

# 2024-25 Adopted Budget



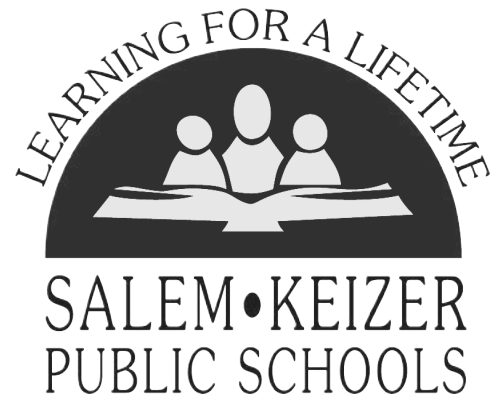
**Salem-Keizer Public Schools District 24J**  
2450 Lancaster Drive NE • Salem, Oregon 97305

Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.  
Learn more about Salem-Keizer Public Schools at [salemkeizer.org](http://salemkeizer.org)

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

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## Introduction Budget Committee

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

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

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

### CONTACT INFORMATION

Budget Committee: 503-399-3021

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

**Student Advisors** are Patrick Hirsig-Gutierrez and Linda Pappas



# Superintendent's Budget Message

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

May 7, 2024

Dear SKPS Community, Parents, Students and Staff,

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

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

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

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

Second, the state funding formula has arbitrary rules that understate the true costs of providing special education services. In the 2024-25 budget, Salem-Keizer will spend approximately \$100 million in general fund dollars on special education services. The percentage of special education students and the complexity of

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

need grows every year. Oregon's special education funding caps shield the state and pass the growing financial burden directly to school districts. If the state removed the special education cap and funded the full cost of special education weights, Salem-Keizer would be eligible for an estimated additional \$20 million per biennium.

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

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

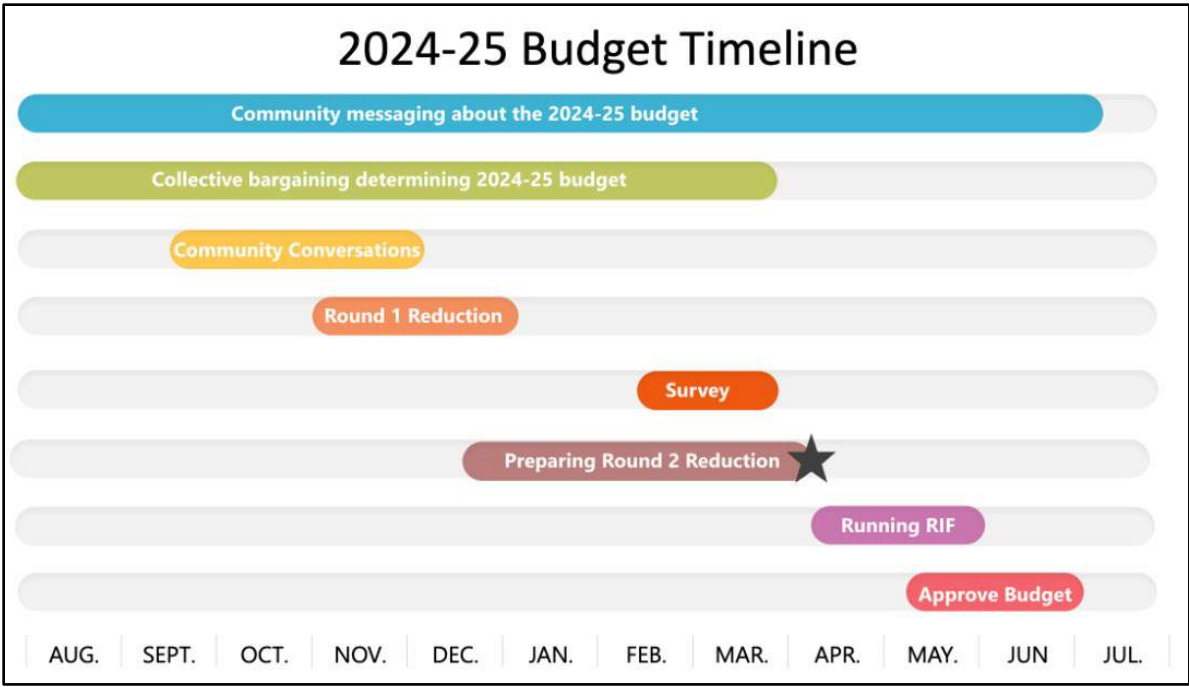
#### **Communication and Development of the 2024-25 Budget**

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

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

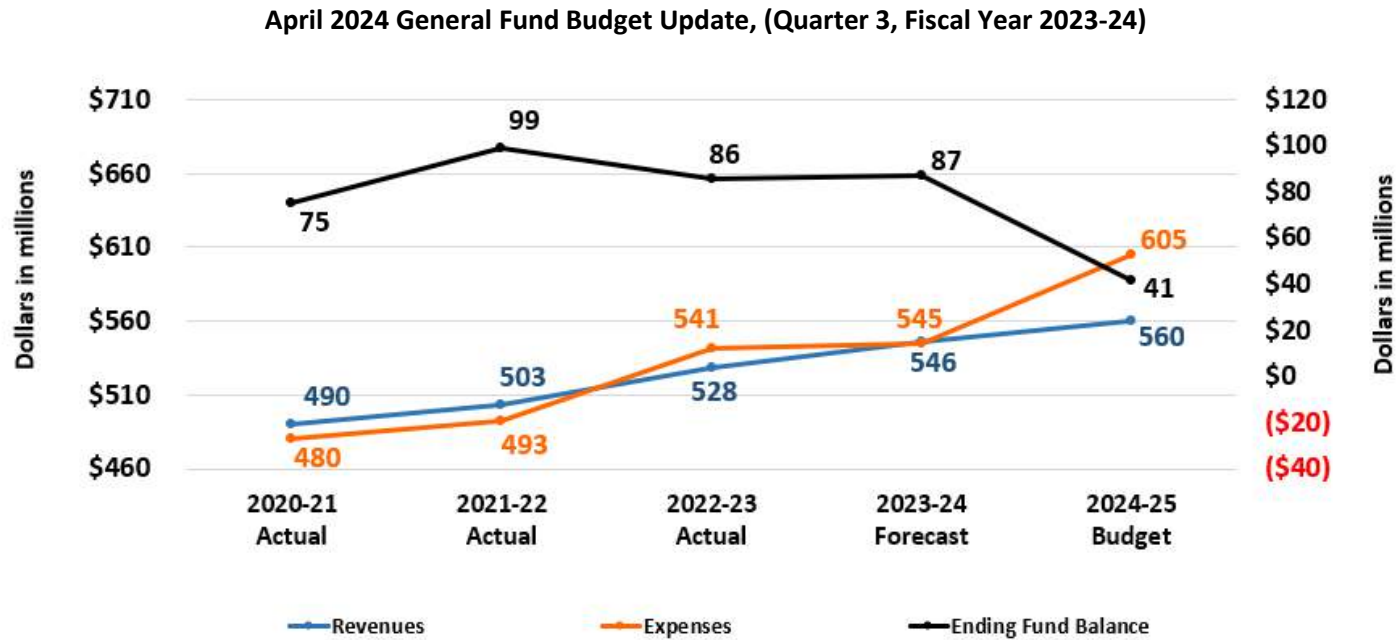
In March 2024, we started small group engagement and launched a community-wide digital survey to seek more specific feedback about budget priorities. Between the Fall 2023 and Spring 2024 engagement, we received feedback from over 6,000 stakeholders. Their feedback was settled into a few clear patterns.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





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

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



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

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



## **Board Priorities**

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

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

## **Priorities and Values Based on Stakeholder Engagement**

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

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

## **Application of Salem-Keizer Public Schools' Equity Lens**

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

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

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

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

**Adjustments and the pausing of program expansions .....\$20 million**

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

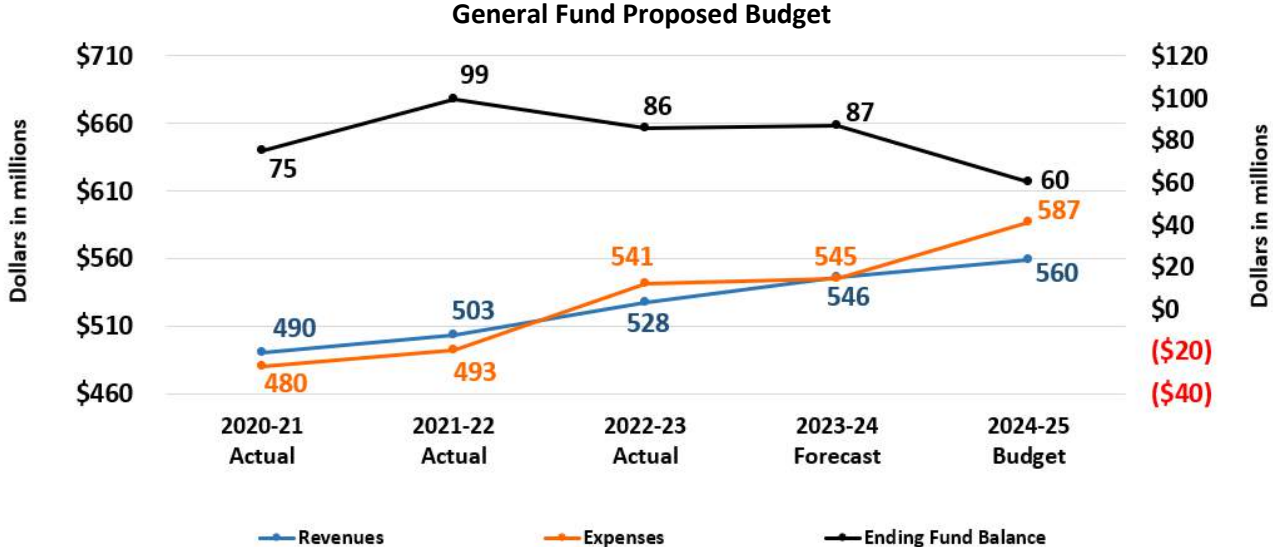
**Licensed Reductions (224 FTE).....\$28 million**

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

**Classified Reductions (138.75 FTE).....\$10 million**

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

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



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

**Summary**

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

Respectfully,

Andrea R. Castañeda  
Superintendent

## Profile of the District

Salem-Keizer Public School (SKPS) District 24J, the second largest district in Oregon, is one of 19 public school districts located in Marion and Polk counties, Oregon. SKPS provides public education for approximately 39,000 students from preschool through grade 12, as well as community transition programs for students ages 18-21. SKPS was established in January of 1855 by then-county superintendent William P. Pugh, and it consisted of a log cabin school at the southwest corner of Marion and Commercial streets.

Nearly 84 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 135 different languages. Eighteen percent of students receive special education services. At the high school level, roughly 23 percent of our students participated in athletics, and 15 percent were enrolled in music. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

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

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

Just over 10,000 SKPS students are enrolled in career and technical education (CTE) courses. SKPS has CTE programs across all six comprehensive high schools, Roberts High School, Edge and Career Technical Education Center (CTEC). There are also 12 middle schools including Roberts with Paxton Patterson career center labs as well as other programs that align with high school CTE. We have 50 state-approved CTE programs and four start-up programs. Sixteen of our programs offer industry certification with 22 offering dual credits. Graduation rates are over 99.37% for SKPS students enrolled as “CTE program concentrators”. The district operates CTEC as a public-private partnership that serves juniors and seniors from all district high schools. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/programs/cte>.

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

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

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

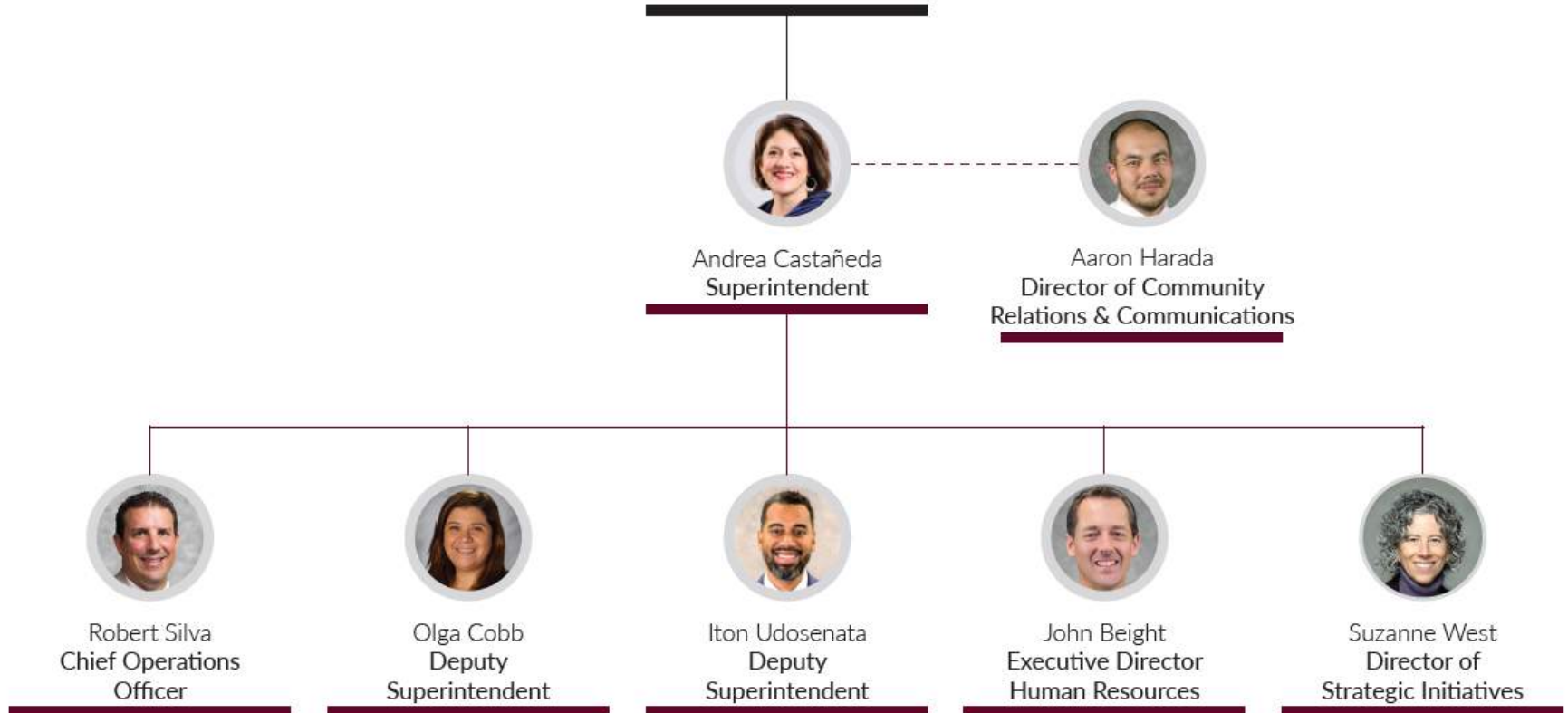


# Leadership Organizational Chart

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

## Board of Directors

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





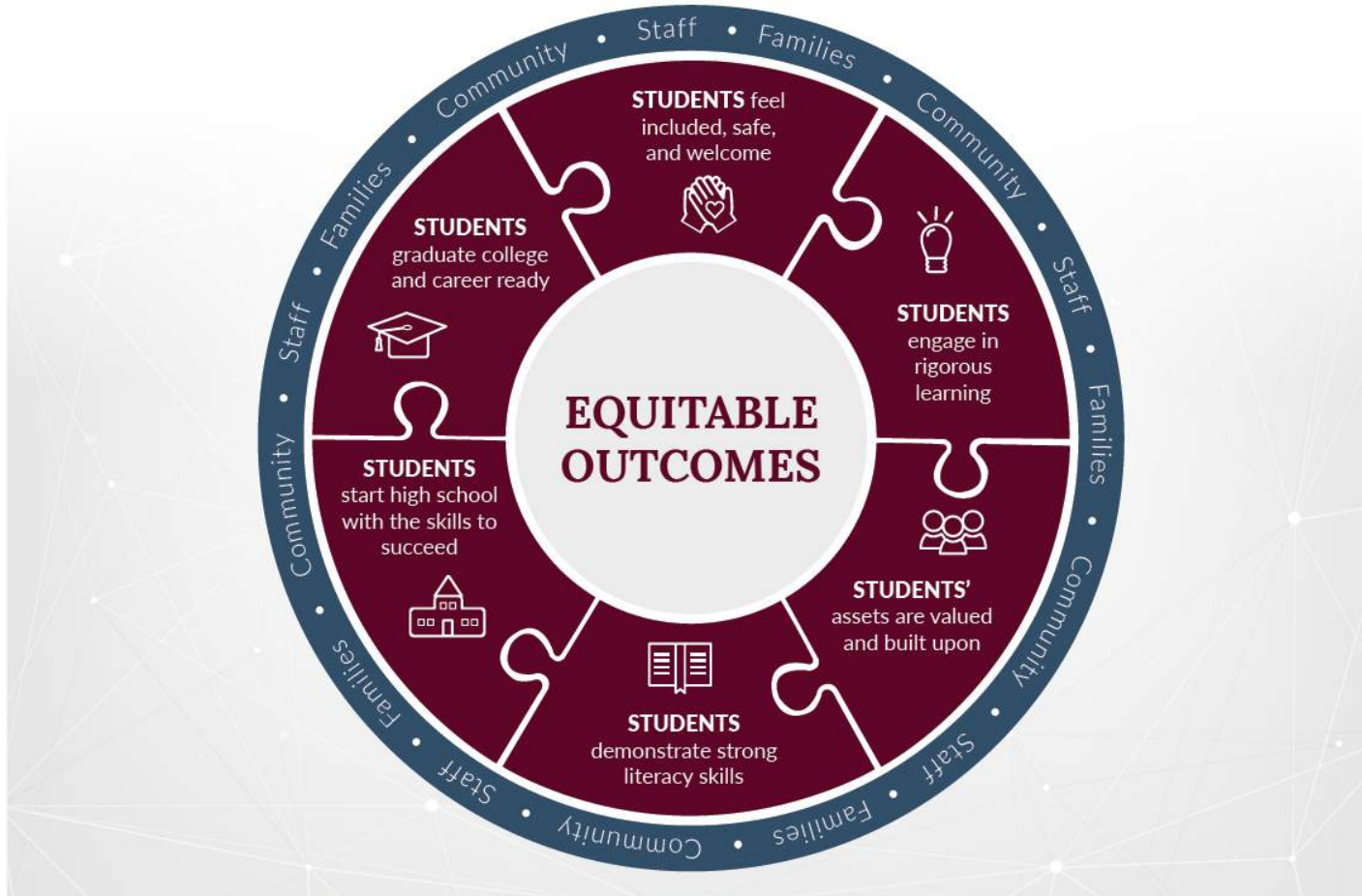
# Strategic Plan

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



## 2023-27 Salem-Keizer Public Schools: Strategic Plan

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



## Longitudinal Performance Growth Targets

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

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

### Monitoring Plan

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

## Student Enrollment and Average Daily Membership

Projecting student enrollment and ADM is a fundamental activity for budgeting and allocating staff on an annual basis. For planning purposes, the district engaged Portland State University’s Population Research Center and a private firm to analyze and forecast student enrollment.

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

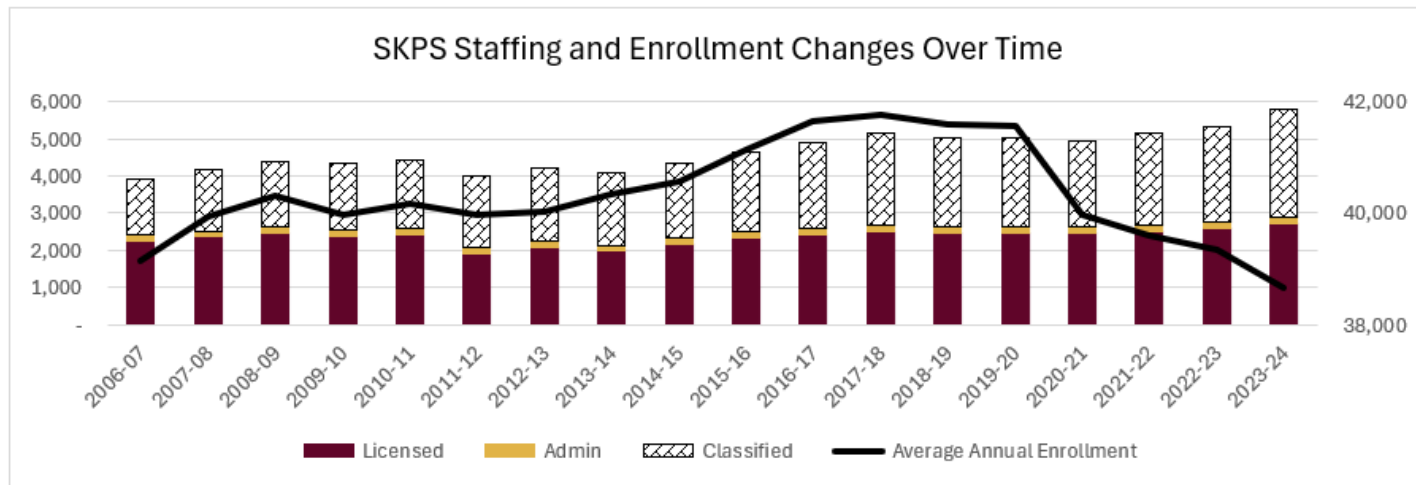
The district is experiencing a decline in student enrollment. The following table provides actual and projected average enrollment, ADM, ADMw, and Extended ADMw for SKPS:

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

<sup>1</sup> Pending certification by Oregon Department of Education

<sup>2</sup> Projected

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



## Staffing

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

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

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

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

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

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

## Salem Keizer Education Association Targets

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

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

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

## Budget Policies, Procedures, and Regulations

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

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

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

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

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

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



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

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

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

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

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

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

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

## Budget Calendar

<b>August</b>	First announcements about anticipated budget shortfall for 2024-25 school year
<b>October</b>	Superintendent updates the Salem-Keizer Community about the anticipated budget shortfall expected for the 2024-25 school year
<b>November</b>	Superintendent updates about expected budget reductions for the 2024-25 school year Community engagement surrounding budget priorities
<b>December</b>	Round 1 Reductions communicated with staff and public
<b>January</b>	Start budget projection Start General Fund budget preparation
<b>February</b>	Balancing and preparation of non-General Funds Continued General Fund budget preparation
<b>March</b>	Close of bargaining with Salem Keizer Education Association (SKEA) and Association of Salem Keizer Education Support Professionals (ASK ESP) Financial Services enters required fund transfers and balances each fund Online survey to support budget planning decisions
<b>April</b>	Round 2 Reductions communicated with staff and public Print notice of Budget Committee meeting and post on website Initial budget draft is compiled and distributed to Executive team for review Make final changes to budget document Prepare the proposed budget for Budget Committee review
<b>May</b>	Budget Committee meets for elections Superintendent presents budget message to Budget Committee Budget Committee meets to review proposed budget and hear public comment Changes are made, if necessary Publish budget hearing notice and summary of approved budget
<b>June</b>	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
<b>July</b>	Adopted budget takes effect Staff submits tax forms to Polk and Marion County Assessors Staff submits budget document to ODE and County Clerks Staff submits budget detail electronically to ODE (due in August)

# Budget Assumptions

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

- State School Fund revenue of \$10.2 billion statewide
- General Fund beginning fund balance of \$87 million
- Extended Average Daily Membership Weighted (ADMw) of 48,820 students as of March 26, 2024 was used in State School Fund revenue calculation  
2024-25 Extended ADMw is expected to decline and is anticipated to decline for several years.
- Property tax revenue is expected to increase 3.5 percent over current year collections
- Salary and medical insurance calculations based on collective bargaining agreements
- Actual PERS rates were used for filled positions, OPSRP rates were assumed for vacancies. Wages that are subject to PERS all require one of these rates
  - Tier 1 and 2      16.31 percent + Pickup 6.00 percent + Debt 6.25 percent = Total PERS rate 28.56 percent
  - OPSRP            13.47 percent + Pickup 6.00 percent + Debt 6.25 percent = Total PERS rate 25.72 percent
- Workers' Compensation rates are the same as prior year
  - Non-Labor        1.20 percent
  - Driver            12.45 percent
  - Labor             15.06 percent
- Supplies and materials in most departments were reduced 10.00 percent, utilities increased 15.00 percent for inflation
- School allocations for supplies and materials based on annual average enrollment and other factors
- Unemployment rate increased by 0.60 percent to 1.0 percent

## Discussion of General Fund Revenues

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

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

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

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

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

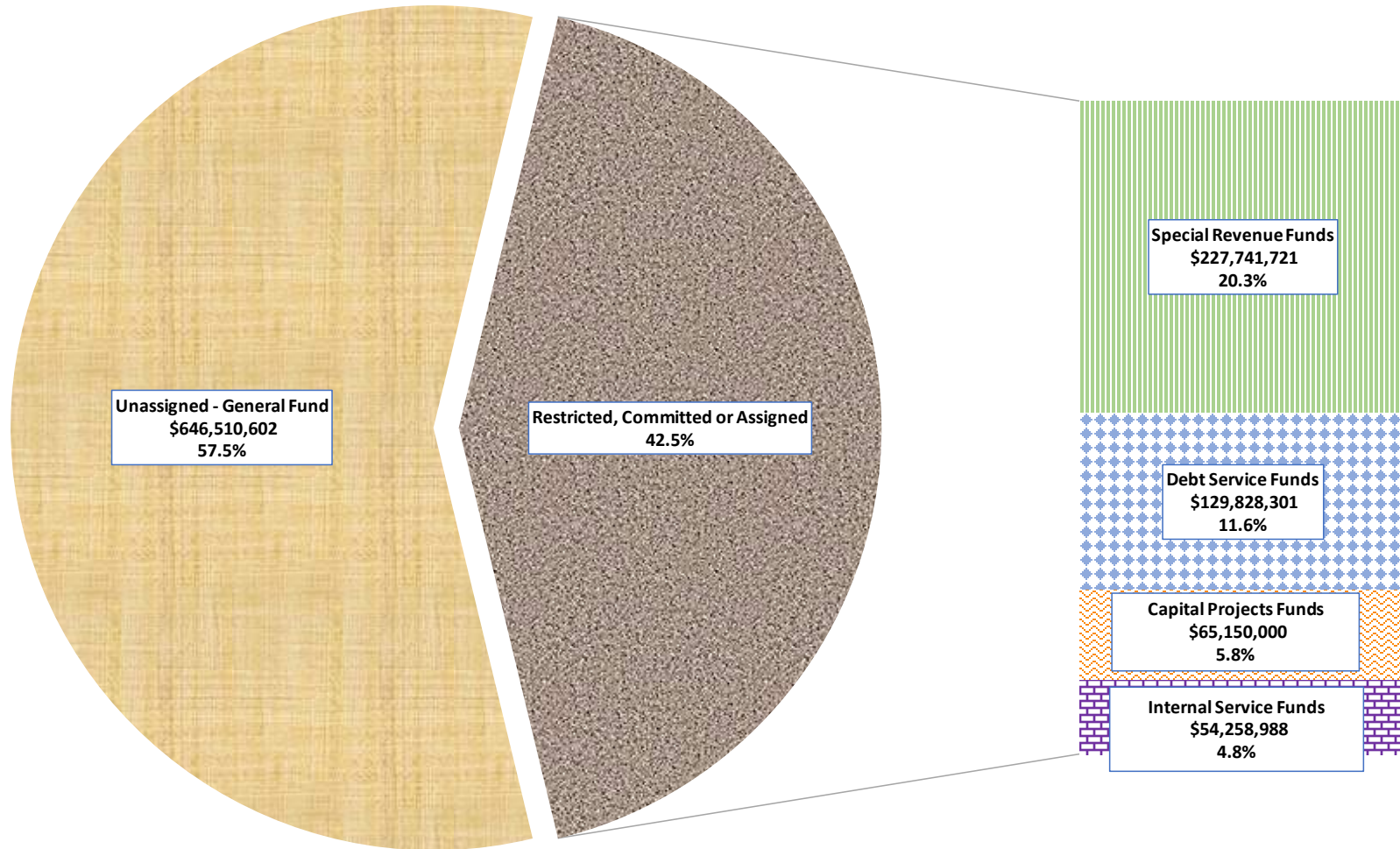
The **Facility Grant** is distributed from a limited, shared pool on a first-come, first-serve basis to a district in the first year a new school facility is put into use. The facility grant is based on the total construction costs of a new school building excluding land but including the addition of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

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

Property taxes in the district are budgeted for 2024-25 at 3.50 percent over estimated receipts for 2023-24. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

# Budgeted Revenues – All Funds

\$ 1,123,489,612





# Fund Descriptions

## General Fund 101 (Governmental Fund)

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

## Special Revenue Funds (Governmental Funds)

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

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

## Debt Service Funds (Governmental Funds)

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

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

### Capital Projects Funds (Governmental Funds)

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

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

### Internal Service Funds (Proprietary Funds)

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

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

## Classification of Revenues and Expenditures

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

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

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

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

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



## Fund Summaries

### All District Budgeted Funds

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

## General Fund – 101

### Fund Summary

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

Refer to General Fund on page 47 for further detail.

## Fee Based Programs Fund – 214

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 4,590,492	\$ 4,584,701	\$ 8,324,075	\$ 7,112,000
<b>2000</b> Intermediate Sources	70,000	-	-	-
<b>5000</b> Other Sources	6,315,798	7,035,473	7,000,000	7,300,000
<b>TOTAL RESOURCES</b>	<b>\$ 10,976,290</b>	<b>\$ 11,620,174</b>	<b>\$ 15,324,075</b>	<b>\$ 14,412,000</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 2,992,548	\$ 4,126,715	\$ 11,491,265	\$ 10,214,349
<b>2000</b> Support Services	929,114	829,063	3,177,237	2,543,638
<b>3000</b> Enterprise and Community Services	19,155	9,336	655,573	654,013
<b>4000</b> Facilities Acquisition and Construction	-	-	-	1,000,000
<b>7000</b> Unappropriated Ending Fund Balance	7,035,473	6,655,060	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 10,976,290</b>	<b>\$ 11,620,174</b>	<b>\$ 15,324,075</b>	<b>\$ 14,412,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 609,806	\$ 701,662	\$ 1,299,028	\$ 1,337,152
<b>200</b> Associated Payroll Costs	330,249	365,157	595,888	545,944
<b>300</b> Purchased Services	499,372	756,618	2,343,267	2,875,719
<b>400</b> Supplies and Materials	2,141,991	2,601,175	10,132,395	7,997,043
<b>500</b> Capital Outlay	61,391	97,978	558,431	1,088,869
<b>600</b> Other Objects	298,008	442,524	395,066	567,273
<b>800</b> Other Uses of Funds	7,035,473	6,655,060	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 10,976,290</b>	<b>\$ 11,620,174</b>	<b>\$ 15,324,075</b>	<b>\$ 14,412,000</b>

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



## Food Services Fund – 220

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 165,483	\$ 913,954	\$ 1,200,000	\$ 1,195,000
<b>3000</b> State Sources	307,916	3,943,193	1,700,000	1,800,000
<b>4000</b> Federal Sources	19,774,633	16,913,784	15,000,000	15,250,000
<b>5000</b> Other Sources	7,919,495	13,671,676	10,200,000	9,700,000
<b>TOTAL RESOURCES</b>	<b>\$ 28,167,527</b>	<b>\$ 35,442,607</b>	<b>\$ 28,100,000</b>	<b>\$ 27,945,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ 341,144	\$ 431,758	\$ 953,138	\$ -
<b>3000</b> Enterprise and Community Services	14,195,158	17,257,455	27,146,862	27,945,000
<b>7000</b> Unappropriated Ending Fund Balance	13,631,225	17,753,394	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 28,167,527</b>	<b>\$ 35,442,607</b>	<b>\$ 28,100,000</b>	<b>\$ 27,945,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 284,669	\$ 349,232	\$ 620,285	\$ 635,038
<b>200</b> Associated Payroll Costs	180,776	223,255	441,529	368,964
<b>300</b> Purchased Services	11,341,427	13,864,880	16,650,000	16,440,000
<b>400</b> Supplies and Materials	1,927,862	2,137,036	8,825,000	9,000,998
<b>500</b> Capital Outlay	342,311	488,932	775,000	760,000
<b>600</b> Other Objects	459,257	625,878	788,186	740,000
<b>800</b> Other Uses of Funds	13,631,225	17,753,394	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 28,167,527</b>	<b>\$ 35,442,607</b>	<b>\$ 28,100,000</b>	<b>\$ 27,945,000</b>

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

## Asset Replacement Fund – 222

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 3,835	\$ 1,185,778	\$ 200,000	\$ 230,000
<b>3000</b> State Sources	1,087,423	3,783,710	2,200,000	2,500,000
<b>5000</b> Other Sources	37,117,464	51,068,188	46,984,035	40,673,035
<b>TOTAL RESOURCES</b>	<b>\$ 38,208,722</b>	<b>\$ 56,037,676</b>	<b>\$ 49,384,035</b>	<b>\$ 43,403,035</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ -	\$ 23,269	\$ 13,520,000	\$ 16,500,000
<b>2000</b> Support Services	3,820,864	3,692,521	29,569,364	20,603,365
<b>5000</b> Other Uses	709,670	6,299,670	6,294,671	6,299,670
<b>7000</b> Unappropriated Ending Fund Balance	33,678,188	46,022,216	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 38,208,722</b>	<b>\$ 56,037,676</b>	<b>\$ 49,384,035</b>	<b>\$ 43,403,035</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ 8,118	\$ 24,578	\$ 1,300,000	\$ 1,300,000
<b>400</b> Supplies and Materials	78,273	486,445	13,385,000	16,430,000
<b>500</b> Capital Outlay	3,734,473	3,204,767	28,404,364	19,373,365
<b>600</b> Other Objects	709,670	6,299,670	6,294,671	6,299,670
<b>800</b> Other Uses of Funds	33,678,188	46,022,216	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 38,208,722</b>	<b>\$ 56,037,676</b>	<b>\$ 49,384,035</b>	<b>\$ 43,403,035</b>

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

## Energy Efficiency Fund – 230

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 873,205	\$ 951,017	\$ 1,100,000	\$ 1,250,000
5000 Other Sources	565,493	342,626	1,400,000	400,000
<b>TOTAL RESOURCES</b>	<b>\$ 1,438,698</b>	<b>\$ 1,293,643</b>	<b>\$ 2,500,000</b>	<b>\$ 1,650,000</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000
7000 Unappropriated Ending Fund Balance	342,626	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,438,698</b>	<b>\$ 1,293,643</b>	<b>\$ 2,500,000</b>	<b>\$ 1,650,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
700 Transfers	\$ 1,096,072	\$ 1,293,643	\$ 2,500,000	\$ 1,650,000
800 Other Uses of Funds	342,626	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,438,698</b>	<b>\$ 1,293,643</b>	<b>\$ 2,500,000</b>	<b>\$ 1,650,000</b>

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

## Grants Fund – 240

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>2000</b> Intermediate Sources	\$ 585,866	\$ 396,692	\$ 1,492,000	\$ 1,816,000
<b>3000</b> State Sources	50,764,884	68,614,634	61,309,175	72,946,021
<b>4000</b> Federal Sources	61,600,736	62,343,694	124,300,907	65,569,665
<b>5000</b> Other Sources	-	1,469,990	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 112,951,486</b>	<b>\$ 132,825,010</b>	<b>\$ 187,102,082</b>	<b>\$ 140,331,686</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 58,604,593	\$ 61,929,140	\$ 62,275,666	\$ 65,273,453
<b>2000</b> Support Services	47,316,790	61,626,128	107,360,009	60,137,482
<b>3000</b> Enterprise and Community Services	3,639,159	4,252,320	8,509,112	5,616,845
<b>4000</b> Facilities Acquisition and Construction	1,920,954	3,718,797	8,957,295	9,303,906
<b>7000</b> Unappropriated Ending Fund Balance	1,469,990	1,298,625	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 112,951,486</b>	<b>\$ 132,825,010</b>	<b>\$ 187,102,082</b>	<b>\$ 140,331,686</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 51,401,245	\$ 60,939,429	\$ 84,386,457	\$ 58,876,454
<b>200</b> Associated Payroll Costs	27,976,156	33,136,328	48,295,265	32,402,141
<b>300</b> Purchased Services	6,085,635	11,083,762	9,739,366	9,247,387
<b>400</b> Supplies and Materials	16,366,638	17,019,524	28,673,898	22,798,986
<b>500</b> Capital Outlay	5,641,432	4,946,430	13,547,866	12,051,677
<b>600</b> Other Objects	4,010,390	4,400,912	2,459,230	4,955,041
<b>800</b> Other Uses of Funds	1,469,990	1,298,625	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 112,951,486</b>	<b>\$ 132,825,010</b>	<b>\$ 187,102,082</b>	<b>\$ 140,331,686</b>

Refer to Grants Fund on page 118 for further detail.

## PERS Pension Debt Service Fund – 307

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
1000 Local Sources	\$ 29,429,716	\$ 33,915,923	\$ 31,150,000	\$ 22,100,000
5000 Other Sources	27,545,836	30,805,730	35,800,000	43,600,000
<b>TOTAL RESOURCES</b>	<b>\$ 56,975,552</b>	<b>\$ 64,721,653</b>	<b>\$ 66,950,000</b>	<b>\$ 65,700,000</b>
<b>REQUIREMENTS</b>				
5000 Other Uses	\$ 26,169,822	\$ 27,287,090	\$ 28,448,155	\$ 29,656,628
7000 Unappropriated Ending Fund Balance	30,805,730	37,434,563	38,501,845	36,043,372
<b>TOTAL REQUIREMENTS</b>	<b>\$ 56,975,552</b>	<b>\$ 64,721,653</b>	<b>\$ 66,950,000</b>	<b>\$ 65,700,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
600 Other Objects	\$ 26,169,822	\$ 27,287,090	\$ 28,448,154	\$ 29,656,627
700 Transfers	-	-	1	1
800 Other Uses of Funds	30,805,730	37,434,563	38,501,845	36,043,372
<b>TOTAL REQUIREMENTS</b>	<b>\$ 56,975,552</b>	<b>\$ 64,721,653</b>	<b>\$ 66,950,000</b>	<b>\$ 65,700,000</b>

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

## GO Debt Service Fund – 308

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 56,942,671	\$ 60,910,234	\$ 62,106,051	\$ 63,978,301
<b>2000</b> Intermediate Sources	102,010	59,749	-	50,000
<b>5000</b> Other Sources	2,276,518	902,649	100,000	100,000
<b>TOTAL RESOURCES</b>	<b>\$ 59,321,199</b>	<b>\$ 61,872,632</b>	<b>\$ 62,206,051</b>	<b>\$ 64,128,301</b>
<b>REQUIREMENTS</b>				
<b>5000</b> Other Uses	\$ 58,418,550	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301
<b>7000</b> Unappropriated Ending Fund Balance	902,649	1,591,832	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 59,321,199</b>	<b>\$ 61,872,632</b>	<b>\$ 62,206,051</b>	<b>\$ 64,128,301</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>600</b> Other Objects	\$ 58,418,550	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301
<b>800</b> Other Uses of Funds	902,649	1,591,832	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 59,321,199</b>	<b>\$ 61,872,632</b>	<b>\$ 62,206,051</b>	<b>\$ 64,128,301</b>

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

## Special Capital Projects Fund – 418

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 31,403	\$ 575,017	\$ 3,300,000	\$ 3,300,000
<b>3000</b> State Sources	-	460,673	-	-
<b>5000</b> Other Sources	6,031,197	7,316,995	9,000,000	6,650,000
<b>TOTAL RESOURCES</b>	<b>\$ 6,062,600</b>	<b>\$ 8,352,685</b>	<b>\$ 12,300,000</b>	<b>\$ 9,950,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ -	\$ -	\$ 2,000,000	\$ 1,400,000
<b>4000</b> Facilities Acquisition and Construction	39,248	567,573	10,300,000	8,550,000
<b>7000</b> Unappropriated Ending Fund Balance	6,023,352	7,785,112	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,062,600</b>	<b>\$ 8,352,685</b>	<b>\$ 12,300,000</b>	<b>\$ 9,950,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ 60	\$ 14,311	\$ 4,000,000	\$ 2,400,000
<b>500</b> Capital Outlay	39,188	553,262	8,300,000	7,550,000
<b>800</b> Other Uses of Funds	6,023,352	7,785,112	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,062,600</b>	<b>\$ 8,352,685</b>	<b>\$ 12,300,000</b>	<b>\$ 9,950,000</b>

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

## Preventative and Deferred Maintenance Fund – 419

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 18,910	\$ 191,668	\$ -	\$ -
<b>5000</b> Other Sources	5,242,651	5,916,546	8,000,000	9,000,000
<b>TOTAL RESOURCES</b>	<b>\$ 5,261,561</b>	<b>\$ 6,108,214</b>	<b>\$ 8,000,000</b>	<b>\$ 9,000,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ 6,800	\$ 21,863	\$ 2,000,000	\$ 500,000
<b>4000</b> Facilities Acquisition and Construction	1,088,215	1,538,833	6,000,000	8,500,000
<b>7000</b> Unappropriated Ending Fund Balance	4,166,546	4,547,518	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,261,561</b>	<b>\$ 6,108,214</b>	<b>\$ 8,000,000</b>	<b>\$ 9,000,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>300</b> Purchased Services	\$ 103,230	\$ 117,132	\$ 2,250,000	\$ 850,000
<b>500</b> Capital Outlay	991,785	1,443,564	5,750,000	8,150,000
<b>800</b> Other Uses of Funds	4,166,546	4,547,518	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,261,561</b>	<b>\$ 6,108,214</b>	<b>\$ 8,000,000</b>	<b>\$ 9,000,000</b>

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



## 2018 Bond Capital Projects Fund – 421

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 911,115	\$ 4,268,460	\$ 2,000,000	\$ 1,200,000
<b>5000</b> Other Sources	385,764,667	212,339,407	200,000,000	45,000,000
<b>TOTAL RESOURCES</b>	<b>\$ 386,675,782</b>	<b>\$ 216,607,867</b>	<b>\$ 202,000,000</b>	<b>\$ 46,200,000</b>
<b>REQUIREMENTS</b>				
<b>4000</b> Facilities Acquisition and Construction	\$ 174,336,375	\$ 130,763,659	\$ 202,000,000	46,200,000
<b>7000</b> Unappropriated Ending Fund Balance	212,339,407	85,844,208	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 386,675,782</b>	<b>\$ 216,607,867</b>	<b>\$ 202,000,000</b>	<b>\$ 46,200,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 975,264	\$ 876,027	\$ 1,028,427	\$ 973,124
<b>200</b> Associated Payroll Costs	517,106	489,115	560,284	456,943
<b>300</b> Purchased Services	5,047,662	4,015,902	5,513,000	5,513,000
<b>400</b> Supplies and Materials	64,616	779,270	35,000	35,000
<b>500</b> Capital Outlay	167,724,951	124,517,026	193,463,289	39,121,933
<b>600</b> Other Objects	6,776	86,319	1,400,000	100,000
<b>800</b> Other Uses of Funds	212,339,407	85,844,208	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 386,675,782</b>	<b>\$ 216,607,867</b>	<b>\$ 202,000,000</b>	<b>\$ 46,200,000</b>

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

## Charter Schools Services Fund – 604

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 5,308,493	\$ 6,379,035	\$ 8,520,000	\$ 7,350,000
<b>3000</b> State Sources	31,784	32,482	30,000	30,000
<b>5000</b> Other Sources	-	-	1,650,000	2,120,000
<b>TOTAL RESOURCES</b>	<b>\$ 5,340,277</b>	<b>\$ 6,411,517</b>	<b>\$ 10,200,000</b>	<b>\$ 9,500,000</b>
<b>REQUIREMENTS</b>				
<b>1000</b> Instruction	\$ 5,340,277	\$ 6,411,517	\$ 10,200,000	\$ 9,500,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,340,277</b>	<b>\$ 6,411,517</b>	<b>\$ 10,200,000</b>	<b>\$ 9,500,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 1,511,136	\$ 1,592,100	\$ 1,697,557	\$ 1,817,314
<b>200</b> Associated Payroll Costs	915,594	916,562	1,027,098	1,018,581
<b>300</b> Purchased Services	2,873,818	3,822,450	6,604,040	6,393,100
<b>400</b> Supplies and Materials	20,666	38,049	871,305	271,005
<b>600</b> Other Objects	19,063	42,356	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,340,277</b>	<b>\$ 6,411,517</b>	<b>\$ 10,200,000</b>	<b>\$ 9,500,000</b>

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

## Auxiliary Services Fund – 605

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 4,546,911	\$ 5,320,134	\$ 4,875,000	\$ 4,625,000
<b>5000</b> Other Sources	2,297,771	2,445,796	2,600,000	2,500,000
<b>TOTAL RESOURCES</b>	<b>\$ 6,844,682</b>	<b>\$ 7,765,930</b>	<b>\$ 7,475,000</b>	<b>\$ 7,125,000</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ 4,387,144	\$ 5,119,260	\$ 7,475,000	\$ 7,125,000
<b>7000</b> Unappropriated Ending Fund Balance	2,457,538	2,646,670	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,844,682</b>	<b>\$ 7,765,930</b>	<b>\$ 7,475,000</b>	<b>\$ 7,125,000</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 839,140	\$ 909,393	\$ 1,523,302	\$ 2,019,369
<b>200</b> Associated Payroll Costs	553,593	591,284	1,015,898	1,100,030
<b>300</b> Purchased Services	607,351	666,696	627,000	596,600
<b>400</b> Supplies and Materials	2,365,992	2,796,780	4,207,600	3,327,801
<b>500</b> Capital Outlay	20,811	153,369	100,000	80,000
<b>600</b> Other Objects	257	1,738	1,200	1,200
<b>800</b> Other Uses of Funds	2,457,538	2,646,670	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,844,682</b>	<b>\$ 7,765,930</b>	<b>\$ 7,475,000</b>	<b>\$ 7,125,000</b>

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

## Risk Management Fund – 624

### Fund Summary

BY FUNCTION	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
<b>RESOURCES</b>				
<b>1000</b> Local Sources	\$ 8,356,991	\$ 10,335,186	\$ 9,667,571	\$ 11,412,654
<b>5000</b> Other Sources	20,228,206	21,827,776	24,250,210	26,221,334
<b>TOTAL RESOURCES</b>	<b>\$ 28,585,197</b>	<b>\$ 32,162,962</b>	<b>\$ 33,917,781</b>	<b>\$ 37,633,988</b>
<b>REQUIREMENTS</b>				
<b>2000</b> Support Services	\$ 6,757,421	\$ 7,772,522	\$ 33,917,780	\$ 37,633,987
<b>5000</b> Other Uses	-	-	1	1
<b>7000</b> Unappropriated Ending Fund Balance	21,827,776	24,390,440	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 28,585,197</b>	<b>\$ 32,162,962</b>	<b>\$ 33,917,781</b>	<b>\$ 37,633,988</b>
<b>OBJECT CATEGORY REQUIREMENTS</b>				
<b>100</b> Salaries	\$ 733,206	\$ 806,618	\$ 1,067,172	\$ 1,153,075
<b>200</b> Associated Payroll Costs	584,872	595,121	582,271	586,882
<b>300</b> Purchased Services	3,129,141	1,590,080	2,185,132	2,185,132
<b>400</b> Supplies and Materials	135,224	240,491	144,089	144,089
<b>500</b> Capital Outlay	95,071	6,130	38,023	38,023
<b>600</b> Other Objects	2,079,907	4,534,082	29,901,093	33,526,786
<b>700</b> Transfers	-	-	1	1
<b>800</b> Other Uses of Funds	21,827,776	24,390,440	-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 28,585,197</b>	<b>\$ 32,162,962</b>	<b>\$ 33,917,781</b>	<b>\$ 37,633,988</b>

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



# General Fund (100)

## Introduction – General Fund – 101

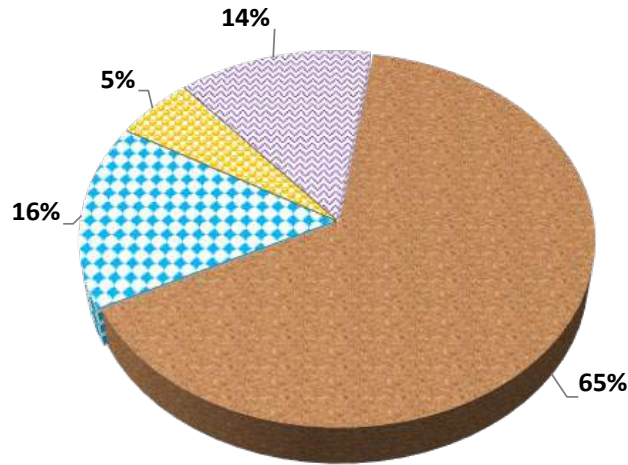
Unassigned Fund\*

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

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

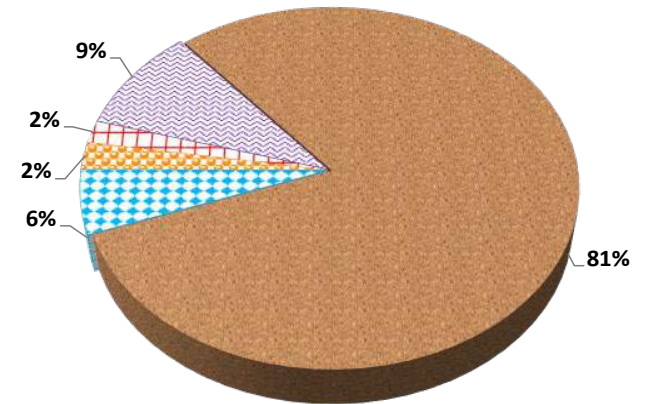
Expenditures: The General Fund is the main operating fund for the district and provides the bulk of the funding for education.

### General Fund Resources



- Beginning Fund Balance
- State School Fund
- Property Taxes
- Other Sources

### General Fund Expenditures



- Wages & Benefits
- Purchased Services
- Supplies and Materials
- Transfers
- Other

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

## Resources Detail – General Fund

Account Code and Description	2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
<b>1000 - Revenue from Local Sources</b>						
<b>1100 - Taxes</b>						
Compulsory charges levied by the District for the purpose of financing the operation of schools.						
<b>1110 - Ad Valorem Taxes Levied by the District</b>						
Taxes to be Imposed			\$ 102,068,784	\$ 107,089,948	\$ 107,089,948	\$ 107,089,948
Less: Discounts (2%) & Uncollectible (3.5%)			(5,613,784)	(5,889,948)	(5,889,948)	(5,889,948)
1111 Current Year's Taxes (Net)	\$ 89,576,164	\$ 94,472,038	\$ 96,455,000	\$ 101,200,000	\$ 101,200,000	\$ 101,200,000
1112 Prior Year's Taxes	2,167,399	1,852,976	1,800,000	1,800,000	1,800,000	1,800,000
1114 Other Revenue in Lieu of Taxes	347,115	-	-	-	-	-
<b>Total Ad Valorem Taxes</b>	<b>\$ 92,090,678</b>	<b>\$ 96,325,014</b>	<b>\$ 98,255,000</b>	<b>\$ 103,000,000</b>	<b>\$ 103,000,000</b>	<b>\$ 103,000,000</b>
<b>1300 - Tuition</b>						
1312 Tuition from Others	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Tuition</b>	<b>\$ 8,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1400 - Transportation Fees</b>						
1412 Transportation Fees for Foster Children	\$ 7,017	\$ 19,689	\$ -	\$ -	\$ -	\$ -
<b>Total Transportation Fees</b>	<b>\$ 7,017</b>	<b>\$ 19,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1500 - Earnings on Investments</b>						
1500 Earnings on Investments	\$ (19,618)	\$ 5,869,818	\$ 3,000,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
<b>Total Earnings on Investments</b>	<b>\$ (19,618)</b>	<b>\$ 5,869,818</b>	<b>\$ 3,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>
<b>1900 - Other Revenue From Local Sources</b>						
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.						
1910 Rentals	\$ 333,478	\$ 310,957	\$ 260,000	\$ 310,000	\$ 310,000	\$ 310,000
1920 Contributions & Donations from Private Sources	494	2	-	-	-	-
1943 Services Provided Other Charter Schools	88,775	89,450	86,000	89,000	89,000	89,000
1960 Recovery of Prior Years' Expenditure	105,535	31,045	106,000	110,000	110,000	110,000
1980 Fees Charged to Grants	3,766,937	3,849,368	3,500,000	2,800,000	2,800,000	2,800,000
1990 Miscellaneous	13,690,506	6,823,829	1,354,670	1,290,000	1,290,000	1,290,000
<b>Total Other Revenue From Local Sources</b>	<b>\$ 17,985,725</b>	<b>\$ 11,104,651</b>	<b>\$ 5,306,670</b>	<b>\$ 4,599,000</b>	<b>\$ 4,599,000</b>	<b>\$ 4,599,000</b>
<b>Total Revenue from Local Sources</b>	<b>\$ 110,072,427</b>	<b>\$ 113,319,172</b>	<b>\$ 106,561,670</b>	<b>\$ 110,099,000</b>	<b>\$ 110,099,000</b>	<b>\$ 110,099,000</b>

**Resources Detail – General Fund Continued**

Account Code and Description		2021-22 Actual	2022-23 Actual	2023-24 Budget	Proposed	2024-25 Approved	Adopted
<b>2000 - Revenue from Intermediate Sources</b>							
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.							
<b>2100 - Unrestricted Revenue</b>							
2101	County School Funds	\$ 1,488,334	\$ 455,624	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
2102	General ESD Funds	17,845,697	18,280,796	18,687,000	18,752,522	18,752,522	18,752,522
2199	Other Intermediate Sources	162,932	94,743	40,000	90,000	90,000	90,000
<b>Total Unrestricted Revenue</b>		<b>\$ 19,496,963</b>	<b>\$ 18,831,163</b>	<b>\$ 19,527,000</b>	<b>\$ 19,642,522</b>	<b>\$ 19,642,522</b>	<b>\$ 19,642,522</b>
<b>Total Revenue from Intermediate Sources</b>		<b>\$ 19,496,963</b>	<b>\$ 18,831,163</b>	<b>\$ 19,527,000</b>	<b>\$ 19,642,522</b>	<b>\$ 19,642,522</b>	<b>\$ 19,642,522</b>
<b>3000 - Revenue from State Sources</b>							
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).							
<b>3100 - Unrestricted Grants-In-Aid</b>							
	State School Fund Grant (w/o Transportation)	\$ 355,861,656	\$ 362,868,351	\$ 384,830,563	\$ 403,202,508	\$ 403,202,508	\$ 403,202,508
	State School Fund-Transportation Reimbursement	15,674,905	13,585,473	18,200,000	18,200,000	18,200,000	18,200,000
	State School Fund Grant-Prior Year Adjustment	6,441,926	9,969,169	-	-	-	-
3101	State School Fund Revenue	\$ 377,978,487	\$ 386,422,993	\$ 403,030,563	\$ 421,402,508	\$ 421,402,508	\$ 421,402,508
3103	Common School Fund	4,614,782	5,236,824	5,443,936	5,196,570	5,196,570	5,196,570
3199	High Cost Disabilities	3,334,207	2,834,409	3,600,000	3,100,000	3,100,000	3,100,000
<b>Total Unrestricted Grants-In-Aid</b>		<b>\$ 385,927,476</b>	<b>\$ 394,494,226</b>	<b>\$ 412,074,499</b>	<b>\$ 429,699,078</b>	<b>\$ 429,699,078</b>	<b>\$ 429,699,078</b>
<b>3200 - Restricted Grants-In-Aid</b>							
Revenues received as grants by the District from state funds which must be used for a categorical or specific purpose.							
3299	Restricted Grants	\$ 1,625	\$ 140,358	\$ -	\$ -	\$ -	\$ -
<b>Total Restricted Grants-In-Aid</b>		<b>\$ 1,625</b>	<b>\$ 140,358</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue from State Sources</b>		<b>\$ 385,929,101</b>	<b>\$ 394,634,584</b>	<b>\$ 412,074,499</b>	<b>\$ 429,699,078</b>	<b>\$ 429,699,078</b>	<b>\$ 429,699,078</b>
<b>4000 - Revenue from Federal Sources</b>							
<b>4200 - Unrestricted Revenue from the Federal Government through the State</b>							
4201	Transportation Fees for Foster Children	\$ -	\$ 17,171	\$ 140,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total Unrestricted Revenue from the Federal Government through the State</b>		<b>\$ -</b>	<b>\$ 17,171</b>	<b>\$ 140,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>



## Resources Detail – General Fund Continued

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

## Requirements Detail – General Fund

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

**Requirements Detail – General Fund Continued**

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

**Requirements Detail – General Fund Continued**

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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



## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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



**Requirements Detail – General Fund Continued**

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

**Requirements Detail – General Fund Continued**

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>Supplies and Materials</b>								
410 Consumable Supplies & Material	\$ 28,453	\$ 34,251		\$ 29,711	\$ 26,741	\$ 26,741	\$ 26,741	
440 Periodicals	-	-		2,996	2,696	2,696	2,696	
460 Non-Consumable Items	921	1,539		29,864	26,878	26,878	26,878	
470 Computer Software	48	18,729		1,709	1,538	1,538	1,538	
480 Computer Hardware	25	13,408		23,221	20,899	20,899	20,899	
<b>Total Supplies and Materials</b>	<b>\$ 29,447</b>	<b>\$ 67,927</b>	<b>-</b>	<b>\$ 87,501</b>	<b>\$ 78,752</b>	<b>\$ 78,752</b>	<b>\$ 78,752</b>	<b>-</b>
<b>Total Service Direction, Student Support Services</b>	<b>\$ 525,183</b>	<b>\$ 775,968</b>	<b>13.19</b>	<b>\$ 2,090,905</b>	<b>\$ 1,978,220</b>	<b>\$ 1,978,220</b>	<b>\$ 1,978,220</b>	<b>12.88</b>
<b>2210 - Improvement Of Instruction Services</b>								
<b>Salaries and Wages</b>								
111 Regular Licensed	\$ 1,131,022	\$ 1,491,828	11.90	\$ 1,117,853	\$ 780,695	\$ 780,695	\$ 780,695	8.00
112 Regular Classified	402,034	439,703	6.25	425,176	364,639	364,639	364,639	5.00
113 Supervisory Licensed	702,530	759,550	3.00	469,763	467,075	467,075	467,075	3.00
121 Licensed Substitutes	15,305	12,166		30,276	30,276	30,276	30,276	
122 Classified Substitutes	-	-		1,741	1,741	1,741	1,741	
123 Temporary Licensed	-	6,430		-	-	-	-	
124 Temporary Classified	2,768	5,561		1,170	1,170	1,170	1,170	
130 Additional Salaries	254,784	195,987		603,594	590,212	590,212	590,212	
<b>Total Salaries and Wages</b>	<b>\$ 2,508,443</b>	<b>\$ 2,911,225</b>	<b>21.15</b>	<b>\$ 2,649,573</b>	<b>\$ 2,235,808</b>	<b>\$ 2,235,808</b>	<b>\$ 2,235,808</b>	<b>16.00</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 741,633	\$ 848,718		\$ 676,363	\$ 581,984	\$ 581,984	\$ 581,984	
220 Social Security Contribution	185,416	215,050		184,513	166,620	166,620	166,620	
230 Other Required Payroll Costs	40,199	47,089		49,287	57,687	57,687	57,687	
240 Employee Insur & Other Contract Benefits	343,173	421,556		294,775	220,737	220,737	220,737	
<b>Total Associated Payroll Costs</b>	<b>\$ 1,310,421</b>	<b>\$ 1,532,413</b>	<b>-</b>	<b>\$ 1,204,938</b>	<b>\$ 1,027,028</b>	<b>\$ 1,027,028</b>	<b>\$ 1,027,028</b>	<b>-</b>
<b>Purchased Services</b>								
310 Instructional, Profess & Tech Svcs	\$ 41,670	\$ 2,885		\$ -	\$ -	\$ -	\$ -	
320 Property Services	13,999	4,970		1,574	1,574	1,574	1,574	
330 Student Transportation Services	540	9,099		-	-	-	-	
340 Travel	131,658	65,601		31,410	31,410	31,410	31,410	
350 Communication	16,359	24,448		42,606	42,606	42,606	42,606	
380 Non-Instructional Professional & Technical Svcs.	28,423	2,835		81,303	68,183	68,183	68,183	
390 Other Gen Prof & Tech Svcs	21,313	290		594	594	594	594	
<b>Total Purchased Services</b>	<b>\$ 253,962</b>	<b>\$ 110,128</b>	<b>-</b>	<b>\$ 157,487</b>	<b>\$ 144,367</b>	<b>\$ 144,367</b>	<b>\$ 144,367</b>	<b>-</b>

## Requirements Detail – General Fund Continued

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



## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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



## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<b>Supplies and Materials</b>								
410 Consumable Supplies & Material	\$ (80,212)	\$ 73,371		\$ (44,408)	\$ (54,389)	\$ (54,389)	\$ (54,389)	
460 Non-Consumable Items	11,115	937		2,287	2,058	2,058	2,058	
470 Computer Software	20,866	23,169		42,375	38,138	38,138	38,138	
480 Computer Hardware	562	1,396		7,600	6,840	6,840	6,840	
<b>Total Supplies and Materials</b>	<b>\$ (47,669)</b>	<b>\$ 98,873</b>	<b>-</b>	<b>\$ 7,854</b>	<b>\$ (7,353)</b>	<b>\$ (7,353)</b>	<b>\$ (7,353)</b>	<b>-</b>
<b>Other</b>								
640 Dues And Fees	\$ 5,819	\$ 6,579		\$ 6,885	\$ 6,885	\$ 6,885	\$ 6,885	
670 Licenses & Permits	245	-		1,391	1,391	1,391	1,391	
<b>Total Other</b>	<b>\$ 6,064</b>	<b>\$ 6,579</b>	<b>-</b>	<b>\$ 8,276</b>	<b>\$ 8,276</b>	<b>\$ 8,276</b>	<b>\$ 8,276</b>	<b>-</b>
<b>Total Internal Services</b>	<b>\$ 1,340,849</b>	<b>\$ 1,735,305</b>	<b>12.00</b>	<b>\$ 2,063,762</b>	<b>\$ 1,431,494</b>	<b>\$ 1,431,494</b>	<b>\$ 1,431,494</b>	<b>5.00</b>
<b>2620 - Research Services</b>								
<b>Purchased Services</b>								
380 Non-Instructional Professional & Technical Svcs.	\$ 16,500	\$ 12,375		\$ -	\$ -	\$ -	\$ -	
<b>Total Purchased Services</b>	<b>\$ 16,500</b>	<b>\$ 12,375</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Research Services</b>	<b>\$ 16,500</b>	<b>\$ 12,375</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>2630 - Information Services</b>								
<b>Salaries and Wages</b>								
112 Regular Classified	\$ 347,275	\$ 393,559	5.00	\$ 368,206	\$ 317,365	\$ 317,365	\$ 317,365	4.00
114 Supervisory Classified	249,924	257,037	2.00	281,062	276,416	276,416	276,416	2.00
124 Temporary Classified	440	32,090		-	-	-	-	
130 Additional Salaries	3,768	2,969		30,839	27,239	27,239	27,239	
<b>Total Salaries and Wages</b>	<b>\$ 601,407</b>	<b>\$ 685,655</b>	<b>7.00</b>	<b>\$ 680,107</b>	<b>\$ 621,020</b>	<b>\$ 621,020</b>	<b>\$ 621,020</b>	<b>6.00</b>
<b>Associated Payroll Costs</b>								
210 Public Employees Retirement System	\$ 160,865	\$ 177,359		\$ 184,145	\$ 159,738	\$ 159,738	\$ 159,738	
220 Social Security Contribution	44,864	50,663		51,102	46,372	46,372	46,372	
230 Other Required Payroll Costs	9,781	11,082		13,605	16,079	16,079	16,079	
240 Employee Insur & Other Contract Benefits	129,171	133,279		124,293	112,867	112,867	112,867	
<b>Total Associated Payroll Costs</b>	<b>\$ 344,681</b>	<b>\$ 372,383</b>	<b>-</b>	<b>\$ 373,145</b>	<b>\$ 335,056</b>	<b>\$ 335,056</b>	<b>\$ 335,056</b>	<b>-</b>
<b>Purchased Services</b>								
320 Property Services	\$ -	\$ -		\$ 325	\$ 325	\$ 325	\$ 325	
340 Travel	1,377	929		3,995	3,995	3,995	3,995	
350 Communication	11,982	12,798		37,746	37,746	37,746	37,746	
380 Non-Instructional Professional & Technical Svcs.	-	-		49,477	49,477	49,477	49,477	
390 Other Gen Prof & Tech Svcs	357	101		-	-	-	-	
<b>Total Purchased Services</b>	<b>\$ 13,716</b>	<b>\$ 13,828</b>	<b>-</b>	<b>\$ 91,543</b>	<b>\$ 91,543</b>	<b>\$ 91,543</b>	<b>\$ 91,543</b>	<b>-</b>

**Requirements Detail – General Fund Continued**

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

**Requirements Detail – General Fund Continued**

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

## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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



## Requirements Detail – General Fund Continued

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

## Requirements Detail – General Fund Continued

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

## Requirements Summary by Function – General Fund

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

## Requirements by Object Code – General Fund

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

## Requirements by Object Code – General Fund Continued

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

## Requirements by Object Code – General Fund Continued

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

## Summary of FTE, Wages and Benefits – General Fund

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

# Special Revenue Funds (200)

## Introduction - Special Revenue Funds

Restricted, Committed or Assigned Funds\*

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

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

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

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

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

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

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



## Fee Based Programs Fund – 214

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

### Fund Detail – Fee Based Programs Fund

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

**Fund Detail – Fee Based Programs Fund Continued**

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

## Fund Detail – Fee Based Programs Fund Continued

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

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2021-22	2022-23	2023-24		2024-25			FTE
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 227,764	\$ 329,530		\$ 1,442,426	\$ 924,125	\$ 924,125	\$ 924,125	
420	Textbooks	260	128		14,062	6,337	6,337	6,337	
460	Non-consumable Items	11,677	12,286		46,870	35,305	35,305	35,305	
470	Computer Software	-	199		4,687	1,615	1,615	1,615	
480	Computer Hardware	-	-		17,577	2,984	2,984	2,984	
	<b>Total Supplies and Materials</b>	<b>\$ 239,701</b>	<b>\$ 342,143</b>	<b>-</b>	<b>\$ 1,525,622</b>	<b>\$ 970,366</b>	<b>\$ 970,366</b>	<b>\$ 970,366</b>	<b>-</b>
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 1,299		\$ 16,077	\$ 49,359	\$ 49,359	\$ 49,359	
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,299</b>	<b>-</b>	<b>\$ 16,077</b>	<b>\$ 49,359</b>	<b>\$ 49,359</b>	<b>\$ 49,359</b>	<b>-</b>
<u>Other</u>									
640	Dues And Fees	\$ 4,586	\$ 14,251		\$ 35,154	\$ 23,257	\$ 23,257	\$ 23,257	
	<b>Total Other</b>	<b>\$ 4,586</b>	<b>\$ 14,251</b>	<b>-</b>	<b>\$ 35,154</b>	<b>\$ 23,257</b>	<b>\$ 23,257</b>	<b>\$ 23,257</b>	<b>-</b>
	<b>Total Middle School Extracurricular</b>	<b>\$ 286,746</b>	<b>\$ 418,409</b>	<b>-</b>	<b>\$ 2,490,040</b>	<b>\$ 1,397,115</b>	<b>\$ 1,397,115</b>	<b>\$ 1,397,115</b>	<b>-</b>
<b>1131 - High School Instruction</b>									
<u>Salaries and Wages</u>									
130	Additional Salaries	\$ 5,999	\$ -		\$ -	\$ -	\$ -	\$ -	
	<b>Total Salaries and Wages</b>	<b>\$ 5,999</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,561	\$ -		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	459	-		-	-	-	-	
230	Other Required Payroll Costs	98	-		-	-	-	-	
	<b>Total Associated Payroll Costs</b>	<b>\$ 2,118</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ 9,950		\$ -	\$ -	\$ -	\$ -	
	<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ 9,950</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,408	\$ 61,503		\$ 51,074	\$ 90,663	\$ 90,663	\$ 90,663	
	<b>Total Supplies and Materials</b>	<b>\$ 1,408</b>	<b>\$ 61,503</b>	<b>-</b>	<b>\$ 51,074</b>	<b>\$ 90,663</b>	<b>\$ 90,663</b>	<b>\$ 90,663</b>	<b>-</b>
	<b>Total High School Instruction</b>	<b>\$ 9,525</b>	<b>\$ 71,453</b>	<b>-</b>	<b>\$ 51,074</b>	<b>\$ 90,663</b>	<b>\$ 90,663</b>	<b>\$ 90,663</b>	<b>-</b>
<b>1132 - High School Extracurricular</b>									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 10,129	\$ 22,927		\$ 23,949	\$ 23,949	\$ 23,949	\$ 23,949	
122	Classified Substitutes	-	782		662	662	662	662	
124	Temporary Classified	15,124	73,286		213,585	213,585	213,585	213,585	
130	Additional Salaries	15,881	33,062		144,076	144,076	144,076	144,076	
	<b>Total Salaries and Wages</b>	<b>\$ 41,134</b>	<b>\$ 130,057</b>	<b>-</b>	<b>\$ 382,272</b>	<b>\$ 382,272</b>	<b>\$ 382,272</b>	<b>\$ 382,272</b>	<b>-</b>

## Fund Detail – Fee Based Programs Fund Continued

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

## Fund Detail – Fee Based Programs Fund Continued

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

## Fund Detail – Fee Based Programs Fund Continued

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

## Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2021-22	2022-23	2023-24		2024-25			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>								
640 Dues And Fees	\$ 81	\$ 243		\$ -	\$ -	\$ -	\$ -	-
<b>Total Other</b>	<b>\$ 81</b>	<b>\$ 243</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>\$ 4,207</b>	<b>\$ 8,158</b>	-	<b>\$ 73,430</b>	<b>\$ 16,539</b>	<b>\$ 16,539</b>	<b>\$ 16,539</b>	<b>-</b>
<b>1292 - Teen Parent Programs</b>								
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 1,047		\$ 47,574	\$ 12,119	\$ 12,119	\$ 12,119	
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 1,047</b>	-	<b>\$ 47,574</b>	<b>\$ 12,119</b>	<b>\$ 12,119</b>	<b>\$ 12,119</b>	<b>-</b>
<b>Total Teen Parent Programs</b>	<b>\$ -</b>	<b>\$ 1,047</b>	-	<b>\$ 47,574</b>	<b>\$ 12,119</b>	<b>\$ 12,119</b>	<b>\$ 12,119</b>	<b>-</b>
<b>1299 - Other Programs</b>								
<u>Purchased Services</u>								
330 Student Transportation Services	\$ 4,225	\$ 2,591		\$ -	\$ -	\$ -	\$ -	-
<b>Total Purchased Services</b>	<b>\$ 4,225</b>	<b>\$ 2,591</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Supplies and Materials</u>								
410 Consumable Supplies & Material	\$ -	\$ 2,089		\$ -	\$ -	\$ -	\$ -	-
<b>Total Supplies and Materials</b>	<b>\$ -</b>	<b>\$ 2,089</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Other Programs</b>	<b>\$ 4,225</b>	<b>\$ 4,680</b>	<b>6.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5.75</b>
<b>Total Instruction</b>	<b>\$ 2,992,548</b>	<b>\$ 4,126,715</b>	<b>6.60</b>	<b>\$ 11,491,265</b>	<b>\$ 10,214,349</b>	<b>\$ 10,214,349</b>	<b>\$ 10,214,349</b>	<b>5.75</b>
<b>2000 - Support Services</b>								
<b>2113 - Social Work Services</b>								
<u>Salaries and Wages</u>								
130 Additional Salaries	\$ -	\$ 13,691		\$ -	\$ -	\$ -	\$ -	-
<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ 13,691</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Associated Payroll Costs</u>								
210 Public Employees Retirement System	\$ -	\$ 3,942		\$ -	\$ -	\$ -	\$ -	-
220 Social Security Contribution	-	1,047		-	-	-	-	-
230 Other Required Payroll Costs	-	222		-	-	-	-	-
<b>Total Associated Payroll Costs</b>	<b>\$ -</b>	<b>\$ 5,211</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<u>Purchased Services</u>								
310 Instructional, Profess & Tech Svcs	\$ -	\$ 21,950		\$ -	\$ -	\$ -	\$ -	-
320 Property Services	-	2,657		-	-	-	-	-
340 Travel	4,987	31		-	-	-	-	-
350 Communication	114	8		-	-	-	-	-
<b>Total Purchased Services</b>	<b>\$ 5,101</b>	<b>\$ 24,646</b>	-	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



## Fund Detail – Fee Based Programs Fund Continued

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

## Fund Detail – Fee Based Programs Fund Continued

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

**Fund Detail – Fee Based Programs Fund Continued**

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

## Fund Detail – Fee Based Programs Fund Continued

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

**Fund Detail – Fee Based Programs Fund Continued**

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

## Food Services Fund – 220

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

The Food Service program operates under the philosophy that the program will be financially self-supporting. It does not receive any other General Fund support except if there are bad-debts on student accounts, per program rules. Since SKPS has district-wide participation in CEP no bad-debt is expected for the next few years.

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

### Fund Detail – Food Services Fund

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

## Fund Detail – Food Services Fund Continued

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

## Fund Detail – Food Services Fund Continued

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



## Asset Replacement Fund – 222

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

### Fund Detail – Asset Replacement Fund

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

## Fund Detail – Asset Replacement Fund Continued

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

## Fund Detail – Asset Replacement Fund Continued

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

## Energy Efficiency Fund – 230

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

### Fund Detail – Energy Efficiency Fund

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

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

## Grants Fund – 240

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

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

### Fund Detail – Grants Fund

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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



## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Fund Detail – Grants Fund Continued

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

## Grant Descriptions

### **Community Resource Trust Grant**

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

### **Early Indicator and Intervention Systems Grant**

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

### **Early Literacy Grant**

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

### **ESSA Partnership District and School Improvement Grant**

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

### **Federal School Improvement Funds to CSI & TSI Schools**

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

### **Fresh Fruit & Vegetable Program**

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

### **Gray Family Foundation's Geography Grant**

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

### **High School Success**

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

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

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

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

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

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

### **Kindergarten Readiness Partnership & Innovation Grant (HUB)**

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

### **McKinney Vento Act (McKinney)**

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

### **Oregon Department of Environmental Quality Clean Diesel**

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

### **Oregon Parenting Education Collaborative**

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

### **Oregon Pre-Kindergarten (OPK) Head Start Program**

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

### **Outdoor School**

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



**Perkins**

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

**Portland General Electric (PGE) School Bus Electrification Project**

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

**Preschool Promise**

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

**Secondary Career Pathway**

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

**Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant**

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

**Student Investment Account (SIA)**

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

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

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

**Title I-C – Migrant Education**

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

**Title I-C – Migrant Preschool**

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

**Title I-C – Migrant Summer School**

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

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

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

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

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

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

Newly authorized under subpart 1 of Title IV, Part A of the ESEA, the Student Support and Academic Enrichment (SSAE) program is intended increase the capacity of State educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101). Title II-A funds are for supporting effective instruction by focusing on preparing, training, and recruiting high-quality teachers and principals. SKPS consolidates Title II-A into Title IV-A to allow for broader use of funds.

**Tribal Attendance Promising Practices (TAPP) Grant**

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



# Debt Service Funds (300)

## Introduction - Debt Service Funds

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

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

## PERS Pension Debt Service Fund – 307

Assigned Fund\*

This fund accounts for the district's refinancing of its accrued Public Employee Retirement System (PERS) liability in 2002, 2004, and 2015. The major source of revenue is charges to other funds based on payroll. SKPS issued bonds in the amount of \$203.4 million in 2002 and 2004 to extinguish its unfunded actuarial liability (UAL) with PERS. SKPS issued an additional \$50.1 million in 2015 to extinguish the remaining UAL with PERS.

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

There are no FTE in this fund.

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

## Fund Detail – PERS Pension Debt Service Fund

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

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

As of June 30, 2024

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2002	\$106,974,763	5.55%	6/30 & 12/30	6/30/2025	\$ 2,681,483	\$ 12,300,000
		5.55%		6/30/2026	1,998,833	13,705,000
		5.55%		6/30/2027	1,238,205	15,225,000
		5.55%		6/30/2028	393,218	7,085,000
				<u>\$ 6,311,739</u>	<u>\$ 48,315,000</u>	
2004	\$88,815,000	5.53%	6/30 & 12/30	6/30/2025	\$ 1,961,887	\$ 9,040,000
		5.53%		6/30/2026	1,462,156	10,075,000
		5.53%		6/30/2027	905,210	11,190,000
		5.53%		6/30/2028	286,627	5,185,000
				<u>\$ 4,615,880</u>	<u>\$ 35,490,000</u>	
2015	\$50,145,000	2.93%	06/30 & 12/30	6/30/2025	\$ 1,053,257	\$ 2,620,000
		3.03%		6/30/2026	973,661	2,700,000
		3.21%		6/30/2027	886,775	2,790,000
		1.58%		6/30/2028	792,808	2,885,000
		1.36%		6/30/2029	682,658	2,990,000
		1.13%		6/30/2030	568,500	3,105,000
		0.90%		6/30/2031	449,951	3,225,000
		0.65%		6/30/2032	326,821	3,350,000
		0.40%		6/30/2033	198,918	3,475,000
		0.13%		6/30/2034	66,242	1,735,000
				<u>\$ 5,999,591</u>	<u>\$ 28,875,000</u>	
<b>Total</b>					<u><b>\$ 16,927,210</b></u>	<u><b>\$ 112,680,000</b></u>

## GO Debt Service Fund – 308

Restricted Fund\*

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

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

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

There are no FTE in this fund.

### Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit is \$3.5 billion. As of June 30, 2024, the district had \$827.7 million in bonded debt, which is 23.71% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.7 billion.

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



## Fund Detail – GO Debt Service Fund

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

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

As of June 30, 2024

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,189	5.46%	12/15 & 6/15	6/15/2025	\$ 15,047,334	\$ 10,752,666
		5.56%		6/15/2026	16,254,865	10,320,136
		5.66%		6/15/2027	17,485,325	9,884,676
		5.70%		6/15/2028	18,636,895	9,558,105
		5.77%		6/15/2029	19,861,037	9,178,963
		5.84%		6/15/2030	21,106,889	8,803,109
				<u>\$ 108,392,345</u>	<u>\$ 58,497,655</u>	
2018	\$383,230,000	5.00%	12/15 & 6/15	6/15/2025	\$ 16,765,500	\$ 10,135,000
		5.00%		6/15/2026	16,258,750	11,450,000
		5.00%		6/15/2027	15,686,250	12,855,000
		5.00%		6/15/2028	15,043,500	14,350,000
		5.00%		6/15/2029	14,326,000	15,950,000
		5.00%		6/15/2030	13,528,500	17,660,000
		5.00%		6/15/2031	12,645,500	19,475,000
		5.00%		6/15/2032	11,671,750	21,415,000
		5.00%		6/15/2033	10,601,000	23,475,000
		5.00%		6/15/2034	9,427,250	25,675,000
		Varies		6/15/2035	8,143,500	28,010,000
		5.00%		6/15/2036	6,893,000	30,345,000
		5.00%		6/15/2037	5,375,750	32,980,000
		5.00%		6/15/2038	3,726,750	35,780,000
5.00%	6/15/2039	1,937,750	38,755,000			
				<u>\$ 162,030,750</u>	<u>\$ 338,310,000</u>	

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

As of June 30, 2024

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$236,467,346	5.00%	12/15 & 6/15	6/15/2025	\$ 8,802,403	\$ 2,625,398
		5.00%		6/15/2026	8,686,651	3,083,649
		5.00%		6/15/2027	8,548,485	3,575,314
		5.00%		6/15/2028	8,386,156	4,100,394
		5.00%		6/15/2029	8,198,139	4,663,661
		5.00%		6/15/2030	7,982,434	5,265,115
		5.00%		6/15/2031	8,134,864	14,286,936
		5.00%		6/15/2032	7,450,954	15,642,596
		5.00%		6/15/2033	6,700,349	17,088,951
		5.00%		6/15/2034	5,878,072	18,621,228
		Varies		6/15/2035	4,853,887	20,380,163
		Varies		6/15/2036	2,986,200	23,195,000
		Varies		6/15/2037	2,058,400	24,830,000
		Varies		6/15/2038	1,065,200	26,630,000
		Varies		6/15/2039	10,957,513	17,447,487
		Varies		6/15/2040	20,461,363	29,928,637
					<u>\$ 121,151,070</u>	<u>\$ 231,364,529</u>
<b>Total</b>					<b><u>\$ 391,574,165</u></b>	<b><u>\$ 628,172,184</u></b>

# Capital Projects Funds (400)

## Introduction - Capital Projects Funds

Restricted, Committed or Assigned Funds\*

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

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

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

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

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

## Special Capital Projects Fund – 418

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

### Fund Detail – Special Capital Projects Fund

Account Code and Description	2021-22	2022-23	2023-24	2024-25		
	Actual	Actual	Budget	Proposed	Approved	Adopted
<b>RESOURCES</b>						
1500 Earnings on Investments	\$ 29,320	\$ 289,497	\$ -	\$ -	\$ -	\$ -
1920 Contributions and Donations	-	244,200	-	300,000	300,000	300,000
1990 Miscellaneous	2,083	41,320	3,300,000	3,000,000	3,000,000	3,000,000
3299 Other Restricted Grants in Aid	-	460,673	-	-	-	-
5200 Interfund Transfers	1,096,072	1,293,643	2,500,000	1,650,000	1,650,000	1,650,000
5400 Beginning Fund Balance	4,935,125	6,023,352	6,500,000	5,000,000	5,000,000	5,000,000
<b>TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES</b>	<b>\$ 6,062,600</b>	<b>\$ 8,352,685</b>	<b>\$ 12,300,000</b>	<b>\$ 9,950,000</b>	<b>\$ 9,950,000</b>	<b>\$ 9,950,000</b>
<b>REQUIREMENTS</b>						
<b>2000 - Support Services</b>						
<b>2540 - Operation and Maintenance of Plant Services</b>						
<u>Purchased Services</u>						
390 Other General Profess & Tech Svcs	\$ -	\$ -	\$ 2,000,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
<b>Total Purchased Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>
<b>4000 - Facilities Acquisition and Construction</b>						
<b>4120 - Site Acquisition and Development Svcs</b>						
<u>Capital Outlay</u>						
530 Improvements Other Than Buildings	\$ -	\$ 44,311	\$ 1,800,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 44,311</b>	<b>\$ 1,800,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>
<b>Total Site Acquisition and Development Svcs</b>	<b>\$ -</b>	<b>\$ 44,311</b>	<b>\$ 1,800,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>

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

**Fund Detail – Special Capital Projects Fund Continued**

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

## Preventative and Deferred Maintenance Fund – 419

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

### Fund Detail – Preventative and Deferred Maintenance Fund

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

**Fund Detail – Preventative and Deferred Maintenance Fund Continued**

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



## 2018 Bond Capital Projects Fund – 421

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

### Fund Detail – 2018 Bond Capital Projects Fund

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

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

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

## Fund Detail – 2018 Bond Capital Projects Fund Continued

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

# Internal Service Funds (600)

## Introduction - Internal Service Funds

Proprietary Funds\*

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

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

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

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

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

## Charter Schools Services Fund – 604

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

### Fund Detail – Charter Schools Services Fund

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

## Fund Detail – Charter Schools Services Fund Continued

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

## Auxiliary Services Fund – 605

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

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

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

### Fund Detail – Auxiliary Services Fund

Account Code and Description		2021-22	2022-23	2023-24		2024-25			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<b>RESOURCES</b>									
1940	Printing/Mail Revenue-External Sales	\$ 68,457	\$ 113,226		\$ 125,000	\$ 115,000	\$ 115,000	\$ 115,000	
1970	Printing/Mail Revenue-Internal Sales	1,739,205	1,947,675		2,000,000	1,900,000	1,900,000	1,900,000	
1990	Central Stores Revenue-Internal Sales	2,363,129	2,874,496		2,300,000	2,200,000	2,200,000	2,200,000	
1990	Central Stores Revenue-External Sales	172,973	183,633		250,000	230,000	230,000	230,000	
1990	Miscellaneous	203,147	201,104		200,000	180,000	180,000	180,000	
5300	Sale of or Compensation Loss of Fixed Assets	-	(11,742)		-	-	-	-	
5400	Beginning Fund Balance	2,297,771	2,457,538		2,600,000	2,500,000	2,500,000	2,500,000	
<b>TOTAL AUXILIARY SERVICES FUND RESOURCES</b>		<b>\$ 6,844,682</b>	<b>\$ 7,765,930</b>		<b>\$ 7,475,000</b>	<b>\$ 7,125,000</b>	<b>\$ 7,125,000</b>	<b>\$ 7,125,000</b>	
<b>REQUIREMENTS</b>									
<b>2000 - Support Services</b>									
<b>2570 - Internal Services</b>									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 684,934	\$ 765,324	25.80	\$ 1,286,149	\$ 1,782,216	\$ 1,782,216	\$ 1,782,216	31.80
114	Supervisory Classified	129,630	117,592	1.00	125,595	125,595	125,595	125,595	1.00
124	Temporary Classified	4,770	6,925		80,465	80,465	80,465	80,465	
124	Student Labor	-	-		6,078	6,078	6,078	6,078	
130	Additional Salaries	19,806	19,552		25,015	25,015	25,015	25,015	
<b>Total Salaries and Wages</b>		<b>\$ 839,140</b>	<b>\$ 909,393</b>	<b>26.80</b>	<b>\$ 1,523,302</b>	<b>\$ 2,019,369</b>	<b>\$ 2,019,369</b>	<b>\$ 2,019,369</b>	<b>32.80</b>

## Fund Detail – Auxiliary Services Fund Continued

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



## Risk Management Fund – 624

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

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

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

### Fund Detail – Risk Management Fund

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

### REQUIREMENTS

#### 2000 - Support Services

#### 2115 - Student Safety

#### Purchased Services

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

## Fund Detail – Risk Management Fund Continued

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

## Fund Detail – Risk Management Fund Continued

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

# Personnel Statistics

## Licensed Salary Schedule

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

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

**IV. RATES OF PAY**

**A. Professional Compensation**

**1. Salary Schedule for Licensed Staff, Effective July 1, 2024**

**3.50%**

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

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

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

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

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

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

# Licensed Differentials and Intramurals

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

## SALEM-KEIZER PUBLIC SCHOOLS

### HUMAN RESOURCES

#### TEACHER LEADER DIFFERENTIALS AND INTRAMURALS

EFFECTIVE JULY 1, 2024

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

Activity	<b>Club Advisor:</b> 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)	<b>Middle School:</b> Auditorium Manager	<b>High School:</b> Auditorium Manager	<b>Middle School:</b> Band Choir Drama Orchestra Yearbook  Elementary Music Teachers producing four annual concerts plus Spring	<b>Senior High:</b> Orchestra (If responsible for a high school musical, a 1.5 differential is added, if responsible for full symphony a 5.0 differential is added.)  Vocational Club Advisors: Future Business Ldrs. of America Future Farmers of America Voc. Ind. Club of America Distr. Ed. Club of America Voc. Culinary Arts  Middle School: Assistant Wrestling Assistant Volleyball Assistant Cross Country
Range	902	903	904	905	907
Differential Factor	1.5	2.0	2.5	3.0	4.0
Step 1	750	1000	1250	1500	2000
Step 2	780	1040	1300	1560	2081
Step 3	810	1080	1350	1620	2161
Step 4	840	1120	1400	1680	2241
Step 5	870	1160	1450	1741	2321
Step 6	900	1200	1500	1800	2401
Step 7	930	1240	1550	1860	2481
Step 8	960	1280	1600	1921	2561
Step 9	990	1320	1650	1981	2641
Step 10	1020	1360	1700	2041	2721
Step 11	1050	1400	1751	2101	2801
Step 12	1080	1440	1800	2161	2881
Step 13	1110	1480	1851	2221	2961
Step 14	1140	1520	1901	2281	3041
Step 15	1178	1570	1963	2355	3140
Step 16	1215	1620	2025	2430	3240

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

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



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

# Classified Salary Schedule

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

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

EFFECTIVE JULY 1, 2024

3.75%

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

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

EFFECTIVE JULY 1, 2024

3.75%

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

Crossing Guards Hourly Rate \$19.62

## Classified Job Titles and Salary Ranges

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

# Confidential Salary Schedule

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

**CONFIDENTIALS**

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

**EFFECTIVE JULY 1, 2023**

7.0%

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

**HOURLY**

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

# Professional/Technical Salary Schedule

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

7.00%

Title	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Custodial Field Coordinator (0771) Public Records Officer Recruiter - Classified (0774) Security Field Coordinator (0043)	421	62,115	65,225	68,421	71,929	75,451	79,284	83,259
Tech Support Field Coordinator (0531)	423	68,421	71,929	75,451	79,284	83,259	87,380	91,754
Network Infrastructure Support Technician. (0775) Transportation Field Coord. (0772) Shop Foreman (0773)	425	75,451	79,284	83,259	87,380	91,754	96,326	101,279
Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Safety Officer (0762) Financial Systems Coordinator (0523) Workers Compensation Coordinator (0764) Environmental Health Spec.(0776)	426	79,284	83,259	87,380	91,754	96,326	101,279	106,375
Network Communication Analyst 2 (0778) Technology Development Coordinator (0520)	427	83,259	87,380	91,754	96,326	101,279	106,375	111,705
Network Communication Analyst 3 (0780) Data Engineer (0781)	430	96,326	101,279	106,375	111,705	117,290	123,162	129,321
Management Asst. 2 (0786) Senior Payroll Specialist (0782) Staffing Specialist (0785)	310 311	66,930 70,309	70,309 73,716	73,716 77,542	77,542 81,338	81,338 85,496	85,496 89,800	89,800 94,284
Business & Policy Analyst (0795) Business Solutions Analyst (0530)	314	81,338	85,496	89,800	94,284	99,011	103,922	109,245
Staffing Coordinator Prevention & Prot. Coord (0797)	315	83,820	88,040	92,437	97,069	101,882	107,104	112,458

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

# Supervisory Salary Schedule

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

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

2.50%

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Manager, Auxiliary Services (0840)	206A	260	107,360	111,654	116,120	120,766	125,595
Manager, Capital Construction Publ. Engagmnt (0818)							
Communication Project Mgr. and Ops Supv. (0832)							
Manager, Construction Services (0842)							
Manager, Custodial Services (0848)							
Manager, Human Resources (0855)							
Manager, Maintenance Services (0827)							
Manager, Nutrition Services (0845)							
Manager, Payroll (0844)							
Manager, Procurement & Contracting (0841)							
Manager, Risk (0956)							
Manager, Security (0950)							
Manager, Transportation Oper/Maint (0976)							
Coordinator, Data, Research & Assessment (0820)	207A	260	112,727	117,236	121,927	126,804	131,875
Coordinator, Health Services Management (0854)							
Coordinator, Multi Tiered System of Support (0822)							
Supervisor, Technology (0850)							
Elementary Assistant Principal	207C	223	104,743	108,933	113,290	117,822	122,535
Early Childhood Assistant Principal (0810)							
Middle School Assistant Principal (0925)	207B	230	108,031	112,352	116,846	121,520	126,380
Asst. Director, Budget and Finance (0867)	208A	260	118,364	123,098	128,023	133,143	138,469
Asst. Director, Technology & Info Services (0852)							
Coordinator, Athletics and Student Activities (0815)							
Coord. CTE/Dual/Credit/Summer Programs (0819)							
Coordinator, Curriculum & Professional Dev. (0804)							
Coordinator, District Music & Drama (0853)							
Coordinator, Federal Programs (0846)							
Coordinator, Operations and Logistics (0824)							
Coordinator, Student Services/Spec Ed (0861)							
Coordinator, Planning and Property Services (0959)							
High School Assistant Principal (0910)	208B	230	113,433	117,969	122,688	127,596	132,700
HS Athletics/Principal Assistant (0919)							
Elementary Principal (0930)	209C	223	115,480	120,098	124,902	129,898	135,094
Middle School Principal (0920)	210B	230	125,059	130,061	135,264	140,674	146,301
Lead Edge Principal (0921)							
Principal, Leadership Coach (0926)							
Director, Budget and Finance (0962)	211A	260	137,021	142,503	148,203	154,130	160,296
Director, Community Rel. & Communication (0805)							
Director, Early Childhood (0907)							
Director, Human Resources (0835)							
Director, Maintenance & Construction Svcs (0858)							
Director, Safety, Security & Risk (0834)							
Director, Social-Emotional Learning and Mental Health (0964)							
Director, Technology & Information Services (0952)							
Director, Transportation Services (0975)							
High School Principal (0910)							
Director, Curriculum & Instruction (0857)	212A	260	143,872	149,627	155,612	161,837	168,310
Director, Elementary Education (0904)							
Director, Equity (0909)							
Director, High Schools (0906)							
Director, Middle Schools (0905)							
Director, School Improvement (0963)							
Director, Student Services (0836)							



# Appendices

## Budget Committee Meeting Notice

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025: May 7, 2024 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2024-25 Proposed Budget; no public comment received. May 14, 2024 Budget Committee deliberations; public comment received.\* May 20, 2024 Public comment received\*; deliberations on proposed budget until approved/recommended to the school board for adoption. May 21 & 23, 2024 Tentative (if budget not approved May 20). Public comment may or may not be received\*; deliberations on proposed budget until approved/recommended to the school board for adoption; additional meetings may be necessary if proposed budget not approved/recommended to the school board for adoption by May 23. Meetings will begin at 6 p.m. and be held in person and streamed live. Meetings will be held at the Boardroom located at 2575 Commercial Street SE, Salem, Oregon. The 2024-25 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/about/budget> starting at the time of the meeting on May 7, 2023. Contact Financial Services at 503-399-3021 between the hours of 8 a.m. and 4:30 p.m. for more information or to inquire about alternate means of inspection. \*Instructions for submitting public comment will be on the district's website and included in the budget committee meeting agendas at <https://salkeiz.k12.or.us/about/school-board>. Any person may sign up and submit public comment.

Publication Dates  
L00000000

In addition to the notice in the newspaper, the meeting notices were posted on [www.salkeiz.k12.or.us](http://www.salkeiz.k12.or.us) beginning in April 2024



# Notice of Budget Hearing Affidavit – Form ED-1



PO Box 631824 Cincinnati, OH 45263-1824

## AFFIDAVIT OF PUBLICATION

Tabitha Lawson  
 ATTN: Michelle Harryman  
 Salem Keizer School District  
 2450 Lancaster DR NE  
 Salem OR 97305-1130

STATE OF WISCONSIN, COUNTY OF BROWN

The Statesman Journal, of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published in Salem in Marion County, Oregon; and that this Classified Legal CLEGL is printed copy of which is hereby annexed was Published in said newspapers in the issue:

05/31/2024

and that the fees charged are legal.  
 Sworn to and subscribed before on 05/31/2024

*Keegan Dixon*  
 Legal Clerk

*Michelle Harryman*  
 Notary, State of WI, County of Brown

*1-2-25*  
 My commission expires

## FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Salem-Keizer Public Schools 24/32 Board of Directors will be held on June 11, 2024 at 6:00 pm at Support Services Center located at 2575 Commercial St SE, Salem, Oregon, or online as listed on agenda/website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Salem-Keizer Public Schools 24/32 Budget Committee. A summary of the budget is presented below. A copy of the budget will be available on the district's website at <https://sallekeiz.k12.or.us/about/budget>. Contact Financial Services at 503-399-3021 between the hours of 8:00 am and 4:30 pm for more information or to inquire about alternate means of inspection. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$444,634,860	\$417,421,245	\$266,104,369
Current Year Property Taxes, other than Local Option Taxes	157,204,289	160,361,051	166,978,301
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	85,645,990	78,648,316	66,873,654
Revenue from Intermediate Sources	19,287,604	21,019,000	21,508,522
Revenue from State Sources	471,469,276	477,313,674	506,975,099
Revenue from Federal Sources	80,388,726	139,440,907	80,839,665
Interfund Transfers	20,474,094	16,200,002	14,160,002
All Other Budget Resources	531,349	\$100,000	\$50,000
<b>Total Resources</b>	<b>\$1,279,136,290</b>	<b>\$1,310,499,195</b>	<b>\$1,123,489,612</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$359,750,197	\$415,240,563	\$395,044,008
Other Associated Payroll Costs	216,871,779	251,068,818	228,634,266
Purchased Services	67,777,342	87,111,458	84,447,668
Supplies & Materials	40,342,147	84,286,733	75,884,568
Capital Outlay	146,144,230	251,443,601	88,730,495
Other Objects (except debt service & interfund transfers)	11,302,631	35,435,985	40,381,510
Debt Service*	93,867,560	96,948,876	100,084,598
Interfund Transfers*	20,474,094	16,200,002	14,160,002
Operating Contingency	-	33,961,314	60,089,127
Unappropriated Ending Fund Balance & Reserves	322,606,310	38,501,845	36,043,372
<b>Total Requirements</b>	<b>\$1,279,136,290</b>	<b>\$1,310,499,195</b>	<b>\$1,123,489,612</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$398,436,601	\$433,492,994	\$468,462,963
FTE	3,419.93	3,503.23	3,319.52
2000 Support Services	285,551,356	406,973,160	336,027,626
FTE	1,862.51	1,984.73	1,864.90
3000 Enterprise & Community Service	21,592,195	36,919,547	34,823,858
FTE	33.35	34.74	37.24
4000 Facility Acquisition & Construction	136,608,174	227,501,457	73,798,068
FTE	8.30	9.00	7.50
5000 Other Uses			
5100 Debt Service	93,867,560	96,948,876	100,084,598
5200 Interfund Transfers	20,474,094	16,200,002	14,160,002
6000 Contingency	-	33,961,314	60,089,127
7000 Unappropriated Ending Fund Balance	322,606,310	38,501,845	36,043,372
<b>Total Requirements</b>	<b>\$1,279,136,290</b>	<b>\$1,310,499,195</b>	<b>\$1,123,489,612</b>
<b>Total FTE</b>	<b>5,324.29</b>	<b>5,531.70</b>	<b>5,229.16</b>

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

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy			
Levy For General Obligation Bonds	\$62,201,906	\$65,614,869	\$66,643,705

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$628,172,184	
Other Bonds	\$162,079,389	
Other Borrowings	\$695,206	
<b>Total</b>	<b>\$790,946,789</b>	



# Resolution to Adopt, Appropriate, Impose and Categorize

## RESOLUTION NO. 202324-9

### ADOPTION AND APPROPRIATION OF THE 2024-25 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2024-25

#### 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 2024-25 in the sum of \$1,123,489,612, 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 2024-25 beginning July 1, 2024, and for the purposes shown below are hereby appropriated as shown below:

General Fund	Capital Projects Funds		
Instruction	\$ 366,975,161	<u>Special Capital Projects Fund</u>	
Support Services	206,084,154	Support Services	
Enterprise and Community Services	608,000	\$ 1,400,000	
Facilities Acquisition and Construction	244,162	Facilities Acquisition and Construction	
Transfers Out	12,510,000	<u>8,550,000</u>	
Contingency	60,089,125	<b>Total Special Capital Projects Fund</b>	
<b>Total General Fund</b>	<b>\$ 646,510,602</b>	<b>\$ 9,950,000</b>	
<hr/>			
Special Revenue Funds	<u>Preventative and Deferred Maintenance Fund</u>		
<u>Fee Based Programs Fund</u>	Support Services	\$ 500,000	
Instruction	\$ 10,214,349	Facilities Acquisition and Construction	
Support Services	2,543,638	<u>8,500,000</u>	
Enterprise and Community Services	654,013	<b>Total Preventative and Deferred Maintenance Fund</b>	
Facilities Acquisition and Construction	1,000,000	<b>\$ 9,000,000</b>	
<b>Total Fee Based Programs Fund</b>	<b>\$ 14,412,000</b>	<u>2018 Bond Capital Projects Fund</u>	
<u>Food Services Fund</u>	Facilities Acquisition and Construction	\$ 46,200,000	
Enterprise and Community Services	\$ 27,945,000	<b>Total 2018 Bond Capital Projects Fund</b>	
<b>Total Food Services Fund</b>	<b>\$ 27,945,000</b>	<b>\$ 46,200,000</b>	
<u>Asset Replacement Fund</u>	<b>Total Capital Projects Funds</b>	<b>\$ 65,150,000</b>	
Instruction	\$ 16,500,000	<hr/>	
Support Services	20,603,365	Internal Service Funds	
Debt Service	6,299,670	<u>Charter Schools Services Fund</u>	
<b>Total Asset Replacement Fund</b>	<b>\$ 43,403,035</b>	Instruction	
<u>Energy Efficiency Fund</u>	Transfers Out	\$ 9,500,000	
Transfers Out	\$ 1,650,000	<b>Total Charter Schools Services Fund</b>	
<b>Total Energy Efficiency Fund</b>	<b>\$ 1,650,000</b>	<b>\$ 9,500,000</b>	
<u>Grants Fund</u>	Support Services	\$ 7,125,000	
Instruction	\$ 65,273,453	<b>Total Auxiliary Services Fund</b>	
Support Services	60,137,482	<b>\$ 7,125,000</b>	
Enterprise and Community Services	5,616,845	<u>Risk Management Fund</u>	
Facilities Acquisition and Construction	9,303,906	Support Services	
<b>Total Grants Fund</b>	<b>\$ 140,331,686</b>	\$ 37,633,987	
<b>Total Special Revenue Funds</b>	<b>\$ 227,741,721</b>	Transfers Out	
<hr/>		<u>1</u>	
		<b>Total Risk Management Fund</b>	
		<b>\$ 37,633,988</b>	
		<b>Total Internal Service Funds</b>	
		<b>\$ 54,258,988</b>	
<hr/>		<b>Total Appropriations, All Funds</b>	
		<b>\$ 1,087,446,240</b>	
<hr/>		<b>Unappropriated and Reserve Amounts, All Funds</b>	
		Reserve for Future Years - PERS Pension Debt Service Fund	
		\$ 36,043,372	
		<b>Total Unappropriated and Reserve Amounts, All Funds</b>	
		<b>\$ 36,043,372</b>	
<hr/>		<b>TOTAL ADOPTED BUDGET</b>	
		<b>\$ 1,123,489,612</b>	
<hr/>			
Debt Service Funds			
<u>PERS Pension Debt Service Fund</u>	Debt Service	\$ 29,656,627	
Debt Service	\$ 29,656,627	Transfers Out	
Transfers Out	<u>1</u>	<b>\$ 29,656,628</b>	
<b>Total PERS Pension Debt Service Fund</b>	<b>\$ 29,656,628</b>	<u>GO Debt Service Fund</u>	
<hr/>	Debt Service	\$ 64,128,301	
<u>GO Debt Service Fund</u>	\$ 64,128,301	<b>Total GO Debt Service Fund</b>	
Debt Service	<b>\$ 64,128,301</b>	<b>\$ 64,128,301</b>	
<b>Total GO Debt Service Fund</b>	<b>\$ 64,128,301</b>	<b>Total Debt Service Funds</b>	
<b>Total Debt Service Funds</b>	<b>\$ 93,784,929</b>	<b>\$ 93,784,929</b>	

## Resolution Continued

### RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2024-25 upon the assessed value of all taxable property within the district:

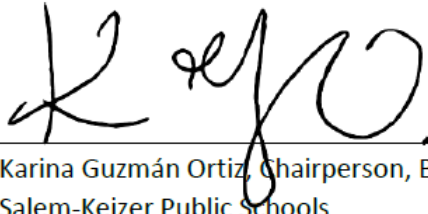
- (1) At the rate per \$1,000 of assessed value of \$4.5210 for permanent rate tax;
- (2) In the amount of \$66,643,705 for debt service for general obligation bonds;

### RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2024-25 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		\$66,643,705

The above resolution statements were approved and declared adopted on this 11<sup>th</sup> day of June 2024.



Karina Guzmán Ortiz, Chairperson, Board of Directors  
Salem-Keizer Public Schools

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

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

# FORM OR-ED-50 2024–2025

To assessor of Marion/Polk County

Check here if this is an amended form.

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

The Salem-Keizer SD 24 has the responsibility and authority to place the following property tax, fee, charge, or assessment  
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>PO 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 Code</small>	<u>06/17/2024</u> <small>Date Submitted</small>
<u>Sarah Head</u> <small>Contact person</small>	<u>Director of Budget &amp; Financial Services</u> <small>Title</small>	<u>503-399-3015</u> <small>Daytime telephone number</small>	<u>head_sarah@salkeiz.k12.or.us</u> <small>Contact person e-mail address</small>	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	4.5210		
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			66,643,705
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			66,643,705

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

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

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

150-504-060 (Rev. 10-24-23)

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

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

# Glossary

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

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

DBI	DataBase Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education for the purpose of tracking expenditures against performance.
Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Differential	The term used for extra duty pay in the salary schedule.
ELL (ESL)	The English Language Learners program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes still used) ESL or English as a Second Language.
Ending Fund Balance	The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components: <ol style="list-style-type: none"> <li>1. Unexpended budget. Budgeted expenditures minus actual expenditures</li> <li>2. Revenues received in excess of the budgeted amount.</li> </ol>
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"> <li>1. Implementing college and career ready standards and high-quality, aligned assessments for all students.</li> <li>2. Implementing state-developed systems of differentiated recognition, accountability, and support.</li> <li>3. Supporting effective instruction and leadership through educator evaluation and support systems.</li> </ol>
Executive Cabinet	Consists of a group of district administrators appointed by the superintendent.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Federal Programs	Federally funded programs – Migrant and Indian education, among others.
Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.



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



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

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

## List of Acronyms

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