur & Other Contract Benefits	61,041	53,053		94,104	99,417	99,417	99,417		
Total Associated Payroll Costs	\$ 137,426	\$ 138,140	-	\$ 261,912	\$ 279,953	\$ 279,953	\$ 279,953	-	-
<u>Purchased Services</u>									
320 Property Services	\$ 67	\$ 200		\$ 301	\$ 307	\$ 307	\$ 307		
340 Travel	2,206	4,176		3,691	3,765	3,765	3,765		
350 Communication	36,214	21,496		25,450	25,958	25,958	25,958		
380 Non-Instruct Prof & Tech Svcs	31,607	4,719		26,863	27,400	27,400	27,400		
390 Other Gen Prof & Tech Svcs	-	72		-	-	-	-		
Total Purchased Services	\$ 70,094	\$ 30,663	-	\$ 56,305	\$ 57,430	\$ 57,430	\$ 57,430	-	-
<u>Supplies and Materials</u>									
410 Consumable Supplies & Materials	\$ 2,050	\$ 3,268		\$ 3,801	\$ 3,877	\$ 3,877	\$ 3,877		
440 Periodicals	971	812		892	910	910	910		
460 Non-Consumable Items	1,847	4,000		2,989	3,049	3,049	3,049		
470 Computer Software	496	6,238		4,000	4,080	4,080	4,080		
480 Computer Hardware	270	8,297		972	991	991	991		
Total Supplies and Materials	\$ 5,634	\$ 22,615	-	\$ 12,654	\$ 12,907	\$ 12,907	\$ 12,907	-	-
<u>Other</u>									
640 Dues And Fees	\$ 214	\$ 1,947		\$ 1,057	\$ 1,078	\$ 1,078	\$ 1,078		
Total Other	\$ 214	\$ 1,947	-	\$ 1,057	\$ 1,078	\$ 1,078	\$ 1,078	-	-
Total Information Services	\$ 463,043	\$ 445,190	6.00	\$ 773,158	\$ 808,527	\$ 808,527	\$ 808,527	6.00	6.00

2640 - Staff Services

Salaries and Wages

111 Regular Licensed	\$ 139,177	\$ 80,728	2.00	\$ 131,896	\$ 125,634	\$ 125,634	\$ 125,634	2.00
112 Regular Classified	1,550,704	1,479,552	29.00	1,561,455	1,592,074	1,592,074	1,592,074	29.00
113 Supervisory Licensed	499,981	421,170	3.50	429,601	439,266	439,266	439,266	3.50
114 Supervisory Classified	179,677	207,921	2.00	216,427	225,913	225,913	225,913	2.00
121 Licensed Substitutes	30,347	69,669		-	-	-	-	
122 Classified Substitutes	77,120	105,495		5,192	5,309	5,309	5,309	
123 Temporary Licensed	(1,387)	63,530		-	-	-	-	
124 Temporary Classified	248	90		72,203	73,828	73,828	73,828	
130 Licensed Staff Differentials	8,478	4,046		8,254	8,440	8,440	8,440	
130 Licensed Additional Earnings	19,705	23,738		8,727	8,495	8,495	8,495	
130 New Teacher Orientation	34,836	23,656		24,735	25,292	25,292	25,292	
130 Classified Additional Earnings	8,135	3,472		26,413	27,008	27,008	27,008	
Total Salaries and Wages	\$ 2,547,021	\$ 2,483,067	36.50	\$ 2,484,903	\$ 2,531,259	\$ 2,531,259	\$ 2,531,259	36.50

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE	
Associated Payroll Costs									
210 Public Employees Retirement System	\$ 521,187	\$ 634,839		\$ 681,858	\$ 789,697	\$ 789,697	\$ 789,697		
220 Social Security Contribution	189,498	186,158		185,642	187,836	187,836	187,836		
230 Other Required Payroll Costs	30,802	30,829		40,891	41,634	41,634	41,634		
240 Classified Professional Dev	527,915	539,972		558,911	587,874	587,874	587,874		
Total Associated Payroll Costs	\$ 1,269,402	\$ 1,391,798	-	\$ 1,467,302	\$ 1,607,041	\$ 1,607,041	\$ 1,607,041	-	
Purchased Services									
320 Property Services	\$ 73,190	\$ 8,740		\$ 12,263	\$ 12,509	\$ 12,509	\$ 12,509		
330 Field & Activity Trips	845	836		-	-	-	-		
340 Travel	40,092	29,377		44,268	45,153	45,153	45,153		
350 Communication	61,042	41,938		62,619	63,872	63,872	63,872		
380 Non-Instruct Prof & Tech Svcs	234,247	174,830		272,598	303,598	303,598	303,598		
390 Other Gen Prof & Tech Svcs	16,566	11,096		9,134	9,317	9,317	9,317		
Total Purchased Services	\$ 425,982	\$ 266,817	-	\$ 400,882	\$ 434,449	\$ 434,449	\$ 434,449	-	
Supplies and Materials									
410 Consumable Supplies & Materials	\$ 45,174	\$ 32,827		\$ 34,795	\$ 35,491	\$ 35,491	\$ 35,491		
440 Periodicals	643	-		683	697	697	697		
460 Non-Consumable Items	7,833	1,601		6,440	6,569	6,569	6,569		
470 Computer Software	4,209	8,383		1,674	1,707	1,707	1,707		
480 Computer Hardware	11,666	2,928		3,185	3,249	3,249	3,249		
Total Supplies and Materials	\$ 69,525	\$ 45,739	-	\$ 46,777	\$ 47,713	\$ 47,713	\$ 47,713	-	
Other									
640 Dues And Fees	\$ 10,308	\$ 10,311		\$ 4,723	\$ 4,817	\$ 4,817	\$ 4,817		
670 Licenses & Permits	9,626	2,260		1,000	1,020	1,020	1,020		
Total Other	\$ 19,934	\$ 12,571	-	\$ 5,723	\$ 5,837	\$ 5,837	\$ 5,837	-	
Total Staff Services	\$ 4,331,864	\$ 4,199,992	36.50	\$ 4,405,587	\$ 4,626,299	\$ 4,626,299	\$ 4,626,299	36.50	
2660 - Technology Services									
Salaries and Wages									
112 Regular Classified	\$ 4,124,459	\$ 4,376,338	71.91	\$ 4,846,864	\$ 4,867,448	\$ 4,867,448	\$ 4,867,448	69.91	
114 Supervisory Classified	594,020	616,373	7.00	752,414	781,224	781,224	781,224	7.00	
122 Classified Substitutes	42	53		24,925	25,486	25,486	25,486		
124 Temporary Classified	69,828	16,805		-	-	-	-		
130 Classified Additional Earnings	6,454	12,552		-	-	-	-		
130 Car Allowance	3,000	3,000		3,000	3,000	3,000	3,000		
Total Salaries and Wages	\$ 4,797,803	\$ 5,025,121	78.91	\$ 5,627,203	\$ 5,677,158	\$ 5,677,158	\$ 5,677,158	76.91	

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,069,580	\$ 1,396,601		\$ 1,598,017	\$ 1,869,084	\$ 1,869,084	\$ 1,869,084	
220 Social Security Contribution	355,217	371,611		416,963	420,161	420,161	420,161	
230 Other Required Payroll Costs	57,122	59,901		92,375	93,117	93,117	93,117	
240 Employee Insur & Other Contract Benefits	998,784	1,043,937		1,157,914	1,174,063	1,174,063	1,174,063	
Total Associated Payroll Costs	\$ 2,480,703	\$ 2,872,050	-	\$ 3,265,269	\$ 3,556,425	\$ 3,556,425	\$ 3,556,425	-
<u>Purchased Services</u>								
320 Property Services	\$ 196,419	\$ 19,714		\$ 132,304	\$ 134,950	\$ 134,950	\$ 134,950	
340 Travel	65,678	39,371		24,842	25,339	25,339	25,339	
350 Communication	1,208,045	1,228,542		1,717,741	1,752,096	1,752,096	1,752,096	
380 Non-Instruct Prof & Tech Svcs	84,532	53,085		468,035	477,396	477,396	477,396	
390 Other Gen Prof & Tech Svcs	16,642	20,255		-	-	-	-	
Total Purchased Services	\$ 1,571,316	\$ 1,360,967	-	\$ 2,342,922	\$ 2,389,781	\$ 2,389,781	\$ 2,389,781	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ 183,780	\$ 91,778		\$ 131,447	\$ 134,076	\$ 134,076	\$ 134,076	
440 Periodicals	449	-		-	-	-	-	
460 Non-Consumable Items	20,143	3,471		10,755	10,970	10,970	10,970	
470 Computer Software	1,229,657	1,349,936		1,505,986	1,536,106	1,536,106	1,536,106	
480 Computer Hardware	1,139,922	2,737,382		916,312	934,638	934,638	934,638	
Total Supplies and Materials	\$ 2,573,951	\$ 4,182,567	-	\$ 2,564,500	\$ 2,615,790	\$ 2,615,790	\$ 2,615,790	-
<u>Capital Outlay</u>								
550 Depreciable Technology Equip	\$ 615,848	\$ -		\$ 14,348	\$ 14,635	\$ 14,635	\$ 14,635	
Total Capital Outlay	\$ 615,848	\$ -	-	\$ 14,348	\$ 14,635	\$ 14,635	\$ 14,635	-
<u>Other</u>								
640 Dues And Fees	\$ 3,463	\$ 3,768		\$ -	\$ -	\$ -	\$ -	
670 Licenses & Permits	-	100		-	-	-	-	
Total Other	\$ 3,463	\$ 3,868	-	\$ -	\$ -	\$ -	\$ -	-
Total Technology Services	\$ 12,043,084	\$ 13,444,573	78.91	\$ 13,814,242	\$ 14,253,789	\$ 14,253,789	\$ 14,253,789	76.91
2680 - Interpretation and Translation Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	12.75	\$ 515,686	\$ 646,765	\$ 646,765	\$ 646,765	12.75
Total Salaries and Wages	\$ -	\$ -	12.75	\$ 515,686	\$ 646,765	\$ 646,765	\$ 646,765	12.75

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 143,833	\$ 205,904	\$ 205,904	\$ 205,904	
220 Social Security Contribution	-	-		38,079	47,526	47,526	47,526	
230 Other Required Payroll Costs	-	-		8,353	10,740	10,740	10,740	
240 Employee Insur & Other Contract Benefits	-	-		208,378	216,830	216,830	216,830	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 398,643	\$ 481,000	\$ 481,000	\$ 481,000	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ -		\$ 5,905	\$ 6,023	\$ 6,023	\$ 6,023	
350 Communication	-	-		4,138	4,221	4,221	4,221	
Total Purchased Services	\$ -	\$ -	-	\$ 10,043	\$ 10,244	\$ 10,244	\$ 10,244	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Materials	\$ -	\$ -		\$ 13,247	\$ 13,512	\$ 13,512	\$ 13,512	
Total Supplies and Materials	\$ -	\$ -	-	\$ 13,247	\$ 13,512	\$ 13,512	\$ 13,512	-
Total Interpretation and Translation Services	\$ -	\$ -	12.75	\$ 937,619	\$ 1,151,521	\$ 1,151,521	\$ 1,151,521	12.75
2690 - Other Support Services - Central								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 175	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 175	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
220 Social Security Contribution	\$ 13	\$ -		\$ -	\$ -	\$ -	\$ -	
230 Other Required Payroll Costs	2	-		-	-	-	-	
240 Employee Insur & Other Contract Benefits	441,588	460,982		397,200	399,200	399,200	399,200	
Total Associated Payroll Costs	\$ 441,603	\$ 460,982	-	\$ 397,200	\$ 399,200	\$ 399,200	\$ 399,200	-
<u>Purchased Services</u>								
374 Other Tuition	\$ 325,659	\$ 304,571		\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	
380 Non-Instruct Prof & Tech Srvs	4,000	-		-	-	-	-	
Total Purchased Services	\$ 329,659	\$ 304,571	-	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	-
Total Other Support Services - Central	\$ 771,437	\$ 765,553	-	\$ 757,200	\$ 759,200	\$ 759,200	\$ 759,200	-
Total Support Services - Central Activities	\$ 17,609,428	\$ 18,855,308	134.16	\$ 20,687,806	\$ 21,599,336	\$ 21,599,336	\$ 21,599,336	132.16
2700 - Supplemental Retirement Program								
<u>Salaries and Wages</u>								
116 Early Retirement Stipends	\$ 951,184	\$ 919,405		\$ 1,033,425	\$ 600,000	\$ 600,000	\$ 600,000	
Total Salaries and Wages	\$ 951,184	\$ 919,405	-	\$ 1,033,425	\$ 600,000	\$ 600,000	\$ 600,000	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Adopted		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 1,043	\$ -		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	35,667	34,394		64,688	45,900	45,900	45,900	
230 Other Required Payroll Costs	67	833		-	-	-	-	
240 Employee Insur & Other Contract Benefits	529	(100)		-	-	-	-	
Total Associated Payroll Costs	\$ 37,306	\$ 35,127	-	\$ 64,688	\$ 45,900	\$ 45,900	\$ 45,900	-
Total Supplemental Retirement Program	\$ 988,490	\$ 954,532	-	\$ 1,098,113	\$ 645,900	\$ 645,900	\$ 645,900	-
Total Support Services	\$ 141,562,221	\$ 151,943,769	1,463.96	\$ 164,367,561	\$ 174,185,811	\$ 174,185,811	\$ 174,185,811	1,515.88
3000 - Enterprise and Community Services								
3500 - Custody and Care of Children Services								
<u>Supplies and Materials</u>								
460 Non-Consumable Items	-	-		-	-	-	1,000,000	
Total Supplies and Materials	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,000,000	-
Total Custody and Care of Children Services	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,000,000	-
Total Enterprise and Community Services	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,000,000	-
4000 - Facilities Acquisition and Construction								
4110 - Facilities Acquisition and Construction - Direction								
<u>Salaries and Wages</u>								
114 Supervisory Classified	\$ 102,577	\$ -		\$ -	\$ -	\$ -	\$ -	
122 Classified Substitutes	194	-		-	-	-	-	
130 Classified Additional Earnings	-	113		-	-	-	-	
Total Salaries and Wages	\$ 102,771	\$ 113	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 26,209	\$ 35		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	7,869	9		-	-	-	-	
230 Other Required Payroll Costs	1,245	1		-	-	-	-	
240 Employee Insur & Other Contract Benefits	15,614	-		-	-	-	-	
Total Associated Payroll Costs	\$ 50,937	\$ 45	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
320 Property Services	\$ 138	\$ 258		\$ -	\$ -	\$ -	\$ -	
340 Travel	388	566		-	-	-	-	
350 Communication	5,010	1,792		-	-	-	-	
380 Non-Instruct Prof & Tech Srvs	34,443	14,001		-	-	-	-	
390 Other Gen Prof & Tech Svcs	-	52,806		-	-	-	-	
Total Purchased Services	\$ 39,979	\$ 69,423	-	\$ -	\$ -	\$ -	\$ -	-

Requirements Detail – General Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ 1,141	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	-
460	Non-Consumable Items	-	1,979	-	-	-	-	-	-
470	Computer Software	1,500	-	-	-	-	-	-	-
480	Computer Hardware	-	3,946	-	-	-	-	-	-
Total Supplies and Materials		\$ 2,641	\$ 7,074	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 17,519	\$ 17,993	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 17,519	\$ 17,993	-	\$ -	\$ -	\$ -	\$ -	-
Total Facilities Acquisition and Construction - Direction		\$ 213,847	\$ 94,648	-	\$ -	\$ -	\$ -	\$ -	-
4150 - Building Acq Constr & Imprv Services									
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 44,533	\$ -	\$ -	\$ -	\$ -	\$ -	-
350	Communication	2,970	8,361	-	-	-	-	-	-
380	Non-Instruct Prof & Tech Svcs	89,053	15,040	125,523	128,033	128,033	128,033	128,033	-
390	Other Gen Prof & Tech Svcs	15,577	5,005	-	-	-	-	-	-
Total Purchased Services		\$ 107,600	\$ 72,939	-	\$ 125,523	\$ 128,033	\$ 128,033	\$ 128,033	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Materials	\$ -	\$ 2,396	\$ -	\$ -	\$ -	\$ -	\$ -	-
460	Non-Consumable Items	-	2,559	-	-	-	-	-	-
480	Computer Hardware	-	8,670	-	-	-	-	-	-
Total Supplies and Materials		\$ -	\$ 13,625	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 45,487	\$ 7,722	\$ 100,045	\$ 102,046	\$ 102,046	\$ 102,046	\$ 102,046	-
530	Grounds Improvements	9,508	15,104	-	-	-	-	-	-
Total Capital Outlay		\$ 54,995	\$ 22,826	-	\$ 100,045	\$ 102,046	\$ 102,046	\$ 102,046	-
<u>Other</u>									
640	Dues And Fees	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
670	Licenses & Permits	-	210	-	-	-	-	-	-
Total Other		\$ 750	\$ 210	-	\$ -	\$ -	\$ -	\$ -	-
Total Building Acq Constr & Imprv Services		\$ 163,345	\$ 109,600	-	\$ 225,568	\$ 230,079	\$ 230,079	\$ 230,079	-
Total Facilities Acquisition and Construction		\$ 377,192	\$ 204,248	-	\$ 225,568	\$ 230,079	\$ 230,079	\$ 230,079	-

Requirements Detail – General Fund Continued

Account Code and Description	2016-17		2017-18		2018-19		2019-20		FTE
	Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted		
5000 - Other Uses									
5100 - Debt Service									
<u>Other</u>									
610 Principal	\$ 530,369	\$ 535,081		\$ 500,991	\$ 411,913	\$ 411,913	\$ 411,913		
620 Interest	110,651	86,227		62,736	39,602	39,602	39,602		
Total Other	\$ 641,020	\$ 621,308	-	\$ 563,727	\$ 451,515	\$ 451,515	\$ 451,515	-	-
Total Debt Service	\$ 641,020	\$ 621,308	-	\$ 563,727	\$ 451,515	\$ 451,515	\$ 451,515	-	-
5200 - Transfers of Funds									
<u>Transfers</u>									
710 Fund Modifications									
Transfer to Asset Replacement Fund - Buses	\$ 320,000	\$ 320,000		\$ 820,000	\$ 320,000	\$ 320,000	\$ 320,000		
Transfer to Asset Replacement Fund - Technology	1,000,000	-		-	-	-	-		
Transfer to Asset Replacement Fund - Vehicles	100,000	-		-	-	-	-		
Transfer to Asset Replacement Fund - Textbooks	1,000,000	-		-	-	-	-		
Transfer to Asset Replacement Fund - Instr Mat	-	-		4,550,000	-	-	-		
Transfer to 2018 Bond Capital Projects Fund	-	2,183,983		-	-	-	-		
Transfer to Special Capital Projects Fund	2,850,000	2,300,000		-	-	-	-		
Transfer to Risk Management Fund	-	-		600,000	-	-	-		
Transfer to PERS Pension Debt Service Fund	-	-		-	1	1	1		
Transfer to Preventative & Deferred Maint. Fund	1,250,000	1,250,000		1,250,000	1,250,000	1,250,000	1,250,000		
Total Transfers	\$ 6,520,000	\$ 6,053,983	-	\$ 7,220,000	\$ 1,570,001	\$ 1,570,001	\$ 1,570,001	-	-
Total Transfer Of Funds	\$ 6,520,000	\$ 6,053,983	-	\$ 7,220,000	\$ 1,570,001	\$ 1,570,001	\$ 1,570,001	-	-
Total Other Uses	\$ 7,161,020	\$ 6,675,291	-	\$ 7,783,727	\$ 2,021,516	\$ 2,021,516	\$ 2,021,516	-	-
6000 - Contingencies									
<u>Other Uses of Funds</u>									
810 Operating Contingency	\$ -	\$ -		\$ 19,807,451	\$ 21,202,436	\$ 21,202,436	\$ 20,202,436		
Total Other Uses of Funds	\$ -	\$ -	-	\$ 19,807,451	\$ 21,202,436	\$ 21,202,436	\$ 20,202,436	-	-
Total Operating Contingencies	\$ -	\$ -	-	\$ 19,807,451	\$ 21,202,436	\$ 21,202,436	\$ 20,202,436	-	-
7000 - Unappropriated Ending Fund Balance									
761 Reserved for Inventories	\$ 287,315	\$ 244,987		\$ -	\$ -	\$ -	\$ -		
770 Unreserved Fund Balance	44,265,384	51,233,046		-	-	-	-		
Total Unappropriated Ending Fund Balance	\$ 44,552,699	\$ 51,478,033	-	\$ -	\$ -	\$ -	\$ -	-	-
TOTAL GENERAL FUND REQUIREMENTS	\$ 462,551,344	\$ 490,322,801	4,489.13	\$ 491,870,874	\$ 520,471,977	\$ 520,471,977	\$ 520,471,977	4,634.66	-

Requirements Summary by Function – General Fund

Function and Description	2018-19		2019-20			
	FTE	Budget	Proposed	Approved	Adopted	FTE
1000 INSTRUCTION						
1110 Elementary Programs	1,119.70	\$ 107,496,267	\$ 114,133,608	\$ 114,133,608	\$ 114,133,608	1,139.13
1120 Middle School Programs	380.60	41,027,695	44,991,621	44,991,621	44,991,621	401.14
1130 High School Programs	480.78	58,421,537	61,703,178	61,703,178	61,703,178	482.78
1140 Pre-Kindergarten Programs	-	-	50,000	50,000	50,000	-
1200 Special Programs	1,042.59	92,091,869	101,272,489	101,272,489	101,272,489	1,094.23
1400 Summer School Programs	1.50	649,199	681,239	681,239	681,239	1.50
TOTAL INSTRUCTION	3,025.17	\$ 299,686,567	\$ 322,832,135	\$ 322,832,135	\$ 322,832,135	3,118.78
2000 SUPPORT SERVICES						
2100 Students	284.43	\$ 29,177,268	\$ 31,803,315	\$ 31,803,315	\$ 31,803,315	305.85
2200 Instructional Staff	138.81	16,566,672	17,905,556	17,905,556	17,905,556	142.51
2300 General Administration	8.00	2,230,497	2,356,653	2,356,653	2,356,653	8.00
2400 School Administration	336.34	35,200,178	37,934,767	37,934,767	37,934,767	342.64
2500 Business	562.22	59,407,027	61,940,284	61,940,284	61,940,284	584.72
2600 Central Activities	134.16	20,687,806	21,599,336	21,599,336	21,599,336	132.16
2700 Supplemental Retirement Program	-	1,098,113	645,900	645,900	645,900	-
TOTAL SUPPORT SERVICES	1,463.96	\$ 164,367,561	\$ 174,185,811	\$ 174,185,811	\$ 174,185,811	1,515.88
3000 ENTERPRISE AND COMMUNITY SERVICES						
3500 Custody and Care of Children Services	-	\$ -	\$ -	\$ -	\$ 1,000,000	-
TOTAL ENTERPRISE AND COMMUNITY SERVICES	-	\$ -	\$ -	\$ -	\$ 1,000,000	-
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4150 Building Acquisition, Construct & Improvement Svcs	-	\$ 225,568	\$ 230,079	\$ 230,079	\$ 230,079	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 225,568	\$ 230,079	\$ 230,079	\$ 230,079	-
5000 OTHER USES						
5100 Debt Service	-	\$ 563,727	\$ 451,515	\$ 451,515	\$ 451,515	-
5200 Transfers of Funds	-	7,220,000	1,570,001	1,570,001	1,570,001	-
TOTAL OTHER USES	-	\$ 7,783,727	\$ 2,021,516	\$ 2,021,516	\$ 2,021,516	-
6000 CONTINGENCIES						
6100 Operating Contingency	-	\$ 19,807,451	\$ 21,202,436	\$ 21,202,436	\$ 20,202,436	-
TOTAL CONTINGENCY	-	\$ 19,807,451	\$ 21,202,436	\$ 21,202,436	\$ 20,202,436	-
TOTAL GENERAL FUND REQUIREMENTS	4,489.13	\$ 491,870,874	\$ 520,471,977	\$ 520,471,977	\$ 520,471,977	4,634.66

Requirements by Object Code – General Fund

Object	Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
<u>Salaries and Wages</u>					
111	Regular Licensed	\$ 137,786,321	\$ 139,717,932	\$ 147,425,829	154,511,196
111	Tutors	-	1,772	4,462	4,562
112	Regular Classified	68,821,542	71,911,228	75,662,442	80,515,958
113	Supervisory Licensed	13,646,361	13,917,436	14,290,132	14,963,782
114	Supervisory Classified	2,262,253	2,381,304	2,845,660	2,880,448
115	Sabbaticals	-	-	519,454	533,254
116	Early Retirement	951,184	919,405	1,033,425	600,000
117	Unused Leave	11,387	7,940	-	-
121	Licensed Substitutes	3,371,375	3,741,950	4,175,881	4,268,255
122	Classified Substitutes	1,480,918	1,924,705	2,086,764	2,113,750
123	Temporary Licensed	273,910	280,627	142,402	145,607
124	Temporary Classified	1,432,456	1,271,446	1,160,724	1,186,839
130	Licensed Staff Differentials	4,106,117	4,447,015	4,391,845	4,764,961
130	Licensed Additional Earnings	1,867,333	1,335,840	1,974,550	1,912,405
130	Classified Additional Earnings	1,055,197	1,098,444	1,291,642	1,353,756
130	Classified Staff Differentials	104,536	121,715	159,278	168,052
130	Car Allowance	33,115	36,000	39,000	39,000
Total Salaries and Wages		\$ 237,204,005	\$ 243,114,759	\$ 257,203,490	\$ 269,961,825
<u>Associated Payroll Costs</u>					
210	Public Employees Retirement System	\$ 50,209,155	\$ 63,859,254	\$ 71,254,540	\$ 86,521,115
220	Social Security Contribution	17,348,141	17,877,637	19,029,359	19,936,510
230	Other	4,596,171	4,720,703	7,085,607	6,953,110
240	Employee Insurance	60,018,181	61,220,729	66,189,895	69,262,583
240	Professional Devel & Other Contractual Benefits	476,588	495,982	432,200	683,629
Total Associated Payroll Costs		\$ 132,648,236	\$ 148,174,305	\$ 163,991,601	\$ 183,356,947

Requirements by Object Code – General Fund Continued

Object	Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
<u>Purchased Services</u>					
310	Instructional, Profess, & Tech Svcs	\$ 1,116,930	\$ 1,155,770	\$ 1,310,182	\$ 1,377,359
320	Property Services	7,981,255	8,511,307	8,448,009	8,608,626
330	Student Transportation Services	624,653	689,279	1,179,928	1,184,321
340	Travel	818,634	736,110	981,440	967,554
350	Communication	3,768,808	3,642,416	4,212,646	4,292,581
360	Charter School Payments	4,669,773	5,027,093	5,200,000	5,868,000
370	Tuition	995,002	1,029,067	1,093,745	1,108,420
380	Non-Instructional Profess & Tech Svcs	5,372,841	4,087,894	4,438,218	5,118,310
390	Other General Profess & Tech Svcs	697,827	227,794	1,082,002	969,895
Total Purchased Services		\$ 26,045,723	\$ 25,106,730	\$ 27,946,170	\$ 29,495,066
<u>Supplies and Materials</u>					
410	Consumable Supplies & Materials	\$ 5,133,547	\$ 6,073,220	\$ 7,617,972	\$ 8,129,074
420	Textbooks	3,396,378	780,484	640,117	652,925
430	Library Books	323,704	249,014	262,676	267,933
440	Periodicals	8,548	14,736	18,826	17,999
460	Non-consumable Items	1,159,635	1,164,555	1,093,195	2,055,589
470	Computer Software	1,639,624	2,552,907	2,071,798	2,465,820
480	Computer Hardware	1,975,554	3,382,825	1,236,587	1,228,797
Total Supplies and Materials		\$ 13,636,990	\$ 14,217,741	\$ 12,941,171	\$ 14,818,137
<u>Capital Outlay</u>					
520	Buildings Acquisition and Improvement	\$ 150,332	\$ 91,154	\$ 100,045	\$ 102,046
530	Improvements Other Than Buildings	18,408	127,068	-	-
540	Depreciable Equipment	166,992	892,848	1,652,109	53,151
550	Depreciable Technology	615,848	-	14,348	14,635
Total Capital Outlay		\$ 951,580	\$ 1,111,070	\$ 1,766,502	\$ 169,832

Requirements by Object Code – General Fund Continued

Object	Object Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
<u>Other</u>					
610	Principal	\$ 530,369	\$ 535,081	\$ 500,991	\$ 411,913
620	Interest	110,651	86,226	62,736	39,602
640	Dues and Fees	195,890	227,693	282,536	295,027
650	Insurance and Judgments	118,451	185,835	86,595	88,327
670	Taxes, Licenses and Assessments	36,750	31,345	61,631	62,864
Total Other		\$ 992,111	\$ 1,066,180	\$ 994,489	\$ 897,733
<u>Transfers</u>					
710	Transfer to Asset Replacement Fund	\$ 2,420,000	\$ 320,000	\$ 5,370,000	\$ 320,000
710	Transfer to PERS Pension Debt Service Fund	-	-	-	1
710	Transfer to Special Capital Projects Fund	2,850,000	2,300,000	-	-
710	Transfer to Prevent & Deferred Maint Fund	1,250,000	1,250,000	1,250,000	1,250,000
710	Transfer to 2018 Bond Capital Projects Fund	-	2,183,983	-	-
710	Transfer to Risk Management Fund	-	-	600,000	-
Total Transfers		\$ 6,520,000	\$ 6,053,983	\$ 7,220,000	\$ 1,570,001
<u>Other Uses of Funds</u>					
810	Operating Contingency	\$ -	\$ -	\$ 19,807,451	\$ 20,202,436
Total Other Uses of Funds		\$ -	\$ -	\$ 19,807,451	\$ 20,202,436
<u>Unappropriated Ending Fund Balance</u>					
761	Reserve for Inventories	\$ 287,315	\$ 244,987	\$ -	\$ -
770	Unreserved Fund Balance	44,265,384	51,233,046	-	-
Total Unappropriated Ending Fund Balance		\$ 44,552,699	\$ 51,478,033	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 462,551,344	\$ 490,322,801	\$ 491,870,874	\$ 520,471,977

Summary of FTE and Wages – General Fund

Object	Object Description	2018-19 FTE	FTE Increases	FTE Decreases	FTE Net Change	2019-20 FTE	2019-20 Budgeted Wages
LICENSED STAFF							
111	Regular Licensed	2,297.17	49.74	(17.50)	32.24	2,329.41	\$ 154,511,196
111	Tutors						4,562
113	Supervisory Licensed	128.70	3.50	(1.50)	2.00	130.70	14,963,782
115	Sabbaticals						533,254
116	Early Retirement						600,000
121	Licensed Substitutes						4,268,255
123	Temporary Licensed						145,607
130	Licensed Staff Differentials						4,764,961
130	Licensed Additional Earnings						1,912,405
TOTAL LICENSED STAFF		2,425.87	53.24	(19.00)	34.24	2,460.11	\$ 181,704,022
CLASSIFIED STAFF							
112	Regular Classified	2,001.26	157.58	(48.29)	109.29	2,110.55	\$ 77,466,716
112	Professional and Technical	36.00	3.00	-	3.00	39.00	3,049,242
114	Supervisory Classified	26.00	-	(1.00)	(1.00)	25.00	2,880,448
122	Classified Substitutes						2,113,750
124	Temporary Classified						1,186,839
130	Classified Additional Earnings						1,353,756
130	Classified Staff Differentials						168,052
130	Car Allowance						39,000
TOTAL CLASSIFIED STAFF		2,063.26	160.58	(49.29)	111.29	2,174.55	\$ 88,257,803
TOTAL GENERAL FUND FTE AND WAGES		4,489.13	213.82	(68.29)	145.53	4,634.66	\$ 269,961,825

FTE Comparison by Program within Function – General Fund

State Funct #	Function/Program Description	Object	Budgeted 2018-19	FTE Change	Budgeted 2019-20	Comments
1111	<u>Elementary Instruction, Primary (K-5)</u>					
	Regular Licensed	111	889.60	(5.00)	884.60	Realignment of 7.00 FTE to function 1121, Addition of 2.0 FTE
	Regular Classified	112	208.60	12.18	220.78	Addition of 12.19 FTE
	K-12 Instructional Reserve - Licensed	111	21.50	(6.50)	15.00	Reduction of 6.00 FTE Licensed Reserve, Realignment of 0.50 FTE to function 2240
	K-12 Instructional Reserve - Classified	112	-	18.75	18.75	Addition of 18.75 FTE Classified Reserve
	Total Elementary Instruction, Primary (K-5)		1,119.70	19.43	1,139.13	
1121	<u>Middle School Instruction</u>					
	Regular Licensed	111	352.25	16.00	368.25	Enrollment Growth Adj of 9.00 FTE , Realignment of 7.00 FTE from function 1111
	Regular Classified	112	28.35	4.54	32.89	See Explanation of FTE Changes - General Fund, multiple changes
	Total Middle School Instruction		380.60	20.54	401.14	
1131	<u>High School Instruction</u>					
	Regular Licensed	111	446.87	2.00	448.87	Addition of 2.0 FTE
	Regular Licensed - JROTC	111	4.00	-	4.00	
	Regular Classified	112	23.91	-	23.91	
	Total High School Instruction		474.78	2.00	476.78	
1132	<u>High School Extracurricular</u>					
	Supervisory Licensed	113	6.00	-	6.00	
	Total High School Extracurricular		6.00	-	6.00	
	Special Instructional Programs					
1210	<u>Programs for the Talented and Gifted</u>					
	Regular Licensed	111	1.00	-	1.00	
	Regular Classified	112	1.00	-	1.00	
	Total Programs for Talented and Gifted		2.00	-	2.00	
1220	<u>Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	108.10	3.00	111.10	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	394.38	64.68	459.06	See Explanation of FTE Changes - General Fund, multiple changes
	Total Restrictive Programs for Students with Disabilities		502.48	67.68	570.16	
1250	<u>Less Restrictive Programs for Students with Disabilities</u>					
	Regular Licensed	111	140.70	3.00	143.70	Realignment of 1.00 FTE to function 1220, Enrollment Growth Adjustment of 4.00 FTE
	Regular Classified	112	168.94	(25.22)	143.72	Realign 2.82 FTE from func 1220, 34.38 FTE to func 1220, Enroll Growth Adj 6.34 FTE
	Total Less Restrictive Programs for Students with Disabilities		309.64	(22.22)	287.42	
1260	<u>Treatment and Habilitation Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	Total Treatment and Habilitation Programs		1.50	-	1.50	

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2018-19	FTE Change	Budgeted 2019-20	Comments
1280	<u>Alternative Education</u>					
	Regular Licensed	111	38.67	-	38.67	
	Regular Classified	112	21.35	0.06	21.41	Realign 0.03 FTE from function 1291, Enroll Growth Adj of 0.03 FTE in Bilingual Ed
	Total Alternative Education		60.02	0.06	60.08	
1291	<u>English Language Learner</u>					
	Regular Licensed	111	36.85	6.59	43.44	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	117.64	1.41	119.05	Realign 0.03 FTE to function 1280, Enroll Growth Adj of 1.44 FTE in Bilingual Ed
	Total English Language Learner		154.49	8.00	162.49	
1292	<u>Teen Parent Programs</u>					
	Regular Licensed	111	4.83	-	4.83	
	Regular Classified	112	4.81	-	4.81	
	Total Teen Parent Programs		9.64	-	9.64	
1294	<u>Youth Corrections Education</u>					
	Regular Classified	112	0.94	-	0.94	
	Total Youth Corrections Education		0.94	-	0.94	
1299	<u>Other Programs</u>					
	Regular Licensed	111	0.50	(0.50)	-	Realignment of 0.50 FTE to function 2110
	Regular Classified	112	1.38	(1.38)	-	Realignment of 1.38 FTE to function 2110
	Total Other Programs		1.88	(1.88)	-	
1400	<u>Summer School Programs</u>					
	Regular Licensed	111	1.50	-	1.50	
	Total Summer School Programs		1.50	-	1.50	
2110	<u>Attendance & Social Work Services</u>					
	Regular Licensed	111	7.25	0.50	7.75	Realignment of 1.00 FTE to function 1220 and 0.50 FTE from function 1299, Addition 1.0 FTE
	Regular Classified	112	64.50	3.01	67.51	See Explanation of FTE Changes - General Fund, multiple changes
	Total Attendance & Social Work Services		71.75	3.51	75.26	
2120	<u>Guidance Services</u>					
	Regular Licensed	111	102.20	5.65	107.85	See Explanation of FTE Changes - General Fund, multiple changes
	Total Guidance Services		102.20	5.65	107.85	
2130	<u>Health Services</u>					
	Regular Licensed	111	18.88	-	18.88	
	Regular Classified	112	8.50	7.88	16.38	Conversion of pooled dollars to FTE for Elementary Student-Based Health Assistants
	Total Health Services		27.38	7.88	35.26	

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2018-19	FTE Change	Budgeted 2019-20	Comments
2140	<u>Psychological Services</u>					
	Regular Licensed	111	10.00	-	10.00	
	Total Psychological Services		10.00	-	10.00	
2150	<u>Speech Pathology & Audiology Services</u>					
	Regular Licensed	111	43.92	2.50	46.42	Enrollment Growth Adjustment of 2.50 FTE
	Regular Classified	112	1.78	0.88	2.66	Enrollment Growth Adjustment of 0.88 FTE
	Total Speech Pathology & Audiology Services		45.70	3.38	49.08	
2160	<u>Other Student Treatment Services</u>					
	Regular Licensed	111	11.55	1.00	12.55	Enrollment Growth Adjustment of 1.00 FTE
	Regular Classified	112	2.66	1.00	3.66	Enrollment Growth Adjustment of 1.00 FTE
	Total Other Student Treatment Services		14.21	2.00	16.21	
2190	<u>Service Direction, Student Support Services</u>					
	Regular Classified	112	8.19	(1.00)	7.19	Realignment of 1.00 FTE to function 2520
	Supervisory Licensed	113	5.00	-	5.00	
	Total Service Direction, Student Support Services		13.19	(1.00)	12.19	
2210	<u>Improvement of Instruction Services</u>					
	Regular Licensed	111	9.00	0.50	9.50	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	3.25	-	3.25	
	Supervisory Licensed	113	4.50	0.50	5.00	Realignment of 0.50 FTE from function 2240
	Total Improvement of Instruction Services		16.75	1.00	17.75	
2220	<u>Educational Media Services</u>					
	Regular Licensed	111	8.00	-	8.00	
	Regular Classified	112	66.00	-	66.00	
	Total Educational Media Services		74.00	-	74.00	
2230	<u>Assessment & Testing</u>					
	Regular Licensed	111	1.00	2.00	3.00	Conversion of 1.00 Supv Licn FTE and 1.00 Class FTE (func 2660) to 2.00 Licn FTE
	Regular Classified	112	2.00	-	2.00	
	Supervisory Licensed	113	1.00	(1.00)	-	Conversion of 1.00 FTE to 2.00 Licn FTE
	Total Assessment & Testing		4.00	1.00	5.00	
2240	<u>Instructional Staff Development</u>					
	Regular Licensed	111	35.00	1.50	36.50	See Explanation of FTE Changes - General Fund, multiple changes
	Regular Classified	112	8.56	0.70	9.26	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Licensed	113	0.50	(0.50)	-	Realignment of 0.50 FTE to function 2210
	Total Instructional Staff Development		44.06	1.70	45.76	

FTE Comparison by Program within Function – General Fund Continued

State Func #	Function/Program Description	Object	Budgeted 2018-19	FTE Change	Budgeted 2019-20	Comments
2320	<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	
	Total Executive Administration Services		8.00	-	8.00	
2410	<u>Office of the Principal Services</u>					
	Regular Classified	112	222.64	3.00	225.64	See Explanation of FTE Changes - General Fund, multiple changes
	K-12 Support Reserve - Classified	112	-	3.75	3.75	Addition of 3.75 FTE Classified Reserve
	Supervisory Licensed	113	97.70	-	97.70	
	Total Office of the Principal Services		320.34	6.75	327.09	
2490	<u>Other Support Services - School Administration</u>					
	Regular Licensed	111	0.50	-	0.50	
	Regular Classified	112	8.00	(0.45)	7.55	Realignment of 0.50 FTE to function 2110, Addition of 0.05 FTE
	Supervisory Licensed	113	7.50	-	7.50	
	Total Other Support Services - School Administration		16.00	(0.45)	15.55	
2520	<u>Fiscal Services</u>					
	Regular Classified	112	20.70	1.00	21.70	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	3.00	-	3.00	
	Total Fiscal Services		23.70	1.00	24.70	
2540	<u>Operation & Maintenance of Plant Services</u>					
	Regular Classified	112	234.63	7.50	242.13	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	7.00	(1.00)	6.00	Conversion of 1.00 FTE to 2.00 Classified (CPRO) FTE
	Total Operation & Maintenance of Plant Services		241.63	6.50	248.13	
2550	<u>Student Transportation Services</u>					
	Regular Classified	112	282.89	15.00	297.89	Addition of 15.00 FTE for boundary changes
	Supervisory Classified	114	3.00	-	3.00	
	Total Student Transportation Services		285.89	15.00	300.89	
2570	<u>Internal Services</u>					
	Regular Classified	112	10.00	-	10.00	
	Supervisory Classified	114	1.00	-	1.00	
	Total Internal Services		11.00	-	11.00	
2630	<u>Information Services</u>					
	Regular Classified	112	5.00	-	5.00	
	Supervisory Classified	114	1.00	-	1.00	
	Total Information Services		6.00	-	6.00	

FTE Comparison by Program within Function – General Fund Continued

State Funct #	Function/Program Description	Object	Budgeted 2018-19	FTE Change	Budgeted 2019-20	Comments
2640	<u>Staff Services</u>					
	Regular Licensed	111	2.00	-	2.00	
	Regular Classified	112	29.00	-	29.00	Realignment of 1.00 FTE from function 2240, Realignment of 1.00 FTE to function 2540
	Supervisory Licensed	113	3.50	-	3.50	
	Supervisory Classified	114	2.00	-	2.00	
	Total Staff Services		36.50	-	36.50	
2660	<u>Technology Services</u>					
	Regular Classified	112	71.91	(2.00)	69.91	See Explanation of FTE Changes - General Fund, multiple changes
	Supervisory Classified	114	7.00	-	7.00	
	Total Technology Services		78.91	(2.00)	76.91	
2680	<u>Interpretation and Translation Services</u>					
	Regular Classified	112	12.75	-	12.75	
	Total Interpretation and Translation Services		12.75	-	12.75	
TOTAL FTE - GENERAL FUND			4,489.13	145.53	4,634.66	

Explanation of FTE Changes – General Fund

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Realignments - movement of existing positions between functions to better align with work performed						
Realignment of Elementary Instruction to Middle School Instruction	1111		(7.00)			(7.00)
Realignment of Instructional Reserve FTE - Licensed to Support for Program Associate	1111		(0.50)			(0.50)
Realignment of Middle School Instruction from Elementary Instruction	1121		7.00			7.00
Realignment of Special Programs - Special Education from Attend & Social Work Svcs for OBL	1220		1.00			1.00
Realignment of Special Programs - Special Education	1220		1.00	(2.82)		(1.82)
Realignment of Special Programs - Special Education	1220			34.38		34.38
Realignment of Special Programs - Special Education	1250		(1.00)	2.82		1.82
Realignment of Special Programs - Special Education	1250			(34.38)		(34.38)
Realignment of Special Program IA from English Language Learner	1280			0.03		0.03
Realignment of Special Program IA to Alternative Education	1291			(0.03)		(0.03)
Realignment of Indian Education staff to Attendance & Social Work Services	1299		(0.50)	(1.38)		(1.88)
Realignment of Attend & Social Work Svcs to Special Programs - Special Education for OBL	2110		(1.00)			(1.00)
Realignment of Indian Education staff from Other Programs	2110		0.50	1.38		1.88
Realignment of Indian Education staff from Other Support Services - School Administration	2110			0.50		0.50
Realignment of Budget and Staffing Analyst to Fiscal Services	2190			(1.00)		(1.00)
Realignment of Program Associate to Instructional Staff Development	2210		(0.50)			(0.50)
Realignment of Curriculum & PD Coordinator from Instructional Staff Development	2210	0.50				0.50
Realignment of Program Associate from Improvement of Instruction Services	2240		0.50			0.50
Realignment of Instructional Reserve FTE - Licensed from Instruction for Program Associate	2240		0.50			0.50
Realignment of Instructional Staff Development to Staff Services	2240			(1.00)		(1.00)
Realignment of Curriculum & PD Coordinator to Improvement of Instruction Services	2240	(0.50)				(0.50)
Realignment of Indian Education staff to Attendance & Social Work Services	2490			(0.50)		(0.50)
Realignment of Budget and Staffing Analyst from Student Support Services	2520			1.00		1.00
Realignment of Workers Compensation Analyst from Staff Services	2540			1.00		1.00
Realignment of Staff Services from Instructional Staff Development	2640			1.00		1.00
Realignment of Workers Compensation Analyst to Op & Maint of Plant Svcs - Security Svcs	2640			(1.00)		(1.00)
Total Realignments		-	-	-	-	-

Explanation of FTE Changes – General Fund Continued

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Technical Adjustments - rounding adjustments, corrections from previous years, reclasses, conversions						
Middle School Instruction	1121			0.04		0.04
English Language Learner - Bilingual Education	1291		0.50			0.50
Attendance & Social Work Services - Indian Education position changes	2110			(0.50)		(0.50)
Attendance & Social Work Services - Indian Education position changes	2110			0.75		0.75
Guidance Services (to Services & Supplies)	2120		(1.00)			(1.00)
Health Services - Elem Student-Based Health Assistants (SBHAs) dollars to FTE	2130			7.88		7.88
Improve of Instr - Secondary STEM Program Associate (from Addtnl Erngs and Svcs & Supplies)	2210		1.00			1.00
Assessment & Testing position changes	2230	(1.00)	2.00			1.00
Instructional Staff Development - Office of Behavioral Learning (OBL) reclass	2240			(0.18)		(0.18)
Office of the Principal - High School (to Services & Supplies)	2410			(1.00)		(1.00)
Operation and Maintenance of Plant Services - Maintenance Services position changes	2540			(1.00)	1.00	-
Operation and Maintenance of Plant Services - Security Services position changes	2540	(1.00)		(0.50)	2.00	0.50
Technology Services position changes	2660			(2.00)		(2.00)
Total Technical Adjustments		(2.00)	2.50	3.49	3.00	6.99
Reduced Positions						
K-12 Instructional Reserve - Licensed	1111		(6.00)			(6.00)
Fiscal Services - Accounting Clerk 2	2520			(1.00)		(1.00)
Total Reduced Positions		-	(6.00)	(1.00)	-	(7.00)
Enrollment Growth Adjustment						
Middle School Instruction	1121		9.00	0.75		9.75
Restrictive Programs for Students with Disabilities - Special Education (LSC)	1220		1.00	4.69		5.69
Less Restrictive Programs for Students with Disabilities - Spec Education (LRC, Self-Contained)	1250		4.00	6.34		10.34
English Language Learner - Bilingual Education	1280			0.03		0.03
English Language Learner - Bilingual Education	1291		3.09	1.44		4.53
Guidance Services	2120		0.65			0.65
Speech Pathology & Audiology Services	2150		2.50	0.88		3.38
Other Student Treatment Services	2160		1.00	1.00		2.00
Office of the Principal - Middle School	2410			1.00		1.00
Total Enrollment Growth Adjustment		-	21.24	16.13	-	37.37

Explanation of FTE Changes – General Fund Continued

Position Change	Function	Administrative	Licensed	Classified	ProTech	Total
Additional Positions						
K-12 Instructional Reserve - Classified	1111			18.75		18.75
Short Term Therapeutic Classroom	1111		2.00	3.75		5.75
Elementary Instructional Support Assistants	1111			8.43		8.43
Middle School Instructional Support Assistants	1121			3.75		3.75
High School Behavior Specialists	1131		2.00			2.00
BIC Instructional Support Assistants	1220			2.81		2.81
English Language Learner - Bilingual Education	1291		3.00			3.00
Social Workers	2110		1.00			1.00
Indian Education Staff to Full-Time	2110			0.88		0.88
Additional High School Counselors	2120		6.00			6.00
Instructional Staff Development (Instructional Mentor)	2240		0.50			0.50
Behavior Intervention Trainers	2240			1.88		1.88
School Administrators Reserve	2410	3.00				3.00
K-12 Support Reserve - Classified	2410			3.75		3.75
Other Support Services - School Administration	2490			0.05		0.05
Fiscal Services - Budget and Fiscal Analyst	2520			1.00		1.00
Student Transportation Services - Bus Drivers, Router, Dispatcher, AA1 (boundary changes)	2550			15.00		15.00
Native language specialists and translators, increase to 12 months	2680			-		-
Total Additional Positions		3.00	14.50	60.05	-	77.55
Added FTE for Conversion from Limited Term to Permanent						
Adult Assistance Program	1220			25.62		25.62
Operation and Maintenance of Plant Services - Custodial Services	2540			5.00		5.00
Total Added FTE for Conversion from Limited Term to Permanent		-	-	30.62	-	30.62
Total FTE Changes		1.00	32.24	109.29	3.00	145.53



Special Revenue Funds (200)

Introduction - Special Revenue Funds

\$ 108,128,536

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.

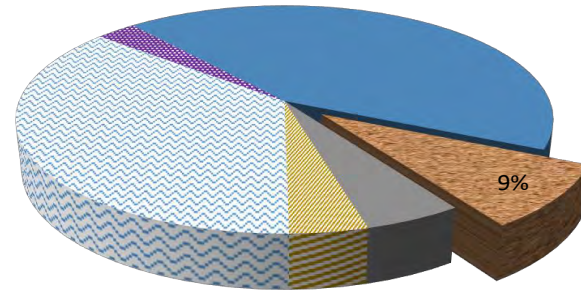
Food Services Fund (Committed*): SKPS currently contracts with Sodexo School Services for its operation of the Food Service Program that provides nutritionally balanced lunches and breakfasts to all students in Salem-Keizer. Students pay for meals and the district records the revenues along with the 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.

FTE CHANGES

Position	Function	Administrative	Classified	Total
Preschool Program Staff Changes	1140	0.75	(1.00)	(0.25)
Addition of 0.25 FTE for Instructional Support Assistant	1140	-	0.25	0.25
Realignment from Dental Services to Service Direction, Student Support Services	2133	-	(0.50)	(0.50)
Realignment to Service Direction, Student Support Services from Dental Services	2190	-	0.50	0.50
		0.75	(0.75)	-

Fund Detail – Fee Based Programs Fund

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1311 Tuition from Patrons	\$ 511,372	\$ 580,297		\$ 550,000	\$ 580,000	\$ 580,000	\$ 580,000	
1312 Tuition-Other	162,852	192,055		150,000	200,000	200,000	200,000	
1500 Earnings on Investments	-	-		70,000	-	-	-	
1710 ASB Card Sales	114,867	122,511		125,000	125,000	125,000	125,000	
1710 Gate Receipts	203,005	270,635		220,000	260,000	260,000	260,000	
1710 Admissions, Drama Productions	67,077	60,725		65,000	65,000	65,000	65,000	
1720 Student Annual/Yearbook Sales	277,303	270,620		280,000	275,000	275,000	275,000	
1720 School Stores	66,633	119,193		70,000	155,000	155,000	155,000	
1740 Athletic Participation Fees	562,389	568,327		575,000	540,000	540,000	540,000	
1750 Concessions/Vending Machines	4,819	(6,973)		5,000	1,000	1,000	1,000	
1760 Fundraising Activities	555,328	587,303		500,000	580,000	580,000	580,000	
1790 Extracurricular Miscellaneous	2,711,251	2,915,069		2,700,000	2,900,000	2,900,000	2,900,000	
1800 Child Care/Foster Care	5,898	6,225		6,000	6,300	6,300	6,300	
1910 Building Rental, Fines and Fees	191,983	107,924		120,000	97,000	97,000	97,000	
1920 Contributions and Donations	898,734	1,582,958		950,000	1,500,000	1,500,000	1,500,000	
1940 Services Provided Other Districts	400	-		-	-	-	-	
1950 Textbook Sales	19,651	19,228		20,000	20,000	20,000	20,000	
1960 Recovery of Prior Years Expense	157	313		-	-	-	-	
1980 Fees Charged to Grants	305,000	251,000		-	-	-	-	
1990 Miscellaneous	2,966,936	1,623,283		2,000,000	1,000,000	1,000,000	1,000,000	
5400 Beginning Fund Balance	5,756,245	6,172,539		6,000,000	6,300,000	6,300,000	6,300,000	
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 15,381,900	\$ 15,443,232		\$ 14,406,000	\$ 14,604,300	\$ 14,604,300	\$ 14,604,300	

REQUIREMENTS

1000 - Instruction

1111 - Elementary Instruction, Primary (K-5)

Salaries and Wages

121	Licensed Substitutes	\$ -	\$ -	\$ 2,412	\$ -	\$ -	\$ -	
130	Licensed Staff Differentials	-	-	3,167	-	-	-	
130	Licensed Additional Earnings	-	-	105,155	-	-	-	
Total Salaries and Wages		\$ -	\$ -	\$ 110,734	\$ -	\$ -	\$ -	

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ -		\$ 34,378	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	-		8,473	-	-	-	
230	Other Required Payroll Costs	-	-		1,792	-	-	-	
Total Associated Payroll Costs		\$ -	\$ -	-	\$ 44,643	\$ -	\$ -	\$ -	-
Total Elementary Instruction, Primary (K-5)		\$ -	\$ -	-	\$ 155,377	\$ -	\$ -	\$ -	-
1113 - Elementary Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 5,264	\$ 7,847		\$ 14,717	\$ 17,514	\$ 17,514	\$ 17,514	
122	Classified Substitutes	1,308	2,435		5,961	6,095	6,095	6,095	
124	Temporary Classified	200	56		3,602	3,683	3,683	3,683	
130	Licensed Additional Earnings	1,651	1,432		8,395	119,343	119,343	119,343	
130	Classified Additional Earnings	2,672	1,644		3,602	3,683	3,683	3,683	
Total Salaries and Wages		\$ 11,095	\$ 13,414	-	\$ 36,277	\$ 150,318	\$ 150,318	\$ 150,318	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,363	\$ 1,469		\$ 6,877	\$ 49,221	\$ 49,221	\$ 49,221	
220	Social Security Contribution	849	1,050		2,779	11,506	11,506	11,506	
230	Other Required Payroll Costs	142	205		594	2,440	2,440	2,440	
Total Associated Payroll Costs		\$ 2,354	\$ 2,724	-	\$ 10,250	\$ 63,167	\$ 63,167	\$ 63,167	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 52,935	\$ 41,620		\$ 43,250	\$ 44,115	\$ 44,115	\$ 44,115	
320	Property Services	13,451	5,792		3,072	3,133	3,133	3,133	
330	Student Transportation Services	285,727	173,720		264,674	269,967	269,967	269,967	
340	Travel	-	27,905		-	-	-	-	
350	Communication	4,123	2,737		14,078	14,360	14,360	14,360	
380	Non-Instructional Profess & Tech Svcs	-	3,100		-	-	-	-	
390	Other General Profess & Tech Svcs	1,707	403		733	748	748	748	
Total Purchased Services		\$ 357,943	\$ 255,277	-	\$ 325,807	\$ 332,323	\$ 332,323	\$ 332,323	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17		2017-18		2018-19		2019-20		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE	
Supplies and Materials										
410	Consumable Supplies & Material	\$ 426,602	\$ 379,576		\$ 1,521,156	\$ 1,551,579	\$ 1,551,579	\$ 1,551,579		
420	Textbooks	19,534	39,428		29,283	29,869	29,869	29,869		
430	Library Books	37	12,403		-	-	-	-		
460	Non-consumable Items	27,817	48,945		106,997	109,137	109,137	109,137		
470	Computer Software	5,370	10,780		6,758	6,893	6,893	6,893		
480	Computer Hardware	71,397	24,880		36,041	36,762	36,762	36,762		
Total Supplies and Materials		\$ 550,757	\$ 516,012	-	\$ 1,700,235	\$ 1,734,240	\$ 1,734,240	\$ 1,734,240	\$ 1,734,240	-
Capital Outlay										
520	Buildings Acquisition and Improvement	\$ -	\$ 14,695		\$ -	\$ -	\$ -	\$ -		
540	Depreciable Equipment	-	-		61,812	63,048	63,048	63,048		63,048
Total Capital Outlay		\$ -	\$ 14,695	-	\$ 61,812	\$ 63,048	\$ 63,048	\$ 63,048	\$ 63,048	-
Other										
640	Dues And Fees	\$ 3,758	\$ 2,993		\$ 5,631	\$ 5,744	\$ 5,744	\$ 5,744		\$ 5,744
670	Taxes, Licenses and Assessments	172	455		-	-	-	-		-
Total Other		\$ 3,930	\$ 3,448	-	\$ 5,631	\$ 5,744	\$ 5,744	\$ 5,744	\$ 5,744	-
Total Elementary Extracurricular		\$ 926,079	\$ 805,570	-	\$ 2,140,012	\$ 2,348,840	\$ 2,348,840	\$ 2,348,840	\$ 2,348,840	-
1121 - Middle School Instruction										
Purchased Services										
330	Student Transportation Services	\$ -	\$ -		\$ 5,631	\$ -	\$ -	\$ -		\$ -
Total Purchased Services		\$ -	\$ -	-	\$ 5,631	\$ -	\$ -	\$ -	\$ -	-
Supplies and Materials										
410	Consumable Supplies & Material	\$ 2,207	\$ 8,140		\$ 5,068	\$ 10,913	\$ 10,913	\$ 10,913		\$ 10,913
470	Computer Software	-	305		-	-	-	-		-
480	Computer Hardware	-	1,495		-	-	-	-		-
Total Supplies and Materials		\$ 2,207	\$ 9,940	-	\$ 5,068	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	-
Total Middle School Instruction		\$ 2,207	\$ 9,940	-	\$ 10,699	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	-
1122 - Middle School Extracurricular										
Salaries and Wages										
121	Licensed Substitutes	\$ 7,403	\$ 11,665		\$ 8,374	\$ 8,562	\$ 8,562	\$ 8,562		\$ 8,562
122	Classified Substitutes	178	-		596	609	609	609		609
124	Temporary Classified	813	245		9,605	9,821	9,821	9,821		9,821
130	Licensed Staff Differentials	19,556	7,193		35,276	36,070	36,070	36,070		36,070
130	Licensed Additional Earnings	7,638	9,430		29,396	30,057	30,057	30,057		30,057
130	Classified Additional Earnings	2,015	4,157		3,602	3,683	3,683	3,683		3,683
Total Salaries and Wages		\$ 37,603	\$ 32,690	-	\$ 86,849	\$ 88,802	\$ 88,802	\$ 88,802	\$ 88,802	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20		FTE	
	Actual	Actual	FTE	Budget	Proposed	Approved		Adopted
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 5,091	\$ 5,808		\$ 22,792	\$ 27,046	\$ 27,046	\$ 27,046	
220 Social Security Contribution	3,009	2,686		6,649	6,799	6,799	6,799	
230 Other Required Payroll Costs	554	526		1,411	1,444	1,444	1,444	
Total Associated Payroll Costs	\$ 8,654	\$ 9,020	-	\$ 30,852	\$ 35,289	\$ 35,289	\$ 35,289	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 104,410	\$ 110,295		\$ 38,294	\$ 39,060	\$ 39,060	\$ 39,060	
320 Property Services	12,478	3,916		11,263	11,488	11,488	11,488	
330 Student Transportation Services	81,418	78,007		180,203	183,807	183,807	183,807	
340 Travel	1,842	100,489		2,252	2,297	2,297	2,297	
350 Communication	40,166	28,149		39,420	40,208	40,208	40,208	
380 Non-Instructional Profess & Tech Svcs	2,354	-		-	-	-	-	
390 Other General Profess & Tech Svcs	-	1,946		563	574	574	574	
Total Purchased Services	\$ 242,668	\$ 322,802	-	\$ 271,995	\$ 277,434	\$ 277,434	\$ 277,434	-
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ 398,333	\$ 385,507		\$ 1,343,091	\$ 1,369,953	\$ 1,369,953	\$ 1,369,953	
420 Textbooks	12,435	9,177		13,516	13,786	13,786	13,786	
430 Library Books	154	1,599		-	-	-	-	
460 Non-consumable Items	33,275	31,171		45,050	45,951	45,951	45,951	
470 Computer Software	1,670	1,587		4,505	4,595	4,595	4,595	
480 Computer Hardware	10,285	13,182		16,894	17,232	17,232	17,232	
Total Supplies and Materials	\$ 456,152	\$ 442,223	-	\$ 1,423,056	\$ 1,451,517	\$ 1,451,517	\$ 1,451,517	-
<u>Capital Outlay</u>								
520 Building Acquisition	\$ 6,000	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	39,181		15,453	15,762	15,762	15,762	
Total Capital Outlay	\$ 6,000	\$ 39,181	-	\$ 15,453	\$ 15,762	\$ 15,762	\$ 15,762	-
<u>Other</u>								
640 Dues And Fees	\$ 15,089	\$ 9,270		\$ 33,789	\$ 34,465	\$ 34,465	\$ 34,465	
670 Taxes, Licenses and Assessments	30	190		-	-	-	-	
Total Other	\$ 15,119	\$ 9,460	-	\$ 33,789	\$ 34,465	\$ 34,465	\$ 34,465	-
Total Middle School Extracurricular	\$ 766,196	\$ 855,376	-	\$ 1,861,994	\$ 1,903,269	\$ 1,903,269	\$ 1,903,269	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1131 - High School Instruction									
<u>Purchased Services</u>									
310	Consumable Supplies & Material	\$ 4,502	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 4,502	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 239	\$ -		\$ 10,699	\$ 10,913	\$ 10,913	\$ 10,913	
	Total Supplies and Materials	\$ 239	\$ -	-	\$ 10,699	\$ 10,913	\$ 10,913	\$ 10,913	-
	Total High School Instruction	\$ 4,741	\$ -	-	\$ 10,699	\$ 10,913	\$ 10,913	\$ 10,913	-
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 34,127	\$ 25,559		\$ 21,537	\$ 22,022	\$ 22,022	\$ 22,022	
122	Classified Substitutes	2,021	526		596	609	609	609	
123	Temporary Licensed	1,740	-		-	-	-	-	
124	Temporary Classified	109,093	104,529		192,092	196,414	196,414	196,414	
130	Licensed Staff Differentials	1,000	-		59,379	-	-	-	
130	Licensed Additional Earnings	27,687	27,411		30,580	91,983	91,983	91,983	
130	Classified Additional Earnings	31,379	37,517		39,618	40,509	40,509	40,509	
	Total Salaries and Wages	\$ 207,047	\$ 195,542	-	\$ 343,802	\$ 351,537	\$ 351,537	\$ 351,537	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 30,768	\$ 37,948		\$ 44,017	\$ 52,421	\$ 52,421	\$ 52,421	
220	Social Security Contribution	15,256	14,672		26,307	26,899	26,899	26,899	
230	Other Required Payroll Costs	4,057	4,313		5,561	5,684	5,684	5,684	
	Total Associated Payroll Costs	\$ 50,081	\$ 56,933	-	\$ 75,885	\$ 85,004	\$ 85,004	\$ 85,004	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 337,583	\$ 265,469		\$ 281,570	\$ 287,201	\$ 287,201	\$ 287,201	
320	Property Services	112,824	106,668		56,314	57,440	57,440	57,440	
330	Student Transportation Services	379,806	275,191		478,667	488,240	488,240	488,240	
340	Travel	14,927	267,921		16,894	17,232	17,232	17,232	
350	Communication	98,059	152,314		202,729	206,784	206,784	206,784	
380	Non-Instructional Profess & Tech Svcs	303	14,778		-	-	-	-	
390	Other General Profess & Tech Svcs	6,680	(659)		563	574	574	574	
	Total Purchased Services	\$ 950,182	\$ 1,081,682	-	\$ 1,036,737	\$ 1,057,471	\$ 1,057,471	\$ 1,057,471	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,305,943	\$ 1,285,229		\$ 2,617,271	\$ 3,246,039	\$ 3,246,039	\$ 3,246,039	
420	Textbooks	39,799	17,927		112,627	114,880	114,880	114,880	
430	Library Books	1,360	441		-	-	-	-	
440	Periodicals	12	-		563	-	-	-	
460	Non-consumable Items	171,374	314,166		56,314	57,440	57,440	57,440	
470	Computer Software	4,869	15,437		16,894	17,232	17,232	17,232	
480	Computer Hardware	16,380	18,166		56,314	57,440	57,440	57,440	
Total Supplies and Materials		\$ 1,539,737	\$ 1,651,366	-	\$ 2,859,983	\$ 3,493,031	\$ 3,493,031	\$ 3,493,031	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 22,676	\$ 14,793		\$ -	\$ -	\$ -	\$ -	
530	Grounds Improvements	-	894,328		-	-	-	-	
540	Depreciable Equipment	426,979	92,535		30,906	42,032	42,032	42,032	
550	Depreciable Technology	-	-		10,302	-	-	-	
Total Capital Outlay		\$ 449,655	\$ 1,001,656	-	\$ 41,208	\$ 42,032	\$ 42,032	\$ 42,032	-
<u>Other</u>									
640	Dues And Fees	\$ 471,238	\$ 366,106		\$ 337,882	\$ 344,640	\$ 344,640	\$ 344,640	
650	Insurance and Judgments	166	475		-	-	-	-	
670	Taxes, Licenses and Assessments	976	402		1,576	1,608	1,608	1,608	
Total Other		\$ 472,380	\$ 366,983	-	\$ 339,458	\$ 346,248	\$ 346,248	\$ 346,248	-
Total High School Extracurricular		\$ 3,669,082	\$ 4,354,162	-	\$ 4,697,073	\$ 5,375,323	\$ 5,375,323	\$ 5,375,323	-
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 25,926	\$ 46,303	0.75	\$ 49,452	\$ 52,104	\$ 52,104	\$ 52,104	0.75
112	Regular Classified	308,387	417,988	15.53	486,484	460,345	460,345	460,345	14.78
113	Supervisory Licensed	26,674	72,777	0.60	58,558	112,145	112,145	112,145	1.35
122	Classified Substitutes	601	5,587		-	-	-	-	
123	Temporary Licensed	6,377	-		-	-	-	-	
124	Temporary Classified	60,093	57,836		141,667	70,000	70,000	70,000	
130	Licensed Additional Earnings	2,150	684		-	-	-	-	
130	Classified Additional Earnings	8,260	22,832		3,215	3,287	3,287	3,287	
Total Salaries and Wages		\$ 438,468	\$ 624,007	16.88	\$ 739,376	\$ 697,881	\$ 697,881	\$ 697,881	16.88

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 57,548	\$ 145,996		\$ 138,666	\$ 193,293	\$ 193,293	\$ 193,293	
220	Social Security Contribution	33,346	47,301		56,050	52,912	52,912	52,912	
230	Other Required Payroll Costs	6,027	9,938		13,666	11,404	11,404	11,404	
240	Employee Insur & Other Contract Benefits	47,763	92,166		98,770	96,586	96,586	96,586	
Total Associated Payroll Costs		\$ 144,684	\$ 295,401	-	\$ 307,152	\$ 354,195	\$ 354,195	\$ 354,195	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 8,764	\$ 9,868		\$ 33,083	\$ 34,318	\$ 34,318	\$ 34,318	
320	Property Services	1,500	-		563	-	-	-	
330	Student Transportation Services	3,510	3,543		10,967	11,186	11,186	11,186	
340	Travel	2,683	3,350		2,252	2,297	2,297	2,297	
350	Communication	5,789	5,440		17,890	18,248	18,248	18,248	
380	Non-Instructional Profess & Tech Svcs	-	1,200		-	-	-	-	
390	Other General Profess & Tech Svcs	992	757		2,252	2,297	2,297	2,297	
Total Purchased Services		\$ 23,238	\$ 24,158	-	\$ 67,007	\$ 68,346	\$ 68,346	\$ 68,346	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 25,306	\$ 24,599		\$ 314,286	\$ 320,572	\$ 320,572	\$ 320,572	
420	Textbooks	356	1,402		7,454	7,603	7,603	7,603	
460	Non-consumable Items	8,838	7,363		13,649	13,922	13,922	13,922	
470	Computer Software	1,188	1,287		-	-	-	-	
480	Computer Hardware	1,515	-		-	-	-	-	
Total Supplies and Materials		\$ 37,203	\$ 34,651	-	\$ 335,389	\$ 342,097	\$ 342,097	\$ 342,097	-
<u>Other</u>									
640	Dues And Fees	\$ 4,663	\$ 4,059		\$ 5,631	\$ 5,744	\$ 5,744	\$ 5,744	
670	Taxes, Licenses and Assessments	136	-		-	-	-	-	
Total Other		\$ 4,799	\$ 4,059	-	\$ 5,631	\$ 5,744	\$ 5,744	\$ 5,744	-
Total Pre-Kindergarten Programs		\$ 648,392	\$ 982,276	16.88	\$ 1,454,555	\$ 1,468,263	\$ 1,468,263	\$ 1,468,263	16.88
1210 - Programs for the Talented and Gifted									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 6,631	\$ 51		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services		\$ 6,631	\$ 51	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 530	\$ 203		\$ 8,447	\$ 8,616	\$ 8,616	\$ 8,616	
470	Computer Software	-	3,600		-	-	-	-	
Total Supplies and Materials		\$ 530	\$ 3,803	-	\$ 8,447	\$ 8,616	\$ 8,616	\$ 8,616	-
Total Programs for the Talented and Gifted		\$ 7,161	\$ 3,854	-	\$ 8,447	\$ 8,616	\$ 8,616	\$ 8,616	-
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 44,126	\$ 59,724	2.60	\$ 83,253	\$ 109,343	\$ 109,343	\$ 109,343	2.60
122	Classified Substitutes	1,152	1,974		1,287	1,316	1,316	1,316	
130	Classified Additional Earnings	-	-		20,844	-	-	-	
Total Salaries and Wages		\$ 45,278	\$ 61,698	2.60	\$ 105,384	\$ 110,659	\$ 110,659	\$ 110,659	2.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 9,141	\$ 18,911		\$ 32,887	\$ 38,037	\$ 38,037	\$ 38,037	
220	Social Security Contribution	2,723	4,468		7,815	8,277	8,277	8,277	
230	Other Required Payroll Costs	412	746		1,723	1,819	1,819	1,819	
240	Employee Insur & Other Contract Benefits	19,919	29,905		45,759	32,094	32,094	32,094	
Total Associated Payroll Costs		\$ 32,195	\$ 54,030	-	\$ 88,184	\$ 80,227	\$ 80,227	\$ 80,227	-
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 27	-		\$ -	\$ -	\$ -	\$ -	
340	Travel	-	108		-	-	-	-	
Total Purchased Services		\$ 27	\$ 108	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,895	\$ 1,886		\$ 94,528	\$ 96,419	\$ 96,419	\$ 96,419	
470	Computer Software	125	-		-	-	-	-	
480	Computer Hardware	1,026	-		-	-	-	-	
Total Supplies and Materials		\$ 3,046	\$ 1,886	-	\$ 94,528	\$ 96,419	\$ 96,419	\$ 96,419	-
Total Restrictive Programs for Students with Disabilities		\$ 80,546	\$ 117,722	2.60	\$ 288,096	\$ 287,305	\$ 287,305	\$ 287,305	2.60
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 13,431	-	-	\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages		\$ 13,431	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 5,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	1,641	-	-	-	-	-	-	-
230	Other Required Payroll Costs	302	-	-	-	-	-	-	-
240	Employee Insur & Other Contract Benefits	9,386	-	-	-	-	-	-	-
Total Associated Payroll Costs		\$ 16,938	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
330	Student Transportation Services	\$ 683	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -	-
340	Travel	-	392	-	-	-	-	-	-
371	Tuition Pymts-Districts Within	-	-	-	22,526	-	-	-	-
Total Purchased Services		\$ 683	\$ 630	-	\$ 22,526	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,891	\$ 2,138	\$ 4,728	\$ 27,800	\$ 27,800	\$ 27,800	\$ 27,800	-
Total Supplies and Materials		\$ 1,891	\$ 2,138	-	\$ 4,728	\$ 27,800	\$ 27,800	\$ 27,800	-
Total Less Restrictive Programs for Students with Disabilities		\$ 32,943	\$ 2,768	-	\$ 27,254	\$ 27,800	\$ 27,800	\$ 27,800	-
1292 - Teen Parent Programs									
<u>Purchased Services</u>									
350	Communication	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services		\$ 273	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,063	\$ -	\$ 16,104	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-
Total Supplies and Materials		\$ 1,063	\$ -	-	\$ 16,104	\$ 10,000	\$ 10,000	\$ 10,000	-
Total Teen Parent Programs		\$ 1,336	\$ -	-	\$ 16,104	\$ 10,000	\$ 10,000	\$ 10,000	-
1299 - Other Programs									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services		\$ -	\$ 1,500	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Programs		\$ -	\$ 1,500	-	\$ -	\$ -	\$ -	\$ -	-
Total Instruction		\$ 6,138,683	\$ 7,133,168	19.48	\$ 10,670,310	\$ 11,451,242	\$ 11,451,242	\$ 11,451,242	19.48
2000 - Support Services									
2113 - Social Work Services									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services		\$ -	\$ 230	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 11,266	\$ 1,567		\$ 8,729	\$ 8,904	\$ 8,904	\$ 8,904	
	Total Supplies and Materials	\$ 11,266	\$ 1,567	-	\$ 8,729	\$ 8,904	\$ 8,904	\$ 8,904	-
<u>Other</u>									
640	Dues And Fees	\$ 40	\$ -		\$ 846	\$ 863	\$ 863	\$ 863	
	Total Other	\$ 40	\$ -	-	\$ 846	\$ 863	\$ 863	\$ 863	-
	Total Social Work Services	\$ 11,306	\$ 1,797	-	\$ 9,575	\$ 9,767	\$ 9,767	\$ 9,767	-
2133 - Dental Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ (20)	0.50	\$ 18,760	\$ -	\$ -	\$ -	-
124	Temporary Classified	5,450	1,986		-	-	-	-	-
130	Classified Additional Earnings	3,029	3,041		4,965	-	-	-	-
	Total Salaries and Wages	\$ 8,479	\$ 5,007	0.50	\$ 23,725	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 821	\$ 819		\$ 7,334	\$ -	\$ -	\$ -	-
220	Social Security Contribution	649	(119)		1,859	-	-	-	-
230	Other Required Payroll Costs	108	(26)		394	-	-	-	-
240	Employee Insur & Other Contract Benefits	-	-		4,574	-	-	-	-
	Total Associated Payroll Costs	\$ 1,578	\$ 674	-	\$ 14,161	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 2,000	\$ 1,000		\$ 22,750	\$ -	\$ -	\$ -	-
340	Travel	1,144	910		337	-	-	-	-
350	Communication	7,505	23,578		4,167	-	-	-	-
	Total Purchased Services	\$ 10,649	\$ 25,488	-	\$ 27,254	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 6,354	\$ 79		\$ 14,078	\$ 5,000	\$ 5,000	\$ 5,000	
460	Non-consumable Items	46	-		-	-	-	-	-
470	Computer Software	-	50		-	-	-	-	-
480	Computer Hardware	-	353		-	-	-	-	-
	Total Supplies and Materials	\$ 6,400	\$ 482	-	\$ 14,078	\$ 5,000	\$ 5,000	\$ 5,000	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 6,624	\$ -		\$ -	\$ -	\$ -	\$ -	-
	Total Capital Outlay	\$ 6,624	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 70		\$ -	\$ -	\$ -	\$ -	-
	Total Other	\$ -	\$ 70	-	\$ -	\$ -	\$ -	\$ -	-
	Total Dental Services	\$ 33,730	\$ 31,721	0.50	\$ 79,218	\$ 5,000	\$ 5,000	\$ 5,000	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2190 - Service Direction, Student Support Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 42,740	\$ 43,809	0.75	\$ 37,233	\$ 55,585	\$ 55,585	\$ 55,585	1.25
130	Licensed Additional Earnings	3,264	-		-	-	-	-	
130	Classified Additional Earnings	521	738		-	5,077	5,077	5,077	
Total Salaries and Wages		\$ 46,525	\$ 44,547	0.75	\$ 37,233	\$ 60,662	\$ 60,662	\$ 60,662	1.25
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 11,569	\$ 14,172		\$ 11,692	\$ 21,833	\$ 21,833	\$ 21,833	
220	Social Security Contribution	3,329	4,257		3,150	4,429	4,429	4,429	
230	Other Required Payroll Costs	556	610		593	992	992	992	
240	Employee Insur & Other Contract Benefits	15,779	16,102		20,305	17,272	17,272	17,272	
Total Associated Payroll Costs		\$ 31,233	\$ 35,141	-	\$ 35,740	\$ 44,526	\$ 44,526	\$ 44,526	-
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -		\$ 5,068	\$ -	\$ -	\$ -	
Total Purchased Services		\$ -	\$ -	-	\$ 5,068	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 177	\$ 8,002		\$ 470,070	\$ 521,799	\$ 521,799	\$ 521,799	
460	Non-consumable Items	389	-		10,137	10,340	10,340	10,340	
470	Computer Software	28	-		-	-	-	-	
480	Computer Hardware	6,099	13,271		-	-	-	-	
Total Supplies and Materials		\$ 6,693	\$ 21,273	-	\$ 480,207	\$ 532,139	\$ 532,139	\$ 532,139	-
Total Service Direction, Student Support Services		\$ 84,451	\$ 100,961	0.75	\$ 558,248	\$ 637,327	\$ 637,327	\$ 637,327	1.25
2230 - Assessment & Testing									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 36		\$ -	\$ -	\$ -	\$ -	
460	Non-consumable Items	1,280	-		-	-	-	-	
Total Supplies and Materials		\$ 1,280	\$ 36	-	\$ -	\$ -	\$ -	\$ -	-
Total Assessment & Testing		\$ 1,280	\$ 36	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2240 - Instructional Staff Development									
<u>Salaries and Wages</u>									
130	Licensed Additional Earnings	\$ 3,653	\$ 9,832		\$ -	\$ -	\$ -	\$ -	-
130	Classified Additional Earnings	304	-		-	-	-	-	-
	Total Salaries and Wages	\$ 3,957	\$ 9,832	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 948	\$ 2,680		\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	127	507		-	-	-	-	-
230	Other Required Payroll Costs	49	119		-	-	-	-	-
240	Employee Insur & Other Contract Benefits	-	3,388		-	-	-	-	-
	Total Associated Payroll Costs	\$ 1,124	\$ 6,694	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 65,365		\$ 13,514	\$ 13,784	\$ 13,784	\$ 13,784	-
330	Student Transportation Services	25	-		-	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	4,400	7,711		-	-	-	-	-
	Total Purchased Services	\$ 4,425	\$ 73,076	-	\$ 13,514	\$ 13,784	\$ 13,784	\$ 13,784	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 93	\$ 2,817		\$ 53,716	\$ 54,790	\$ 54,790	\$ 54,790	-
	Total Supplies and Materials	\$ 93	\$ 2,817	-	\$ 53,716	\$ 54,790	\$ 54,790	\$ 54,790	-
	Total Instructional Staff Development	\$ 9,599	\$ 92,419	-	\$ 67,230	\$ 68,574	\$ 68,574	\$ 68,574	-
2490 - Other Support Services - School Administration									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 700		\$ -	\$ -	\$ -	\$ -	-
330	Student Transportation Services	39	253		-	-	-	-	-
340	Travel	-	165		-	-	-	-	-
	Total Purchased Services	\$ 39	\$ 1,118	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,821	\$ 7,560		\$ 14,031	\$ 14,312	\$ 14,312	\$ 14,312	-
	Total Supplies and Materials	\$ 2,821	\$ 7,560	-	\$ 14,031	\$ 14,312	\$ 14,312	\$ 14,312	-
	Total Other Support Services - School Administration	\$ 2,860	\$ 8,678	-	\$ 14,031	\$ 14,312	\$ 14,312	\$ 14,312	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 76,648	\$ 69,037		\$ -	\$ -	\$ -	\$ -	-
130	Classified Additional Earnings	290	428		-	-	-	-	-
Total Salaries and Wages		\$ 76,938	\$ 69,465	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 19,578	\$ 21,289		\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	5,601	5,231		-	-	-	-	-
230	Other Required Payroll Costs	890	797		-	-	-	-	-
240	Employee Insur & Other Contract Benefits	19,954	17,570		-	-	-	-	-
Total Associated Payroll Costs		\$ 46,023	\$ 44,887	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
350	Communication	\$ -	\$ -		\$ 89,109	\$ -	\$ -	\$ -	-
390	Other General Profess & Tech Svcs	6,422	7,429		-	15,000	15,000	15,000	-
Total Purchased Services		\$ 6,422	\$ 7,429	-	\$ 89,109	\$ 15,000	\$ 15,000	\$ 15,000	-
<u>Other</u>									
640	Dues And Fees	\$ 2,784	\$ 3,106		\$ -	\$ -	\$ -	\$ -	-
Total Other		\$ 2,784	\$ 3,106	-	\$ -	\$ -	\$ -	\$ -	-
Total Fiscal Services		\$ 132,167	\$ 124,887	-	\$ 89,109	\$ 15,000	\$ 15,000	\$ 15,000	-
2540 - Operation and Maintenance of Plant Services									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 620	\$ 300		\$ -	\$ -	\$ -	\$ -	-
330	Student Transportation Services	-	45		-	-	-	-	-
340	Travel	584	253		8,165	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	-	-		39,420	-	-	-	-
Total Purchased Services		\$ 1,204	\$ 598	-	\$ 47,585	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,093	\$ 3,343		\$ 526,147	\$ 100,000	\$ 100,000	\$ 100,000	-
460	Non-consumable Items	-	46,698		37,731	-	-	-	-
480	Computer Hardware	-	760		-	-	-	-	-
Total Supplies and Materials		\$ 1,093	\$ 50,801	-	\$ 563,878	\$ 100,000	\$ 100,000	\$ 100,000	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 12,294	\$ 96,274		\$ -	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ 12,294	\$ 96,274	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 240	\$ 1,474		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 240	\$ 1,474	-	\$ -	\$ -	\$ -	\$ -	-
	Total Operation and Maintenance of Plant Services	\$ 14,831	\$ 149,147	-	\$ 611,463	\$ 100,000	\$ 100,000	\$ 100,000	-
2620 - Planning and Development Services									
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 412	\$ 400		\$ -	\$ -	\$ -	\$ -	
	Total Supplies and Materials	\$ 412	\$ 400	-	\$ -	\$ -	\$ -	\$ -	-
	Total Planning and Development Services	\$ 412	\$ 400	-	\$ -	\$ -	\$ -	\$ -	-
2633 - Public Information Services									
<u>Salaries and Wages</u>									
114	Supervisory Classified	\$ 114,163	\$ 101,958		\$ -	\$ -	\$ -	\$ -	
117	Unused Leave	-	866		-	-	-	-	
130	Car Allowance	3,000	3,058		-	-	-	-	
	Total Salaries and Wages	\$ 117,163	\$ 105,882	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 29,935	\$ 11,599		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	8,035	7,786		-	-	-	-	
230	Other Required Payroll Costs	1,360	1,248		-	-	-	-	
240	Employee Insur & Other Contract Benefits	14,211	12,561		-	-	-	-	
	Total Associated Payroll Costs	\$ 53,541	\$ 33,194	-	\$ -	\$ -	\$ -	\$ -	-
	Total Public Information Services	\$ 170,704	\$ 139,076	-	\$ -	\$ -	\$ -	\$ -	-
2649 - Other Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 46,682	\$ 204,076	2.00	\$ 170,615	\$ 176,096	\$ 176,096	\$ 176,096	2.00
112	Regular Classified	-	51,135	1.00	55,310	59,308	59,308	59,308	1.00
130	Licensed Additional Earnings	2,969	2,115		-	-	-	-	
	Total Salaries and Wages	\$ 49,651	\$ 257,326	3.00	\$ 225,925	\$ 235,404	\$ 235,404	\$ 235,404	3.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
Associated Payroll Costs									
210	Public Employees Retirement System	\$ 13,274	\$ 76,126		\$ 67,996	\$ 81,469	\$ 81,469	\$ 81,469	
220	Social Security Contribution	4,270	19,006		16,807	17,488	17,488	17,488	
230	Other Required Payroll Costs	721	3,150		3,692	3,843	3,843	3,843	
240	Employee Insur & Other Contract Benefits	7,321	52,959		46,396	46,600	46,600	46,600	
Total Associated Payroll Costs		\$ 25,586	\$ 151,241	-	\$ 134,891	\$ 149,400	\$ 149,400	\$ 149,400	-
Total Other Staff Services		\$ 75,237	\$ 408,567	3.00	\$ 360,816	\$ 384,804	\$ 384,804	\$ 384,804	3.00
2669 - Other Technology Services									
Salaries and Wages									
111	Regular Licensed	\$ 513	-		\$ -	\$ -	\$ -	\$ -	
114	Supervisory Classified	-	103,816		-	-	-	-	
124	Temporary Classified	14,569	65,280		-	-	-	-	
130	Licensed Additional Earnings	-	951		-	-	-	-	
Total Salaries and Wages		\$ 15,082	\$ 170,047	-	\$ -	\$ -	\$ -	\$ -	-
Associated Payroll Costs									
210	Public Employees Retirement System	\$ -	\$ 32,598		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	1,803	13,349		-	-	-	-	
230	Other Required Payroll Costs	169	2,014		-	-	-	-	
240	Employee Insur & Other Contract Benefits	-	14,214		-	-	-	-	
Total Associated Payroll Costs		\$ 1,972	\$ 62,175	-	\$ -	\$ -	\$ -	\$ -	-
Purchased Services									
310	Instructional, Professional and Technical Services	\$ -	\$ 14,755		\$ -	\$ -	\$ -	\$ -	
320	Property Services	-	3,187		-	-	-	-	
340	Travel	59,743	84,385		15,000	81,600	81,600	81,600	
380	Non-Instructional Profess & Tech Svcs	-	1,896		65,000	-	-	-	
390	Other General Profess & Tech Svcs	-	39,872		-	-	-	-	
Total Purchased Services		\$ 59,743	\$ 144,095	-	\$ 80,000	\$ 81,600	\$ 81,600	\$ 81,600	-
Supplies and Materials									
410	Consumable Supplies & Material	\$ 92,468	\$ 33,167		\$ 956,227	\$ 975,352	\$ 975,352	\$ 975,352	
460	Non-consumable Items	10,865	21,343		3,000	3,060	3,060	3,060	
470	Computer Software	91,434	46,659		100,000	102,000	102,000	102,000	
480	Computer Hardware	1,728,485	259,171		500,000	510,000	510,000	510,000	
Total Supplies and Materials		\$ 1,923,252	\$ 360,340	-	\$ 1,559,227	\$ 1,590,412	\$ 1,590,412	\$ 1,590,412	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 103,461	\$ 22,088	\$ -	\$ -	\$ -	\$ -	\$ -	
550	Depreciable Technology	426,278	22,904		160,773	163,988	163,988	163,988	
	Total Capital Outlay	\$ 529,739	\$ 44,992	-	\$ 160,773	\$ 163,988	\$ 163,988	\$ 163,988	-
<u>Other</u>									
640	Dues And Fees	\$ 125	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 125	\$ 868	-	\$ -	\$ -	\$ -	\$ -	-
	Total Other Technology Services	\$ 2,529,913	\$ 782,517	-	\$ 1,800,000	\$ 1,836,000	\$ 1,836,000	\$ 1,836,000	-
2690 - Other Support Services - Central									
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ -	\$ 400	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 188	\$ 4,161	\$ -	\$ -	\$ -	\$ -	\$ -	
430	Library Books	-	33,359	-	-	-	-	-	
	Total Supplies and Materials	\$ 188	\$ 37,520	-	\$ -	\$ -	\$ -	\$ -	-
	Total Other Support Services - Central	\$ -	\$ 33,359	-	\$ -	\$ -	\$ -	\$ -	-
	Total Support Services	\$ 3,066,678	\$ 1,878,126	4.25	\$ 3,589,690	\$ 3,070,784	\$ 3,070,784	\$ 3,070,784	4.25
3000 - Enterprise and Community Services									
3300 - Community Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ -	\$ 4,165	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Salaries and Wages	\$ -	\$ 4,165	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
220	Social Security Contribution	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ -	\$ -	
230	Other Required Payroll Costs	-	471	-	-	-	-	-	
	Total Associated Payroll Costs	\$ -	\$ 790	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
350	Communication	\$ 4,000	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ 4,000	\$ 31	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 7,698	\$ 146,000	\$ 82,274	\$ 82,274	\$ 82,274	\$ 82,274	
460	Non-consumable Items	-	106	-	-	-	-	-	
	Total Supplies and Materials	\$ -	\$ 7,804	-	\$ 146,000	\$ 82,274	\$ 82,274	\$ 82,274	-
	Total Community Services	\$ 4,000	\$ 12,790	-	\$ 146,000	\$ 82,274	\$ 82,274	\$ 82,274	-
	Total Enterprise and Community Services	\$ 4,000	\$ 12,790	-	\$ 146,000	\$ 82,274	\$ 82,274	\$ 82,274	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
5000 - Other Uses								
5200 - Transfers of Funds								
<u>Transfers</u>								
710 Fund Modifications	\$ -	\$ 167,144		\$ -	\$ -	\$ -	\$ -	-
Total Transfers	\$ -	\$ 167,144	-	\$ -	\$ -	\$ -	\$ -	-
Total Transfers of Funds	\$ -	\$ 167,144	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Uses	\$ -	\$ 167,144	-	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 6,172,539	\$ 6,252,004	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS	\$ 15,381,900	\$ 15,443,232	23.73	\$ 14,406,000	\$ 14,604,300	\$ 14,604,300	\$ 14,604,300	23.73

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 à 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	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1500 Earnings on Investments	\$ -	\$ 64,594		\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000	
1610 Daily Sales-Reimbursable	478,536	591,365		500,000	600,000	600,000	600,000	
1620 Daily Sales-Non-Reimbursable	746,679	992,791		700,000	1,100,000	1,100,000	1,100,000	
1630 Special Functions	230,407	229,586		250,000	250,000	250,000	250,000	
1990 Miscellaneous	35,586	25,890		1,949,750	680,000	680,000	680,000	
3102 State School Fund-School Lunch Match	174,179	179,577		170,000	180,000	180,000	180,000	
3299 State School Breakfast Program	286,575	220,863		207,500	213,000	213,000	213,000	
4500 Federal School Lunch Program	14,298,741	14,522,076		14,500,000	14,500,000	14,500,000	14,500,000	
4900 Commodities Donated by USDA	1,373,347	1,198,090		1,100,000	1,200,000	1,200,000	1,200,000	
5300 Sale of or Compensat for Loss of Fixed Assets	652	-		-	-	-	-	
5400 Beginning Fund Balance	1,739,849	1,732,257		1,600,000	2,300,000	2,300,000	2,300,000	
TOTAL FOOD SERVICES FUND RESOURCES	\$ 19,364,551	\$ 19,757,089		\$ 21,007,250	\$ 21,083,000	\$ 21,083,000	\$ 21,083,000	
REQUIREMENTS								
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 90,850	\$ 42,481	2.00	\$ 103,039	\$ 112,832	\$ 112,832	\$ 112,832	2.00
130 Classified Additional Earnings	71	-		-	-	-	-	
130 Classified Overtime	683	370		5,228	5,346	5,346	5,346	
Total Salaries and Wages	\$ 91,604	\$ 42,851	2.00	\$ 108,267	\$ 118,178	\$ 118,178	\$ 118,178	2.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 18,616	\$ 4,786		\$ 33,999	\$ 36,375	\$ 36,375	\$ 36,375	
220 Social Security Contribution	6,601	3,139		8,285	8,645	8,645	8,645	
230 Other Required Payroll Costs	7,082	4,476		16,076	17,593	17,593	17,593	
240 Employee Insur & Other Contract Benefits	23,877	12,461		30,506	31,586	31,586	31,586	
Total Associated Payroll Costs	\$ 56,176	\$ 24,862	-	\$ 88,866	\$ 94,199	\$ 94,199	\$ 94,199	-
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 188,809		\$ -	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	2,989	-		5,202	5,306	5,306	5,306	
390 Other General Profess & Tech Svcs	83,932	550		44,042	44,923	44,923	44,923	
Total Purchased Services	\$ 86,921	\$ 189,359	-	\$ 49,244	\$ 50,229	\$ 50,229	\$ 50,229	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 118,734	\$ 57,515		\$ 283,866	\$ 289,543	\$ 289,543	\$ 289,543	
460 Non-consumable Items	2,586	4,326		-	-	-	-	
Total Supplies and Materials	\$ 121,320	\$ 61,841	-	\$ 283,866	\$ 289,543	\$ 289,543	\$ 289,543	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 5,661	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 5,661	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services	\$ 361,682	\$ 318,913	2.00	\$ 530,243	\$ 552,149	\$ 552,149	\$ 552,149	2.00

Fund Detail – Food Services Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
3100 - Food Services									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ 40,929	\$ 40,575	1.00	\$ 41,871	\$ 43,733	\$ 43,733	\$ 43,733	1.00	
124 Temporary Classified Staff	2,954	5,776		11,927	12,195	12,195	12,195		
130 Classified Additional Earnings	3,485	1,060		-	-	-	-		
Total Salaries and Wages	\$ 47,368	\$ 47,411	1.00	\$ 53,798	\$ 55,928	\$ 55,928	\$ 55,928	1.00	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 11,576	\$ 14,130		\$ 13,149	\$ 15,737	\$ 15,737	\$ 15,737		
220 Social Security Contribution	3,279	3,259		3,747	3,899	3,899	3,899		
230 Other Required Payroll Costs	575	571		868	901	901	901		
240 Employee Insur & Other Contract Benefits	14,618	14,928		15,253	15,793	15,793	15,793		
Total Associated Payroll Costs	\$ 30,048	\$ 32,888	-	\$ 33,017	\$ 36,330	\$ 36,330	\$ 36,330	-	
<u>Purchased Services</u>									
320 Property Services	\$ 7,080	\$ 1,697		\$ 19,451	\$ 19,840	\$ 19,840	\$ 19,840		
340 Travel	3,003	3,594		2,656	2,709	2,709	2,709		
350 Communication	122,629	121,198		125,023	127,523	127,523	127,523		
380 Non-Instructional Profess & Tech Svcs	13,626,704	14,346,532		15,337,855	15,644,612	15,644,612	15,644,612		
390 Other General Profess & Tech Svcs	29,060	32,444		66,907	68,245	68,245	68,245		
Total Purchased Services	\$ 13,788,476	\$ 14,505,465	-	\$ 15,551,892	\$ 15,862,929	\$ 15,862,929	\$ 15,862,929	-	
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 1,455,634	\$ 1,228,654		\$ 2,921,289	\$ 2,408,977	\$ 2,408,977	\$ 2,408,977		
460 Non-consumable Items	224,882	92,892		279,650	285,243	285,243	285,243		
470 Computer Software	-	500		-	-	-	-		
480 Computer Hardware	13,780	3,795		40,800	41,616	41,616	41,616		
Total Supplies and Materials	\$ 1,694,296	\$ 1,325,841	-	\$ 3,241,739	\$ 2,735,836	\$ 2,735,836	\$ 2,735,836	-	
<u>Capital Outlay</u>									
520 Buildings Acquisition and Improvement	\$ 897,540	\$ 744,746		\$ -	\$ -	\$ -	\$ -		
540 Depreciable Equipment	186,590	89,511		957,708	1,200,000	1,200,000	1,200,000		
Total Capital Outlay	\$ 1,084,130	\$ 834,257	-	\$ 957,708	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	-	
<u>Other</u>									
640 Dues and Fees	\$ 36,106	\$ -		\$ 48,753	\$ 49,728	\$ 49,728	\$ 49,728		
670 Licenses & Permits	88	88		-	-	-	-		
690 Grant Indirect Charges	590,100	590,100		590,100	590,100	590,100	590,100		
Total Other	\$ 626,294	\$ 590,188	-	\$ 638,853	\$ 639,828	\$ 639,828	\$ 639,828	-	
Total Food Services	\$ 17,270,612	\$ 17,336,050	1.00	\$ 20,477,007	\$ 20,530,851	\$ 20,530,851	\$ 20,530,851	1.00	
Ending Fund Balance	\$ 1,732,257	\$ 2,102,126		\$ -	\$ -	\$ -	\$ -		
TOTAL FOOD SERVICES FUND REQUIREMENTS	\$ 19,364,551	\$ 19,757,089	3.00	\$ 21,007,250	\$ 21,083,000	\$ 21,083,000	\$ 21,083,000	3.00	

Asset Replacement Fund – 222

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

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

There are no FTE in this fund.

Fund Detail – Asset Replacement Fund

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES							
Buses							
1500	Earnings on Investments	\$ -	\$ 97,196	\$ -	\$ -	\$ -	\$ -
3222	State School Fund Transportation Equipment	1,445,841	1,315,583	1,600,000	700,000	700,000	700,000
5200	Interfund Transfers	320,000	320,000	820,000	320,000	320,000	320,000
5300	Sale of or Compensation for Loss of Fixed Assets	16,049	9,950	-	-	-	-
5400	Beginning Fund Balance	49,535	495,573	870,000	1,768,000	1,768,000	1,768,000
	Total Buses	\$ 1,831,425	\$ 2,238,302	\$ 3,290,000	\$ 2,788,000	\$ 2,788,000	\$ 2,788,000
Instructional Materials							
1990	Miscellaneous	\$ 389	\$ 894	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	1,000,000	-	4,550,000	-	-	-
5400	Beginning Fund Balance	164,952	916,175	810,000	1,990,600	1,990,600	1,990,600
	Total Instructional Materials	\$ 1,165,341	\$ 917,069	\$ 5,360,000	\$ 1,990,600	\$ 1,990,600	\$ 1,990,600
Equipment							
1990	Miscellaneous	\$ 36,403	\$ -	\$ -	\$ -	\$ -	\$ -
3299	Facility Grant	-	-	100,000	100,000	100,000	100,000
5300	Sale of or Compensation for Loss of Fixed Assets	2,577	-	-	-	-	-
5400	Beginning Fund Balance	836,545	569,644	445,000	8,700	8,700	8,700
	Total Equipment	\$ 875,525	\$ 569,644	\$ 545,000	\$ 108,700	\$ 108,700	\$ 108,700
Custodial Equipment							
1910	Rentals	\$ -	\$ 65,057	\$ 115,000	\$ 90,000	\$ 90,000	\$ 90,000
5400	Beginning Fund Balance	-	-	85,000	150,000	150,000	150,000
	Total Custodial Equipment	\$ -	\$ 65,057	\$ 200,000	\$ 240,000	\$ 240,000	\$ 240,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
Vehicles							
3101	State School Fund General	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	100,000	167,144	-	-	-	-
5400	Beginning Fund Balance	9,119	99,823	100,000	-	-	-
	Total Vehicles	\$ 609,119	\$ 266,967	\$ 100,000	\$ -	\$ -	\$ -
Technology							
3101	State School Fund General	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Interfund Transfers	1,000,000	-	-	-	-	-
5400	Beginning Fund Balance	4,025,034	1,495,951	452,000	436,000	436,000	436,000
	Total Technology	\$ 4,525,034	\$ 1,495,951	\$ 452,000	\$ 436,000	\$ 436,000	\$ 436,000
Other							
5400	Beginning Fund Balance	\$ 298,075	\$ 298,075	\$ -	\$ -	\$ -	\$ -
	Total Other	\$ 298,075	\$ 298,075	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND RESOURCES		\$ 9,304,519	\$ 5,851,065	\$ 9,947,000	\$ 5,563,300	\$ 5,563,300	\$ 5,563,300
REQUIREMENTS							
Buses							
2550 - Student Transportation							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ -	\$ -	\$ 795,000	\$ 475,000	\$ 475,000	\$ 475,000
	Total Capital Outlay	\$ -	\$ -	\$ 795,000	\$ 475,000	\$ 475,000	\$ 475,000
	Total Student Transportation	\$ -	\$ -	\$ 795,000	\$ 475,000	\$ 475,000	\$ 475,000
5100 - Debt Service							
<u>Other</u>							
610	Principal on Bus Loan Outstanding	\$ 1,172,254	\$ 1,073,146	\$ 2,158,190	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000
620	Interest on Bus Loan Outstanding	163,599	131,766	336,810	283,000	283,000	283,000
	Total Other	\$ 1,335,853	\$ 1,204,912	\$ 2,495,000	\$ 2,313,000	\$ 2,313,000	\$ 2,313,000
	Total Debt Service	\$ 1,335,853	\$ 1,204,912	\$ 2,495,000	\$ 2,313,000	\$ 2,313,000	\$ 2,313,000
	Total Buses (L550A)	\$ 1,335,853	\$ 1,204,912	\$ 3,290,000	\$ 2,788,000	\$ 2,788,000	\$ 2,788,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
Instructional Materials							
1111 - Elementary Instruction, Primary (K-5)							
<u>Supplies and Materials</u>							
410	Consumable Supplies and Materials	\$ 137,686	\$ -	\$ -	\$ -	\$ -	\$ -
420	Textbooks	-	545,775	4,929,360	1,690,600	1,690,600	1,690,600
Total Supplies and Materials		\$ 137,686	\$ 545,775	\$ 4,929,360	\$ 1,690,600	\$ 1,690,600	\$ 1,690,600
Total Elementary Instruction, Primary (K-5)		\$ 137,686	\$ 545,775	\$ 4,929,360	\$ 1,690,600	\$ 1,690,600	\$ 1,690,600
1131 - High School Instruction							
<u>Supplies and Materials</u>							
420	Textbooks	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
Total High School Instruction		\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1291 - English Language Learners							
<u>Supplies and Materials</u>							
420	Textbooks	\$ 111,449	\$ 15,104	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ 111,449	\$ 15,104	\$ -	\$ -	\$ -	\$ -
Total English Language Learners		\$ 111,449	\$ 15,104	\$ -	\$ -	\$ -	\$ -
2240 - Instructional Staff Development							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ -	\$ 71,960	\$ 430,640	\$ 300,000	\$ 300,000	\$ 300,000
Total Purchased Services		\$ -	\$ 71,960	\$ 430,640	\$ 300,000	\$ 300,000	\$ 300,000
Total Instructional Staff Development		\$ -	\$ 71,960	\$ 430,640	\$ 300,000	\$ 300,000	\$ 300,000
Total Instructional Materials (L510A)		\$ 249,165	\$ 632,839	\$ 5,360,000	\$ 1,990,600	\$ 1,990,600	\$ 1,990,600
Equipment (and Custodial Equipment)							
1111 - Elementary Instruction, Primary (K-5)							
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Elementary Instruction, Primary (K-5)		\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
2540 - Operation and Maintenance of Plant							
<u>Purchased Services</u>							
390	Other Gen Prof & Tech Svcs	\$ -	\$ 3,545	\$ -	\$ -	\$ -	\$ -
	Total Purchased Services	\$ -	\$ 3,545	\$ -	\$ -	\$ -	\$ -
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ -	\$ 200,000	\$ 240,000	\$ 240,000	\$ 240,000
	Total Supplies and Materials	\$ -	\$ -	\$ 200,000	\$ 240,000	\$ 240,000	\$ 240,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 233,372	\$ 469,833	\$ 515,479	\$ 108,699	\$ 108,699	\$ 108,699
	Total Capital Outlay	\$ 233,372	\$ 469,833	\$ 515,479	\$ 108,699	\$ 108,699	\$ 108,699
	Total Operation and Maintenance of Plant	\$ 233,372	\$ 473,378	\$ 715,479	\$ 348,699	\$ 348,699	\$ 348,699
5100 - Debt Service							
<u>Other</u>							
610	Principal	\$ 27,012	\$ 27,820	\$ 28,653	\$ -	\$ -	\$ -
620	Interest	2,497	1,689	867	-	-	-
	Total Other	\$ 29,509	\$ 29,509	\$ 29,520	\$ -	\$ -	\$ -
	Total Debt Service	\$ 29,509	\$ 29,509	\$ 29,520	\$ -	\$ -	\$ -
	Total Equipment (L505A & L515A)	\$ 305,881	\$ 502,887	\$ 744,999	\$ 348,699	\$ 348,699	\$ 348,699
Vehicles							
2570 - Internal Services							
<u>Capital Outlay</u>							
541	New Equipment	\$ 188,435	\$ -	\$ 100,000	\$ -	\$ -	\$ -
542	Replacement Equipment	320,861	92,951	-	-	-	-
	Total Capital Outlay	\$ 509,296	\$ 92,951	\$ 100,000	\$ -	\$ -	\$ -
	Total Internal Services	\$ 509,296	\$ 92,951	\$ 100,000	\$ -	\$ -	\$ -
	Total Vehicles (L570A)	\$ 509,296	\$ 92,951	\$ 100,000	\$ -	\$ -	\$ -

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
Technology							
2660 - Technology Services							
<u>Purchased Services</u>							
320	Property Services	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -
340	Travel	14,941	-	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	18,686	19,600	50,000	51,000	51,000	51,000
Total Purchased Services		\$ 33,627	\$ 21,700	\$ 50,000	\$ 51,000	\$ 51,000	\$ 51,000
<u>Supplies & Materials</u>							
410	Consumable Supplies and Materials	\$ 2,521	\$ 350,188	\$ -	\$ -	\$ -	\$ -
470	Computer Software	362,667	189,443	-	-	-	-
480	Computer Hardware	2,005,316	467,629	402,000	385,000	385,000	385,000
Total Supplies and Materials		\$ 2,370,504	\$ 1,007,260	\$ 402,000	\$ 385,000	\$ 385,000	\$ 385,000
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 624,952	\$ 17,328	\$ -	\$ -	\$ -	\$ -
550	Depreciable Technology	-	13,600	-	-	-	-
Total Capital Outlay		\$ 624,952	\$ 30,928	\$ -	\$ -	\$ -	\$ -
Total Technology Services		\$ 3,029,083	\$ 1,059,888	\$ 452,000	\$ 436,000	\$ 436,000	\$ 436,000
Total Technology (L500A)		\$ 3,029,083	\$ 1,059,888	\$ 452,000	\$ 436,000	\$ 436,000	\$ 436,000
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Total Transfers of Funds		\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
Ending Fund Balance		\$ 3,875,241	\$ 2,357,588	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS		\$ 9,304,519	\$ 5,851,065	\$ 9,947,000	\$ 5,563,300	\$ 5,563,300	\$ 5,563,300

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	2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ 679,022	\$ 679,480	\$ 725,000	\$ 780,000	\$ 780,000	\$ 780,000
5400 Beginning Fund Balance	1,258,698	1,937,720	465,000	575,000	575,000	575,000
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,937,720	\$ 2,617,200	\$ 1,190,000	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000
REQUIREMENTS						
5200 - Transfers of Funds						
710 Fund Modifications	\$ -	\$ 2,488,179	\$ 1,190,000	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000
Total Transfers of Funds	\$ -	\$ 2,488,179	\$ 1,190,000	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000
Ending Fund Balance	\$ 1,937,720	\$ 129,021	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,937,720	\$ 2,617,200	\$ 1,190,000	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000

Transfer of funds out of Energy Efficiency Fund of \$1,355,000 is a transfer in to the 2018 Bond 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

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
2200 Restricted	\$ 1,247,341	\$ 1,594,154		\$ 1,395,584	\$ 1,439,084	\$ 1,439,084	\$ 1,439,084	
3299 Restricted Grants-In-Aid	6,358,683	8,469,179		15,838,500	20,580,000	20,580,000	30,580,000	
4300 Restricted Direct From Federal	360,358	153,782		152,000	158,000	158,000	158,000	
4500 Restricted Through State	24,061,651	28,782,345		29,937,625	28,345,852	28,345,852	33,345,852	
4900 For/On Behalf of the District	5,150	4,330		-	-	-	-	
TOTAL GRANTS FUND RESOURCES	\$ 32,033,183	\$ 39,003,790		\$ 47,323,709	\$ 50,522,936	\$ 50,522,936	\$ 65,522,936	
1000 - Instruction								
1111 - Elementary Programs, Primary (K-5)								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 20,985	\$ 36,550	0.40	\$ 49,566	\$ -	\$ -	\$ -	-
121 Licensed Substitutes	-	1,605		-	-	-	-	-
130 Licensed Additional Earnings	3,607	12,726		36,532	25,000	25,000	25,000	
130 Classified Additional Earnings	2,276	121		7,486	-	-	-	
Total Salaries and Wages	\$ 26,868	\$ 51,002	0.40	\$ 93,584	\$ 25,000	\$ 25,000	\$ 25,000	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 3,353	\$ 7,362		\$ 14,919	\$ 8,995	\$ 8,995	\$ 8,995	
220 Social Security Contribution	2,055	3,703		4,651	1,913	1,913	1,913	
230 Other Required Payroll Costs	370	617		851	400	400	400	
240 Employee Insur & Other Contract Benefits	85	1,415		8,784	-	-	-	
Total Associated Payroll Costs	\$ 5,863	\$ 13,097	-	\$ 29,205	\$ 11,308	\$ 11,308	\$ 11,308	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 36,976	\$ 19,550		\$ 582,500	\$ 282,500	\$ 282,500	\$ 282,500	
330 Student Transportation Services	5,263	148,369		-	300,000	300,000	300,000	
340 Travel	-	10,442		-	-	-	-	
350 Communication	7,408	4,068		97	97	97	97	
Total Purchased Services	\$ 49,647	\$ 182,429	-	\$ 582,597	\$ 582,597	\$ 582,597	\$ 582,597	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 30,077	\$ 15,404		\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	
420 Textbooks	32,905	47,510		12,014	12,014	12,014	12,014	
460 Non-consumable Items	12,967	2,725		17,000	17,000	17,000	17,000	
470 Computer Software	3,758	3,142		500	500	500	500	
480 Computer Hardware	123,157	-		30,040	30,040	30,040	30,040	
Total Supplies and Materials	\$ 202,864	\$ 68,781	-	\$ 71,054	\$ 71,054	\$ 71,054	\$ 71,054	-
Total Elementary Programs, Primary (K-5)	\$ 285,242	\$ 315,309	0.40	\$ 776,440	\$ 689,959	\$ 689,959	\$ 689,959	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		
	Actual	Actual	FTE	Budget		Approved	Adopted	FTE
1113 - Elementary Extracurricular								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 81	\$ -		\$ 5,000	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 81	\$ -	-	\$ 5,000	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,205	\$ 1,499		\$ 12,000	\$ -	\$ -	\$ -	
460 Non-consumable Items	2,945	165		8,000	-	-	-	
Total Supplies and Materials	\$ 8,150	\$ 1,664	-	\$ 20,000	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 650	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 650	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Elementary Extracurricular	\$ 8,881	\$ 1,664	-	\$ 25,000	\$ -	\$ -	\$ -	-
1121 - Middle School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ -	0.67	\$ 42,384	\$ 72,257	\$ 72,257	\$ 72,257	1.00
121 Licensed Substitutes	-	2,408		220	220	220	220	
122 Classified Substitutes	962	-		-	-	-	-	
130 Licensed Additional Earnings	3,051	1,852		4,104	4,104	4,104	4,104	
130 Classified Additional Earnings	440	-		100	100	100	100	
Total Salaries and Wages	\$ 4,453	\$ 4,260	0.67	\$ 46,808	\$ 76,681	\$ 76,681	\$ 76,681	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 758	\$ 646		\$ 14,470	\$ 26,813	\$ 26,813	\$ 26,813	
220 Social Security Contribution	341	326		3,581	5,782	5,782	5,782	
230 Other Required Payroll Costs	56	62		757	1,225	1,225	1,225	
240 Employee Insur & Other Contract Benefits	-	-		10,220	15,733	15,733	15,733	
Total Associated Payroll Costs	\$ 1,155	\$ 1,034	-	\$ 29,028	\$ 49,553	\$ 49,553	\$ 49,553	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ 28,250		\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	
350 Communication	-	300		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	449	-		-	-	-	-	
Total Purchased Services	\$ 449	\$ 28,550	-	\$ 1,435	\$ 1,435	\$ 1,435	\$ 1,435	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,371	\$ 11,895		\$ 68,558	\$ 83,558	\$ 83,558	\$ 83,558	
460 Non-consumable Items	-	4,108		2,000	34,000	34,000	34,000	
470 Computer Software	176	7,600		1,000	1,000	1,000	1,000	
480 Computer Hardware	14,838	-		4,000	4,000	4,000	4,000	
Total Supplies and Materials	\$ 22,385	\$ 23,603	-	\$ 75,558	\$ 122,558	\$ 122,558	\$ 122,558	-
Total Middle School Instruction	\$ 28,442	\$ 57,447	0.67	\$ 152,829	\$ 250,227	\$ 250,227	\$ 250,227	1.00
1122 - Middle School Extracurricular								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 20,084	\$ 20,084		\$ 20,084	\$ 20,084	\$ 20,084	\$ 20,084	
Total Purchased Services	\$ 20,084	\$ 20,084	-	\$ 20,084	\$ 20,084	\$ 20,084	\$ 20,084	-
Total Middle School Extracurricular	\$ 20,084	\$ 20,084	-	\$ 20,084	\$ 20,084	\$ 20,084	\$ 20,084	-
1131 - High School Instruction								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 55,759	\$ 586,026	15.33	\$ 1,035,845	\$ 1,144,149	\$ 1,144,149	\$ 1,144,149	15.50
112 Regular Classified	-	35,667	3.25	82,862	135,348	135,348	135,348	4.88
121 Licensed Substitutes	877	16,986		106,420	106,420	106,420	106,420	
122 Classified Substitutes	-	780		-	-	-	-	
124 Temporary Classified	811	446		-	-	-	-	
130 Licensed Staff Differentials	-	3,160		-	-	-	-	
130 Licensed Additional Earnings	13,080	48,718		54,807	54,807	54,807	54,807	
130 Classified Additional Earnings	5,292	946		-	-	-	-	
Total Salaries and Wages	\$ 75,819	\$ 692,729	18.58	\$ 1,279,934	\$ 1,440,724	\$ 1,440,724	\$ 1,440,724	20.38
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 17,447	\$ 164,397		\$ 338,840	\$ 502,388	\$ 502,388	\$ 502,388	
220 Social Security Contribution	5,800	51,630		82,369	110,214	110,214	110,214	
230 Other Required Payroll Costs	1,023	8,548		17,705	23,164	23,164	23,164	
240 Employee Insur & Other Contract Benefits	14,220	133,369		310,095	338,620	338,620	338,620	
Total Associated Payroll Costs	\$ 38,490	\$ 357,944	-	\$ 749,009	\$ 974,386	\$ 974,386	\$ 974,386	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 18,000	\$ 10,226		\$ 90,714	\$ 90,714	\$ 90,714	\$ 90,714	
320 Property Services	855	-		-	-	-	-	
330 Student Transportation Services	24,074	10,277		1,300	1,300	1,300	1,300	
340 Travel	-	3,404		20,000	20,000	20,000	20,000	
350 Communication	472	-		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	4,252	15,666		-	-	-	-	
390 Other General Profess & Tech Svcs	3,700	9,277		-	-	-	-	
Total Purchased Services	\$ 51,353	\$ 48,850	-	\$ 112,014	\$ 112,014	\$ 112,014	\$ 112,014	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 105,446	\$ 99,968		\$ 86,800	\$ 86,800	\$ 86,800	\$ 86,800	
420 Textbooks	37,298	8,229		22,864	22,864	22,864	22,864	
460 Non-consumable Items	191,643	435,601		640,169	200,000	200,000	5,200,000	
470 Computer Software	16,813	4,454		-	-	-	-	
480 Computer Hardware	119,452	127,811		4,300	4,300	4,300	4,300	
Total Supplies and Materials	\$ 470,652	\$ 676,063	-	\$ 754,133	\$ 313,964	\$ 313,964	\$ 5,313,964	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 900	\$ 45,928		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	104,795	248,055		549,898	20,000	20,000	20,000	
550 Depreciable Technology	-	43,248		-	-	-	-	
Total Capital Outlay	\$ 105,695	\$ 337,231	-	\$ 549,898	\$ 20,000	\$ 20,000	\$ 20,000	-
<u>Other</u>								
640 Dues And Fees	\$ 8,243	\$ 16,689		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
Total Other	\$ 8,243	\$ 16,689	-	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	-
Total High School Instruction	\$ 750,252	\$ 2,129,506	18.58	\$ 3,519,988	\$ 2,936,088	\$ 2,936,088	\$ 7,936,088	20.38
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 1,927	\$ 3,375		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 1,927	\$ 3,375	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 402	\$ 880		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	147	258		-	-	-	-	
230 Other Required Payroll Costs	23	41		-	-	-	-	
Total Associated Payroll Costs	\$ 572	\$ 1,179	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,212	\$ 1,036		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	204	-		-	-	-	-	
480 Computer Hardware	499	-		-	-	-	-	
Total Supplies and Materials	\$ 1,915	\$ 1,036	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 725	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 725	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total High School Extracurricular	\$ 5,139	\$ 5,590	-	\$ -	\$ -	\$ -	\$ -	-
1140 - Pre-Kindergarten Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 131,385	\$ 182,821	0.23	\$ 114,659	\$ 265,000	\$ 265,000	\$ 265,000	5.30
112 Regular Classified	1,188,555	1,246,063	34.88	1,857,014	1,457,014	1,457,014	1,457,014	34.88
113 Supervisory Licensed	6,631	3,943	-	-	21,000	21,000	21,000	0.25
121 Licensed Substitutes	7,093	8,900		4,100	4,100	4,100	4,100	
122 Classified Substitutes	22,072	26,611		27,290	27,290	27,290	27,290	
123 Temporary Licensed	-	-		669	669	669	669	
124 Temporary Classified	192,644	242,885		149,408	149,408	149,408	149,408	
130 Licensed Additional Earnings	26,680	38,701		63,025	63,025	63,025	63,025	
130 Classified Additional Earnings	77,492	101,376		42,487	42,487	42,487	42,487	
Total Salaries and Wages	\$ 1,652,552	\$ 1,851,300	35.11	\$ 2,258,652	\$ 2,029,993	\$ 2,029,993	\$ 2,029,993	40.43
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 280,333	\$ 383,986		\$ 399,847	\$ 569,224	\$ 569,224	\$ 569,224	
220 Social Security Contribution	123,765	137,633		133,327	155,294	155,294	155,294	
230 Other Required Payroll Costs	21,569	26,842		10,816	32,480	32,480	32,480	
240 Employee Insur & Other Contract Benefits	495,200	537,229		553,886	638,511	638,511	638,511	
Total Associated Payroll Costs	\$ 920,867	\$ 1,085,690	-	\$ 1,097,876	\$ 1,395,509	\$ 1,395,509	\$ 1,395,509	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
Purchased Services								
310 Instructional, Professional and Technical Services	\$ 120,130	\$ 67,416		\$ 41,871	\$ 41,871	\$ 41,871	\$ 41,871	
320 Property Services	4,850	4,012		4,150	4,150	4,150	4,150	
330 Student Transportation Services	10,169	28,321		64,956	64,956	64,956	64,956	
340 Travel	13,039	13,024		6,644	6,644	6,644	6,644	
350 Communication	34,416	25,466		20,811	20,811	20,811	20,811	
380 Non-Instructional Profess & Tech Svcs	1,093	61		-	-	-	-	
390 Other General Profess & Tech Svcs	3,434	3,253		3,490	3,490	3,490	3,490	
Total Purchased Services	\$ 187,131	\$ 141,553	-	\$ 141,922	\$ 141,922	\$ 141,922	\$ 141,922	-
Supplies and Materials								
410 Consumable Supplies and Materials	\$ 243,215	\$ 206,874		\$ 82,070	\$ 82,070	\$ 82,070	\$ 82,070	
420 Textbooks	73,146	49,059		14,349	14,349	14,349	14,349	
430 Library Books	-	-		3,442	3,442	3,442	3,442	
460 Non-consumable Items	67,410	35,222		12,032	12,032	12,032	12,032	
470 Computer Software	1,730	6,272		5,744	5,744	5,744	5,744	
480 Computer Hardware	3,400	6,729		8,991	8,991	8,991	8,991	
Total Supplies and Materials	\$ 388,901	\$ 304,156	-	\$ 126,628	\$ 126,628	\$ 126,628	\$ 126,628	-
Capital Outlay								
540 Depreciable Equipment	\$ 6,473	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 6,473	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Other								
640 Dues And Fees	\$ 8,341	\$ 19,392		\$ 8,904	\$ 8,904	\$ 8,904	\$ 8,904	
650 Insurance and Judgments	-	1,088		2,000	2,000	2,000	2,000	
670 Taxes, Licenses and Assessments	920	388		-	-	-	-	
Total Other	\$ 9,261	\$ 20,868	-	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	-
Total Pre-Kindergarten Programs	\$ 3,165,185	\$ 3,403,567	35.11	\$ 3,635,982	\$ 3,704,956	\$ 3,704,956	\$ 3,704,956	40.43
1220 - Restrictive Programs for Students with Disabilities								
Salaries and Wages								
111 Regular Licensed	\$ 568,220	\$ 543,330	9.10	\$ 709,644	\$ 709,644	\$ 709,644	\$ 709,644	9.10
112 Regular Classified	838,367	2,168,047	24.69	876,260	876,260	876,260	876,260	24.69
121 Licensed Substitutes	3,772	3,080		6,610	6,610	6,610	6,610	
122 Classified Substitutes	4,356	20,100		4,594	4,594	4,594	4,594	
123 Temporary Licensed	-	-		4,000	4,000	4,000	4,000	
130 Licensed Staff Differentials	57,056	53,848		299,300	299,300	299,300	299,300	
130 Licensed Additional Earnings	6,247	-		-	-	-	-	
130 Classified Additional Earnings	-	1,081		-	-	-	-	
Total Salaries and Wages	\$ 1,478,018	\$ 2,789,486	33.79	\$ 1,900,408	\$ 1,900,408	\$ 1,900,408	\$ 1,900,408	33.79

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 283,497	\$ 604,946		\$ 646,774	\$ 646,774	\$ 646,774	\$ 646,774	
220 Social Security Contribution	108,833	205,546		249,808	249,808	249,808	249,808	
230 Other Required Payroll Costs	19,226	44,426		98,565	98,565	98,565	98,565	
240 Employee Insur & Other Contract Benefits	375,272	942,882		674,053	674,053	674,053	674,053	
Total Associated Payroll Costs	\$ 786,828	\$ 1,797,800	-	\$ 1,669,200	\$ 1,669,200	\$ 1,669,200	\$ 1,669,200	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ -	\$ 1,056		\$ -	\$ -	\$ -	\$ -	
340 Travel	2,355	5,212		5,633	5,633	5,633	5,633	
350 Communication	59	401		2,500	2,500	2,500	2,500	
Total Purchased Services	\$ 2,414	\$ 6,669	-	\$ 8,133	\$ 8,133	\$ 8,133	\$ 8,133	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 14,049	\$ 5,278		\$ 7,597	\$ 7,597	\$ 7,597	\$ 7,597	
420 Textbooks	-	-		1,500	1,500	1,500	1,500	
460 Non-consumable Items	17,615	415		9,000	9,000	9,000	9,000	
470 Computer Software	300	-		-	-	-	-	
480 Computer Hardware	15,430	105		1,975	1,975	1,975	1,975	
Total Supplies and Materials	\$ 47,394	\$ 5,798	-	\$ 20,072	\$ 20,072	\$ 20,072	\$ 20,072	-
<u>Other</u>								
640 Dues And Fees	\$ 320	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 320	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Restrictive Programs for Students with Disabilities	\$ 2,314,974	\$ 4,599,753	33.79	\$ 3,597,813	\$ 3,597,813	\$ 3,597,813	\$ 3,597,813	33.79
1250 - Less Restrictive Programs for Students with Disabilities								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 148,682	\$ 151,616	2.00	\$ 134,814	\$ 220,000	\$ 220,000	\$ 220,000	2.00
112 Regular Classified	380,232	1,596,453	49.35	1,006,688	100,000	100,000	100,000	3.00
121 Licensed Substitutes	1,930	1,784		4,400	4,000	4,000	4,000	
122 Classified Substitutes	2,700	26,656		-	-	-	-	
130 Licensed Staff Differentials	14,972	17,612		56,143	25,000	25,000	25,000	
130 Licensed Additional Earnings	2,689	-		400	-	-	-	
130 Classified Additional Earnings	-	355		-	-	-	-	
Total Salaries and Wages	\$ 551,205	\$ 1,794,476	51.35	\$ 1,202,445	\$ 349,000	\$ 349,000	\$ 349,000	5.00

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 85,899	\$ 336,618		\$ 255,069	\$ 124,970	\$ 124,970	\$ 124,970	
220 Social Security Contribution	40,958	133,358		112,807	26,699	26,699	26,699	
230 Other Required Payroll Costs	7,865	39,372		35,155	5,584	5,584	5,584	
240 Employee Insur & Other Contract Benefits	162,199	732,290		535,371	157,975	157,975	157,975	
Total Associated Payroll Costs	\$ 296,921	\$ 1,241,638	-	\$ 938,402	\$ 315,228	\$ 315,228	\$ 315,228	-
<u>Purchased Services</u>								
350 Communication	\$ -	\$ -		\$ 7,793	\$ 7,793	\$ 7,793	\$ 7,793	
Total Purchased Services	\$ -	\$ -	-	\$ 7,793	\$ 7,793	\$ 7,793	\$ 7,793	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 209		\$ 20,718	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ 209	-	\$ 20,718	\$ -	\$ -	\$ -	-
Total Less Restrictive Program for Students with Disabilities	\$ 848,126	\$ 3,036,323	51.35	\$ 2,169,358	\$ 672,021	\$ 672,021	\$ 672,021	5.00
1260 - Treatment and Habilitation								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 441,722	\$ 447,952	6.00	\$ 487,379	\$ 447,379	\$ 447,379	\$ 447,379	5.00
Total Salaries and Wages	\$ 441,722	\$ 447,952	6.00	\$ 487,379	\$ 447,379	\$ 447,379	\$ 447,379	5.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 112,861	\$ 140,657		\$ 164,694	\$ 150,302	\$ 150,302	\$ 150,302	
220 Social Security Contribution	31,941	32,468		55,755	52,695	52,695	52,695	
230 Other Required Payroll Costs	5,442	5,495		16,544	15,904	15,904	15,904	
240 Employee Insur & Other Contract Benefits	90,239	90,774		115,320	100,080	100,080	100,080	
Total Associated Payroll Costs	\$ 240,483	\$ 269,394	-	\$ 352,313	\$ 318,981	\$ 318,981	\$ 318,981	-
Total Treatment and Habilitation	\$ 682,205	\$ 717,346	6.00	\$ 839,692	\$ 766,360	\$ 766,360	\$ 766,360	5.00
1271 - Remediation								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ -	\$ 13,286	-	\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages	\$ -	\$ 13,286	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 3,851		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	1,016		-	-	-	-	
230 Other Required Payroll Costs	-	164		-	-	-	-	
Total Associated Payroll Costs	\$ -	\$ 5,031	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 50		\$ -	\$ -	\$ -	\$ -	
330 Student Transportation Services	-	267		-	-	-	-	
Total Purchased Services	\$ -	\$ 317	-	\$ -	\$ -	\$ -	\$ -	-
Total Remediation	\$ -	\$ 18,634	-	\$ -	\$ -	\$ -	\$ -	-
1272 - Title IA/D								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,937,679	\$ 1,878,561	31.65	\$ 1,435,358	\$ 1,435,358	\$ 1,435,358	\$ 1,435,358	31.65
112 Regular Classified	1,687,103	1,888,324	47.85	1,382,543	1,382,543	1,382,543	1,382,543	47.85
113 Supervisory Licensed	26,115	26,637	0.25	20,943	20,943	20,943	20,943	0.25
121 Licensed Substitutes	30,747	38,702		14,000	14,000	14,000	14,000	
122 Classified Substitutes	17,943	25,983		11,668	11,668	11,668	11,668	
123 Temporary Licensed	64,348	24,407		18,794	18,794	18,794	18,794	
124 Temporary Classified	26,656	29,688		13,755	13,755	13,755	13,755	
130 Licensed Staff Differentials	3,966	3,034		11,730	11,730	11,730	11,730	
130 Licensed Additional Earnings	363,538	447,480		601,646	901,646	901,646	901,646	
130 Classified Additional Earnings	112,117	173,546		266,821	566,821	566,821	566,821	
Total Salaries and Wages	\$ 4,270,212	\$ 4,536,362	79.75	\$ 3,777,258	\$ 4,377,258	\$ 4,377,258	\$ 4,377,258	79.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 880,807	\$ 1,167,175		\$ 1,155,614	\$ 1,371,494	\$ 1,371,494	\$ 1,371,494	
220 Social Security Contribution	316,723	336,525		309,329	355,229	355,229	355,229	
230 Other Required Payroll Costs	67,322	67,577		66,541	76,141	76,141	76,141	
240 Employee Insur & Other Contract Benefits	1,117,357	1,120,718		1,241,029	1,241,029	1,241,029	1,241,029	
Total Associated Payroll Costs	\$ 2,382,209	\$ 2,691,995	-	\$ 2,772,513	\$ 3,043,893	\$ 3,043,893	\$ 3,043,893	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 212,654	\$ 23,620		\$ 47,698	\$ 47,698	\$ 47,698	\$ 47,698	
320 Property Services	4,200	3,502		1,600	1,600	1,600	1,600	
330 Student Transportation Services	43,215	58,250		88,190	88,190	88,190	88,190	
340 Travel	2,561	2,895		14,500	14,500	14,500	14,500	
350 Communication	17,684	18,772		19,166	19,166	19,166	19,166	
380 Non-Instructional Profess & Tech Svcs	127,813	5,560		120,700	120,700	120,700	120,700	
390 Other General Profess & Tech Svcs	648	111		-	-	-	-	
Total Purchased Services	\$ 408,775	\$ 112,710	-	\$ 291,854	\$ 291,854	\$ 291,854	\$ 291,854	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 109,738	\$ 139,380		\$ 79,750	\$ 79,750	\$ 79,750	\$ 79,750	
420 Textbooks	170,544	144,027		128,873	128,873	128,873	128,873	
430 Library Books	-	3,250		3,600	3,600	3,600	3,600	
460 Non-consumable Items	8,248	6,510		25,205	25,205	25,205	25,205	
470 Computer Software	160,524	197,889		52,031	52,031	52,031	52,031	
480 Computer Hardware	76,132	36,832		67,610	67,610	67,610	67,610	
Total Supplies and Materials	\$ 525,186	\$ 527,888	-	\$ 357,069	\$ 357,069	\$ 357,069	\$ 357,069	-
<u>Other</u>								
640 Dues And Fees	\$ 324	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 324	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Title IA/D	\$ 7,586,706	\$ 7,868,955	79.75	\$ 7,198,694	\$ 8,070,074	\$ 8,070,074	\$ 8,070,074	79.75
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 6,972	\$ 159,228	4.08	\$ 383,690	\$ 183,690	\$ 183,690	\$ 183,690	2.00
112 Regular Classified	45,228	61,400	1.37	47,403	18,403	18,403	18,403	0.63
121 Licensed Substitutes	-	2,187		-	-	-	-	
122 Classified Substitutes	178	866		-	-	-	-	
130 Licensed Additional Earnings	-	-		270,446	99,446	99,446	99,446	
Total Salaries and Wages	\$ 52,378	\$ 223,681	5.45	\$ 701,539	\$ 301,539	\$ 301,539	\$ 301,539	2.63
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 9,511	\$ 51,557		\$ 150,014	\$ 108,494	\$ 108,494	\$ 108,494	
220 Social Security Contribution	3,953	16,346		38,369	23,068	23,068	23,068	
230 Other Required Payroll Costs	639	2,746		7,445	4,825	4,825	4,825	
240 Employee Insur & Other Contract Benefits	21,789	58,619		68,785	53,223	53,223	53,223	
Total Associated Payroll Costs	\$ 35,892	\$ 129,268	-	\$ 264,613	\$ 189,610	\$ 189,610	\$ 189,610	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 11,000	\$ -		\$ -	\$ 41,088	\$ 41,088	\$ 41,088	
340 Travel	-	530		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	9,311		-	-	-	-	
Total Purchased Services	\$ 11,000	\$ 9,841	-	\$ -	\$ 41,088	\$ 41,088	\$ 41,088	-
<u>Supplies and Materials</u>								
420 Textbooks	\$ -	\$ 2,474		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	-	4,952		-	-	-	-	
470 Computer Software	-	11,000		-	-	-	-	
Total Supplies and Materials	\$ -	\$ 18,426	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ -	\$ 24,849		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ -	\$ 24,849	-	\$ -	\$ -	\$ -	\$ -	-
Total Alternative Education	\$ 99,270	\$ 406,065	5.45	\$ 966,152	\$ 532,237	\$ 532,237	\$ 532,237	2.63
1291 - English Language Learner								
<u>Salaries and Wages</u>								
124 Temporary Classified	\$ 60	\$ -		\$ -	\$ -	\$ -	\$ -	
130 Licensed Additional Earnings	31,005	28,472		5,000	30,000	30,000	30,000	
130 Classified Additional Earnings	1,609	1,579		202	202	202	202	
Total Salaries and Wages	\$ 32,674	\$ 30,051	-	\$ 5,202	\$ 30,202	\$ 30,202	\$ 30,202	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 7,717	\$ 8,681		\$ 1,277	\$ 10,272	\$ 10,272	\$ 10,272	
220 Social Security Contribution	2,500	2,299		398	2,311	2,311	2,311	
230 Other Required Payroll Costs	406	373		73	473	473	473	
Total Associated Payroll Costs	\$ 10,623	\$ 11,353	-	\$ 1,748	\$ 13,056	\$ 13,056	\$ 13,056	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 2,063	\$ 1,500		\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	
350 Communication	140	57		500	500	500	500	
Total Purchased Services	\$ 2,203	\$ 1,557	-	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,035	\$ 1,301		\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	
420 Textbooks	95	139		7,000	7,000	7,000	7,000	
470 Computer Software	53,939	-		13,000	4,000	4,000	4,000	
Total Supplies and Materials	\$ 55,069	\$ 1,440	-	\$ 24,200	\$ 15,200	\$ 15,200	\$ 15,200	-
Total English Language Learner	\$ 100,569	\$ 44,401	-	\$ 33,000	\$ 60,308	\$ 60,308	\$ 60,308	-
1292 - Teen Parent Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 75,416		\$ -	\$ -	\$ -	\$ -	
121 Licensed Substitutes	-	1,083		-	-	-	-	
Total Salaries and Wages	\$ -	\$ 76,499	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 12,507		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	-	5,542		-	-	-	-	
230 Other Required Payroll Costs	-	939		-	-	-	-	
240 Employee Insur & Other Contract Benefits	-	15,415		-	-	-	-	
Total Associated Payroll Costs	\$ -	\$ 34,403	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
340 Travel	\$ -	\$ 289		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 289	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 1,635		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	-	4,626		-	-	-	-	
Total Supplies and Materials	\$ -	\$ 6,261	-	\$ -	\$ -	\$ -	\$ -	-
Total Teen Parent Programs	\$ -	\$ 117,452	-	\$ -	\$ -	\$ -	\$ -	-
1293 - Migrant Education								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 39,199		\$ -	\$ -	\$ -	\$ -	
112 Regular Classified	128,287	252,929	4.38	120,333	170,333	170,333	170,333	4.38
122 Classified Substitutes	891	1,824		-	-	-	-	
123 Temporary Licensed	-	810		-	-	-	-	
124 Temporary Classified	(520)	38		8,712	8,712	8,712	8,712	
130 Licensed Additional Earnings	(93)	48,375		-	150,000	150,000	150,000	
130 Classified Additional Earnings	1,503	10,418		38,327	68,327	68,327	68,327	
Total Salaries and Wages	\$ 130,068	\$ 353,593	4.38	\$ 167,372	\$ 397,372	\$ 397,372	\$ 397,372	4.38
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 26,651	\$ 91,179		\$ 34,132	\$ 115,443	\$ 115,443	\$ 115,443	
220 Social Security Contribution	9,909	27,060		10,393	27,988	27,988	27,988	
230 Other Required Payroll Costs	1,619	5,141		1,404	5,084	5,084	5,084	
240 Employee Insur & Other Contract Benefits	53,839	103,656		60,390	218,320	218,320	218,320	
Total Associated Payroll Costs	\$ 92,018	\$ 227,036	-	\$ 106,319	\$ 366,835	\$ 366,835	\$ 366,835	-
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 9,112	\$ 12,828		\$ 8,500	\$ 52,500	\$ 52,500	\$ 52,500	
340 Travel	526	9,976		6,950	15,000	15,000	15,000	
350 Communication	1,259	2,638		400	400	400	400	
390 Other General Profess & Tech Svcs	132	-		3,850	3,850	3,850	3,850	
Total Purchased Services	\$ 11,029	\$ 25,442	-	\$ 19,700	\$ 71,750	\$ 71,750	\$ 71,750	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,635	\$ 7,107		\$ 3,200	\$ 28,200	\$ 28,200	\$ 28,200	
470 Computer Software	-	40,365		-	-	-	-	
480 Computer Hardware	405	-		-	-	-	-	
Total Supplies and Materials	\$ 2,040	\$ 47,472	-	\$ 3,200	\$ 28,200	\$ 28,200	\$ 28,200	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ 7,420	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 7,420	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Migrant Education	\$ 242,575	\$ 653,543	4.38	\$ 296,591	\$ 864,157	\$ 864,157	\$ 864,157	4.38
1294 - Youth Correction Education								
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 50,000	\$ 49,997		\$ 29,675	\$ 29,675	\$ 29,675	\$ 29,675	
Total Purchased Services	\$ 50,000	\$ 49,997	-	\$ 29,675	\$ 29,675	\$ 29,675	\$ 29,675	-
Total Youth Correction Education	\$ 50,000	\$ 49,997	-	\$ 29,675	\$ 29,675	\$ 29,675	\$ 29,675	-
1299 - Other Programs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 36,189	\$ 38,208	0.50	\$ 36,278	\$ 36,278	\$ 36,278	\$ 36,278	0.50
112 Regular Classified	2,477	1,382	0.25	6,781	6,781	6,781	6,781	0.25
123 Temporary Licensed	-	-		500	500	500	500	
124 Temporary Classified	16,324	2,183		4,900	4,900	4,900	4,900	
130 Licensed Staff Differentials	1,983	2,023		2,262	2,262	2,262	2,262	
130 Licensed Additional Earnings	32,534	42,471		32,000	32,000	32,000	32,000	
130 Classified Additional Earnings	6,157	7,955		8,350	8,350	8,350	8,350	
Total Salaries and Wages	\$ 95,664	\$ 94,222	0.75	\$ 91,071	\$ 91,071	\$ 91,071	\$ 91,071	0.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 23,212	\$ 27,451		\$ 21,434	\$ 21,434	\$ 21,434	\$ 21,434	
220 Social Security Contribution	7,141	6,951		6,578	6,578	6,578	6,578	
230 Other Required Payroll Costs	1,471	1,642		1,121	1,121	1,121	1,121	
240 Employee Insur & Other Contract Benefits	8,975	9,330		10,845	10,845	10,845	10,845	
Total Associated Payroll Costs	\$ 40,799	\$ 45,374	-	\$ 39,978	\$ 39,978	\$ 39,978	\$ 39,978	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 800	\$ 3,000		\$ 500	\$ 500	\$ 500	\$ 500	
330 Student Transportation Services	3,547	2,182		-	-	-	-	
340 Travel	1,512	-		1,200	1,200	1,200	1,200	
350 Communication	2,164	1,042		700	700	700	700	
390 Other General Profess & Tech Svcs	145	812		-	-	-	-	
Total Purchased Services	\$ 8,168	\$ 7,036	-	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 7,444	\$ 441		\$ 3,786	\$ 3,786	\$ 3,786	\$ 3,786	
420 Textbooks	742	193		500	500	500	500	
460 Non-consumable Items	-	49		500,300	300	300	500,300	
Total Supplies and Materials	\$ 8,186	\$ 683	-	\$ 504,586	\$ 4,586	\$ 4,586	\$ 504,586	-
Total Other Programs	\$ 152,817	\$ 147,315	0.75	\$ 638,035	\$ 138,035	\$ 138,035	\$ 638,035	0.75
1400 - Summer School Programs								
<u>Salaries and Wages</u>								
121 Licensed Substitutes	\$ 3,361	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
124 Temporary Classified	1,273	592		1,035	1,035	1,035	1,035	
130 Licensed Additional Earnings	191,784	143,926		399,817	399,817	399,817	399,817	
130 Classified Additional Earnings	34,118	23,722		148,657	148,657	148,657	148,657	
Total Salaries and Wages	\$ 230,536	\$ 168,240	-	\$ 550,509	\$ 550,509	\$ 550,509	\$ 550,509	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 54,156	\$ 45,166		\$ 161,723	\$ 161,723	\$ 161,723	\$ 161,723	
220 Social Security Contribution	17,100	12,462		44,227	44,227	44,227	44,227	
230 Other Required Payroll Costs	3,081	2,291		7,749	7,749	7,749	7,749	
Total Associated Payroll Costs	\$ 74,337	\$ 59,919	-	\$ 213,699	\$ 213,699	\$ 213,699	\$ 213,699	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 13,446	\$ 50		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
330 Student Transportation Services	33,785	5,963		75,359	75,554	75,554	75,554	
340 Travel	-	-		195	-	-	-	
350 Communication	2,558	1,647		13,815	13,815	13,815	13,815	
Total Purchased Services	\$ 49,789	\$ 7,660	-	\$ 124,369	\$ 124,369	\$ 124,369	\$ 124,369	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 9,044	\$ 18,259		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
460 Non-consumable Items	3,228	-		-	-	-	-	
470 Computer Software	30	-		-	-	-	-	
480 Computer Hardware	49	-		-	-	-	-	
Total Supplies and Materials	\$ 12,351	\$ 18,259	-	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	-
<u>Other</u>								
640 Dues And Fees	\$ 205	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 205	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Summer School Programs	\$ 367,218	\$ 254,078	-	\$ 928,577	\$ 928,577	\$ 928,577	\$ 928,577	-
Total Instruction	\$ 16,707,685	\$ 23,847,029	236.23	\$ 24,827,910	\$ 23,260,571	\$ 23,260,571	\$ 28,760,571	193.11

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 33,384	\$ -	-	\$ -	\$ 170,000	\$ 170,000	\$ 170,000	0.95
112 Regular Classified	212,981	285,984	6.00	228,583	478,583	478,583	478,583	14.38
122 Classified Substitutes	-	2,650	-	-	-	-	-	-
124 Temporary Classified	-	83	-	-	-	-	-	-
130 Licensed Additional Earnings	9,852	1,258	-	13,300	13,300	13,300	13,300	-
130 Classified Additional Earnings	14,404	8,345	-	25,437	25,437	25,437	25,437	-
Total Salaries and Wages	\$ 270,621	\$ 298,320	6.00	\$ 267,320	\$ 687,320	\$ 687,320	\$ 687,320	15.33
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 57,660	\$ 67,686	-	\$ 67,910	\$ 219,026	\$ 219,026	\$ 219,026	-
220 Social Security Contribution	20,799	22,819	-	20,906	53,036	53,036	53,036	-
230 Other Required Payroll Costs	3,375	3,627	-	3,827	10,547	10,547	10,547	-
240 Employee Insur & Other Contract Benefits	93,624	117,574	-	117,120	242,107	242,107	242,107	-
Total Associated Payroll Costs	\$ 175,458	\$ 211,706	-	\$ 209,763	\$ 524,716	\$ 524,716	\$ 524,716	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 375	-	\$ -	\$ -	\$ -	\$ -	-
320 Property Services	175	540	-	-	-	-	-	-
330 Student Transportation Services	269	-	-	800	800	800	800	-
340 Travel	2,697	4,656	-	3,000	3,000	3,000	3,000	-
350 Communication	4,646	5,743	-	4,000	4,000	4,000	4,000	-
390 Other General Profess & Tech Svcs	-	111	-	-	-	-	-	-
Total Purchased Services	\$ 7,787	\$ 11,425	-	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 18,909	\$ 12,380	-	\$ 5,822	\$ 5,822	\$ 5,822	\$ 5,822	-
460 Non-consumable Items	950	3,119	-	200	200	200	200	-
470 Computer Software	2,880	23,500	-	-	23,500	23,500	23,500	-
480 Computer Hardware	-	4,353	-	-	-	-	-	-
Total Supplies and Materials	\$ 22,739	\$ 43,352	-	\$ 6,022	\$ 29,522	\$ 29,522	\$ 29,522	-
<u>Other</u>								
640 Dues And Fees	\$ 3,011	\$ 2,491	-	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	-
Total Other	\$ 3,011	\$ 2,491	-	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	-
Total Attendance & Social Work Svcs	\$ 479,616	\$ 567,294	6.00	\$ 494,105	\$ 1,252,558	\$ 1,252,558	\$ 1,252,558	15.33

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20			
	Actual	Actual	FTE	Budget		Approved	Adopted	FTE	
2115 - Student Safety									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ -	\$ -	0.50	\$ 15,000	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	0.19
Total Salaries and Wages	\$ -	\$ -	0.50	\$ 15,000	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	0.19
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ -	\$ -		\$ 4,506	\$ 1,910	\$ 1,910	\$ 1,910	\$ 1,910	
220 Social Security Contribution	-	-		1,148	406	406	406	406	
230 Other Required Payroll Costs	-	-		210	89	89	89	89	
240 Employee Insur & Other Contract Benefits	-	-		7,470	2,961	2,961	2,961	2,961	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 13,334	\$ 5,366	\$ 5,366	\$ 5,366	\$ 5,366	-
Total Student Safety	\$ -	\$ -	0.50	\$ 28,334	\$ 10,666	\$ 10,666	\$ 10,666	\$ 10,666	0.19
2120 - Guidance Services									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ -	\$ -	1.00	\$ 73,294	\$ 104,318	\$ 104,318	\$ 104,318	\$ 104,318	2.00
121 Licensed Substitutes	8,920	16,131		14,350	14,350	14,350	14,350	14,350	
130 Licensed Additional Earnings	3,153	7,178		11,229	11,229	11,229	11,229	11,229	
Total Salaries and Wages	\$ 12,073	\$ 23,309	1.00	\$ 98,873	\$ 129,897	\$ 129,897	\$ 129,897	\$ 129,897	2.00
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 1,325	\$ 3,653		\$ 28,452	\$ 39,615	\$ 39,615	\$ 39,615	\$ 39,615	
220 Social Security Contribution	937	1,783		7,261	9,635	9,635	9,635	9,635	
230 Other Required Payroll Costs	154	292		1,502	1,937	1,937	1,937	1,937	
240 Employee Insur & Other Contract Benefits	-	-		15,253	30,506	30,506	30,506	30,506	
Total Associated Payroll Costs	\$ 2,416	\$ 5,728	-	\$ 52,468	\$ 81,693	\$ 81,693	\$ 81,693	\$ 81,693	-
<u>Purchased Services</u>									
310 Instructional, Professional and Technical Services	\$ -	\$ 41,286		\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
330 Student Transportation Services	6,256	10,883		6,500	6,500	6,500	6,500	6,500	
340 Travel	-	21,940		-	-	-	-	-	
350 Communication	6,098	369		7,200	7,200	7,200	7,200	7,200	
Total Purchased Services	\$ 12,354	\$ 74,478	-	\$ 20,200	\$ 20,200	\$ 20,200	\$ 20,200	\$ 20,200	-
<u>Supplies and Materials</u>									
410 Consumable Supplies and Materials	\$ 1,815	\$ 31,430		\$ -	\$ -	\$ -	\$ -	\$ -	
470 Computer Software	11,249	12,740		-	50,000	50,000	50,000	50,000	
Total Supplies and Materials	\$ 13,064	\$ 44,170	-	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 150		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 150	-	\$ -	\$ -	\$ -	\$ -	-
Total Guidance Services	\$ 39,907	\$ 147,835	1.00	\$ 171,541	\$ 281,790	\$ 281,790	\$ 281,790	2.00
2130 - Health Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 67,132	\$ 96,087	1.42	\$ 55,546	\$ 55,546	\$ 55,546	\$ 55,546	1.42
112 Regular Classified	22,204	23,331	0.75	40,134	40,134	40,134	40,134	0.75
124 Temporary Classified	-	4,597		-	-	-	-	
130 Licensed Staff Differentials	3,619	5,027		43,036	43,036	43,036	43,036	
Total Salaries and Wages	\$ 92,955	\$ 129,042	2.17	\$ 138,716	\$ 138,716	\$ 138,716	\$ 138,716	2.17
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 20,101	\$ 34,554		\$ 69,961	\$ 69,961	\$ 69,961	\$ 69,961	
220 Social Security Contribution	6,978	9,662		26,022	26,022	26,022	26,022	
230 Other Required Payroll Costs	1,176	1,617		11,109	11,109	11,109	11,109	
240 Employee Insur & Other Contract Benefits	24,162	28,198		58,440	58,440	58,440	58,440	
Total Associated Payroll Costs	\$ 52,417	\$ 74,031	-	\$ 165,532	\$ 165,532	\$ 165,532	\$ 165,532	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ 100		\$ -	\$ -	\$ -	\$ -	
350 Communication	-	1,500		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	36,835		-	-	-	-	
Total Purchased Services	\$ -	\$ 38,435	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 2,002	\$ 6,705		\$ 8,232	\$ 8,232	\$ 8,232	\$ 8,232	
Total Supplies and Materials	\$ 2,002	\$ 6,705	-	\$ 8,232	\$ 8,232	\$ 8,232	\$ 8,232	-
Total Health Services	\$ 147,374	\$ 248,213	2.17	\$ 312,480	\$ 312,480	\$ 312,480	\$ 312,480	2.17
2140 - Psychological Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 10,204	\$ 79,879	0.10	\$ 31,121	\$ 31,121	\$ 31,121	\$ 31,121	0.10
130 Licensed Staff Differentials	-	-		42,730	42,730	42,730	42,730	
Total Salaries and Wages	\$ 10,204	\$ 79,879	0.10	\$ 73,851	\$ 73,851	\$ 73,851	\$ 73,851	0.10

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20			FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	FTE	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 2,607	\$ 26,589		\$ 50,850	\$ 50,850	\$ 50,850	\$ 50,850	\$ 50,850	
220 Social Security Contribution	733	6,090		20,156	20,156	20,156	20,156	20,156	
230 Other Required Payroll Costs	125	1,032		10,156	10,156	10,156	10,156	10,156	
240 Employee Insur & Other Contract Benefits	1,465	12,681		31,422	31,422	31,422	31,422	31,422	
Total Associated Payroll Costs	\$ 4,930	\$ 46,392	-	\$ 112,584	\$ 112,584	\$ 112,584	\$ 112,584	\$ 112,584	-
Total Psychological Services	\$ 15,134	\$ 126,271	0.10	\$ 186,435	\$ 186,435	\$ 186,435	\$ 186,435	\$ 186,435	0.10
2150 - Speech Pathology & Audiology Svcs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 317,874	\$ 256,617	4.68	\$ 330,887	\$ 330,887	\$ 330,887	\$ 330,887	\$ 330,887	4.68
112 Regular Classified	208,751	183,038	6.69	292,837	292,837	292,837	292,837	292,837	6.69
130 Licensed Staff Differentials	15,417	12,616		56,623	56,623	56,623	56,623	56,623	
130 Licensed Additional Earnings	-	10,800		-	-	-	-	-	
Total Salaries and Wages	\$ 542,042	\$ 463,071	11.37	\$ 680,347	\$ 680,347	\$ 680,347	\$ 680,347	\$ 680,347	11.37
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 131,239	\$ 135,506		\$ 169,963	\$ 169,963	\$ 169,963	\$ 169,963	\$ 169,963	
220 Social Security Contribution	39,650	34,817		53,631	53,631	53,631	53,631	53,631	
230 Other Required Payroll Costs	6,774	5,820		17,986	17,986	17,986	17,986	17,986	
240 Employee Insur & Other Contract Benefits	149,817	127,441		162,627	162,627	162,627	162,627	162,627	
Total Associated Payroll Costs	\$ 327,480	\$ 303,584	-	\$ 404,207	\$ 404,207	\$ 404,207	\$ 404,207	\$ 404,207	-
Total Speech Pathology & Audiology Svcs	\$ 869,522	\$ 766,655	11.37	\$ 1,084,554	\$ 1,084,554	\$ 1,084,554	\$ 1,084,554	\$ 1,084,554	11.37
2160 - Other Student Treatment Svcs									
<u>Salaries and Wages</u>									
111 Regular Licensed	\$ 46,340	\$ 50,537	1.20	\$ 64,469	\$ 54,469	\$ 54,469	\$ 54,469	\$ 54,469	1.20
112 Regular Classified	2,391	2,184	0.09	23,391	8,391	8,391	8,391	8,391	0.09
124 Temporary Classified	940	663		-	-	-	-	-	
130 Licensed Staff Differentials	2,112	2,304		42,277	2,277	2,277	2,277	2,277	
Total Salaries and Wages	\$ 51,783	\$ 55,688	1.29	\$ 130,137	\$ 65,137	\$ 65,137	\$ 65,137	\$ 65,137	1.29
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ 12,991	\$ 17,553		\$ 112,304	\$ 23,437	\$ 23,437	\$ 23,437	\$ 23,437	
220 Social Security Contribution	3,991	3,934		43,836	4,983	4,983	4,983	4,983	
230 Other Required Payroll Costs	653	719		20,702	912	912	912	912	
240 Employee Insur & Other Contract Benefits	3,265	10,425		76,034	15,000	15,000	15,000	15,000	
Total Associated Payroll Costs	\$ 20,900	\$ 32,631	-	\$ 252,876	\$ 44,332	\$ 44,332	\$ 44,332	\$ 44,332	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 67,973		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 67,973	-	\$ -	\$ -	\$ -	\$ -	-
Total Other Student Treatment Svcs	\$ 72,683	\$ 156,292	1.29	\$ 383,013	\$ 109,469	\$ 109,469	\$ 109,469	1.29
2190 - Service Direction, Student Support Svcs								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 454,001	\$ 399,141	10.88	\$ 492,073	\$ 492,073	\$ 492,073	\$ 492,073	10.88
113 Supervisory Licensed	208,918	213,096	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	3,411	2,843		5,000	5,000	5,000	5,000	
130 Classified Additional Earnings	-	-		2,997	2,997	2,997	2,997	
Total Salaries and Wages	\$ 666,330	\$ 615,080	12.88	\$ 713,439	\$ 713,439	\$ 713,439	\$ 713,439	12.88
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 158,170	\$ 177,353		\$ 186,621	\$ 186,621	\$ 186,621	\$ 186,621	
220 Social Security Contribution	48,566	44,495		59,223	59,223	59,223	59,223	
230 Other Required Payroll Costs	8,021	8,101		18,989	18,989	18,989	18,989	
240 Employee Insur & Other Contract Benefits	153,606	151,530		204,860	204,860	204,860	204,860	
Total Associated Payroll Costs	\$ 368,363	\$ 381,479	-	\$ 469,693	\$ 469,693	\$ 469,693	\$ 469,693	-
<u>Purchased Services</u>								
340 Travel	\$ -	\$ -		\$ 3,785	\$ 3,785	\$ 3,785	\$ 3,785	
350 Communication	46	-		1,000	1,000	1,000	1,000	
Total Purchased Services	\$ 46	\$ -	-	\$ 4,785	\$ 4,785	\$ 4,785	\$ 4,785	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 763	\$ -		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
470 Computer Software	10,166	-		-	-	-	-	
Total Supplies and Materials	\$ 10,929	\$ -	-	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	-
Total Service Direction, Student Support Svcs	\$ 1,045,668	\$ 996,559	12.88	\$ 1,195,417	\$ 1,195,417	\$ 1,195,417	\$ 1,195,417	12.88

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
2210 - Improvement of Instruction Svcs								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 1,035,478	\$ 608,633	7.00	\$ 507,529	\$ 772,529	\$ 772,529	\$ 772,529	11.00
112 Regular Classified	-	26,156	0.75	34,592	34,592	34,592	34,592	0.75
121 Licensed Substitutes	13,311	14,219		-	-	-	-	
123 Temporary Licensed	35,264	14,600		14,618	14,618	14,618	14,618	
124 Temporary Classified	8,665	-		-	-	-	-	
130 Licensed Staff Differentials	57,461	33,027		12,059	12,059	12,059	12,059	
130 Licensed Additional Earnings	164,441	67,661		190,005	190,005	190,005	190,005	
130 Classified Additional Earnings	6,494	16,070		15,833	15,833	15,833	15,833	
Total Salaries and Wages	\$ 1,321,114	\$ 780,366	7.75	\$ 774,636	\$ 1,039,636	\$ 1,039,636	\$ 1,039,636	11.75
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 300,106	\$ 210,555		\$ 214,214	\$ 311,769	\$ 311,769	\$ 311,769	
220 Social Security Contribution	98,791	57,084		51,078	71,351	71,351	71,351	
230 Other Required Payroll Costs	17,020	9,815		9,970	14,210	14,210	14,210	
240 Employee Insur & Other Contract Benefits	214,625	137,694		140,398	203,330	203,330	203,330	
Total Associated Payroll Costs	\$ 630,542	\$ 415,148	-	\$ 415,660	\$ 600,660	\$ 600,660	\$ 600,660	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 34,525	\$ 17,250		\$ 337,500	\$ 337,500	\$ 337,500	\$ 337,500	
320 Property Services	870	50		750	750	750	750	
340 Travel	18,092	23,769		21,054	21,054	21,054	21,054	
350 Communication	4,391	2,273		1,100	1,100	1,100	1,100	
380 Non-Instructional Profess & Tech Svcs	647,093	674,650		18,422	118,422	118,422	118,422	
Total Purchased Services	\$ 704,971	\$ 717,992	-	\$ 378,826	\$ 478,826	\$ 478,826	\$ 478,826	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 30,089	\$ 13,580		\$ 9,250	\$ 9,250	\$ 9,250	\$ 9,250	
420 Textbooks	862	-		-	-	-	-	
460 Non-consumable Items	115,897	17,908		127,955	127,955	127,955	127,955	
470 Computer Software	27,017	18,517		32,800	32,800	32,800	32,800	
480 Computer Hardware	31,747	13,656		35,550	35,550	35,550	35,550	
Total Supplies and Materials	\$ 205,612	\$ 63,661	-	\$ 205,555	\$ 205,555	\$ 205,555	\$ 205,555	-
<u>Capital Outlay</u>								
540 Depreciable Equipment	\$ 5,400	\$ 13,189		\$ 65,213	\$ 65,213	\$ 65,213	\$ 65,213	
550 Depreciable Technology	-	1,143		-	-	-	-	
Total Capital Outlay	\$ 5,400	\$ 14,332	-	\$ 65,213	\$ 65,213	\$ 65,213	\$ 65,213	-
Total Improvement of Instruction Svcs	\$ 2,867,639	\$ 1,991,499	7.75	\$ 1,839,890	\$ 2,389,890	\$ 2,389,890	\$ 2,389,890	11.75

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2230 - Assessment & Testing								
<u>Salaries and Wages</u>								
130 Licensed Additional Earnings	\$ 11,755	\$ -		\$ -	\$ -	\$ -	\$ -	-
Total Salaries and Wages	\$ 11,755	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 2,715	\$ -		\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	899	-		-	-	-	-	-
230 Other Required Payroll Costs	136	-		-	-	-	-	-
Total Associated Payroll Costs	\$ 3,750	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 44,530	\$ 3,000		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-
Total Purchased Services	\$ 44,530	\$ 3,000	-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-
<u>Supplies and Materials</u>								
470 Computer Software	\$ 13,717	\$ -		\$ -	\$ -	\$ -	\$ -	-
Total Supplies and Materials	\$ 13,717	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues And Fees	\$ 5,922	\$ 7,220		\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	-
Total Other	\$ 5,922	\$ 7,220	-	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	-
Total Assessment & Testing	\$ 79,674	\$ 10,220	-	\$ 213,000	\$ 213,000	\$ 213,000	\$ 213,000	-
2240 - Instructional Staff Development								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 2,609,879	\$ 2,186,824	34.97	\$ 2,638,697	\$ 2,638,697	\$ 2,638,697	\$ 2,638,697	34.97
121 Licensed Substitutes	18,875	127,965		31,349	31,349	31,349	31,349	
122 Classified Substitutes	2,646	2,405		3,457	3,457	3,457	3,457	
123 Temporary Licensed	16,288	37,537		11,928	11,928	11,928	11,928	
130 Licensed Staff Differentials	12,409	3,920		11,315	11,315	11,315	11,315	
130 Licensed Additional Earnings	752,980	799,865		746,493	746,493	746,493	746,493	
130 Classified Additional Earnings	36,895	52,453		70,619	70,619	70,619	70,619	
Total Salaries and Wages	\$ 3,449,972	\$ 3,210,969	34.97	\$ 3,513,858	\$ 3,513,858	\$ 3,513,858	\$ 3,513,858	34.97
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 791,655	\$ 857,552		\$ 963,888	\$ 963,888	\$ 963,888	\$ 963,888	
220 Social Security Contribution	257,144	239,402		292,086	292,086	292,086	292,086	
230 Other Required Payroll Costs	43,643	40,616		56,619	56,619	56,619	56,619	
240 Employee Insur & Other Contract Benefits	510,309	408,432		651,231	651,231	651,231	651,231	
Total Associated Payroll Costs	\$ 1,602,751	\$ 1,546,002	-	\$ 1,963,824	\$ 1,963,824	\$ 1,963,824	\$ 1,963,824	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 174,853	\$ 572,466		\$ 149,346	\$ 413,892	\$ 413,892	\$ 413,892	
320 Property Services	8,858	1,005		4,000	4,000	4,000	4,000	
330 Student Transportation Services	500	-		-	-	-	-	
340 Travel	338,905	345,886		400,047	350,047	350,047	350,047	
350 Communication	3,857	3,951		9,087	9,087	9,087	9,087	
380 Non-Instructional Profess & Tech Svcs	618,191	258,117		829,951	229,951	229,951	229,951	
390 Other General Profess & Tech Svcs	5,000	-		14,000	14,000	14,000	14,000	
Total Purchased Services	\$ 1,150,164	\$ 1,181,425	-	\$ 1,406,431	\$ 1,020,977	\$ 1,020,977	\$ 1,020,977	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 86,181	\$ 89,312		\$ 39,436	\$ 39,436	\$ 39,436	\$ 39,436	
420 Textbooks	12	-		-	-	-	-	
460 Non-consumable Items	4,139	-		2,000,500	500	500	4,800,500	
470 Computer Software	-	7,610		100	100	100	100	
480 Computer Hardware	1,830	119		-	-	-	-	
Total Supplies and Materials	\$ 92,162	\$ 97,041	-	\$ 2,040,036	\$ 40,036	\$ 40,036	\$ 4,840,036	-
<u>Other</u>								
640 Dues And Fees	\$ 2,981	\$ 21,405		\$ 33,119	\$ 33,119	\$ 33,119	\$ 33,119	
670 Taxes, Licenses and Assessments	50	-		40	40	40	40	
Total Other	\$ 3,031	\$ 21,405	-	\$ 33,159	\$ 33,159	\$ 33,159	\$ 33,159	-
Total Instructional Staff Development	\$ 6,298,080	\$ 6,056,842	34.97	\$ 8,957,308	\$ 6,571,854	\$ 6,571,854	\$ 11,371,854	34.97
2410 - Office of the Principal Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ 69,399	2.00	\$ 60,276	\$ 60,276	\$ 60,276	\$ 60,276	2.00
113 Supervisory Licensed	-	-	1.00	104,151	104,151	104,151	104,151	1.00
123 Temporary Licensed	-	5,175		-	-	-	-	
130 Classified Additional Earnings	-	678		-	-	-	-	
Total Salaries and Wages	\$ -	\$ 75,252	3.00	\$ 164,427	\$ 164,427	\$ 164,427	\$ 164,427	3.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 17,108		\$ 51,780	\$ 51,780	\$ 51,780	\$ 51,780	
220 Social Security Contribution	-	5,308		12,615	12,615	12,615	12,615	
230 Other Required Payroll Costs	-	952		2,709	2,709	2,709	2,709	
240 Employee Insur & Other Contract Benefits	-	28,632		45,759	45,759	45,759	45,759	
Total Associated Payroll Costs	\$ -	\$ 52,000	-	\$ 112,863	\$ 112,863	\$ 112,863	\$ 112,863	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
320 Property Services	\$ -	\$ 2,145		\$ -	\$ -	\$ -	\$ -	
350 Communication	-	12,450		-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	142,244		95,000	95,000	95,000	95,000	
390 Other General Profess & Tech Svcs	5,647	-		-	-	-	-	
Total Purchased Services	\$ 5,647	\$ 156,839	-	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 109		\$ -	\$ -	\$ -	\$ -	
470 Computer Software	-	75,000		-	-	-	-	
Total Supplies and Materials	\$ -	\$ 75,109	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 14,353	\$ -		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	20,000	-		-	-	-	-	
Total Capital Outlay	\$ 34,353	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Office of the Principal Services	\$ 40,000	\$ 359,200	3.00	\$ 372,290	\$ 372,290	\$ 372,290	\$ 372,290	3.00
2490 - Other Support Svcs - School Admin								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ 61,823	\$ 75,790	1.00	\$ 53,153	\$ 53,153	\$ 53,153	\$ 53,153	1.00
112 Regular Classified	190,975	195,257	5.05	246,807	194,807	194,807	194,807	5.55
113 Supervisory Licensed	429,212	268,142	2.15	403,648	403,648	403,648	403,648	2.15
122 Classified Substitutes	-	1,111		-	-	-	-	
124 Temporary Classified	4,013	3,129		-	-	-	-	
130 Licensed Staff Differentials	3,388	4,046		3,976	3,976	3,976	3,976	
130 Licensed Additional Earnings	-	1,752		30,000	10,000	10,000	10,000	
130 Classified Additional Earnings	1,029	269		12,743	12,743	12,743	12,743	
130 Car Allowance	1,500	-		1,500	1,500	1,500	1,500	
Total Salaries and Wages	\$ 691,940	\$ 549,496	8.20	\$ 751,827	\$ 679,827	\$ 679,827	\$ 679,827	8.70
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 148,864	\$ 151,057		\$ 180,274	\$ 154,216	\$ 154,216	\$ 154,216	
220 Social Security Contribution	50,839	40,306		58,571	52,030	52,030	52,030	
230 Other Required Payroll Costs	8,442	6,624		10,730	9,583	9,583	9,583	
240 Employee Insur & Other Contract Benefits	135,347	116,096		148,018	137,399	137,399	137,399	
Total Associated Payroll Costs	\$ 343,492	\$ 314,083	-	\$ 397,593	\$ 353,228	\$ 353,228	\$ 353,228	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ -	\$ -		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
320 Property Services	240	211		45	45	45	45	
340 Travel	17,059	20,889		19,391	19,391	19,391	19,391	
350 Communication	6,013	3,493		6,015	6,015	6,015	6,015	
380 Non-Instructional Profess & Tech Svcs	8,201	-		5,000	5,000	5,000	5,000	
390 Other General Profess & Tech Svcs	36	554		-	-	-	-	
Total Purchased Services	\$ 31,549	\$ 25,147	-	\$ 50,451	\$ 50,451	\$ 50,451	\$ 50,451	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 10,132	\$ 4,098		\$ 10,006	\$ 10,006	\$ 10,006	\$ 10,006	
440 Periodicals	473	438		500	500	500	500	
460 Non-consumable Items	4,843	3,865		6,429	6,429	6,429	6,429	
470 Computer Software	300	127		758	758	758	758	
480 Computer Hardware	3,638	1,150		1,579	1,579	1,579	1,579	
Total Supplies and Materials	\$ 19,386	\$ 9,678	-	\$ 19,272	\$ 19,272	\$ 19,272	\$ 19,272	-
<u>Other</u>								
640 Dues And Fees	\$ 277	\$ 627		\$ 250	\$ 250	\$ 250	\$ 250	
Total Other	\$ 277	\$ 627	-	\$ 250	\$ 250	\$ 250	\$ 250	-
Total Other Support Svcs - School Admin	\$ 1,086,644	\$ 899,031	8.20	\$ 1,219,393	\$ 1,103,028	\$ 1,103,028	\$ 1,103,028	8.70
2520 - Fiscal Services								
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 5,150	\$ 4,330		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 5,150	\$ 4,330	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
690 Grant Indirect Charges	\$ 1,551,471	\$ 1,541,433		\$ 1,567,341	\$ 2,064,929	\$ 2,064,929	\$ 2,064,929	
Total Other	\$ 1,551,471	\$ 1,541,433	-	\$ 1,567,341	\$ 2,064,929	\$ 2,064,929	\$ 2,064,929	-
Total Fiscal Services	\$ 1,556,621	\$ 1,545,763	-	\$ 1,567,341	\$ 2,064,929	\$ 2,064,929	\$ 2,064,929	-
2540 - Operation and Maintenance of Plant Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ -	1.50	\$ 64,005	\$ 79,164	\$ 79,164	\$ 79,164	2.00
Total Salaries and Wages	\$ -	\$ -	1.50	\$ 64,005	\$ 79,164	\$ 79,164	\$ 79,164	2.00

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ -		\$ 19,494	\$ 28,483	\$ 28,483	\$ 28,483	
220 Social Security Contribution	-	-		4,896	6,056	6,056	6,056	
230 Other Required Payroll Costs	-	-		950	1,325	1,325	1,325	
240 Employee Insur & Other Contract Benefits	-	-		25,617	37,903	37,903	37,903	
Total Associated Payroll Costs	\$ -	\$ -	-	\$ 50,957	\$ 73,767	\$ 73,767	\$ 73,767	-
<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ -	\$ 110,349		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 110,349	-	\$ -	\$ -	\$ -	\$ -	-
Total Operation and Maintenance of Plant Services	\$ -	\$ 110,349	1.50	\$ 114,962	\$ 152,931	\$ 152,931	\$ 152,931	2.00
2550 - Vehicle Operation Services								
<u>Purchased Services</u>								
330 Non-Instructional Profess & Tech Svcs	\$ -	\$ 1,273		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 1,273	-	\$ -	\$ -	\$ -	\$ -	-
Total Vehicle Operation Services	\$ -	\$ 1,273	-	\$ -	\$ -	\$ -	\$ -	-
2620 - Planning and Development Services								
<u>Salaries and Wages</u>								
123 Temporary Licensed	\$ -	\$ 14,414		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ -	\$ 14,414	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
220 Social Security Contribution	\$ -	\$ 1,103		\$ -	\$ -	\$ -	\$ -	
230 Other Required Payroll Costs	-	176		-	-	-	-	
Total Associated Payroll Costs	\$ -	\$ 1,279	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 8,835	\$ 54,116		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	
Total Purchased Services	\$ 8,835	\$ 54,116	-	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ -	\$ 603		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ -	\$ 603	-	\$ -	\$ -	\$ -	\$ -	-
Total Planning and Development Services	\$ 8,835	\$ 70,412	-	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
2660 - Technology Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ -	\$ 15,640	1.00	\$ 64,092	\$ 65,375	\$ 65,375	\$ 65,375	1.00
Total Salaries and Wages	\$ -	\$ 15,640	1.00	\$ 64,092	\$ 65,375	\$ 65,375	\$ 65,375	1.00
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 4,077		\$ 20,125	\$ 23,522	\$ 23,522	\$ 23,522	
220 Social Security Contribution	-	1,196		4,903	5,001	5,001	5,001	
230 Other Required Payroll Costs	-	191		1,055	1,075	1,075	1,075	
240 Employee Insur & Other Contract Benefits	-	2,597		15,253	15,793	15,793	15,793	
Total Associated Payroll Costs	\$ -	\$ 8,061	-	\$ 41,336	\$ 45,391	\$ 45,391	\$ 45,391	-
Total Technology Services	\$ -	\$ 23,701	1.00	\$ 105,428	\$ 110,766	\$ 110,766	\$ 110,766	1.00
Total Support Services	\$ 14,607,397	\$ 14,077,409	91.73	\$ 18,245,491	\$ 17,512,057	\$ 17,512,057	\$ 22,312,057	106.75
3000 - Enterprise and Community Services								
3100 - Food Services								
<u>Purchased Services</u>								
350 Communication	\$ -	\$ 1,392		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 1,392	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 22,194	\$ 7,096		\$ -	\$ -	\$ -	\$ -	
450 Food	90,543	58,658		105,182	105,182	105,182	105,182	
460 Non-consumable Items	9,101	2,453		-	-	-	-	
Total Supplies and Materials	\$ 121,838	\$ 68,207	-	\$ 105,182	\$ 105,182	\$ 105,182	\$ 105,182	-
Total Food Services	\$ 121,838	\$ 69,599	-	\$ 105,182	\$ 105,182	\$ 105,182	\$ 105,182	-
3300 - Community Services								
<u>Salaries and Wages</u>								
111 Regular Licensed	\$ -	\$ 142,205		\$ -	\$ -	\$ -	\$ -	
112 Regular Classified	136,427	118,170	2.13	180,384	280,384	280,384	280,384	2.13
121 Licensed Substitutes	-	89		-	-	-	-	
123 Temporary Licensed	-	14,531		-	-	-	-	
124 Temporary Classified	1,808	864		5,781	5,781	5,781	5,781	
130 Licensed Additional Earnings	39,985	52,936		68,988	68,988	68,988	68,988	
130 Classified Additional Earnings	42,526	47,179		38,407	38,407	38,407	38,407	
Total Salaries and Wages	\$ 220,746	\$ 375,974	2.13	\$ 293,560	\$ 393,560	\$ 393,560	\$ 393,560	2.13

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 39,992	\$ 65,797		\$ 64,684	\$ 64,684	\$ 64,684	\$ 64,684	
220 Social Security Contribution	16,622	28,572		20,325	20,325	20,325	20,325	
230 Other Required Payroll Costs	3,054	5,099		3,715	3,715	3,715	3,715	
240 Employee Insur & Other Contract Benefits	63,788	56,498		66,893	66,893	66,893	66,893	
Total Associated Payroll Costs	\$ 123,456	\$ 155,966	-	\$ 155,617	\$ 155,617	\$ 155,617	\$ 155,617	-
<u>Purchased Services</u>								
310 Instructional, Professional and Technical Services	\$ 12,595	\$ 22,179		\$ 9,827	\$ 9,827	\$ 9,827	\$ 9,827	
320 Property Services	918	-		650	650	650	650	
330 Student Transportation Services	899	-		-	-	-	-	
340 Travel	23,381	36,628		26,700	26,700	26,700	26,700	
350 Communication	6,308	5,894		9,360	9,360	9,360	9,360	
380 Non-Instructional Profess & Tech Svcs	59,407	16,885		68,482	68,482	68,482	68,482	
390 Other General Profess & Tech Svcs	-	-		850	850	850	850	
Total Purchased Services	\$ 103,508	\$ 81,586	-	\$ 115,869	\$ 115,869	\$ 115,869	\$ 115,869	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 53,866	\$ 69,369		\$ 68,503	\$ 68,503	\$ 68,503	\$ 68,503	
420 Textbooks	-	5,286		-	-	-	-	
460 Non-consumable Items	340	5,357		1,504,577	4,577	4,577	4,704,577	
470 Computer Software	3,750	3,310		7,000	7,000	7,000	7,000	
480 Computer Hardware	363	5,485		-	-	-	-	
Total Supplies and Materials	\$ 58,319	\$ 88,807	-	\$ 1,580,080	\$ 80,080	\$ 80,080	\$ 4,780,080	-
<u>Other</u>								
640 Dues And Fees	\$ -	\$ 105		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ -	\$ 105	-	\$ -	\$ -	\$ -	\$ -	-
Total Community Services	506,029	702,438	2.13	2,145,126	745,126	745,126	5,445,126	2.13
Total Enterprise and Community Services	\$ 627,867	\$ 772,037	2.13	\$ 2,250,308	\$ 850,308	\$ 850,308	\$ 5,550,308	2.13
4000 - Facilities Acquisition and Construction								
4150 - Building Acquisit, Construct and Improvement Services								
<u>Salaries and Wages</u>								
130 Classified Additional Earnings	\$ 419	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages	\$ 419	\$ -	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Grants Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		Proposed	2019-20		FTE
	Actual	Actual	FTE	Budget		Approved	Adopted	
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	32	-	-	-	-	-	-	-
230 Other Required Payroll Costs	44	-	-	-	-	-	-	-
Total Associated Payroll Costs	\$ 215	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
390 Other General Profess & Tech Svcs	\$ 6,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchased Services	\$ 6,839	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<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	-	-	-	-	-	-	-
Total Supplies and Materials	\$ 26,356	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 53,245	\$ 307,315	\$ 2,000,000	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	-
Total Capital Outlay	\$ 53,245	\$ 307,315	-	\$ 2,000,000	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	-
<u>Other</u>								
640 Dues And Fees	\$ 3,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other	\$ 3,160	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Building Acquisit, Construct and Improvement Svcs	\$ 90,234	\$ 307,315	-	\$ 2,000,000	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	-
Total Facilities Acquisition and Construction	\$ 90,234	\$ 307,315	-	\$ 2,000,000	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	-
TOTAL GRANTS FUND REQUIREMENTS	\$ 32,033,183	\$ 39,003,790	330.09	\$ 47,323,709	\$ 50,522,936	\$ 50,522,936	\$ 65,522,936	301.99

Grant Revenue Summary

Grant Name	End Date	Revenue Type	Budgeted Award 2019-20
Children's Dental Health Initiative	06/30/20	Intermediate	50,000
City of Salem SKEF Enrichment Program	06/30/20	Intermediate	20,084
CTE Revitalization Grant	06/30/20	State	70,000
CTEC Equipment Grant	06/30/20	Intermediate	137,000
Extended Assessment Grant	06/30/20	Federal	20,700
Fresh Fruit & Vegetables	09/30/20	Federal	105,182
Gray Family Foundation's Geography Grant	06/30/20	Intermediate	30,000
High School Success	06/30/20	State	11,100,000
IDEA Part B	09/30/20	Federal	7,303,286
IDEA Enhancement	09/30/20	Federal	21,218
Indian Education Formula Grant Program (Title VI)	06/30/20	Federal	158,000
Kindergarten Readiness Partnership & Innovation Grant (HUB)	06/30/20	Intermediate	150,000
Long Term Care and Treatment (LTCT)	06/30/20	State	310,000
Long Term Care and Treatment (LTCT)	06/30/20	Federal	11,310
McKinney Vento Act	09/30/20	Federal	60,000
Mentor Grant	06/30/20	State	1,000,000
My Future My Choice	06/30/20	Federal	30,000
Oregon Pre-Kindergarten (OPK) Headstart Program	06/30/20	State	3,400,000
Oregon Parenting Education Collaborative	06/30/20	Intermediate	20,000
Oregon School Capital Improvement Matching (OSCIM) Program	06/30/20	State	8,000,000
Outdoor School	06/30/20	State	600,000
Perkins	09/30/20	Federal	475,000
Preschool Promise	06/30/20	Intermediate	900,000
Regional Solutions for CTEC	06/30/20	State	900,000

Grant Revenue Summary - Continued

Grant Name	End Date	Revenue Type	Budgeted Award 2019-20
School Improvement Grant - Richmond	09/30/20	Federal	250,000
School Innovation Collaboration Program	06/30/20	Intermediate	130,000
Secondary Career Pathway	06/30/20	State	200,000
Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant	06/30/20	Intermediate	2,000
System Performance Review & Improvement (SPR&I)	09/30/20	Federal	40,000
Title I-A Improving Basic Programs	09/30/20	Federal	14,000,000
Title I-C Migrant Education	09/30/20	Federal	1,600,000
Title I-C Migrant Preschool	09/30/20	Federal	140,000
Title I-C Migrant Summer School	09/30/20	Federal	280,000
Title I-D Neglected and Delinquent or At-Risk Children	09/30/20	Federal	135,000
Title II-A Teacher Quality	09/30/20	Federal	1,400,000
Title III English Learners and Immigrant Youth	09/30/20	Federal	1,100,000
Title IV-A Student Support and Academic Enrichment (SSAE) Grant	09/30/20	Federal	900,000
Youth Transition Program	06/30/20	Federal	474,156
			<u>\$ 55,522,936</u>

Grant Descriptions

Children's Dental Health Initiative

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

City of Salem SKEF Enrichment Program

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

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.

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.

Gray Family Foundation's Geography Grant

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

High School Success

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

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

Individuals with 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 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.

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 Act (McKinney)

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

Mentor 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.

Oregon School Capital Improvement Matching (OSCIM) Program

Oregon School Capital Improvement Matching Program is a matching grant that is funded with state-issued general obligation bonds for school districts who have issued general obligation bonds.

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.

Secondary Career Pathway

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

Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant

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

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, Chavez, Englewood, Eyre, Four Corners, Grant, Hallman, Hammond, Harritt, Hayesville, Highland, Hoover, Keizer, Kennedy, Lamb, Lee, Leslie, 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 secondary summer schools and provide services to homeless youth and preschool children.

Title I-C – Migrant Education

The purpose of the Migrant Education Program (MEP) is to ensure that migrant children fully benefit from public education opportunities. These funds are used to reduce the educational disruption and other problems that result from the migrant 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 II-A – Teacher Quality

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.

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

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

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

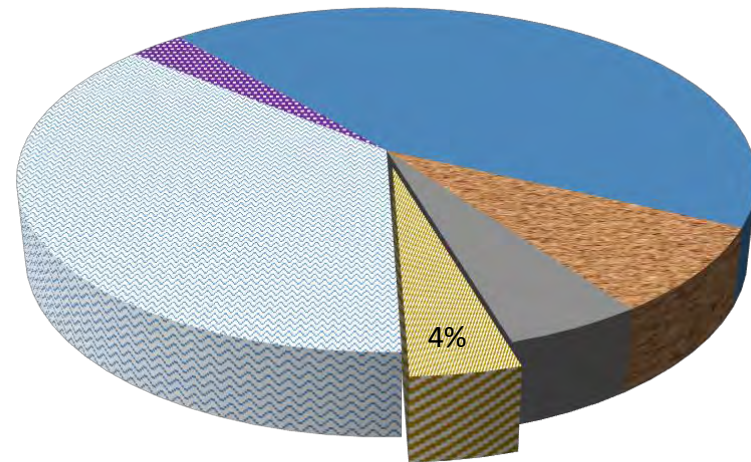
\$ 49,300,001
Assigned Fund*

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		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 120	\$ 667,015	\$ 150,000	\$ 600,000	\$ 600,000	\$ 600,000
1970	Services Provided to Other Funds	21,883,124	22,448,874	23,451,589	24,700,000	24,700,000	24,700,000
5200	Interfund Transfers	-	-	-	1	1	1
5400	Beginning Fund Balance	21,265,512	22,075,516	23,000,000	24,000,000	24,000,000	24,000,000
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES		\$ 43,148,756	\$ 45,191,405	\$ 46,601,589	\$ 49,300,001	\$ 49,300,001	\$ 49,300,001
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds Outstanding						
	Issue of October 2002	\$ 2,336,507	\$ 2,377,782	\$ 2,413,198	\$ 2,438,666	\$ 2,438,666	\$ 2,438,666
	Issue of February 2004	3,135,000	3,680,000	4,270,000	4,915,000	4,915,000	4,915,000
	Issue of December 2015	2,125,000	2,235,000	2,265,000	2,310,000	2,310,000	2,310,000
	Total Principal Requirements	\$ 7,596,507	\$ 8,292,782	\$ 8,948,198	\$ 9,663,666	\$ 9,663,666	\$ 9,663,666
620	Interest on Bonds Outstanding						
	Issue of October 2002	\$ 7,387,505	\$ 7,866,231	\$ 8,375,816	\$ 8,915,349	\$ 8,915,349	\$ 8,915,349
	Issue of February 2004	4,303,332	4,142,726	3,950,519	3,723,227	3,723,227	3,723,227
	Issue of December 2011 (refunding)	321,794	321,794	321,793	321,793	321,793	321,793
	Issue of December 2015	1,464,102	1,442,469	1,409,816	1,367,302	1,367,302	1,367,302
	Total Interest Requirements	\$ 13,476,733	\$ 13,773,220	\$ 14,057,944	\$ 14,327,671	\$ 14,327,671	\$ 14,327,671
	Total Debt Service	\$ 21,073,240	\$ 22,066,002	\$ 23,006,142	\$ 23,991,337	\$ 23,991,337	\$ 23,991,337
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1
	Total Transfers of Funds	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 22,075,516	\$ 23,125,403	\$ 23,595,447	\$ 25,308,663	\$ 25,308,663	\$ 25,308,663
	Total Unappropriated Ending Fund Balance	\$ 22,075,516	\$ 23,125,403	\$ 23,595,447	\$ 25,308,663	\$ 25,308,663	\$ 25,308,663
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 43,148,756	\$ 45,191,405	\$ 46,601,589	\$ 49,300,001	\$ 49,300,001	\$ 49,300,001

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

As of June 30, 2019

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

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

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2011	\$7,820,000	4.12%	6/30 & 12/30	6/30/2020	321,793	-
		4.12%		6/30/2021	321,793	7,820,000
2015	\$50,145,000	1.87%	06/30 & 12/30	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			
					\$ 12,272,042	\$ 40,980,000
Total					\$ 64,038,530	\$ 196,663,666

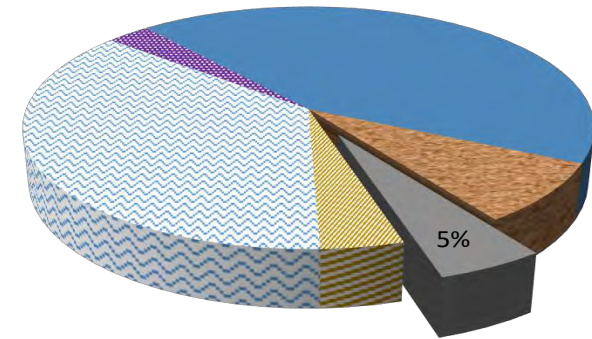
GO Debt Service Fund – 308

\$ 62,254,700
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 bonds. In December 2009, SKPS issued an additional \$31.8 million of bonds. SKPS was able to take advantage of the federal Qualified School Construction Bond Program, again resulting in savings for taxpayers. In June 2011, SKPS issued the final \$1.6 million of bonds. In May 2018, voters approved a \$619.7 million construction bond, and in July 2018, SKPS issued \$383.2 million in bonds.



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 \$2.6 billion. As of June 30, 2019, the district had \$519.6 million in General Obligation debt, which is 19.9% of the borrowing limit. The available amount of additional debt the district can borrow would be \$2.1 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		2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES							
	Taxes to be Levied, Outstanding Bond Issues	\$ -	\$ -	\$ 54,434,888	\$ 52,735,132	\$ 52,735,132	\$ 52,735,132
	Less: Uncollectible Taxes	-	-	(2,993,919)	(2,900,432)	(2,900,432)	(2,900,432)
1111	Total Current Year Taxes, Debt Service	\$ 22,311,643	\$ 26,677,579	\$ 51,440,969	\$ 49,834,700	\$ 49,834,700	\$ 49,834,700
1112	Prior Year Taxes	566,962	531,966	200,000	500,000	500,000	500,000
1500	Earnings on Investments	1,201	10,274	1,250	10,000	10,000	10,000
5400	Beginning Fund Balance - Sinking Fund	-	-	-	9,010,000	9,010,000	9,010,000
5400	Beginning Fund Balance - Regular	3,573,241	325,783	590,000	2,900,000	2,900,000	2,900,000
TOTAL GO DEBT SERVICE FUND RESOURCES		\$ 26,453,047	\$ 27,545,602	\$ 52,232,219	\$ 62,254,700	\$ 62,254,700	\$ 62,254,700
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds Outstanding						
	Issue of July 2018	\$ -	\$ -	\$ 16,666,667	\$ 3,955,000	\$ 3,955,000	\$ 3,955,000
	Issue of February 2013 (Refunding)	8,765,000	9,065,000	9,300,000	-	-	-
	Issue of June 2011	6,015,000	14,300,000	3,985,000	1,750,000	1,750,000	1,750,000
	Issue of December 2009	-	-	9,010,000	31,760,000	31,760,000	31,760,000
	Issue of February 2009	8,013,230	1,189,388	2,640,852	2,458,377	2,458,377	2,458,377
	Total Principal Requirements	\$ 22,793,230	\$ 24,554,388	\$ 41,602,519	\$ 39,923,377	\$ 39,923,377	\$ 39,923,377
620	Interest on Bonds Outstanding						
	Issue of July 2018	\$ -	\$ -	\$ 8,333,333	\$ 18,660,200	\$ 18,660,200	\$ 18,660,200
	Issue of February 2013 (Refunding)	400,264	302,972	165,819	-	-	-
	Issue of June 2011	1,112,000	881,400	224,400	82,500	82,500	82,500
	Issue of December 2009	397,000	397,000	397,000	397,000	397,000	397,000
	Issue of February 2009	1,424,770	560,613	1,509,148	1,691,623	1,691,623	1,691,623
	Total Interest Requirements	\$ 3,334,034	\$ 2,141,985	\$ 10,629,700	\$ 20,831,323	\$ 20,831,323	\$ 20,831,323
	Total Debt Service	\$ 26,127,264	\$ 26,696,373	\$ 52,232,219	\$ 60,754,700	\$ 60,754,700	\$ 60,754,700
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 325,783	\$ 849,229	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
	Total Unappropriated Ending Fund Balance	\$ 325,783	\$ 849,229	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
TOTAL GO DEBT SERVICE FUND REQUIREMENTS		\$ 26,453,047	\$ 27,545,602	\$ 52,232,219	\$ 62,254,700	\$ 62,254,700	\$ 62,254,700

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

As of June 30, 2019

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment		
2009	\$178,715,187	4.71%	12/15 & 6/15	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		
							\$ 158,653,285	\$ 108,286,716
							\$ 397,000	\$ 31,760,000
							\$ 397,000	\$ 31,760,000
2009	\$31,760,000	1.25%	12/15 & 6/15	6/15/2020	\$ 397,000	\$ 31,760,000		
					\$ 397,000	\$ 31,760,000		
2011	\$31,620,000	4.00%	12/15 & 6/15	6/15/2020	\$ 82,500	\$ 500,000		
		5.00%		6/15/2020	-	1,250,000		
					\$ 82,500	\$ 1,750,000		
2018	\$383,230,000	4.00%	12/15 & 6/15	6/15/2020	\$ 18,660,200	\$ 3,955,000		
		Varies		6/15/2021	18,502,000	12,270,000		
		Varies		6/15/2022	17,908,500	6,585,000		
		Varies		6/15/2023	17,589,250	7,770,000		
		5.00%		6/15/2024	17,210,750	8,905,000		
		5.00%		6/15/2025	16,765,500	10,135,000		
		5.00%		6/15/2026	16,258,750	11,450,000		
		5.00%		6/15/2027	15,686,250	12,855,000		
		5.00%		6/15/2028	15,043,500	14,350,000		
		5.00%		6/15/2029	14,326,000	15,950,000		
		5.00%		6/15/2030	13,528,500	17,660,000		
		5.00%		6/15/2031	12,645,500	19,475,000		
		5.00%		6/15/2032	11,671,750	21,415,000		
		5.00%		6/15/2033	10,601,000	23,475,000		
		5.00%		6/15/2034	9,427,250	25,675,000		
		Varies		6/15/2035	8,143,500	28,010,000		
		5.00%		6/15/2036	6,893,000	30,345,000		
		5.00%		6/15/2037	5,375,750	32,980,000		
		5.00%		6/15/2038	3,726,750	35,780,000		
		5.00%		6/15/2039	1,937,750	38,755,000		
				\$ 251,901,450	\$ 377,795,000			
Total					\$ 411,034,235	\$ 519,591,716		

Capital Projects Funds (400)

Introduction - Capital Projects Funds

\$ 441,296,236

Restricted, Committed or Assigned Funds*

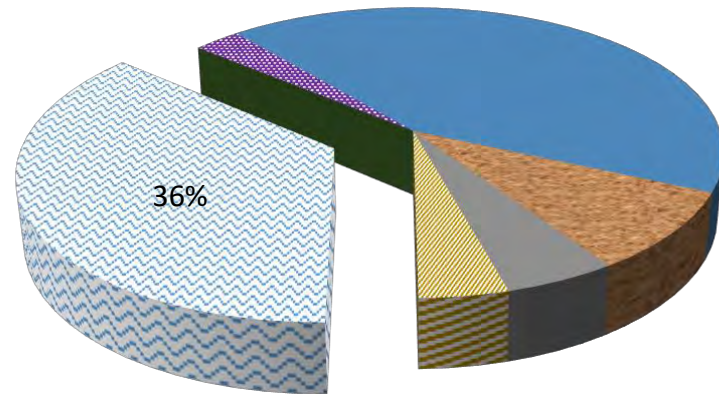
The Capital Projects Funds account for the proceeds of voter-approved general obligation bond issues and other special projects.

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. This fund was closed by board resolution on June 11, 2019. The fund balance is zero.

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

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

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



Capital Projects Funds: Percent of Total District Budget

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

Bond Capital Projects Fund – 417

The Bond Capital Projects Fund was established to account for the proceeds of 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.

This fund was closed by board resolution on June 11, 2019. The fund balance is zero.

Fund Detail – Bond Capital Projects Fund

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1500 Earnings on Investments	\$ -	\$ 134,044		\$ -	\$ -	\$ -	\$ -	
1900 Other Revenue From Local Sources	72,000	-		-	-	-	-	
5400 Beginning Fund Balance	10,936,862	6,038,143		2,500,000	-	-	-	
TOTAL BOND CAPITAL PROJECTS FUND RESOURCES	\$ 11,008,862	\$ 6,172,187	-	\$ 2,500,000	\$ -	\$ -	\$ -	-
REQUIREMENTS								
4000 - Facilities Acquisition and Construction								
4110 - Service Area Direction								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 93,400		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ -	\$ 93,400	-	\$ -	\$ -	\$ -	\$ -	-
Total Service Area Direction	\$ -	\$ 93,400	-	\$ -	\$ -	\$ -	\$ -	-
4120 - Site Acquisition and Development Services								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 7,041	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 7,041	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
530 Improvements Other Than Buildings	\$ 51,929	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay	\$ 51,929	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Site Acquisition and Development Services	\$ 58,970	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
4150 - Building Acquisition, Construct and Improvement Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 89,579	\$ 46,947	1.50	\$ 69,272	\$ -	\$ -	\$ -	
114 Supervisory Classified	33,138	5,721		-	-	-	-	
124 Temporary Classified	4,489	-		5,466	-	-	-	
124 Student Labor	-	-		17,399	-	-	-	
130 Classified Overtime	388	31		8,071	-	-	-	
Total Salaries and Wages	\$ 127,594	\$ 52,699	1.50	\$ 100,208	\$ -	\$ -	\$ -	-

Fund Detail – Bond Capital Projects Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 19,186	\$ 5,515		\$ 24,290	\$ -	\$ -	\$ -	-
220 Social Security Contribution	9,460	3,933		7,671	-	-	-	-
230 Other	1,548	657		1,659	-	-	-	-
240 Employee Insur & Other Contract Benefits	26,876	10,822		26,024	-	-	-	-
Total Associated Payroll Costs	\$ 57,070	\$ 20,927	-	\$ 59,644	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
340 Travel	\$ 1,562	\$ 542		\$ 2,500	\$ -	\$ -	\$ -	-
350 Communication	2,148	1,900		5,750	-	-	-	-
380 Non-Instructional Profess & Tech Svcs	188,152	69,751		150,000	-	-	-	-
390 Other General Profess & Tech Svcs	500,105	57,763		-	-	-	-	-
Total Purchased Services	\$ 691,967	\$ 129,956	-	\$ 158,250	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,251	\$ -		\$ -	\$ -	\$ -	\$ -	-
460 Non-consumable Items	39,128	-		-	-	-	-	-
Total Supplies and Materials	\$ 40,379	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ 3,924,685	\$ 4,697,285		\$ 2,181,898	\$ -	\$ -	\$ -	-
540 Depreciable Equipment	69,554	-		-	-	-	-	-
Total Capital Outlay	\$ 3,994,239	\$ 4,697,285	-	\$ 2,181,898	\$ -	\$ -	\$ -	-
<u>Other</u>								
640 Dues and Fees	\$ 250	\$ -		\$ -	\$ -	\$ -	\$ -	-
670 Taxes, Licenses and Assessments	250	-		-	-	-	-	-
Total Other	\$ 500	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Building Acquisit, Construct and Improvement Services	\$ 4,911,749	\$ 4,900,867	1.50	\$ 2,500,000	\$ -	\$ -	\$ -	-
Total Facilities Acquisition and Construction	\$ 4,970,719	\$ 4,994,267	1.50	\$ 2,500,000	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 6,038,143	\$ 1,177,920		\$ -	\$ -	\$ -	\$ -	-
TOTAL BOND CAPITAL PROJECTS FUND REQUIREMENTS	\$ 11,008,862	\$ 6,172,187	1.50	\$ 2,500,000	\$ -	\$ -	\$ -	-

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	2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES						
1500 Earnings on Investments	\$ -	\$ 71,296	\$ -	\$ -	\$ -	\$ -
1920 Contributions and Donations	-	11,968,963	-	-	-	-
1990 Miscellaneous	10,801	-	-	-	-	-
3100 State School Fund	285,802	-	-	-	-	-
5200 Interfund Transfers	2,850,000	4,788,179	1,190,000	-	-	-
5400 Beginning Fund Balance	2,606,695	912,757	2,300,000	2,860,000	2,860,000	2,860,000
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES	\$ 5,753,298	\$ 17,741,195	\$ 3,490,000	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000

REQUIREMENTS

4000 - Facilities Acquisition and Construction

4120 - Site Acquisition and Development Svcs

Capital Outlay

510 Land Acquisitions	\$ 607,786	\$ -	\$ -	\$ -	\$ -	\$ -
530 Improvements Other Than Buildings	77,675	-	-	150,000	150,000	150,000
Total Capital Outlay	\$ 685,461	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Total Site Acquisition and Development Svcs	\$ 685,461	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000

4150 - Building Acquisit, Construct and Improvement Services

Purchased Services

380 Non-Instructional Profess & Tech Svcs	\$ 7,079	\$ -	\$ 80,000	\$ 10,000	\$ 10,000	\$ 10,000
390 Other General Profess & Tech Svcs	16,375	-	-	-	-	-
Total Purchased Services	\$ 23,454	\$ -	\$ 80,000	\$ 10,000	\$ 10,000	\$ 10,000

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2016-17	2017-18	2018-19	2019-20		
		Actual	Actual	Budget	Proposed	Approved	Adopted
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 212,402	\$ 21,407	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	Total Supplies and Materials	\$ 212,402	\$ 21,407	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 3,378,275	\$ 409,159	\$ 3,375,000	\$ 2,615,000	\$ 2,615,000	\$ 2,615,000
	Total Capital Outlay	\$ 3,378,275	\$ 409,159	\$ 3,375,000	\$ 2,615,000	\$ 2,615,000	\$ 2,615,000
	Total Building Acquisit, Construct and Improvement Services	\$ 3,614,131	\$ 430,566	\$ 3,490,000	\$ 2,660,000	\$ 2,660,000	\$ 2,660,000
4180 - Other Capital Items							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ 540,949	\$ 14,804,297	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	Total Capital Outlay	\$ 540,949	\$ 14,804,297	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	Total Other Capital Items	\$ 540,949	\$ 14,804,297	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
	Total Facilities Acquisition and Construction	\$ 4,840,541	\$ 15,234,863	\$ 3,490,000	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000
	Ending Fund Balance	\$ 912,757	\$ 2,506,332	\$ -	\$ -	\$ -	\$ -
	TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS	\$ 5,753,298	\$ 17,741,195	\$ 3,490,000	\$ 2,860,000	\$ 2,860,000	\$ 2,860,000

Preventative and Deferred Maintenance Fund – 419

The Preventative and Deferred Maintenance Fund accounts for specific multi-year projects for preventative and deferred maintenance. Funding for these projects will be from General Fund transfers and other approved funding sources.

There are no FTE in this fund.

Fund Detail – Preventative and Deferred Maintenance Fund

Account Code and Description	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
1500 Earnings on Investments	\$ -	\$ 72,008	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
5400 Beginning Fund Balance	1,382,987	2,182,815	2,753,000	1,831,236	1,831,236	1,831,236
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES	\$ 2,632,987	\$ 3,504,823	\$ 4,003,000	\$ 3,081,236	\$ 3,081,236	\$ 3,081,236
REQUIREMENTS						
4000 - Facilities Acquisition and Construction						
4120 - Site Acquisition and Development Services						
<u>Purchased Services</u>						
380 Non-Instructional Profess & Tech Svcs	\$ 394	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchased Services	\$ 394	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ 154,015	\$ 697,649	\$ 850,000	\$ 750,000	\$ 750,000	\$ 750,000
Total Capital Outlay	\$ 154,015	\$ 697,649	\$ 850,000	\$ 750,000	\$ 750,000	\$ 750,000
Total Site Acquisition and Development Services	\$ 154,409	\$ 697,649	\$ 850,000	\$ 750,000	\$ 750,000	\$ 750,000
4150 - Building Acquisit, Construct and Improvement Services						
<u>Capital Outlay</u>						
520 Buildings Acquisition and Improvement	\$ 295,763	\$ 676,418	\$ 3,153,000	\$ 2,331,236	\$ 2,331,236	\$ 2,331,236
Total Capital Outlay	\$ 295,763	\$ 676,418	\$ 3,153,000	\$ 2,331,236	\$ 2,331,236	\$ 2,331,236
Total Building Acquisit, Construct and Improvement Services	\$ 295,763	\$ 676,418	\$ 3,153,000	\$ 2,331,236	\$ 2,331,236	\$ 2,331,236
Total Facilities Acquisition and Construction	\$ 450,172	\$ 1,374,067	\$ 4,003,000	\$ 3,081,236	\$ 3,081,236	\$ 3,081,236
Ending Fund Balance	\$ 2,182,815	\$ 2,130,756	\$ -	\$ -	\$ -	\$ -
TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS	\$ 2,632,987	\$ 3,504,823	\$ 4,003,000	\$ 3,081,236	\$ 3,081,236	\$ 3,081,236

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	2016-17	2017-18	2018-19		Proposed	2019-20		FTE	
	Actual	Actual	FTE	Budget		Approved	Adopted		
RESOURCES									
1500 Earnings on Investments	\$ -	\$ -		\$ 4,200,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000		
5110 Bond Proceeds	-	-		420,000,000	-	-	-		
5200 Interfund Transfers	-	2,183,983		-	1,355,000	1,355,000	1,355,000		
5400 Beginning Fund Balance	-	-		-	430,000,000	430,000,000	430,000,000		
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES	\$ -	\$ 2,183,983	-	\$ 424,200,000	\$ 435,355,000	\$ 435,355,000	\$ 435,355,000	-	
REQUIREMENTS									
2000 - Support Services									
2660 - Technology Services									
<u>Capital Outlay</u>									
550 Depreciable Technology Equip	\$ -	\$ -	-	\$ 200,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	-	
Total Capital Outlay	\$ -	\$ -	-	\$ 200,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	-	
Total Technology Services	\$ -	\$ -	-	\$ 200,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	-	
Total Support Services	\$ -	\$ -	-	\$ 200,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	-	
4000 - Facilities Acquisition and Construction									
4110 - Service Area Direction									
<u>Salaries and Wages</u>									
112 Regular Classified	\$ -	\$ 40,611	15.42	\$ 885,851	\$ 924,967	\$ 924,967	\$ 924,967	15.42	
114 Supervisory Classified	-	21,856	1.50	165,734	161,081	161,081	161,081	1.50	
130 Licensed Additional Earnings	-	8,900		75,000	76,688	76,688	76,688		
130 Classified Overtime	-	4,459		150,000	153,375	153,375	153,375		
Total Salaries and Wages	\$ -	\$ 75,826	16.92	\$ 1,276,585	\$ 1,316,111	\$ 1,316,111	\$ 1,316,111	16.92	
<u>Associated Payroll Costs</u>									
210 Public Employees Retirement System	\$ -	\$ 10,749		\$ 400,880	\$ 458,223	\$ 458,223	\$ 458,223		
220 Social Security Contribution	-	5,507		97,674	100,079	100,079	100,079		
230 Other	-	899		20,971	21,595	21,595	21,595		
240 Employee Insur & Other Contract Benefits	-	9,104		289,807	263,119	263,119	263,119		
Total Associated Payroll Costs	\$ -	\$ 26,259	-	\$ 809,332	\$ 843,016	\$ 843,016	\$ 843,016	-	
<u>Purchased Services</u>									
380 Non-Instructional Profess & Tech Svcs	\$ -	\$ 198,282		\$ 2,687,000	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000	-	
Total Purchased Services	\$ -	\$ 198,282	-	\$ 2,687,000	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000	-	
Total Service Area Direction	\$ -	\$ 300,367	16.92	\$ 4,772,917	\$ 6,959,127	\$ 6,959,127	\$ 6,959,127	16.92	

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		Proposed	2019-20		FTE
		Actual	Actual	FTE	Budget		Approved	Adopted	
4120 - Site Acquisition and Development Services									
<u>Capital Outlay</u>									
510	Land Acquisitions	\$ -	\$ 76,420		\$ -	\$ -	\$ -	\$ -	
530	Improvements Other Than Buildings	-	-		5,000,000	25,000,000	25,000,000	25,000,000	
	Total Capital Outlay	\$ -	\$ 76,420	-	\$ 5,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	-
	Total Site Acquisition and Development Services	\$ -	\$ 76,420	-	\$ 5,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	-
4150 - Building Acquisit, Construct and Improvement Services									
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 1,807,196		\$ 64,800,000	\$ 394,895,873	\$ 394,895,873	\$ 394,895,873	
	Total Capital Outlay	\$ -	\$ 1,807,196	-	\$ 64,800,000	\$ 394,895,873	\$ 394,895,873	\$ 394,895,873	-
	Total Building Acquisit, Construct and Improvement Services	\$ -	\$ 1,807,196	-	\$ 64,800,000	\$ 394,895,873	\$ 394,895,873	\$ 394,895,873	-
	Total Facilities Acquisition and Construction	\$ -	\$ 2,183,983	16.92	\$ 74,572,917	\$ 426,855,000	\$ 426,855,000	\$ 426,855,000	16.92
5000 - Other Uses									
5100 - Debt Services									
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 4,200,000	\$ -	\$ -	\$ -	
	Total Other	\$ -	\$ -	-	\$ 4,200,000	\$ -	\$ -	\$ -	-
	Total Debt Services	\$ -	\$ -	-	\$ 4,200,000	\$ -	\$ -	\$ -	-
5200 - Transfers of Funds									
<u>Transfers</u>									
710	Fund Modifications	\$ -	\$ -		\$ 4,500,000	\$ -	\$ -	\$ -	
	Total Transfers	\$ -	\$ -	-	\$ 4,500,000	\$ -	\$ -	\$ -	-
	Total Transfers of Funds	\$ -	\$ -	-	\$ 4,500,000	\$ -	\$ -	\$ -	-
	Total Other Uses	\$ -	\$ -	-	\$ 8,700,000	\$ -	\$ -	\$ -	-
7000 - Unappropriated Ending Fund Balance									
<u>Fund Equity</u>									
820	Reserve for Future Years	\$ -	\$ -		\$ 340,727,083	\$ -	\$ -	\$ -	
	Total Fund Equity	\$ -	\$ -	-	\$ 340,727,083	\$ -	\$ -	\$ -	-
	Total Unappropriated Ending Fund Balance	\$ -	\$ -	-	\$ 340,727,083	\$ -	\$ -	\$ -	-
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS		\$ -	\$ 2,183,983	16.92	\$ 424,200,000	\$ 435,355,000	\$ 435,355,000	\$ 435,355,000	16.92



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

Fund Detail – External Customers Fund

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES								
1910 Rentals	\$ 388,714	\$ 439,260		\$ -	\$ -	\$ -	\$ -	
1990 Miscellaneous	231,398	108,917		-	-	-	-	
5400 Beginning Fund Balance	325,428	516,840		100,000	100,000	100,000	100,000	
TOTAL EXTERNAL CUSTOMERS FUND RESOURCES	\$ 945,540	\$ 1,065,017		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
REQUIREMENTS								
3000 - Enterprise and Community Services								
3200 - Transportation Shop Operations								
<u>Purchased Services</u>								
380 Non-Instructional Profess & Tech Svcs	\$ 58,533	\$ 63,294		\$ -	\$ -	\$ -	\$ -	
Total Purchased Services	\$ 58,533	\$ 63,294	-	\$ -	\$ -	\$ -	\$ -	-
Total Transportation Shop Operations	\$ 58,533	\$ 63,294	-	\$ -	\$ -	\$ -	\$ -	-
3210 - Facilities Rental Services								
<u>Salaries and Wages</u>								
112 Regular Classified	\$ 37,164	\$ 40,365		\$ -	\$ -	\$ -	\$ -	
114 Supervisory Classified	110,445	111,874		-	-	-	-	
130 Classified Additional Earnings	342	848		-	-	-	-	
130 Classified Overtime	12,292	15,990		-	-	-	-	
Total Salaries and Wages	\$ 160,243	\$ 169,077	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ 40,737	\$ 43,593		\$ -	\$ -	\$ -	\$ -	
220 Social Security Contribution	11,552	12,207		-	-	-	-	
230 Other	3,097	3,546		-	-	-	-	
240 Employee Insur & Other Contract Benefits	29,276	29,805		-	-	-	-	
Total Associated Payroll Costs	\$ 84,662	\$ 89,151	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – External Customers Fund Continued

Account Code and Description	2016-17	2017-18	2018-19		2019-20			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>								
320 Property Services	\$ 36	\$ 44		\$ -	\$ -	\$ -	\$ -	
340 Travel	200	112		-	-	-	-	
350 Communication	1,587	871		-	-	-	-	
Total Purchased Services	\$ 1,823	\$ 1,027	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 1,581	\$ 141,131		\$ -	\$ -	\$ -	\$ -	
460 Non-consumable Items	143	209,792		-	-	-	-	
470 Computer Software	25,164	26,823		-	-	-	-	
Total Supplies and Materials	\$ 26,888	\$ 377,746	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>								
520 Buildings Acquisition and Improvement	\$ -	\$ 620		\$ -	\$ -	\$ -	\$ -	
540 Depreciable Equipment	-	133,336		-	-	-	-	
Total Capital Outlay	\$ -	\$ 133,956	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>								
670 Taxes, Licenses and Assessments	\$ 5,211	\$ 9,872		\$ -	\$ -	\$ -	\$ -	
Total Other	\$ 5,211	\$ 9,872	-	\$ -	\$ -	\$ -	\$ -	-
Total Facilities Rental Services	\$ 278,827	\$ 780,829	-	\$ -	\$ -	\$ -	\$ -	-
3220 - Reprographics and Central Stores Services								
<u>Purchased Services</u>								
350 Communication	\$ 43,158	\$ 41,807		\$ -	\$ -	\$ -	\$ -	
380 Non-Instructional Profess & Tech Svcs	10,507	794		-	-	-	-	
Total Purchased Services	\$ 53,665	\$ 42,601	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410 Consumable Supplies and Materials	\$ 37,676	\$ 39,975		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials	\$ 37,676	\$ 39,975	-	\$ -	\$ -	\$ -	\$ -	-
Total Reprographics and Central Stores Services	\$ 91,341	\$ 82,576	-	\$ -	\$ -	\$ -	\$ -	-
Total Enterprise and Community Services	\$ 428,701	\$ 926,699	-	\$ -	\$ -	\$ -	\$ -	-
5200 - Transfers of Funds								
710 Fund Modifications	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Transfers of Funds	\$ -	\$ -	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-
Ending Fund Balance	\$ 516,839	\$ 138,318		\$ -	\$ -	\$ -	\$ -	-
TOTAL EXTERNAL CUSTOMERS FUND REQUIREMENTS	\$ 945,540	\$ 1,065,017	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-



Internal Service Funds (600)

Introduction - Internal Service Funds

\$ 33,944,500

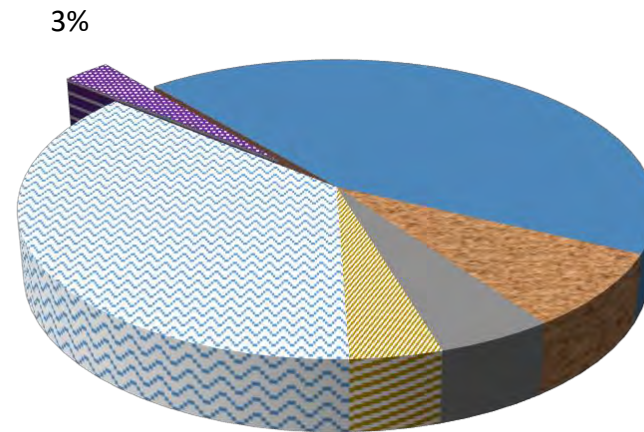
Proprietary Funds*

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.

FTE CHANGES

Position	Function	Licensed	Total
Addition of 0.15 FTE for Teacher	1280	0.15	0.15
		0.15	0.15

Fund Detail – Charter Schools Services Fund

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1500 Earnings on Investment	\$ -	\$ 17,115		\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	
1990 Miscellaneous	3,658,017	3,920,637		4,300,000	4,500,000	4,500,000	4,500,000	
3299 Restricted Grants-In-Aid	-	12,520		-	-	-	-	
5400 Beginning Fund Balance	440,739	461,364		645,000	700,000	700,000	700,000	
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES	\$ 4,098,756	\$ 4,411,636		\$ 4,951,000	\$ 5,215,000	\$ 5,215,000	\$ 5,215,000	

REQUIREMENTS

1280 - Alternative Education

Salaries and Wages

111 Regular Licensed	\$ 1,182,061	\$ 1,135,047	18.80	\$ 1,203,864	\$ 1,222,889	\$ 1,222,889	\$ 1,222,889	18.95
112 Regular Classified	211,736	248,384	8.58	279,067	287,668	287,668	287,668	8.58
113 Supervisory Licensed	143,873	152,173	1.40	152,712	156,147	156,147	156,147	1.40
121 Licensed Substitutes	43,727	41,058		-	-	-	-	
122 Classified Substitutes	4,732	3,732		-	-	-	-	
123 Temporary Licensed	-	18,378		-	-	-	-	
124 Temporary Classified	1,487	1,183		-	-	-	-	
130 Licensed Staff Differentials	4,285	1,920		1,958	2,002	2,002	2,002	
130 Licensed Additional Earnings	18,593	18,538		-	-	-	-	
130 Classified Additional Earnings	4,939	4,108		-	-	-	-	
Total Salaries and Wages	\$ 1,615,433	\$ 1,624,521	28.78	\$ 1,637,601	\$ 1,668,706	\$ 1,668,706	\$ 1,668,706	28.93

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 346,469	\$ 406,075		\$ 465,483	\$ 540,644	\$ 540,644	\$ 540,644	
220	Social Security Contribution	117,754	119,587		121,377	124,116	124,116	124,116	
230	Other Required Payroll Costs	20,288	20,162		27,212	27,228	27,228	27,228	
240	Employee Insur & Other Contract Benefits	336,937	335,510		376,103	376,048	376,048	376,048	
Total Associated Payroll Costs		\$ 821,448	\$ 881,334	-	\$ 990,175	\$ 1,068,036	\$ 1,068,036	\$ 1,068,036	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 190,043	\$ 130,603		\$ 126,000	\$ 129,000	\$ 129,000	\$ 129,000	
320	Property Services	64,398	60,361		65,000	67,000	67,000	67,000	
330	Student Transportation Services	28,497	24,453		16,000	17,000	17,000	17,000	
340	Travel	2,052	1,675		-	-	-	-	
350	Communication	18,672	18,587		17,000	18,000	18,000	18,000	
360	Charter School Payments	805,832	869,106		1,060,000	1,200,000	1,200,000	1,200,000	
380	Non-Instructional Profess & Tech Svcs	-	2,203		-	-	-	-	
390	Other General Profess & Tech Svcs	1,273	682		-	-	-	-	
Total Purchased Services		\$ 1,110,767	\$ 1,107,670	-	\$ 1,284,000	\$ 1,431,000	\$ 1,431,000	\$ 1,431,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 25,535	\$ 17,552		\$ 1,009,224	\$ 1,015,258	\$ 1,015,258	\$ 1,015,258	
420	Textbooks	15,028	-		-	-	-	-	
460	Non-consumable Items	2,559	7,628		7,000	8,000	8,000	8,000	
470	Computer Software	3,192	2,878		2,000	2,000	2,000	2,000	
480	Computer Hardware	26,811	74,377		21,000	22,000	22,000	22,000	
Total Supplies and Materials		\$ 73,125	\$ 102,435	-	\$ 1,039,224	\$ 1,047,258	\$ 1,047,258	\$ 1,047,258	-
<u>Other</u>									
640	Dues And Fees	\$ 14,751	\$ 12,613		\$ -	\$ -	\$ -	\$ -	
650	Insurance and Judgments	1,868	-		-	-	-	-	
Total Other		\$ 16,619	\$ 12,613	-	\$ -	\$ -	\$ -	\$ -	-
Total Alternative Education		\$ 3,637,392	\$ 3,728,573	28.78	\$ 4,951,000	\$ 5,215,000	\$ 5,215,000	\$ 5,215,000	28.93
Ending Fund Balance		\$ 461,364	\$ 683,063		\$ -	\$ -	\$ -	\$ -	
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS		\$ 4,098,756	\$ 4,411,636	28.78	\$ 4,951,000	\$ 5,215,000	\$ 5,215,000	\$ 5,215,000	28.93

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		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES									
1940	Printing/Mail Revenue-External Sales	\$ 112,054	\$ 106,378		\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	
1970	Printing/Mail Revenue-Internal Sales	2,369,427	2,250,104		2,735,000	2,500,000	2,500,000	2,500,000	
1960	Recovery of Prior Years' Expenditure	1,205	-		-	-	-	-	
1990	Central Stores Revenue-Internal Sales	1,705,040	2,016,989		2,150,000	1,780,000	1,780,000	1,780,000	
1990	Central Stores Revenue-External Sales	248,144	371,537		552,500	310,000	310,000	310,000	
1990	Miscellaneous	199,768	325,325		-	-	-	-	
5400	Beginning Fund Balance	2,090,201	2,521,352		3,175,000	3,550,000	3,550,000	3,550,000	
TOTAL AUXILIARY SERVICES FUND RESOURCES		\$ 6,725,839	\$ 7,591,685		\$ 8,912,500	\$ 8,340,000	\$ 8,340,000	\$ 8,340,000	
REQUIREMENTS									
2000 - Support Services									
2572, 2573, 2579 - Internal Services, Central Stores									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 233,890	\$ 243,763	7.00	\$ 292,391	\$ 292,933	\$ 292,933	\$ 292,933	7.00
124	Temporary Classified	-	113		58,705	60,026	60,026	60,026	
130	Classified Additional Earnings	25	47		-	-	-	-	
130	Classified Overtime	5,620	5,545		6,041	6,177	6,177	6,177	
Total Salaries and Wages		\$ 239,535	\$ 249,468	7.00	\$ 357,137	\$ 359,136	\$ 359,136	\$ 359,136	7.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 50,002	\$ 56,333		\$ 82,127	\$ 93,645	\$ 93,645	\$ 93,645	
220	Social Security Contribution	17,800	17,840		26,669	26,937	26,937	26,937	
230	Other Required Payroll Costs	8,932	9,341		16,953	11,012	11,012	11,012	
240	Employee Insur & Other Contract Benefits	75,197	75,270		96,463	89,656	89,656	89,656	
Total Associated Payroll Costs		\$ 151,931	\$ 158,784	-	\$ 222,212	\$ 221,250	\$ 221,250	\$ 221,250	-
<u>Purchased Services</u>									
320	Property Services	\$ 1,759	\$ 933		\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	
340	Travel	50	199		1,000	1,000	1,000	1,000	
350	Communication	47,193	153,538		402,650	132,300	132,300	132,300	
390	Other General Profess & Tech Svcs	201,875	143,035		777,500	55,000	55,000	55,000	
Total Purchased Services		\$ 250,877	\$ 297,705	-	\$ 1,194,400	\$ 201,550	\$ 201,550	\$ 201,550	-

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,401,174	\$ 1,681,526		\$ 1,587,650	\$ 1,663,300	\$ 1,663,300	\$ 1,663,300	
460	Non-consumable Items	-	7,734		3,375	3,375	3,375	3,375	
470	Computer Software	-	-		150,000	150,000	150,000	150,000	
480	Computer Hardware	-	-		25,000	25,000	25,000	25,000	
	Total Supplies and Materials	\$ 1,401,174	\$ 1,689,260	-	\$ 1,766,025	\$ 1,841,675	\$ 1,841,675	\$ 1,841,675	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 810		\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
540	Depreciable Equipment	6,566	36,247		275,000	275,000	275,000	275,000	
	Total Capital Outlay	\$ 6,566	\$ 37,057	-	\$ 275,000	\$ 475,000	\$ 475,000	\$ 475,000	-
<u>Other</u>									
640	Dues and Fees	\$ 99	\$ -		\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
	Total Other	\$ 99	\$ -	-	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	-
	Total Internal Services, Central Stores	\$ 2,050,182	\$ 2,432,274	7.00	\$ 3,816,024	\$ 3,099,861	\$ 3,099,861	\$ 3,099,861	7.00
2573, 2574 - Internal Services, Reprographics									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 489,284	\$ 537,048	17.80	\$ 724,057	\$ 745,112	\$ 745,112	\$ 745,112	17.80
114	Supervisory Classified	77,876	89,091	1.00	87,633	93,188	93,188	93,188	1.00
124	Temporary Classified	2,706	7,562		13,660	13,967	13,967	13,967	
124	Student Labor	2,165	2,304		5,465	5,588	5,588	5,588	
130	Classified Additional Earnings	1,270	319		-	-	-	-	
130	Classified Overtime	15,762	13,967		16,456	16,826	16,826	16,826	
	Total Salaries and Wages	\$ 589,063	\$ 650,291	18.80	\$ 847,271	\$ 874,681	\$ 874,681	\$ 874,681	18.80
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 125,136	\$ 143,097		\$ 241,833	\$ 282,427	\$ 282,427	\$ 282,427	
220	Social Security Contribution	42,241	44,941		61,762	63,746	63,746	63,746	
230	Other Required Payroll Costs	7,248	7,697		14,140	14,577	14,577	14,577	
240	Employee Insur & Other Contract Benefits	192,346	193,504		273,826	298,957	298,957	298,957	
	Total Associated Payroll Costs	\$ 366,971	\$ 389,239	-	\$ 591,561	\$ 659,707	\$ 659,707	\$ 659,707	-

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
Purchased Services									
320	Property Services	\$ 18,866	\$ 33,453		\$ 157,250	\$ 158,250	\$ 158,250	\$ 158,250	
340	Travel	695	1,201		4,000	4,000	4,000	4,000	
350	Communication	741,252	640,202		1,736,544	1,965,095	1,965,095	1,965,095	
380	Non-Instructional Profess & Tech Svcs	11,018	113		116,625	113,200	113,200	113,200	
390	Other General Profess & Tech Svcs	38	-		7,525	15,000	15,000	15,000	
	Total Purchased Services	\$ 771,869	\$ 674,969	-	\$ 2,021,944	\$ 2,255,545	\$ 2,255,545	\$ 2,255,545	-
Supplies and Materials									
410	Consumable Supplies and Materials	\$ 395,655	\$ 374,529		\$ 442,200	\$ 461,700	\$ 461,700	\$ 461,700	
440	Periodicals	376	213		350	-	-	-	
460	Non-consumable Items	430	16,296		9,700	11,000	11,000	11,000	
470	Computer Software	3,141	29,908		30,500	30,000	30,000	30,000	
480	Computer Hardware	1,555	186		20,800	19,500	19,500	19,500	
	Total Supplies and Materials	\$ 401,157	\$ 421,132	-	\$ 503,550	\$ 522,200	\$ 522,200	\$ 522,200	-
Capital Outlay									
520	Buildings Acquisition and Improvement	\$ 7,400	-		\$ 554,750	\$ 350,000	\$ 350,000	\$ 350,000	
540	Depreciable Equipment	16,578	78,086		575,000	575,000	575,000	575,000	
	Total Capital Outlay	\$ 23,978	\$ 78,086	-	\$ 1,129,750	\$ 925,000	\$ 925,000	\$ 925,000	-
Other									
640	Dues and Fees	\$ 1,200	545		\$ 2,025	\$ 2,025	\$ 2,025	\$ 2,025	
670	Taxes, Licenses and Assessments	68	-		375	981	981	981	
	Total Other	\$ 1,268	\$ 545	-	\$ 2,400	\$ 3,006	\$ 3,006	\$ 3,006	-
	Total Internal Services, Reprographics	\$ 2,154,306	\$ 2,214,262	18.80	\$ 5,096,476	\$ 5,240,139	\$ 5,240,139	\$ 5,240,139	18.80
	Total Support Services	\$ 4,204,488	\$ 4,646,536	25.80	\$ 8,912,500	\$ 8,340,000	\$ 8,340,000	\$ 8,340,000	25.80
7000 - Unappropriated Ending Fund Balance									
761	Reserved for Inventories	\$ 563,994	\$ 588,330		\$ -	\$ -	\$ -	\$ -	
770	Unreserved Fund Balance	1,957,357	2,356,819		-	-	-	-	
	Total Unappropriated Ending Fund Balance	\$ 2,521,351	\$ 2,945,149	-	\$ -	\$ -	\$ -	\$ -	-
	TOTAL AUXILIARY SERVICES FUND REQUIREMENTS	\$ 6,725,839	\$ 7,591,685	25.80	\$ 8,912,500	\$ 8,340,000	\$ 8,340,000	\$ 8,340,000	25.80

Risk Management Fund – 624

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

All of 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.

Position	FTE CHANGES		
	Function	ProTech	Total
Addition of Workers' Compensation Coordinator	2528	1.00	1.00
		1.00	1.00

Fund Detail – Risk Management Fund

Account Code and Description	2016-17	2017-18	2018-19		2019-20			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1500 Earnings on Investments	\$ -	\$ 423,304		\$ 100,000	\$ 250,000	\$ 250,000	\$ 250,000	
1960 Recovery of Prior Years' Expenditure	4,453	35,149		2,000	4,500	4,500	4,500	
1970 Workers Compensation	3,692,125	3,829,445		6,100,000	6,300,000	6,300,000	6,300,000	
1970 Unemployment Premiums	1,027,770	1,068,584		1,100,000	1,200,000	1,200,000	1,200,000	
1990 Miscellaneous	254,555	199,103		35,000	35,000	35,000	35,000	
5200 Interfund Transfers	-	-		600,000	-	-	-	
5400 Beginning Fund Balance								
Unreserved Fund Equity	12,558,444	10,968,044		8,800,000	10,500,000	10,500,000	10,500,000	
Reserve for Accrued Claims	1,931,178	1,931,178		2,100,000	2,100,000	2,100,000	2,100,000	
Total Beginning Fund Balance	\$ 14,489,622	\$ 12,899,222		\$ 10,900,000	\$ 12,600,000	\$ 12,600,000	\$ 12,600,000	
TOTAL RISK MANAGEMENT FUND RESOURCES	\$ 19,468,525	\$ 18,454,807		\$ 18,837,000	\$ 20,389,500	\$ 20,389,500	\$ 20,389,500	

REQUIREMENTS

2000 - Support Services

2528 - Risk Management Services

Salaries and Wages

111 Regular Licensed	\$ 2,552	\$ 25,259		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
112 Regular Classified	413,438	448,240	4.00	285,131	557,245	557,245	557,245	5.00
114 Supervisory Classified	99,485	91,972	1.00	103,505	105,834	105,834	105,834	1.00
124 Temporary Classified	-	15,738		-	-	-	-	
130 Classified Overtime	-	279		-	-	-	-	
Total Salaries and Wages	\$ 515,475	\$ 581,488	5.00	\$ 388,636	\$ 688,079	\$ 688,079	\$ 688,079	6.00

Associated Payroll Costs

210 Public Employees Retirement System	\$ 114,411	\$ 118,893		\$ 111,381	\$ 217,587	\$ 217,587	\$ 217,587	
220 Social Security Contribution	37,577	42,093		29,318	48,154	48,154	48,154	
230 Other Required Payroll Costs	68,846	109,785		6,372	10,517	10,517	10,517	
240 Employee Insur & Other Contract Benefits	140,476	137,216		89,843	174,158	174,158	174,158	
Total Associated Payroll Costs	\$ 361,310	\$ 407,987	-	\$ 236,914	\$ 450,416	\$ 450,416	\$ 450,416	-

Fund Detail – Risk Management Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 62,868	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	
320	Property Services	18,979	181,554		18,525	18,895	18,895	18,895	
340	Travel	10,355	11,189		14,245	14,530	14,530	14,530	
350	Communication	3,548	3,996		8,476	8,646	8,646	8,646	
380	Non-Instructional Profess & Tech Svcs	1,559,022	1,102,555		2,454,410	1,181,186	1,181,186	1,181,186	
390	Other General Profess & Tech Svcs	88,103	25,550		743,786	758,661	758,661	758,661	
Total Purchased Services		\$ 1,742,875	\$ 1,325,344	-	\$ 3,239,442	\$ 1,981,918	\$ 1,981,918	\$ 1,981,918	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 104,034	\$ 78,004	\$ -	\$ 91,752	\$ 93,587	\$ 93,587	\$ 93,587	
460	Non-consumable Items	136,818	142,012		40,770	41,587	41,587	41,587	
470	Computer Software	10,312	6,867		1,395	1,423	1,423	1,423	
480	Computer Hardware	49,430	79,823		1,859	1,896	1,896	1,896	
Total Supplies and Materials		\$ 300,594	\$ 306,706	-	\$ 135,776	\$ 138,493	\$ 138,493	\$ 138,493	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 25,255	\$ 27,230	\$ -	\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	194,745	32,731		35,829	36,546	36,546	36,546	
Total Capital Outlay		\$ 220,000	\$ 59,961	-	\$ 35,829	\$ 36,546	\$ 36,546	\$ 36,546	-
<u>Other</u>									
640	Dues and Fees	\$ 2,225	\$ 16,324	\$ -	\$ 9,403	\$ 9,591	\$ 9,591	\$ 9,591	
650	Claims	2,410,510	2,859,576		1,381,499	2,228,677	2,228,677	2,228,677	
650	Insurance Premiums	880,024	840,678		883,668	901,341	901,341	901,341	
650	Allowance for Claims	-	-		12,108,347	13,526,842	13,526,842	13,526,842	
670	Taxes, Licenses and Assessments	144	144		-	-	-	-	
Total Other		\$ 3,292,903	\$ 3,716,722	-	\$ 14,382,917	\$ 16,666,451	\$ 16,666,451	\$ 16,666,451	-
Total Risk Management Services		\$ 6,433,157	\$ 6,398,208	5.00	\$ 18,419,514	\$ 19,961,903	\$ 19,961,903	\$ 19,961,903	6.00
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 4,420	0.50	\$ 25,107	\$ 26,890	\$ 26,890	\$ 26,890	0.50
124	Temporary Classified	-	1,908		-	-	-	-	
Total Salaries and Wages		\$ -	\$ 6,328	0.50	\$ 25,107	\$ 26,890	\$ 26,890	\$ 26,890	0.50

Fund Detail – Risk Management Fund Continued

Account Code and Description		2016-17	2017-18	2018-19		2019-20			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 926		\$ 7,885	\$ 8,211	\$ 8,211	\$ 8,211	
220	Social Security Contribution	-	407		1,922	1,971	1,971	1,971	
230	Other	-	388		3,898	4,166	4,166	4,166	
240	Employee Insur & Other Contract Benefits	-	1,140		7,633	7,897	7,897	7,897	
Total Associated Payroll Costs		\$ -	\$ 2,861	-	\$ 21,338	\$ 22,245	\$ 22,245	\$ 22,245	-
<u>Purchased Services</u>									
350	Communication	\$ 698	\$ -		\$ -	\$ -	\$ -	\$ -	
380	Non-Instructional Profess & Tech Svcs	-	1,204		71,160	72,583	72,583	72,583	
390	Other General Profess & Tech Svcs	-	1,907		44,880	45,778	45,778	45,778	
Total Purchased Services		\$ 698	\$ 3,111	-	\$ 116,040	\$ 118,361	\$ 118,361	\$ 118,361	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,270	\$ 573		\$ -	\$ -	\$ -	\$ -	
460	Non-consumable Items	10,917	24,307		-	-	-	-	
470	Computer Software	-	2,616		-	-	-	-	
480	Computer Hardware	-	12,780		-	-	-	-	
Total Supplies and Materials		\$ 12,187	\$ 40,276	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 22,744	\$ -		\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	100,517	-		-	-	-	-	
Total Capital Outlay		\$ 123,261	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
650	Security Liability/Claims	\$ -	\$ -		\$ 255,000	\$ 260,100	\$ 260,100	\$ 260,100	
Total Other		\$ -	\$ -	-	\$ 255,000	\$ 260,100	\$ 260,100	\$ 260,100	-
Total Operation and Maintenance of Plant Services		\$ 136,146	\$ 52,576	0.50	\$ 417,485	\$ 427,596	\$ 427,596	\$ 427,596	0.50
Total Support Services		\$ 6,569,303	\$ 6,450,784	5.50	\$ 18,836,999	\$ 20,389,499	\$ 20,389,499	\$ 20,389,499	6.50
5200 - Transfers of Funds									
710	Fund Modifications	\$ -	\$ -		\$ 1	\$ 1	\$ 1	\$ 1	
Total Transfers of Funds		\$ -	\$ -	-	\$ 1	\$ 1	\$ 1	\$ 1	-
Ending Fund Balance		\$ 12,899,222	\$ 12,004,023		\$ -	\$ -	\$ -	\$ -	
TOTAL RISK MANAGEMENT FUND REQUIREMENTS		\$ 19,468,525	\$ 18,454,807	5.50	\$ 18,837,000	\$ 20,389,500	\$ 20,389,500	\$ 20,389,500	6.50

Trust Funds (700)

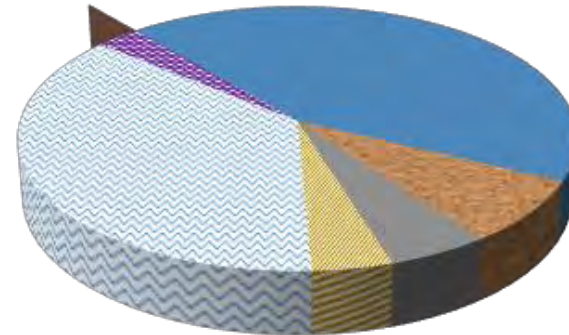
Introduction - Trust Funds

\$ 217,016

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	2016-17	2017-18	2018-19	2019-20		
	Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES						
1920 Contributions and Donations	\$ -	\$ -	\$ 13,300	\$ 8,000	\$ 8,000	\$ 8,000
1990 Miscellaneous	6,948	21,054	-	-	-	-
5400 Beginning Fund Balance	229,928	202,359	197,683	199,498	199,498	199,498
TOTAL SMALL MEMORIAL FUND RESOURCES	\$ 236,876	\$ 223,413	\$ 210,983	\$ 207,498	\$ 207,498	\$ 207,498
REQUIREMENTS						
3300 - Community Services						
<u>Supplies and Materials</u>						
410 Consumable Supplies and Materials	\$ 34,517	\$ 22,553	\$ 210,983	\$ 207,498	\$ 207,498	\$ 207,498
Total Supplies and Materials	\$ 34,517	\$ 22,553	\$ 210,983	\$ 207,498	\$ 207,498	\$ 207,498
Total Community Services	\$ 34,517	\$ 22,553	\$ 210,983	\$ 207,498	\$ 207,498	\$ 207,498
Ending Fund Balance	\$ 202,359	\$ 200,860	\$ -	\$ -	\$ -	\$ -
TOTAL SMALL MEMORIAL FUND REQUIREMENTS	\$ 236,876	\$ 223,413	\$ 210,983	\$ 207,498	\$ 207,498	\$ 207,498

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	2016-17 Actual	2017-18 Actual	2018-19 Budget	Proposed	2019-20 Approved	Adopted
RESOURCES						
5400 Beginning Fund Balance	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518
TOTAL LORETTA ISOM SCHOLARSHIP FUND RESOURCES	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518
REQUIREMENTS						
3300 - Community Services						
<u>Purchased Services</u>						
370 Scholarships	\$ 4,000	\$ 8,500	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518
Total Purchased Services	\$ 4,000	\$ 8,500	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518
Total Community Services	\$ 4,000	\$ 8,500	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518
Ending Fund Balance	\$ 18,018	\$ 9,518	\$ -	\$ -	\$ -	\$ -
TOTAL LORETTA ISOM SCHOLARSHIP FUND REQUIREMENTS	\$ 22,018	\$ 18,018	\$ 14,018	\$ 9,518	\$ 9,518	\$ 9,518



Personnel Statistics

Licensed Salary Schedule

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

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

IV. RATES OF PAY

A. Professional Compensation

1. Salary Schedule for Licensed Staff, Effective July 1, 2019

2.25%

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	41,204	42,854	44,500	46,150	47,800	49,446	51,095
2	42,854	44,500	46,150	47,800	49,446	51,095	52,743
3	44,500	46,150	47,800	49,446	51,095	52,743	54,390
4	46,150	47,800	49,446	51,095	52,743	54,390	56,039
5	47,800	49,446	51,095	52,743	54,390	56,039	57,688
6	49,446	51,095	52,743	54,390	56,039	57,688	59,335
7	51,095	52,743	54,390	56,039	57,688	59,335	60,985
8	52,743	54,390	56,039	57,688	59,335	60,985	62,632
9	54,390	56,039	57,688	59,335	60,985	62,632	64,683
10	56,039	57,688	59,335	60,985	62,632	64,683	66,736
11	57,688	59,335	60,985	62,632	64,683	66,736	68,788
12	59,335	60,985	62,632	64,683	66,736	68,788	70,837
13	60,985	62,632	64,683	66,736	68,788	70,837	72,891
14	62,632	64,683	66,736	68,788	70,837	72,891	74,943
15	64,683	66,736	68,788	70,837	72,891	74,943	76,997
16	66,736	68,788	70,837	72,891	74,943	76,997	79,045
17	0	0	-	-	-	-	81,099

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

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

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

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

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

Licensed Differentials and Intramurals

Licensed and classified staff wage scales are final for 2019-20 per the group's Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

HUMAN RESOURCES

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS 2019-2020

JOB CLASS	Position	% of M+0, Step 4 \$52,743	2019-2020 Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	2.25% Inc.	
							Addl' Days	Total Days
7300	M.S. Activity Advisor	1.50%	791	65.93	4.121	0.52		
7301	Tchr., Media Specialist, Lead, H.S.	3.10%	1,635	136.25	8.516	1.06	1,678	5 Days
7302	Program Assistant	8.00%	4,219	351.62	21.976	2.75		
7305	Head Teacher	7.00%	3,692	307.67	19.229	2.40		
7308	High School Activity Advisor	9.10%	4,800	399.97	24.998	3.12	4,850	2 Days
7309	Program Associate	9.10%	4,800	399.97	24.998	3.12		
7312	Special Education	7.10%	3,745	312.08	19.505	2.44		
7313	Bilingual	4.00%	2,110	175.81	10.988	1.374		
7402	Demonstration Teacher	7.00%	3,692	307.67	19.229	2.404		
7321	Masters Stipened		1,000	100.00	5.21	0.65		
PAYCODE								
558	Spec. Ed Certificate	* Grandfather	120	10.00				

Activity	Club Advisor: If teacher spends 25 hours or more outside of the regular school hours, and compensation is not otherwise provided. (If Model UN activity is at level of No. High's as of 1990-91 as determined by the District, increase differential to 5.0)	Middle School: Auditorium Manager	High School: Auditorium Manager	Middle School: Band Choir Drama Orchestra Yearbook Elementary Music Teachers producing four annual concerts plus Spring	Senior High: Orchestra (If responsible for a high school musical, a 1.5 differential is added, if responsible for full symphony a 5.0 differential is added.) Vocational Club Advisors: Future Business Ldrs. of America Future Farmers of America Voc. Ind. Club of America Distr. Ed. Club of America Voc. Culinary Arts Middle School: Assistant Wrestling Assistant Volleyball Assistant Cross Country
Range	902	903	904	905	907
Differential Factor	1.5	2.0	2.5	3.0	4.0
Step 1	618	824	1030	1236	1648
Step 2	643	857	1071	1286	1714
Step 3	668	890	1113	1335	1780
Step 4	692	923	1154	1385	1846
Step 5	717	956	1195	1434	1912
Step 6	742	989	1236	1483	1978
Step 7	766	1022	1277	1533	2044
Step 8	791	1055	1319	1582	2110
Step 9	816	1088	1360	1632	2176
Step 10	841	1121	1401	1681	2242
Step 11	865	1154	1442	1731	2308
Step 12	890	1187	1483	1780	2373
Step 13	915	1220	1525	1830	2439
Step 14	939	1253	1566	1879	2505
Step 15	970	1294	1617	1940	2587
Step 16	1001	1335	1668	2002	2669

Activity	<u>Middle School:</u> Assistant Football Assistant Track Senior High: Technical Director: (If more than two public dramatic productions are approved by the principal and are performed, increase Technical Director differential to 6.0.)	<u>Middle School:</u> Wrestling Volleyball Intramural Coordinator Cross Country	<u>Middle School:</u> Football Track High School: Yearbook Newspaper	<u>Senior High:</u> Asst. Volleyball Asst. Baseball Asst. Wrestling Asst. Softball Asst. Track Asst. Swimming Boys Tennis Girls Tennis Asst. Cross Country Asst. Soccer
Range	909	911	913	915
Differential Factor	5.0	6.0	7.0	8.0
Step 1	2060	2472	2884	3296
Step 2	2143	2571	3000	3428
Step 3	2225	2670	3115	3560
Step 4	2308	2769	3231	3692
Step 5	2390	2868	3346	3824
Step 6	2472	2967	3461	3956
Step 7	2555	3066	3577	4088
Step 8	2637	3165	3692	4219
Step 9	2720	3263	3807	4351
Step 10	2802	3362	3923	4483
Step 11	2884	3461	4038	4615
Step 12	2967	3560	4153	4747
Step 13	3049	3659	4269	4879
Step 14	3132	3758	4384	5011
Step 15	3234	3881	4528	5175
Step 16	3337	4004	4672	5339

Activity	Senior High: Asst. Football Asst. Basketball Speech (If responsible for debate team participation in inter-scholastic competition or adjudicated speech tournaments in excess of 10, increase differential to 11.0.) Vocal Music (If responsible for a high school musical, a 1.5 differential is added.) Band (If responsible for a high school musical, a 1.5 differential is added. If band participates in 5 or more adjudicated marching contests, 2 of which must be field performances and 1 of which must be a parade, a 5.0 differential is added.) Drill Team Color Guard	Senior High: Head Cross Country Head Volleyball Head Soccer (Boys-Girls)	Senior High: Speech (if responsible for adjudicated speech tournament in excess of 10)
Range	917	920	921
Differential Factor	9.0	10.5	11.0
Step 1	3708	4326	4532
Step 2	3857	4500	4714
Step 3	4005	4673	4895
Step 4	4154	4846	5077
Step 5	4302	5019	5258
Step 6	4450	5192	5439
Step 7	4599	5365	5620
Step 8	4747	5538	5802
Step 9	4895	5711	5983
Step 10	5044	5884	6164
Step 11	5192	6057	6346
Step 12	5340	6230	6527
Step 13	5489	6403	6708
Step 14	5637	6576	6890
Step 15	5821	6792	7115
Step 16	6006	7007	7341

School District 24J
Marion County
Salem, Oregon

Differential Schedule for Employees, 2019-2020, for Activities
Involving Supervision of Students Beyond the Regular Employee Day

Activity	<u>Senior High:</u> Drama Director (If responsible for a high school musical, a 1.5 differential is added. If more than 2 public dramatic productions are approved by the principal and are performed, increase Director differential to 14.0).	<u>Senior High:</u> Head Baseball Head Wrestling Head Softball Head Track Head Swimming Rally	<u>Senior High:</u> Head Basketball (Boys-Girls) Head Football
Range	922	923	927
Differential Factor	11.5	12.0	14.0
Step 1	4738	4944	5769
Step 2	4928	5142	6000
Step 3	5118	5340	6230
Step 4	5307	5538	6461
Step 5	5497	5736	6692
Step 6	5686	5934	6922
Step 7	5876	6131	7153
Step 8	6065	6329	7384
Step 9	6255	6527	7615
Step 10	6444	6725	7845
Step 11	6634	6923	8076
Step 12	6824	7120	8307
Step 13	7013	7318	8538
Step 14	7203	7516	8768
Step 15	7439	7762	9056
Step 16	7675	8008	9343

Classified Salary Schedule

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 ANNUAL SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
 2019-2020
 EFFECTIVE JULY 1, 2019

2.25% COLA

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	28,446	29,714	31,308	32,902	34,482	36,331
10	29,714	31,308	32,902	34,482	36,331	38,162
11	31,308	32,902	34,482	36,331	38,162	40,055
12	32,902	34,482	36,331	38,162	40,055	42,202
13	34,482	36,331	38,162	40,055	42,202	44,110
14	36,331	38,162	40,055	42,202	44,110	46,389
15	38,162	40,055	42,202	44,110	46,389	48,684
16	40,055	42,202	44,110	46,389	48,684	51,217
17	42,202	44,110	46,389	48,684	51,217	53,779
18	44,110	46,389	48,684	51,217	53,779	56,416
19	46,389	48,684	51,217	53,779	56,416	59,308
20	48,684	51,217	53,779	56,416	59,308	62,213
21	51,217	53,779	56,416	59,308	62,213	65,375
22	53,779	56,416	59,308	62,213	65,375	68,651
23	56,416	59,308	62,213	65,375	68,651	72,049
24	59,308	62,213	65,375	68,651	72,049	75,655
25	62,213	65,375	68,651	72,049	75,655	79,426
26	65,375	68,651	72,049	75,655	79,426	83,509
27	68,651	72,049	75,655	79,426	83,509	87,711
28	72,049	75,655	79,426	83,509	87,711	92,106
29	75,655	79,426	83,509	87,711	92,106	96,710
30	79,426	83,509	87,711	92,106	96,710	101,555

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 HOURLY SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES
 2019-2020
 EFFECTIVE JULY 1, 2019

2.25% COLA

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	13.68	14.29	15.05	15.82	16.58	17.47
10	14.29	15.05	15.82	16.58	17.47	18.35
11	15.05	15.82	16.58	17.47	18.35	19.26
12	15.82	16.58	17.47	18.35	19.26	20.29
13	16.58	17.47	18.35	19.26	20.29	21.21
14	17.47	18.35	19.26	20.29	21.21	22.30
15	18.35	19.26	20.29	21.21	22.30	23.41
16	19.26	20.29	21.21	22.30	23.41	24.62
17	20.29	21.21	22.30	23.41	24.62	25.86
18	21.21	22.30	23.41	24.62	25.86	27.12
19	22.30	23.41	24.62	25.86	27.12	28.51
20	23.41	24.62	25.86	27.12	28.51	29.91
21	24.62	25.86	27.12	28.51	29.91	31.43
22	25.86	27.12	28.51	29.91	31.43	33.01
23	27.12	28.51	29.91	31.43	33.01	34.64
24	28.51	29.91	31.43	33.01	34.64	36.37
25	29.91	31.43	33.01	34.64	36.37	38.19
26	31.43	33.01	34.64	36.37	38.19	40.15
27	33.01	34.64	36.37	38.19	40.15	42.17
28	34.64	36.37	38.19	40.15	42.17	44.28
29	36.37	38.19	40.15	42.17	44.28	46.50
30	38.19	40.15	42.17	44.28	46.50	48.82

Classified Job Titles and Salary Ranges

SALARY		SALARY		SALARY		
CODE	CLASSIFICATION	CODE	CLASSIFICATION	CODE	CLASSIFICATION	
	RANGE		RANGE		RANGE	
003	Clerical Specialist	010		098	Capital Construction Public Engagement Specialist	
004	Senior Clerical Specialist	011	119	025	123	Maintenance Worker 3
002	School Office Specialist	012	134	025	135	HVAC Preventive Maintenance
007	Substitute Placement Specialist	012	054	025	138	HVAC Technician
028	School Office Specialist 2 – MS	014	055	025	130	Maintenance Worker 4
006	School Office Specialist 2 – HS	014	040	027	124	Lead Maintenance Worker
009	Substitute Placement Coordinator	016	041	016	127	Head Maintenance Worker
012	Senior Secretary	012	132	021	139	Master HVAC Technician
016	Administrative Secretary	014	042	014	126	Head Structural Worker
027	Administrative Specialist	019	045	020	125	Head Utilities & Electrical Worker
013	Office Manager 1	015	050	023	140	Utilities Head Worker, Supervising Electrician
017	Office Manager 2	016	064	011	099	Homeless Student Advocate
018	Office Manager 3	018	046	011	110	Oregon Prekindergarten Program Family Adv.
019	Office Manager 4	020	133	011	112	Translator
022	Mailing Services Specialist 1	011	136	011	128	Food Program Coordinator
029	Mailing Services Specialist 2	013	024	014	101	Community School Outreach Coordinator
015	Testing & Records Mgmt. Technician	016	025	013	115	Graduation Coach
020	Print & Mail Operations Coordinator	019	023	016	118	District Travel Coordinator
021	Technical Testing & Evaluation Assistant	027	048	013	090	Community Resource Specialist
085	Graphic Artist Technician	012	061	016	093	Chapter 1 Home School Liaison
026	Graphics/Typesetting Specialist	014	063	018	303	Support Services & Recruitment Specialist
131	Lead Graphic Designer	016	067	018	091	Business Partnership Coordinator
031	Accounting Clerk 1	010	065	018	092	Community Education Coordinator
032	Accounting Clerk 2	012	089	020	120	Dental Health Coordinator
033	Accounting Clerk 3 - Department	014	074	025	114	Grant Budget Manager
088	Accounting Clerk 3 – High School	015	072	011	111	Translation Coordinator
030	Payroll Specialist	016	075	011	084	Behavior Intervention Trainer
039	Human Resources Payroll Specialist	016	080	011	094	Grant Coordinator
034	Accountant	017	076	012	100	Grant Resource Specialist
035	Accountant 2	019	077	016	116	Student Dispute Coordinator
038	Senior Accountant	022	078	016	097	Special Project Facilitator
036	Grants Analyst	022	073	018	149	School Bus Driver
070	Budget & Staffing Analyst	023	081	018	159	Special Program Driver
083	Payroll Analyst	021	082	020	147	Driver Trainer
068	Payroll Compliance Coordinator	021	103	027	150	Transportation Dispatcher
086	Budget & Fiscal Analyst	025	104	010	158	Transportation Router
129	Sr. Budget & Staffing Analyst	025	107	012	152	Mechanic
523	Financial Systems Coordinator	026	108	014	163	Mechanic Technician
037	Property Control & Facilities Specialist	011	121	017	153	Lead Mechanic
056	Facilities Project Assistant	012	122	011	161	Lead Driver Trainer Instructor
105	Bond & Construction Procurement Coordinator	018	137	014	162	Lead Transportation Dispatcher
				014	160	Lead Transportation Router

CODE	CLASSIFICATION	SALARY RANGE
156	Computerized Routing Specialist	020
310	Instructional Assistant	011
325	School-Based Health Assistant	011
305	College & Career Coach	016
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	016
319	Indian Education Cultural Resource Facilitator	016
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
505	Student Data Specialist	017
503	School/Dept Technical Support Specialist	018
525	Microcomputer Support I	018
526	Microcomputer Support 2	021
513	Applications Developer II	022
516	Network Communications Analyst I	024
524	Lead Computer Operations Specialist	025
515	Applications Developer III	027
522	Applications Developer IV	030
529	Database Administration	030

Confidential Salary Schedule

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

CONFIDENTIALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
2018-2019 FISCAL YEAR
EFFECTIVE JULY 1, 2018- JUNE 30, 2019

2.00% Inc.

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	509	49,992	52,526	55,178	57,853	60,855	63,835	67,026
Employee Relations Specialist (0794)	513	60,855	63,835	67,098	70,476	73,996	77,706	81,590
Management Analyst HR (0791)	515	67,098	70,476	73,996	77,706	81,558	85,736	90,023

Hourly

Management Asst. 1 (0784)	509	24.03	25.25	26.53	27.81	29.26	30.69	32.22
Employee Relations Specialist (0794)	513	29.26	30.69	32.26	33.88	35.58	37.36	39.23
Management Analyst HR (0791)	515	32.26	33.88	35.58	37.36	39.21	41.22	43.28

Professional/Technical Salary Schedule

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

PROFESSIONAL/TECHNICALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2018 - JUNE 30, 2019

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) Security Field Coordinator	421	49,724	52,212	54,772	57,579	60,399	63,468	66,649
Shop Foreman (0773)	423	54,772	57,579	60,399	63,468	66,649	69,949	73,449
Network Infrastructure Support Technician. (0775) Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Safety Officer (0762) Workers Compensation Coordinator (0764) Environmental Health Spec.(0776)	425 426	60,399 63,468	63,468 66,649	66,649 69,949	69,949 73,449	73,449 77,110	77,110 81,075	81,075 85,154
Network Communication Analyst 2 (0778)	427	66,649	69,949	73,449	77,110	81,075	85,154	89,420
Network Communication Analyst 3 (0780)	430	77,110	81,075	85,154	89,420	93,891	98,593	103,523
Management Asst. 2 (0786) Conf. Payroll Specialist (0782) Staffing Specialist (0785)	310 311	53,577 56,282	56,282 59,010	59,010 62,072	62,072 65,112	65,112 68,440	68,440 71,886	71,886 75,476
Business & Policy Analyst (0795) Business Solutions Analyst (0530) Internal Auditor (0796)	314	65,112	68,440	71,886	75,476	79,260	83,189	87,451
Prevention & Prot. Coord (0797)	315	67,098	70,476	73,996	77,706	81,558	85,736	90,023

Supervisory Salary Schedule

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
 EFFECTIVE JULY 1, 2018 - JUNE 30, 2019

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
Manager, Auxiliary Services	205A	260	77,906	81,022	84,261	87,633	91,137	94,784	98,576
Manager, Financial Services									
Manager, Procurement & Contracting									
Manager, Payroll									
Manager, Transportation Oper/Maint									
Coordinator, Avid	206B	230	78,392	81,527	84,789	88,180	91,708	95,379	99,193
Asst. Coordinator Head Start/Kinder	206D	223	76,006	79,046	82,208	85,496	88,917	92,476	96,174
Coordinator, Compensation & Benefits	206A	260	81,799	85,071	88,477	92,016	95,696	99,522	103,505
Coordinator, District Music & Drama									
Manager, Custodial Services									
Manager, Maintenance Services									
Manager, Risk									
Coord. Student Serv/Early Childhood	207A	260	85,891	89,327	92,900	96,614	100,481	104,499	108,679
Coordinator, Student Services/Spec Ed									
Coordinator, ESOL & Migrant Programs									
Supervisor, Technology									
Asst. Director, Technology & Info Services	208A	260	90,185	93,791	97,545	101,446	105,504	109,721	114,110
Coordinator, Federal Programs									
Director, Career and Technical Education									
Director, Curriculum & Professional Dev.									
Director, Transportation									
Manager, Custodial & Property Svcs									
Manager, Maintenance & Construction Svcs									
Senior Planner									
Director, Equity	209A	260	94,694	98,481	102,421	106,520	110,780	115,210	119,819
Director, Budget and Finance	211A	260	104,400	108,575	112,922	117,437	122,134	127,020	132,100
Director, Employee Staffing & HR Initiatives									
Director, Staffing									
Director, Risk, Safety & Security									
Director, Employee Relations									
Director, Elementary Education	212A	260	109,619	114,006	118,565	123,307	128,241	133,368	138,704
Director, Academic Achievement									
Director, Community Rel. & Communication									
Director, Strategic Initiatives									
Director, High Schools									
Director, Middle Schools									
Director, Student Services									
Director, Technology & Information Services									
Assistant Superintendent	213A	260	115,101	119,703	124,492	129,471	134,651	140,037	145,641
Executive Director, Human Resources									
Chief Operations Officer									

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

Principal Salary Schedule

Licensed and classified staff wage scales are final for 2019-20 per the Collective Bargaining Agreements. All other wage scales shown are for 2018-19. Wage scales shown in the budget are informational, not the formal source.

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2018 - JUNE 30, 2019

2.00% INC.

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Elementary Principal	208E	223	90,635	94,260	98,029	101,950	106,028	110,267
Elementary Assistant Principal	205E	223	78,293	81,426	84,683	88,068	91,590	95,254
Middle School Principal	209C	230	98,154	102,082	106,163	110,410	114,824	117,120
Middle School Assistant Principal	206C	230	84,789	88,180	91,708	95,379	99,193	103,161
High School Principal	210D	260	107,543	111,844	116,317	120,971	125,808	128,324
High School Assistant Principal	207C	230	89,029	92,591	96,294	100,145	104,151	108,317
Atl High School/Small HS Principal	209D	260	98,481	102,421	106,520	110,780	115,210	119,819
Principal, Asst. HS Athletics	207C	230	89,029	92,591	96,294	100,145	104,151	108,317
**Note: Middle School and High School Principals received 2% or 1/2 step added to the top step effective 07/01/10								

Appendices

Budget Committee Meeting Notice Affidavit



AFFIDAVIT OF PUBLICATION

In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2019.

SALEM KEIZER SCHOOL DISTRICT
3630 STATE ST
SALEM, OR 97301

I, Shelly Horne
being first duly sworn, dispose 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 -

04/10/19

Dated this 10 day of April, 2019

Shelly Horne
Public Notice Clerk

Subscribed and sworn to me this

Kymberly
Notary Public for State of Wisconsin, Brown County

Notary Expires on 11/9/22

Ad# 0003493888
P O. 24/J32 BUDGET COMMITTEE MEETINGS
of Affidavits :1



**PUBLIC NOTICE
NOTICE OF SALEM-KEIZER PUBLIC
SCHOOLS 24/J32 BUDGET
COMMITTEE MEETINGS**
Public meetings of the Budget Committee of Salem-Keizer Public Schools 24/J32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2019, to June 30, 2020:
April 23, 2019 Election of chair and vice chair, Superintendent's Budget Message will be received; distribution of the 2019-20 Proposed Budget; no public comment received.
April 30, 2019 Budget Committee deliberation on public comment received.
May 7, 2019 Budget Committee deliberation on public comment received.
May 20-21, 2019 Public comment received; deliberations on proposed budget until approved/recommended to the school board for adoption.
May 22-23, 2019 Reserve if budget not approved by May 21; public comment may or may not be received; deliberations on proposed budget until approved/recommended to the school board for adoption; additional meetings may be necessary if budget not recommended by May 23.
Meetings will begin at 6 pm and will be held at the Support Services Center located at 2675 Commercial Street SE, Salem, Oregon.
Meeting dates/times will also be posted on the district website: www.salkeiz.k12.or.us/budget-committee/.
A copy of the 2019-20 Proposed Budget may be inspected or obtained after April 23, 2019, at 2450 Lancaster Drive NE, Suite 220, Salem, Oregon, between the hours of 8:00 am and 6:00 pm or on the district website at www.salkeiz.k12.or.us.
For further information, call Financial Services at 503-399-3021.
*Public comment will be taken and any person may appear at the meeting and comment on the proposed budget.



Notice of Budget Hearing Affidavit – Form ED-1



A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

SALEM-KEIZER PUBLIC MISC
PO BOX 12024
SALEM, OR 97309-0024

Shelly Horn
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 -

06/06/19

Dated this 6th day of June, 2019

Shelly Horn
Public Notice Clerk

Subscribed and sworn to me this

Kuzey
Notary Public for State of Wisconsin, Brown County

Notary Expires on 11/9/22

Ad# 00000389057
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 11, 2019 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, 2019 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.sakeiz.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@sakeiz.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$106,424,626	\$103,001,701	\$51,288,552
Current Year Property Taxes, other than Local Option Taxes	106,700,437	134,214,528	135,334,700
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	67,396,397	61,599,489	63,156,800
Revenue from Intermediate Sources	17,848,657	16,304,318	17,619,084
Revenue from State Sources	355,348,205	357,942,479	386,049,974
Revenue from Federal Sources	44,661,015	45,724,625	44,238,852
Interfund Transfers	8,709,306	13,010,002	3,025,004
All Other Budget Resources	10,305	420,000,000	-
Total Resources	\$707,098,948	\$1,151,797,142	\$1,200,712,966

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$268,025,355	\$284,013,654	\$297,211,787
Other Associated Payroll Costs	162,481,746	180,868,628	201,278,663
Purchased Services	48,951,705	60,443,461	61,943,946
Supplies & Materials	25,551,073	40,975,894	34,169,327
Capital Outlay	27,897,048	88,029,523	446,952,229
Other Objects (except debt service & interfund transfers)	6,775,268	17,799,391	20,610,359
Debt Service*	50,618,104	82,526,608	87,510,552
Interfund Transfers*	8,709,306	13,010,002	3,025,004
Operating Contingency	-	19,807,451	21,202,436
Unappropriated Ending Fund Balance & Reserves	108,089,343	364,322,530	26,808,663
Total Requirements	\$707,098,948	\$1,151,797,142	\$1,200,712,966

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$315,291,109	\$345,065,147	\$364,449,548
FTE	3,120.80	3,309.66	3,360.30
2000 Support Services	181,013,714	217,175,603	234,109,999
FTE	1,576.14	1,593.24	1,661.18
3000 Enterprise & Community Service	19,078,629	23,098,316	21,680,449
FTE	6.44	3.13	3.13
4000 Facility Acquisition & Construction	24,298,743	86,791,485	441,926,315
FTE	3.50	18.42	16.92
5000 Other Uses	-	-	-
5100 Debt Service*	50,618,104	82,526,608	87,510,552
5200 Interfund Transfers*	8,709,306	13,010,002	3,025,004
6000 Contingency	-	19,807,451	21,202,436
7000 Unappropriated Ending Fund Balance	108,089,343	364,322,530	26,808,663
Total Requirements	\$707,098,948	\$1,151,797,142	\$1,200,712,966
Total FTE	4,706.88	4,924.45	5,041.53

* 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 2019-21 State School Fund biennial revenue assumption of \$9.08. The budget is balanced through the Contingency at 4.1% 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 2019-20 fiscal year of \$435M, as well as appropriations to the GO Debt Service Fund for the estimated principal and interest payments.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$28,500,000	\$54,434,888	\$52,735,132

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$132,786,717	\$236,500,000
Other Bonds	\$196,663,666	-
Other Borrowings	\$4,936,290	-
Total	\$334,386,673	\$236,500,000



Resolution to Adopt, Appropriate, Impose, and Categorize

RESOLUTION NO. 201819-11-B

ADOPTION AND APPROPRIATION OF THE 2019-20 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2019-20

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 2019-20 in the sum of \$1,205,712,966, 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 2019-20 beginning July 1, 2019, and for the purposes shown below are hereby appropriated as shown below:

General Fund		Capital Projects Funds	
Instruction	\$ 322,832,135	<u>Special Capital Projects Fund</u>	
Support Services	174,185,811	Facilities Acquisition and Construction	\$ 2,860,000
Facilities Acquisition and Construction	230,079	Total Special Capital Projects Fund	\$ 2,860,000
Debt Service	451,515	<u>Preventative and Deferred Maintenance Fund</u>	
Transfers Out	1,570,001	Facilities Acquisition and Construction	\$ 3,081,236
Contingency	21,202,436	Total Preventative and Deferred Maintenance Fund	\$ 3,081,236
Total General Fund	\$ 520,471,977	<u>2018 Bond Capital Projects Fund</u>	
		Support Services	\$ 8,500,000
Special Revenue Funds		Facilities Acquisition and Construction	426,855,000
<u>Fee Based Programs Fund</u>		Total 2018 Bond Capital Projects Fund	\$ 435,355,000
Instruction	\$ 11,451,242	Enterprise Fund	
Support Services	3,070,784	<u>External Customers Fund</u>	
Enterprise and Community Services	82,274	Transfers Out	\$ 100,000
Total Fee Based Programs Fund	\$ 14,604,300	Total External Customers Fund	\$ 100,000
<u>Food Services Fund</u>		Internal Service Funds	
Support Services	\$ 552,149	<u>Charter Schools Services Fund</u>	
Enterprise and Community Services	20,530,851	Instruction	\$ 5,215,000
Total Food Services Fund	\$ 21,083,000	Total Charter Schools Services Fund	\$ 5,215,000
<u>Asset Replacement Fund</u>		<u>Auxiliary Services Fund</u>	
Instruction	\$ 1,690,600	Support Services	\$ 8,340,000
Support Services	1,559,699	Total Auxiliary Services Fund	\$ 8,340,000
Debt Service	2,313,000	<u>Risk Management Fund</u>	
Transfers Out	1	Support Services	\$ 20,389,499
Total Asset Replacement Fund	\$ 5,563,300	Transfers Out	1
<u>Energy Efficiency Fund</u>		Total Risk Management Fund	\$ 20,389,500
Transfers Out	\$ 1,355,000	Trust Funds	
Total Energy Efficiency Fund	\$ 1,355,000	<u>Small Memorial Trust Fund</u>	
<u>Grants Fund</u>		Enterprise and Community Services	\$ 207,498
Instruction	\$ 28,260,571	Total Small Memorial Trust Fund	\$ 207,498
Support Services	17,512,057	<u>Loretta Isom Scholarship Fund</u>	
Enterprise and Community Services	850,308	Enterprise and Community Services	\$ 9,518
Facilities Acquisition and Construction	8,900,000	Total Loretta Isom Scholarship Fund	\$ 9,518
Total Grants Fund	\$ 55,522,936	Total Appropriations, All Funds	\$ 1,178,904,303
Debt Service Funds		Unappropriated and Reserve Amounts, All Funds	
<u>PERS Pension Debt Service Fund</u>		Reserve for Future Years - PERS Pension Debt Service Fund	\$ 25,308,663
Debt Service	\$ 23,991,338	Reserve for Future Years - GO Debt Service Fund	1,500,000
Total PERS Pension Debt Service Fund	\$ 23,991,338	Total Unappropriated and Reserve Amounts, All Funds	\$ 26,808,663
<u>GO Debt Service Fund</u>		TOTAL ADOPTED BUDGET	\$ 1,205,712,966
Debt Service	\$ 60,754,700		
Total GO Debt Service Fund	\$ 60,754,700		

Resolution Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2019-20 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 \$52,735,132 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

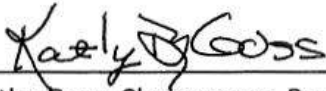
BE IT RESOLVED that the taxes imposed for the tax year 2019-20 are hereby categorized for purposes of Article XI section 11b as shown below:

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax – General Fund	\$4.5210/\$1,000	
General Obligation Bonds – GO Debt Service Fund		\$52,735,132

RESOLUTION TO CLOSE FUND: BOND CAPITAL PROJECTS FUND

BE IT RESOLVED that the Board of Directors of the Salem-Keizer School District 24J/32, Marion/Polk Counties, Oregon authorizes the closure of the Bond Capital Projects Fund.

The above resolution statements were approved and declared adopted on this 11th day of June 2019.



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

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

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

FORM ED-50 2019-2020

To assessor of Marion/Polk County

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

Check here if this is an amended form.

The Salem-Keizer SD 24 has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

on the tax roll of Marion/Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.
County Name

<u>P.O. Box 12024</u> <small>Mailing Address of District</small>	<u>Salem</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97309</u> <small>Zip</small>	<u>June 25, 2019</u> <small>Date Submitted</small>
<u>Sarah Head</u> <small>Contact Person</small>	<u>Director of Budget & Financial Services</u> <small>Title</small>	<u>503-399-3021</u> <small>Daytime Telephone</small>	<u>head_sarah@salkeiz.12.or.us</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.5210	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$52,735,132
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$52,735,132

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 11-18)

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

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



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	The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: <ol style="list-style-type: none"> 1. Unexpended budget. Budgeted expenditures minus actual expenditures 2. Revenues received in excess of the budgeted amount.
Equalization	A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.
ESEA Flexibility Waiver	In 2012, Oregon applied for and received USED approval of the ESEA Flexibility waiver, providing the opportunity to craft a state-specific plan for education. With the waiver renewal, the USED continues to require states to demonstrate commitment to the same core principles of ESEA Flexibility listed below that have been the underpinning of waivers since their introduction in 2011: <ol style="list-style-type: none"> 1. Implementing college and career ready standards and high-quality, aligned assessments for all students. 2. Implementing state-developed systems of differentiated recognition, accountability, and support. 3. Supporting effective instruction and leadership through educator evaluation and support systems.
Executive Cabinet	Consists of a group of district administrators appointed by the superintendent.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Federal Programs	Federally funded programs – Migrant and Indian education, among others.

Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Asset of a long term character which is intended to continue to be held or used, such as land, buildings, improvement other than buildings, machinery and equipment.
Fixed Costs	A cost, such as rent, that does not change with increases or decreases in the amount of services provided.
FTE	Full-Time Equivalent (1.00 FTE equals one full-time position).
Function	Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Functions are established by the Oregon Department of Education.
Fund	Government accounting is made up of several divisions, called funds. Each fund must balance independent of other funds in the organization.
High Cost Disability Grant	State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student in special education.
Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one program.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Licensed Staff	All licensed teachers, counselors, media specialists and other support staff under contract to the district. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Local Option Levy	A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.

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

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

List of Acronyms

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

Board of Directors

Each board member is elected by local voters to serve a four-year term without pay. Even though each member represents a zone in our district, the entire board works together to serve all students in Salem and Keizer.



Kathy Goss

Board Chair | Zone: 1
Elected to Board in 2017
Occupation: Real Estate Appraiser, Retired Educator & Chief of Operations-Newport Pacific Corp.



Sheronne Blasi

Board Vice Chair | Zone: 3
Elected to Board in 2017
Occupation: Director of Statewide Veteran Services, Oregon Department of Veterans' Affairs



Marty Heyen

Board Director | Zone: 2
Elected to Board in 2015
Occupation: Retired IT Professional



Jim Green

Board Director | Zone: 4
Elected to Board in 2011
Occupation: Executive Director, Oregon School Boards Association



Jesse Lippold

Board Director | Zone: 5
Elected to Board in 2017
Occupation: Real Estate Broker, HomeSmart Realty Group



Chuck Lee

Board Director | Zone: 6
Elected to Board in 2007
Occupation: President, Mountain West Career Technical Institute



Paul Kylo

Board Director | Zone: 7
Elected to Board in 2013
Occupation: Retired

Budget Committee Members

Levi Herrera-Lopez | Rachael Dewey-Thorsett | Kathleen Harder
Cynthia Stinson | Virginia Stapleton | Tyson Pruett | Adriana Miranda

