



# ADOPTED BUDGET

## 2024-2025

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**GRESHAM-BARLOW SCHOOL DISTRICT**  
**Gresham, Oregon**

**ADOPTED BUDGET**  
**2024-25**



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## Gresham-Barlow School District No. 10Jt

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#TeamGBSD #BuildGBSD

### 2024-25 SUPERINTENDENT'S BUDGET MESSAGE

The 2023-2024 school year provided time for the Gresham-Barlow School District to celebrate "What's Going Well" and to address continuing challenges. The district celebrated the continued return of students post-pandemic, the expansion of programs focused on inclusion and equity, and ongoing efforts to reestablish a sense of community. The district continues to be challenged by cost control under a state funding formula that has not provided the level of funding needed to meet the needs of our students and does not consider the rising costs of meeting ever-increasing requirements. There is a need for expanded social-emotional learning practices, increasing student proficiency, and tackling chronic absenteeism. Even so, the district continues to focus on providing students with the best possible education and a positive working environment for staff.

Building upon the work begun in 2021-2022 school year and continued in 2022-2023 and 2023-2024, staff identified four priorities to maintain momentum through the 2024-2025 school year. These priorities have been:

1. Build a more inclusive culture that acknowledges the cultures and lived experiences of our students, feels warm, welcoming and safe, and allows students to learn, grow and thrive in effective teaching and learning environments.
2. Improve instructional alignment and provide accessible and intentional instruction in order to ensure equitable outcomes for all students.
3. Develop equity-driven multi-tiered systems of support and utilize evidence-based decision making within teams.
4. Increase access to and retention of all students in CTE programs of study, with particular attention to students who have currently and historically been underserved.

This budget is designed to ensure that resources are in place and accessible to stakeholders to build upon the progress made throughout the 2023-2024 school year. It leverages resources from the State School Fund, state grants, and federal grants to staff our buildings with the assumption that enrollment will be relatively stable from this year to next. Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan (ARPA) funds expire on September 30, 2024 with the majority of spending having taken place in prior years.

In addition to typical core investments related to operating schools and providing classroom instruction, this budget calls for investment into STEAM (Science, Technology, Engineering, Art, and Math), Career and Technical Education (CTE), outdoor learning, student and staff mental health resources, staff professional development, and more.

No changes to fiscal policy have occurred between the 2023-2024 and 2024-2025 budgets, and the basis of accounting will also remain the same.

## **GENERAL FUND DISCUSSION**

The proposed 2024-25 general fund budget is built upon the legislative appropriation of \$10.2 billion dollars to the State School Fund (SSF) in the 2023-2025 biennium, along with other known or anticipated revenues from federal, state, and local sources. However, due to funding being split with 49% available in the first year (2023-24) and 51% available in the second year (2024-25), SSF funding is expected to increase from \$108.2 million in 2023-24 to \$117.6 million in 2024-25. State resources are expected to total more than \$120 million.\*

Local revenue is expected to total just over \$37.9 million\*, an increase of \$2.0 million from 2023-24. The general fund budget for 2024-25 is very similar to 2023-24, in terms of overall composition and anticipated services. The majority of new investments will occur in the special revenue fund, where the district accounts for state and federal grants. In the General Fund staff are proposing maintaining prior year FTE levels at the time of budget development. The district will be evaluating current and upcoming vacant positions to determine staffing levels that address the requirements of enrollment projections. FTE set aside for class size balancing remains at 2.0 FTE for the 2024-25 budget. Enrollment trends and projections continue to show lower levels than pre-pandemic.

While the pandemic continues to be a contributing factor in enrollment decline, low birth rates and less than expected influx of families to new housing areas have contributed as well. As such, the district has maintained staffing levels sufficient to serve its pre-pandemic enrollment levels for the last four school years, without the enrollment-dependent revenue needed to support them.

Now that the district has a clearer picture of the persistent decline in enrollment, General Fund staffing reductions that reflect enrollment reductions in future years are appropriate for ensuring the fiscal sustainability of the district. The district is undertaking a “right sizing” initiative in order to continue education plans with the appropriate staffing levels.

## **SPECIAL REVENUE FUND DISCUSSION**

The special revenue fund is where the district accounts for state and federal grants, along with any other funds that come with restricted uses. For the 2024-25 fiscal year, staff expect to see moderate growth in resources available within the special revenue fund. Overall, the fund is expected to grow from \$66 million in 2023-24 to \$70.0 million in 2024-25. The Elementary and Secondary Schools Emergency Relief (ESSER) funds will contribute \$3.0 million to the 2024-25 budget prior to expiration on September 30, 2024.

\*Resource categories have been simplified for the Budget Message. Overall totals match the budget document.

In addition to funding student participation in athletics and activities, ESSER was funding things like mental health services, permanent substitutes, health assistants, technology repair and replacements, air quality equipment and materials, and more. However, with expiration of ESSER funds, other funding sources such as the General Fund or SIA funds must be identified or the elimination of activities will occur.

All special revenue funds come with specific allowable uses, but the SIA and High School Success (HSS) grants from the state are aligned to GBSD's strategic priorities. These funds will continue to be used to improve and increase services in our schools. Details about those strategies will be discussed in the Strategy Discussion section.

## **ALL OTHER FUNDS DISCUSSION**

Debt service is expected to grow as planned in 2024-25. Debt on the 2016 and 2019 bond issues were intentionally structured with the primary goal of a consistent levy rate, rather than a consistent levy amount (which would result in a gradually declining rate). The total proposed levy amount meets the goal of \$2.89 per \$1,000 assessed value (assuming total assessed values grow by more than 0.2%), while also allowing for modest growth of the fund balance, which has a goal of \$1.0 million minimum.

The capital projects fund continues to decrease as projects under the 2016 debt issuance are completed and other allowable uses wrap up. Board-approved turf projects to improve access and opportunities for softball and baseball players, and provide equity between the schools and the teams, are anticipated to be completed in the first half of the 2024-25 year. In accordance with Oregon law, resources gained through the voter-approved sale of bonds cannot be used for district operations and can only be used in a manner consistent with the ballot language on which constituents voted.

The trust and agency fund is no longer functional for district operations and will therefore not be appropriated. The only activity in that fund for 2024-25 will be custodial in nature, as GBSD provides payroll services for one employee at the Center for Advanced Learning.

## **STRATEGY DISCUSSION**

Oregon Revised Statutes chapters 326 through 360 (except for 341 and 345) outline the responsibilities of public K-12 education providers in the state of Oregon. After providing for these responsibilities, the fixed and operating costs necessary for providing a physical space for learning, and fiscal sustainability, districts are left with very few unrestricted resources available for strategic investment. In this way, programs supported by the general fund can be regarded as core, while programs funded by the special revenue fund can be regarded as supplemental. GBSD is no exception,

meaning that our opportunities for strategic investment are relatively limited without supplemental funding.

For the 2024-2025 fiscal year, the priority for the general fund is to continue making structural changes that will allow for long-term sustainability. The district needed to spend down around \$3 million of its ending fund balance in 2023-24 and to a lesser extent, will need to do so again in 2024-25. Right sizing the district is essential to eliminating deficit spending (spending more than you bring in). Recent indications from the legislature show they are aware of the magnitude of the issue. GBSD's situation is not unique, but we are fortunate to have resources available to provide a longer runway to our new reality.

Given that staff are proposing an operating deficit of more than \$2 million (actual deficit expected to be around \$1.75 million), no *new* strategic investments are being proposed within the general fund, other than right-sizing salary schedules to be more competitive with other districts in the area. However, every effort has been made to align our staffing structure and continued strategic investments in such ways that provide the foundation for work on the district's continuous improvement plan.

SIA will be utilized in accordance with the plans developed through Oregon Department of Education's integrated guidance process and then approved by the Board. The integrated guidance process allowed the district to develop comprehensive plans that coordinate the activities of six different grants, including SIA and High School Success (HSS). Those plans and the continuous improvement plan are closely linked and complementary.

The district's four prioritized investment areas are:

- 1) Build a more inclusive culture that acknowledges the cultures and lived experiences of our students, feels warm, welcoming and safe, and allows students to learn, grow and thrive in effective teaching and learning environments.
- 2) Improve instructional alignment and provide accessible and intentional instruction in order to ensure equitable outcomes for all students.
- 3) Develop equity-driven multi-tiered systems of support and utilize evidence-based decision making within teams.
- 4) Increase access to and retention of all students in CTE programs of study, with particular attention to students who have currently and historically been underserved.

SIA funding supports these four prioritized investments by utilizing resources to target a number of key areas. Examples of these strategies include:

- Additional counseling and school psychologists
- Increased classroom instructional staffing related to physical education, music, STEAM, special education, and the REY Academy's FLEX program.
- Professional development, instructional coaching support, and materials for staff and student use
- Further development of our Equity Driven Multi-Tiered Systems of Support (MTSS)

HSS funds will be utilized to implement the HS Success Plan for the 2021-2025 timeframe and approved by ODE in the spring of 2021. The plan supports three main goals:

- 1) dropout prevention efforts including 9th grade on track, mental health supports, credit recovery, and educational options
- 2) equitable access to advanced coursework including training for Advanced Placement, college and career planning, covering test fees for language proficiency tests and SAT, and expanding support for middle and high school counseling and college coordinators
- 3) equitable access to career and technical education including paying for equipment and training for CTE teachers, promoting pathway opportunities, and expanding support for STEAM and CTE teachers.

Informed by these priorities, the 2024-25 budget has been designed to support the district's efforts to achieve its mission to inspire and empower each student and to support its vision, which is to prepare culturally responsive graduates, who will thrive in an ever-changing global community.

Together, great things will continue for the students and families in the district.

Yours in education,

A handwritten signature in black ink that reads "James Hiu". The signature is written in a cursive, flowing style.

James Hiu,  
Superintendent







## MENSAJE DE PRESUPUESTO DEL SUPERINTENDENTE 2024-25

El año escolar 2023-2024 brindó tiempo para que el Distrito Escolar Gresham-Barlow celebrara “Lo que va bien” y abordará los desafíos continuos. El distrito celebró el regreso continuo de los estudiantes después de la pandemia, la expansión de programas centrados en la inclusión y la equidad, y los esfuerzos continuos para restablecer un sentido de comunidad. El distrito continúa enfrentando el desafío del control de costos bajo una fórmula de financiamiento estatal que no ha proporcionado el nivel de financiamiento necesario para satisfacer las necesidades de nuestros estudiantes y no considera los costos crecientes de cumplir con requisitos cada vez mayores. Es necesario ampliar las prácticas de aprendizaje socioemocional, aumentar la competencia de los estudiantes y abordar el ausentismo crónico. Aun así, el distrito continúa enfocándose en brindarles a los estudiantes la mejor educación posible y un ambiente de trabajo positivo para el personal.

Sobre la base del trabajo iniciado en el año escolar 2021-2022 y continuado en 2022-2023 y 2023-2024, el personal identificó cuatro prioridades para mantener el impulso durante el año escolar 2024-2025. Estas prioridades han sido:

1. Construir una cultura más inclusiva que reconozca las culturas y las experiencias vividas de nuestros estudiantes, que se sienta cálida, acogedora y segura, y que permita a los estudiantes aprender, crecer y prosperar en entornos de enseñanza y aprendizaje eficaces.
2. Mejorar la alineación de la instrucción y proporcionar instrucción accesible e intencional para garantizar resultados equitativos para todos los estudiantes.
3. Desarrollar sistemas de apoyo de varios niveles impulsados por la equidad y utilizar la toma de decisiones basada en evidencia dentro de los equipos.
4. Aumentar el acceso y la retención de todos los estudiantes en programas de estudio CTE, con especial atención a los estudiantes que actual e históricamente han estado desatendidos.

Este presupuesto está diseñado para garantizar que los recursos estén disponibles y sean accesibles para las partes interesadas para aprovechar el progreso realizado durante el año escolar 2023-2024. Aprovecha recursos del Fondo Escolar Estatal, subvenciones estatales y subvenciones federales para dotar de personal a nuestros edificios con el supuesto de que la inscripción será relativamente estable de este año al próximo. Los fondos de Ayuda de Emergencia para Escuelas Primarias y Secundarias (ESSER) y del Plan de Rescate Estadounidense (ARPA) vencen el 30 de septiembre de 2024 y la mayor parte del gasto se realizó en años anteriores.

Además de las inversiones básicas típicas relacionadas con la operación de escuelas y la provisión de instrucción en el aula, este presupuesto requiere inversiones en STEAM (Ciencia, Tecnología, Ingeniería, Arte y Matemáticas), Educación Técnica y Profesional (CTE), aprendizaje al aire libre, educación mental para estudiantes y personal. recursos de salud, desarrollo profesional del personal y más

No se han producido cambios en la política fiscal entre los presupuestos 2023-2024 y 2024-2025, y la base de contabilidad también seguirá siendo la misma.

## **DISCUSIÓN DEL FONDO GENERAL**

El presupuesto del fondo general propuesto para 2024-25 se basa en la asignación legislativa de \$10.2 mil millones de dólares al Fondo Escolar Estatal (SSF) en el bienio 2023-2025, junto con otros ingresos conocidos o anticipados de fuentes federales, estatales y locales. Sin embargo, debido a que la financiación se divide con un 49 % disponible en el primer año (2023-24) y un 51 % disponible en el segundo año (2024-25), se espera que la financiación del SSF aumente de \$108,2 millones en 2023-24 a \$117,6 millones. en 2024-25. Se espera que los recursos estatales sumen más de \$120 millones.\*

Se espera que los ingresos locales totalicen un poco más de \$37,9 millones\*, un aumento de \$2,0 millones con respecto a 2023-24. El presupuesto del fondo general para 2024-25 es muy similar al de 2023-24, en términos de composición general y servicios previstos. La mayoría de las nuevas inversiones se realizarán en el fondo de ingresos especiales, donde el distrito representa las subvenciones estatales y federales. En el Fondo General, el personal propone mantener los niveles de FTE del año anterior al momento de desarrollar el presupuesto. El distrito evaluará los puestos vacantes actuales y futuros para determinar los niveles de personal que aborden los requisitos de las proyecciones de inscripción. Los FTE reservados para equilibrar el tamaño de las clases se mantienen en 2,0 FTE para el presupuesto 2024-25. Las tendencias y proyecciones de la inscripción siguen mostrando niveles más bajos que antes de la pandemia.

Si bien la pandemia sigue siendo un factor que contribuye a la disminución de la matrícula, también han contribuido las bajas tasas de natalidad y una afluencia de familias menor a la esperada a las nuevas áreas de vivienda. Como tal, el distrito ha mantenido niveles de personal suficientes para atender sus niveles de inscripción previos a la pandemia durante los últimos cuatro años escolares, sin los ingresos dependientes de la inscripción necesarios para respaldarlos.

Ahora que el distrito tiene una imagen más clara de la persistente disminución de la inscripción, las reducciones de personal del Fondo General que reflejen las reducciones de la inscripción en años futuros son apropiadas para garantizar la sostenibilidad fiscal del distrito. El distrito está emprendiendo una iniciativa de “tamaño adecuado” para continuar con los planes educativos con los niveles de personal adecuados.

## **DISCUSIÓN DEL FONDO DE INGRESOS ESPECIALES**

El fondo de ingresos especiales es donde el distrito contabiliza las subvenciones estatales y federales, junto con cualquier otro fondo que tenga usos restringidos. Para el año fiscal 2024-25, el personal espera ver un crecimiento moderado en los recursos disponibles dentro del fondo de ingresos

\*Las categorías de recursos se han simplificado para el mensaje de presupuesto. Los totales generales coinciden con el documento presupuestario.

especiales. En general, se espera que el fondo crezca de \$66 millones en 2023-24 a \$70,0 millones en 2024-25. Los fondos de Ayuda de Emergencia para Escuelas Primarias y Secundarias (ESSER) contribuirán con \$3.0 millones al presupuesto 2024-25 antes de su vencimiento el 30 de septiembre de 2024.

Además de financiar la participación de los estudiantes en deportes y actividades, ESSER financiaba cosas como servicios de salud mental, sustitutos permanentes, asistentes de salud, reparación y reemplazo de tecnología, equipos y materiales para la calidad del aire, y más. Sin embargo, con el vencimiento de los fondos ESSER, se deben identificar otras fuentes de financiamiento como el Fondo General o los fondos SIA o se producirá la eliminación de actividades.

Todos los fondos de ingresos especiales tienen usos permitidos específicos, pero las subvenciones estatales SIA y High School Success (HSS) están alineadas con las prioridades estratégicas de GBSD. Estos fondos seguirán utilizándose para mejorar y aumentar los servicios en nuestras escuelas. Los detalles sobre esas estrategias se discutirán en la sección Discusión de estrategias.

## **DISCUSIÓN DE TODOS LOS DEMÁS FONDOS**

Se espera que el servicio de la deuda crezca según lo previsto en 2024-25. La deuda de las emisiones de bonos de 2016 y 2019 se estructuró intencionalmente con el objetivo principal de una tasa de gravamen consistente, en lugar de un monto de gravamen consistente (lo que resultaría en una tasa decreciente gradualmente). El monto total del impuesto propuesto cumple con la meta de \$2.89 por cada \$1,000 de valor tasado (suponiendo que los valores tasados totales crezcan en más del 0.2%), al mismo tiempo que permite un crecimiento modesto del saldo del fondo, que tiene una meta de \$1.0 millón como mínimo.

El fondo de proyectos de capital continúa disminuyendo a medida que se completan los proyectos bajo la emisión de deuda de 2016 y se concluyen otros usos permitidos. Se anticipa que los proyectos de césped aprobados por la junta para mejorar el acceso y las oportunidades para los jugadores de softbol y béisbol, y brindar equidad entre las escuelas y los equipos, se completarán en la primera mitad del año 2024-25. De acuerdo con la ley de Oregón, los recursos obtenidos a través de la venta de bonos aprobada por los votantes no pueden usarse para operaciones del distrito y solo pueden usarse de manera consistente con el lenguaje de la boleta por el cual votaron los electores.

El fondo fiduciario y de agencia ya no funciona para las operaciones del distrito y, por lo tanto, no será asignado. La única actividad en ese fondo para 2024-25 será de naturaleza de custodia, ya que GBSD brinda servicios de nómina para un empleado en el Centro de Aprendizaje Avanzado.

## **DISCUSIÓN DE ESTRATEGIA**

Los capítulos 326 a 360 de los Estatutos Revisados de Oregón (excepto 341 y 345) describen las responsabilidades de los proveedores de educación pública K-12 en el estado de Oregón. Después de asumir estas responsabilidades, los costos fijos y operativos necesarios para brindar un espacio físico para el aprendizaje y la sostenibilidad fiscal, los distritos se quedan con muy pocos recursos irrestrictos disponibles para inversiones estratégicas. De esta manera, los programas financiados por el fondo general pueden considerarse básicos, mientras que los programas financiados por el fondo

especial de ingresos pueden considerarse complementarios. GBSD no es una excepción, lo que significa que nuestras oportunidades de inversión estratégica son relativamente limitadas sin financiación suplementaria.

Para el año fiscal 2024-2025, la prioridad para el fondo general es continuar realizando cambios estructurales que permitan la sostenibilidad en el largo plazo. El distrito necesitaba gastar alrededor de \$3 millones de su saldo final de fondos en 2023-24 y, en menor medida, tendrá que hacerlo nuevamente en 2024-25. Dimensionar correctamente el distrito es esencial para eliminar el gasto deficitario (gastar más de lo que se ingresa). Las recientes indicaciones del legislador demuestran que son conscientes de la magnitud del problema. La situación de GBSD no es única, pero tenemos la suerte de contar con recursos disponibles para brindar una pista más larga hacia nuestra nueva realidad.

Dado que el personal propone un déficit operativo de más de \$2 millones (se espera que el déficit real sea de alrededor de \$1,75 millones), no se proponen nuevas inversiones estratégicas dentro del fondo general, aparte de ajustar los esquemas salariales para ser más competitivos con otros distritos en el área. Sin embargo, se ha hecho todo lo posible para alinear nuestra estructura de personal y las inversiones estratégicas continuas de tal manera que proporcionen la base para trabajar en el plan de mejora continua del distrito.

SIA se utilizará de acuerdo con los planes desarrollados a través del proceso de orientación integrada del Departamento de Educación de Oregón y luego aprobado por la Junta. El proceso de orientación integrada permitió al distrito desarrollar planes integrales que coordinan las actividades de seis subvenciones diferentes, incluidas SIA y High School Success (HSS). Dichos planes y el plan de mejora continua están estrechamente vinculados y son complementarios.

Las cuatro áreas de inversión prioritarias del distrito son:

1. Construir una cultura más inclusiva que reconozca las culturas y las experiencias vividas de nuestros estudiantes, que se sienta cálida, acogedora y segura, y que permita a los estudiantes aprender, crecer y prosperar en entornos de enseñanza y aprendizaje eficaces.
2. Mejorar la alineación de la instrucción y proporcionar instrucción accesible e intencional para garantizar resultados equitativos para todos los estudiantes.
3. Desarrollar sistemas de apoyo de varios niveles impulsados por la equidad y utilizar la toma de decisiones basada en evidencia dentro de los equipos.
4. Aumentar el acceso y la retención de todos los estudiantes en programas de estudio CTE, con especial atención a los estudiantes que actual e históricamente han estado desatendidos.

El financiamiento de la SIA respalda estas cuatro inversiones prioritarias mediante la utilización de recursos para apuntar a una serie de áreas clave. Ejemplos de estas estrategias incluyen:

- Asesoramiento adicional y psicólogos escolares.
- Aumento del personal de instrucción en las aulas relacionado con educación física, música, STEAM, educación especial y el programa FLEX de la Academia REY.

- Desarrollo profesional, apoyo de capacitación instructiva y materiales para uso del personal y los estudiantes.
- Mayor desarrollo de nuestros sistemas de soporte de múltiples niveles impulsados por la equidad (MTSS)

Los fondos de HSS se utilizarán para implementar el Plan de éxito de HS para el período 2021-2025 y el ODE lo aprobará en la primavera de 2021. El plan respalda tres objetivos principales:

1. Esfuerzos de prevención de la deserción escolar, incluido el noveno grado en camino, apoyos de salud mental, recuperación de créditos y opciones educativas.
2. acceso equitativo a cursos avanzados, incluida capacitación para Colocación Avanzada, planificación universitaria y profesional, cobertura de los costos de los exámenes de dominio del idioma y SAT, y ampliación del apoyo a la consejería de las escuelas intermedias y secundarias y a los coordinadores universitarios
3. acceso equitativo a la educación profesional y técnica, incluido el pago de equipos y capacitación para maestros de CTE, la promoción de oportunidades de trayectoria y la ampliación del apoyo para los maestros de STEAM y CTE.

Informado por estas prioridades, el presupuesto 2024-25 ha sido diseñado para apoyar los esfuerzos del distrito para lograr su misión de inspirar y empoderar a cada estudiante y apoyar su visión, que es preparar graduados culturalmente receptivos, que prosperarán en un mundo en constante cambio. Comunidad global.

Juntos, continuarán gran cosas para los estudiantes y las familias del distrito.

Tuyo en educación,



James Hiu,  
Superintendente





# **INTRODUCTORY**

## **SECTION**





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**Total District Resources and Requirements (by Fund Type) - 24-25 ADOPTED BUDGET**

Type	General Fund	Special Revenue	Debt Services	Capital Projects	All Funds
<b>Resources by Account</b>					
Beginning Balance	16,145,304	14,356,430	1,527,000	3,516,545	35,545,279
Revenue from Taxes	35,701,851	-	22,137,450	45,000	57,884,301
Tuition	-	128,750	-	-	128,750
Earnings on Investments	553,074	152,145	320,000	45,888	1,071,107
Food Svcs / Local Revenue	-	715,850	-	-	715,850
Co-Curricular Activities	50,000	1,885,930	-	-	1,935,930
Other Local Sources	1,550,405	2,963,308	-	257,500	4,771,213
County Sources	2,137,710	396,483	-	50,000	2,584,193
State Sources	120,537,781	26,530,680	-	-	147,068,461
Federal Sources	50,000	20,134,873	-	-	20,184,873
Other Sources	-	2,776,028	185,750	500,000	3,461,778
<b>Total Resources</b>	<b>\$176,726,125</b>	<b>\$70,040,477</b>	<b>\$24,170,200</b>	<b>\$4,414,933</b>	<b>\$275,351,735</b>
<b>Requirements by Program</b>					
Instruction	101,206,424	24,014,433	-	-	125,220,857
Support Services	58,062,169	20,851,631	-	2,648,368	81,562,168
Enterprise & Community Svcs	397,326	9,069,752	-	-	9,467,078
Facilities Acq & Construction	515,000	4,010,750	-	1,580,815	6,106,565
Debt Svcs & Transfers Out	3,276,028	-	22,445,200	185,750	25,906,978
Contingency	3,069,178	-	-	-	3,069,178
Ending Fund Balance	10,200,000	12,093,911	1,725,000	-	24,018,911
<b>Total Requirements</b>	<b>\$176,726,125</b>	<b>\$70,040,477</b>	<b>\$24,170,200</b>	<b>\$4,414,933</b>	<b>\$275,351,735</b>
<b>Requirements by Account</b>					
Salaries	77,511,134	16,869,211	-	-	94,380,345
Benefits	45,336,752	8,688,120	-	-	54,024,872
Purchased Services	32,320,454	12,611,624	-	1,287,057	46,219,135
Supplies & Materials	2,820,979	12,126,855	-	1,361,311	16,309,145
Capital Outlay	668,832	5,618,930	-	1,580,815	7,868,577
Debt Service & Other	1,522,768	2,031,826	22,445,200	-	25,999,794
Fund Transfer	3,276,028	-	-	185,750	3,461,778
Contingency	3,069,178	-	-	-	3,069,178
Ending Fund Balance	10,200,000	12,093,911	1,725,000	-	24,018,911
<b>Total Requirements</b>	<b>\$176,726,125</b>	<b>\$70,040,477</b>	<b>\$24,170,200</b>	<b>\$4,414,933</b>	<b>\$275,351,735</b>

	FTE	FTE
	2023-24	2024-25
	Adopted Budget	Adopted Budget
Licensed	650.56	624.49
Classified	402.90	390.75
Admin	60.75	60.75
Other	7.00	7.00
	<b>1,121.21</b>	<b>1,082.99</b>

PERS Rate (Tier I/II & OPSRP) Rates: 12.99% / 10.15% 12.99% / 10.15%

PERS Bond Rates: 9.60% 9.63%

## District Overview

The Gresham-Barlow School District serves families with students in grades K-12 and has a student population of just under 12,000. The District has 17 schools and a solid reputation for providing its students with a quality education. Gresham-Barlow students consistently score above the national average on standardized exams. On Oregon's Statewide Assessment, students compare favorably with those from other districts of similar socio-economic make-up.

The District's curriculum is designed to promote the basic skills and positive attitudes required for students to lead full and productive lives in the 21st century. The District is also proud of its exceptional staff. Several of our staff members are recognized nationally for their effectiveness.

Gresham is Oregon's fourth largest city. Nestled 15 miles east of Portland, the city of Gresham has a population of approximately 115,000.

Student enrollment as of December 2023 was 11,788. Enrollment counts are compiled annually on or about the first of October as required by the state. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is only counted once; the count is not duplicated.

Program Type	Number of Schools	Enrollment	Enrollment Distribution
Regular School Programs			
K-8 Schools	1	459	3.9%
Elementary Schools	9	3,919	33.2%
Middle Schools	4	2,148	18.2%
High Schools	3	3,410	28.9%
<b>Total Regular Schools</b>	<b>17</b>	<b>9,936</b>	<b>84.2%</b>
Alternative Programs	5	219	1.9%
Charter Schools	4	1,633	13.9%
<b>Total District Estimates</b>	<b>26</b>	<b>11,788</b>	<b>100%</b>

Source: GBSD December 2023 enrollment report

## The Board of Education

The elected seven-member Board establishes and oversees the District's policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The chief administrative officer of the District is the Superintendent, who is appointed by the Board. The Board of Education is accountable for all fiscal matters that significantly affect operations.

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the School District. They are legally responsible for the education of all children residing within the School District boundaries. In turn, the Superintendent is responsible for carrying out Board decisions, providing educational leadership, and managing the District's budget and staff.

Business meetings are held on the first Wednesday of every month. In addition to business meetings, the Board meets in work sessions to review a variety of topics, most of which pertain to progress made on the District's initiatives and Board/executive projects. Meetings are generally held in the Council Chambers of the Public Safety and Schools Building, 1331 NW Eastman Parkway. Meeting dates and additional information about the Board of Education can be found on the District's website.

The next election for Board positions will be May 2025. All voters living within the District boundaries elect the Board members by zones to represent the entire District. School Board members serve a four-year term without compensation and may be re-elected.



**Dr. Shawn Farrens (Zone #1)**

Service Since: October 2021  
Term Expires: June 2027  
Phone: (503) 676-4676  
farrens3@gresham.k12.or.us



**Holly Riegelmann (At-Large)**

Service Since: July 2021  
Term Expires: June 2025  
Phone: (503) 504-2983  
riegelmann5@gresham.k12.or.us



**Cathy Keathley (Zone #2)**

Service Since: July 2021  
Term Expires: June 2025  
Phone: (503) 805-8973  
keathley4@gresham.k12.or.us



**Dr. Mayra Gómez (At-Large)**

Service Since: July 2018  
Term Expires: June 2025  
Phone: (503) 998-5323  
gomez87@gresham.k12.or.us



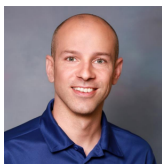
**Kris Howatt (Zone #3)**

Service Since: December 2000  
Term Expires: June 2027  
Phone: (503) 830-3608  
howatt3@gresham.k12.or.us



**David Ligatich (At-Large)**

Service Since: July 2023  
Term Expires: June 2027  
Phone: (503) 929-3983  
ligatich3@gresham.k12.or.us



**Blake Petersen (Zone #4)**

Service Since: July 2017  
Term Expires: June 2025  
Phone: (503) 348-5111  
petersen21@gresham.k12.or.us



## Gresham-Barlow School District 2023-2024 Budget Committee

Zone, Position	Board	Position	Appointed Budget Committee	Term Expires June 30
1,1	<b>Dr. Shawn Farrens</b> farrens3@gresham.k12.or.us	1	<b>Rebecca Gordon</b>	2024
2,3	<b>Cathy Keathley, Vice-Chair</b> keathley4@gresham.k12.or.us	2	<b>John Hartsock</b>	2024
3,2	<b>Kris Howatt, Chair</b> howatt3@gresham.k12.or.us	3	<b>Nick McWilliams</b>	2024
4,5	<b>Blake Petersen</b> petersen21@gresham.k12.or.us	4	<b>Dan Corcoran</b>	2026
At- Large,6	<b>Dr. Mayra Gómez</b> gomez87@gresham.k12.or.us	5	<b>Erasto Sedda</b>	2026
At- Large,4	<b>Holly Riegelmann</b> riegelmann5@gresham.k12.or.us	6	<b>Erin Meechan</b>	2025
At- Large,7	<b>David Ligatich</b> ligatich3@gresham.k12.or.us	7	<b>Garrett Wood</b>	2025

### Staff Representatives

**Dr. Angela Freeman,**  
**Executive Director of Human Resources**  
freeman12@gresham.k12.or.us

**Dr. Tracy Klinger,**  
**Assistant Superintendent**  
klinger@gresham.k12.or.us.

**John Koch,**  
**Deputy Superintendent**  
koch@gresham.k12.or.us

**Donna Ravenberg,**  
**Executive Director of Student Support Services**  
ravenberg@gresham.k12.or.us

**Athena Vadnais,**  
**Communications & Community Relations Director**  
vadnais@gresham.k12.or.us

### Support Staff

**James Hiu, Superintendent**  
hiu@gresham.k12.or.us

**Margaret Breithaupt, Director of Accounting**  
breithaupt@gresham.k12.or.us

**Dennis Clague, Director of Finance**  
clague@gresham.k12.or.us

**Becky Watt, Budget Analyst**  
watt6@gresham.k12.or.us

## Employees

As an employer, Gresham-Barlow School District staffs a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers. Educational assistants are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialist, instructional specialists), and school administrators (principals, vice principals). Together, these employee groups represent the majority of all the District employees and provide or directly support classroom instruction for students.

## The Budget Process

The District's fiscal year spans July 1 through June 30. Within this time period, the budget is developed, incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizens involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures, and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Conservation Commission (TSCC) website at: <http://www.tscmultco.com>.

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: [http://sos.oregon.gov/archives/Pages/oregon\\_administrative\\_rules.aspx](http://sos.oregon.gov/archives/Pages/oregon_administrative_rules.aspx).

Budgeting is not simply done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has various phases with three District products:

- **Proposed Budget preparation** – Staff works to assist the Superintendent and to prepare a Proposed Budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document.
- **Approved Budget** – The Budget Committee reviews and discusses the Proposed Budget. This phase of budget development also requires public participation and at least one public hearing.
- **Adopted Budget** – The Board further refines the Budget prior to final adoption in June (no later than June 30.) The Board, as governing body, votes to adopt the Budget. The outcome is a legally Adopted Budget.
- **Amending the Budget** – Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in the Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.

- The minor supplemental budget process (increase in any fund must be less than ten percent) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
- A major supplemental budget process (any fund increase of ten percent or more) occurs as needed. Major supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

## **Budget Officer and Budget Committee**

To ensure participation in the budget process, Local Budget Law requires that a Budget Officer be appointed and a Budget Committee consisting of Board members and members of the public be formed. The District's Budget Officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves the budget before it is formally adopted by the governing body.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. The structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

## **Preparing the FY 2024/25 Proposed Budget**

The Superintendent is responsible for overseeing the preparation of the Proposed Budget for presentation to the Budget Committee. The Proposed Budget is the final product of an extensive collaborative process of budget development, analysis, and revision.



## GRESHAM-BARLOW SCHOOL DISTRICT 2024-2025 DISTRICT BUDGET DEVELOPMENT CALENDAR

All Budget Committee Meetings will begin at 7:00 p.m. at the Center for Advanced Learning (CAL), unless otherwise noted.

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July 5, 2023	<b><i>School Board Meeting</i></b> Establish 2024-25 Budget Development Calendar
January-March, 2024	<b><i>Administration Budget Development</i></b> Develop preliminary budget assumptions, review state school fund forecast and revenue update from March Economic & Revenue Forecast and Legislative Session
March 1, 2024	<b><i>Administrative Budget Submittal</i></b> District Office and Building Administrators submit budget proposals to Business Services
March 20, 2024	<b><i>Budget 101 Workshop (Budget Committee)</i></b> An introduction to State K-12 Funding, the GBSD General Fund Budget and especially for new members, an orientation to the GBSD budget process. Legislative update.
March 22, 2024	<b><i>Required Publications</i></b> Publish Notice of Budget Committee Meeting once in the newspaper and on GBSD website (5-30 days prior)
April 10, 2024	<b><i>Budget Committee Meeting</i></b> Elect Budget Committee Officers, delivery of Budget Message, review of Proposed Budget, opportunity for public input
April 24, 2024	<b><i>Budget Committee Meeting</i></b> Continued review of Proposed Budget if not approved at first meeting
April 26, 2024	<b><i>Filing with TSCC</i></b> Target Date for filing Approved Budget with TSCC (deadline is no later than May 6, 2024)
May 17, 2024	<b><i>Required Publication</i></b> Publish Notice of Budget Hearing and Financial Summary (not less than 5 or more than 30 days before hearing)
June 5, 2024	<b><i>Budget Hearing</i></b> Budget Hearing – 6:45 pm at the GBSD District Office, Board to adopt budget, make appropriations, and levy taxes
July 15, 2024	<b><i>Certify Budget</i></b> Submit to Multnomah/Clackamas County Tax Assessor no later than July 15

# ORGANIZATIONAL SECTION







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## Funds Overview

### Format

The District's funds are maintained on the modified accrual basis of accounting. Inventories are considered immaterial and are not included in fund balances based on the advice of our auditors. The Board, as required by local budget law, adopted appropriations controlling expenditures in June.

All appropriations of the District are accounted for within one of the following funds. By law, each fund must balance; i.e., **resources** (beginning cash and other revenues) must equal **requirements** (expenditures and ending balance).

### General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund affords the District the most flexibility or discretion when appropriating dollars in support of specific programs, departments and initiatives. This fund is considered a Major Governmental Fund.

### Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. Their revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. Special revenue classified funds are created by local ordinance and are often mandated under State statutes. The following fall under Special Revenue Funds:

- **ESSER Grant Fund-** Federal ESSER funding originally established by the CARES and CRRSA Acts and continued by the ARP Act to assist ESDs, School Districts, and other educational entities with addressing the impacts of COVID-19. ESSER funding ends September 30, 2024.
- **Other Federal Grant Funds-** GBSD participates in numerous other federally funded grant programs. They include Title 1, Title IIA, Title III, Title IV, IDEA, McKinney-Vento, and other grants as detailed on pages 113-114.
- **Student Investment Account (SIA) Fund-** The state of Oregon has passed the Student Success Act and created the related Student Investment Account to improve schools in a number of targeted areas.
- **High School Success Act Fund-** The state of Oregon passed Ballot Measure 98 which was designed to bolster Dropout Prevention, Career and Technical Education, and College Level Education Opportunities.
- **Other State & Local Grant Funds-** Includes resolution funds from the Multnomah Educational Service District (MESD), as well as grants that come from one-time events from the state, intermediate sources, private foundations, and donors.

**Special Revenue Funds (Continued)**

- **Food Service Fund-** The Nutrition Services Department (Chartwells) of GBSD is run on a cost-effective basis so as to be self-supporting. The total of all direct operating costs (including costs of food, supplies, wages, benefits, and all other direct costs) must not exceed total program revenues (including sales and reimbursement under federal programs.)
- **Other Special Revenue Funds-** Included in Other Special Revenue Funds are the Long Range Planning Fund, PERS Liability Fund, Student Activity Fund, Print Shop Services, PACE Fund, Early Retirement Fund, and Post Retirement Fund.

**Debt Service Funds**

Debt Service Funds account for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General Obligation Bonds.

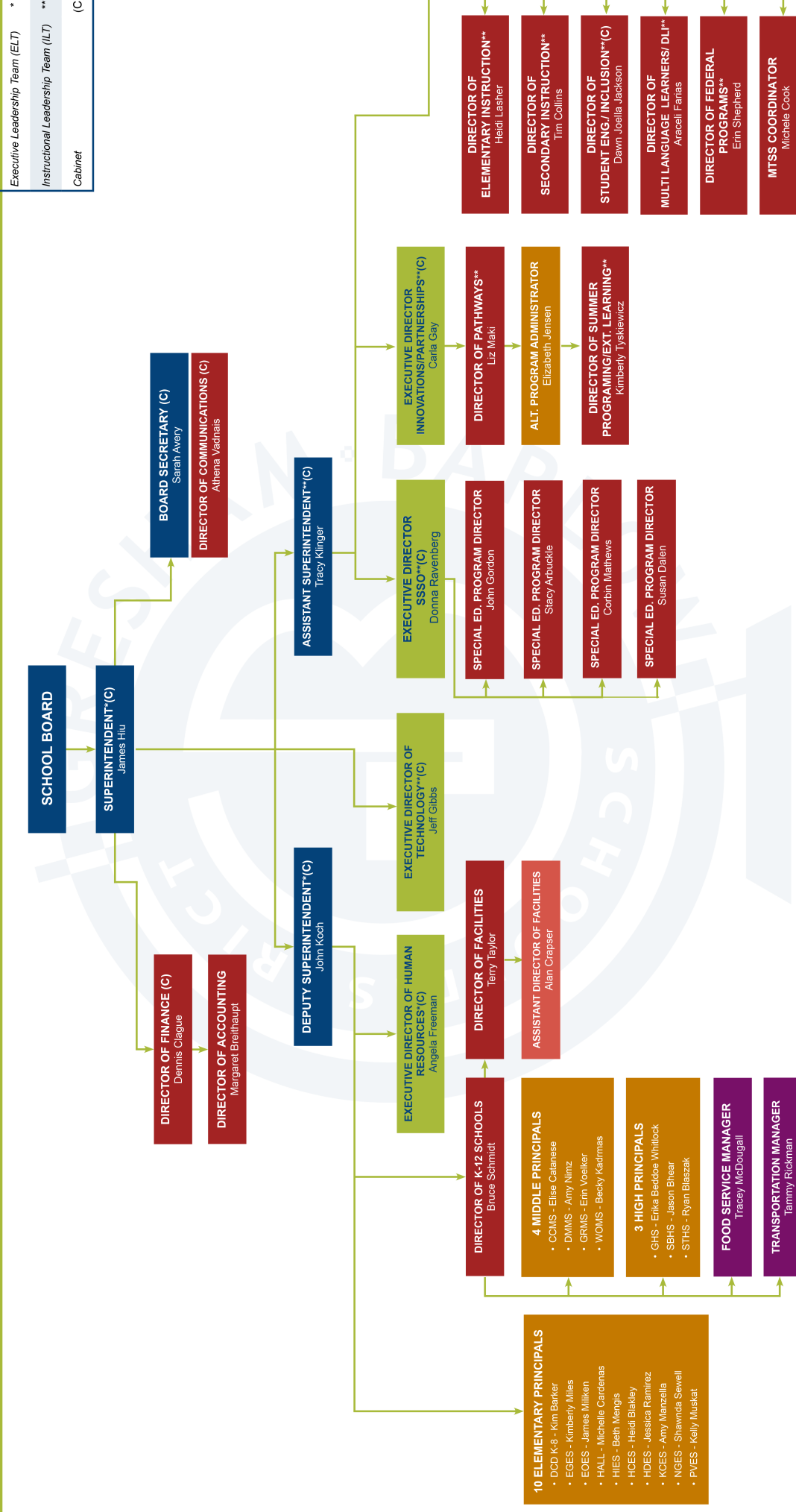
**Capital Project Funds**

Capital Project Funds account for financial resources that are used for the acquisition of land and buildings; construction, remodel, renovation and/or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

**Fiduciary Fund**

The District's fiduciary fund is a custodial fund which accounts for the receipts and disbursements associated with the processing of payroll for the Center for Advanced Learning and to account for "pass through" grants where the District acts as the fiscal agent or cash conduit. In the Annual Comprehensive Financial Report, activity will be recognized; however, custodial funds are not budgeted.

# GRESHAM-BARLOW SCHOOL DISTRICT LEADERSHIP TEAM



Executive Leadership Team (ELT)	*
Instructional Leadership Team (ILT)	**
Cabinet	(C)

## Gresham-Barlow School District Program Structure

Program Type	Program Description
1000 - Instruction	Activities dealing directly with the teaching of students.
2000 - Support Services	Services that provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
3000 - Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs
4000 - Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of services systems and other built-in equipment; and major improvements to existing facilities.
5000 - Other Uses	Servicing of debt, transfers between funds, and apportionment of funds from an Educational Service District.
6000 - Contingency	Expenditure, which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

## Gresham-Barlow School District Fund Structure

Program Type	Budget Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the district.
Special Revenue Funds	200 to 289 - Grant Funds 290-298 Other Special Revenue Funds 299 - Nutrition Services	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	303- Debt Service – FF & C Obligations 305 - Debt Service–2017 Bond 306 – Debt Service – 2019 Bond	Accounts for the payment of principal and interest on certain long-term debt.
Capital Project Funds	400s - Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Fiduciary Fund	Custodial fund; not budgeted	A custodial fund is utilized to account for assets held by the District as an agent for individuals or other funds. Activity is recognized in the Annual Comprehensive Financial Report; however, custodial funds are not budgeted.

# **FINANCIAL SECTION**







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## REVENUE

2024-25 / GBSD

General Fund

### Current Year's Taxes

The current year tax levy is one of the main sources of revenue for funding the operations of Gresham-Barlow School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the County Treasurer and includes taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47 and 50. The current rate is **\$4.5268** per \$1,000 of assessed value to support the general fund.

PROPERTY TAXES	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
Current Taxes	31,799,483	32,735,974	33,740,223	35,213,000
Prior Taxes	467,033	1,076,855	457,283	472,831
Tax Offset	2,100	-	15,493	16,020
Tax Interest	16,024	71,455	-	-
<b>Total</b>	<b>\$32,284,640</b>	<b>\$33,884,284</b>	<b>\$34,212,999</b>	<b>\$35,701,851</b>
Current Property Taxes Increase				
		2.9%	3.1%	4.4%

### Interest on Investments

This is interest earned from the investment of District revenue. Investment of all funds is the responsibility of the Director of Finance under the direction of the District Investment Policy DFA.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
<b>\$130,212</b>	<b>\$862,573</b>	<b>\$232,473</b>	<b>\$553,074</b>

### Other Local Revenue

Other local revenue consist of fees, building rentals, tuition, services provided to other entities, contributions, gate receipts and miscellaneous revenue.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
<b>\$1,851,297</b>	<b>\$2,414,890</b>	<b>\$1,472,149</b>	<b>\$1,600,405</b>

LOCAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
<b>Total</b>	<b>\$34,266,148</b>	<b>\$37,161,748</b>	<b>\$35,917,621</b>	<b>\$37,855,330</b>
Total Local Revenue Increase:				
		\$2,895,600	(\$1,244,127)	\$1,937,709
Total Local Revenue % Change:				
		8.5%	-3.3%	5.4%

## REVENUE

2024-25 / GBSD

General Fund

### **County School Fund**

An act of Congress granted roughly 6 percent of acquired state lands for the support of K-12 education. Revenue comes from state leasing rights, unclaimed property, forest management and gifts. The funds are invested and the earnings are distributed to K-12 districts.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
\$1,432	\$1,849	\$1,500	\$2,500

### **MESD Pass-Through Dollars / Service Plan Transit Dollars**

The Multnomah Education Service District (MESD) provides a menu of services for districts to purchase with Resolution dollars. The MESD receives revenue through the State School Fund formula. Resolution dollars can be used for support of special education, instructional services, professional development, technology services, or as transit dollars.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
\$1,969,549	\$1,949,030	\$2,065,000	\$2,135,210

### **State Sources**

State sources make up approximately 60 percent of all general fund revenue and are comprised primarily of the State School Fund (SSF) and Common School Fund. The Oregon Department of Education is required to provide districts with estimates of State School Fund support in March of each year.

STATE REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
SSF	97,675,103	103,448,138	104,931,481	117,613,718
Common School Fund	1,428,215	1,607,852	1,671,441	1,728,270
<b>Total</b>	<b>99,103,319</b>	<b>\$105,055,990</b>	<b>\$106,602,922</b>	<b>\$119,341,988</b>

SSF Increase:	\$5,952,671	\$1,546,932	\$12,739,066
State Sources Change:	6.0%	1.5%	12.0%

### **Other State Revenue**

Other state revenue consists of high cost disability fund and other restricted grants.

OTHER STATE REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
High Cost Disability	1,718,355	1,163,011	1,156,473	1,195,793
Restricted Grants	-	-	-	-
<b>Total</b>	<b>\$1,718,355</b>	<b>\$1,163,011</b>	<b>\$1,156,473</b>	<b>\$1,195,793</b>

## REVENUE

2024-25 / GBSD

General Fund

### **Federal Sources**

Federal sources include Federal dollars received through Federal Forest Fees and the Child Care reimbursement program.

FEDERAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
Unrestricted Fed Revenue	-	-	-	-
Foster Care Transp Reimb	33,315	-	-	-
Child Care Reimb	-	-	50,000	50,000
Fed Forest Fees	5,188	4,848	-	-
<b>Total</b>	<b>38,503</b>	<b>\$4,848</b>	<b>\$50,000</b>	<b>\$50,000</b>

### **Other Sources**

Other sources are comprised of revenue from transfers and the sale of District assets. Also, bond proceeds are recorded in this category.

OTHER REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
Bond Proceeds	-	-	-	-
Interfund Transfers	-	-	-	-
Sale of Assets	-	-	-	-
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### **Beginning Fund Balance**

The Beginning Fund Balance is rolled over from the Ending Fund Balance of the previous year, and is used to provide revenue until tax revenues are received in November. Creditors, including bondholders and prospective bondholders, credit rating agencies that advise potential bondholders, commercial banks, vendors, and others who have extended credit, or who are considering extending credit to the District always review the District's reserve accounts. Typically, they are interested in the financial position of the organization, it's operating performance, and its ability to repay bonds or loans in full and on time. The estimated Beginning Fund Balance of \$16,145,304 is 10 percent of the general fund expenditures.

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
<b>\$26,829,419</b>	<b>\$25,967,065</b>	<b>\$20,645,304</b>	<b>\$16,145,304</b>

Fund Balance Change:	-3.2%	-20.5%	-21.8%
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TOTAL REVENUE	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 ADOPTED
	<b>\$163,926,725</b>	<b>\$171,303,541</b>	<b>\$166,438,820</b>	<b>\$176,726,125</b>

# REVENUE

2024-25/GBSD

General Fund

1000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1111	Current Taxes	31,799,483	32,735,974	33,740,223	35,213,000	35,213,000	35,213,000
100.0000.1112	Prior Taxes	467,033	1,076,855	457,283	472,831	472,831	472,831
100.0000.1114	Tax Offsets	2,100	-	15,493	16,020	16,020	16,020
100.0000.1190	Penalties/Interest	16,024	71,455	-	-	-	-
<b>TOTAL PROPERTY TAXES</b>		<b>\$32,284,640</b>	<b>\$33,884,284</b>	<b>\$34,212,999</b>	<b>\$35,701,851</b>	<b>\$35,701,851</b>	<b>\$35,701,851</b>

1000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1310	School Day Tuition	-	-	-	-	-	-
100.0000.1331	Summer School Tuition	-	-	-	-	-	-
100.0000.1411	Transportation Fees Individual	17,797	24,752	18,865	30,000	30,000	30,000
100.0000.1510	Earnings on Investment	130,212	1,269,523	232,473	553,074	553,074	553,074
100.0000.1710	Admissions/Aquatics	27,697	1,370	25,000	50,000	50,000	50,000
100.0000.1742	Student Fees / Outdoor School	6,925	(2,040)	-	-	-	-
100.0000.1790	Fees / Extracurricular	10,423	11,006	-	-	-	-
100.0000.1810	Admissions / Aquatics	15,734	-	15,000	17,695	17,695	17,695
100.0000.1811	Extended / Day Care Fees	104,143	106,195	-	-	-	-
100.0000.1910	Rentals	250,914	295,370	127,200	131,280	131,280	131,280
100.0000.1920	Contributions / Donations	76,942	33,853	55,500	55,000	55,000	55,000
100.0000.1940	Scvs / Other Educ Agencies	184,314	196,920	250,000	291,561	291,561	291,561
100.0000.1960	Recovery / Pr. Yr. Expend.	31,634	34,935	70,000	72,380	72,380	72,380
100.0000.1980	Fees / Charged to Grants	917,173	1,025,411	610,584	631,344	631,344	631,344
100.0000.1990	Miscellaneous	170,886	205,524	170,000	191,145	191,145	191,145
100.0000.1991	Medicaid Reimbursement	36,716	74,644	130,000	130,000	130,000	130,000
<b>TOTAL OTHER LOCAL REVENUE</b>		<b>\$1,981,509</b>	<b>\$3,277,464</b>	<b>\$1,704,622</b>	<b>\$2,153,479</b>	<b>\$2,153,479</b>	<b>\$2,153,479</b>

<b>TOTAL LOCAL REVENUE</b>		<b>\$34,266,148</b>	<b>\$37,161,748</b>	<b>\$35,917,621</b>	<b>\$37,855,330</b>	<b>\$37,855,330</b>	<b>\$37,855,330</b>
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# REVENUE

2024-25/GBSD

General Fund

2000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.2101	County School Fund	1,432	1,849	1,500	2,500	2,500	2,500
100.0000.2102	Educ. Service District	1,969,549	1,949,030	2,065,000	2,135,210	2,135,210	2,135,210
100.0000.2990	Other County Revenue	-	-	-	-	-	-
<b>TOTAL COUNTY REVENUE</b>		<b>\$1,970,981</b>	<b>\$1,950,879</b>	<b>\$2,066,500</b>	<b>\$2,137,710</b>	<b>\$2,137,710</b>	<b>\$2,137,710</b>

3000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.3101	State School Fund	97,922,496	101,558,359	104,931,481	117,613,718	117,613,718	117,613,718
100.0000.3103	Common School Fund	1,428,215	1,607,852	1,671,441	1,728,270	1,728,270	1,728,270
100.0000.3199	High Cost Disability	1,718,355	1,163,011	1,156,473	1,195,793	1,195,793	1,195,793
100.0000.3299	Other / Restricted	-	-	-	-	-	-
100.0000.3100	SSF / Prior YR Adjustment	(247,392)	1,889,779	-	-	-	-
<b>TOTAL STATE REVENUE</b>		<b>\$100,821,673</b>	<b>\$106,219,001</b>	<b>\$107,759,395</b>	<b>\$120,537,781</b>	<b>\$120,537,781</b>	<b>\$120,537,781</b>

4000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.4100	Unrestricted Federal Revenue	-	-	-	-	-	-
100.0000.4590	Other Fed thru State	33,315	-	-	-	-	-
100.0000.4701	Child Care Reimbursement	-	-	50,000	50,000	50,000	50,000
100.0000.4801	Federal Forest Fees	5,188	4,848	-	-	-	-
<b>TOTAL FEDERAL REVENUE</b>		<b>\$38,503</b>	<b>\$4,848</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>

5000 ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.5160	Lease Purchase Receipts	-	-	-	-	-	-
100.0000.5200	Fund Transfers	-	-	-	-	-	-
100.0000.5300	Sale / Loss of Fixed Assets	-	-	-	-	-	-
100.0000.5400	Beginning Fund Balance	26,829,419	25,967,065	20,645,304	16,145,304	16,145,304	16,145,304
<b>TOTAL OTHER REVENUE</b>		<b>\$26,829,419</b>	<b>\$25,967,065</b>	<b>\$20,645,304</b>	<b>\$16,145,304</b>	<b>\$16,145,304</b>	<b>\$16,145,304</b>

## SUMMARY

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1000	Local Sources	34,266,148	37,161,748	35,917,621	37,855,330	37,855,330	37,855,330
100.0000.2000	County Sources	1,970,981	1,950,879	2,066,500	2,137,710	2,137,710	2,137,710
100.0000.3000	State Sources	100,821,673	106,219,001	107,759,395	120,537,781	120,537,781	120,537,781
100.0000.4000	Federal Sources	38,503	4,848	50,000	50,000	50,000	50,000
100.0000.5000	Other Revenue	26,829,419	25,967,065	20,645,304	16,145,304	16,145,304	16,145,304
<b>TOTAL REVENUE</b>		<b>\$163,926,725</b>	<b>\$171,303,541</b>	<b>\$166,438,820</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>

# REVENUE

2024-25/GBSD

General Fund

## SUMMARY

ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
100.0000.1000	Local Sources	34,266,148	37,161,748	35,917,621	37,855,330	37,855,330	37,855,330
100.0000.2000	County Sources	1,970,981	1,950,879	2,066,500	2,137,710	2,137,710	2,137,710
100.0000.3000	State Sources	100,821,673	106,219,001	107,759,395	120,537,781	120,537,781	120,537,781
100.0000.4000	Federal Sources	38,503	4,848	50,000	50,000	50,000	50,000
100.0000.5000	Other Revenue	26,829,419	25,967,065	20,645,304	16,145,304	16,145,304	16,145,304
<b>TOTAL REVENUE</b>		<b>\$163,926,725</b>	<b>\$171,303,541</b>	<b>\$166,438,820</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>
GF Revenue Change:			\$7,376,816	(\$4,864,721)	\$10,287,305	\$0	\$0
Total Revenue Change:			4.5%	-2.8%	6.2%	0.0%	0.0%



2024-25 / GBSB  
 BUDGET ESTIMATES - EXPENDITURES

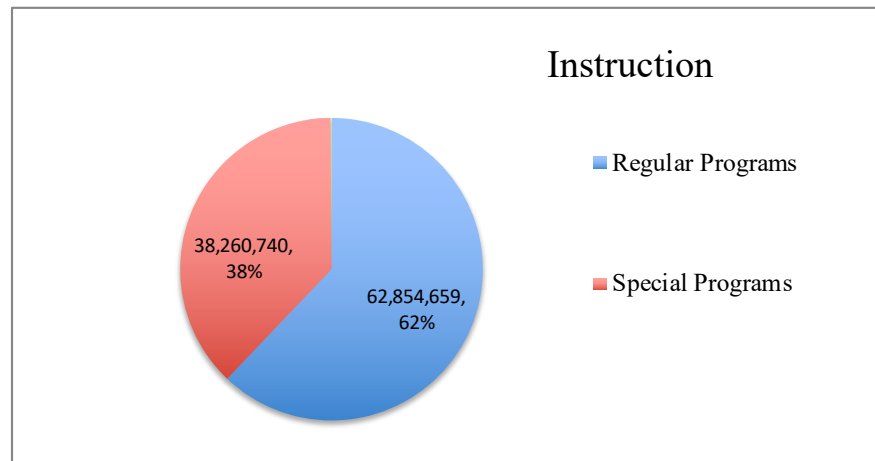
General Fund

Function: 1000 INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1100	Regular Programs	52,693,480	62,634,706	59,045,651	62,854,659	62,854,659	62,854,659
1200	Special Programs	32,407,132	31,258,457	35,510,116	38,260,740	38,260,740	38,260,740
1400	Summer School Programs	32,193	31,925	88,127	91,025	91,025	91,025
1000	Instruction	\$85,132,805	\$93,925,088	\$94,643,894	\$101,206,424	\$101,206,424	\$101,206,424

BUDGETED POSITIONS (FTE)			
	2023-24 Adopted Budget	2024-25 Adopted Budget	Change
Regular Programs	458.818	458.818	0.000
Special Programs	207.766	210.766	3.000
Summer School Programs	0.000	0.000	0.000
	666.584	669.584	3.000

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	14,238
Cost Per Student (using weighted ADM)	\$7,108
% of Total GF Budget	63.18%



## Function: 1100 REGULAR INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1111	Elementary Instruction	23,601,315	27,430,186	26,291,148	27,994,427	27,994,427	27,994,427
1121	Middle School Instruction	11,914,758	14,660,608	13,583,459	14,436,164	14,436,164	14,436,164
1122	MS Co-Curricular	360,653	459,795	365,565	385,528	385,528	385,528
1131	High School Instruction	14,697,982	17,516,145	16,601,143	17,712,510	17,712,510	17,712,510
1132	HS Co-Curricular	1,611,282	2,063,111	1,695,846	1,787,489	1,787,489	1,787,489
1140	Pre-Kindergarten	507,489	504,862	508,490	538,541	538,541	538,541
<b>1100</b>	<b>Regular Instruction</b>	<b>\$52,693,480</b>	<b>\$62,634,706</b>	<b>\$59,045,651</b>	<b>\$62,854,659</b>	<b>\$62,854,659</b>	<b>\$62,854,659</b>

## Function: 1111 ELEMENTARY INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	12,407,968	14,384,212	13,935,106	14,771,214	14,771,214	14,771,214
0112	Classified Salaries	1,540,695	1,647,187	1,993,719	2,073,468	2,073,468	2,073,468
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	321,469	765,480	94,643	95,393	95,393	95,393
0130	Exta Duty Compensation	14,464	33,456	13,822	14,649	14,649	14,649
0140	Additional Salaries	295,948	351,020	151,024	151,979	151,979	151,979
<b>0100</b>	<b>Salaries</b>	<b>14,580,545</b>	<b>17,181,354</b>	<b>16,188,314</b>	<b>17,106,703</b>	<b>17,106,703</b>	<b>17,106,703</b>
0210	PERS	3,879,474	4,529,655	4,238,952	4,578,070	4,578,070	4,578,070
0220	Soc Security Administration	1,103,190	1,272,938	1,322,559	1,428,366	1,428,366	1,428,366
0230	Other Required Payroll Cost	90,875	116,148	125,131	135,142	135,142	135,142
0240	Contractual Employee Benefits	3,616,022	4,127,001	4,058,587	4,383,274	4,383,274	4,383,274
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>8,689,562</b>	<b>10,045,742</b>	<b>9,745,229</b>	<b>10,524,852</b>	<b>10,524,852</b>	<b>10,524,852</b>
0310	Instr, Prof & Tech Services	0	3,134	0	0	0	0
0320	Property Services	442	887	1,400	1,150	1,150	1,150
0330	Student Transportation	0	1,498	0	0	0	0
0340	Travel	6,200	5,381	2,750	2,850	2,850	2,850
0350	Communications	34,768	64,567	42,775	48,700	48,700	48,700
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	2,062	1,623	420	420	420	420
<b>0300</b>	<b>Purchased Services</b>	<b>43,472</b>	<b>77,089</b>	<b>47,345</b>	<b>53,120</b>	<b>53,120</b>	<b>53,120</b>
0410	Consumable Supplies	129,790	131,432	255,941	256,606	256,606	256,606
0420	Textbooks	131,634	-55,708	200	100	100	100
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	25,918	43,920	46,179	47,906	47,906	47,906
0470	Computer Software	201	5,475	4,900	2,100	2,100	2,100
0480	Computer Hardware	0	0	3,040	3,040	3,040	3,040
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>287,543</b>	<b>125,119</b>	<b>310,260</b>	<b>309,752</b>	<b>309,752</b>	<b>309,752</b>
0640	Dues & Fees	193	881	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>193</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$23,601,315</b>	<b>\$27,430,186</b>	<b>\$26,291,148</b>	<b>\$27,994,427</b>	<b>\$27,994,427</b>	<b>\$27,994,427</b>

## Function: 1121 MIDDLE SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	6,941,229	7,920,320	7,800,534	8,268,568	8,268,568	8,268,568
0112	Classified Salaries	93,882	83,189	116,442	121,100	121,100	121,100
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	140,279	318,904	347,130	363,905	363,905	363,905
0130	Exta Duty Compensation	151,290	242,538	222,549	235,906	235,906	235,906
0140	Additional Salaries	132,894	240,692	48,805	74,453	74,453	74,453
<b>0100</b>	<b>Salaries</b>	<b>7,459,574</b>	<b>8,805,642</b>	<b>8,535,460</b>	<b>9,063,932</b>	<b>9,063,932</b>	<b>9,063,932</b>
0210	PERS	2,039,871	2,410,545	1,994,317	2,153,863	2,153,863	2,153,863
0220	Soc Security Administration	562,614	662,221	643,771	695,270	695,270	695,270
0230	Other Required Payroll Cost	47,262	59,891	60,271	65,089	65,089	65,089
0240	Contractual Employee Benefits	1,622,287	1,861,950	1,981,999	2,140,561	2,140,561	2,140,561
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>4,272,035</b>	<b>4,994,607</b>	<b>4,680,358</b>	<b>5,054,783</b>	<b>5,054,783</b>	<b>5,054,783</b>
0310	Instr, Prof & Tech Services	2,587	427	59,544	15,460	15,460	15,460
0320	Property Services	6,291	12,690	10,700	14,675	14,675	14,675
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,408	12,513	53,339	25,220	25,220	25,220
0350	Communications	9,108	12,456	14,555	15,455	15,455	15,455
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	1,870	3,366	1,650	1,600	1,600	1,600
<b>0300</b>	<b>Purchased Services</b>	<b>21,264</b>	<b>41,451</b>	<b>139,788</b>	<b>72,410</b>	<b>72,410</b>	<b>72,410</b>
0410	Consumable Supplies	69,762	66,926	191,669	202,005	202,005	202,005
0420	Textbooks	43,598	718,944	800	1,100	1,100	1,100
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	42,357	18,264	27,313	35,063	35,063	35,063
0470	Computer Software	3,367	11,534	2,700	2,700	2,700	2,700
0480	Computer Hardware	1,748	1,072	4,471	3,271	3,271	3,271
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>160,833</b>	<b>816,739</b>	<b>226,953</b>	<b>244,139</b>	<b>244,139</b>	<b>244,139</b>
0640	Dues & Fees	1,053	2,168	900	900	900	900
<b>0600</b>	<b>Other Objects</b>	<b>1,053</b>	<b>2,168</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>Function Totals:</b>		<b>\$11,914,758</b>	<b>\$14,660,608</b>	<b>\$13,583,459</b>	<b>\$14,436,164</b>	<b>\$14,436,164</b>	<b>\$14,436,164</b>

**2024-25 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 1122 MIDDLE SCHOOL CO-CURRICULAR**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	209,998	296,690	298,442	316,347	316,347	316,347
0140	Additional Salaries	20,197	1,761	3,244	3,438	3,438	3,438
<b>0100</b>	<b>Salaries</b>	<b>230,195</b>	<b>298,451</b>	<b>301,686</b>	<b>319,785</b>	<b>319,785</b>	<b>319,785</b>
0210	PERS	56,186	66,374	0	0	0	0
0220	Soc Security Administration	17,414	22,699	0	0	0	0
0230	Other Required Payroll Cost	1,355	2,104	0	0	0	0
0240	Contractual Employee Benefits	273	2,193	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>75,228</b>	<b>93,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	37,193	33,351	38,110	39,250	39,250	39,250
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	22,324	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	5,157	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>37,193</b>	<b>60,832</b>	<b>38,110</b>	<b>39,250</b>	<b>39,250</b>	<b>39,250</b>
0410	Consumable Supplies	11,013	4,816	12,687	13,019	13,019	13,019
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,778	2,326	13,030	13,420	13,420	13,420
0470	Computer Software	0	0	52	54	54	54
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>17,791</b>	<b>7,143</b>	<b>25,769</b>	<b>26,493</b>	<b>26,493</b>	<b>26,493</b>
0640	Dues & Fees	247	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$360,653</b>	<b>\$459,795</b>	<b>\$365,565</b>	<b>\$385,528</b>	<b>\$385,528</b>	<b>\$385,528</b>

Function: 1131 HIGH SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	8,203,928	10,107,725	9,704,589	10,286,868	10,286,868	10,286,868
0112	Classified Salaries	161,048	241,405	231,059	240,302	240,302	240,302
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	257,710	436,174	366,573	385,848	385,848	385,848
0130	Exta Duty Compensation	36,740	40,019	101,673	107,775	107,775	107,775
0140	Additional Salaries	111,528	122,978	65,089	91,185	91,185	91,185
<b>0100</b>	<b>Salaries</b>	<b>8,770,953</b>	<b>10,948,301</b>	<b>10,468,983</b>	<b>11,111,978</b>	<b>11,111,978</b>	<b>11,111,978</b>
0210	PERS	2,415,777	3,017,381	2,547,758	2,751,577	2,751,577	2,751,577
0220	Soc Security Administration	661,192	814,808	793,132	856,579	856,579	856,579
0230	Other Required Payroll Cost	57,141	73,751	74,252	80,190	80,190	80,190
0240	Contractual Employee Benefits	1,900,994	2,376,518	2,483,620	2,682,312	2,682,312	2,682,312
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>5,035,104</b>	<b>6,282,458</b>	<b>5,898,762</b>	<b>6,370,658</b>	<b>6,370,658</b>	<b>6,370,658</b>
0310	Instr, Prof & Tech Services	7,277	6,966	14,100	14,100	14,100	14,100
0320	Property Services	13,531	7,822	21,420	21,420	21,420	21,420
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,159	775	0	0	0	0
0350	Communications	1,700	1,698	2,002	2,002	2,002	2,002
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	513	2,198	3,333	3,333	3,333	3,333
<b>0300</b>	<b>Purchased Services</b>	<b>24,180</b>	<b>19,460</b>	<b>40,855</b>	<b>40,855</b>	<b>40,855</b>	<b>40,855</b>
0410	Consumable Supplies	51,677	57,746	105,118	103,517	103,517	103,517
0420	Textbooks	738,930	107,053	32,690	30,690	30,690	30,690
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	442	381	122	122	122	122
0460	Non-Consumable Supplies	44,663	68,089	36,007	36,084	36,084	36,084
0470	Computer Software	10,129	24,997	5,796	5,796	5,796	5,796
0480	Computer Hardware	19,987	6,266	9,925	9,925	9,925	9,925
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>865,828</b>	<b>264,531</b>	<b>189,658</b>	<b>186,134</b>	<b>186,134</b>	<b>186,134</b>
0640	Dues & Fees	1,917	1,395	2,885	2,885	2,885	2,885
<b>0600</b>	<b>Other Objects</b>	<b>1,917</b>	<b>1,395</b>	<b>2,885</b>	<b>2,885</b>	<b>2,885</b>	<b>2,885</b>
<b>Function Totals:</b>		<b>\$14,697,982</b>	<b>\$17,516,145</b>	<b>\$16,601,143</b>	<b>\$17,712,510</b>	<b>\$17,712,510</b>	<b>\$17,712,510</b>

## Function: 1132 HIGH SCHOOL CO-CURRICULAR

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	261,673	328,315	312,244	330,979	330,979	330,979
0112	Classified Salaries	97,861	100,732	107,627	111,932	111,932	111,932
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	92	0	0	0	0
0130	Exta Duty Compensation	638,464	862,799	752,421	797,564	797,564	797,564
0140	Additional Salaries	23,206	36,875	29,313	31,073	31,073	31,073
<b>0100</b>	<b>Salaries</b>	<b>1,021,204</b>	<b>1,328,813</b>	<b>1,201,605</b>	<b>1,271,548</b>	<b>1,271,548</b>	<b>1,271,548</b>
0210	PERS	219,979	273,910	103,428	111,704	111,704	111,704
0220	Soc Security Administration	79,037	101,215	31,824	34,370	34,370	34,370
0230	Other Required Payroll Cost	6,766	9,306	2,980	3,218	3,218	3,218
0240	Contractual Employee Benefits	89,652	97,870	103,434	111,710	111,710	111,710
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>395,434</b>	<b>482,300</b>	<b>241,666</b>	<b>261,002</b>	<b>261,002</b>	<b>261,002</b>
0310	Instr, Prof & Tech Services	40,757	69,741	40,069	47,715	47,715	47,715
0320	Property Services	14,812	15,574	14,421	14,668	14,668	14,668
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,721	1,164	1,105	530	530	530
0350	Communications	4,811	5,774	7,994	4,198	4,198	4,198
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	74,074	91,765	91,759	93,150	93,150	93,150
<b>0300</b>	<b>Purchased Services</b>	<b>137,175</b>	<b>184,017</b>	<b>155,348</b>	<b>160,261</b>	<b>160,261</b>	<b>160,261</b>
0410	Consumable Supplies	9,569	28,988	44,981	48,370	48,370	48,370
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	255	255	255	255
0460	Non-Consumable Supplies	29,450	21,217	42,356	37,167	37,167	37,167
0470	Computer Software	1,278	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>40,297</b>	<b>50,205</b>	<b>87,592</b>	<b>85,792</b>	<b>85,792</b>	<b>85,792</b>
0640	Dues & Fees	17,172	17,776	9,635	8,886	8,886	8,886
<b>0600</b>	<b>Other Objects</b>	<b>17,172</b>	<b>17,776</b>	<b>9,635</b>	<b>8,886</b>	<b>8,886</b>	<b>8,886</b>
<b>Function Totals:</b>		<b>\$1,611,282</b>	<b>\$2,063,111</b>	<b>\$1,695,846</b>	<b>\$1,787,489</b>	<b>\$1,787,489</b>	<b>\$1,787,489</b>

## Function: 1140 PRE-KINDERGARTEN INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	81,814	100,645	95,786	101,533	101,533	101,533
0112	Classified Salaries	204,255	176,760	195,594	203,418	203,418	203,418
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	19	62	0	0	0	0
0140	Additional Salaries	7,873	12,838	11,897	12,568	12,568	12,568
<b>0100</b>	<b>Salaries</b>	<b>293,962</b>	<b>290,304</b>	<b>303,277</b>	<b>317,519</b>	<b>317,519</b>	<b>317,519</b>
0210	PERS	75,759	70,330	82,643	89,254	89,254	89,254
0220	Soc Security Administration	22,259	22,034	25,428	27,462	27,462	27,462
0230	Other Required Payroll Cost	1,741	2,057	2,381	2,571	2,571	2,571
0240	Contractual Employee Benefits	107,965	116,743	82,648	89,260	89,260	89,260
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>207,725</b>	<b>211,163</b>	<b>193,100</b>	<b>208,547</b>	<b>208,547</b>	<b>208,547</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	515	530	530	530
0350	Communications	0	0	103	106	106	106
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	265	675	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>265</b>	<b>675</b>	<b>618</b>	<b>636</b>	<b>636</b>	<b>636</b>
0410	Consumable Supplies	4,757	1,939	5,511	5,676	5,676	5,676
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	46	47	47	47
0460	Non-Consumable Supplies	0	0	5,382	5,543	5,543	5,543
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	780	780	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>5,537</b>	<b>2,720</b>	<b>10,939</b>	<b>11,266</b>	<b>11,266</b>	<b>11,266</b>
0640	Dues & Fees	0	0	556	573	573	573
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>556</b>	<b>573</b>	<b>573</b>	<b>573</b>
<b>Function Totals:</b>		<b>\$507,489</b>	<b>\$504,862</b>	<b>\$508,490</b>	<b>\$538,541</b>	<b>\$538,541</b>	<b>\$538,541</b>



## Function: 1200 SPECIAL PROGRAMS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1210	Talented & Gifted Programs	41,988	33,108	68,686	73,301	73,301	73,301
1220	Restrictive Programs / SPED	3,699,422	3,830,153	4,548,367	4,779,150	4,779,150	4,779,150
1250	Less Restricted Program / SPED	9,344,639	10,923,358	11,264,043	11,967,949	11,967,949	11,967,949
1270	Educationally Disadvantage	379,665	309,675	280,658	292,151	292,151	292,151
1280	Alternative Education	14,665,118	11,225,118	13,987,878	15,450,475	15,450,475	15,450,475
1290	Designated Programs	4,276,301	4,937,046	5,360,484	5,697,714	5,697,714	5,697,714
<b>1200</b>	<b>Special Programs</b>	<b>\$32,407,132</b>	<b>\$31,258,457</b>	<b>\$35,510,116</b>	<b>\$38,260,740</b>	<b>\$38,260,740</b>	<b>\$38,260,740</b>

## Function: 1210 TALENTED &amp; GIFTED PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	16,800	18,528	38,296	39,445	39,445	39,445
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	38	0	2,336	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>16,837</b>	<b>18,528</b>	<b>40,632</b>	<b>39,445</b>	<b>39,445</b>	<b>39,445</b>
0210	PERS	3,801	4,175	5,080	5,486	5,486	5,486
0220	Soc Security Administration	1,320	1,452	1,563	1,688	1,688	1,688
0230	Other Required Payroll Cost	98	121	146	158	158	158
0240	Contractual Employee Benefits	2,030	2,051	5,080	5,486	5,486	5,486
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>7,250</b>	<b>7,799</b>	<b>11,869</b>	<b>12,818</b>	<b>12,818</b>	<b>12,818</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	270	315	278	286	286	286
0350	Communications	144	144	148	152	152	152
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	17,421	6,322	15,450	10,300	10,300	10,300
<b>0300</b>	<b>Purchased Services</b>	<b>17,835</b>	<b>6,781</b>	<b>15,876</b>	<b>10,738</b>	<b>10,738</b>	<b>10,738</b>
0410	Consumable Supplies	66	0	309	10,300	10,300	10,300
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>66</b>	<b>0</b>	<b>309</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$41,988</b>	<b>\$33,108</b>	<b>\$68,686</b>	<b>\$73,301</b>	<b>\$73,301</b>	<b>\$73,301</b>

## Function: 1220 SELF-CONTAINED CLASSROOMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	277,941	267,245	253,011	268,192	268,192	268,192
0112	Classified Salaries	357,825	361,166	509,644	530,030	530,030	530,030
0113	Admin/Supervisor	27,451	30,880	32,104	33,067	33,067	33,067
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	14,852	18,942	30,282	31,839	31,839	31,839
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	5,845	17,454	14,747	15,578	15,578	15,578
<b>0100</b>	<b>Salaries</b>	<b>683,912</b>	<b>695,685</b>	<b>839,788</b>	<b>878,706</b>	<b>878,706</b>	<b>878,706</b>
0210	PERS	141,954	150,318	230,364	248,793	248,793	248,793
0220	Soc Security Administration	52,060	51,582	70,879	76,549	76,549	76,549
0230	Other Required Payroll Cost	4,094	4,772	6,636	7,167	7,167	7,167
0240	Contractual Employee Benefits	254,918	262,705	230,379	248,809	248,809	248,809
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>453,026</b>	<b>469,378</b>	<b>538,258</b>	<b>581,318</b>	<b>581,318</b>	<b>581,318</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	450	525	670	690	690	690
0350	Communications	366	557	762	784	784	784
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>816</b>	<b>1,082</b>	<b>1,432</b>	<b>1,474</b>	<b>1,474</b>	<b>1,474</b>
0410	Consumable Supplies	3,211	1,936	2,813	2,897	2,897	2,897
0420	Textbooks	0	0	515	530	530	530
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	515	530	530	530
0460	Non-Consumable Supplies	144	40	2,704	2,785	2,785	2,785
0470	Computer Software	290	310	206	212	212	212
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,645</b>	<b>2,286</b>	<b>6,753</b>	<b>6,954</b>	<b>6,954</b>	<b>6,954</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,141,399</b>	<b>\$1,168,432</b>	<b>\$1,386,231</b>	<b>\$1,468,452</b>	<b>\$1,468,452</b>	<b>\$1,468,452</b>

## Function: 1225 OUT OF DISTRICT PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	134,472	218,635	150,380	154,891	154,891	154,891
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payment	746,958	686,212	1,184,500	1,220,035	1,220,035	1,220,035
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>881,431</b>	<b>904,847</b>	<b>1,334,880</b>	<b>1,374,926</b>	<b>1,374,926</b>	<b>1,374,926</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		<b>\$881,431</b>	<b>\$904,847</b>	<b>\$1,334,880</b>	<b>\$1,374,926</b>	<b>\$1,374,926</b>	<b>\$1,374,926</b>

## Function: 1228 FUNCTIONAL SKILLS PROGRAM

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	390,861	465,600	487,111	516,337	516,337	516,337
0112	Classified Salaries	429,738	431,566	460,669	479,095	479,095	479,095
0113	Admin/Supervisor	177,686	134,224	143,734	148,046	148,046	148,046
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	16,017	49,641	17,845	18,700	18,700	18,700
0130	Exta Duty Compensation	40	322	0	0	0	0
0140	Additional Salaries	5,907	20,867	5,408	5,678	5,678	5,678
<b>0100</b>	<b>Salaries</b>	<b>1,020,249</b>	<b>1,102,221</b>	<b>1,114,767</b>	<b>1,167,856</b>	<b>1,167,856</b>	<b>1,167,856</b>
0210	PERS	242,228	224,161	291,489	314,807	314,807	314,807
0220	Soc Security Administration	77,117	80,155	89,686	96,861	96,861	96,861
0230	Other Required Payroll Cost	6,041	7,299	8,397	9,068	9,068	9,068
0240	Contractual Employee Benefits	319,844	331,524	291,509	314,830	314,830	314,830
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>645,231</b>	<b>643,139</b>	<b>681,081</b>	<b>735,566</b>	<b>735,566</b>	<b>735,566</b>
0310	Instr, Prof & Tech Services	0	0	4,996	5,146	5,146	5,146
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,637	3,246	3,395	3,497	3,497	3,497
0350	Communications	1,059	1,037	2,532	2,608	2,608	2,608
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>3,696</b>	<b>4,283</b>	<b>10,923</b>	<b>11,251</b>	<b>11,251</b>	<b>11,251</b>
0410	Consumable Supplies	2,793	3,373	5,665	5,835	5,835	5,835
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	3,128	3,427	3,296	3,395	3,395	3,395
0460	Non-Consumable Supplies	1,155	390	9,270	9,548	9,548	9,548
0470	Computer Software	340	40	1,739	1,791	1,791	1,791
0480	Computer Hardware	0	0	515	530	530	530
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>7,416</b>	<b>7,231</b>	<b>20,485</b>	<b>21,099</b>	<b>21,099</b>	<b>21,099</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,676,591</b>	<b>\$1,756,874</b>	<b>\$1,827,256</b>	<b>\$1,935,772</b>	<b>\$1,935,772</b>	<b>\$1,935,772</b>

**2024-25 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 1250 RESOURCE ROOMS**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	3,211,375	4,069,594	3,972,252	4,210,589	4,210,589	4,210,589
0112	Classified Salaries	2,158,945	2,182,884	2,754,834	2,865,028	2,865,028	2,865,028
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	53,984	138,761	92,468	97,378	97,378	97,378
0130	Exta Duty Compensation	174	168	0	0	0	0
0140	Additional Salaries	93,361	232,690	9,375	9,937	9,937	9,937
<b>0100</b>	<b>Salaries</b>	<b>5,517,840</b>	<b>6,624,097</b>	<b>6,828,929</b>	<b>7,182,932</b>	<b>7,182,932</b>	<b>7,182,932</b>
0210	PERS	1,402,351	1,655,181	1,850,757	1,998,819	1,998,819	1,998,819
0220	Soc Security Administration	421,026	496,151	594,061	641,586	641,586	641,586
0230	Other Required Payroll Cost	33,570	46,361	55,617	60,068	60,068	60,068
0240	Contractual Employee Benefits	1,917,719	2,061,652	1,850,887	1,998,959	1,998,959	1,998,959
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,774,665</b>	<b>4,259,345</b>	<b>4,351,322</b>	<b>4,699,432</b>	<b>4,699,432</b>	<b>4,699,432</b>
0310	Instr, Prof & Tech Services	36,898	21,561	56,650	58,350	58,350	58,350
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	610	1,053	1,545	1,591	1,591	1,591
0350	Communications	763	110	618	637	637	637
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>38,271</b>	<b>22,724</b>	<b>58,813</b>	<b>60,578</b>	<b>60,578</b>	<b>60,578</b>
0410	Consumable Supplies	9,644	9,866	12,786	12,450	12,450	12,450
0420	Textbooks	30	24	50	50	50	50
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	782	0	0	0	0
0460	Non-Consumable Supplies	3,189	214	5,202	5,359	5,359	5,359
0470	Computer Software	141	6,306	6,683	6,882	6,882	6,882
0480	Computer Hardware	859	0	258	266	266	266
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>13,863</b>	<b>17,191</b>	<b>24,979</b>	<b>25,007</b>	<b>25,007</b>	<b>25,007</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$9,344,639</b>	<b>\$10,923,358</b>	<b>\$11,264,043</b>	<b>\$11,967,949</b>	<b>\$11,967,949</b>	<b>\$11,967,949</b>

## Function: 1271 REMEDIATION INSTRUCTIONAL ACTIVITIES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	44,699	49,717	57,004	60,424	60,424	60,424
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	45,424	48,150	48,150	48,150
<b>0100</b>	<b>Salaries</b>	<b>44,699</b>	<b>49,717</b>	<b>102,428</b>	<b>108,574</b>	<b>108,574</b>	<b>108,574</b>
0210	PERS	13,036	14,785	0	0	0	0
0220	Soc Security Administration	3,280	3,775	0	0	0	0
0230	Other Required Payroll Cost	258	342	0	0	0	0
0240	Contractual Employee Benefits	10,954	10,850	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>27,529</b>	<b>29,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	307,248	229,871	178,230	183,577	183,577	183,577
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>307,248</b>	<b>229,871</b>	<b>178,230</b>	<b>183,577</b>	<b>183,577</b>	<b>183,577</b>
0410	Consumable Supplies	0	335	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	189	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>189</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$379,665</b>	<b>\$309,675</b>	<b>\$280,658</b>	<b>\$292,151</b>	<b>\$292,151</b>	<b>\$292,151</b>

## Function: 1283 ALTERNATIVE EDUCATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	101,756	179,933	236,362	250,544	250,544	250,544
0112	Classified Salaries	62,936	90,515	98,178	102,105	102,105	102,105
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	883	7,813	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>165,576</b>	<b>278,261</b>	<b>334,540</b>	<b>352,649</b>	<b>352,649</b>	<b>352,649</b>
0210	PERS	42,513	69,797	68,602	74,091	74,091	74,091
0220	Soc Security Administration	12,646	21,263	21,108	22,797	22,797	22,797
0230	Other Required Payroll Cost	974	2,088	1,976	2,134	2,134	2,134
0240	Contractual Employee Benefits	40,421	52,154	68,606	74,095	74,095	74,095
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>96,554</b>	<b>145,303</b>	<b>160,292</b>	<b>173,117</b>	<b>173,117</b>	<b>173,117</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	544,422	652,988	1,360,222	1,401,029	1,401,029	1,401,029
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>544,422</b>	<b>652,988</b>	<b>1,360,222</b>	<b>1,401,029</b>	<b>1,401,029</b>	<b>1,401,029</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	30	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$806,552</b>	<b>\$1,076,582</b>	<b>\$1,855,054</b>	<b>\$1,926,795</b>	<b>\$1,926,795</b>	<b>\$1,926,795</b>



Function: 1285 EVENING &amp; SATURDAY SCHOOL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	160	0	8,004	8,485	8,485	8,485
<b>0100</b>	<b>Salaries</b>	<b>160</b>	<b>0</b>	<b>8,004</b>	<b>8,485</b>	<b>8,485</b>	<b>8,485</b>
0210	PERS	45	0	0	0	0	0
0220	Soc Security Administration	12	0	0	0	0	0
0230	Other Required Payroll Cost	1	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$219</b>	<b>\$0</b>	<b>\$8,004</b>	<b>\$8,485</b>	<b>\$8,485</b>	<b>\$8,485</b>

2024-25 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1287 TUTORING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	19,552	20,675	99,241	105,195	105,195	105,195
<b>0100</b>	<b>Salaries</b>	<b>19,552</b>	<b>20,675</b>	<b>99,241</b>	<b>105,195</b>	<b>105,195</b>	<b>105,195</b>
0210	PERS	1,714	4,736	0	0	0	0
0220	Soc Security Administration	1,495	1,561	0	0	0	0
0230	Other Required Payroll Cost	118	162	0	0	0	0
0240	Contractual Employee Benefits	0	108	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,326</b>	<b>6,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	165	32	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>165</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$23,043	\$27,274	\$99,241	\$105,195	\$105,195	\$105,195

Function: 1288 CHARTER SCHOOLS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	13,835,304	10,121,262	12,025,579	13,410,000	13,410,000	13,410,000
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>13,835,304</b>	<b>10,121,262</b>	<b>12,025,579</b>	<b>13,410,000</b>	<b>13,410,000</b>	<b>13,410,000</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$13,835,304</b>	<b>\$10,121,262</b>	<b>\$12,025,579</b>	<b>\$13,410,000</b>	<b>\$13,410,000</b>	<b>\$13,410,000</b>

## Function: 1291 MULTILINGUAL LEARNERS (MLL)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	1,717,938	2,033,341	2,140,590	2,269,027	2,269,027	2,269,027
0112	Classified Salaries	468,787	494,540	650,687	676,715	676,715	676,715
0113	Admin/Supervisor	107,640	120,341	128,867	132,733	132,733	132,733
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	98	355	24,875	26,303	26,303	26,303
0130	Exta Duty Compensation	89	136	0	0	0	0
0140	Additional Salaries	32,292	41,486	25,087	26,560	26,560	26,560
<b>0100</b>	<b>Salaries</b>	<b>2,326,843</b>	<b>2,690,200</b>	<b>2,970,106</b>	<b>3,131,338</b>	<b>3,131,338</b>	<b>3,131,338</b>
0210	PERS	620,515	711,504	688,126	743,174	743,174	743,174
0220	Soc Security Administration	177,420	204,639	219,110	236,638	236,638	236,638
0230	Other Required Payroll Cost	13,789	18,752	20,515	22,155	22,155	22,155
0240	Contractual Employee Benefits	564,275	539,982	687,172	742,145	742,145	742,145
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,375,999</b>	<b>1,474,877</b>	<b>1,614,923</b>	<b>1,744,112</b>	<b>1,744,112</b>	<b>1,744,112</b>
0310	Instr, Prof & Tech Services	0	479	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	350	0	0	0	0
0340	Travel	4,526	5,685	3,966	4,085	4,085	4,085
0350	Communications	1,200	1,449	848	873	873	873
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	80	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>5,806</b>	<b>7,963</b>	<b>4,814</b>	<b>4,958</b>	<b>4,958</b>	<b>4,958</b>
0410	Consumable Supplies	474	3,140	2,437	2,275	2,275	2,275
0420	Textbooks	0	18,598	21,800	22,454	22,454	22,454
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	614	3,628	618	636	636	636
0470	Computer Software	359	1,156	0	0	0	0
0480	Computer Hardware	0	421	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>1,447</b>	<b>26,943</b>	<b>24,855</b>	<b>25,365</b>	<b>25,365</b>	<b>25,365</b>
0640	Dues & Fees	605	300	613	631	631	631
<b>0600</b>	<b>Other Objects</b>	<b>605</b>	<b>300</b>	<b>613</b>	<b>631</b>	<b>631</b>	<b>631</b>
<b>Function Totals:</b>		<b>\$3,710,700</b>	<b>\$4,200,282</b>	<b>\$4,615,311</b>	<b>\$4,906,404</b>	<b>\$4,906,404</b>	<b>\$4,906,404</b>

**Function: 1299 OTHER SPED PROGRAMS / EARLY INTERVENTION /  
EARLY CHILDHOOD SPECIAL EDUCATION EVALUATIONS**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	241,299	321,254	340,007	360,407	360,407	360,407
0112	Classified Salaries	55,345	59,060	61,069	63,512	63,512	63,512
0113	Admin/Supervisor	55,569	61,909	64,208	66,134	66,134	66,134
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	70	36	0	0	0	0
0140	Additional Salaries	11,562	43,288	20,339	21,559	21,559	21,559
<b>0100</b>	<b>Salaries</b>	<b>363,845</b>	<b>485,547</b>	<b>485,623</b>	<b>511,612</b>	<b>511,612</b>	<b>511,612</b>
0210	PERS	96,867	121,866	100,081	108,087	108,087	108,087
0220	Soc Security Administration	27,244	36,656	33,870	36,580	36,580	36,580
0230	Other Required Payroll Cost	2,101	3,110	3,171	3,425	3,425	3,425
0240	Contractual Employee Benefits	69,862	81,613	110,088	118,895	118,895	118,895
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>196,073</b>	<b>243,245</b>	<b>247,210</b>	<b>266,987</b>	<b>266,987</b>	<b>266,987</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	984	1,314	1,957	2,016	2,016	2,016
0350	Communications	572	614	855	881	881	881
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	162	148	1,236	1,273	1,273	1,273
<b>0300</b>	<b>Purchased Services</b>	<b>1,718</b>	<b>2,076</b>	<b>4,048</b>	<b>4,170</b>	<b>4,170</b>	<b>4,170</b>
0410	Consumable Supplies	3,885	5,896	7,004	7,214	7,214	7,214
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	80	0	824	849	849	849
0470	Computer Software	0	0	206	212	212	212
0480	Computer Hardware	0	0	258	266	266	266
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,965</b>	<b>5,896</b>	<b>8,292</b>	<b>8,541</b>	<b>8,541</b>	<b>8,541</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$565,602</b>	<b>\$736,764</b>	<b>\$745,173</b>	<b>\$791,310</b>	<b>\$791,310</b>	<b>\$791,310</b>

**2024-25 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 1400 SUMMER SCHOOL PROGRAMS**

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
1400	Summer School Programs	32,193	31,925	88,127	91,025	91,025	91,025
1400	Summer School	\$32,193	\$31,925	\$88,127	\$91,025	\$91,025	\$91,025

Function: 1400 SUMMER SCHOOL PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	12,748	13,385	13,385	13,385
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>12,748</b>	<b>13,385</b>	<b>13,385</b>	<b>13,385</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	12,618	0	75,379	77,640	77,640	77,640
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	19,575	31,925	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>32,193</b>	<b>31,925</b>	<b>75,379</b>	<b>77,640</b>	<b>77,640</b>	<b>77,640</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$32,193</b>	<b>\$31,925</b>	<b>\$88,127</b>	<b>\$91,025</b>	<b>\$91,025</b>	<b>\$91,025</b>

**2024-25/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

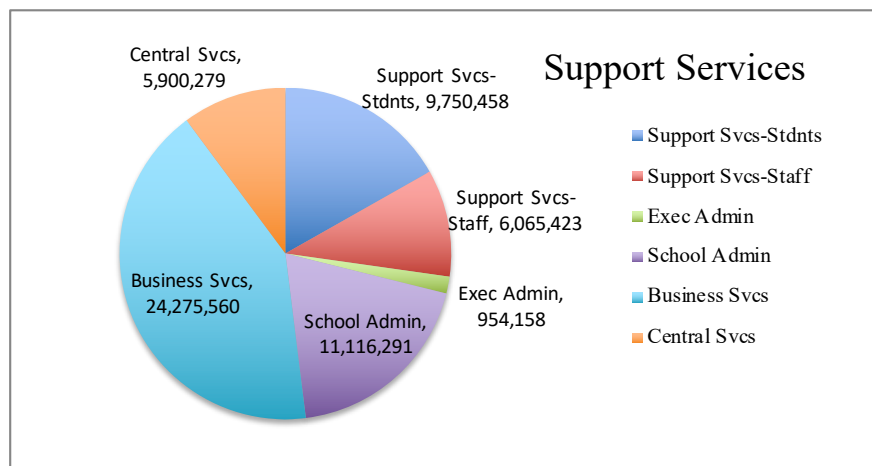
*General Fund*

**Function: 2000 SUPPORT SERVICES**

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2100	Support Services-Students	7,296,930	8,383,162	9,190,922	9,750,458	9,750,458	9,750,458
2200	Support Services-Staff	4,520,965	5,032,356	5,742,705	6,065,423	6,065,423	6,065,423
2300	Executive Administration	796,274	783,035	916,098	954,158	954,158	954,158
2400	School Administration	9,166,014	10,206,640	10,577,291	11,116,291	11,116,291	11,116,291
2500	Business Services	22,995,336	25,901,950	23,391,830	24,275,560	24,275,560	24,275,560
2600	Central Services	4,135,582	4,955,276	5,633,735	5,900,279	5,900,279	5,900,279
<b>2000</b>	<b>Support Services</b>	<b>\$48,911,103</b>	<b>\$55,262,418</b>	<b>\$55,452,581</b>	<b>\$58,062,169</b>	<b>\$58,062,169</b>	<b>\$58,062,169</b>

BUDGETED POSITIONS (FTE)			
	2023-24	2024-25	Change
	Adopted Budget	Adopted Budget	
Support Services - Students	71.794	71.794	0.000
Support Services - Staff	35.624	35.624	0.000
Executive Administration	2.000	2.000	0.000
School Administration	74.863	74.863	0.000
Business Services	69.500	69.500	0.000
Central Services	33.750	33.750	0.000
	287.530	287.530	0.000

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	14,238
Cost Per Student (using weighted ADM)	\$4,078
% of Total GF Budget	36.25%





## Function: 2100 SUPPORT SERVICES STUDENTS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2110	Attendance/Social Work	1,500,513	1,530,627	1,843,804	1,939,065	1,939,065	1,939,065
2120	Guidance Services	2,892,395	3,505,557	3,586,614	3,827,906	3,827,906	3,827,906
2130	Health Services	815,231	813,091	1,082,864	1,143,885	1,143,885	1,143,885
2140	Psychological Services	429,317	492,799	486,158	518,653	518,653	518,653
2150	Speech Pathology Services	1,136,853	1,375,564	1,394,459	1,487,842	1,487,842	1,487,842
2190	Service Direction / SPED	522,622	665,523	797,023	833,107	833,107	833,107
<b>2100</b>	<b>Support Services-Students</b>	<b>\$7,296,930</b>	<b>\$8,383,162</b>	<b>\$9,190,922</b>	<b>\$9,750,458</b>	<b>\$9,750,458</b>	<b>\$9,750,458</b>

## Function: 2112 ATTENDANCE SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	58,190	74,091	81,186	84,433	84,433	84,433
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	191	24	0	0	0	0
0140	Additional Salaries	1,114	1,111	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>59,495</b>	<b>75,226</b>	<b>81,186</b>	<b>84,433</b>	<b>84,433</b>	<b>84,433</b>
0210	PERS	12,611	16,296	23,009	24,850	24,850	24,850
0220	Soc Security Administration	4,588	5,753	7,079	7,645	7,645	7,645
0230	Other Required Payroll Cost	363	552	663	716	716	716
0240	Contractual Employee Benefits	34,931	47,363	23,010	24,851	24,851	24,851
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>52,494</b>	<b>69,964</b>	<b>53,761</b>	<b>58,062</b>	<b>58,062</b>	<b>58,062</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$111,989</b>	<b>\$145,190</b>	<b>\$134,947</b>	<b>\$142,495</b>	<b>\$142,495</b>	<b>\$142,495</b>

2024-25 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2113 SOCIAL WORK

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	68,482	82,417	84,699	89,781	89,781	89,781
0112	Classified Salaries	125,989	130,568	153,340	159,476	159,476	159,476
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	3,285	4,226	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>197,756</b>	<b>217,211</b>	<b>238,039</b>	<b>249,257</b>	<b>249,257</b>	<b>249,257</b>
0210	PERS	45,364	50,258	67,899	73,330	73,330	73,330
0220	Soc Security Administration	15,047	16,547	20,891	22,562	22,562	22,562
0230	Other Required Payroll Cost	1,398	1,542	1,956	2,112	2,112	2,112
0240	Contractual Employee Benefits	75,851	65,166	67,904	73,337	73,337	73,337
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>137,660</b>	<b>133,513</b>	<b>158,650</b>	<b>171,341</b>	<b>171,341</b>	<b>171,341</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	201	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$335,617</b>	<b>\$350,724</b>	<b>\$396,689</b>	<b>\$420,598</b>	<b>\$420,598</b>	<b>\$420,598</b>

2024-25 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2115 STUDENT SAFETY

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	445,632	567,580	653,110	679,233	679,233	679,233
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	25,606	39,394	59,811	62,202	62,202	62,202
0140	Additional Salaries	6,064	6,873	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>477,302</b>	<b>613,846</b>	<b>712,921</b>	<b>741,435</b>	<b>741,435</b>	<b>741,435</b>
0210	PERS	109,842	134,890	148,340	160,208	160,208	160,208
0220	Soc Security Administration	36,546	47,043	45,642	49,293	49,293	49,293
0230	Other Required Payroll Cost	10,685	9,302	4,273	4,615	4,615	4,615
0240	Contractual Employee Benefits	147,337	224,965	148,351	160,219	160,219	160,219
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>304,411</b>	<b>416,199</b>	<b>346,606</b>	<b>374,335</b>	<b>374,335</b>	<b>374,335</b>
0310	Instr, Prof & Tech Services	266,109	2,445	244,110	251,433	251,433	251,433
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,624	738	7,501	7,708	7,708	7,708
0350	Communications	960	1,120	0	0	0	0
0370	Tuition Payment	0	0	0	0	0	0
0390	Other Purchased Services	2,500	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>271,194</b>	<b>4,303</b>	<b>251,611</b>	<b>259,141</b>	<b>259,141</b>	<b>259,141</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	364	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	1,030	1,061	1,061	1,061
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>1,030</b>	<b>1,061</b>	<b>1,061</b>	<b>1,061</b>
<b>Function Totals:</b>		<b>\$1,052,907</b>	<b>\$1,034,713</b>	<b>\$1,312,168</b>	<b>\$1,375,972</b>	<b>\$1,375,972</b>	<b>\$1,375,972</b>

**2024-25 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 2122 COUNSELING SERVICES**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	1,508,612	1,855,651	1,878,817	1,991,550	1,991,550	1,991,550
0112	Classified Salaries	310,991	314,299	339,954	353,552	353,552	353,552
0113	Admin/Supervisor	0	0	0	0	0	0
0117	Unused Leave	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	38,252	0	0	0	0
0130	Extra Duty Compensation	1,882	3,335	0	0	0	0
0140	Additional Salaries	46,733	97,335	87,589	92,845	92,845	92,845
<b>0100</b>	<b>Salaries</b>	<b>1,868,218</b>	<b>2,308,873</b>	<b>2,306,360</b>	<b>2,437,947</b>	<b>2,437,947</b>	<b>2,437,947</b>
0210	PERS	501,750	606,380	530,163	572,576	572,576	572,576
0220	Soc Security Administration	141,765	175,468	170,815	184,479	184,479	184,479
0230	Other Required Payroll Cost	10,964	15,999	15,991	17,269	17,269	17,269
0240	Contractual Employee Benefits	365,693	392,873	555,202	599,618	599,618	599,618
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,020,173</b>	<b>1,190,720</b>	<b>1,272,171</b>	<b>1,373,942</b>	<b>1,373,942</b>	<b>1,373,942</b>
0310	Instr, Prof & Tech Services	77	0	160	82	82	82
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	673	3,059	464	478	478	478
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	300	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>749</b>	<b>3,359</b>	<b>624</b>	<b>560</b>	<b>560</b>	<b>560</b>
0410	Consumable Supplies	1,014	2,540	6,441	14,421	14,421	14,421
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	2,242	66	1,018	1,036	1,036	1,036
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,256</b>	<b>2,606</b>	<b>7,459</b>	<b>15,457</b>	<b>15,457</b>	<b>15,457</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$2,892,395</b>	<b>\$3,505,557</b>	<b>\$3,586,614</b>	<b>\$3,827,906</b>	<b>\$3,827,906</b>	<b>\$3,827,906</b>

## Function: 2132 MEDICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	204	0	185	191	191	191
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	138,097	140,665	283,250	291,748	291,748	291,748
<b>0300</b>	<b>Purchased Services</b>	<b>138,301</b>	<b>140,665</b>	<b>283,435</b>	<b>291,939</b>	<b>291,939</b>	<b>291,939</b>
0410	Consumable Supplies	4,780	4,230	10,824	10,923	10,923	10,923
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	313	104	206	212	212	212
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>5,093</b>	<b>4,334</b>	<b>11,030</b>	<b>11,135</b>	<b>11,135</b>	<b>11,135</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$143,394	\$144,999	\$294,465	\$303,074	\$303,074	\$303,074

## Function: 2139 OTHER HEALTH SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	348,206	416,395	508,448	538,955	538,955	538,955
0112	Classified Salaries	1,063	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	11,476	10,132	1,082	1,147	1,147	1,147
<b>0100</b>	<b>Salaries</b>	<b>360,745</b>	<b>426,527</b>	<b>509,530</b>	<b>540,102</b>	<b>540,102</b>	<b>540,102</b>
0210	PERS	99,007	116,961	115,339	124,566	124,566	124,566
0220	Soc Security Administration	27,218	32,089	35,488	38,327	38,327	38,327
0230	Other Required Payroll Cost	2,110	2,948	3,322	3,588	3,588	3,588
0240	Contractual Employee Benefits	77,000	84,855	115,347	124,575	124,575	124,575
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>205,334</b>	<b>236,854</b>	<b>269,496</b>	<b>291,056</b>	<b>291,056</b>	<b>291,056</b>
0310	Instr, Prof & Tech Services	100,683	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,481	1,998	3,090	3,183	3,183	3,183
0350	Communications	11	112	206	212	212	212
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>102,174</b>	<b>2,110</b>	<b>3,296</b>	<b>3,395</b>	<b>3,395</b>	<b>3,395</b>
0410	Consumable Supplies	2,844	1,793	3,502	3,607	3,607	3,607
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	187	206	1,030	1,060	1,060	1,060
0470	Computer Software	554	601	515	530	530	530
0480	Computer Hardware	0	0	1,030	1,061	1,061	1,061
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,585</b>	<b>2,600</b>	<b>6,077</b>	<b>6,258</b>	<b>6,258</b>	<b>6,258</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$671,837	\$668,092	\$788,399	\$840,811	\$840,811	\$840,811

## Function: 2142 PSYCHOLOGICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	191,403	303,881	305,137	323,445	323,445	323,445
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	115	6,255	3,245	3,440	3,440	3,440
<b>0100</b>	<b>Salaries</b>	<b>191,518</b>	<b>310,136</b>	<b>308,382</b>	<b>326,885</b>	<b>326,885</b>	<b>326,885</b>
0210	PERS	47,145	84,918	74,123	80,053	80,053	80,053
0220	Soc Security Administration	14,344	23,498	22,806	24,630	24,630	24,630
0230	Other Required Payroll Cost	1,119	2,156	2,135	2,306	2,306	2,306
0240	Contractual Employee Benefits	48,506	68,674	74,128	80,058	80,058	80,058
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>111,114</b>	<b>179,247</b>	<b>173,192</b>	<b>187,047</b>	<b>187,047</b>	<b>187,047</b>
0310	Instr, Prof & Tech Services	123,880	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	212	83	721	743	743	743
0350	Communications	101	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	433	446	446	446
<b>0300</b>	<b>Purchased Services</b>	<b>124,193</b>	<b>83</b>	<b>1,154</b>	<b>1,189</b>	<b>1,189</b>	<b>1,189</b>
0410	Consumable Supplies	2,492	3,334	2,709	2,790	2,790	2,790
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	721	742	742	742
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,492</b>	<b>3,334</b>	<b>3,430</b>	<b>3,532</b>	<b>3,532</b>	<b>3,532</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$429,317</b>	<b>\$492,799</b>	<b>\$486,158</b>	<b>\$518,653</b>	<b>\$518,653</b>	<b>\$518,653</b>



## Function: 2152 SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	639,078	839,739	883,121	936,108	936,108	936,108
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	5,408	5,732	5,732	5,732
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	20,756	56,578	1,622	1,719	1,719	1,719
<b>0100</b>	<b>Salaries</b>	<b>659,834</b>	<b>896,317</b>	<b>890,151</b>	<b>943,559</b>	<b>943,559</b>	<b>943,559</b>
0210	PERS	160,155	229,002	212,704	229,720	229,720	229,720
0220	Soc Security Administration	49,808	67,855	65,447	70,681	70,681	70,681
0230	Other Required Payroll Cost	3,867	6,251	6,127	6,617	6,617	6,617
0240	Contractual Employee Benefits	150,986	171,726	212,717	229,733	229,733	229,733
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>364,817</b>	<b>474,834</b>	<b>496,995</b>	<b>536,751</b>	<b>536,751</b>	<b>536,751</b>
0310	Instr, Prof & Tech Services	109,304	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	579	940	1,133	1,167	1,167	1,167
0350	Communications	155	162	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	278	278	927	955	955	955
<b>0300</b>	<b>Purchased Services</b>	<b>110,316</b>	<b>1,380</b>	<b>2,060</b>	<b>2,122</b>	<b>2,122</b>	<b>2,122</b>
0410	Consumable Supplies	1,313	3,033	4,019	4,140	4,140	4,140
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	23	0	1,030	1,060	1,060	1,060
0470	Computer Software	550	0	204	210	210	210
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>1,886</b>	<b>3,033</b>	<b>5,253</b>	<b>5,410</b>	<b>5,410</b>	<b>5,410</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,136,853</b>	<b>\$1,375,564</b>	<b>\$1,394,459</b>	<b>\$1,487,842</b>	<b>\$1,487,842</b>	<b>\$1,487,842</b>

## Function: 2190 SERVICE DIRECTION / STUDENT SUPPORT SERVICE OFFICE (SPED)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	23,777	26,031	75,052	78,054	78,054	78,054
0113	Admin/Supervisor	265,045	356,885	360,976	371,805	371,805	371,805
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	8,306	14,088	14,600	15,400	15,400	15,400
0130	Exta Duty Compensation	45	194	0	0	0	0
0140	Additional Salaries	4,600	6,483	3,245	3,418	3,418	3,418
<b>0100</b>	<b>Salaries</b>	<b>301,773</b>	<b>403,681</b>	<b>453,873</b>	<b>468,677</b>	<b>468,677</b>	<b>468,677</b>
0210	PERS	74,927	93,802	94,028	101,550	101,550	101,550
0220	Soc Security Administration	23,748	29,976	28,931	31,245	31,245	31,245
0230	Other Required Payroll Cost	1,804	2,583	2,709	2,926	2,926	2,926
0240	Contractual Employee Benefits	65,228	71,700	94,034	101,557	101,557	101,557
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>165,707</b>	<b>198,060</b>	<b>219,702</b>	<b>237,278</b>	<b>237,278</b>	<b>237,278</b>
0310	Instr, Prof & Tech Services	4,955	16,710	19,570	20,157	20,157	20,157
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	10,802	14,021	13,775	14,188	14,188	14,188
0350	Communications	4,357	4,839	5,333	5,492	5,492	5,492
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	11,193	15,389	23,690	24,401	24,401	24,401
<b>0300</b>	<b>Purchased Services</b>	<b>31,307</b>	<b>50,959</b>	<b>62,368</b>	<b>64,238</b>	<b>64,238</b>	<b>64,238</b>
0410	Consumable Supplies	2,599	1,525	5,150	5,305	5,305	5,305
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	750	0	1,030	1,061	1,061	1,061
0460	Non-Consumable Supplies	16,448	7,235	28,840	29,706	29,706	29,706
0470	Computer Software	767	120	5,150	5,305	5,305	5,305
0480	Computer Hardware	0	460	6,907	7,114	7,114	7,114
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>20,565</b>	<b>9,339</b>	<b>47,077</b>	<b>48,491</b>	<b>48,491</b>	<b>48,491</b>
0640	Dues & Fees	3,270	3,484	3,703	3,814	3,814	3,814
0659	Other Insurane Judgements	0	0	10,300	10,609	10,609	10,609
<b>0600</b>	<b>Other Objects</b>	<b>3,270</b>	<b>3,484</b>	<b>14,003</b>	<b>14,423</b>	<b>14,423</b>	<b>14,423</b>
<b>Function Totals:</b>		<b>\$522,622</b>	<b>\$665,523</b>	<b>\$797,023</b>	<b>\$833,107</b>	<b>\$833,107</b>	<b>\$833,107</b>

Function: 2200 SUPPORT SERVICES - STAFF

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2210	Instructional Prog Improvement	1,981,643	2,228,687	2,615,702	2,782,901	2,782,901	2,782,901
2220	Library / Media Services	1,438,351	1,567,925	1,482,460	1,562,906	1,562,906	1,562,906
2230	Assessment & Testing	273,907	294,983	373,738	384,213	384,213	384,213
2240	Staff Development	827,065	940,760	1,270,805	1,335,403	1,335,403	1,335,403
2200	Support Service - Staff	\$4,520,965	\$5,032,356	\$5,742,705	\$6,065,423	\$6,065,423	\$6,065,423

## Function: 2211 SERVICE DIRECTION / IMPROVEMENT OF INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	8,938	180,836	191,686	191,686	191,686
0112	Classified Salaries	72,370	57,917	63,870	66,425	66,425	66,425
0113	Admin/Supervisor	587,208	748,752	721,722	743,373	743,373	743,373
0118	Confidential Staff Salaries	65,168	140,362	63,769	65,682	65,682	65,682
0120	Subs/Temporary Salaries	0	288	3,245	0	0	0
0130	Exta Duty Compensation	0	19	0	0	0	0
0140	Additional Salaries	2,654	10,893	3,354	3,747	3,747	3,747
<b>0100</b>	<b>Salaries</b>	<b>727,400</b>	<b>967,168</b>	<b>1,036,796</b>	<b>1,070,913</b>	<b>1,070,913</b>	<b>1,070,913</b>
0210	PERS	197,422	267,212	244,699	264,275	264,275	264,275
0220	Soc Security Administration	56,594	73,307	76,829	82,976	82,976	82,976
0230	Other Required Payroll Cost	4,286	6,611	7,194	7,770	7,770	7,770
0240	Contractual Employee Benefits	155,151	203,974	244,716	264,293	264,293	264,293
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>413,453</b>	<b>551,104</b>	<b>573,438</b>	<b>619,314</b>	<b>619,314</b>	<b>619,314</b>
0310	Instr, Prof & Tech Services	1,148	2,465	55,891	2,652	2,652	2,652
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	18,777	35,007	25,565	67,215	67,215	67,215
0350	Communications	6,571	10,064	7,026	6,970	6,970	6,970
0380	Non-Instr Prof/Tech Services	0	125	0	0	0	0
0390	Other Purchased Services	30,728	32,162	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>57,223</b>	<b>79,822</b>	<b>88,482</b>	<b>76,837</b>	<b>76,837</b>	<b>76,837</b>
0410	Consumable Supplies	1,077	15,259	11,536	17,784	17,784	17,784
0420	Textbooks	622	103	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	412	424	424	424
0460	Non-Consumable Supplies	-313	-54	3,935	6,922	6,922	6,922
0470	Computer Software	318	213	1,030	2,060	2,060	2,060
0480	Computer Hardware	1,682	1,584	3,605	7,771	7,771	7,771
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,385</b>	<b>17,105</b>	<b>20,518</b>	<b>34,961</b>	<b>34,961</b>	<b>34,961</b>
0640	Dues & Fees	5,238	9,057	8,801	14,535	14,535	14,535
<b>0600</b>	<b>Other Objects</b>	<b>5,238</b>	<b>9,057</b>	<b>8,801</b>	<b>14,535</b>	<b>14,535</b>	<b>14,535</b>
<b>Function Totals:</b>		<b>\$1,206,699</b>	<b>\$1,624,257</b>	<b>\$1,728,035</b>	<b>\$1,816,560</b>	<b>\$1,816,560</b>	<b>\$1,816,560</b>

**2024-25/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2213/19 CURRICULUM DEVELOPMENT AND IMPROVEMENT OF INSTRUCTION**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	289,645	217,310	238,110	252,397	252,397	252,397
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	3,480	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	12,838	3,585	53,303	17,478	17,478	17,478
0130	Exta Duty Compensation	227	327	0	0	0	0
0140	Additional Salaries	115,988	113,552	184,924	274,797	274,797	274,797
<b>0100</b>	<b>Salaries</b>	<b>418,698</b>	<b>338,253</b>	<b>476,337</b>	<b>544,672</b>	<b>544,672</b>	<b>544,672</b>
0210	PERS	126,169	99,667	88,089	95,136	95,136	95,136
0220	Soc Security Administration	31,565	25,666	27,104	29,272	29,272	29,272
0230	Other Required Payroll Cost	2,450	2,356	2,537	2,740	2,740	2,740
0240	Contractual Employee Benefits	72,084	35,949	88,096	95,145	95,145	95,145
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>232,268</b>	<b>163,638</b>	<b>205,826</b>	<b>222,293</b>	<b>222,293</b>	<b>222,293</b>
0310	Instr, Prof & Tech Services	113,132	97,672	195,821	191,193	191,193	191,193
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	6,466	1,098	3,400	3,455	3,455	3,455
0350	Communications	2,203	1,080	1,030	1,545	1,545	1,545
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	630	515	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>121,801</b>	<b>100,479</b>	<b>200,766</b>	<b>196,193</b>	<b>196,193</b>	<b>196,193</b>
0410	Consumable Supplies	1,861	1,704	1,648	0	0	0
0420	Textbooks	0	0	1,030	1,061	1,061	1,061
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	237	0	2,060	2,122	2,122	2,122
0470	Computer Software	79	356	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,177</b>	<b>2,060</b>	<b>4,738</b>	<b>3,183</b>	<b>3,183</b>	<b>3,183</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$774,944</b>	<b>\$604,430</b>	<b>\$887,667</b>	<b>\$966,341</b>	<b>\$966,341</b>	<b>\$966,341</b>

**2024-25/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 2222 LIBRARY / MEDIA SERVICES**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	150,124	203,784	170,291	180,509	180,509	180,509
0112	Classified Salaries	598,987	638,705	693,604	721,348	721,348	721,348
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	108	3,245	0	0	0
0130	Exta Duty Compensation	839	632	5,420	5,746	5,746	5,746
0140	Additional Salaries	9,606	17,534	13,805	15,266	15,266	15,266
<b>0100</b>	<b>Salaries</b>	<b>759,555</b>	<b>860,764</b>	<b>886,365</b>	<b>922,869</b>	<b>922,869</b>	<b>922,869</b>
0210	PERS	182,007	208,318	238,656	257,750	257,750	257,750
0220	Soc Security Administration	57,963	65,756	73,432	79,306	79,306	79,306
0230	Other Required Payroll Cost	4,574	6,223	6,877	7,428	7,428	7,428
0240	Contractual Employee Benefits	388,831	385,092	238,671	257,766	257,766	257,766
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>633,375</b>	<b>665,390</b>	<b>557,636</b>	<b>602,250</b>	<b>602,250</b>	<b>602,250</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,955	169	824	773	773	773
0350	Communications	156	0	258	258	258	258
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,111</b>	<b>169</b>	<b>1,082</b>	<b>1,031</b>	<b>1,031</b>	<b>1,031</b>
0410	Consumable Supplies	5,809	2,537	3,150	3,450	3,450	3,450
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	32,530	28,631	31,528	30,500	30,500	30,500
0440	Periodicals	1,382	1,294	1,978	1,981	1,981	1,981
0460	Non-Consumable Supplies	1,737	9,141	412	412	412	412
0470	Computer Software	1,854	0	103	155	155	155
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>43,311</b>	<b>41,603</b>	<b>37,171</b>	<b>36,498</b>	<b>36,498</b>	<b>36,498</b>
0640	Dues & Fees	0	0	206	258	258	258
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>206</b>	<b>258</b>	<b>258</b>	<b>258</b>
<b>Function Totals:</b>		<b>\$1,438,351</b>	<b>\$1,567,925</b>	<b>\$1,482,460</b>	<b>\$1,562,906</b>	<b>\$1,562,906</b>	<b>\$1,562,906</b>

## Function: 2230 ASSESSMENT AND TESTING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	44,173	45,364	48,469	50,408	50,408	50,408
0113	Admin/Supervisor	134,748	146,205	152,002	156,562	156,562	156,562
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	44,775	46,315	46,315	46,315
0130	Exta Duty Compensation	0	218	0	0	0	0
0140	Additional Salaries	50	638	1,082	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>178,971</b>	<b>192,425</b>	<b>246,328</b>	<b>253,285</b>	<b>253,285</b>	<b>253,285</b>
0210	PERS	42,648	47,532	51,884	56,034	56,034	56,034
0220	Soc Security Administration	13,423	14,950	15,964	17,241	17,241	17,241
0230	Other Required Payroll Cost	1,012	1,289	1,495	1,615	1,615	1,615
0240	Contractual Employee Benefits	34,497	35,727	51,887	56,038	56,038	56,038
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>91,581</b>	<b>99,497</b>	<b>121,230</b>	<b>130,928</b>	<b>130,928</b>	<b>130,928</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,800	2,101	0	0	0	0
0350	Communications	960	960	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,760</b>	<b>3,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	4,120	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,060	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>6,180</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	595	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$273,907</b>	<b>\$294,983</b>	<b>\$373,738</b>	<b>\$384,213</b>	<b>\$384,213</b>	<b>\$384,213</b>

**2024-25/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2240 INSTRUCTIONAL STAFF DEVELOPMENT**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	235,114	290,187	524,717	500,395	500,395	500,395
0112	Classified Salaries	8,219	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	17,209	5,377	123,103	110,017	110,017	110,017
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	48,555	81,944	81,168	158,745	158,745	158,745
<b>0100</b>	<b>Salaries</b>	<b>309,097</b>	<b>377,508</b>	<b>728,988</b>	<b>769,157</b>	<b>769,157</b>	<b>769,157</b>
0210	PERS	84,587	101,364	114,537	123,699	123,699	123,699
0220	Soc Security Administration	23,470	29,839	35,242	38,061	38,061	38,061
0230	Other Required Payroll Cost	1,815	2,684	3,299	3,563	3,563	3,563
0240	Contractual Employee Benefits	263,056	336,114	114,546	123,709	123,709	123,709
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>372,928</b>	<b>470,001</b>	<b>267,624</b>	<b>289,032</b>	<b>289,032</b>	<b>289,032</b>
0310	Instr, Prof & Tech Services	40,265	6,299	129,910	150,061	150,061	150,061
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	60,333	53,114	60,143	61,802	61,802	61,802
0350	Communications	58	331	1,339	1,348	1,348	1,348
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	206	212	212	212
<b>0300</b>	<b>Purchased Services</b>	<b>100,656</b>	<b>59,745</b>	<b>191,598</b>	<b>213,423</b>	<b>213,423</b>	<b>213,423</b>
0410	Consumable Supplies	3,787	11,009	4,327	3,832	3,832	3,832
0420	Textbooks	446	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,153	652	6,180	6,335	6,335	6,335
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	13,616	4,270	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>19,002</b>	<b>15,930</b>	<b>10,507</b>	<b>10,167</b>	<b>10,167</b>	<b>10,167</b>
0640	Dues & Fees	0	1,308	2,060	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>1,308</b>	<b>2,060</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$801,684</b>	<b>\$924,492</b>	<b>\$1,200,777</b>	<b>\$1,281,779</b>	<b>\$1,281,779</b>	<b>\$1,281,779</b>



Function: 2241 PBIS / POSITIVE BEHAVIORAL INTERVENTION AND SUPPORT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	\$0	0	0	0	0
0112	Classified Salaries	0	\$0	0	0	0	0
0113	Admin/Supervisor	0	\$0	0	0	0	0
0118	Confidential Staff Salaries	0	\$0	0	0	0	0
0120	Subs/Temporary Salaries	0	\$0	0	0	0	0
0130	Exta Duty Compensation	0	\$0	0	0	0	0
0140	Additional Salaries	10,494	\$6,898	32,986	34,955	34,955	34,955
<b>0100</b>	<b>Salaries</b>	<b>10,494</b>	<b>\$6,898</b>	<b>32,986</b>	<b>34,955</b>	<b>34,955</b>	<b>34,955</b>
0210	PERS	2,858	\$1,999	0	0	0	0
0220	Soc Security Administration	796	\$525	0	0	0	0
0230	Other Required Payroll Cost	62	\$54	0	0	0	0
0240	Contractual Employee Benefits	0	\$0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,717</b>	<b>\$2,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	200	\$0	0	0	0	0
0320	Property Services	0	\$0	0	0	0	0
0330	Student Transportation	0	\$0	0	0	0	0
0340	Travel	0	\$0	515	530	530	530
0350	Communications	0	\$0	0	0	0	0
0370	Tuition Payments	0	\$0	0	0	0	0
0390	Other Purchased Services	10,970	\$5,583	10,300	10,609	10,609	10,609
<b>0300</b>	<b>Purchased Services</b>	<b>11,170</b>	<b>\$5,583</b>	<b>10,815</b>	<b>11,139</b>	<b>11,139</b>	<b>11,139</b>
0410	Consumable Supplies	0	\$826	3,309	7,318	7,318	7,318
0420	Textbooks	0	\$0	0	0	0	0
0430	Library Books	0	\$0	0	0	0	0
0440	Periodicals	0	\$0	0	0	0	0
0460	Non-Consumable Supplies	0	\$0	206	212	212	212
0470	Computer Software	0	\$0	0	0	0	0
0480	Computer Hardware	0	\$0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>\$826</b>	<b>3,515</b>	<b>7,530</b>	<b>7,530</b>	<b>7,530</b>
0640	Dues & Fees	0	\$0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$25,380</b>	<b>\$15,886</b>	<b>\$47,316</b>	<b>\$53,624</b>	<b>\$53,624</b>	<b>\$53,624</b>

2024-25/ GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2242 RTI / RESPONSE TO INTERVENTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	18,386	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	275	4,326	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>275</b>	<b>22,712</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	85	0	0	0	0
0220	Soc Security Administration	0	21	0	0	0	0
0230	Other Required Payroll Cost	0	2	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$0	\$383	\$22,712	\$0	\$0	\$0

Function: 2300 SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2310	Board of Education	258,272	268,549	326,152	337,605	337,605	337,605
2320	Office of the Superintendent	538,003	514,486	589,946	616,553	616,553	616,553
2300	Support Service-Exec Adm	\$796,274	\$783,035	\$916,098	\$954,158	\$954,158	\$954,158

## Function: 2310 BOARD OF EDUCATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	47,215	55,741	57,952	59,691	59,691	59,691
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	206	10	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>47,420</b>	<b>55,751</b>	<b>57,952</b>	<b>59,691</b>	<b>59,691</b>	<b>59,691</b>
0210	PERS	10,600	12,388	14,276	15,418	15,418	15,418
0220	Soc Security Administration	3,445	4,130	4,392	4,743	4,743	4,743
0230	Other Required Payroll Cost	273	355	411	444	444	444
0240	Contractual Employee Benefits	12,096	13,265	14,277	15,419	15,419	15,419
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>26,414</b>	<b>30,139</b>	<b>33,356</b>	<b>36,024</b>	<b>36,024</b>	<b>36,024</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	20,203	12,637	32,445	33,418	33,418	33,418
0350	Communications	35,780	884	1,009	1,039	1,039	1,039
0380	Non-Instr Prof/Tech Services	99,996	139,295	82,400	84,873	84,873	84,873
0390	Other Purchased Services	15,379	15,732	85,000	87,550	87,550	87,550
<b>0300</b>	<b>Purchased Services</b>	<b>171,358</b>	<b>168,548</b>	<b>200,854</b>	<b>206,880</b>	<b>206,880</b>	<b>206,880</b>
0410	Consumable Supplies	1,252	3,288	1,030	1,061	1,061	1,061
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,005	0	0	0	0	0
0470	Computer Software	0	0	12,360	12,731	12,731	12,731
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,256</b>	<b>3,288</b>	<b>13,390</b>	<b>13,792</b>	<b>13,792</b>	<b>13,792</b>
0640	Dues & Fees	10,823	10,823	20,600	21,218	21,218	21,218
<b>0600</b>	<b>Other Objects</b>	<b>10,823</b>	<b>10,823</b>	<b>20,600</b>	<b>21,218</b>	<b>21,218</b>	<b>21,218</b>
<b>Function Totals:</b>		<b>\$258,272</b>	<b>\$268,549</b>	<b>\$326,152</b>	<b>\$337,605</b>	<b>\$337,605</b>	<b>\$337,605</b>

Function: 2321 OFFICE OF THE SUPERINTENDENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	282,502	330,056	325,525	335,291	335,291	335,291
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>282,502</b>	<b>330,056</b>	<b>325,525</b>	<b>335,291</b>	<b>335,291</b>	<b>335,291</b>
0210	PERS	76,095	64,077	76,261	82,362	82,362	82,362
0220	Soc Security Administration	18,215	18,313	23,464	25,341	25,341	25,341
0230	Other Required Payroll Cost	1,624	2,171	2,197	2,373	2,373	2,373
0240	Contractual Employee Benefits	54,467	61,583	76,266	82,367	82,367	82,367
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>150,400</b>	<b>146,144</b>	<b>178,188</b>	<b>192,443</b>	<b>192,443</b>	<b>192,443</b>
0310	Instr, Prof & Tech Services	1,000	0	48,410	49,862	49,862	49,862
0320	Instructional Prog Improvement	0	0	0	0	0	0
0340	Travel	10,748	20,181	15,811	16,285	16,285	16,285
0350	Communications	712	603	700	721	721	721
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	68,900	2,000	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>81,360</b>	<b>22,785</b>	<b>64,921</b>	<b>66,868</b>	<b>66,868</b>	<b>66,868</b>
0410	Consumable Supplies	5,200	3,810	3,090	3,183	3,183	3,183
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	224	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	2,400	0	1,545	1,591	1,591	1,591
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>7,824</b>	<b>3,810</b>	<b>4,635</b>	<b>4,774</b>	<b>4,774</b>	<b>4,774</b>
0540	Initial & Additional Equip	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	11,192	11,691	16,677	17,177	17,177	17,177
<b>0600</b>	<b>Other Objects</b>	<b>11,192</b>	<b>11,691</b>	<b>16,677</b>	<b>17,177</b>	<b>17,177</b>	<b>17,177</b>
<b>Function Totals:</b>		<b>\$533,278</b>	<b>\$514,486</b>	<b>\$589,946</b>	<b>\$616,553</b>	<b>\$616,553</b>	<b>\$616,553</b>

Function: 2400 SUPPORT SERVICES - OFFICE OF THE PRINCIPAL

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2400	Office of the Principal	9,166,014	10,206,640	10,577,291	11,116,291	11,116,291	11,116,291
2400	Support Service - Admin	\$9,166,014	\$10,206,640	\$10,577,291	\$11,116,291	\$11,116,291	\$11,116,291

Function: 2410 OFFICE OF THE PRINCIPAL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	202,082	293,497	312,850	331,621	331,621	331,621
0112	Classified Salaries	1,864,186	1,950,526	2,134,037	2,219,399	2,219,399	2,219,399
0113	Admin/Supervisor	3,565,414	4,017,730	3,900,634	4,017,655	4,017,655	4,017,655
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	11,346	33,551	5,408	5,624	5,624	5,624
0130	Exta Duty Compensation	20,724	29,155	10,815	11,248	11,248	11,248
0140	Additional Salaries	40,889	31,212	11,356	11,875	11,875	11,875
<b>0100</b>	<b>Salaries</b>	<b>5,704,642</b>	<b>6,355,671</b>	<b>6,375,100</b>	<b>6,597,422</b>	<b>6,597,422</b>	<b>6,597,422</b>
0210	PERS	1,375,861	1,463,846	1,701,518	1,837,640	1,837,640	1,837,640
0220	Soc Security Administration	437,733	497,427	529,064	571,390	571,390	571,390
0230	Other Required Payroll Cost	33,642	43,493	49,531	53,494	53,494	53,494
0240	Contractual Employee Benefits	1,351,707	1,519,276	1,711,632	1,848,562	1,848,562	1,848,562
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,198,943</b>	<b>3,524,041</b>	<b>3,991,745</b>	<b>4,311,086</b>	<b>4,311,086</b>	<b>4,311,086</b>
0310	Instr, Prof & Tech Services	8,751	6,593	4,214	4,214	4,214	4,214
0320	Property Services	13,279	12,597	8,506	8,756	8,756	8,756
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	83,255	91,092	41,200	43,426	43,426	43,426
0350	Communications	37,169	45,901	34,075	33,075	33,075	33,075
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,270	8,818	9,865	10,315	10,315	10,315
<b>0300</b>	<b>Purchased Services</b>	<b>145,723</b>	<b>165,000</b>	<b>97,860</b>	<b>99,786</b>	<b>99,786</b>	<b>99,786</b>
0410	Consumable Supplies	34,595	57,038	66,368	61,350	61,350	61,350
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	65	55	55	55	55
0460	Non-Consumable Supplies	52,502	77,320	27,366	26,595	26,595	26,595
0470	Computer Software	3,709	1,383	2,827	3,027	3,027	3,027
0480	Computer Hardware	877	2,141	5,757	5,757	5,757	5,757
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>91,683</b>	<b>137,948</b>	<b>102,373</b>	<b>96,784</b>	<b>96,784</b>	<b>96,784</b>
0640	Dues & Fees	25,023	23,980	10,213	11,213	11,213	11,213
<b>0600</b>	<b>Other Objects</b>	<b>25,023</b>	<b>23,980</b>	<b>10,213</b>	<b>11,213</b>	<b>11,213</b>	<b>11,213</b>
<b>Function Totals:</b>		<b>\$9,166,014</b>	<b>\$10,206,640</b>	<b>\$10,577,291</b>	<b>\$11,116,291</b>	<b>\$11,116,291</b>	<b>\$11,116,291</b>

Function: 2500 SUPPORT SERVICES - BUSINESS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2520	Fiscal Services	2,312,711	2,944,514	2,889,809	3,007,495	3,007,495	3,007,495
2540	Operations & Maintenance	11,312,066	12,491,886	11,704,463	12,217,388	12,217,388	12,217,388
2550	Pupil Trans	9,127,025	10,265,413	8,595,165	8,855,483	8,855,483	8,855,483
2570	Printing Services	243,535	200,136	202,393	195,194	195,194	195,194
2500	Support Services - Bus.	\$22,995,336	\$25,901,950	\$23,391,830	\$24,275,560	\$24,275,560	\$24,275,560



## Function: 2521 FISCAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	342,744	356,319	417,310	434,002	434,002	434,002
0113	Admin/Supervisor	305,768	361,840	372,137	383,301	383,301	383,301
0117	Admin/Supervisor Salaries	71,055	90,013	96,392	100,248	100,248	100,248
0118	Confidential Staff Salaries	441	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	3,388	3,754	5,408	5,624	5,624	5,624
0140	Additional Salaries	509	506	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>723,904</b>	<b>812,432</b>	<b>891,247</b>	<b>923,175</b>	<b>923,175</b>	<b>923,175</b>
0210	PERS	161,050	193,541	220,853	238,521	238,521	238,521
0220	Soc Security Administration	54,746	61,597	67,953	73,389	73,389	73,389
0230	Other Required Payroll Cost	-139,792	28,781	6,362	6,871	6,871	6,871
0240	Contractual Employee Benefits	163,776	175,165	220,867	238,536	238,536	238,536
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>239,780</b>	<b>459,084</b>	<b>516,035</b>	<b>557,317</b>	<b>557,317</b>	<b>557,317</b>
0310	Instr, Prof & Tech Services	4,246	4,998	7,210	7,427	7,427	7,427
0320	Property Services	3,403	4,985	5,665	5,835	5,835	5,835
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	7,615	9,792	16,969	17,479	17,479	17,479
0350	Communications	11,958	10,575	15,965	16,443	16,443	16,443
0380	Non-Instr Prof/Tech Services	54,224	76,976	15,965	16,444	16,444	16,444
0390	Other Purchased Services	31,320	29,180	20,673	21,293	21,293	21,293
<b>0300</b>	<b>Purchased Services</b>	<b>112,767</b>	<b>136,506</b>	<b>82,447</b>	<b>84,921</b>	<b>84,921</b>	<b>84,921</b>
0410	Consumable Supplies	7,147	2,441	7,210	7,426	7,426	7,426
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	309	318	318	318
0460	Non-Consumable Supplies	1,327	105	6,180	6,366	6,366	6,366
0470	Computer Software	869	149	1,030	1,061	1,061	1,061
0480	Computer Hardware	20	0	3,605	3,713	3,713	3,713
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>9,363</b>	<b>2,694</b>	<b>18,334</b>	<b>18,884</b>	<b>18,884</b>	<b>18,884</b>
0630	Bad Debt Write Off	129,990	10,934	36,050	37,132	37,132	37,132
0640	Dues & Fees	4,013	11,978	6,180	6,365	6,365	6,365
0670	Taxes & Licenses	0	0	515	530	530	530
<b>0600</b>	<b>Other Objects</b>	<b>134,003</b>	<b>22,912</b>	<b>42,745</b>	<b>44,027</b>	<b>44,027</b>	<b>44,027</b>
<b>Function Totals:</b>		<b>\$1,219,817</b>	<b>\$1,433,628</b>	<b>\$1,550,808</b>	<b>\$1,628,324</b>	<b>\$1,628,324</b>	<b>\$1,628,324</b>

## Function: 2528/29 RISK MANAGEMENT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0132	Overtime	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	-3,477	9,171	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>-3,477</b>	<b>9,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	330	979	1,008	1,008	1,008
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	5,150	5,305	5,305	5,305
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>330</b>	<b>6,129</b>	<b>6,313</b>	<b>6,313</b>	<b>6,313</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,060	2,122	2,122	2,122
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>2,060</b>	<b>2,122</b>	<b>2,122</b>	<b>2,122</b>
0651	Liability Insurane	1,054,848	1,112,100	515,000	530,450	530,450	530,450
0652	Fidelity Bond Premiums	0	0	7,642	7,871	7,871	7,871
0653	Property Insurance	0	346,517	719,605	741,193	741,193	741,193
0655	Settlements & Judgments	0	0	8,755	9,018	9,018	9,018
0659	Other Insurance	41,523	42,769	79,810	82,204	82,204	82,204
<b>0600</b>	<b>Other Objects</b>	<b>1,096,371</b>	<b>1,501,386</b>	<b>1,330,812</b>	<b>1,370,736</b>	<b>1,370,736</b>	<b>1,370,736</b>
<b>Function Totals:</b>		<b>\$1,092,894</b>	<b>\$1,510,887</b>	<b>\$1,339,001</b>	<b>\$1,379,171</b>	<b>\$1,379,171</b>	<b>\$1,379,171</b>

## Function: 2541 SERVICE DIRECTION / MAINTENANCE &amp; OPERATIONS

Object	Description	ADOPTED BUDGET			2024-25 BUDGET DATA		
		ACTUAL (AUDITED)					
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	125,426	145,728	150,093	156,097	156,097	156,097
0113	Admin/Supervisor	133,674	146,203	152,002	156,562	156,562	156,562
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	1,709	1,572	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>260,809</b>	<b>293,503</b>	<b>302,095</b>	<b>312,659</b>	<b>312,659</b>	<b>312,659</b>
0210	PERS	60,873	67,971	78,009	84,250	84,250	84,250
0220	Soc Security Administration	20,549	23,126	24,002	25,922	25,922	25,922
0230	Other Required Payroll Cost	5,971	5,528	2,247	2,427	2,427	2,427
0240	Contractual Employee Benefits	73,873	78,713	78,014	84,255	84,255	84,255
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>161,266</b>	<b>175,338</b>	<b>182,272</b>	<b>196,854</b>	<b>196,854</b>	<b>196,854</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	293,996	313,444	117,235	120,752	120,752	120,752
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	3,699	5,079	5,768	5,941	5,941	5,941
0350	Communications	6,143	4,944	3,193	3,289	3,289	3,289
0380	Non-Inst Prof/Tech Serv.	0	10,550	0	0	0	0
0390	Other Purchased Services	6,797	5,832	5,150	5,305	5,305	5,305
<b>0300</b>	<b>Purchased Services</b>	<b>310,635</b>	<b>339,849</b>	<b>131,346</b>	<b>135,287</b>	<b>135,287</b>	<b>135,287</b>
0410	Consumable Supplies	1,594	1,885	4,378	4,510	4,510	4,510
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,277	0	4,635	4,774	4,774	4,774
0470	Computer Software	2,346	0	0	0	0	0
0480	Computer Hardware	960	669	5,150	5,305	5,305	5,305
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>6,177</b>	<b>2,554</b>	<b>14,163</b>	<b>14,589</b>	<b>14,589</b>	<b>14,589</b>
0540	Initial & Addl Equipment	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	185	365	1,545	1,591	1,591	1,591
<b>0600</b>	<b>Other Objects</b>	<b>185</b>	<b>365</b>	<b>1,545</b>	<b>1,591</b>	<b>1,591</b>	<b>1,591</b>
<b>Function Totals:</b>		<b>\$739,073</b>	<b>\$811,609</b>	<b>\$631,421</b>	<b>\$660,980</b>	<b>\$660,980</b>	<b>\$660,980</b>

## Function: 2542 BUILDING CARE &amp; UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	2,457,336	2,491,386	2,779,929	2,891,126	2,891,126	2,891,126
0114	Admin/Supervisor	81,067	98,439	94,086	97,849	97,849	97,849
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	102,225	160,277	102,743	106,853	106,853	106,853
0130	Exta Duty Compensation	33,693	37,908	27,038	28,120	28,120	28,120
0140	Additional Salaries	22,426	24,737	10,815	11,248	11,248	11,248
<b>0100</b>	<b>Salaries</b>	<b>2,696,746</b>	<b>2,812,747</b>	<b>3,014,611</b>	<b>3,135,196</b>	<b>3,135,196</b>	<b>3,135,196</b>
0210	PERS	629,097	591,175	788,959	852,076	852,076	852,076
0220	Soc Security Administration	206,273	203,084	242,750	262,169	262,169	262,169
0230	Other Required Payroll Cost	98,615	78,515	22,725	24,544	24,544	24,544
0240	Contractual Employee Benefits	779,550	842,970	789,010	852,132	852,132	852,132
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,713,535</b>	<b>1,715,745</b>	<b>1,843,444</b>	<b>1,990,921</b>	<b>1,990,921</b>	<b>1,990,921</b>
0310	Instr, Prof & Tech Services	0	2,836	0	0	0	0
0320	Property Services	2,318,094	2,721,670	2,915,084	3,002,537	3,002,537	3,002,537
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	4,597	5,099	7,210	7,426	7,426	7,426
0350	Communications	110,662	120,277	53,560	55,167	55,167	55,167
0380	Non-Inst Prof/Tech Serv.	0	0	51,500	53,045	53,045	53,045
0390	Other Purchased Services	34,379	94,208	56,650	58,350	58,350	58,350
<b>0300</b>	<b>Purchased Services</b>	<b>2,467,731</b>	<b>2,944,091</b>	<b>3,084,004</b>	<b>3,176,525</b>	<b>3,176,525</b>	<b>3,176,525</b>
0410	Consumable Supplies	197,861	263,094	288,915	297,582	297,582	297,582
0420	Textbooks	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	53,553	15,776	25,750	26,523	26,523	26,523
0470	Computer Software	825	0	0	0	0	0
0480	Computer Hardware	0	15	3,090	3,183	3,183	3,183
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>252,239</b>	<b>278,884</b>	<b>317,755</b>	<b>327,288</b>	<b>327,288</b>	<b>327,288</b>
0540	Equipment	22,635	0	77,250	79,568	79,568	79,568
<b>0500</b>	<b>Capital Outlay</b>	<b>22,635</b>	<b>0</b>	<b>77,250</b>	<b>79,568</b>	<b>79,568</b>	<b>79,568</b>
0640	Dues & Fees	610	700	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>610</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$7,153,496</b>	<b>\$7,752,166</b>	<b>\$8,337,064</b>	<b>\$8,709,498</b>	<b>\$8,709,498</b>	<b>\$8,709,498</b>

## Function: 2543 GROUNDS CARE &amp; UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	237,421	214,893	262,309	272,801	272,801	272,801
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	2,163	2,250	2,250	2,250
0140	Additional Salaries	341	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>237,762</b>	<b>214,893</b>	<b>264,472</b>	<b>275,051</b>	<b>275,051</b>	<b>275,051</b>
0210	PERS	54,168	48,414	71,788	77,531	77,531	77,531
0220	Soc Security Administration	18,158	16,404	22,088	23,855	23,855	23,855
0230	Other Required Payroll Cost	9,098	6,492	2,068	2,233	2,233	2,233
0240	Contractual Employee Benefits	75,098	68,235	71,792	77,535	77,535	77,535
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>156,521</b>	<b>139,545</b>	<b>167,736</b>	<b>181,154</b>	<b>181,154</b>	<b>181,154</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	359,900	264,273	147,146	151,561	151,561	151,561
0340	Travel	0	65	0	0	0	0
0350	Communications	3,744	1,793	5,150	5,305	5,305	5,305
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	21,402	130	15,450	15,914	15,914	15,914
<b>0300</b>	<b>Purchased Services</b>	<b>385,046</b>	<b>266,261</b>	<b>167,746</b>	<b>172,780</b>	<b>172,780</b>	<b>172,780</b>
0410	Consumable Supplies	35,596	51,879	61,800	63,654	63,654	63,654
0414	Fuel (Gas Cards)	17,356	18,777	18,540	19,096	19,096	19,096
0460	Non-consumable Supplies	72,189	13,538	6,180	6,365	6,365	6,365
0480	Computer Hardware	0	0	2,060	2,122	2,122	2,122
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>125,141</b>	<b>84,193</b>	<b>88,580</b>	<b>91,237</b>	<b>91,237</b>	<b>91,237</b>
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	35,428	28,649	20,600	21,218	21,218	21,218
<b>0500</b>	<b>Capital Outlay</b>	<b>35,428</b>	<b>28,649</b>	<b>20,600</b>	<b>21,218</b>	<b>21,218</b>	<b>21,218</b>
0640	Dues & Fees	445	415	1,030	1,061	1,061	1,061
<b>0600</b>	<b>Other Objects</b>	<b>445</b>	<b>415</b>	<b>1,030</b>	<b>1,061</b>	<b>1,061</b>	<b>1,061</b>
<b>Function Totals:</b>		<b>\$940,343</b>	<b>\$733,956</b>	<b>\$710,164</b>	<b>\$742,501</b>	<b>\$742,501</b>	<b>\$742,501</b>

## Function: 2544 MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	335,296	344,333	358,218	372,547	372,547	372,547
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	530	1,796	3,245	3,375	3,375	3,375
0140	Additional Salaries	1,703	714	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>337,529</b>	<b>346,844</b>	<b>361,463</b>	<b>375,922</b>	<b>375,922</b>	<b>375,922</b>
0210	PERS	80,951	83,165	101,389	109,500	109,500	109,500
0220	Soc Security Administration	25,821	26,525	31,196	33,692	33,692	33,692
0230	Other Required Payroll Cost	12,867	10,526	2,921	3,155	3,155	3,155
0240	Contractual Employee Benefits	71,185	74,087	101,396	109,508	109,508	109,508
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>190,823</b>	<b>194,303</b>	<b>236,902</b>	<b>255,855</b>	<b>255,855</b>	<b>255,855</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	1,024,705	1,329,553	757,818	780,552	780,552	780,552
0340	Travel	769	142	361	372	372	372
0350	Communications	4,290	2,294	5,665	5,835	5,835	5,835
0380	Non-Instr Prof/Tech Services	19,377	23,771	10,300	10,609	10,609	10,609
0390	Other Purchased Services	62,189	190,973	25,750	26,523	26,523	26,523
<b>0300</b>	<b>Purchased Services</b>	<b>1,111,330</b>	<b>1,546,733</b>	<b>799,894</b>	<b>823,891</b>	<b>823,891</b>	<b>823,891</b>
0410	Consumable Supplies	122,345	238,167	154,500	159,135	159,135	159,135
0414	Fuel (Gas Cards)	8,133	13,267	10,300	10,609	10,609	10,609
0460	Non-consumable Supplies	135,397	107,002	15,450	15,914	15,914	15,914
0470	Computer Software	979	828	0	0	0	0
0480	Computer Hardware	0	62	2,060	2,122	2,122	2,122
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>266,853</b>	<b>359,325</b>	<b>182,310</b>	<b>187,780</b>	<b>187,780</b>	<b>187,780</b>
0520	Building Improvements	0	67,539	0	0	0	0
0530	Site Improvements	15,097	0	25,750	26,523	26,523	26,523
0540	Equipment	33,618	0	25,750	26,523	26,523	26,523
<b>0500</b>	<b>Capital Outlay</b>	<b>48,715</b>	<b>67,539</b>	<b>51,500</b>	<b>53,046</b>	<b>53,046</b>	<b>53,046</b>
0640	Dues & Fees	499	560	515	530	530	530
0670	Taxes & Licenses	4,441	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>4,940</b>	<b>560</b>	<b>515</b>	<b>530</b>	<b>530</b>	<b>530</b>
<b>Function Totals:</b>		<b>\$1,960,190</b>	<b>\$2,515,304</b>	<b>\$1,632,584</b>	<b>\$1,697,024</b>	<b>\$1,697,024</b>	<b>\$1,697,024</b>

**2024-25 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2545 SERVICE VEHICLES OPERATIONS**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	38,326	44,391	15,450	15,914	15,914	15,914
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,166	2,278	5,150	5,305	5,305	5,305
<b>0300</b>	<b>Purchased Services</b>	<b>41,493</b>	<b>46,669</b>	<b>20,600</b>	<b>21,219</b>	<b>21,219</b>	<b>21,219</b>
0410	Consumable Supplies	7,927	15,635	9,270	9,548	9,548	9,548
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	900	935	2,575	2,652	2,652	2,652
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>8,827</b>	<b>16,570</b>	<b>11,845</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>
0540	Equipment	57,338	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>57,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$107,658</b>	<b>\$63,239</b>	<b>\$32,445</b>	<b>\$33,419</b>	<b>\$33,419</b>	<b>\$33,419</b>

2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2546 SECURITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	220,320	296,023	173,040	178,231	178,231	178,231
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	3,694	3,644	13,905	14,322	14,322	14,322
0380	Non-Instr Prof/ Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	67,119	54,353	36,050	37,132	37,132	37,132
<b>0300</b>	<b>Purchased Services</b>	<b>291,133</b>	<b>354,019</b>	<b>222,995</b>	<b>229,685</b>	<b>229,685</b>	<b>229,685</b>
0410	Consumable Supplies	19,276	26,530	16,480	16,974	16,974	16,974
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	25,631	108,820	25,750	26,523	26,523	26,523
0470	Computer Software	0	1,365	0	0	0	0
0480	Computer Hardware	12	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>44,919</b>	<b>136,715</b>	<b>42,230</b>	<b>43,497</b>	<b>43,497</b>	<b>43,497</b>
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	0	40,100	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>40,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	220	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$336,052</b>	<b>\$531,054</b>	<b>\$265,225</b>	<b>\$273,182</b>	<b>\$273,182</b>	<b>\$273,182</b>



## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2549 OTHER OPERATIONS &amp; MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	49,555	54,577	60,549	62,971	62,971	62,971
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	100	1,214	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>49,655</b>	<b>55,791</b>	<b>60,549</b>	<b>62,971</b>	<b>62,971</b>	<b>62,971</b>
0210	PERS	10,760	11,875	14,984	16,183	16,183	16,183
0220	Soc Security Administration	3,799	4,212	4,610	4,979	4,979	4,979
0230	Other Required Payroll Cost	1,895	1,670	432	467	467	467
0240	Contractual Employee Benefits	9,144	9,944	14,985	16,184	16,184	16,184
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>25,598</b>	<b>27,701</b>	<b>35,011</b>	<b>37,813</b>	<b>37,813</b>	<b>37,813</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Inst Prof/Tech Srev.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	1,065	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>1,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$75,253</b>	<b>\$84,556</b>	<b>\$95,560</b>	<b>\$100,784</b>	<b>\$100,784</b>	<b>\$100,784</b>

2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2550 STUDENT TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	4,460	4,330	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>4,460</b>	<b>4,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$4,460</b>	<b>\$4,330</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Function: 2551 SERVICE DIRECTION / PUPIL TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	15,283	18,267	15,433	15,896	15,896	15,896
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	673	0	0	0	0	0
0140	Additional Salaries	232	0	14,515	15,385	15,385	15,385
<b>0100</b>	<b>Salaries</b>	<b>16,188</b>	<b>18,267</b>	<b>29,948</b>	<b>31,281</b>	<b>31,281</b>	<b>31,281</b>
0210	PERS	4,857	5,482	3,874	4,184	4,184	4,184
0220	Soc Security Administration	1,219	1,351	1,192	1,287	1,287	1,287
0230	Other Required Payroll Cost	98	126	112	121	121	121
0240	Contractual Employee Benefits	3,016	3,122	3,874	4,184	4,184	4,184
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>9,190</b>	<b>10,080</b>	<b>9,052</b>	<b>9,776</b>	<b>9,776</b>	<b>9,776</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	720	720	0	0	0	0
0350	Communications	108	108	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>828</b>	<b>828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$26,206</b>	<b>\$29,175</b>	<b>\$39,000</b>	<b>\$41,057</b>	<b>\$41,057</b>	<b>\$41,057</b>

2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2552 PUPIL TRANSPORTATION OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	20,207	19,547	18,615	19,174	19,174	19,174
0330	Student Transportation	7,371,777	8,232,343	6,671,726	6,871,878	6,871,878	6,871,878
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	2,738	2,820	2,820	2,820
<b>0300</b>	<b>Purchased Services</b>	<b>7,391,984</b>	<b>8,251,890</b>	<b>6,693,079</b>	<b>6,893,872</b>	<b>6,893,872</b>	<b>6,893,872</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540	Initial & Addtl Equip	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$7,391,984</b>	<b>\$8,251,890</b>	<b>\$6,693,079</b>	<b>\$6,893,872</b>	<b>\$6,893,872</b>	<b>\$6,893,872</b>

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## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2558 SPECIAL EDUCATION TRANSPORTATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	47,035	57,490	75,538	78,560	78,560	78,560
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	629	726	22,448	23,346	23,346	23,346
<b>0100</b>	<b>Salaries</b>	<b>47,664</b>	<b>58,216</b>	<b>97,986</b>	<b>101,906</b>	<b>101,906</b>	<b>101,906</b>
0210	PERS	11,811	14,411	18,962	20,479	20,479	20,479
0220	Soc Security Administration	3,646	4,452	5,834	6,301	6,301	6,301
0230	Other Required Payroll Cost	281	403	546	590	590	590
0240	Contractual Employee Benefits	16,201	17,065	18,963	20,480	20,480	20,480
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>31,939</b>	<b>36,331</b>	<b>44,305</b>	<b>47,850</b>	<b>47,850</b>	<b>47,850</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	91,258	135,478	0	0	0	0
0330	Student Transportation	1,395,440	1,564,460	1,412,550	1,454,927	1,454,927	1,454,927
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,486,698</b>	<b>1,699,937</b>	<b>1,412,550</b>	<b>1,454,927</b>	<b>1,454,927</b>	<b>1,454,927</b>
0410	Consumable Supplies	0	0	986	1,016	1,016	1,016
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>986</b>	<b>1,016</b>	<b>1,016</b>	<b>1,016</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,566,301</b>	<b>\$1,794,484</b>	<b>\$1,555,827</b>	<b>\$1,605,699</b>	<b>\$1,605,699</b>	<b>\$1,605,699</b>

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**BUDGET ESTIMATES - EXPENDITURES***General Fund***Function: 2559 OTHER PUPIL TRANSPORTATION SERVICES**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	135,533	183,296	303,842	311,380	311,380	311,380
0340	Travel	1,159	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>136,691</b>	<b>183,296</b>	<b>303,842</b>	<b>311,380</b>	<b>311,380</b>	<b>311,380</b>
0410	Consumable Supplies	1,383	2,239	3,417	3,475	3,475	3,475
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>1,383</b>	<b>2,239</b>	<b>3,417</b>	<b>3,475</b>	<b>3,475</b>	<b>3,475</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$138,074</b>	<b>\$185,534</b>	<b>\$307,259</b>	<b>\$314,855</b>	<b>\$314,855</b>	<b>\$314,855</b>

## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2573/74 SERVICE DIRECTION / PRODUCTION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	11,198	11,509	25,344	26,358	26,358	26,358
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>11,198</b>	<b>11,509</b>	<b>25,344</b>	<b>26,358</b>	<b>26,358</b>	<b>26,358</b>
0210	PERS	2,427	2,274	3,475	3,753	3,753	3,753
0220	Soc Security Administration	836	775	1,069	1,155	1,155	1,155
0230	Other Required Payroll Cost	67	75	100	108	108	108
0240	Contractual Employee Benefits	5,596	5,206	3,475	3,753	3,753	3,753
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>8,926</b>	<b>8,329</b>	<b>8,119</b>	<b>8,769</b>	<b>8,769</b>	<b>8,769</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	6,362	5,158	5,500	5,500	5,500	5,500
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	13,960	8,880	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>20,322</b>	<b>14,038</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
0410	Consumable Supplies	26,695	34,825	38,870	38,870	38,870	38,870
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	1,930	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>26,695</b>	<b>36,755</b>	<b>38,870</b>	<b>38,870</b>	<b>38,870</b>	<b>38,870</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$67,141</b>	<b>\$70,632</b>	<b>\$77,833</b>	<b>\$79,497</b>	<b>\$79,497</b>	<b>\$79,497</b>

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**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 2575 COPIER SERVICES**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	89,145	44,394	64,830	55,936	55,936	55,936
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	81,244	80,611	52,530	52,561	52,561	52,561
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	4,350	4,500	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>174,739</b>	<b>129,505</b>	<b>117,360</b>	<b>108,497</b>	<b>108,497</b>	<b>108,497</b>
0410	Consumable Supplies	1,654	0	7,200	7,200	7,200	7,200
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>1,654</b>	<b>0</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$176,393</b>	<b>\$129,505</b>	<b>\$124,560</b>	<b>\$115,697</b>	<b>\$115,697</b>	<b>\$115,697</b>



Function: 2600 SUPPORT SERVICES CENTRAL SERVICES / ACTIVITIES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
2630	Public Information Services	348,410	416,222	560,836	586,877	586,877	586,877
2640	Staff Services	821,885	1,198,398	1,265,394	1,320,676	1,320,676	1,320,676
2660	Technology Services	2,852,136	3,211,926	3,644,116	3,821,817	3,821,817	3,821,817
2680	Translation & Interpretation	30,149	41,296	28,386	29,421	29,421	29,421
2690	Other Central Support	83,002	87,434	135,003	141,488	141,488	141,488
2600	Support Services-Central	\$4,135,582	\$4,955,276	\$5,633,735	\$5,900,279	\$5,900,279	\$5,900,279

## Function: 2633 PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,328	88,038	136,302	141,754	141,754	141,754
0113	Admin/Supervisor	109,474	123,517	128,416	132,268	132,268	132,268
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	2,827	160	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>166,628</b>	<b>211,715</b>	<b>264,718</b>	<b>274,022</b>	<b>274,022</b>	<b>274,022</b>
0210	PERS	37,791	38,090	67,217	72,594	72,594	72,594
0220	Soc Security Administration	12,925	16,401	20,682	22,337	22,337	22,337
0230	Other Required Payroll Cost	989	1,422	1,936	2,091	2,091	2,091
0240	Contractual Employee Benefits	41,609	52,338	67,222	72,600	72,600	72,600
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>93,314</b>	<b>108,251</b>	<b>157,057</b>	<b>169,622</b>	<b>169,622</b>	<b>169,622</b>
0310	Instr, Prof & Tech Services	3,012	3,685	3,914	4,031	4,031	4,031
0320	Property Services	0	0	103	106	106	106
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	9,670	9,718	19,900	20,496	20,496	20,496
0350	Communications	3,621	3,852	29,520	30,405	30,405	30,405
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	61,261	61,096	75,359	77,620	77,620	77,620
<b>0300</b>	<b>Purchased Services</b>	<b>77,564</b>	<b>78,350</b>	<b>128,796</b>	<b>132,658</b>	<b>132,658</b>	<b>132,658</b>
0410	Consumable Supplies	3,453	4,985	1,391	1,433	1,433	1,433
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	157	455	165	170	170	170
0440	Periodicals	290	100	618	637	637	637
0460	Non-Consumable Supplies	646	6,535	618	637	637	637
0470	Computer Software	0	280	206	212	212	212
0480	Computer Hardware	1,578	174	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>6,123</b>	<b>12,528</b>	<b>2,998</b>	<b>3,089</b>	<b>3,089</b>	<b>3,089</b>
0640	Dues & Fees	1,420	2,017	2,117	2,181	2,181	2,181
<b>0600</b>	<b>Other Objects</b>	<b>1,420</b>	<b>2,017</b>	<b>2,117</b>	<b>2,181</b>	<b>2,181</b>	<b>2,181</b>
<b>Function Totals:</b>		<b>\$345,050</b>	<b>\$412,862</b>	<b>\$555,686</b>	<b>\$581,572</b>	<b>\$581,572</b>	<b>\$581,572</b>

## Function: 2639 OTHER PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,360	3,360	5,150	5,305	5,305	5,305
<b>0300</b>	<b>Purchased Services</b>	<b>3,360</b>	<b>3,360</b>	<b>5,150</b>	<b>5,305</b>	<b>5,305</b>	<b>5,305</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$3,360</b>	<b>\$3,360</b>	<b>\$5,150</b>	<b>\$5,305</b>	<b>\$5,305</b>	<b>\$5,305</b>

## Function: 2641 STAFF SERVICE DIRECTION (HUMAN RESOURCES)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	488	0	0	0	0	0
0113	Admin/Supervisor	243,926	357,014	365,974	376,953	376,953	376,953
0118	Confidential Staff Salaries	242,768	270,951	260,973	268,802	268,802	268,802
0120	Subs/Temporary Salaries	0	0	1,082	1,125	1,125	1,125
0130	Exta Duty Compensation	6,839	15,547	6,489	6,749	6,749	6,749
0140	Additional Salaries	10,020	403	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>504,041</b>	<b>643,915</b>	<b>634,518</b>	<b>653,629</b>	<b>653,629</b>	<b>653,629</b>
0210	PERS	89,548	130,972	147,604	159,412	159,412	159,412
0220	Soc Security Administration	38,273	49,152	45,415	49,048	49,048	49,048
0230	Other Required Payroll Cost	2,950	4,165	4,252	4,592	4,592	4,592
0240	Contractual Employee Benefits	91,671	131,824	147,614	159,423	159,423	159,423
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>222,442</b>	<b>316,112</b>	<b>344,885</b>	<b>372,475</b>	<b>372,475</b>	<b>372,475</b>
0310	Instr, Prof & Tech Services	4,481	4,955	8,240	8,488	8,488	8,488
0320	Property Services	0	0	515	530	530	530
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	5,454	23,660	10,094	10,397	10,397	10,397
0350	Communications	3,410	3,678	6,839	7,044	7,044	7,044
0380	Non-Instr Prof/Tech Services	0	1,138	0	0	0	0
0390	Other Purchased Services	5,958	4,367	639	658	658	658
<b>0300</b>	<b>Purchased Services</b>	<b>19,303</b>	<b>37,798</b>	<b>26,327</b>	<b>27,117</b>	<b>27,117</b>	<b>27,117</b>
0410	Consumable Supplies	6,217	1,585	6,180	6,365	6,365	6,365
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	206	212	212	212
0440	Periodicals	0	0	206	212	212	212
0460	Non-Consumable Supplies	17	30	1,030	1,061	1,061	1,061
0470	Computer Software	120	0	0	0	0	0
0480	Computer Hardware	4,198	667	2,575	2,652	2,652	2,652
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>10,552</b>	<b>2,281</b>	<b>10,197</b>	<b>10,502</b>	<b>10,502</b>	<b>10,502</b>
0540	Initial & Addl Equipment	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	1,999	2,548	3,090	3,183	3,183	3,183
<b>0600</b>	<b>Other Objects</b>	<b>1,999</b>	<b>2,548</b>	<b>3,090</b>	<b>3,183</b>	<b>3,183</b>	<b>3,183</b>
<b>Function Totals:</b>		<b>\$758,337</b>	<b>\$1,002,655</b>	<b>\$1,019,017</b>	<b>\$1,066,906</b>	<b>\$1,066,906</b>	<b>\$1,066,906</b>

## Function: 2642 RECRUITMENT AND PLACEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	520	814	14,729	15,171	15,171	15,171
0350	Communications	689	583	3,090	3,183	3,183	3,183
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	5,000	0	1,030	1,061	1,061	1,061
<b>0300</b>	<b>Purchased Services</b>	<b>6,209</b>	<b>1,397</b>	<b>18,849</b>	<b>19,415</b>	<b>19,415</b>	<b>19,415</b>
0410	Consumable Supplies	9	68	1,030	1,061	1,061	1,061
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>9</b>	<b>68</b>	<b>1,030</b>	<b>1,061</b>	<b>1,061</b>	<b>1,061</b>
0640	Dues & Fees	1,000	320	2,060	2,122	2,122	2,122
<b>0600</b>	<b>Other Objects</b>	<b>1,000</b>	<b>320</b>	<b>2,060</b>	<b>2,122</b>	<b>2,122</b>	<b>2,122</b>
<b>Function Totals:</b>		<b>\$7,218</b>	<b>\$1,786</b>	<b>\$21,939</b>	<b>\$22,598</b>	<b>\$22,598</b>	<b>\$22,598</b>

Function: 2645 HEALTH SERVICES - STAFF

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	12,785	12,328	18,540	19,096	19,096	19,096
0390	Other Purchased Services	14,931	14,392	4,120	4,244	4,244	4,244
<b>0300</b>	<b>Purchased Services</b>	<b>27,716</b>	<b>26,720</b>	<b>22,660</b>	<b>23,340</b>	<b>23,340</b>	<b>23,340</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$27,716</b>	<b>\$26,720</b>	<b>\$22,660</b>	<b>\$23,340</b>	<b>\$23,340</b>	<b>\$23,340</b>

Function: 2648 BARGAINING SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,492	8,350	3,090	3,183	3,183	3,183
0350	Communications	51	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	18,094	36,050	37,132	37,132	37,132
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,543</b>	<b>26,444</b>	<b>39,140</b>	<b>40,315</b>	<b>40,315</b>	<b>40,315</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,543</b>	<b>\$26,444</b>	<b>\$39,140</b>	<b>\$40,315</b>	<b>\$40,315</b>	<b>\$40,315</b>

Function: 2649 OTHER STAFF SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
117	Unused Leave	0	86,794	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>86,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	10,619	0	0	0	0
0220	Soc Security Administration	0	6,640	0	0	0	0
0230	Other Required Payroll Cost	0	454	0	0	0	0
0240	Contractual Employee Benefits	0	42	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>17,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	1,545	1,591	1,591	1,591
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	455	0	66,950	68,959	68,959	68,959
0350	Communications	0	0	61,800	63,654	63,654	63,654
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	26,010	35,256	30,540	31,456	31,456	31,456
<b>0300</b>	<b>Purchased Services</b>	<b>26,465</b>	<b>35,256</b>	<b>160,835</b>	<b>165,660</b>	<b>165,660</b>	<b>165,660</b>
0410	Consumable Supplies	78	0	1,803	1,857	1,857	1,857
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>78</b>	<b>0</b>	<b>1,803</b>	<b>1,857</b>	<b>1,857</b>	<b>1,857</b>
0640	Dues & Fees	528	990	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>528</b>	<b>990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$27,071</b>	<b>\$140,794</b>	<b>\$162,638</b>	<b>\$167,517</b>	<b>\$167,517</b>	<b>\$167,517</b>



## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2661 SERVICE DIRECTION - INFORMATION TECHNOLOGY (IT) SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,944	54,410	60,382	62,797	62,797	62,797
0113	Admin/Supervisor	134,087	148,576	159,104	163,877	163,877	163,877
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	7,176	6,730	2,000	1,000	1,000	1,000
0140	Additional Salaries	1,328	11,001	13,000	13,000	13,000	13,000
<b>0100</b>	<b>Salaries</b>	<b>197,536</b>	<b>220,717</b>	<b>234,486</b>	<b>240,674</b>	<b>240,674</b>	<b>240,674</b>
0210	PERS	44,796	50,693	55,532	59,975	59,975	59,975
0220	Soc Security Administration	15,233	16,837	17,086	18,453	18,453	18,453
0230	Other Required Payroll Cost	1,140	1,419	1,600	1,728	1,728	1,728
0240	Contractual Employee Benefits	37,808	43,228	55,536	59,979	59,979	59,979
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>98,977</b>	<b>112,177</b>	<b>129,754</b>	<b>140,135</b>	<b>140,135</b>	<b>140,135</b>
0310	Instr, Prof & Tech Services	1,698	1,080	2,100	1,800	1,800	1,800
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,953	6,298	5,370	5,670	5,670	5,670
0350	Communications	1,369	1,045	1,810	10,360	10,360	10,360
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>5,020</b>	<b>8,422</b>	<b>9,280</b>	<b>17,830</b>	<b>17,830</b>	<b>17,830</b>
0410	Consumable Supplies	3,788	7,246	5,000	5,000	5,000	5,000
0420	Textbooks	15	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	18,075	674	4,200	22,000	22,000	22,000
0470	Computer Software	303,828	332,451	397,700	370,000	370,000	370,000
0480	Computer Hardware	-40,026	1,013	3,000	2,000	2,000	2,000
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>285,680</b>	<b>341,384</b>	<b>409,900</b>	<b>399,000</b>	<b>399,000</b>	<b>399,000</b>
0640	Dues & Fees	0	1,450	1,475	1,450	1,450	1,450
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>1,450</b>	<b>1,475</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>
<b>Function Totals:</b>		<b>\$587,213</b>	<b>\$684,151</b>	<b>\$784,895</b>	<b>\$799,089</b>	<b>\$799,089</b>	<b>\$799,089</b>

## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2662 SUPPORT DESK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	574,663	609,423	755,788	786,020	786,020	786,020
0113	Admin/Supervisor	79,125	87,861	94,086	96,909	96,909	96,909
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	3,711	6,920	7,250	1,000	1,000	1,000
0140	Additional Salaries	3,594	1,678	2,525	3,000	3,000	3,000
<b>0100</b>	<b>Salaries</b>	<b>661,092</b>	<b>705,883</b>	<b>859,649</b>	<b>886,929</b>	<b>886,929</b>	<b>886,929</b>
0210	PERS	121,870	132,631	227,356	245,544	245,544	245,544
0220	Soc Security Administration	50,759	54,266	69,953	75,549	75,549	75,549
0230	Other Required Payroll Cost	3,912	4,668	6,549	7,073	7,073	7,073
0240	Contractual Employee Benefits	171,013	189,915	227,371	245,561	245,561	245,561
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>347,553</b>	<b>381,479</b>	<b>531,229</b>	<b>573,727</b>	<b>573,727</b>	<b>573,727</b>
0310	Instr, Prof & Tech Services	9,146	2,305	3,700	4,000	4,000	4,000
0320	Property Services	3,777	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,839	5,592	8,000	8,700	8,700	8,700
0350	Communications	2,047	3,341	6,240	6,000	6,000	6,000
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	8,432	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>26,241</b>	<b>11,238</b>	<b>17,940</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>
0410	Consumable Supplies	3,905	2,627	700	1,600	1,600	1,600
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,550	4,998	4,250	4,600	4,600	4,600
0470	Computer Software	29,418	25,630	28,000	32,000	32,000	32,000
0480	Computer Hardware	0	0	1,400	3,000	3,000	3,000
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>39,874</b>	<b>33,255</b>	<b>34,350</b>	<b>41,200</b>	<b>41,200</b>	<b>41,200</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,074,760</b>	<b>\$1,131,856</b>	<b>\$1,443,168</b>	<b>\$1,520,556</b>	<b>\$1,520,556</b>	<b>\$1,520,556</b>

## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2664 INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	209,231	284,084	278,721	289,870	289,870	289,870
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	226	2,122	1,400	1,800	1,800	1,800
0140	Additional Salaries	4,077	1,255	1,200	2,000	2,000	2,000
<b>0100</b>	<b>Salaries</b>	<b>213,533</b>	<b>287,461</b>	<b>281,321</b>	<b>293,670</b>	<b>293,670</b>	<b>293,670</b>
0210	PERS	51,774	67,421	63,940	69,055	69,055	69,055
0220	Soc Security Administration	16,338	22,073	19,673	21,247	21,247	21,247
0230	Other Required Payroll Cost	1,251	1,918	1,842	1,989	1,989	1,989
0240	Contractual Employee Benefits	62,314	73,645	63,944	69,060	69,060	69,060
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>131,678</b>	<b>165,057</b>	<b>149,399</b>	<b>161,351</b>	<b>161,351</b>	<b>161,351</b>
0310	Instr, Prof & Tech Services	1,842	3,455	3,150	4,150	4,150	4,150
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	413	4,096	4,350	4,050	4,050	4,050
0350	Communications	480	960	960	1,920	1,920	1,920
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,735</b>	<b>8,512</b>	<b>8,460</b>	<b>10,120</b>	<b>10,120</b>	<b>10,120</b>
0410	Consumable Supplies	154	47	100	150	150	150
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	2,143	124	600	600	600	600
0470	Computer Software	6,870	35,096	39,980	12,000	12,000	12,000
0480	Computer Hardware	2,048	0	2,000	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>11,214</b>	<b>35,267</b>	<b>42,680</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$359,161</b>	<b>\$496,296</b>	<b>\$481,860</b>	<b>\$477,891</b>	<b>\$477,891</b>	<b>\$477,891</b>

## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2665 INSTRUCTIONAL TECHNOLOGY

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	7,483	7,620	8,016	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	8,196	10,089	10,842	11,493	11,493	11,493
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>15,679</b>	<b>17,709</b>	<b>18,858</b>	<b>11,493</b>	<b>11,493</b>	<b>11,493</b>
0210	PERS	4,224	4,732	0	0	0	0
0220	Soc Security Administration	1,195	1,332	0	0	0	0
0230	Other Required Payroll Cost	91	114	0	0	0	0
0240	Contractual Employee Benefits	298	293	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>5,808</b>	<b>6,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	1,200	1,200	1,200	1,200
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	4,191	654	600	800	800	800
0470	Computer Software	68,487	60,419	65,000	87,300	87,300	87,300
0480	Computer Hardware	28,210	1,521	1,000	1,000	1,000	1,000
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>100,888</b>	<b>62,594</b>	<b>67,800</b>	<b>90,300</b>	<b>90,300</b>	<b>90,300</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$122,375</b>	<b>\$86,773</b>	<b>\$86,658</b>	<b>\$101,793</b>	<b>\$101,793</b>	<b>\$101,793</b>

## 2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2669 NETWORK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	377,443	391,385	433,014	450,335	450,335	450,335
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	2,445	1,486	1,500	2,000	2,000	2,000
0140	Additional Salaries	392	578	500	500	500	500
<b>0100</b>	<b>Salaries</b>	<b>380,280</b>	<b>393,449</b>	<b>435,014</b>	<b>452,835</b>	<b>452,835</b>	<b>452,835</b>
0210	PERS	82,385	77,947	100,834	108,901	108,901	108,901
0220	Soc Security Administration	28,880	29,782	31,025	33,507	33,507	33,507
0230	Other Required Payroll Cost	2,201	2,571	2,905	3,137	3,137	3,137
0240	Contractual Employee Benefits	85,597	75,455	100,841	108,908	108,908	108,908
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>199,063</b>	<b>185,755</b>	<b>235,605</b>	<b>254,453</b>	<b>254,453</b>	<b>254,453</b>
0310	Instr, Prof & Tech Services	900	900	1,350	1,500	1,500	1,500
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	943	2,746	750	3,300	3,300	3,300
0350	Communications	960	3,341	2,400	2,400	2,400	2,400
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	4,021	3,867	6,000	4,000	4,000	4,000
<b>0300</b>	<b>Purchased Services</b>	<b>6,824</b>	<b>10,854</b>	<b>10,500</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>
0410	Consumable Supplies	0	2,139	500	2,000	2,000	2,000
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	22,463	14,341	12,000	10,000	10,000	10,000
0470	Computer Software	86,545	195,816	133,916	172,000	172,000	172,000
0480	Computer Hardware	13,452	10,494	20,000	20,000	20,000	20,000
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>122,460</b>	<b>222,791</b>	<b>166,416</b>	<b>204,000</b>	<b>204,000</b>	<b>204,000</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$708,627</b>	<b>\$812,850</b>	<b>\$847,535</b>	<b>\$922,488</b>	<b>\$922,488</b>	<b>\$922,488</b>

2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2680 INTERPRETATION &amp; TRANSLATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	1,502	3,689	5,408	5,624	5,624	5,624
0130	Exta Duty Compensation	563	416	0	0	0	0
0140	Additional Salaries	7,775	8,552	12,978	13,497	13,497	13,497
<b>0100</b>	<b>Salaries</b>	<b>9,839</b>	<b>12,657</b>	<b>18,386</b>	<b>19,121</b>	<b>19,121</b>	<b>19,121</b>
0210	PERS	2,143	2,275	0	0	0	0
0220	Soc Security Administration	882	968	0	0	0	0
0230	Other Required Payroll Cost	79	83	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,104</b>	<b>3,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	17,206	25,313	10,000	10,300	10,300	10,300
<b>0300</b>	<b>Purchased Services</b>	<b>17,206</b>	<b>25,313</b>	<b>10,000</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$30,149</b>	<b>\$41,296</b>	<b>\$28,386</b>	<b>\$29,421</b>	<b>\$29,421</b>	<b>\$29,421</b>

2024-25 / GBSD

## BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2690 OTHER CENTRAL SUPPORT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	51,088	52,549	56,371	58,626	58,626	58,626
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	1,279	3,420	6,489	6,749	6,749	6,749
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	50	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>52,416</b>	<b>55,969</b>	<b>62,860</b>	<b>65,375</b>	<b>65,375</b>	<b>65,375</b>
0210	PERS	11,247	11,717	15,447	16,683	16,683	16,683
0220	Soc Security Administration	4,004	4,264	4,753	5,133	5,133	5,133
0230	Other Required Payroll Cost	312	368	445	481	481	481
0240	Contractual Employee Benefits	9,735	10,042	15,448	16,684	16,684	16,684
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>25,298</b>	<b>26,390</b>	<b>36,093</b>	<b>38,981</b>	<b>38,981</b>	<b>38,981</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	4,635	4,774	4,774	4,774
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>4,635</b>	<b>4,774</b>	<b>4,774</b>	<b>4,774</b>
0410	Consumable Supplies	5,220	5,075	29,355	30,236	30,236	30,236
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	68	0	2,060	2,122	2,122	2,122
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>5,288</b>	<b>5,075</b>	<b>31,415</b>	<b>32,358</b>	<b>32,358</b>	<b>32,358</b>
0640	Dues & Fees	0	0	0	0	0	0
0659	Other Insurane Judgements	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$83,002</b>	<b>\$87,434</b>	<b>\$135,003</b>	<b>\$141,488</b>	<b>\$141,488</b>	<b>\$141,488</b>

Function: 3000 ENTERPRISE AND COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3300	Community Services	275,753	272,608	379,775	397,326	397,326	397,326
3000	Enterprise & Community	\$275,753	\$272,608	\$379,775	\$397,326	\$397,326	\$397,326



Function: 3300 COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
3320	Community Recreation	256,142	246,347	266,949	280,007	280,007	280,007
3330/3390	Civic Services/Other	19,612	26,261	112,826	117,319	117,319	117,319
3300	Community Services	\$275,753	\$272,608	\$379,775	\$397,326	\$397,326	\$397,326

## Function: 3320 COMMUNITY RECREATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	822	0	0	0	0
0112	Classified Salaries	82,200	72,648	126,277	131,329	131,329	131,329
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	79,191	89,557	45,423	47,240	47,240	47,240
0130	Exta Duty Compensation	138	0	0	0	0	0
0140	Additional Salaries	7,126	271	2,758	2,868	2,868	2,868
<b>0100</b>	<b>Salaries</b>	<b>168,655</b>	<b>163,299</b>	<b>174,458</b>	<b>181,437</b>	<b>181,437</b>	<b>181,437</b>
0210	PERS	16,706	20,597	29,058	31,382	31,382	31,382
0220	Soc Security Administration	12,902	12,424	8,940	9,655	9,655	9,655
0230	Other Required Payroll Cost	6,539	5,000	837	904	904	904
0240	Contractual Employee Benefits	29,860	24,615	29,060	31,384	31,384	31,384
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>66,008</b>	<b>62,636</b>	<b>67,895</b>	<b>73,325</b>	<b>73,325</b>	<b>73,325</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	4,581	989	5,621	5,772	5,772	5,772
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	90	40	463	477	477	477
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>4,670</b>	<b>1,029</b>	<b>6,084</b>	<b>6,249</b>	<b>6,249</b>	<b>6,249</b>
0410	Consumable Supplies	8,155	13,188	11,089	11,403	11,403	11,403
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	6,405	4,292	5,326	5,466	5,466	5,466
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>14,560</b>	<b>17,480</b>	<b>16,415</b>	<b>16,869</b>	<b>16,869</b>	<b>16,869</b>
0640	Dues & Fees	2,248	1,903	2,097	2,127	2,127	2,127
<b>0600</b>	<b>Other Objects</b>	<b>2,248</b>	<b>1,903</b>	<b>2,097</b>	<b>2,127</b>	<b>2,127</b>	<b>2,127</b>
<b>Function Totals:</b>		<b>\$256,142</b>	<b>\$246,347</b>	<b>\$266,949</b>	<b>\$280,007</b>	<b>\$280,007</b>	<b>\$280,007</b>

## Function: 3330/3390 CIVIC SERVICES/OTHER COMMUNITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	110,805	115,238	115,238	115,238
0130	Exta Duty Compensation	6,385	4,035	0	0	0	0
0140	Additional Salaries	8,551	10,849	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>14,935</b>	<b>14,884</b>	<b>110,805</b>	<b>115,238</b>	<b>115,238</b>	<b>115,238</b>
0210	PERS	3,258	3,341	0	0	0	0
0220	Soc Security Administration	1,134	1,138	0	0	0	0
0230	Other Required Payroll Cost	285	121	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>4,676</b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	35	618	636	636	636
0350	Communications	0	0	206	212	212	212
0370	Tuition	0	5,995	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	206	212	212	212
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>6,030</b>	<b>1,030</b>	<b>1,060</b>	<b>1,060</b>	<b>1,060</b>
0410	Consumable Supplies	0	748	721	743	743	743
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	167	172	172	172
0470	Computer Software	0	0	103	106	106	106
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>748</b>	<b>991</b>	<b>1,021</b>	<b>1,021</b>	<b>1,021</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$19,612</b>	<b>\$26,261</b>	<b>\$112,826</b>	<b>\$117,319</b>	<b>\$117,319</b>	<b>\$117,319</b>

2024-25 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 4150 BUILDING ACQUISITIONS-ACQ., CONSTRUCTION & IMPROVEMENT

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
4150	Building Acquisitions	0	3,388	500,000	515,000	515,000	515,000
4000	Facilities	\$0	\$3,388	\$500,000	\$515,000	\$515,000	\$515,000

## Function: 4150 BUILDING ACQUISITION, CONSTRUCTION &amp; IMPROVEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	3,388	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>3,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520	Bldg Acq, Constr & Improv	0	0	500,000	515,000	515,000	515,000
<b>0500</b>	<b>Capital Projects</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>
<b>Function Totals:</b>		<b>\$0</b>	<b>\$3,388</b>	<b>\$500,000</b>	<b>\$515,000</b>	<b>\$515,000</b>	<b>\$515,000</b>

Function: 5000, 6000, 7000

OTHER USES, TRANSFERS, CONTINGENCY, AND  
UNAPPROPRIATED ENDING FUND BALANCE

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2024-25 BUDGET DATA		
		2021-22	2022-23	2023-24	Proposed	Approved	Adopted
5200	Transfer of Funds						
0710	Transfer to Long Range Planning	0	190,000	500,000	1,800,000	1,800,000	1,800,000
0714	Transfer to Early & Post Retirement	300,000	580,000	597,400	615,322	615,322	615,322
0715	Transfer to Print Shop	340,000	340,000	350,200	360,706	360,706	360,706
0716	Transfer to Capital Project	0	0	3,500,000	500,000	500,000	500,000
<b>5200</b>	<b>Transfers</b>	<b>\$640,000</b>	<b>\$1,110,000</b>	<b>\$4,947,600</b>	<b>\$3,276,028</b>	<b>\$3,276,028</b>	<b>\$3,276,028</b>
5400	PERS UAL Lump Sum Payment						
0680	PERS UAL Lump Sum Pymt	3,000,000	0	0	0	0	0
<b>5400</b>	<b>PERS UAL Payment</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
6110	Operating Contingency						
0810	Contingency	0	0	1,034,970	3,069,178	3,069,178	3,069,178
<b>6000</b>	<b>Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,034,970</b>	<b>\$3,069,178</b>	<b>\$3,069,178</b>	<b>\$3,069,178</b>
7000	Unappropriated Ending Fund Balance						
0820	Unappropriated Ending Fund Bal	25,967,065	20,730,040	9,480,000	10,200,000	10,200,000	10,200,000
<b>7000</b>	<b>Unapprop End Fund Bal</b>	<b>\$25,967,065</b>	<b>\$20,730,040</b>	<b>\$9,480,000</b>	<b>\$10,200,000</b>	<b>\$10,200,000</b>	<b>\$10,200,000</b>
<b>GRAND TOTAL GENERAL FUND</b>		<b>\$163,926,725</b>	<b>\$171,303,541</b>	<b>\$166,438,820</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>	<b>\$176,726,125</b>

**ESSER Grants  
Fund 243**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	5,999,498	6,007,035	13,404,262	3,000,000	3,000,000	3,000,000
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$5,999,498</b>	<b>\$6,007,035</b>	<b>\$13,404,262</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	3,384,946	3,388,623	8,495,597	560,000	560,000	560,000
XXX.2000.0000	Support Services	2,328,668	1,760,970	4,882,915	2,415,000	2,415,000	2,415,000
XXX.3000.0000	Enterprise/Community Svcs	5,750	-	25,750	25,000	25,000	25,000
XXX.4000.0000	Fac: Acquisition/Construction	280,133	857,442	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$5,999,498</b>	<b>\$6,007,035</b>	<b>\$13,404,262</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	5,672,763	1,771,572	1,771,572	1,771,572
XXX.0000.0200	Benefits	1,712,176	254,528	254,528	254,528
XXX.0000.0300	Purchased Svcs	3,241,263	13,900	13,900	13,900
XXX.0000.0400	Supplies & Mtrls	2,431,980	810,000	810,000	810,000
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	346,080	150,000	150,000	150,000
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$13,404,262</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>

**ESSER Grants**

Federal ESSER funding originally established by the CARES and CRRSA Acts and continued by the ARP Act to assist ESDs, school districts, and other educational entities with addressing the impacts of COVID-19. **ESSER funding ends September 30, 2024.**

**Other Federal Grants  
Funds 200-242**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	6,570,427	6,972,668	12,045,336	12,448,373	12,448,373	12,448,373
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$6,570,427</b>	<b>\$6,972,668</b>	<b>\$12,045,336</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	4,505,485	4,750,009	5,523,038	5,614,122	5,614,122	5,614,122
XXX.2000.0000	Support Services	2,038,429	2,031,234	4,457,409	4,541,351	4,541,351	4,541,351
XXX.3000.0000	Enterprise/Community Svcs	26,514	21,608	199,889	342,900	342,900	342,900
XXX.4000.0000	Fac: Acquisition/Construction	-	169,817	1,865,000	1,950,000	1,950,000	1,950,000
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$6,570,427</b>	<b>\$6,972,668</b>	<b>\$12,045,336</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	4,627,900	4,102,175	4,102,175	4,102,175
XXX.0000.0200	Benefits	2,725,677	2,473,278	2,473,278	2,473,278
XXX.0000.0300	Purchased Svcs	1,218,961	1,591,971	1,591,971	1,591,971
XXX.0000.0400	Supplies & Mtrls	1,378,497	2,153,080	2,153,080	2,153,080
XXX.0000.0500	Capital Outlay	1,765,000	1,850,000	1,850,000	1,850,000
XXX.0000.0600	Other Objects	329,301	277,869	277,869	277,869
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$12,045,336</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>	<b>\$12,448,373</b>

**Other Federal Grants**

Includes all federal grants other than ESSER which is shown separately on the preceding page. Various federal agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Other Federal Grants and their descriptions are located on the following pages.



## Other Federal Grants Fund Numbers and Descriptions

2024-25 / GBSD

Special Revenue

### **200 - Misc Federal Grants:**

Various Federal agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

### **201 – Title I-A - Improving Basic Programs Operated by Local Educational Agencies:**

Title I-A is intended to help ensure that all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. The program focuses on promoting schoolwide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

### **202 – Title II-A - Teacher and Principal Training and Recruiting Fund, Grants to States:**

This program increases student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies.

### **203 – Title III - Language Instruction for Limited English Proficient Students and Immigrant Students:**

This program assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging state standards required of all students.

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

The Student Support and Academic Enrichment (SSAE) program is intended increase the capacity of 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.

### **207 - Title VII - McKinney-Vento Grant:**

The McKinney-Vento Grant Program is a federally funded program authorized by Title VII-B of the McKinney-Vento Homeless Assistance Act of 1987. The grant provides supplemental funding to help facilitate the identification, enrollment, attendance, and the success in school of homeless children and youth. It also works to ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.

### **211 – IDEA Part B Section 611:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is used by state and local educational agencies to help provide the special education and related services needed to make a free, appropriate public education available to all eligible children with one or more of thirteen specified disabilities.

Funds and/or Benefits: Allocations are made to special education units based on the number of children enrolled in schools in a special education unit. The remaining 15% is allocated based on the number of children in the unit eligible for free and reduced meals.

## Other Federal Grants Fund Numbers and Descriptions

2024-25 / GBSD

Special Revenue

### **212 - IDEA Part B Section 619:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities, specifically targeted at making those services available to children ages 3 to 5.

### **213 - IDEA Extended Assessment:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of data collection and reporting, parent communication, personnel development and training, and other aspects of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities.

### **220 - Perkins Grant:**

The Carl D. Perkins Career and Technical Education Act helps develop more fully the academic, career, and technical skills of secondary students who elect to enroll in career and technical education programs.

### **229 - 21st Century Community Learning Centers:**

The 21st Century Community Learning Centers Program is a federal program to assist with funding of rural and inner-city schools to enable them to plan, implement, or expand projects that benefit the educational, health, social services, cultural, and recreational needs of the community.

### **232 - School Based Health Center (CSFRF)**

Coronavirus State and Local Fiscal Recovery Funds (CSFRF) passed through the Oregon Department of Administrative Services to Gresham-Barlow School District for construction of the School Based Health Center at Gresham High School.

### **242 - ARP HCY:**

Through the American Rescue Plan Act of 2021 (ARP) funding has been provided to address the extraordinary impacts of the COVID-19 pandemic on students experiencing homelessness via the Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY) Fund.

**SIA / SSA  
Fund 251**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	8,196,781	9,794,641	11,000,000	14,000,000	14,000,000	14,000,000
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$8,196,781</b>	<b>\$9,794,641</b>	<b>\$11,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	4,613,549	3,704,096	4,432,976	6,346,759	6,346,759	6,346,759
XXX.2000.0000	Support Services	3,583,232	6,088,740	6,556,724	7,613,241	7,613,241	7,613,241
XXX.3000.0000	Enterprise/Community Svcs	-	1,805	10,300	40,000	40,000	40,000
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$8,196,781</b>	<b>\$9,794,641</b>	<b>\$11,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	4,885,124	6,464,224	6,464,224	6,464,224
XXX.0000.0200	Benefits	2,572,724	3,379,016	3,379,016	3,379,016
XXX.0000.0300	Purchased Svcs	1,222,970	1,157,250	1,157,250	1,157,250
XXX.0000.0400	Supplies & Mtrls	2,010,182	2,690,510	2,690,510	2,690,510
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	309,000	309,000	309,000	309,000
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$11,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>

**SIA/SSA:**

The Student Success Act and its related Student Investment Account are designed by State of Oregon legislation to improve schools and the outcomes of students by advancing equity in a range of student groups with a focus on early learning, mental and behavioral health, and increasing academic achievement advancement.

**Measure 98 HSSA  
Fund 252**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	3,363,922	3,455,957	4,500,000	4,500,000	4,500,000	4,500,000
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$3,363,922</b>	<b>\$3,455,957</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	2,145,258	2,127,244	2,392,724	2,457,613	2,457,613	2,457,613
XXX.2000.0000	Support Services	1,218,663	1,328,713	1,835,067	1,770,178	1,770,178	1,770,178
XXX.3000.0000	Enterprise/Community Svcs	-	-	272,209	272,209	272,209	272,209
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$3,363,922</b>	<b>\$3,455,957</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	1,662,509	1,950,000	1,950,000	1,950,000
XXX.0000.0200	Benefits	859,162	722,186	722,186	722,186
XXX.0000.0300	Purchased Svcs	1,518,337	1,367,822	1,367,822	1,367,822
XXX.0000.0400	Supplies & Mtrls	300,000	300,000	300,000	300,000
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	159,992	159,992	159,992	159,992
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>

**Measure 98**

The High School Success Act is a program initiated by Oregon ballot Measure 98 in November 2016. It was designed to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities. The state determined focus on these three areas would help increase graduation rates, and ensure high school graduates are ready for their next step. It also provides time for teachers to look at specific student data, and use that data to inform decisions, leading to overall increases in the chances that a student has to be on-track to graduate in four years by the end of grade 9.

**Other State and Local Grants  
Funds 250, 253-289**

2024-25/GBSD

*Special Revenue*

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	130,927	534,230	784,739	770,653	770,653	770,653
XXX.0000.2000	Intermediate Revenue	262,545	29,932	112,875	396,483	396,483	396,483
XXX.0000.3000	State Revenue	3,033,434	3,513,598	2,859,499	7,876,180	7,876,180	7,876,180
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	134,885	46,575	50,000	50,000	50,000	50,000
<b>TOTAL REVENUE</b>		<b>\$3,561,791</b>	<b>\$4,124,334</b>	<b>\$3,807,113</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	2,057,403	1,997,932	1,132,581	4,218,039	4,218,039	4,218,039
XXX.2000.0000	Support Services	1,304,266	2,079,368	1,662,769	2,528,514	2,528,514	2,528,514
XXX.3000.0000	Enterprise/Community Svcs	153,547	459	311,763	311,763	311,763	311,763
XXX.4000.0000	Fac: Acquisition/Construction	-	-	700,000	2,035,000	2,035,000	2,035,000
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	46,575	46,575	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$3,561,791</b>	<b>\$4,124,334</b>	<b>\$3,807,113</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	78,159	1,744,619	1,744,619	1,744,619
XXX.0000.0200	Benefits	7,348	886,262	886,262	886,262
XXX.0000.0300	Purchased Svcs	815,242	1,960,596	1,960,596	1,960,596
XXX.0000.0400	Supplies & Mtrls	2,198,364	2,377,839	2,377,839	2,377,839
XXX.0000.0500	Capital Outlay	700,000	2,035,000	2,035,000	2,035,000
XXX.0000.0600	Other Objects	8,000	89,000	89,000	89,000
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$3,807,113</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>	<b>\$9,093,316</b>

***Other State and Local Grants***

Includes all State and Local Grants other than SIA and Measure 98, which are shown separately on the preceding pages. Various state agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Other State and Local Grants and their descriptions are located on the following pages.

**Other State and Local Grants  
Fund Numbers and Descriptions**

*2024-25 / GBSD*

*Special Revenue*

**250 - Misc State Grants:**

Various state agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

**253 - EIS:**

The Early Indicator and Intervention System (EIS) grant program provides financial support and technical assistance to Oregon school districts and charter schools to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

**254 - Early Literacy Success:**

The Oregon Legislature established the Early Literacy Success Initiative to increase early literacy for children from birth to third grade, reduce literacy academic disparities for student groups that have historically experienced academic disparities, increase support to parents and guardians to enable them to be partners in the development of their children's literacy, and increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered, and family-centered.

**255 - Preschool For All:**

Multnomah County voters approved a measure to extend early education to children across the County. Preschool for All (PFA) connects 3- and 4-year-olds in Multnomah County to free, culturally responsive, inclusive preschool experiences. The County asserts the program will grow over time, increasing the number of children and families that it serves each year.

**261 - CTE:**

The Career and Technical Education program provides students with the academic and technical skills, knowledge, and training necessary to succeed in future careers and become lifelong learners by emphasizing workplace competencies and introducing students to academic content in a hands-on context.

**262 - OHA SBHC Grants:**

Grants provided by Oregon Health Authority Adolescent and School Health Unit to establish and deliver school-linked mobile health services and engage in school health services planning.

**264 - Menstrual Dignity Act Grant:**

This grant helps eliminate barriers to participation and attendance by requiring all schools to provide menstrual products in dispensers in school restrooms, available at no cost to students.

**Other State and Local Grants  
Fund Numbers and Descriptions**

*2024-25/ GBSD*

*Special Revenue*

**266 - Oregon Summer Learning (2024-25 only):**

The focus of these grants is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to reduce or remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

**267 - Retention and Recruitment Grant (2022-23 only):**

The State of Oregon passed House Bill 4030 to support retention and recruitment of licensed and classified personnel in schools. Strategies for implementation include but are not limited to addressing high need specialties and workforce shortage areas, building on existing efforts which address root causes of workforce attrition while responding to urgent needs, diversifying the workforce, as well as ensuring every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups.

**268 - Miller/Nike AVID:**

The James F. and Marion L. Miller Foundation and Nike both support the District's participation in the Advancement Through Individual Development (AVID) program. AVID targets students who have the desire to go to college and the willingness to work hard. Students learn organizational and study skills, work on critical thinking and asking probing questions, get academic help from peers and tutors, and participate in enrichment and motivational activities that make college seem attainable.

**271 - Technical Assistance Program (TAP):**

ODE's Office of School Facilities provides financial support to assist with facility assessment, long-range facility planning, seismic assessment, and asbestos hazard assessment.

**277 - Verizon Tech Grant (funding through 2021-22):**

Digital Promise Global in partnership with Verizon invests in specific middle school programs to create innovative learning environments by providing tablets, laptops, and other technology to each student in the program and the resources, data, and in-person IT support to facilitate research and learning at home and at school.

**278 - Mt. Hood Cable Regulatory Commission Education Initiative  
(funding through 2021-22):**

The vision for the MHCRC Technology Smart Initiative for student success (TechSmart Initiative) is to improve academic outcomes for all students in Multnomah County.

**289 - Special Purpose Grants:**

Various local private business, non-profit, and intermediate intergovernmental agencies provide financial support to help fund aspects of education and District operations by providing smaller one-time or limited-time donations designed to bolster a specific project, initiative, or school location.

**Nutrition Services Fund  
Fund 299**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	175,917	353,951	732,330	736,880	736,880	736,880
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	50,029	36,452	154,500	154,500	154,500	154,500
XXX.0000.4000	Federal Revenue	4,723,547	4,307,849	4,686,500	4,686,500	4,686,500	4,686,500
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	2,037,078	3,594,539	1,802,500	3,500,000	3,500,000	3,500,000
<b>TOTAL REVENUE</b>		<b>6,986,570</b>	<b>8,292,791</b>	<b>\$7,375,830</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	3,392,032	3,870,175	7,375,830	8,077,880	8,077,880	8,077,880
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	3,594,539	4,422,616	-	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENDITURES</b>		<b>\$6,986,570</b>	<b>\$8,292,791</b>	<b>\$7,375,830</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	68,432	75,000	75,000	75,000
XXX.0000.0200	Benefits	18,478	26,000	26,000	26,000
XXX.0000.0300	Purchased Svcs	5,087,078	5,592,660	5,592,660	5,592,660
XXX.0000.0400	Supplies & Mtrls	449,197	459,900	459,900	459,900
XXX.0000.0500	Capital Outlay	1,505,445	1,677,120	1,677,120	1,677,120
XXX.0000.0600	Other Objects	247,200	247,200	247,200	247,200
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	1,000,000	1,000,000	1,000,000
<b>Total</b>		<b>\$7,375,830</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>

**Food Service Program**

The purpose of the program is to safeguard the health and welfare of our district's children and to encourage the consumption of nutritious agricultural commodities. Meals served are intended to meet at least one-third the Recommended Dietary Allowances. Studies have shown that students are more alert and attentive if they have adequate nourishment throughout the school day.

**Funds and/or Benefits:** Federal Reimbursement is provided for meals that meet federal requirements. The amount of reimbursement received by local agency is dependent upon the number of meals served to children in three eligibility categories: free, reduced price and full price. If local agencies serve a school population in which 60% or more of the meals served are to low-income children, an extra \$.02/lunch is provided in meal reimbursement.



**Other Special Revenue  
Funds 290-298**

2024-25/GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL*	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	2,555,112	3,317,766	4,151,930	4,338,450	4,338,450	4,338,450
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	640,000	920,000	1,447,600	2,776,028	2,776,028	2,776,028
XXX.0000.5000	Other: Beginning Fund Balance	8,786,943	10,397,317	8,058,313	10,806,430	10,806,430	10,806,430
<b>TOTAL REVENUE</b>		<b>\$11,982,055</b>	<b>\$14,635,083</b>	<b>\$13,657,843</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL*	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	882,190	1,173,632	3,517,900	4,817,900	4,817,900	4,817,900
XXX.2000.0000	Support Services	702,196	688,978	1,476,463	1,983,347	1,983,347	1,983,347
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	25,750	25,750	25,750	25,750
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	10,397,669	12,772,474	8,637,730	11,093,911	11,093,911	11,093,911
<b>TOTAL EXPENDITURES</b>		<b>\$11,982,055</b>	<b>\$14,635,083</b>	<b>\$13,657,843</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	757,268	761,621	761,621	761,621
XXX.0000.0200	Benefits	449,241	946,850	946,850	946,850
XXX.0000.0300	Purchased Svcs	924,599	927,425	927,425	927,425
XXX.0000.0400	Supplies & Mtrls	2,033,590	3,335,526	3,335,526	3,335,526
XXX.0000.0500	Capital Outlay	56,650	56,810	56,810	56,810
XXX.0000.0600	Other Objects	798,765	798,765	798,765	798,765
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	8,637,730	11,093,911	11,093,911	11,093,911
<b>Total</b>		<b>\$13,657,843</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>	<b>\$17,920,908</b>

**Other Special Revenue**

Includes all Special Revenue Funds except for Nutrition Services, which is shown separately on the preceding page. A complete list of Other Special Revenue funds and their descriptions are located on the following pages.

**Other Special Revenue Funds  
Fund Numbers and Descriptions**

*2024-25/ GBSD*

*Special Revenue*

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**290 – Long Range Planning:**

The Long Range Planning Fund is a special revenue fund used for Technology replacement, Curriculum adoption, and other projects that are not capital in nature.

**291 – PERS Liability:**

The PERS Liability Fund is a special revenue fund that is set up to offset future PERS liabilities as PERS payroll rates are projected to increase in future years. This fund is funded by a payroll liability rate charged to all funds throughout the year.

**292 – Student Activity Funds:**

Student Activity Funds are funds that are used to support student organizations, clubs, and fees. Revenues in this fund are primarily from student fees and donations.

**293 – Print Shop Services:**

The Print Shop is a special revenue fund used to provide internal printing services to the District. Additionally, printing services are provided to outside agencies on a per job cost basis. The primary funding source for this fund is a revenue transfer from the General Fund.

**294 – PACE Fund:**

The PACE fund is a special revenue fund that is funded by the annual PACE dividend. These funds are held to cover the cost of repairs and maintenance to mitigate the risk of future liability.

**297 – Early Retirement Fund:**

When members of GBEA (Gresham-Barlow Educational Association) retire under the provisions of PERS with at least fifteen consecutive years of service to the District, they are entitled to an early retirement program which provides a monthly payment of \$780, for a maximum period of forty-eight (48) months, or \$624 for sixty (60) months.

The payments shall terminate as of the end of the calendar month in which the retired member qualifies at age 62 for social security benefits, or when a total of 48 or 60 payments have been made, whichever occurs first. Members employed after June 30, 1999, will not be eligible to receive this benefit.

Classified employees electing early retirement under the provisions of PERS shall receive a monthly payment of \$200. This payment is for a period of 48 months or until the employee is eligible to receive social security benefits, or age 62, whichever occurs first.

Admin employees electing early retirement under the provisions of PERS that have completed 10 consecutive years of service with the district shall be paid a \$350 stipend for 48 months or \$400 stipend if they have 15 years of consecutive service. Eligible members must have been hired prior to July 1, 2005.

**Other Special Revenue Funds  
Fund Numbers and Descriptions**

*2024-25 / GBSD*

*Special Revenue*

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Confidential employees electing early retirement under the provisions of PERS that have completed 15 consecutive years of service with the district shall be paid a \$200 stipend for 48 months. Eligible members must have been hired prior to July 1, 2005.

**298 – Post Retirement Fund:**

When members of AGSA (Association of Gresham School Administrators) retire under the PERS provision and with 10 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the administrator reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the administrator retires.

Confidential employees electing early retirement under the provisions of PERS and have completed 15 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the employee reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the confidential employee retires.

**Debt Service**  
**Fund 303 - FF & C Obligations**

2024-25/GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	190,000	185,700	185,750	185,750	185,750
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$0</b>	<b>\$190,000</b>	<b>\$185,700</b>	<b>\$185,750</b>	<b>\$185,750</b>	<b>\$185,750</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	186,050	185,700	185,750	185,750	185,750
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	3,950	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$0</b>	<b>\$190,000</b>	<b>\$185,700</b>	<b>\$185,750</b>	<b>\$185,750</b>	<b>\$185,750</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	165,000	170,000	170,000	170,000
XXX.0000.0621	Regular Interest	20,700	15,750	15,750	15,750
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$185,700</b>	<b>\$185,750</b>	<b>\$185,750</b>	<b>\$185,750</b>

**Debt Service - FF & C Obligations**

The FF & C Fund holds the resources transferred from the Capital Projects Fund to make required payments on the Full Faith & Credit Obligations used for Energy Efficiency projects.

**Debt Service  
Fund 305 - 2017 Bonds**

2024-25/GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	18,589,212	19,150,489	19,317,567	19,959,200	19,959,200	19,959,200
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	1,017,036	1,459,622	906,400	1,227,000	1,227,000	1,227,000
<b>TOTAL REVENUE</b>		<b>\$19,606,247</b>	<b>\$20,610,111</b>	<b>\$20,223,967</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	18,146,625	18,643,827	19,157,825	19,686,200	19,686,200	19,686,200
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	1,459,622	1,966,284	1,066,142	1,500,000	1,500,000	1,500,000
<b>TOTAL EXPENDITURES</b>		<b>\$19,606,247</b>	<b>\$20,610,111</b>	<b>\$20,223,967</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	11,570,000	12,615,000	12,615,000	12,615,000
XXX.0000.0621	Regular Interest	7,587,825	7,071,200	7,071,200	7,071,200
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	1,066,142	1,500,000	1,500,000	1,500,000
<b>Total</b>		<b>\$20,223,967</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>	<b>\$21,186,200</b>

**Debt Service - 2017 Bonds**

The GO Bonds Debt Service Fund holds property tax revenue received to fund the required payments on the General Obligation Bonds sold on February 28, 2017.

**Debt Service  
Fund 306 - 2019 Bonds**

2024-25/ GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	2,218,102	2,386,647	2,506,246	2,498,250	2,498,250	2,498,250
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	281,436	186,064	270,890	300,000	300,000	300,000
<b>TOTAL REVENUE</b>		<b>\$2,499,539</b>	<b>\$2,572,710</b>	<b>\$2,777,136</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	2,313,475	2,427,846	2,505,850	2,573,250	2,573,250	2,573,250
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	186,064	144,864	271,286	225,000	225,000	225,000
<b>TOTAL EXPENDITURES</b>		<b>\$2,499,539</b>	<b>\$2,572,710</b>	<b>\$2,777,136</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	1,690,000	1,825,000	1,825,000	1,825,000
XXX.0000.0621	Regular Interest	815,850	748,250	748,250	748,250
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	271,286	225,000	225,000	225,000
<b>Total</b>		<b>\$2,777,136</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>	<b>\$2,798,250</b>

**Debt Service - 2019 Bonds**

The GO Bonds Debt Service Fund holds property tax revenue received to fund the required payments on the General Obligation Bonds sold on April 18, 2019.

## Debt Summary

2024-25 / GBSD

Debt Service

ISSUE DATE	ORIGINAL ISSUE	Outstanding JULY 1, 2024	ADDITIONS	REDUCTIONS	Outstanding JULY 1, 2025	PAYOFF DATE	INTEREST RATE
<b>General Obligation Bonds</b>							
February 28, 2017	241,165,714	198,938,133	-	12,615,000	186,323,133	June 15, 2037	1.23 - 1.37%
April 18, 2019	50,000,227	44,972,138	-	1,825,000	43,147,138	June 15, 2039	1.85 - 3.65%
		<b>243,910,271</b>	<b>-</b>	<b>14,440,000</b>	<b>229,470,271</b>		
<b>Limited Tax Pension Obligation Bonds</b>							
October 31, 2002	35,758,403	15,065,000	-	3,835,000	11,230,000	June 30, 2028	5.55 - 6.10%
April 21, 2003	25,307,539	10,879,999	-	2,760,000	8,119,999	June 30, 2028	5.24 - 5.71%
		<b>25,944,999</b>	<b>-</b>	<b>6,595,000</b>	<b>19,349,999</b>		
<b>Full Faith and Credit Obligations</b>							
August 12, 2012	2,185,000	525,000	-	170,000	355,000	June 1, 2027	3.0 - 4.0%
		<b>525,000</b>	<b>-</b>	<b>170,000</b>	<b>355,000</b>		
<b>TOTAL LONG TERM OBLIGATIONS</b>		<b>\$270,380,270</b>	<b>\$0</b>	<b>\$21,205,000</b>	<b>\$249,175,270</b>		

### Debt Service Summary

Payments on the general obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments.

The Pension bonds were sold to fund the District's PERS unfunded actuarial liability. To pay this debt, the State withholds funds from the District's State School Fund payments in order to pay the lender on the District's behalf. The net effect of this activity is a reduction in overall pension-related payments.

Payments on the Full Faith & Credit Obligations are made by the Debt Service Fund.

**Capital Projects  
Fund 400s**

2024-25/GBSD

Capital Projects

REVENUE ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.1000	Local Revenue	570,211	1,239,271	342,941	348,388	348,388	348,388
XXX.0000.2000	County Revenue	-	-	76,932	50,000	50,000	50,000
XXX.0000.3000	State Revenue	451,088	290,925	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	3,500,000	500,000	500,000	500,000
XXX.0000.5000	Other: Beginning Fund Balance	16,059,774	10,479,099	7,651,616	3,516,545	3,516,545	3,516,545
<b>TOTAL REVENUE</b>		<b>\$17,081,072</b>	<b>\$12,009,295</b>	<b>\$11,571,489</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>

FUNCTION ACCOUNT	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	974,802	787,493	2,555,087	2,648,368	2,648,368	2,648,368
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	5,455,946	4,244,943	8,830,702	1,580,815	1,580,815	1,580,815
XXX.5000.0000	Other Uses	171,225	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	185,700	185,750	185,750	185,750
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	10,479,099	6,976,859	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$17,081,072</b>	<b>\$12,009,295</b>	<b>\$11,571,489</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>

OBJECT ACTUAL	DESCRIPTION	2023-24 ADOPTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	973,128	1,287,057	1,287,057	1,287,057
XXX.0000.0400	Supplies & Mtrls	1,581,959	1,361,311	1,361,311	1,361,311
XXX.0000.0500	Capital Outlay	8,830,702	1,580,815	1,580,815	1,580,815
XXX.0000.0600	Other Objects	-	-	-	-
XXX.0000.0700	Transfers	185,700	185,750	185,750	185,750
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$11,571,489</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>	<b>\$4,414,933</b>

**Capital Projects**

Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities. A complete list of Capital Project funds and their descriptions is located on the following pages.



## **Capital Projects**

### **Fund Numbers and Descriptions**

*2024-25 / GBSD*

*Capital Projects*

#### **414 - Turf Installation & Replacement:**

The Turf Installation & Replacement Fund was established to offset the cost of installing and replacing turf at our high schools. The revenue is through donations, fundraisers, and fund transfers.

#### **416 - Construction Excise Tax:**

In the 2007 Regular Session, the Oregon State Legislature passed a law (Senate Bill 1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development.

School CET may be imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure. The tax may be assessed at up to \$1.05 per square foot on structures or portions of structures intended for residential use and \$0.53 per square foot on structures or portions of structures intended for non-residential use.

In addition, school CET imposed on structures intended for non-residential use may not exceed \$26,400 per building permit or \$26,400 per structure, whichever is less.

The tax payer for capital improvements including: land acquisition; construction, reconstruction or improvement of school facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

#### **417 - Technology / E-Rate:**

The program provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunication services.

The Schools and Libraries Program supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the Internet. Funding is requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections.

Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the cost of eligible services.

Eligible school districts and libraries may apply individually or as a part of a consortium.

## Capital Projects

### Fund Numbers and Descriptions

2024-25 / GBSD

Capital Projects

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#### **440 - Facility Improvements:**

The Oregon Legislature passed Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacificCorp.

The bill went into effect on March 1, 2002. It provides that PGE and PacificCorp must collect a public-purpose charge from consumers within their service areas that is equal to 3 percent of the total revenues from electricity services.

Ten percent of these public purpose funds must go towards energy efficiency efforts in the public schools within their service areas. The administration for the school public purpose funds is being facilitated by the Oregon Department of Energy in cooperation with the individual school districts.

#### **460 - Technology:**

The Capital Projects - Technology Fund is funded by state school funds received from the Multnomah Education Service District. The expenses in this fund include hosting Infinite Visions (accounting software) and other technology related capital projects.

#### **470-499 - 2017 Bond:**

In November 2016, the district successfully passed a \$291 million bond measure for capital projects, safety and technology. The 2017 Bond fund includes the revenue from the bonds sold, and the expenses associated with all bond projects. For the 2023-24 fiscal year, the District may transfer funds from the General Fund to support the remaining projects.

# **INFORMATIONAL**

## **SECTION**





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## Glossary of Terms and Acronyms

### A

**Abatement:** A complete or partial cancellation of a levy.

**Account Code Structure:** This is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Function (4 digits), Object (4 digits), Location (3 digits), Area (3 digits), Subarea (3 digits), Project ID (4 digits).  
(Subarea and Project ID are typically used only if funding is from a project or a grant, such as Title I.)

**Account Codes:** The account codes are the portion of the chart-field string that identify the nature of the expenditure. A complete list of the chart of accounts, with descriptions of products or services is shown in the Appendices.

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Accrue:** To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Accrued Liabilities:** Amounts owed but not yet due; for example, accrued interest on bonds or notes.

**Accrued Revenues:** Levies made or other revenue earned and not collected regardless of whether due or not.

**ACFR (Annual Comprehensive Financial Report):** An annual report that is required by ORS 297.405-297.555, which represents the District's financial position and activity. This report is audited by an independent firm of Certified Public Accountants.

**ADM (Average Daily Membership):** Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.

**ADMr (Resident Average Daily Membership):** Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

**ADMw (Weighted Average Daily Membership):** Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs.

**Administrative Support Tables:** In addition to using a Student Teacher ratio to staff schools, schools are allocated FTE based on Administrative Support tables (shown in the Staffing Overview section of this document). Administrative Support provides FTE for Principals and other administrative staff, such as vice principals, and secretarial/data staff.

**Administrators, Licensed:** Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Deputy Superintendents, Directors of Instruction, School Principals, etc.

**Administrators, Non-Licensed:** Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the district.

**Adopted Budget:** The financial plan adopted by the Board of Education for the fiscal year or budget period that is the basis for appropriations.

**Ad Valorem Taxes:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

**Ad Valorem Taxes Levied by School System:** Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

**Allocation:** An appropriation divided into amounts used for certain periods or for specific purposes.

**Alternative Education:** Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

**Amortization of Debt:** The gradual payment of an amount owed according to a specified schedule of times and amounts.

**Appropriations:** A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Approved Budget:** The version of the budget that has been approved by the budget committee.

**Assessed Valuation:** A valuation set upon real and personal property by a government as a basis for levying taxes. Assets- Resources owned or held by a school district, which have monetary value.

**Audit:** The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

## **B**

**Board of Education:** Consists of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the District Overview section of this document for a list of the Directors and the zones to which they were elected.)



**Bond:** A written promise, generally under seal, to pay for a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Bond Discount:** The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

**Bond Premium:** The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

**Bonded Debt:** The part of the school system debt, which is covered by outstanding bonds of the system.

**Bridge Year:** A transition period during which a program or department might receive some form of interim funding. In regards to Title I, a bridge year refers to a period during which a school may not meet the eligibility criteria to receive funding, but may continue to receive funding if they were eligible to receive Title I funding the previous year and are expected to be eligible to receive title I funding in the following year.

**Budget:** Written report showing the local government's comprehensive financial plan for one fiscal year or for a 24-month budget period. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

**Budget Calendar:** The District's fiscal year spans from July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of School Support Funding (SSF.) Budgeting is not simply something done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is (1) prepared, (2) approved, (3) adopted, (4) executed, and (5) reviewed by audit. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the District makes the necessary appropriations and certifies the tax levy to the county assessor.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

**Budget Officer:** The budget officer, or the person or position designated by charter and acting as budget officer, prepares or supervises the preparation of the budget document. The budget officer, unless the charter specifies otherwise, acts under the direction of the executive officer of the municipal corporation or under the direction of the governing body.

**Budget Period:** A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.

**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.

**Budgetary Expenditures:** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

## C

**Capital:** Purchases relating to or being an asset of GBSD that add to the long-term net worth of the District.

**Capital Assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements other than buildings.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to capital assets.

**Capital Projects Fund:** Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

**Classified Employees:** Non-licensed employees who are represented by a union (OSEA), which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

**Construction Excise Tax:** In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

**Contingency:** A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Contracted Personnel Services:** Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

**Current Resources:** Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

## D

**Debt Service:** This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.

**Deficit:** The excess of a fund's liabilities over its assets. Oregon school districts may not carry deficits in any fund.

**Direct Services:** Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

## E

**EA (Educational Assistant):** Educational Assistants are classified employees who work alongside or under the direction of a certified staff member. In some cases they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students who's Individualized Education Plan (IEP) require this level of staffing. EAs are primarily employed to serve in Title I classrooms and ESL Bilingual classrooms.

**Early Retirement Benefit:** This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for licensed and classified and agreements with the administrative and confidential groups.

**Employee Benefits:** Amounts paid by the school system in behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

**Encumbrance:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

**Extra Duty:** Additional pay to District employees for activities and responsibilities performed, primarily, outside the standard workday.

**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.

## F

**Fall Enrollment:** Number of students enrolled in school on October 1st.

**Fiscal Year:** A 12-month period from July 1 through June 30 to which the annual operating budget applies.

**FTE (Full Time Equivalent):** One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

- General funds (numbered in the 100 series),
- Special Revenue funds (numbered in the 200 series),
- Debt Service funds (numbered in the 300 series),
- Capital Projects funds (numbered in the 400 series),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary funds (numbered in the 700 series).

## G

**GAAP (Generally Accepted Accounting Principles):** A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by the Government Accounting Standards Board.

**GAP Bonds:** Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

**GASB (Governmental Accounting Standards Board):** The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

**Grant:** A donation or contribution in cash, which may be made to support a specified purpose or function, or general purpose.

**GBEA (Gresham-Barlow Education Association/East County Bargaining Council):** The GBEA represents teachers, counselors, and other professional educators employed in the Gresham- Barlow School District.

## I

**IEP (Individualized Education Plan):** By law, each student with a special education placement must have an IEP. The IEP must include certain information about the child and the educational program designed to meet their unique needs.

**Indirect Costs:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Interfund Loans:** Loans made by one fund to another and authorized by resolution or ordinance.

**Interfund Transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

## L

**Levy:** Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Licensed Employees:** Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

**Limited Term Employee:** Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 60 working days per year in the same assignment.

**Local Option Tax:** Voters may be asked to approve temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

## M

**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 98:** Funding for dropout prevention and college readiness. Referred to as the HSS or HSSA; the High School Success Act.

**MLL:** Multilingual Learners

## O

**OAR (Oregon Administrative Rule):** Written to clarify and implement Oregon law. Has the authority of law.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

**ORS (Oregon Revised Statute):** Oregon laws established by the legislature.

**OSEA (Oregon School Employees Association):** The OSEA represents non-licensed employees, which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

**Other Postemployment Benefits (OPEB):** The program provides health and welfare medical benefits to qualified retired District employees.

## **P**

**PERS (Public Employees' Retirement System):** The retirement and disability fund for public employees established in Oregon under ORS chapter 238.

**Prior Year Taxes:** Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as non-tax resources in the current budget.

**Program Budget:** A budget based on the programs of a local government

**Property Taxes:** Ad valorem tax certified to the county assessor by a local government unit.

**Proposed Budget:** Financial and operating plan submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

**Publication:** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; posting notice on the local government's website in a prominent manner; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

## **R**

**Requirements:** The sum of all appropriated and un-appropriated items in a given fund. Total requirements must always equal total resources in a fund.

**Reserve Fund:** Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

**Resolution:** A formal order of a governing body (the Board); it has lower legal status than an ordinance.

**Resources:** Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from either tax or non-tax sources.

## S

**Special Revenue Fund:** This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

**Staffing Ratio:** The staffing ratio is the ratio of students to staff (e.g., 24.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school. Information about how schools are staffed is shown in the Staffing Overview section of this document.

**State School Fund:** This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis. The major component is Average Daily Membership (ADM), which is calculated by multiplying the number of students at a school by the total number of days each student is enrolled, and then dividing the result by the total number of days school is in session. (Student absences do not affect this total.) In addition to the estimated Average Daily Membership, weightings are added for the following factors:

<u>Factor</u>	<u>Weight</u>	<u>Data Source</u>
Special Education	1.0 times	December Special Education Census
English Second Language	.50 times	ELL, ADM student data submissions
Pregnant & Parenting	.50 times	P&P, ADM student data submissions
Poverty Factor	.25 times	Census data – proportionally adjusted

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

## T

**Tax Rate:** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Tax Supervising and Conservation Commission (TSCC):** The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county.

**Title I:** Title I, Part A provides federal dollars to help supplement educational opportunities for children who live in high poverty areas who are most at risk of failing to meet the state's challenging content and performance standards. There are two types of programs: Targeted Assistance and School wide. Most of the schools that qualify for Title I in this district have School wide programs. A Targeted Assistance program is one in which individual students are targeted to receive Title I services. Students are identified based upon multiple, objective, educationally related criteria. Services may be delivered in a number of ways such as in-class instruction, pull out instruction, extended day, week or year programming. The Title I teacher are responsible for providing extra services to the identified children, coordinating with other school personnel involved with the children and involving parents in the planning, implementation and evaluation of the Title I program. A Title I school is eligible to become a school wide program when the poverty level, (determined by free and reduced lunch counts, AFDC, census or Medicaid) is at or above 60%. A school wide program is designed with the knowledge that there is a link between poverty and low achievement; therefore, when there are large numbers of disadvantaged students, interventions will be more successful when they are implemented "school wide." A school wide program has more flexibility in the use of Title I funds and in the delivery of services. Staff paid with Title I funds are free to work with all students in the building, for there are no students identified as "Title 1." The school works together to develop its curriculum and instruction to raise the achievement of all students.

**Transfers:** Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

## U

**Unappropriated Ending Fund Balance (UEFB):** 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 provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

## W

**Weighted FTE (also referred to as Licensed Equivalent FTE):** Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff- Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE, which was allocated for licensed staff to classified staff FTE at a 1:2 ratio. For example, 1.0 licensed FTE could be used to hire 2 full-time classified employees who are represented by a union. Therefore, classified employees are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 position FTE.



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## School Site Directory

The District operates: 1 K-8 school, 9 elementary schools, 4 middle schools, and 3 high schools. The following is a school directory, which lists the year the current school building was built, address, and phone number. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

### K-8 School

**Deep Creek - Damascus** – Constructed 1925  
15600 SE 232<sup>nd</sup> Drive, Damascus  
(503) 658-3171

### Elementary Schools – Grades K-5

**East Gresham** – Constructed 1950  
900 SE 5<sup>th</sup> Street, Gresham  
(503) 661-6050

**East Orient** – Constructed 1954  
7431 SE 302<sup>nd</sup> Avenue, Gresham  
(503) 663-4818

**Hall** – Constructed 1980  
2505 NE 23<sup>rd</sup> Street, Gresham  
(503) 661-6330

**Highland** – Constructed 1971  
295 NE 24<sup>th</sup> Street, Gresham  
(503) 665-7158

**Hogan Cedars** – Constructed 2002  
1770 SE Fleming Avenue, Gresham  
(503) 261-4500

**Hollydale** – Constructed 1980  
505 SW Birdsdale Drive, Gresham  
(503) 661-6226

**Kelly Creek** - Constructed 1993  
2400 SE Baker Way, Gresham  
(503) 663-7483

**North Gresham** – Constructed 1960  
1001 SE 217<sup>th</sup> Avenue, Gresham  
(503) 661-6415

**Powell Valley** – Constructed 1962  
4825 SE Powell Valley Road, Gresham  
(503) 661-1510

### Middle Schools – Grades 6-8

**Clear Creek** – Constructed 1993  
219 NE 219<sup>th</sup> Avenue, Gresham  
(503) 492-6700

**Dexter McCarty** – Constructed 1968  
1400 SE 5<sup>th</sup> Street, Gresham  
(503) 665-0148

**Gordon Russell** – Constructed 1977  
3625 E Powell Valley Road, Gresham  
(503) 667-6900

**West Orient** - Constructed 1925  
29805 SE Orient Drive, Gresham  
(503) 663-3323

### High Schools – Grades 9-12

**Gresham** – Constructed 1914  
1200 N Main Street, Gresham  
(503) 674-5500

**Sam Barlow** – Constructed 1968  
5105 SE 302<sup>nd</sup> Avenue, Gresham  
(503) 258-4850

**Springwater Trail** – Constructed 2002  
1440 SE Fleming Avenue, Gresham  
(503) 261-4600

Date: 3/4/2024

To: District Business Managers

Re: 2024-25 State School Fund Estimates

2023-24	2024-25	2023-25 Biennium
\$4,998,000,000	\$5,202,000,000	\$10,200,000,000
<b>2024-25 Budget Appropriation for school districts &amp; ESDs:</b>		<b>\$5,202,000,000</b>
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,260,418)
327.008(17)	Less Small High School Grant:	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$7,500,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.531	Oregon Youth Challenge program:	(\$1,675,000)
	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$62,906,559)
<b>State Revenue for Formula</b>		<b>\$5,139,093,441</b>
District Local Revenue:		\$2,459,831,863
ESD Local Revenue:		\$166,742,645
<b>Local Rev. for Formula (District + ESD)</b>		<b>\$2,626,574,507</b>
<b>Total Revenue For Formula</b>		<b>\$7,765,667,949</b>
District Share at 95.50%		\$7,416,212,891
ESD Share at 4.50%		\$349,455,058
Other Transfers/Deductions:	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
327.008 (12)(a)-(B)	Less share of EAF:	(\$9,102,000)
Districts		(\$64,102,000)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF:	(\$9,102,000)
ESDs		(\$9,586,000)
<b>Formula Revenue for Distribution</b>		
<b>School Districts</b>		<b>\$7,352,110,891</b>
<b>ESDs</b>		<b>\$339,869,058</b>

Sources for 2024-25 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2022
School District Funding Ratio:	2.337981391
Transportation Grant:	\$316,789,254.90
Estimated ADMr:	539,370
Estimated ADMw:	669,861
District Accrual per ADMw:	\$618
ESD Accrual per ADMw:	\$22
YCEP/JDEP amount per ADMw:	\$10,521

If you have any questions please contact Vanessa Clark at [Vanessa.Clark@ode.oregon.gov](mailto:Vanessa.Clark@ode.oregon.gov)

# STATE SCHOOL FUND GRANT

**2024-2025**

Based on \$10.2 Billion Budget with a 49/51 split as of 3/4/2024

## Multnomah County, Gresham-Barlow SD 10J - 2183

### 2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$35,428,604.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,639,956.12
County School Fund	=	\$20,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$37,088,560.12</b>

### 2024-2025 Experience Adjustment

District Average Teacher Experience	=	10.83
State Average Teacher Experience	=	12.04
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.21

### 2024-2025 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$8,448,433.00
Transportation per ADMr Rank		32%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,913,903.10		

### 2024-2025 Extended ADMw

2024-2025 ADMw 14,237.86

2023-2024 ADMw 12,678.67

Extended ADMw 14,237.86

### 2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.21 by \$25 then add \$4500 to the result = \$4,469.75  
Then multiply \$4,469.75 by the Extended ADMw 14237.86 and then by the funding ratio 2.337981391057 = \$148,788,375.26

### 2024-2025 Total Formula Revenue

Add the General Purpose Grant \$148,788,375.26 to the Transportation Grant \$5,913,903.10 = \$154,702,278.36

### 2024-2025 State School Fund Grant

Subtract the Local Revenue \$37,088,560.12 from the Total Formula Revenue \$154,702,278.36 = \$117,613,718.25

### 2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,450

Total Formula Revenue per Extended ADMw = \$10,866

Charter Schools Rate( ORS 338.155 ) = \$10,450

### Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

### Budgeted Positions by Full-Time Equivalent (FTE)

GENERAL FUND		2023-24 Adopted Budget	2024-25 Adopted Budget
Function 1000 - Instruction			
Licensed		481.664	484.664
Classified		181.739	181.739
Admin		3.181	3.181
Total		666.584	669.584
Function 2000 - Support Services			
Licensed		57.040	57.040
Classified		172.421	172.421
Admin		51.0688	51.0688
Other		7.000	7.000
Total		287.530	287.530
Function 3000 - Enterprise & Community Services			
Classified		1.000	1.000
Total		1.000	1.000
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total General Fund FTE		955.114	958.114
SPECIAL REVENUE FUNDS		2023-24 Adopted Budget	2024-25 Adopted Budget
Function 1000 - Instruction			
Licensed		65.407	47.837
Classified		28.780	22.749
Admin		0.000	0.000
Total		94.187	70.586
Function 2000 - Support Services			
Licensed		46.450	34.950
Classified		18.463	12.338
Admin		6.500	6.500
Total		71.413	53.788
Function 3000 - Enterprise & Community Services			
Licensed		0.000	0.000
Classified		0.500	0.500
Total		0.500	0.500
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total Special Revenue Funds FTE		166.100	124.874
DEBT SERVICE FUNDS		0.000	0.000
CAPITAL PROJECT FUNDS		0.000	0.000
Total All Funds Staffing FTE		1,121.214	1,082.987

## Employee Benefit Tables

### Benefit Rate Assumptions - Percent of Total Salaries or Wages for General Fund only

Account Code	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget
021x	All PERS related benefits	25.68%	25.35%	24.44%	25.09%
022x	Social Security & Medicare - FICA	7.65%	7.65%	7.65%	7.65%
023x	Workers' & Unemployment Comp/ PFML	0.59%	0.83%	0.72%	0.74%
024x	Health Insurance & Other Contractual Obligations	25.13%	24.00%	24.15%	24.79%

### Employee Group Health Insurance CAP (Annual Cost per Full-Time FTE)

Employee Group	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget
G-B Education Association / East County Bargaining Council	\$16,500	\$17,100	\$17,700	unknown at publication
Oregon School Employees Association / Chapter 8	\$16,500	\$17,100	\$17,700	\$18,300
Association of Gresham School Administrators / AGSA	\$15,300	\$16,620	\$17,220	\$17,820
Confidential Staff Members	\$15,300	\$16,620	\$17,220	\$17,700

## Projected Levy Requirements - All Funds

Fund Description Fund Number(s)	General Fund 100's	Debt Service 305	Debt Service 306	Debt Service 303	Special Revenue 200's	Capital Projects 400's	TOTAL
Estimated Expenditures	\$163,456,947	\$19,686,200	\$2,573,250	\$185,750	\$57,946,566	\$4,414,933	\$248,263,646
Unappropriated EFB & Contingency	\$13,269,178	\$1,500,000	\$225,000	\$0	\$12,093,911	\$0	\$27,088,089
Total Requirements	\$176,726,125	\$21,186,200	\$2,798,250	\$185,750	\$70,040,477	\$4,414,933	\$275,351,735
Less: Estimated Int & PY Taxes Revenue	\$1,041,925	\$509,400	\$45,500				\$1,596,825
Other Estimated Revenues	\$124,325,896			\$185,750	\$55,684,047	\$898,388	\$181,094,081
Beginning Fund Balance	\$16,145,304	\$1,227,000	\$300,000	\$0	\$14,356,430	\$3,516,545	\$35,545,279
Total Other Revenues	\$141,513,125	\$1,736,400	\$345,500	\$185,750	\$70,040,477	\$4,414,933	\$218,236,185
Amount to Balance Fund	\$35,213,000	\$19,449,800	\$2,452,750	\$0	\$0	\$0	\$57,115,550
Est. Tax Levy	\$37,341,000	\$20,473,474	\$2,581,842				
Loss Due to Limitation	(\$274,000)	\$0	\$0				
Less: 5% Taxes Not Received	(\$1,854,000)	(\$1,023,674)	(\$129,092)				
Estimated Tax Resources	\$35,213,000	\$19,449,800	\$2,452,750				
Imposed Taxes		\$20,473,474	\$2,581,842	Total Bond Levy			
Imposed Tax Rate	\$4.5268			\$23,055,316			

### 2023-24 Assessed Values

	GBSD	AV
Multnomah County	\$6,677,641,760	
Clackamas County	\$1,331,112,566	
	\$8,008,754,326	
Increase from Previous Year		3.0%

#### Note:

Tax collection rate for General Fund, Debt Service 305, and Debt Service 306 estimated to be 95%.



PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## SEE EXHIBIT A

(located on following page)

### AFFIDAVIT OF PUBLICATION

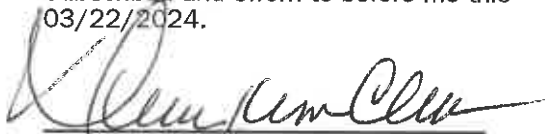
State of Oregon, County of Multnomah, ss I,  
Kristine Humphries, being first duly sworn,  
depose and say that I am the Principal Clerk  
of the **Gresham Outlook**, a newspaper of  
general circulation, published in Multnomah  
County, Oregon, as defined by ORS 193.010  
and 193.020, that

**Owner: Gresham-Barlow School District**  
**Description: Notice of Budget Committee**  
**Meeting**  
**Ad#: 320393**

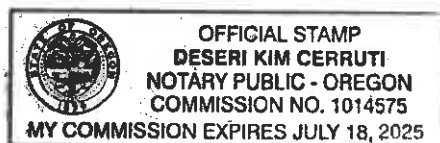
A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for 1 week(s) in the  
following issue(s):  
**03/22/2024**

  
\_\_\_\_\_  
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this  
03/22/2024.

  
\_\_\_\_\_  
NOTARY PUBLIC FOR OREGON

Acct #: 104459  
**Attn: Becky Watt**  
GRESHAM-BARLOW SCHOOL/LEGALS  
1131 NW EASTMAN PKWY  
GRESHAM, OR 97030



*Also posted on the GBSD website, main page and the Business Services page,  
beginning on 3/22/24 through the meeting date.*  
[www.gresham.k12.or.us](http://www.gresham.k12.or.us)

## **EXHIBIT A**

### **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Gresham-Barlow School District, Multnomah County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held in the Partnership Room at the Center for Advanced Learning (CAL) located at 1484 NW Civic Drive, Gresham, Oregon 97030. The meeting will take place on April 10, 2024 at 7:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

An additional meeting may be held, if needed, on April 24, 2024 at 7:00 p.m., at the same location (CAL).

A copy of the budget document may be inspected or obtained on or after April 10, 2024 at the Gresham-Barlow School District administrative office located at 1331 NW Eastman Parkway, Gresham, Oregon 97030, between the hours of 8:00 a.m. and 5:00 p.m.

A copy of this notice will also be posted at [www.gresham.k12.or.us](http://www.gresham.k12.or.us).

Published 03/22/24

GO320393



# Pamplin MediaGroup

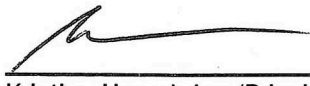
PO Box 22109 Portland, OR 97269-2169  
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## AFFIDAVIT OF PUBLICATION

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**Owner: Gresham Barlow School District**  
**Description: Notice of Budget Hearing**  
**ED-1 Form**  
**Ad#: 327688**

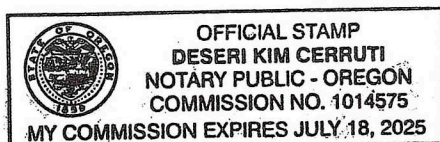
A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for 1 week(s) in the  
following issue(s):  
**05/17/2024**

  
Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this  
**05/17/2024**.

  
NOTARY PUBLIC FOR OREGON

Acct #: 104459  
Attn: **Becky Watt**  
GRESHAM-BARLOW SCHOOL/LEGALS  
1131 NW EASTMAN PKWY  
GRESHAM, OR 97030



## SEE EXHIBIT A

(below)

FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Gresham-Barlow School District will be held on June 5, 2024 at 6:45 p.m. at the Council Chambers, Public Safety and Schools Building, 1331 NW Eastman Parkway, Gresham, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Gresham-Barlow School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1331 NW Eastman Parkway, Gresham, Oregon 97030 between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.gresham.k12.or.us](http://www.gresham.k12.or.us). This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Dennis Clague, Director of Finance Telephone number: 503-261-4550 E-mail: [clague.d@gresham.k12.or.us](mailto:clague.d@gresham.k12.or.us)

FINANCIAL SUMMARY—RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget: 2022-23	Adopted Budget This Year: 2023-2024	Approved Budget Next Year: 2024-25
1. Beginning Fund Balance	52,130,280	39,385,023	35,545,279
2. Current Year Property Taxes, other than Local Option Taxes	50,753,535	55,305,671	57,115,550
3. Current Year Local Option Property Taxes	-	-	-
4. Other Revenue from Local Sources	13,390,567	8,447,703	9,391,601
5. Revenue from Intermediate Sources	1,980,811	2,256,307	2,584,193
6. Revenue from State Sources	123,043,343	126,273,394	147,068,461
7. Revenue from Federal Sources	17,559,630	30,186,098	20,184,873
8. Interfund Transfers	1,110,000	5,133,300	3,461,778
9. All Other Budget Resources	-	-	-
10. Total Resources	259,968,166	266,987,496	275,351,735

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	86,206,749	91,420,605	94,380,345
12. Other Associated Payroll Costs	49,050,979	50,323,285	54,024,872
13. Purchased Services	38,307,539	45,471,942	46,219,135
14. Supplies & Materials	9,322,143	15,117,711	16,309,145
15. Capital Outlay	4,691,977	13,507,147	7,868,377
16. Other Objects (except debt service & interfund transfers)	2,957,393	3,674,003	3,554,594
17. Debt Service*	21,257,723	21,849,375	22,445,200
18. Interfund Transfers*	1,110,000	5,133,300	3,461,778
19. Operating Contingency	-	1,034,970	3,069,178
20. Unappropriated Ending Fund Balance & Reserves	47,063,661	19,455,138	24,018,911
21. Total Requirements	259,968,166	266,987,496	275,351,735

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function			
FTE for Function			
1000 Instruction	111,066,624	120,138,710	125,220,857
FTE	793.92	760.77	740.17
2000 Support Services	70,027,913	78,870,015	81,562,168
FTE	266.59	338.94	341.32
3000 Enterprise & Community Service	4,166,655	8,575,516	9,467,078
FTE	1.50	1.30	1.50
4000 Facility Acquisition & Construction	5,275,590	11,921,452	6,106,563
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	21,257,723	21,849,375	22,445,200
5200 Interfund Transfers*	1,110,000	5,133,300	3,461,778
6000 Contingency	-	1,034,970	3,069,178
7000 Unappropriated Ending Fund Balance	47,063,661	19,455,138	24,018,911
Total Requirements	259,968,166	266,987,496	275,351,735
Total FTE	1,162.01	1,121.21	1,082.99

\* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.  
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR\*\*

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5268 Per \$1000)	4.5268	4.5268	4.5268
Local Option Levy	-	-	-
Levy for General Obligation Bonds	21,872,602	22,464,008	23,053,316

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
General Obligation Bonds	243,910,271	-
Other Bonds	25,944,999	-
Other Borrowings	525,000	-
Total	270,380,270	-

\*\*If more space is needed to complete any section of this form, use the space below or add sheets

150-304-058 (Rev. 11-05-21)

Form OR-ED-1

Published 05/17/24

G0327688



## 2024-2025 Budget Committee

### Minutes of April 10, 2024

---

The Gresham-Barlow School District Budget Committee met at 7:00 p.m., Wednesday, April 10, 2024 at the Center for Advanced Learning (CAL).

Pursuant to Oregon House Bill 2560(3)(a), which became effective January 1, 2022, "All meetings held by a governing body of a public body, excluding executive sessions, must provide to members of the general public, to the extent reasonably possible, an opportunity to: Access and attend the meeting by telephone, video or other electronic or virtual means." A Zoom link for virtual meeting attendance was provided for that purpose.

<https://us02web.zoom.us/j/83827967092?pwd=eUhVUkF3bmd3NWpKZHIBSWZ6b2lCU09>

Members in attendance (in-person) were: Cathy Keathley, Mayra Gómez, Holly Riegelmann, Shawn Farrens, Blake Petersen, David Ligatich, John Hartsock, Dan Corcoran, Erasto Sedda, Nick McWilliams, and Garrett Wood.

The following central office administrators were present (in-person): James Hiu, Dennis Clague, Tracy Klinger, John Koch, Athena Vadnais, Margaret Breithaupt, Peter Bejarano, Cindy Mumford (Interim Board Secretary), and Becky Watt.

#### **WELCOME AND OPENING REMARKS**

Board Vice-Chair Cathy Keathley called the meeting to order at 7:00 p.m., and thanked everyone for attending. Introductions were exchanged, followed by a discussion regarding the Budget Committee Chair and Vice-Chair positions open for election.

#### **Elect Chair and Vice-Chair**

#### **Recommended Action**

**MOTION:** Director Gómez moved to elect John Hartsock as Chair of the Gresham-Barlow School District Budget Committee.

Motion carries by unanimous vote.

**MOTION:** Director Gómez moved to elect Nick McWilliams as Vice-Chair of the Gresham-Barlow School District Budget Committee.

Motion carries by unanimous vote.

## **BUDGET MESSAGE**

Budget Committee Chair Hartsock asked Superintendent Hiu to present the Budget Message. Questions were answered.

Budget Committee Chair Hartsock then asked the Director of Finance, Dennis Clague, to discuss the 2024-25 Proposed Budget.

## **OVERVIEW**

Director Clague shared that the Proposed Budget can be found on the [GBSD website](#) and printed copies were made available to all members in attendance.

## **ASSUMPTIONS**

Various assumptions in Resources and Expenditures were explained by Director Clague:

**Resources:** Enrollment will decline slightly (<2%); full funding of Student Investment Account and High School Success fund; ESSER III funds will expire September 30, 2024; no general fund revenue from student participation fees; State School Fund (SSF) appropriation of \$10.2 billion with 51% allocated for fiscal year 2024-25.

**Requirements:** Staffing based on maintaining 2023-24 levels; total general fund budget-to-budget cost escalation of 4.83% - higher than inflation (3.2%); 100% retention with 36 FTE General Fund vacancies; personnel cost escalation of 8.2% and non-personnel increase of 3%.

## **RESOURCES**

Director Clague presented a chart with historical and budgeted resource amounts and explained changes in the General Fund, Special Revenue Funds and Special Revenue without ESSER Funds.

## **REQUIREMENTS**

Director Clague presented a chart with historical and budgeted expenditure amounts and explained changes in the General Fund, Special Revenue with ESSER, and Special Revenue without ESSER.

## **FUND BALANCE**

Graphs showing historical Ending Fund Balance and Ending Fund Balance as a percentage of Expenditures were shared and explained by Director Clague.

## **SUSTAINABILITY**

General Fund Resources vs Expenditures, Special Revenue Fund Resources vs Expenditures, and Operating Revenues vs Operating Expenditures were discussed and illustrated with graphs.

## **CLOSING THOUGHTS**

Director Clague presented a chart showing projected enrollment by school and questions were answered.

A graph showing historical spending on education (Total SSF + SIA + HSS) as a percentage of the State's General Fund was shared.

Classroom teacher ratio targets were discussed as follows:

Elementary 26:1

Middle 25:1

High School 28:1

There are no proposed changes to classified staffing in the General Fund.

### **Key Takeaways**

1. Legislative action is necessary to ensure sustainable school funding
2. Fund balance remains strong but cannot bear the weight of chronic underinvestment at the state level
3. Risk to net position is relatively high
4. "Right sizing" staff levels to enrollment is essential to fiscal stability in the 2025-27 biennium

### **DISCUSSION**

Director Clague answered questions that had been submitted prior to the meeting, and the floor was opened up for additional questions. Questions and discussion topics included turf replacement and planning for future needs, fund balance, FTE and staffing, current status of bargaining unit negotiations, and future fixed asset sales.

### **PUBLIC COMMENT**

There was no public comment made, neither in-person nor via Zoom.

### **COMMITTEE ACTION**

Budget Committee Chair Hartsock asked if there are any motions.

### **Budget as proposed**

**MOTION:** Move to approve the Gresham-Barlow School District (2024-25) budget as proposed, to establish the maximum total expenditures for each fund as follows:

General Fund \$176,726,125  
Special revenue Fund \$70,040,477  
Debt Service Fund \$24,170,200  
Capital Projects Fund \$4,414,933  
TOTAL, ALL FUNDS \$275,351,735

Motion by Board Vice-Chair Keathley, second by Director Gómez

**Final Resolution:** Motion carries by unanimous vote.

**MOTION:** Further move that the approved budget is to include assessment of the permanent tax rate of \$4.5268 per \$1,000 of taxable property value, which will levy approximately \$35,213,000 in net taxes for General Fund operations, and is also to include a Debt Service Fund tax levy of \$23,055,316 for the purpose of servicing the district's general obligation bond long-term debt.

Motion by Budget Committee Vice-Chair McWilliams, second by Director Ligatich

**Final Resolution:** Motion carries by unanimous vote.

### **CLOSING REMARKS**

Budget Committee Chair Hartsock gave closing remarks. The Budget Hearing is scheduled for June 5 (6:45 p.m. at Council Chambers).

Superintendent Hiu thanked everyone for their time.

Board Vice-Chair Keathley adjourned the meeting at 8:44 p.m.

Minutes submitted by: Becky Watt, Budget Analyst

## **GRESHAM-BARLOW SCHOOL DISTRICT NO. 10 JT.**

### **Minutes of Budget Hearing**

**Wednesday, June 5, 2024**

---

The Gresham-Barlow School District Board of Education conducted a budget hearing on Wednesday, June 5, 2024 in the council chambers of the Public Safety and Schools building, 1331 NW Eastman Parkway, Gresham, Oregon. Pursuant to Oregon House Bill 2560(3)(a), which became effective January 1, 2022, "All meetings held by a governing body of a public body, excluding executive sessions, must provide to members of the general public, to the extent reasonably possible, an opportunity to: Access and attend the meeting by telephone, video or other electronic or virtual means." A Zoom link for virtual meeting attendance was provided for that purpose.

#### **Board Members present**

Cathy Keathley, David Ligatich, Kris Howatt, Mayra Gómez, Shawn Farrens

#### **Cabinet Members present:**

James Hiu, Superintendent  
John Koch, Deputy Superintendent  
Dr. Tracy Klinger, Assistant Superintendent  
Dr. Angela Freeman, Executive Director of Human Resources  
Carla Gay, Executive Director of Innovation and Partnerships  
Jeff Gibbs, Executive Director of Technology Services  
Athena Vadnais, Director of Communications and Community Engagement  
Dr. Dawn Joella Jackson, Director of Student Engagement and Inclusion  
Dennis Clague, Director of Finance

### **A. Opening Items**

---

#### **Procedural: 1. Call to Order (6:51 p.m.)**

The meeting was called to order at 6:51 p.m. by the board chair, Kris Howatt.

#### **Procedural: 2. Roll Call (6:51 p.m.)**

Directors Riegelmann and Petersen were absent from the meeting. A quorum of the board was present.

### **B. Open Budget Hearing**

---

#### **Information: 1. Budget Overview and Purpose for Hearing (6:51 p.m.)**

Mr. Clague reviewed information included in the agenda. He explained that the purpose of the hearing was to receive public testimony and respond to questions concerning the budget and fiscal policy decisions reflected in the budget.

#### **Information: 2. Budget Hearing and Public Testimony (6:52 p.m.)**

Chair howatt opened the hearing for public testimony at 6:52 p.m. Those from the public wishing to speak to the budget were invited to do so. No members of the public indicated they wanted to comment. The hearing was held open for several minutes.

### **C. Close Budget Hearing**

---

#### **Procedural: 1. Closure of Hearing (6:56 p.m.)**

The hearing was closed at 6:56 p.m.

### **D. Closing Items**

---

**Procedural: 1. Announcements** (6:56 p.m.)

A regular business meeting of the board followed the budget hearing.

June 5, 2024: Regular Board Meeting - 7 p.m.  
Council Chambers  
Public Safety and Schools Building

**Procedural: 2. Adjourn** (6:56 p.m.)

There being no further business, the budget hearing was adjourned at 6:56 p.m.

Submitted by: \_\_\_\_\_  
Sarah Avery  
Executive Assistant to the Superintendent  
and Board of Directors

Note: These minutes were approved by the board on \_\_\_\_\_:sa



**Resolution No. 2025-01**

**ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Gresham-Barlow School District #10Jt hereby adopts the budget for fiscal year 2024-25 in the total of \$275,351,735.\* This budget is now on file at the District Office located at 1331 NW Eastman Parkway, in Gresham, Oregon.

**Resolution No. 2025-02**

**MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated:

General Fund		Debt Service Fund	
Instruction	\$ 101,206,424	Debt Service	\$ 22,445,200
Support Services	58,062,169	Total	\$ 22,445,200
Enterprise & Community Services	397,326		
Facilities Acquisition	515,000		
Transfers Out	3,276,028	Capital Projects Fund	
Contingency	3,069,178	Support Services	\$ 2,648,368
Total	\$ 166,526,125	Facilities Acquisition	1,580,815
		Transfers Out	185,750
		Total	\$ 4,414,933
Special Revenue Fund			
Instruction	\$ 24,014,433		
Support Services	20,851,631		
Enterprise & Community Services	9,069,752		
Facilities Acquisition	4,010,750		
Total	\$ 57,946,566		
		Total Appropriations, All Funds	\$ 251,332,824
		Total Unappropriated, All Funds	24,018,911
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 275,351,735 *</b>
		(*amounts with asterisks must match)	



**Resolution No. 2025-03**

**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 of \$4.5268 per \$1,000 of assessed value for permanent rate tax; and
- (2) In the amount of \$23,055,316 for debt services for general obligation bonds.

**CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax ..... \$ 4.5268/\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$23,055,316

The above resolution statements were approved and declared adopted on this 5th day of June, 2024.

Record of the vote on the Budget Resolution this 5th day of June, 2024:

Resolution 2025-01:	Aye <u>6</u>	Nay <u>0</u>	Absent <u>1</u>	Abstention <u>0</u>
Resolution 2025-02:	Aye <u>6</u>	Nay <u>0</u>	Absent <u>1</u>	Abstention <u>0</u>
Resolution 2025-03:	Aye <u>6</u>	Nay <u>0</u>	Absent <u>1</u>	Abstention <u>0</u>

  
Kris Howatt, Board Chair

  
James Hiu, Superintendent

## FORM OR-ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Gresham-Barlow School District will be held on June 5, 2024 at 6:45 p.m. at the Council Chambers, Public Safety and Schools Building, 1331 NW Eastman Parkway, Gresham, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Gresham-Barlow School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1331 NW Eastman Parkway, Gresham, Oregon 97030 between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.gresham.k12.or.us](http://www.gresham.k12.or.us). This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact	Telephone number	E-mail
Dennis Clague, Director of Finance	503-261-4550	<a href="mailto:clague@gresham.k12.or.us">clague@gresham.k12.or.us</a>

## FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget: 2022-23	Adopted Budget Year: 2023-2024	This Year: 2024-25	Approved Budget Year: 2024-25	Next Year: 2025-26
1. Beginning Fund Balance .....	52,130,280	39,385,023		35,545,279	
2. Current Year Property Taxes, other than Local Option Taxes .....	50,753,535	55,305,671		57,115,550	
3. Current Year Local Option Property Taxes .....	-	-		-	
4. Other Revenue from Local Sources .....	13,390,567	8,447,703		9,391,601	
5. Revenue from Intermediate Sources .....	1,980,811	2,256,307		2,584,193	
6. Revenue from State Sources .....	123,043,343	126,273,394		147,068,461	
7. Revenue from Federal Sources .....	17,559,630	30,186,098		20,184,873	
8. Interfund Transfers .....	1,110,000	5,133,300		3,461,778	
9. All Other Budget Resources .....	-	-		-	
10. Total Resources .....	259,968,166	266,987,496		275,351,735	

## FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries .....	86,206,749	91,420,605		94,380,345	
12. Other Associated Payroll Costs .....	49,050,979	50,323,285		54,024,872	
13. Purchased Services .....	38,307,539	45,471,942		46,219,135	
14. Supplies & Materials .....	9,322,143	15,117,711		16,309,145	
15. Capital Outlay .....	4,691,977	13,507,147		7,868,577	
16. Other Objects (except debt service & interfund transfers) .....	2,957,395	3,674,003		3,554,594	
17. Debt Service* .....	21,257,723	21,849,375		22,445,200	
18. Interfund Transfers* .....	1,110,000	5,133,300		3,461,778	
19. Operating Contingency .....	-	1,034,970		3,069,178	
20. Unappropriated Ending Fund Balance & Reserves .....	47,063,661	19,455,158		24,018,911	
21. Total Requirements .....	259,968,166	266,987,496		275,351,735	

## FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction	111,066,624	120,138,710	125,220,857
FTE	793.92	760.77	740.17
2000 Support Services	70,027,913	78,879,015	81,562,168
FTE	366.59	358.94	341.32
3000 Enterprise & Community Service	4,166,655	8,575,516	9,467,078
FTE	1.50	1.50	1.50
4000 Facility Acquisition & Construction	5,275,590	11,921,452	6,106,565
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	21,257,723	21,849,375	22,445,200
5200 Interfund Transfers*	1,110,000	5,133,300	3,461,778
6000 Contingency	-	1,034,970	3,069,178
7000 Unappropriated Ending Fund Balance	47,063,661	19,455,158	24,018,911
Total Requirements	259,968,166	266,987,496	275,351,735
Total FTE	1,162.01	1,121.21	1,082.99

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

## STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR\*\*

## PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5268 Per \$1000)	4.5268	4.5268	4.5268
Local Option Levy .....	-	-	-
Levy for General Obligation Bonds .....	21,872,602	22,464,008	23,055,316

## STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds .....	243,910,271	-
Other Bonds .....	25,944,999	-
Other Borrowings .....	525,000	-
Total .....	270,380,270	-

\*\*If more space is needed to complete any section of this form, use the space below or add sheets.

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

To assessor of Multnomah/Clackamas County

## FORM OR-ED-50 2024-2025

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

☐ Check here if this is  
an amended form.

The Gresham-Barlow SD #10 has the responsibility and authority to place the following property tax, fee, charge, or assessment  
District name

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

1331 NW Eastman Parkway	Gresham	OR	97030-3825	06/24/2024
Mailing Address of District	City	State	ZIP Code	Date Submitted
Dennis Clague	Director of Finance	503-261-4550	clague@gresham.k12.or.us	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

**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	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	4.5268	Excluded from Measure 5 Limits
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		23,055,316
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		23,055,316

### PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.5268
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

(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.

