



2025-26 Adopted Budget

Revised 10/14/2025



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

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RESOLUTION NO. 202526-03
ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS
FOR THE FISCAL YEAR 2025-26

RESOLUTION ADOPTING SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon hereby adopts a supplemental budget for the fiscal year 2025-26 pursuant to ORS 294.471.

RESOLUTION MAKING APPROPRIATIONS

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

GENERAL FUND								
SUMMARY OF PROPOSED BUDGET CHANGES								
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED								
Resource	Original	Change	Revised	Requirement	Original	Change	Revised	
Intermediate Sources	20,190,000	(500,000)	19,690,000	Instruction	\$ 393,584,758	\$ (397,993)	\$ 393,186,765	
State Sources	450,950,256	3,284,798	454,235,054	Support	229,229,574	(1,034,067)	\$ 228,195,507	
Other Sources	99,050,002	(3,000,000)	96,050,002	Other Uses	13,232,000	2,000,000	\$ 15,232,000	
				Contingency	53,056,926	(783,142)	\$ 52,273,784	
Revised Total Fund Resources			\$ 690,296,056	Revised Total Fund Requirements			\$ 690,296,056	

Intermediate Sources of resources have been adjusted to reflect the most recent Willamette Education Service District (WESD) Local Service Plan.

State Sources of resources have been adjusted to reflect the most recent State School Fund revenue estimate provided by the Oregon Department of Education.

Other Sources of resources have been adjusted to reflect the most recent beginning fund balance estimate.

Requirements have been updated to reflect the approved licensed collective bargaining agreement, decrease in PERS rates, and transfer to Special Capital Projects Fund for Behavioral Health Center.

SPECIAL CAPITAL PROJECTS FUND								
SUMMARY OF PROPOSED BUDGET CHANGES								
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED								
Resource	Original	Change	Revised	Requirement	Original	Change	Revised	
Other Sources	\$ 9,650,000	\$ 17,500,000	\$ 27,150,000	Facilities Acquisition and Construction	\$ 11,550,000	\$ 17,500,000	\$ 29,050,000	
Revised Total Fund Resources			\$ 30,450,000	Revised Total Fund Requirements			\$ 30,450,000	

Other Sources of resources and requirements have been adjusted to reflect additional transfer from General Fund for Behavioral Health Center and updated beginning fund balance.

GRANTS FUND								
SUMMARY OF PROPOSED BUDGET CHANGES								
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED								
Resource	Original	Change	Revised	Requirement	Original	Change	Revised	
Federal Sources	\$ 49,690,000	\$ 2,000,000	\$ 51,690,000	Support	\$ 55,632,366	\$ 2,000,000	\$ 57,632,366	
Revised Total Fund Resources			\$ 126,227,082	Revised Total Fund Requirements			\$ 126,227,082	

Resources and requirements have been adjusted to reflect a more accurate estimate of grant amounts, including award of Comprehensive Literacy State Development Grant.

The above resolution statements were approved and declared adopted on this 14th day of October 2025.



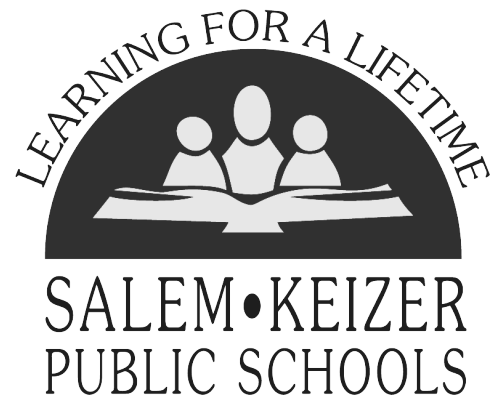
Cynthia Richardson, Board of Directors Chairperson
Salem-Keizer Public Schools

Salem-Keizer Public Schools 24J/32 Adopted Budget 2025-26 – Revised 10/14/2025

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Introduction

Budget Committee

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

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

Community Members	Term Expiration	Board Members	Term Expiration
William Guthridge	June 30, 2027	Lisa Harnisch	June 30, 2025
Jean Jitan	June 30, 2027	Satya Chandragiri	June 30, 2027
Kathryn Jones	June 30, 2026	Ashley Carson Cottingham	June 30, 2025
Jessica Peterson	June 30, 2027	Krissy Hudson	June 30, 2027
Oscar Porras	June 30, 2025	Karina Guzmán Ortiz	June 30, 2025
Patrick Schwab	June 30, 2025	María Hinojos Pressey	June 30, 2025
Kelley Strawn	June 30, 2026	Cynthia Richardson	June 30, 2027

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Student Advisors are Sofia Castellanos Del Rio and Kaiden Armstead



Superintendent's Budget Message

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

May 6, 2025

Dear Salem-Keizer Community, Parents, Students and Staff,

Salem-Keizer Public Schools has gone through momentous changes over the past two years. At this time last year, we were completing one of the largest single-year reductions in over a decade. Last May, we said, "Salem-Keizer is simply one of the early and most visible examples of the hardship coming to many other Oregon schools in the next twelve months." And this May, we see school districts around Oregon undertaking their own terrible reductions. The accuracy of our prediction gives me no pleasure. But here in Salem-Keizer, I am grateful to present a 2025-26 budget that does not include staff reductions. Our ability to maintain our current programming and staffing levels is a direct result of our willingness and courage to make the hard-but-necessary reductions last year.

Unfortunately, the underlying economic and educational conditions that culminated in last year's fiscal crisis are largely unchanged, and they are continuing to place grueling pressure on our and every district budget.

Mismatches and their role in Salem-Keizer's financial trajectory

Mismatch One: what schools are funded to do and what they are expected to do.

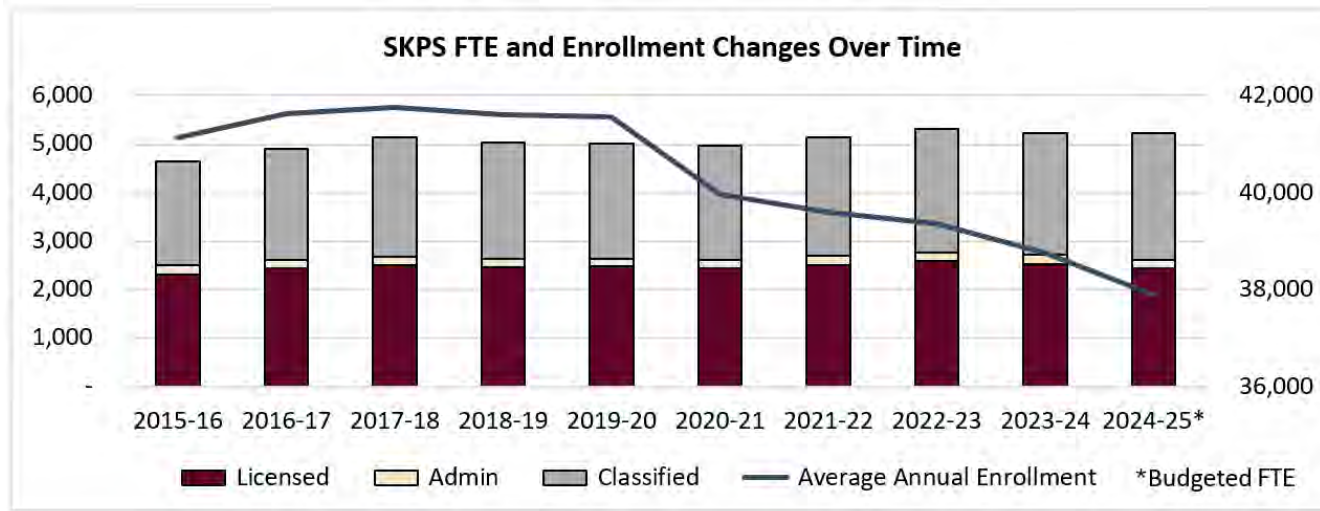
Public schools are expected to identify and address a staggering array of youth and family needs. We are funded to provide an education. Expectations include providing medical care, solutions for food and housing insecurity, social work, laundry, crisis intervention, mental and behavioral health services, and more. In 2025-26, Salem-Keizer is budgeting approximately \$53 million on mental and behavioral health services. Every year, this number grows because every year, student needs grow.

Mismatch Two: the difference between what Oregon believes schools cost to operate and their actual costs in the 2025-27 biennium.

In late 2024, Governor Kotek committed to reviewing and revising the state method for calculating the escalating costs of operating schools in Oregon. The Governor's Recommended Budget included \$1.16 billion in additional funding for K-12 schools. Salem-Keizer's anticipated biennial State School Fund revenue will increase approximately \$80 million. While we are deeply grateful for this adjustment, the pace of our expense growth still significantly outpaces the state revenue increase. Half of our state revenue increase is absorbed by PERS rate increases alone. Our 2025-26 general fund budgeted expenses will exceed general fund revenue by approximately \$45 million, leaving us with a deficit budget, once again.

Mismatch Three: we have fewer students and more staff serving them.

Across Oregon, student enrollment is falling, and school staffing levels are rising. A superficial view of this pattern might conclude that our schools are over-staffed, but spending even one hour in any school in Salem-Keizer would conclusively dispel that conclusion. Our schools are barely meeting the myriad of student needs, and many will claim that we are falling short.

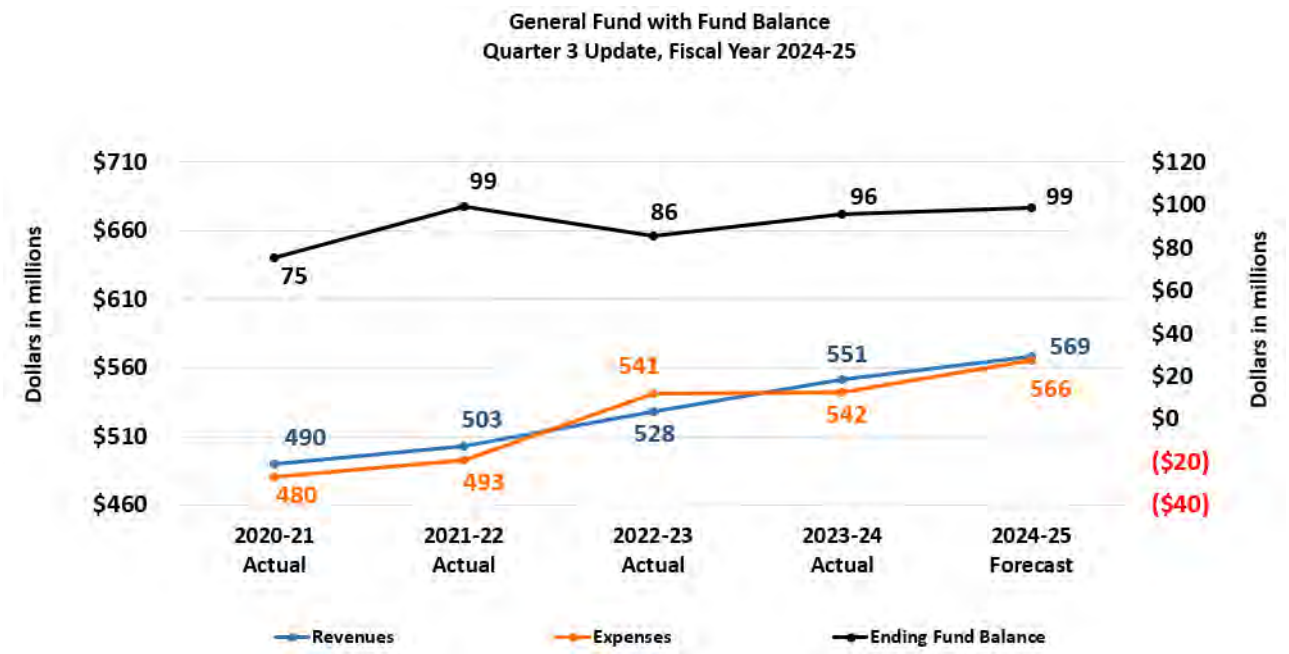


Salem-Keizer Public Schools is projecting the loss of approximately 700 students between 2024-25 and 2025-26 enrollments, but our budgeted staffing is increasing by approximately 66 full-time equivalents (FTE) in the general fund. Many of our newly added staff will support special education and behavioral health, two of the most urgent areas of need in our district. In 2024-25, 93 percent of the budgeted general fund revenue was dedicated to personnel costs. With this 2025-26 budget, that rate increases to 96 percent. Despite last year's 300 FTE general fund reduction, we are still at a point at which nearly every general fund dollar we receive is budgeted to people. This is not merely unsustainable; it is an imminent risk to the financial sustainability of our district and districts throughout Oregon.

The 2025-26 budget starts with 2024-25

Our 2025-26 budget starts with the story of our 2024-25 budget. Most of 2024-25 was dedicated to engagement and reduction planning, eventually resulting in almost \$70 million in reductions and adjustments. While all of these reductions were painful, none were more painful than our personnel reductions. Across all funding sources, we reduced almost 400 FTE, triggering a systemwide reduction in force. Because of our hard budgeting work and reductions in 2024-25, Salem-Keizer was able to assure our community that we will not make more reductions in our 2025-26 budget. This budget affirms that commitment.

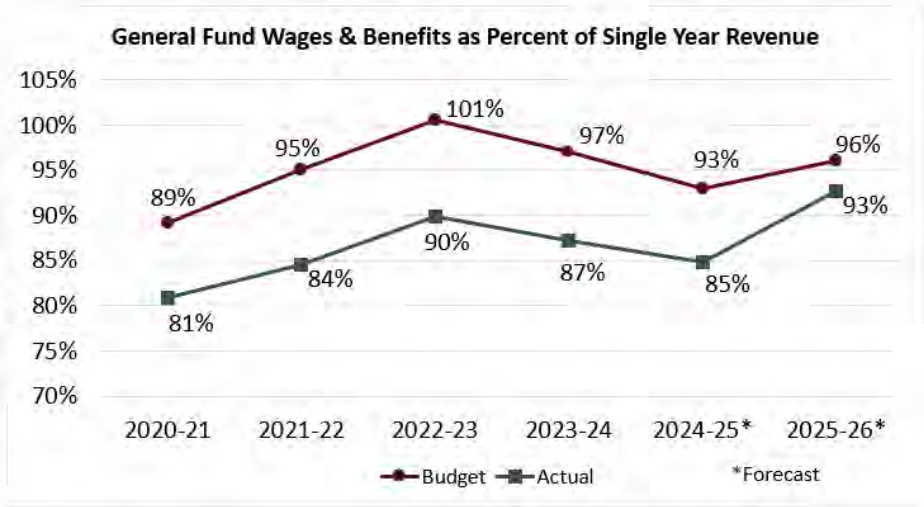
Throughout this year, we have continued improving the accuracy of our expense tracking and financial forecasting. We have continued to provide detailed and public quarterly financial reports. On the whole, our 2024-25 budget has proven the necessity of last year’s reductions. We are maintaining a healthy ending fund balance, and, *in 2024-25*, our general fund expense and revenue are balanced. The chart below is from our Quarter 3 Financial Report. In it, you can see the results of both the reductions and continued careful financial management.



The 2025-26 General Fund Proposed Budget

I present this budget and a recommendation for approval with confidence and a stark warning. This budget reflects the best Salem-Keizer can do at this moment. This budget prioritizes the escalating needs of students in our schools and attempts to hold onto a portion of our recently secured financial health. The 2025-26 budget is responsible and within our policy limits. However, we are falling back into a structural deficit because of the pace at which personnel costs are escalating. In other words, the 2025-26 year is a one-year reprieve before we find ourselves back on an unsustainable trajectory. We will struggle and may fail to present a 2026-27 budget within policy limits.

The single largest expense driver in our overall budget is personnel expenses. In the chart below, you can see the pattern of year-over-year increase in the density of personnel expenses in the general fund budget.



The general fund being overburdened by personnel expenses presents three forms of compounding risk to our district. The first risk is personnel expenses are both the largest budget category *and* the fastest-growing expense. The costs of PERS increases, cost of living adjustments, increased benefit costs, and routine step increases compound every year and are rapidly spiraling us back into a structural deficit. The second risk is that personnel expenses are now squeezing out most other investment opportunities and district priorities. While people are our highest priority and most important asset, we also need to invest in other parts of our school system, and that is now nearly impossible. The final risk is the terrible challenge of resolving the overburdening. In the short term, we must continue to be hypervigilant about expense management and ensure that our precious human resources are distributed in a manner that best serves students and the system as a whole. And even with that careful management, our path is unsustainable.

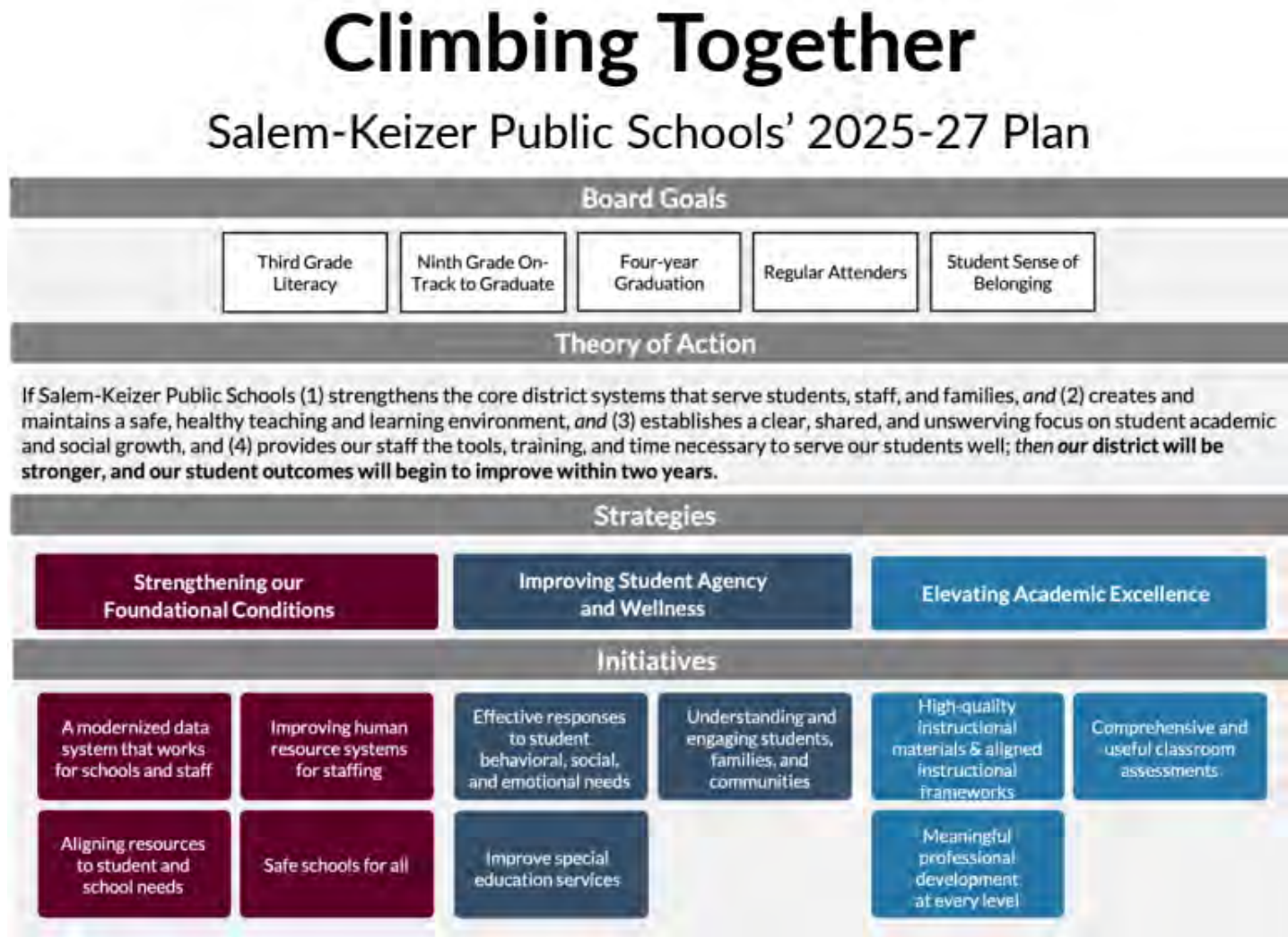
The 2024-25 budget included \$70 million in reductions and adjustments, or a 5.34 percent reduction across all funding sources. The 2024-25 budget had a 9.29 percent budgeted ending fund balance, which was within the targeted financial policy range of seven to 12 percent. However, we left an estimated \$27 million general fund gap between our budgeted expenses and our anticipated revenue. The reductions required to close our revenue/expense gap were more than we can make in a single year. The 2025-26 general fund has a budgeted ending fund balance of 7.68 percent, or \$53 million, still within the targeted financial policy range of seven to 12 percent. However, we have left an estimated \$46 million general fund gap between our budgeted expenses and our anticipated revenue. We will closely monitor this \$46 million gap and work to close it through vacancy and other savings.

Federal uncertainty

This year has been fraught with financial uncertainty. Some of that uncertainty is routine and cyclical: a new biennium and new successor bargaining with our licensed association. But the largest share of the uncertainty comes from chaos at the federal level, where we received limited and mixed messaging about our anticipated \$65 million in federal funding. In the absence of reliable information to the contrary, this budget reflects an assumption of level federal funding. If that assumption proves wrong, our 2025-26 budget will require urgent modifications. If we face large-scale federal funding loss, the results will be grave.

The good news

Despite these warnings about the future, I remain proud to present this budget. This year, we have worked hard to develop *Climbing Together*, Salem-Keizer's 2025-27 plan. *Climbing Together* reflects an alignment of district work and resources to board goals. The 2025-26 budget reflects the three priority areas of our plan: (1) Strengthening our foundational conditions, (2) Improving student agency and wellness, and (3) Elevating academic excellence. With this plan and budget, we are narrowing our focus and improving our conditions for success.



Summary

It is my privilege to serve as superintendent of Salem-Keizer Public Schools. I see our excellence, recognize our gaps, and dedicate myself wholly to being part of our shared future success.

Respectfully,

A handwritten signature in black ink, reading "Andrea R. Castañeda". The signature is fluid and cursive, with the first name "Andrea" and last name "Castañeda" clearly legible, and "R." as a middle initial.

Andrea R. Castañeda
Superintendent

Profile of the District

Salem-Keizer Public School (SKPS) District 24J, the third largest district in Oregon, is one of 19 public school districts located in Marion and Polk counties, Oregon. SKPS provides public education for approximately 38,000 students from preschool through grade 12, as well as community transition programs for students ages 18-21. SKPS was established in January of 1855 by then-county superintendent William P. Pugh, and it consisted of a log cabin school at the southwest corner of Marion and Commercial streets.

Nearly 84 percent of Salem-Keizer students are considered to be economically disadvantaged. SKPS students speak 130 different languages. Eighteen percent of students receive special education services. At the high school level, roughly 26.9 percent of our high students participated in athletics, and 18.3 percent were enrolled in music. SKPS is home to a world-class music program with the most state championships of any Oregon school district.

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

Just over 12,000 SKPS students are enrolled in career and technical education (CTE) courses. SKPS has CTE programs across all six comprehensive high schools, Roberts High School, Edge and Career Technical Education Center (CTEC). There are also 12 middle schools including Roberts with Paxton Patterson career center labs as well as other programs that align with high school CTE. SKPS have 55 state-approved CTE programs and four start-up programs. Sixteen programs offer industry certification with 22 offering dual credits. Graduation rates are over 97.8% for SKPS students enrolled as “CTE program concentrators”. The district operates CTEC as a public-private partnership that serves juniors and seniors from all district high schools. For additional information, see <https://ctec.salkeiz.k12.or.us/> and <https://salkeiz.k12.or.us/programs/cte>.

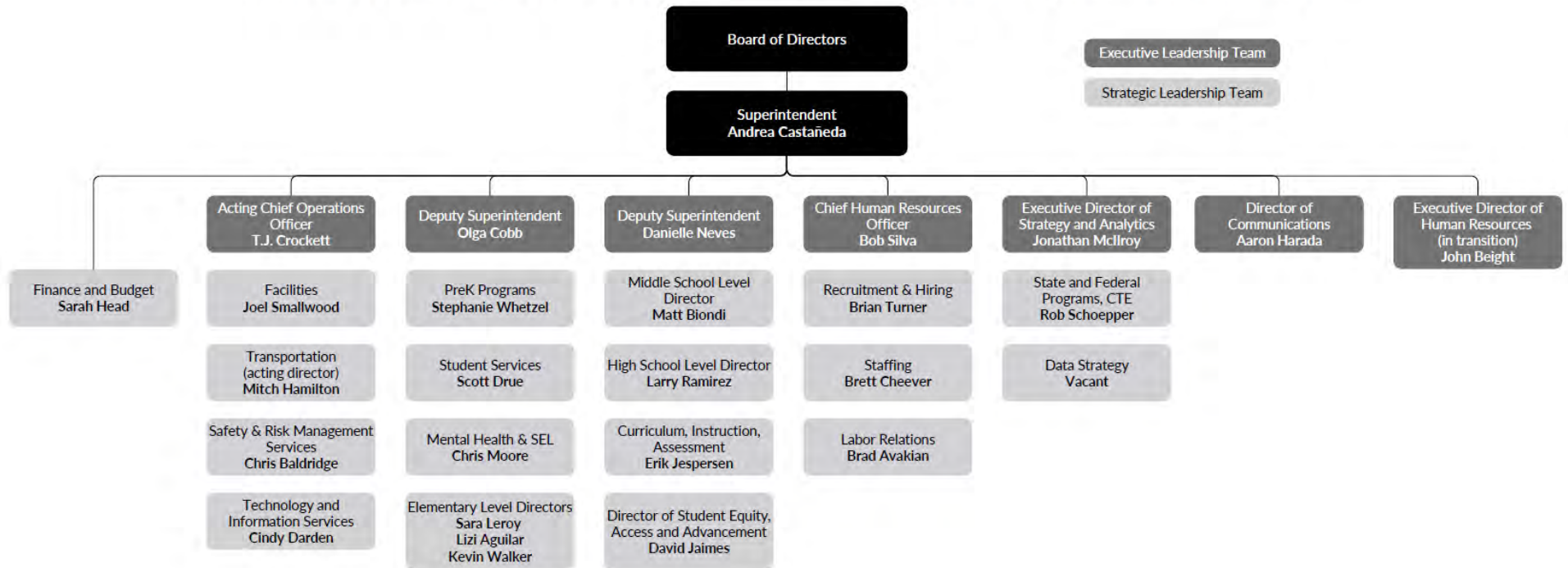
The class of 2024 earned more than \$101 million in scholarships. The graduation rate for 2023-24 is 79.43%.

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

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



Salem-Keizer Public Schools Administrative Organization Chart

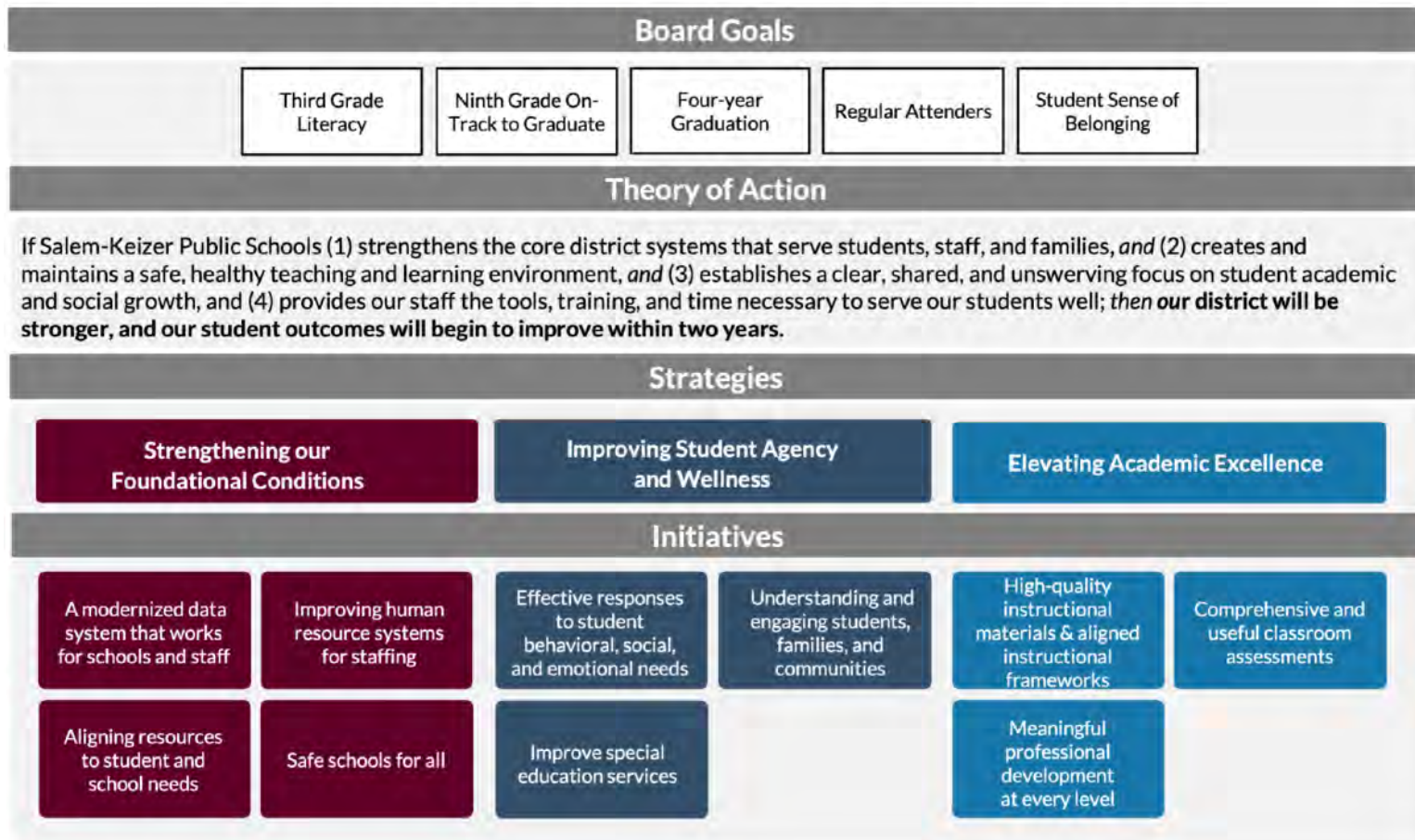


Strategic Plan

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

Climbing Together

Salem-Keizer Public Schools' 2025-27 Plan



Longitudinal Performance Growth Targets

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

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

Student Enrollment and Average Daily Membership

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

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

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

Year	Average Enrollment	ADM	ADMw	Extended ADMw
2021-22	39,591	38,696	49,446	49,724
2022-23	39,352	38,343	49,269	49,446
2023-24 ¹	38,741	37,849	49,009	49,269
2024-25 ²	37,892	36,945	48,313 ³	49,037 ³
2025-26 ²	37,189	36,245	47,655	48,114 ⁴

¹ Pending certification by Oregon Department of Education

² Projected

³ Oregon Department of Education as of March 05, 2025

⁴ Oregon Department of Education as of March 03, 2025

Staffing

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

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

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

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

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

Salem Keizer Education Association Targets

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

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

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

Budget Policies, Procedures, and Regulations

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Calendar

January	Start budget projection
	Start General Fund budget preparation
February	Continued General Fund budget preparation
March	Financial Services enters required fund transfers and balances each fund
	Balancing and preparation of non-General Funds
April	Print notice of Budget Committee meeting and post on website
	Initial budget draft is compiled and distributed to Executive team for review
	Make final changes to budget document
	Prepare the proposed budget for Budget Committee review
May	Budget Committee meets for elections
	Superintendent presents budget message to Budget Committee
	Budget Committee meets to review proposed budget and hear public comment
	Changes are made, if necessary
	Publish budget hearing notice and summary of approved budget
June	School Board holds hearing regarding adoption of the budget
	School Board discusses any changes made by Budget Committee and proposes new changes
	School Board adopts budget, makes applicable appropriations, and declares tax levies
July	Adopted budget takes effect
	Staff submits tax forms to Polk and Marion County Assessors
	Staff submits budget document to ODE and County Clerks
	Staff submits budget detail electronically to ODE (due in August)

Budget Assumptions

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

- State School Fund revenue of \$11.3594 billion statewide
- General Fund beginning fund balance of \$99 million
- Extended Average Daily Membership Weighted (ADMw) of 48,114 students as of March 03, 2025 was used in State School Fund revenue calculation
2025-26 Extended ADMw is expected to decline and is anticipated to decline for several years.
- Property tax revenue is expected to increase 3.5 percent over current year collections
- Salary and medical insurance calculations based on collective bargaining agreement and estimates. Collective bargaining agreement is not in place for 2025-26 for Salem Keizer Education Association
- Actual PERS rates were used for filled positions, OPSRP rates were assumed for vacancies. Wages that are subject to PERS all require one of these rates
 - Tier 1 and 2 22.51 percent + Pickup 6.00 percent + Debt 6.25 percent = Total PERS rate 34.76 percent
 - OPSRP 19.33 percent + Pickup 6.00 percent + Debt 6.25 percent = Total PERS rate 31.58 percent
- Workers' Compensation rates are the same as prior year
 - Non-Labor 1.20 percent
 - Driver 12.45 percent
 - Labor 15.06 percent
- Materials and Services were not adjusted for inflation this year, except utilities increased 15.00 percent for inflation
- School allocations for supplies and materials based on annual average enrollment and other factors
- Unemployment rate remained the same as prior year at 1.0 percent

Discussion of General Fund Revenues

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

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

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

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

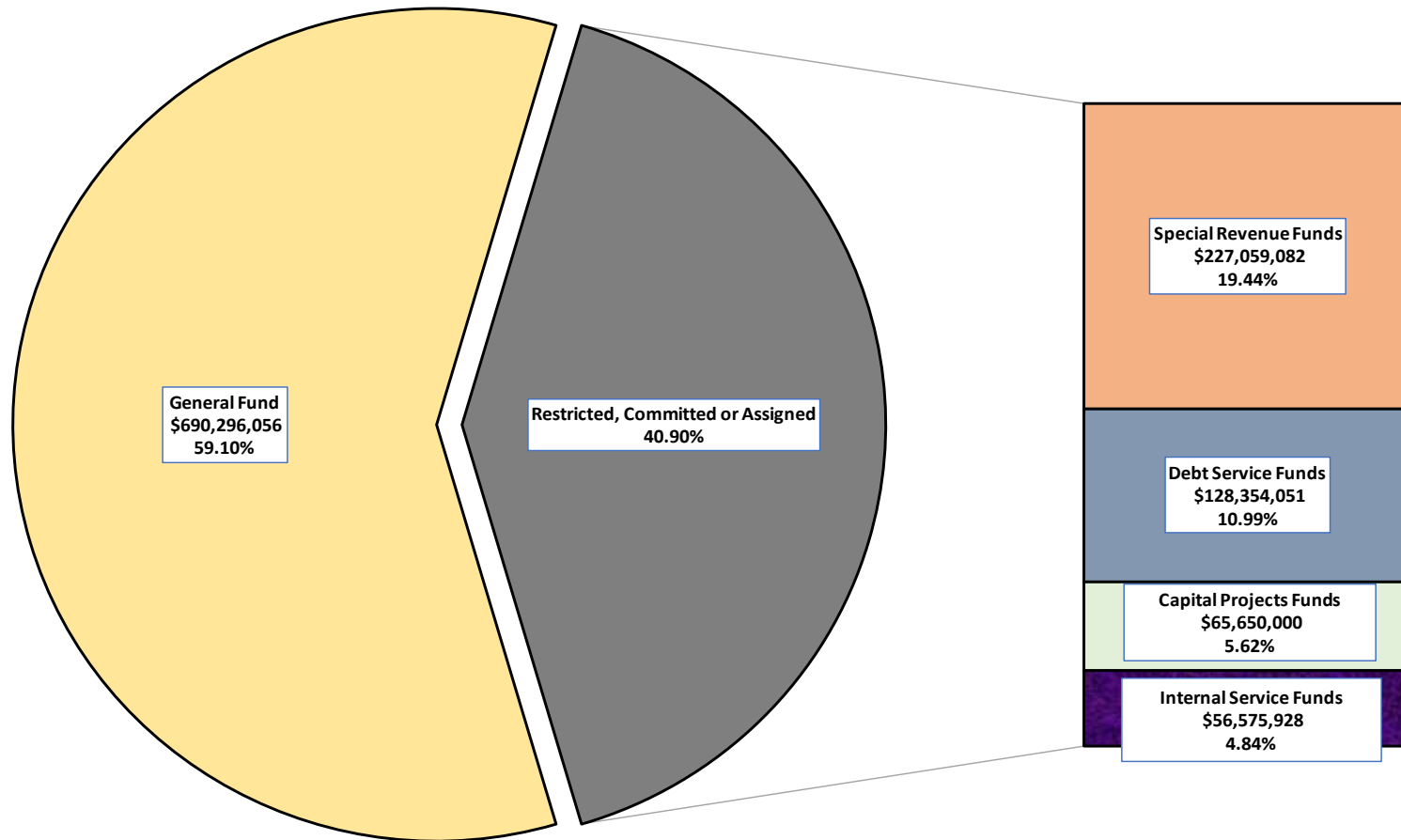
The **High Cost Disabilities Grant** is distributed from a limited, statewide shared pool to reimburse school districts for expenditures providing approved services to students with disabilities which exceed \$30,000 per student.

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

Property taxes in the district are budgeted for 2025-26 at 3.50 percent over estimated receipts for 2024-25. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per \$1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

Budgeted Revenues – All Funds

\$ 1,167,935,117



Fund Descriptions

General Fund 101 (Governmental Fund)

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

Special Revenue Funds (Governmental Funds)

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

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

Debt Service Funds (Governmental Funds)

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

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

Capital Projects Funds (Governmental Funds)

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

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

Internal Service Funds (Proprietary Funds)

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

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

Classification of Revenues and Expenditures

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

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

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

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

Classification of Objects

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

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

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

Fund Summaries

All District Budgeted Funds

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 242,850,279	\$ 248,584,360	\$ 233,851,955	\$ 249,799,246
2000 Intermediate Sources	19,287,604	21,410,927	21,508,522	23,494,000
3000 State Sources	471,469,276	488,542,657	506,975,099	529,648,136
4000 Federal Sources	80,388,726	106,017,599	80,839,665	67,310,000
5000 Other Sources	465,140,405	333,709,324	295,814,371	297,683,735
TOTAL RESOURCES	\$ 1,279,136,290	\$ 1,198,264,867	\$ 1,138,989,612	\$ 1,167,935,117
REQUIREMENTS				
1000 Instruction	\$ 398,436,601	\$ 404,164,748	\$ 480,462,963	\$ 493,627,621
2000 Support Services	285,551,356	306,719,821	334,027,626	351,281,028
3000 Enterprise and Community Services	21,592,195	25,290,731	34,823,858	34,713,013
4000 Facilities Acquisition and Construction	136,608,174	71,177,367	84,298,068	69,003,619
5000 Other Uses	114,341,654	107,999,276	129,744,600	135,650,703
6000 Contingency	-	-	39,589,125	52,273,784
7000 Unappropriated Ending Fund Balance	322,606,310	282,912,924	36,043,372	31,385,349
TOTAL REQUIREMENTS	\$ 1,279,136,290	\$ 1,198,264,867	\$ 1,138,989,612	\$ 1,167,935,117
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 359,750,197	\$ 390,652,546	\$ 397,544,008	\$ 419,426,539
200 Associated Payroll Costs	216,871,779	222,703,345	231,134,266	257,105,401
300 Purchased Services	67,777,342	66,345,571	84,447,668	80,589,946
400 Supplies and Materials	40,342,147	40,947,305	75,884,568	69,359,981
500 Capital Outlay	146,144,230	73,835,804	104,220,495	80,596,247
600 Other Objects	105,170,191	109,816,971	140,466,108	160,315,868
700 Transfers	20,474,094	11,050,401	29,660,002	16,882,002
800 Other Uses of Funds	322,606,310	282,912,924	75,632,497	83,659,133
TOTAL REQUIREMENTS	\$ 1,279,136,290	\$ 1,198,264,867	\$ 1,138,989,612	\$ 1,167,935,117

General Fund – 101

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 113,319,172	\$ 116,141,379	\$ 110,099,000	\$ 120,201,000
2000 Intermediate Sources	18,831,163	19,529,836	19,642,522	19,690,000
3000 State Sources	394,634,584	415,503,724	429,699,078	454,235,054
4000 Federal Sources	1,131,248	125,149	20,000	120,000
5000 Other Sources	109,997,553	86,689,285	87,050,002	96,050,002
TOTAL RESOURCES	\$ 637,913,720	\$ 637,989,373	\$ 646,510,602	\$ 690,296,056
REQUIREMENTS				
1000 Instruction	\$ 325,945,960	\$ 330,869,562	\$ 366,975,161	\$ 393,186,765
2000 Support Services	206,058,241	201,035,361	211,084,154	228,195,507
3000 Enterprise and Community Services	73,084	372,900	608,000	608,000
4000 Facilities Acquisition and Construction	19,312	42,658	244,162	800,000
5000 Other Uses	19,180,451	10,000,000	28,010,000	15,232,000
6000 Contingency	-	-	39,589,125	52,273,784
7000 Unappropriated Ending Fund Balance	86,636,672	95,668,892	-	-
TOTAL REQUIREMENTS	\$ 637,913,720	\$ 637,989,373	\$ 646,510,602	\$ 690,296,056
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 293,575,736	\$ 301,577,591	\$ 328,232,482	\$ 348,815,592
200 Associated Payroll Costs	180,554,957	178,769,598	192,154,781	216,663,644
300 Purchased Services	31,820,933	32,683,877	36,646,730	39,127,557
400 Supplies and Materials	14,243,377	13,900,484	15,879,646	16,626,303
500 Capital Outlay	10,732,772	4,143,149	5,506,628	1,062,466
600 Other Objects	1,168,822	1,245,782	491,210	494,710
700 Transfers	19,180,451	10,000,000	28,010,000	15,232,000
800 Other Uses of Funds	86,636,672	95,668,892	39,589,125	52,273,784
TOTAL REQUIREMENTS	\$ 637,913,720	\$ 637,989,373	\$ 646,510,602	\$ 690,296,056

Refer to General Fund on page 45 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 4,584,701	\$ 6,050,378	\$ 7,112,000	\$ 7,012,000
2000 Intermediate Sources	-	732,590	-	-
3000 State Sources	-	3,000	-	-
5000 Other Sources	7,035,473	6,655,060	7,300,000	8,600,000
TOTAL RESOURCES	\$ 11,620,174	\$ 13,441,028	\$ 14,412,000	\$ 15,612,000
REQUIREMENTS				
1000 Instruction	\$ 4,126,715	\$ 4,727,141	\$ 10,214,349	\$ 11,870,684
2000 Support Services	829,063	874,353	2,543,638	2,215,228
3000 Enterprise and Community Services	9,336	71,927	654,013	526,088
4000 Facilities Acquisition and Construction	-	-	1,000,000	1,000,000
7000 Unappropriated Ending Fund Balance	6,655,060	7,767,607	-	-
TOTAL REQUIREMENTS	\$ 11,620,174	\$ 13,441,028	\$ 14,412,000	\$ 15,612,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 701,662	\$ 786,582	\$ 1,337,152	\$ 1,253,849
200 Associated Payroll Costs	365,157	380,267	545,944	567,944
300 Purchased Services	756,618	960,459	2,875,719	2,653,000
400 Supplies and Materials	2,601,175	2,688,176	7,997,043	8,488,478
500 Capital Outlay	97,978	387,498	1,088,869	1,384,366
600 Other Objects	442,524	470,439	567,273	1,264,363
800 Other Uses of Funds	6,655,060	7,767,607	-	-
TOTAL REQUIREMENTS	\$ 11,620,174	\$ 13,441,028	\$ 14,412,000	\$ 15,612,000

Refer to Fee Based Programs Fund on page 94 for further detail.

Food Services Fund – 220

Fund Summary

BY FUNCTION

RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
1000 Local Sources	\$ 913,954	\$ 2,025,462	\$ 1,195,000	\$ 1,310,000
3000 State Sources	3,943,193	4,320,553	1,800,000	1,800,000
4000 Federal Sources	16,913,784	15,417,872	15,250,000	15,500,000
5000 Other Sources	13,671,676	17,753,394	9,700,000	10,200,000
TOTAL RESOURCES	\$ 35,442,607	\$ 39,517,281	\$ 27,945,000	\$ 28,810,000

REQUIREMENTS

2000 Support Services	\$ 431,758	\$ 502,988	\$ -	\$ -
3000 Enterprise and Community Services	17,257,455	21,319,383	27,945,000	28,810,000
7000 Unappropriated Ending Fund Balance	17,753,394	17,694,910	-	-
TOTAL REQUIREMENTS	\$ 35,442,607	\$ 39,517,281	\$ 27,945,000	\$ 28,810,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 349,232	\$ 408,011	\$ 635,038	\$ 626,696
200 Associated Payroll Costs	223,255	245,453	368,964	405,950
300 Purchased Services	13,864,880	16,085,849	16,440,000	15,122,000
400 Supplies and Materials	2,137,036	2,163,456	9,000,998	10,830,354
500 Capital Outlay	488,932	2,203,176	760,000	1,150,000
600 Other Objects	625,878	716,426	740,000	675,000
800 Other Uses of Funds	17,753,394	17,694,910	-	-
TOTAL REQUIREMENTS	\$ 35,442,607	\$ 39,517,281	\$ 27,945,000	\$ 28,810,000

Refer to Food Services Fund on page 107 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 1,185,778	\$ 2,480,931	\$ 230,000	\$ 2,000,000
3000 State Sources	3,783,710	3,147,905	2,500,000	2,800,000
5000 Other Sources	51,068,188	54,022,216	40,673,035	49,960,000
TOTAL RESOURCES	\$ 56,037,676	\$ 59,651,052	\$ 43,403,035	\$ 54,760,000
REQUIREMENTS				
1000 Instruction	\$ 23,269	\$ 6,553,435	\$ 16,500,000	\$ 18,898,000
2000 Support Services	3,692,521	204,034	20,603,365	14,062,000
5000 Other Uses	6,299,670	6,294,670	6,299,670	21,800,000
7000 Unappropriated Ending Fund Balance	46,022,216	46,598,913	-	-
TOTAL REQUIREMENTS	\$ 56,037,676	\$ 59,651,052	\$ 43,403,035	\$ 54,760,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 24,578	\$ 139,854	\$ 1,300,000	\$ 1,300,000
400 Supplies and Materials	486,445	6,553,435	16,430,000	18,630,000
500 Capital Outlay	3,204,767	64,180	19,373,365	13,030,000
600 Other Objects	6,299,670	6,294,670	6,299,670	21,800,000
800 Other Uses of Funds	46,022,216	46,598,913	-	-
TOTAL REQUIREMENTS	\$ 56,037,676	\$ 59,651,052	\$ 43,403,035	\$ 54,760,000

Refer to Asset Replacement Fund on page 110 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES					
1000	Local Sources	\$ 951,017	\$ 1,050,401	\$ 1,250,000	\$ 1,650,000
5000	Other Sources	342,626	-	400,000	-
TOTAL RESOURCES		\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000
REQUIREMENTS					
5000	Other Uses	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000
TOTAL REQUIREMENTS		\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000
OBJECT CATEGORY REQUIREMENTS					
700	Transfers	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000
TOTAL REQUIREMENTS		\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000

Refer to Energy Efficiency Fund on page 114 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION

RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
2000 Intermediate Sources	\$ 396,692	\$ 1,091,364	\$ 1,816,000	\$ 3,754,000
3000 State Sources	68,614,634	65,542,075	72,946,021	70,783,082
4000 Federal Sources	62,343,694	90,474,578	65,569,665	51,690,000
5000 Other Sources	1,469,990	1,298,625	-	-
TOTAL RESOURCES	\$ 132,825,010	\$ 158,406,642	\$ 140,331,686	\$ 126,227,082

REQUIREMENTS

1000 Instruction	\$ 61,929,140	\$ 56,117,834	\$ 77,273,453	\$ 60,372,172
2000 Support Services	61,626,128	90,066,382	53,137,482	57,632,366
3000 Enterprise and Community Services	4,252,320	3,526,521	5,616,845	4,768,925
4000 Facilities Acquisition and Construction	3,718,797	7,719,578	4,303,906	3,453,619
7000 Unappropriated Ending Fund Balance	1,298,625	976,327	-	-
TOTAL REQUIREMENTS	\$ 132,825,010	\$ 158,406,642	\$ 140,331,686	\$ 126,227,082

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 60,939,429	\$ 83,637,301	\$ 61,376,454	\$ 63,755,142
200 Associated Payroll Costs	33,136,328	40,730,699	34,902,141	36,497,932
300 Purchased Services	11,083,762	8,309,984	9,247,387	6,645,801
400 Supplies and Materials	17,019,524	10,308,253	22,798,986	10,566,427
500 Capital Outlay	4,946,430	9,407,959	7,051,677	4,836,664
600 Other Objects	4,400,912	5,036,119	4,955,041	3,925,116
800 Other Uses of Funds	1,298,625	976,327	-	-
TOTAL REQUIREMENTS	\$ 132,825,010	\$ 158,406,642	\$ 140,331,686	\$ 126,227,082

Refer to Grants Fund on page 115 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 33,915,923	\$ 29,360,702	\$ 22,100,000	\$ 22,300,000
5000 Other Sources	30,805,730	37,434,563	43,600,000	40,000,000
TOTAL RESOURCES	\$ 64,721,653	\$ 66,795,265	\$ 65,700,000	\$ 62,300,000
REQUIREMENTS				
5000 Other Uses	\$ 27,287,090	\$ 28,448,154	\$ 29,656,628	\$ 30,914,651
7000 Unappropriated Ending Fund Balance	37,434,563	38,347,111	36,043,372	31,385,349
TOTAL REQUIREMENTS	\$ 64,721,653	\$ 66,795,265	\$ 65,700,000	\$ 62,300,000
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	\$ 27,287,090	\$ 28,448,154	\$ 29,656,627	\$ 30,914,650
700 Transfers	-	-	1	1
800 Other Uses of Funds	37,434,563	38,347,111	36,043,372	31,385,349
TOTAL REQUIREMENTS	\$ 64,721,653	\$ 66,795,265	\$ 65,700,000	\$ 62,300,000

Refer to PERS Pension Debt Service Fund on page 130 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION

RESOURCES

1000 Local Sources

2000 Intermediate Sources

5000 Other Sources

TOTAL RESOURCES

2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
\$ 60,910,234	\$ 63,977,893	\$ 63,978,301	\$ 65,904,051
59,749	57,137	50,000	50,000
902,649	1,591,832	100,000	100,000
\$ 61,872,632	\$ 65,626,862	\$ 64,128,301	\$ 66,054,051

REQUIREMENTS

5000 Other Uses

7000 Unappropriated Ending Fund Balance

TOTAL REQUIREMENTS

\$ 60,280,800	\$ 62,206,051	\$ 64,128,301	\$ 66,054,051
1,591,832	3,420,811	-	-
\$ 61,872,632	\$ 65,626,862	\$ 64,128,301	\$ 66,054,051

OBJECT CATEGORY REQUIREMENTS

600 Other Objects

800 Other Uses of Funds

TOTAL REQUIREMENTS

\$ 60,280,800	\$ 62,206,051	\$ 64,128,301	\$ 66,054,051
1,591,832	3,420,811	-	-
\$ 61,872,632	\$ 65,626,862	\$ 64,128,301	\$ 66,054,051

Refer to GO Debt Service Fund on page 133 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION

RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
1000 Local Sources	\$ 575,017	\$ 940,640	\$ 3,300,000	\$ 3,300,000
3000 State Sources	460,673	-	-	-
5000 Other Sources	7,316,995	8,835,513	22,150,000	27,150,000
TOTAL RESOURCES	\$ 8,352,685	\$ 9,776,153	\$ 25,450,000	\$ 30,450,000

REQUIREMENTS

2000 Support Services	\$ -	\$ 34,967	\$ 1,400,000	\$ 1,400,000
4000 Facilities Acquisition and Construction	567,573	3,390,101	24,050,000	\$ 29,050,000
7000 Unappropriated Ending Fund Balance	7,785,112	6,351,085	-	-
TOTAL REQUIREMENTS	\$ 8,352,685	\$ 9,776,153	\$ 25,450,000	\$ 30,450,000

OBJECT CATEGORY REQUIREMENTS

300 Purchased Services	\$ 14,311	\$ 50,641	\$ 2,400,000	\$ 2,400,000
400 Supplies and Materials	-	269,771	-	-
500 Capital Outlay	553,262	3,104,101	23,050,000	28,050,000
600 Other Objects	-	555	-	-
800 Other Uses of Funds	7,785,112	6,351,085	-	-
TOTAL REQUIREMENTS	\$ 8,352,685	\$ 9,776,153	\$ 25,450,000	\$ 30,450,000

Refer to Special Capital Projects Fund on page 138 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 191,668	\$ 407,980	\$ -	\$ -
5000 Other Sources	5,916,546	6,547,518	9,000,000	15,000,000
TOTAL RESOURCES	\$ 6,108,214	\$ 6,955,498	\$ 9,000,000	\$ 15,000,000
REQUIREMENTS				
2000 Support Services	\$ 21,863	\$ 44,843	\$ 500,000	\$ 500,000
4000 Facilities Acquisition and Construction	1,538,833	826,246	8,500,000	14,500,000
7000 Unappropriated Ending Fund Balance	4,547,518	6,084,409	-	-
TOTAL REQUIREMENTS	\$ 6,108,214	\$ 6,955,498	\$ 9,000,000	\$ 15,000,000
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	\$ 117,132	\$ 112,806	\$ 850,000	\$ 1,250,000
400 Supplies and Materials	-	5,333	-	-
500 Capital Outlay	1,443,564	752,700	8,150,000	13,750,000
600 Other Objects	-	250	-	-
800 Other Uses of Funds	4,547,518	6,084,409	-	-
TOTAL REQUIREMENTS	\$ 6,108,214	\$ 6,955,498	\$ 9,000,000	\$ 15,000,000

Refer to Preventative and Deferred Maintenance Fund on page 140 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES				
1000 Local Sources	\$ 4,268,460	\$ 2,966,856	\$ 1,200,000	\$ 1,200,000
5000 Other Sources	212,339,407	85,844,208	45,000,000	19,000,000
TOTAL RESOURCES	\$ 216,607,867	\$ 88,811,064	\$ 46,200,000	\$ 20,200,000
REQUIREMENTS				
4000 Facilities Acquisition and Construction	\$ 130,763,659	\$ 59,198,784	\$ 46,200,000	20,200,000
7000 Unappropriated Ending Fund Balance	85,844,208	29,612,280	-	-
TOTAL REQUIREMENTS	\$ 216,607,867	\$ 88,811,064	\$ 46,200,000	\$ 20,200,000
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	\$ 876,027	\$ 542,809	\$ 973,124	\$ 436,028
200 Associated Payroll Costs	489,115	278,939	456,943	211,244
300 Purchased Services	4,015,902	2,815,513	5,513,000	1,588,000
400 Supplies and Materials	779,270	1,860,464	35,000	670,000
500 Capital Outlay	124,517,026	53,662,857	39,121,933	17,214,728
600 Other Objects	86,319	38,202	100,000	80,000
800 Other Uses of Funds	85,844,208	29,612,280	-	-
TOTAL REQUIREMENTS	\$ 216,607,867	\$ 88,811,064	\$ 46,200,000	\$ 20,200,000

Refer to 2018 Bond Capital Projects Fund on page 142 for further detail.

Charter Schools Services Fund – 604

Fund Summary

FUND 604

BY FUNCTION

RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
1000 Local Sources	\$ 6,379,035	\$ 5,871,376	\$ 7,350,000	\$ 7,070,000
3000 State Sources	32,482	25,400	30,000	30,000
5000 Other Sources	-	-	2,120,000	2,200,000
TOTAL RESOURCES	\$ 6,411,517	\$ 5,896,776	\$ 9,500,000	\$ 9,300,000

REQUIREMENTS

1000 Instruction	\$ 6,411,517	\$ 5,896,776	\$ 9,500,000	\$ 9,300,000
TOTAL REQUIREMENTS	\$ 6,411,517	\$ 5,896,776	\$ 9,500,000	\$ 9,300,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 1,592,100	\$ 1,492,162	\$ 1,817,314	\$ 1,195,027
200 Associated Payroll Costs	916,562	849,604	1,018,581	745,571
300 Purchased Services	3,822,450	3,493,829	6,393,100	7,285,000
400 Supplies and Materials	38,049	22,862	271,005	33,402
600 Other Objects	42,356	38,319	-	41,000
TOTAL REQUIREMENTS	\$ 6,411,517	\$ 5,896,776	\$ 9,500,000	\$ 9,300,000

Refer to Charter Schools Services Fund on page 146 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION

RESOURCES

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
1000 Local Sources	\$ 5,320,134	\$ 5,056,557	\$ 4,625,000	\$ 4,925,000
5000 Other Sources	2,445,796	2,646,670	2,500,000	2,500,000
TOTAL RESOURCES	\$ 7,765,930	\$ 7,703,227	\$ 7,125,000	\$ 7,425,000

REQUIREMENTS

2000 Support Services	\$ 5,119,260	\$ 5,276,338	\$ 7,125,000	\$ 7,425,000
7000 Unappropriated Ending Fund Balance	2,646,670	2,426,889	-	-
TOTAL REQUIREMENTS	\$ 7,765,930	\$ 7,703,227	\$ 7,125,000	\$ 7,425,000

OBJECT CATEGORY REQUIREMENTS

100 Salaries	\$ 909,393	\$ 1,156,878	\$ 2,019,369	\$ 2,155,346
200 Associated Payroll Costs	591,284	684,499	1,100,030	1,328,759
300 Purchased Services	666,696	686,473	596,600	626,600
400 Supplies and Materials	2,796,780	2,724,388	3,327,801	3,232,295
500 Capital Outlay	153,369	20,586	80,000	80,000
600 Other Objects	1,738	3,514	1,200	2,000
800 Other Uses of Funds	2,646,670	2,426,889	-	-
TOTAL REQUIREMENTS	\$ 7,765,930	\$ 7,703,227	\$ 7,125,000	\$ 7,425,000

Refer to Auxiliary Services Fund on page 148 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
RESOURCES					
1000	Local Sources	\$ 10,335,186	\$ 12,253,805	\$ 11,412,654	\$ 12,927,195
5000	Other Sources	21,827,776	24,390,440	26,221,334	26,923,733
TOTAL RESOURCES		\$ 32,162,962	\$ 36,644,245	\$ 37,633,988	\$ 39,850,928
REQUIREMENTS					
2000	Support Services	\$ 7,772,522	\$ 8,680,555	\$ 37,633,987	\$ 39,850,927
5000	Other Uses	-	-	1	1
7000	Unappropriated Ending Fund Balance	24,390,440	27,963,690	-	-
TOTAL REQUIREMENTS		\$ 32,162,962	\$ 36,644,245	\$ 37,633,988	\$ 39,850,928
OBJECT CATEGORY REQUIREMENTS					
100	Salaries	\$ 806,618	\$ 1,051,212	\$ 1,153,075	\$ 1,188,859
200	Associated Payroll Costs	595,121	764,286	586,882	684,357
300	Purchased Services	1,590,080	1,006,286	2,185,132	2,591,988
400	Supplies and Materials	240,491	450,683	144,089	282,722
500	Capital Outlay	6,130	89,598	38,023	38,023
600	Other Objects	4,534,082	5,318,490	33,526,786	35,064,978
700	Transfers	-	-	1	1
800	Other Uses of Funds	24,390,440	27,963,690	-	-
TOTAL REQUIREMENTS		\$ 32,162,962	\$ 36,644,245	\$ 37,633,988	\$ 39,850,928

Refer to Risk Management Fund on page 150 for further detail.



General Fund (100)

Introduction – General Fund – 101

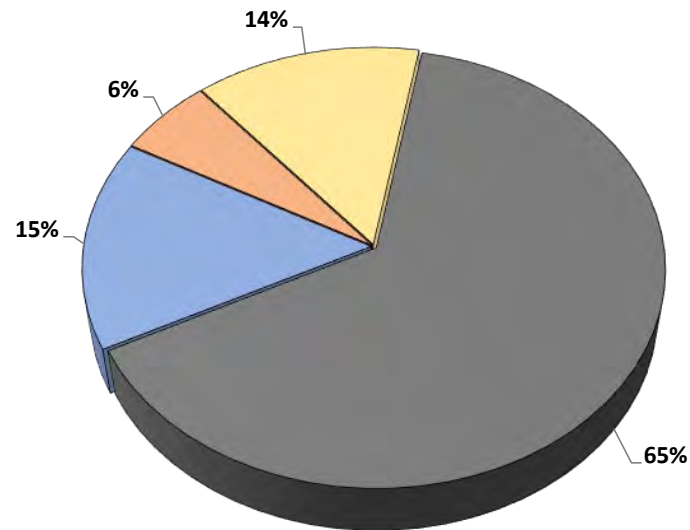
Unassigned Fund*

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

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

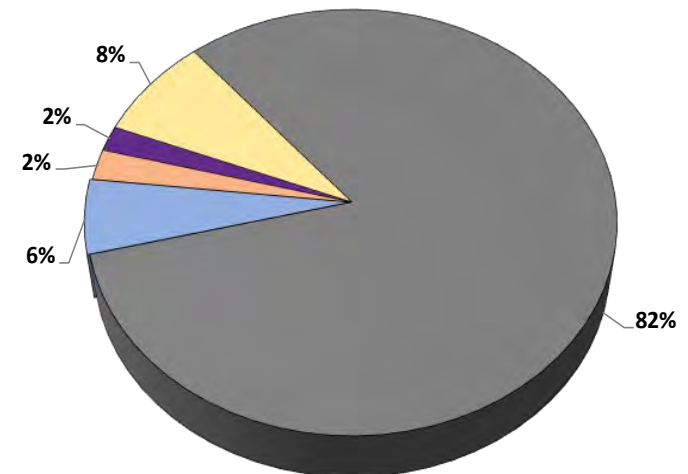
Expenditures: The General Fund is the main operating fund for the district and provides the bulk of the funding for education.

General Fund Revenues



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

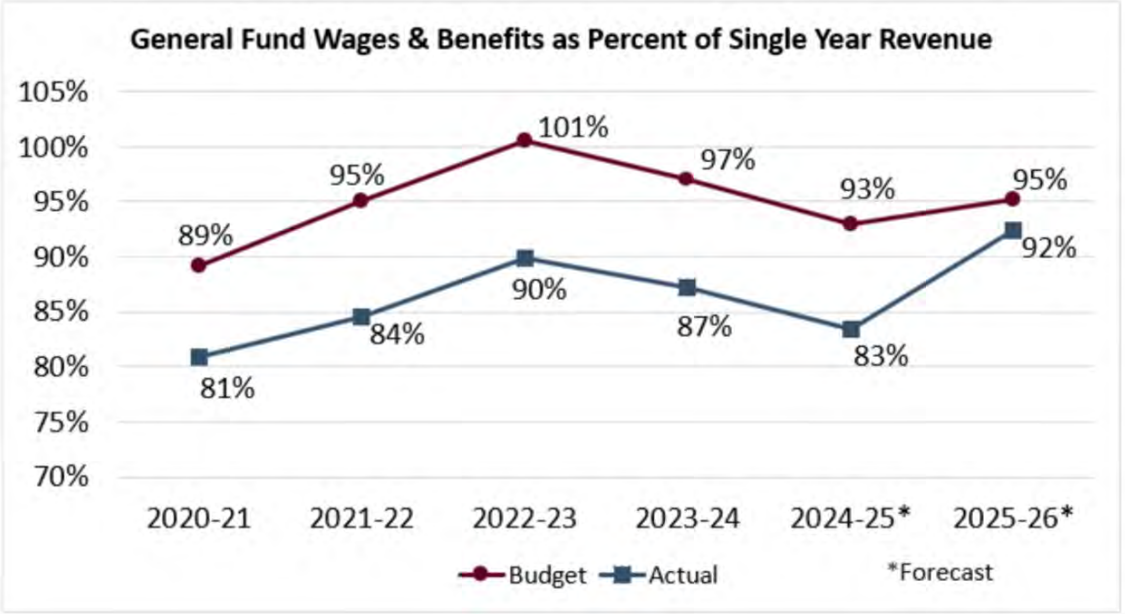
General Fund Expenditures



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

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

General Fund Introduction Continued



Resources Detail – General Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
1000 - Revenue from Local Sources							
1100 - Taxes							
Compulsory charges levied by the District for the purpose of financing the operation of schools.							
1110 - Ad Valorem Taxes Levied by the District							
	Taxes to be Imposed			\$ 107,089,948	\$ 111,111,112	\$ 111,111,112	\$ 111,111,112
	Less: Discounts (2%) & Uncollectible (3.5%)			(5,889,948)	(6,111,112)	(6,111,112)	(6,111,112)
1111	Current Year's Taxes (Net)	\$ 94,472,038	\$ 97,682,484	\$ 101,200,000	\$ 105,000,000	\$ 105,000,000	\$ 105,000,000
1112	Prior Year's Taxes	1,852,976	2,072,527	1,800,000	2,000,000	2,000,000	2,000,000
	Total Ad Valorem Taxes	\$ 96,325,014	\$ 99,755,011	\$ 103,000,000	\$ 107,000,000	\$ 107,000,000	\$ 107,000,000
1300 - Tuition							
1312	Tuition from Others	\$ -	\$ 40,632	\$ -	\$ -	\$ -	\$ -
	Total Tuition	\$ -	\$ 40,632	\$ -	\$ -	\$ -	\$ -
1400 - Transportation Fees							
1412	Transportation Fees for Foster Children	\$ 19,689	\$ 3,968	\$ -	\$ -	\$ -	\$ -
	Total Transportation Fees	\$ 19,689	\$ 3,968	\$ -	\$ -	\$ -	\$ -
1500 - Earnings on Investments							
1500	Earnings on Investments	\$ 5,869,818	\$ 9,234,711	\$ 2,500,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
	Total Earnings on Investments	\$ 5,869,818	\$ 9,234,711	\$ 2,500,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
1900 - Other Revenue From Local Sources							
Money received from the rental of equipment, gifts and donations, recovery of prior year expenditures and any other sources.							
1910	Rentals	\$ 310,957	\$ 517,861	\$ 310,000	\$ 520,000	\$ 520,000	\$ 520,000
1920	Contributions & Donations from Private Sources	2	62,367	-	-	-	-
1943	Services Provided Other Charter Schools	89,450	91,325	89,000	91,000	91,000	91,000
1960	Recovery of Prior Years' Expenditure	31,045	91,161	110,000	90,000	90,000	90,000
1980	Fees Charged to Grants	3,849,368	4,741,365	2,800,000	2,400,000	2,400,000	2,400,000
1990	Miscellaneous	6,823,829	1,602,978	1,290,000	1,100,000	1,100,000	1,100,000
	Total Other Revenue From Local Sources	\$ 11,104,651	\$ 7,107,057	\$ 4,599,000	\$ 4,201,000	\$ 4,201,000	\$ 4,201,000
	Total Revenue from Local Sources	\$ 113,319,172	\$ 116,141,379	\$ 110,099,000	\$ 120,201,000	\$ 120,201,000	\$ 120,201,000

Resources Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
2000 - Revenue from Intermediate Sources							
Revenues which come to the district from, or through intermediate sources, such as Willamette Education Service District (WESD) or counties.							
2100 - Unrestricted Revenue							
2101	County School Funds	\$ 455,624	\$ 251,150	\$ 800,000	\$ 300,000	\$ 300,000	\$ 300,000
2102	General ESD Funds	18,280,796	19,189,267	18,752,522	19,800,000	19,800,000	19,300,000
2199	Other Intermediate Sources	94,743	89,419	90,000	90,000	90,000	90,000
Total Unrestricted Revenue		\$ 18,831,163	\$ 19,529,836	\$ 19,642,522	\$ 20,190,000	\$ 20,190,000	\$ 19,690,000
Total Revenue from Intermediate Sources		\$ 18,831,163	\$ 19,529,836	\$ 19,642,522	\$ 20,190,000	\$ 20,190,000	\$ 19,690,000
3000 - Revenue from State Sources							
Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE).							
3100 - Unrestricted Grants-In-Aid							
	State School Fund Grant (w/o Transportation)	\$ 362,868,351	\$ 389,365,756	\$ 403,202,508	\$ 422,919,852	\$ 422,919,852	\$ 426,366,727
	State School Fund-Transportation Reimbursement	13,585,473	15,717,637	18,200,000	20,300,000	20,300,000	20,300,000
	State School Fund Grant-Prior Year Adjustment	9,969,169	3,129,236	-	-	-	-
3101	State School Fund Revenue	\$ 386,422,993	\$ 408,212,629	\$ 421,402,508	\$ 443,219,852	\$ 443,219,852	\$ 446,666,727
3103	Common School Fund	5,236,824	5,383,661	5,196,570	5,430,404	5,430,404	5,268,327
3199	High Cost Disabilities	2,834,409	1,850,205	3,100,000	2,300,000	2,300,000	2,300,000
Total Unrestricted Grants-In-Aid		\$ 394,494,226	\$ 415,446,495	\$ 429,699,078	\$ 450,950,256	\$ 450,950,256	\$ 454,235,054
3200 - Restricted Grants-In-Aid							
Revenues received as grants by the District from state funds which must be used for a categorical or specific purpose.							
3299	Restricted Grants	\$ 140,358	\$ 57,229	\$ -	\$ -	\$ -	\$ -
Total Restricted Grants-In-Aid		\$ 140,358	\$ 57,229	\$ -	\$ -	\$ -	\$ -
Total Revenue from State Sources		\$ 394,634,584	\$ 415,503,724	\$ 429,699,078	\$ 450,950,256	\$ 450,950,256	\$ 454,235,054
4000 - Revenue from Federal Sources							
4200 - Unrestricted Revenue from the Federal Government through the State							
4201	Transportation Fees for Foster Children	\$ 17,171	\$ 124,815	\$ 20,000	\$ 120,000	\$ 120,000	\$ 120,000
Total Unrestricted Revenue from the Federal Government		\$ 17,171	\$ 124,815	\$ 20,000	\$ 120,000	\$ 120,000	\$ 120,000

Resources Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
4300 - Restricted Revenue from the Federal Government							
4300	Restricted Revenue Federal Source	\$ 1,113,723	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Restricted Revenue from the Federal Government	\$ 1,113,723	\$ -	\$ -	\$ -	\$ -	\$ -
4800 - Revenue in Lieu of Taxes							
4801	Federal Forest Fees	\$ 354	\$ 334	\$ -	\$ -	\$ -	\$ -
	Total Revenue in Lieu of Taxes	\$ 354	\$ 334	\$ -	\$ -	\$ -	\$ -
	Total Revenue from Federal Sources	\$ 1,131,248	\$ 125,149	\$ 20,000	\$ 120,000	\$ 120,000	\$ 120,000
5000 - Other Sources							
5200 - Interfund Transfers							
5200	Transfer from PERS Pension Debt Service Fund	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
5200	Transfer from Risk Management Fund	-	-	1	1	1	1
	Total Interfund Transfers	\$ -	\$ -	\$ 2	\$ 2	\$ 2	\$ 2
5300 - Sale of or Compensation Loss of Fixed Assets							
5300	Sale of or Compensation Loss of Fixed Assets	\$ 43,093	\$ 52,613	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Total Sale of or Compensation Loss of Fixed Assets	\$ 43,093	\$ 52,613	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
5400 - Beginning Fund Balance							
5400	Beginning Fund Balance	\$ 99,260,638	\$ 85,872,682	\$ 86,690,000	\$ 98,968,000	\$ 98,968,000	\$ 95,968,000
5400	Beginning Fund Balance - Transportation FFCO	10,693,822	763,990	310,000	32,000	32,000	32,000
	Total Beginning Fund Balance	\$ 109,954,460	\$ 86,636,672	\$ 87,000,000	\$ 99,000,000	\$ 99,000,000	\$ 96,000,000
	Total Other Sources	\$ 109,997,553	\$ 86,689,285	\$ 87,050,002	\$ 99,050,002	\$ 99,050,002	\$ 96,050,002
TOTAL GENERAL FUND RESOURCES		\$ 637,913,720	\$ 637,989,373	\$ 646,510,602	\$ 690,511,258	\$ 690,511,258	\$ 690,296,056

Requirements Detail – General Fund

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Adopted	Proposed	Approved	Adopted	FTE
REQUIREMENTS									
1000 - Instruction									
1111 - Elementary Instruction, Primary (K-5)									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 56,018,194	\$ 55,049,153	772.60	\$ 61,728,500	\$ 65,316,741	65,316,741	66,117,286	775.60
112	Regular Classified	7,323,821	7,622,856	223.65	9,551,701	9,740,740	9,740,740	9,740,740	223.65
121	Licensed Substitutes	1,651,479	1,745,456		2,414,430	2,414,430	2,414,430	2,414,430	
122	Classified Substitutes	99,767	138,332		205,013	205,013	205,013	205,013	
123	Temporary Licensed	-	-		1,585	1,585	1,585	1,585	
124	Temporary Classified	311	-		1,113	1,113	1,113	1,113	
130	Additional Salaries	630,783	893,998		2,478,887	326,368	326,368	326,638	
Total Salaries and Wages		\$ 65,724,355	\$ 65,449,795	996.25	\$ 76,381,229	\$ 78,005,990	78,005,990	78,806,805	999.25
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 18,560,770	\$ 17,235,089		\$ 19,606,691	\$ 23,773,254	23,773,254	22,765,167	
220	Social Security Contribution	4,868,184	4,834,566		5,677,633	5,801,642	5,801,642	5,862,858	
230	Other Required Payroll Costs	1,145,528	1,369,480		2,040,906	2,123,204	2,123,204	2,144,108	
240	Employee Insur & Other Contract Benefits	15,458,795	14,722,116		15,674,023	16,798,732	16,798,732	16,869,101	
Total Associated Payroll Costs		\$ 40,033,277	\$ 38,161,251	-	\$ 42,999,253	\$ 48,496,832	48,496,832	47,641,234	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 4,858	\$ 10,517		\$ 13,720	\$ 13,720	13,720	13,720	
320	Property Services	844	1,200		309	309	309	309	
330	Student Transportation Services	1,682	3,458		-	-	-	250,000	
340	Travel	10,104	10,630		37,279	37,279	37,279	37,279	
350	Communication	591,535	531,652		630,722	630,722	630,722	630,722	
390	Other Gen Prof & Tech Svcs	-	664		3,723	3,723	3,723	3,723	
Total Purchased Services		\$ 609,023	\$ 558,121	-	\$ 685,753	\$ 685,753	685,753	935,753	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 937,803	\$ 938,584		\$ 1,334,703	\$ 1,435,358	1,435,358	1,468,968	
420	Textbooks	87,858	21,221		304,502	161,621	161,621	161,621	
440	Periodicals	548	-		-	-	-	-	
460	Non-Consumable Items	82,059	83,742		105,716	105,716	105,716	105,716	
470	Computer Software	21,846	38,986		10,949	10,949	10,949	10,949	
480	Computer Hardware	6,590	11,731		52,933	52,933	52,933	52,933	
Total Supplies and Materials		\$ 1,136,704	\$ 1,094,264	-	\$ 1,808,803	\$ 1,766,577	1,766,577	1,800,187	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ -	\$ 4,560		\$ -	\$ -	-	-	
Total Capital Outlay		\$ -	\$ 4,560	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 2,597	\$ 678		\$ 230	\$ 230	230	230	
Total Other		\$ 2,597	\$ 678	-	\$ 230	\$ 230	230	230	-
Total Elementary Instruction, Primary (K-5)		\$ 107,505,956	\$ 105,268,669	996.25	\$ 121,875,268	\$ 128,955,382	128,955,382	129,184,209	999.25

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
1121 - Middle School Instruction									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 24,128,084	\$ 25,385,367	346.25	\$ 27,208,683	\$ 28,286,600	28,286,600	28,560,330	346.25
112	Regular Classified	1,051,930	1,203,269	31.03	1,064,994	1,137,528	1,137,528	1,137,528	31.03
121	Licensed Substitutes	883,964	945,770		794,061	793,030	793,030	793,030	
122	Classified Substitutes	7,506	4,396		23,107	23,107	23,107	23,107	
124	Temporary Classified	53,968	76,154		199,699	199,699	199,699	199,699	
130	Additional Salaries	262,641	284,481		634,384	289,587	289,587	289,587	
Total Salaries and Wages		\$ 26,388,093	\$ 27,899,437	377.28	\$ 29,924,928	\$ 30,729,551	30,729,551	31,003,281	377.28
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 7,348,125	\$ 7,184,102		\$ 7,561,470	\$ 9,218,493	9,218,493	8,813,284	
220	Social Security Contribution	1,967,120	2,067,024		2,222,381	2,291,266	2,291,266	2,312,209	
230	Other Required Payroll Costs	430,345	558,085		771,806	795,976	795,976	803,134	
240	Employee Insur & Other Contract Benefits	5,789,301	5,763,441		6,035,700	6,196,135	6,196,135	6,230,810	
Total Associated Payroll Costs		\$ 15,534,891	\$ 15,572,652	-	\$ 16,591,357	\$ 18,501,870	18,501,870	18,159,437	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 69,992	\$ 8,555		\$ 17,759	\$ 17,759	17,759	17,759	
320	Property Services	33,701	26,667		49,916	49,916	49,916	49,916	
330	Student Transportation Services	55,051	55,526		29,845	30,745	30,745	30,745	
340	Travel	54	403		-	-	-	-	
350	Communication	380,643	397,255		347,928	312,430	312,430	312,430	
380	Non-Instructional Professional & Technical Svcs.	-	1,420		-	-	-	-	
390	Other Gen Prof & Tech Svcs	614	191		12,311	10,573	10,573	10,573	
Total Purchased Services		\$ 540,055	\$ 490,017	-	\$ 457,759	\$ 421,423	421,423	421,423	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 576,866	\$ 605,490		\$ 885,659	\$ 725,694	725,694	725,694	
420	Textbooks	25,528	33,279		75,056	140,770	140,770	140,770	
460	Non-Consumable Items	71,910	35,323		170,120	139,478	139,478	139,478	
470	Computer Software	22,297	15,691		79,780	26,178	26,178	26,178	
480	Computer Hardware	19,502	4,007		79,940	72,551	72,551	72,551	
Total Supplies and Materials		\$ 716,103	\$ 693,790	-	\$ 1,290,555	\$ 1,104,671	1,104,671	1,104,671	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 1,300	\$ -		\$ -	\$ -	-	-	
Total Capital Outlay		\$ 1,300	\$ -	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 57,845	\$ 48,775		\$ 59,462	\$ 59,462	59,462	59,462	
Total Other		\$ 57,845	\$ 48,775	-	\$ 59,462	\$ 59,462	59,462	59,462	-
Total Middle School Instruction		\$ 43,238,287	\$ 44,704,671	377.28	\$ 48,324,061	\$ 50,816,977	50,816,977	50,748,274	377.28

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
1122 - Middle School Extracurricular									
<u>Salaries and Wages</u>									
113	Supervisory Licensed	\$ 116,911	\$ 137,993		\$ -	\$ -	-	-	
121	Licensed Substitutes	2,353	350		-	-	-	-	
124	Temporary Classified	12,581	27,744		-	-	-	-	
130	Additional Salaries	554,394	678,407		955,838	984,382	984,382	984,382	
	Total Salaries and Wages	\$ 686,239	\$ 844,494	-	\$ 955,838	\$ 984,382	984,382	984,382	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 187,683	\$ 213,844		\$ 245,857	\$ 310,883	310,883	294,349	
220	Social Security Contribution	51,709	64,107		73,132	75,310	75,310	75,310	
230	Other Required Payroll Costs	11,473	17,573		24,968	25,714	25,714	25,714	
240	Employee Insur & Other Contract Benefits	13,472	13,689		-	-	-	-	
	Total Associated Payroll Costs	\$ 264,337	\$ 309,213	-	\$ 343,957	\$ 411,907	411,907	395,373	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 46,029	\$ 63,453		\$ 47,113	\$ 47,113	47,113	47,113	
320	Property Services	6,058	16,619		1,574	1,574	1,574	1,574	
330	Student Transportation Services	377,416	187,801		573,124	573,124	573,124	573,124	
340	Travel	671	-		-	-	-	-	
350	Communication	308	115		-	-	-	-	
380	Non-Instructional Professional & Technical Svcs.	2,731	-		-	-	-	-	
390	Other Gen Prof & Tech Svcs	1,788	1,398		-	-	-	-	
	Total Purchased Services	\$ 435,001	\$ 269,386	-	\$ 621,811	\$ 621,811	621,811	621,811	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 18,668	\$ 53,653		\$ 23,252	\$ 23,252	23,252	23,252	
460	Non-Consumable Items	2,015	1,300		-	-	-	-	
470	Computer Software	14,764	13,450		-	-	-	-	
	Total Supplies and Materials	\$ 35,447	\$ 68,403	-	\$ 23,252	\$ 23,252	23,252	23,252	-
<u>Other</u>									
640	Dues And Fees	\$ 5,109	\$ 8,501		\$ -	\$ -	-	-	
	Total Other	\$ 5,109	\$ 8,501	-	\$ -	\$ -	-	-	-
	Total Middle School Extracurricular	\$ 1,426,133	\$ 1,499,997	-	\$ 1,944,858	\$ 2,041,352	2,041,352	2,024,818	-
1131 - High School Instruction									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 35,387,232	\$ 36,822,024	469.37	\$ 38,629,140	\$ 40,358,972	40,358,972	40,748,183	469.37
112	Regular Classified	792,190	735,734	21.41	783,991	956,169	956,169	956,169	25.38
121	Licensed Substitutes	914,233	994,819		940,509	940,509	940,509	940,509	
122	Classified Substitutes	2,167	2,800		25,663	25,663	25,663	25,663	
123	Temporary Licensed	24,308	15,783		1,812	1,812	1,812	1,812	
124	Temporary Classified	70,248	59,732		243,192	243,192	243,192	243,192	
130	Additional Salaries	1,424,508	658,945		852,477	619,291	619,291	619,291	
	Total Salaries and Wages	\$ 38,614,886	\$ 39,289,837	490.78	\$ 41,476,784	\$ 43,145,608	43,145,608	43,534,819	494.75

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 10,979,096	\$ 10,372,539		\$ 10,738,742	\$ 13,414,975	13,414,975	12,832,849	
220	Social Security Contribution	2,875,396	2,905,123		3,076,719	3,213,659	3,213,659	3,243,363	
230	Other Required Payroll Costs	631,890	788,475		1,076,781	1,121,083	1,121,083	1,131,309	
240	Employee Insur & Other Contract Benefits	7,560,777	7,627,949		7,828,085	8,352,821	8,352,821	8,395,385	
Total Associated Payroll Costs		\$ 22,047,159	\$ 21,694,086	-	\$ 22,720,327	\$ 26,102,538	26,102,538	25,602,906	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 218,153	\$ 150,099		\$ 188,193	\$ 188,193	188,193	188,193	
320	Property Services	24,474	27,166		55,519	55,519	55,519	55,519	
330	Student Transportation Services	56,681	64,310		28,476	28,476	28,476	28,476	
340	Travel	9,313	6,360		4,099	4,099	4,099	4,099	
350	Communication	418,129	462,043		444,931	407,298	407,298	407,298	
380	Non-Instructional Professional & Technical Svcs.	-	5,718		-	-	-	-	
390	Other Gen Prof & Tech Svcs	6,009	28,197		-	-	-	-	
Total Purchased Services		\$ 732,759	\$ 743,893	-	\$ 721,218	\$ 683,585	683,585	683,585	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,015,055	\$ 1,096,252		\$ 1,523,764	\$ 1,467,985	1,467,985	1,467,985	
420	Textbooks	80,342	124,120		215,839	234,115	234,115	234,115	
440	Periodicals	25	-		-	-	-	-	
460	Non-Consumable Items	412,005	176,386		355,797	296,899	296,899	296,899	
470	Computer Software	83,417	73,445		56,475	51,733	51,733	51,733	
480	Computer Hardware	64,905	32,149		60,120	40,950	40,950	40,950	
Total Supplies and Materials		\$ 1,655,749	\$ 1,502,352	-	\$ 2,211,995	\$ 2,091,682	2,091,682	2,091,682	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 24,000	\$ 24,225		\$ -	\$ -	-	-	
540	Depreciable Equipment	34,259	64,862		-	-	-	-	
Total Capital Outlay		\$ 58,259	\$ 89,087	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 122,533	\$ 146,427		\$ 49,460	\$ 49,460	49,460	49,460	
Total Other		\$ 122,533	\$ 146,427	-	\$ 49,460	\$ 49,460	49,460	49,460	-
Total High School Instruction		\$ 63,231,345	\$ 63,465,682	490.78	\$ 67,179,784	\$ 72,072,873	72,072,873	71,962,452	494.75
1132 - High School Extracurricular									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 383,954	\$ 441,434	6.00	\$ 475,524	\$ 506,983	506,983	511,905	6.00
113	Supervisory Licensed	795,352	798,446	6.00	805,845	814,265	814,265	822,168	6.00
121	Licensed Substitutes	55,587	80,944		34,647	34,647	34,647	34,647	
122	Classified Substitutes	999	468		-	-	-	-	
123	Temporary Licensed	-	117		-	-	-	-	
124	Temporary Classified	40,873	80,396		-	-	-	-	
130	Additional Salaries	1,946,517	2,083,557		2,904,167	2,989,957	2,989,957	2,989,957	
Total Salaries and Wages		\$ 3,223,282	\$ 3,485,362	12.00	\$ 4,220,183	\$ 4,345,852	4,345,852	4,358,677	12.00

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 782,246	\$ 818,265		\$ 1,097,826	\$ 1,376,546	1,376,546	1,307,501	
220	Social Security Contribution	244,597	265,284		320,859	330,742	330,742	331,680	
230	Other Required Payroll Costs	53,201	71,688		109,983	113,274	113,274	113,605	
240	Employee Insur & Other Contract Benefits	158,697	169,455		172,756	183,655	183,655	184,628	
Total Associated Payroll Costs		\$ 1,238,741	\$ 1,324,692	-	\$ 1,701,424	\$ 2,004,217	2,004,217	1,937,414	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 34,167	\$ 7,105		\$ 159,062	\$ 159,062	159,062	159,062	
320	Property Services	81,175	78,448		57,261	57,261	57,261	57,261	
330	Student Transportation Services	145,557	172,219		784,313	784,313	784,313	784,313	
340	Travel	11,553	27,402		3,198	3,198	3,198	3,198	
350	Communication	18,912	11,699		5,946	5,946	5,946	5,946	
380	Non-Instructional Professional & Technical Svcs.	3,622	364		-	-	-	-	
390	Other Gen Prof & Tech Svcs	7,799	23,999		12,264	12,264	12,264	12,264	
Total Purchased Services		\$ 302,785	\$ 321,236	-	\$ 1,022,044	\$ 1,022,044	1,022,044	1,022,044	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 292,737	\$ 273,487		\$ 23,943	\$ 23,943	23,943	23,943	
440	Periodicals	1,614	-		-	-	-	-	
460	Non-Consumable Items	21,064	22,538		-	-	-	-	
470	Computer Software	4,707	44,103		1,804	1,804	1,804	1,804	
480	Computer Hardware	4,041	1,098		-	-	-	-	
Total Supplies and Materials		\$ 324,163	\$ 341,226	-	\$ 25,747	\$ 25,747	25,747	25,747	-
<u>Capital Outlay</u>									
530	Grounds Improvements	\$ 33,637	\$ 30,588		\$ -	\$ -	-	-	
540	Depreciable Equipment	42,739	91,803		-	-	-	-	
Total Capital Outlay		\$ 76,376	\$ 122,391	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 100,792	\$ 154,106		\$ 14,559	\$ 14,559	14,559	14,559	
Total Other		\$ 100,792	\$ 154,106	-	\$ 14,559	\$ 14,559	14,559	14,559	-
Total High School Extracurricular		\$ 5,266,139	\$ 5,749,013	12.00	\$ 6,983,957	\$ 7,412,419	7,412,419	7,358,441	12.00
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 27,771	\$ -	-	\$ -	\$ -	-	-	-
112	Regular Classified	-	13,791	-	-	-	-	-	-
124	Temporary Classified	-	148	-	-	-	-	-	-
130	Additional Salaries	-	89	-	-	-	-	-	-
Total Salaries and Wages		\$ 27,771	\$ 14,028	-	\$ -	\$ -	-	-	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 8,663	\$ 3,522		\$ -	\$ -	-	-	
220	Social Security Contribution	2,057	1,084		-	-	-	-	
230	Other Required Payroll Costs	491	236		-	-	-	-	
240	Employee Insur & Other Contract Benefits	4,689	6		-	-	-	-	
Total Associated Payroll Costs		\$ 15,900	\$ 4,848	-	\$ -	\$ -	-	-	-
<u>Purchased Services</u>									
340	Travel	\$ 143	\$ -		\$ -	\$ -	-	-	
Total Purchased Services		\$ 143	\$ -	-	\$ -	\$ -	-	-	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 44,842	\$ 53,563		\$ 46,912	\$ 46,912	46,912	46,912	
Total Supplies and Materials		\$ 44,842	\$ 53,563	-	\$ 46,912	\$ 46,912	46,912	46,912	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 150		\$ -	\$ -	-	-	
Total Other		\$ -	\$ 150	-	\$ -	\$ -	-	-	-
Total Pre-Kindergarten Programs		\$ 88,656	\$ 72,589	-	\$ 46,912	\$ 46,912	46,912	46,912	-
1210 - Programs For Talented & Gifted									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 117,567	\$ 69,552	1.00	\$ 81,002	\$ 85,997	85,997	86,832	1.00
112	Regular Classified	31,987	35,294	1.00	39,347	43,105	43,105	43,105	1.00
123	Temporary Licensed	17,041	12,163		110,454	110,454	110,454	110,454	
130	Additional Salaries	94,334	95,784		162,569	161,761	161,761	161,840	
Total Salaries and Wages		\$ 260,929	\$ 212,793	2.00	\$ 393,372	\$ 401,317	401,317	402,231	2.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 72,940	\$ 55,791		\$ 72,463	\$ 91,416	91,416	86,832	
220	Social Security Contribution	18,656	15,807		29,847	30,495	30,495	30,565	
230	Other Required Payroll Costs	4,077	4,239		10,229	10,442	10,442	10,466	
240	Employee Insur & Other Contract Benefits	38,668	34,338		36,346	37,338	37,338	37,437	
Total Associated Payroll Costs		\$ 134,341	\$ 110,175	-	\$ 148,885	\$ 169,691	169,691	165,300	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 3,717	\$ 3,717	3,717	3,717	
320	Property Services	-	285		-	-	-	-	
340	Travel	955	427		-	-	-	-	
350	Communication	-	1,460		-	-	-	-	
Total Purchased Services		\$ 955	\$ 2,172	-	\$ 3,717	\$ 3,717	3,717	3,717	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 51,886	\$ 41,981		\$ 88,419	\$ 88,419	88,419	88,419	
420	Textbooks	-	-		400	400	400	400	
460	Non-Consumable Items	10	-		-	-	-	-	
470	Computer Software	50	59		598	598	598	598	
480	Computer Hardware	2,228	-		-	-	-	-	
Total Supplies and Materials		\$ 54,174	\$ 42,040	-	\$ 89,417	\$ 89,417	89,417	89,417	-
<u>Other</u>									
640	Dues And Fees	\$ 405	\$ 583		\$ 613	\$ 613	613	613	
Total Other		\$ 405	\$ 583	-	\$ 613	\$ 613	613	613	-
Total Programs For Talented & Gifted		\$ 450,804	\$ 367,763	2.00	\$ 636,004	\$ 664,755	664,755	661,278	2.00

1220 - Restrictive Programs for Students with Disabilities

<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 6,642,082	\$ 6,492,881	109.50	\$ 8,533,420	\$ 9,645,568	9,645,568	9,738,979	119.50
112	Regular Classified	16,849,082	18,417,120	461.53	22,343,266	24,224,167	24,224,167	24,224,167	469.06
121	Licensed Substitutes	229,317	243,056		283,515	283,515	283,515	283,515	
122	Classified Substitutes	165,320	258,712		441,724	441,724	441,724	441,724	
123	Temporary Licensed	3,725	6,089		-	-	-	-	
124	Temporary Classified	28,040	14,655		3,104	3,104	3,104	3,104	
130	Additional Salaries	521,080	595,494		933,674	1,020,455	1,020,455	1,028,528	
Total Salaries and Wages		\$ 24,438,646	\$ 26,028,007	571.03	\$ 32,538,703	\$ 35,618,533	35,618,533	35,720,017	588.56
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,480,760	\$ 6,473,467		\$ 8,079,492	\$ 10,535,410	10,535,410	10,008,694	
220	Social Security Contribution	1,793,616	1,934,636		2,454,738	2,649,813	2,649,813	2,657,591	
230	Other Required Payroll Costs	432,353	563,779		866,447	962,666	962,666	965,287	
240	Employee Insur & Other Contract Benefits	8,089,170	8,286,754		10,305,593	11,274,120	11,274,120	11,284,775	
Total Associated Payroll Costs		\$ 16,795,899	\$ 17,258,636	-	\$ 21,706,270	\$ 25,422,009	25,422,009	24,916,347	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 232,548	\$ 347,687		\$ 11,024	\$ 11,024	11,024	11,024	
320	Property Services	-	-		2,554	431	431	431	
330	Student Transportation Services	-	-		26,530	26,530	26,530	26,530	
340	Travel	35,935	40,328		54,258	49,258	49,258	49,258	
350	Communication	13,948	11,883		31,905	21,520	21,520	21,520	
371	Tuition Pymts-Districts Within	-	-		51,119	36,119	36,119	36,119	
372	Tuition Pymts-District Without	-	136,324		-	-	-	-	
380	Non-Instructional Professional & Technical Svcs.	14,288	20,953		-	-	-	-	
390	Other Gen Prof & Tech Svcs	1,079	525		2,658	2,658	2,658	2,658	
Total Purchased Services		\$ 297,798	\$ 557,700	-	\$ 180,048	\$ 147,540	147,540	147,540	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 84,240	\$ 84,156		\$ 115,538	\$ 142,966	142,966	142,966	
420	Textbooks	-	157		-	-	-	-	
460	Non-Consumable Items	1,189	1,739		1,911	1,911	1,911	1,911	
470	Computer Software	919	1,873		616	308	308	115,792	
480	Computer Hardware	2,056	1,251		-	-	-	-	
Total Supplies and Materials		\$ 88,404	\$ 89,176	-	\$ 118,065	\$ 145,185	145,185	260,669	-
<u>Other</u>									
670	Licenses & Permits	\$ 280	\$ 240		\$ -	\$ -	-	-	
Total Other		\$ 280	\$ 240	-	\$ -	\$ -	-	-	-
Total Restrictive Programs for Students with Disabilities		\$ 41,621,027	\$ 43,933,759	571.03	\$ 54,543,086	\$ 61,333,267	61,333,267	61,044,573	588.56
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 9,077,005	\$ 9,919,023	145.70	\$ 11,829,496	\$ 11,698,022	11,698,022	11,811,290	143.70
112	Regular Classified	8,289,396	7,965,249	132.44	5,749,532	6,132,649	6,132,649	6,132,649	136.16
121	Licensed Substitutes	215,527	274,884		328,061	328,061	328,061	328,061	
122	Classified Substitutes	65,082	88,049		177,905	177,905	177,905	177,905	
123	Temporary Licensed	178,550	27,205		-	-	-	-	
124	Temporary Classified	2,880	8,888		-	-	-	-	
130	Additional Salaries	562,468	739,086		1,038,985	1,039,402	1,039,402	1,049,147	
Total Salaries and Wages		\$ 18,390,908	\$ 19,022,384	278.14	\$ 19,123,979	\$ 19,376,039	19,376,039	19,499,052	279.86
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,987,298	\$ 4,777,723		\$ 4,686,647	\$ 5,716,565	5,716,565	5,449,462	
220	Social Security Contribution	1,348,833	1,385,016		1,410,531	1,419,869	1,419,869	1,429,069	
230	Other Required Payroll Costs	337,856	426,180		505,021	513,096	513,096	516,273	
240	Employee Insur & Other Contract Benefits	5,389,720	5,159,648		4,484,287	4,658,618	4,658,618	4,671,503	
Total Associated Payroll Costs		\$ 12,063,707	\$ 11,748,567	-	\$ 11,086,486	\$ 12,308,148	12,308,148	12,066,307	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 229,766	\$ 211,253		\$ 138,525	\$ 138,525	138,525	138,525	
320	Property Services	1,180	325		3,781	516	516	516	
340	Travel	13,013	16,684		16,253	13,053	13,053	13,053	
350	Communication	46,290	41,335		132,523	126,392	126,392	104,392	
380	Non-Instructional Professional & Technical Svcs.	868,728	603,261		-	-	-	-	
390	Other Gen Prof & Tech Svcs	130	754		1,600	1,600	1,600	1,600	
Total Purchased Services		\$ 1,159,107	\$ 873,612	-	\$ 292,682	\$ 280,086	280,086	258,086	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 88,474	\$ 85,481		\$ 524,720	\$ 199,720	199,720	221,720	
420	Textbooks	203	257		182	182	182	182	
460	Non-Consumable Items	2,151	253		1,146	1,146	1,146	1,146	
470	Computer Software	730	6,189		1,382	1,382	1,382	1,382	
480	Computer Hardware	30,950	77,086		-	-	-	-	
Total Supplies and Materials		\$ 122,508	\$ 169,266	-	\$ 527,430	\$ 202,430	202,430	224,430	-
Total Less Restrictive Programs for Students with Disabilities		\$ 31,736,230	\$ 31,813,829	278.14	\$ 31,030,577	\$ 32,166,703	32,166,703	32,047,875	279.86
1260 - Treatment and Habilitation									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 162,480	\$ 138,404	1.50	\$ 149,159	\$ 152,306	152,306	153,769	1.50
123	Temporary Licensed	277	-		-	-	-	-	
130	Additional Salaries	5,505	6,020		-	-	-	-	
Total Salaries and Wages		\$ 168,262	\$ 144,424	1.50	\$ 149,159	\$ 152,306	152,306	153,769	1.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 50,943	\$ 39,762		\$ 39,710	\$ 49,687	49,687	47,582	
220	Social Security Contribution	11,510	9,508		9,971	10,191	10,191	10,304	
230	Other Required Payroll Costs	2,788	2,760		3,643	3,719	3,719	3,757	
240	Employee Insur & Other Contract Benefits	34,627	26,422		27,927	28,978	28,978	29,126	
Total Associated Payroll Costs		\$ 99,868	\$ 78,452	-	\$ 81,251	\$ 92,575	92,575	90,769	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 5,457	\$ 5,457	5,457	5,457	
340	Travel	7,228	7,688		6,938	6,938	6,938	6,938	
350	Communication	18	35		522	352	352	352	
Total Purchased Services		\$ 7,246	\$ 7,723	-	\$ 12,917	\$ 12,747	12,747	12,747	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 8,358	\$ 13,996		\$ 25,901	\$ 18,401	18,401	18,401	
470	Computer Software	8,861	4,070		-	-	-	-	
Total Supplies and Materials		\$ 17,219	\$ 18,066	-	\$ 25,901	\$ 18,401	18,401	18,401	-
Total Treatment and Habilitation		\$ 292,595	\$ 248,665	1.50	\$ 269,228	\$ 276,029	276,029	275,686	1.50
1280 - Alternative Education									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 3,415,205	\$ 3,674,078	42.17	\$ 3,724,315	\$ 3,871,996	3,871,996	3,909,349	42.00
112	Regular Classified	573,542	598,018	18.38	753,041	798,174	798,174	798,174	18.41
121	Licensed Substitutes	81,222	85,125		90,973	90,973	90,973	90,973	
122	Classified Substitutes	8,452	4,810		36,650	36,650	36,650	36,650	
124	Temporary Classified	2,270	-		19,243	19,243	19,243	19,243	
130	Additional Salaries	51,440	49,124		101,760	100,640	100,640	100,640	
Total Salaries and Wages		\$ 4,132,131	\$ 4,411,155	60.55	\$ 4,725,982	\$ 4,917,676	4,917,676	4,955,029	60.41

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,193,775	\$ 1,200,418		\$ 1,241,712	\$ 1,569,490	1,569,490	1,500,101	
220	Social Security Contribution	305,194	327,937		349,961	363,316	363,316	366,173	
230	Other Required Payroll Costs	67,083	88,629		121,471	126,171	126,171	127,147	
240	Employee Insur & Other Contract Benefits	840,601	864,846		914,465	948,758	948,758	952,203	
Total Associated Payroll Costs		\$ 2,406,653	\$ 2,481,830	-	\$ 2,627,609	\$ 3,007,735	3,007,735	2,945,624	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 10,023	\$ 10,455		\$ 228,219	\$ 228,219	228,219	228,219	
320	Property Services	1,617	2,355		-	-	-	-	
330	Student Transportation Services	1,449	-		2,066	2,066	2,066	2,066	
340	Travel	201	920		1,294	1,294	1,294	1,294	
350	Communication	26,042	24,962		29,883	29,883	29,883	29,883	
360	Charter School Payments	7,019,763	6,871,834		7,800,000	7,600,000	7,600,000	7,600,000	
371	Tuition Pymts-Districts Within	1,070,247	1,177,575		1,202,110	1,382,110	1,382,110	1,382,110	
390	Other Gen Prof & Tech Svcs	3,516	3,545		-	-	-	-	
Total Purchased Services		\$ 8,132,858	\$ 8,091,646	-	\$ 9,263,572	\$ 9,243,572	9,243,572	9,243,572	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 71,031	\$ 75,705		\$ 76,777	\$ 106,505	106,505	265,713	
420	Textbooks	1,248	714		51,585	51,585	51,585	51,585	
460	Non-Consumable Items	23,938	8,031		8,318	8,318	8,318	8,318	
470	Computer Software	3,017	10,647		1,877	1,877	1,877	1,877	
480	Computer Hardware	437	320		5,414	5,414	5,414	5,414	
Total Supplies and Materials		\$ 99,671	\$ 95,417	-	\$ 143,971	\$ 173,699	173,699	332,907	-
<u>Other</u>									
640	Dues And Fees	\$ 23,123	\$ 26,206		\$ 35,520	\$ 35,520	35,520	35,520	
670	Licenses & Permits	5,427	5,428		11,235	11,235	11,235	11,235	
Total Other		\$ 28,550	\$ 31,634	-	\$ 46,755	\$ 46,755	46,755	46,755	-
Total Alternative Education		\$ 14,799,863	\$ 15,111,682	60.55	\$ 16,807,889	\$ 17,389,437	17,389,437	17,523,887	60.41
1291 - English Language Learner									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 5,055,257	\$ 6,070,732	54.24	\$ 4,262,991	\$ 5,380,892	5,380,892	5,432,114	63.15
112	Regular Classified	3,987,052	4,512,323	114.49	4,810,059	5,265,468	5,265,468	5,265,468	119.90
121	Licensed Substitutes	137,309	102,246		71,292	71,292	71,292	71,292	
122	Classified Substitutes	42,781	56,048		130,455	130,455	130,455	130,455	
130	Additional Salaries	17,448	24,747		23,293	12,332	12,332	12,332	
Total Salaries and Wages		\$ 9,239,847	\$ 10,766,096	168.73	\$ 9,298,090	\$ 10,860,439	10,860,439	10,911,661	183.05

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,589,684	\$ 2,895,007		\$ 2,303,479	\$ 3,134,817	3,134,817	2,984,455	
220	Social Security Contribution	694,516	805,137		702,478	814,372	814,372	818,287	
230	Other Required Payroll Costs	166,204	245,597		276,492	330,185	330,185	331,535	
240	Employee Insur & Other Contract Benefits	2,287,117	2,510,605		2,565,360	2,934,181	2,934,181	2,939,142	
	Total Associated Payroll Costs	\$ 5,737,521	\$ 6,456,346	-	\$ 5,847,809	\$ 7,213,555	7,213,555	7,073,419	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 360	\$ 778		\$ 6,379	\$ 6,379	6,379	6,379	
330	Student Transportation Services	-	-		10,913	10,913	10,913	10,913	
340	Travel	-	-		1,063	1,063	1,063	1,063	
350	Communication	3,875	3,637		18,572	18,572	18,572	18,572	
390	Other Gen Prof & Tech Svcs	-	-		5,110	5,110	5,110	5,110	
	Total Purchased Services	\$ 4,235	\$ 4,415	-	\$ 42,037	\$ 42,037	42,037	42,037	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 50,972	\$ 14,786		\$ 29,254	\$ 29,254	29,254	29,254	
420	Textbooks	1,235	430		8,834	8,834	8,834	8,834	
460	Non-Consumable Items	8,349	-		4,911	4,911	4,911	4,911	
470	Computer Software	10,109	-		-	-	-	-	
480	Computer Hardware	15,715	158		49	49	49	49	
	Total Supplies and Materials	\$ 86,380	\$ 15,374	-	\$ 43,048	\$ 43,048	43,048	43,048	-
<u>Other</u>									
640	Dues And Fees	\$ 10,994	\$ -		\$ -	\$ -	-	-	
	Total Other	\$ 10,994	\$ -	-	\$ -	\$ -	-	-	-
	Total English Language Learner	\$ 15,078,977	\$ 17,242,231	168.73	\$ 15,230,984	\$ 18,159,079	18,159,079	18,070,165	183.05
1292 - Teen Parent Program									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 428,775	\$ 377,018	4.83	\$ 410,247	\$ 423,805	423,805	427,920	5.00
112	Regular Classified	213,571	190,439	4.81	201,548	233,626	233,626	233,626	4.81
121	Licensed Substitutes	6,002	4,787		9,995	9,995	9,995	9,995	
124	Temporary Classified	44,127	41,656		260,108	260,108	260,108	260,108	
130	Additional Salaries	6,055	116		2,555	2,555	2,555	2,555	
	Total Salaries and Wages	\$ 698,530	\$ 614,016	9.64	\$ 884,453	\$ 930,089	930,089	934,204	9.81
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 188,896	\$ 151,489		\$ 158,401	\$ 201,383	201,383	191,896	
220	Social Security Contribution	52,319	45,778		66,900	70,734	70,734	71,050	
230	Other Required Payroll Costs	11,240	12,180		22,952	24,195	24,195	24,302	
240	Employee Insur & Other Contract Benefits	158,024	150,649		163,314	192,214	192,214	192,780	
	Total Associated Payroll Costs	\$ 410,479	\$ 360,096	-	\$ 411,567	\$ 488,526	488,526	480,028	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 83		\$ -	\$ -	-	-	
330	Student Transportation Services	1,134	2,679		-	-	-	-	
340	Travel	256	-		-	-	-	-	
350	Communication	5,812	5,585		2,545	2,545	2,545	2,545	
Total Purchased Services		\$ 7,202	\$ 8,347	-	\$ 2,545	\$ 2,545	2,545	2,545	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 16,082	\$ 3,758		\$ 17,458	\$ 17,458	17,458	17,458	
460	Non-Consumable Items	2,237	-		3,339	3,339	3,339	3,339	
470	Computer Software	-	-		470	470	470	470	
Total Supplies and Materials		\$ 18,319	\$ 3,758	-	\$ 21,267	\$ 21,267	21,267	21,267	-
Total Teen Parent Program		\$ 1,134,530	\$ 986,217	9.64	\$ 1,319,832	\$ 1,442,427	1,442,427	1,438,044	9.81
1299 - Other Designated Programs									
<u>Salaries and Wages</u>									
122	Classified Substitutes	\$ -	\$ -		\$ 1,484	\$ 1,484	1,484	1,484	
123	Temporary Licensed	17,957	16,758		21,496	21,496	21,496	21,496	
124	Temporary Classified	7,914	6,324		-	-	-	-	
130	Additional Salaries	178	189		2,969	2,969	2,969	2,969	
Total Salaries and Wages		\$ 26,049	\$ 23,271	-	\$ 25,949	\$ 25,949	25,949	25,949	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,682	\$ 4,066		\$ 1,059	\$ 1,322	1,322	1,247	
220	Social Security Contribution	1,951	1,760		1,990	1,990	1,990	1,990	
230	Other Required Payroll Costs	388	472		682	682	682	682	
Total Associated Payroll Costs		\$ 7,021	\$ 6,298	-	\$ 3,731	\$ 3,994	3,994	3,919	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 31,294	\$ 31,294	31,294	31,294	
340	Travel	781	1,173		1,114	1,114	1,114	1,114	
350	Communication	12,690	10,100		23,463	23,463	23,463	23,463	
380	Non-Instructional Professional & Technical Svcs.	323	-		-	-	-	-	
390	Other Gen Prof & Tech Svcs	490	-		-	-	-	-	
Total Purchased Services		\$ 14,284	\$ 11,273	-	\$ 55,871	\$ 55,871	55,871	55,871	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,979	\$ 2,523		\$ 9,468	\$ 9,468	9,468	9,468	
460	Non-Consumable Items	-	937		-	-	-	-	
480	Computer Hardware	999	225		-	-	-	-	
Total Supplies and Materials		\$ 5,978	\$ 3,685	-	\$ 9,468	\$ 9,468	9,468	9,468	-
Total Other Designated Programs		\$ 53,332	\$ 44,527	-	\$ 95,019	\$ 95,282	95,282	95,207	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
1400 - Summer School Programs									
<u>Salaries and Wages</u>									
123	Temporary Licensed	\$ -	\$ 3,945		\$ -	\$ -	\$ -	\$ -	
124	Temporary Classified	1,120	13,745		-	-	-	-	
130	Additional Salaries	11,412	206,772		412,422	412,422	412,422	412,422	
	Total Salaries and Wages	\$ 12,532	\$ 224,462	-	\$ 412,422	\$ 412,422	412,422	412,422	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 3,884	\$ 65,586		\$ 106,118	\$ 130,280	130,280	123,360	
220	Social Security Contribution	959	17,171		31,576	31,576	31,576	31,576	
230	Other Required Payroll Costs	204	4,196		10,810	10,810	10,810	10,810	
	Total Associated Payroll Costs	\$ 5,047	\$ 86,953	-	\$ 148,504	\$ 172,666	172,666	165,746	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ 325		\$ 51,154	\$ 51,154	51,154	51,154	
330	Student Transportation Services	747	24,224		31,025	31,025	31,025	31,025	
340	Travel	33	944		-	-	-	-	
350	Communication	236	1,312		14,143	14,143	14,143	14,143	
	Total Purchased Services	\$ 1,016	\$ 26,805	-	\$ 96,322	\$ 96,322	96,322	96,322	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,155	\$ 22,048		\$ 8,809	\$ 8,809	8,809	8,809	
460	Non-Consumable Items	336	-		21,645	21,645	21,645	21,645	
	Total Supplies and Materials	\$ 3,491	\$ 22,048	-	\$ 30,454	\$ 30,454	30,454	30,454	-
	Total Summer School Programs	\$ 22,086	\$ 360,268	-	\$ 687,702	\$ 711,864	711,864	704,944	-
	Total Instruction	\$ 325,945,960	\$ 330,869,562	2,967.90	\$ 366,975,161	\$ 393,584,758	393,584,758	393,186,765	3,008.47
2000 - Support Services									
2110 - Attendance & Social Work Svcs									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ -	\$ -		\$ 2,071	\$ 2,071	2,071	2,071	
130	Additional Salaries	205,038	229,565		250,243	257,132	257,132	257,132	
	Total Salaries and Wages	\$ 205,038	\$ 229,565	-	\$ 252,314	\$ 259,203	259,203	259,203	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 59,698	\$ 61,799		\$ 64,775	\$ 81,737	81,737	77,381	
220	Social Security Contribution	15,727	17,564		19,307	19,833	19,833	19,833	
230	Other Required Payroll Costs	3,293	4,599		6,589	6,769	6,769	6,769	
	Total Associated Payroll Costs	\$ 78,718	\$ 83,962	-	\$ 90,671	\$ 108,339	108,339	103,983	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ -	\$ -		\$ 127,345	\$ 127,345	127,345	127,345	
	Total Purchased Services	\$ -	\$ -	-	\$ 127,345	\$ 127,345	127,345	127,345	-
	Total Attendance & Social Work Svcs	\$ 283,756	\$ 313,527	-	\$ 470,330	\$ 494,887	494,887	490,531	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
2113 - Social Work Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 635,925	\$ 62,073	0.75	\$ 72,459	\$ 75,511	75,511	76,236	0.75
112	Regular Classified	872,654	615,861	13.00	661,166	745,494	745,494	745,494	13.00
122	Classified Substitutes	-	271		-	-	-	-	
124	Temporary Classified	548	-		-	-	-	-	
130	Additional Salaries	23,372	5,534		9,993	6,449	6,449	6,511	
Total Salaries and Wages		\$ 1,532,499	\$ 683,739	13.75	\$ 743,618	\$ 827,454	827,454	828,241	13.75
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 449,087	\$ 188,351		\$ 191,704	\$ 238,232	238,232	226,389	
220	Social Security Contribution	113,757	50,737		55,344	61,248	61,248	61,308	
230	Other Required Payroll Costs	24,422	13,464		18,987	21,054	21,054	21,075	
240	Employee Insur & Other Contract Benefits	367,017	201,223		230,045	235,319	235,319	235,394	
Total Associated Payroll Costs		\$ 954,283	\$ 453,775	-	\$ 496,080	\$ 555,853	555,853	544,166	-
<u>Purchased Services</u>									
320	Property Services	\$ 80	\$ -		\$ -	\$ -	-	-	
330	Student Transportation Services	2,060	9,210		10,612	10,612	10,612	10,612	
340	Travel	7,147	6,830		3,148	3,148	3,148	3,148	
350	Communication	5,848	6,564		3,054	3,054	3,054	3,054	
380	Non-Instructional Professional & Technical Svcs.	189,320	250,120		90,585	90,585	90,585	90,585	
Total Purchased Services		\$ 204,455	\$ 272,724	-	\$ 107,399	\$ 107,399	107,399	107,399	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 15,909	\$ 2,556		\$ 24,323	\$ 24,323	24,323	24,323	
420	Textbooks	-	-		10,600	10,600	10,600	10,600	
460	Non-Consumable Items	6,367	3,125		500	500	500	500	
470	Computer Software	839	30		-	-	-	-	
480	Computer Hardware	-	-		604	604	604	604	
Total Supplies and Materials		\$ 23,115	\$ 5,711	-	\$ 36,027	\$ 36,027	36,027	36,027	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 120		\$ -	\$ -	-	-	
Total Other		\$ -	\$ 120	-	\$ -	\$ -	-	-	-
Total Social Work Services		\$ 2,714,352	\$ 1,416,069	13.75	\$ 1,383,124	\$ 1,526,733	1,526,733	1,515,833	13.75
2115 - Student Safety									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 1,844,586	\$ 2,070,348	66.50	\$ 2,409,940	\$ 3,097,054	3,097,054	3,097,054	73.50
114	Supervisory Classified	112,714	120,766	1.00	125,595	132,599	132,599	133,885	1.00
122	Classified Substitutes	4,438	4,696		5,749	5,749	5,749	5,749	
130	Additional Salaries	11,144	25,382		33,887	33,887	33,887	33,887	
Total Salaries and Wages		\$ 1,972,882	\$ 2,221,192	67.50	\$ 2,575,171	\$ 3,269,289	3,269,289	3,270,575	74.50

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 476,569	\$ 525,670		\$ 591,778	\$ 916,814	916,814	869,119	
220	Social Security Contribution	147,553	166,350		195,875	244,386	244,386	244,485	
230	Other Required Payroll Costs	59,076	70,683		135,054	170,006	170,006	170,039	
240	Employee Insur & Other Contract Benefits	535,947	592,996		594,632	851,200	851,200	851,299	
Total Associated Payroll Costs		\$ 1,219,145	\$ 1,355,699	-	\$ 1,517,339	\$ 2,182,406	2,182,406	2,134,942	-
<u>Purchased Services</u>									
340	Travel	\$ -	\$ 362		\$ -	\$ 500	500	500	
350	Communication	127	17,106		-	20,500	20,500	20,500	
380	Non-Instructional Professional & Technical Svcs.	-	-		94,089	14,646	14,646	14,646	
Total Purchased Services		\$ 127	\$ 17,468	-	\$ 94,089	\$ 35,646	35,646	35,646	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 176	\$ 2,939		\$ 15,484	\$ 62,427	62,427	62,427	
460	Non-Consumable Items	508	405		-	668,000	668,000	668,000	
Total Supplies and Materials		\$ 684	\$ 3,344	-	\$ 15,484	\$ 730,427	730,427	730,427	-
<u>Capital Outlay</u>									
530	Grounds Improvements	\$ -	\$ 928		\$ -	\$ -	-	-	
Total Capital Outlay		\$ -	\$ 928	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ -	\$ 1,289		\$ -	\$ 3,500	3,500	3,500	
Total Other		\$ -	\$ 1,289	-	\$ -	\$ 3,500	3,500	3,500	-
Total Student Safety		\$ 3,192,838	\$ 3,599,920	67.50	\$ 4,202,083	\$ 6,221,268	6,221,268	6,175,090	74.50
2120 - Guidance Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 7,712,413	\$ 7,747,673	109.85	\$ 8,822,671	\$ 9,137,081	9,137,081	9,225,499	110.50
112	Regular Classified	141,110	148,782	3.50	165,102	-	-	-	-
121	Licensed Substitutes	100	-		2,721	2,721	2,721	2,721	
123	Temporary Licensed	-	13,542		-	-	-	-	
130	Additional Salaries	105,032	84,283		182,784	188,707	188,707	190,498	
Total Salaries and Wages		\$ 7,958,655	\$ 7,994,280	113.35	\$ 9,173,278	\$ 9,328,509	9,328,509	9,418,718	110.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 2,305,166	\$ 2,161,182		\$ 2,353,158	\$ 2,926,904	2,926,904	2,801,184	
220	Social Security Contribution	587,352	589,818		679,371	692,921	692,921	699,829	
230	Other Required Payroll Costs	129,242	159,556		236,229	240,623	240,623	242,974	
240	Employee Insur & Other Contract Benefits	1,780,375	1,741,162		1,859,530	1,863,885	1,863,885	1,873,540	
Total Associated Payroll Costs		\$ 4,802,135	\$ 4,651,718	-	\$ 5,128,288	\$ 5,724,333	5,724,333	5,617,527	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Adopted		Proposed	2025-26 Approved	Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 1,740	\$ -		\$ -	\$ -	-	-	
340	Travel	593	-		3,083	3,083	3,083	3,083	
350	Communication	1,316	713		5,282	5,282	5,282	5,282	
380	Non-Instructional Professional & Technical Svcs.	(50,620)	1,750		554	554	554	554	
Total Purchased Services		\$ (46,971)	\$ 2,463	-	\$ 8,919	\$ 8,919	8,919	8,919	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 8,143	\$ 2,382		\$ 4,287	\$ 4,287	4,287	4,287	
460	Non-Consumable Items	282	-		-	-	-	-	
Total Supplies and Materials		\$ 8,425	\$ 2,382	-	\$ 4,287	\$ 4,287	4,287	4,287	-
Total Guidance Services		\$ 12,722,244	\$ 12,650,843	113.35	\$ 14,314,772	\$ 15,066,048	15,066,048	15,049,451	110.50
2130 - Health Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,179,402	\$ 81,891	1.00	\$ 90,964	\$ 101,390	101,390	102,374	1.00
112	Regular Classified	700,566	15,594	-	-	-	-	-	-
122	Classified Substitutes	849	-		-	-	-	-	
123	Temporary Licensed	101,277	19,128		-	-	-	-	
130	Additional Salaries	80,310	12,285		46,847	41,784	41,784	41,926	
Total Salaries and Wages		\$ 2,062,404	\$ 128,898	1.00	\$ 137,811	\$ 143,174	143,174	144,300	1.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 503,049	\$ 29,897		\$ 35,449	\$ 45,218	45,218	43,151	
220	Social Security Contribution	150,901	8,964		9,650	10,466	10,466	10,553	
230	Other Required Payroll Costs	35,888	2,497		3,444	3,658	3,658	3,687	
240	Employee Insur & Other Contract Benefits	509,089	17,490		17,813	18,514	18,514	18,613	
Total Associated Payroll Costs		\$ 1,198,927	\$ 58,848	-	\$ 66,356	\$ 77,856	77,856	76,004	-
<u>Purchased Services</u>									
320	Property Services	\$ 843	\$ -		\$ -	\$ -	-	-	
340	Travel	22,096	26,951		14,094	14,094	14,094	14,094	
350	Communication	555	730		8,853	1,752	1,752	1,752	
380	Non-Instructional Professional & Technical Svcs.	14,571	55,071		67,134	67,134	67,134	67,134	
390	Other Gen Prof & Tech Svcs	237	-		-	-	-	-	
Total Purchased Services		\$ 38,302	\$ 82,752	-	\$ 90,081	\$ 82,980	82,980	82,980	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,116	\$ 3,307		\$ 6,792	\$ 4,034	4,034	4,034	
440	Periodicals	-	-		242	-	-	-	
460	Non-Consumable Items	593	-		-	-	-	-	
480	Computer Hardware	56	254		-	-	-	-	
Total Supplies and Materials		\$ 3,765	\$ 3,561	-	\$ 7,034	\$ 4,034	4,034	4,034	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ -	\$ -		\$ 709	\$ 709	709	709	
	Total Other	\$ -	\$ -	-	\$ 709	\$ 709	709	709	-
	Total Health Services	\$ 3,303,398	\$ 274,059	1.00	\$ 301,991	\$ 308,753	308,753	308,027	1.00
2140 - Psychological Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,043,438	\$ 1,002,470	10.00	\$ 1,140,977	\$ 1,172,450	1,172,450	1,183,806	10.00
123	Temporary Licensed	35,805	-		-	-	-	-	
130	Additional Salaries	4,282	4,030		5,674	5,674	5,674	5,674	
	Total Salaries and Wages	\$ 1,083,525	\$ 1,006,500	10.00	\$ 1,146,651	\$ 1,178,124	1,178,124	1,189,480	10.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 301,914	\$ 273,982		\$ 291,688	\$ 354,398	354,398	339,229	
220	Social Security Contribution	81,379	75,698		85,876	88,585	88,585	89,452	
230	Other Required Payroll Costs	17,508	20,067		29,652	30,524	30,524	30,824	
240	Employee Insur & Other Contract Benefits	153,950	137,686		144,887	159,037	159,037	159,894	
	Total Associated Payroll Costs	\$ 554,751	\$ 507,433	-	\$ 552,103	\$ 632,544	632,544	619,399	-
<u>Purchased Services</u>									
340	Travel	\$ 6,768	\$ 6,271		\$ 8,055	\$ 8,055	8,055	8,055	
350	Communication	2,213	2,497		2,652	2,569	2,569	2,569	
380	Non-Instructional Professional & Technical Svcs.	-	49,673		-	-	-	-	
	Total Purchased Services	\$ 8,981	\$ 58,441	-	\$ 10,707	\$ 10,624	10,624	10,624	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 6,986	\$ 10,858		\$ 11,348	\$ 11,348	11,348	11,348	
460	Non-Consumable Items	497	-		-	-	-	-	
470	Computer Software	1,241	1,645		62	62	62	62	
	Total Supplies and Materials	\$ 8,724	\$ 12,503	-	\$ 11,410	\$ 11,410	11,410	11,410	-
	Total Psychological Services	\$ 1,655,981	\$ 1,584,877	10.00	\$ 1,720,871	\$ 1,832,702	1,832,702	1,830,913	10.00
2150 - Speech Pathology & Audiology Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 3,900,824	\$ 4,132,375	59.23	\$ 5,217,963	\$ 5,549,293	5,549,293	5,602,917	59.23
112	Regular Classified	77,018	120,744	2.66	128,193	125,462	125,462	125,462	2.66
130	Additional Salaries	224,751	272,388		422,922	434,391	434,391	438,440	
	Total Salaries and Wages	\$ 4,202,593	\$ 4,525,507	61.89	\$ 5,769,078	\$ 6,109,146	6,109,146	6,166,819	61.89
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,186,866	\$ 1,203,486		\$ 1,474,592	\$ 1,714,556	1,714,556	1,641,596	
220	Social Security Contribution	311,372	334,960		429,872	455,581	455,581	460,003	
230	Other Required Payroll Costs	68,106	90,014		148,921	157,721	157,721	159,201	
240	Employee Insur & Other Contract Benefits	825,210	826,773		975,565	1,030,601	1,030,601	1,035,972	
	Total Associated Payroll Costs	\$ 2,391,554	\$ 2,455,233	-	\$ 3,028,950	\$ 3,358,459	3,358,459	3,296,772	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 7,620	\$ 8,675		\$ 533	\$ 533	533	533	
340	Travel	5,229	7,308		14,396	7,396	7,396	7,396	
350	Communication	876	8		1,110	609	609	609	
380	Non-Instructional Professional & Technical Svcs.	1,072,272	1,218,377		119,874	119,874	119,874	119,874	
Total Purchased Services		\$ 1,085,997	\$ 1,234,368	-	\$ 135,913	\$ 128,412	128,412	128,412	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 33,105	\$ 26,549		\$ 57,791	\$ 48,291	48,291	48,291	
440	Periodicals	-	78		-	-	-	-	
460	Non-Consumable Items	-	1,300		-	-	-	-	
470	Computer Software	6,406	2,791		546	546	546	546	
480	Computer Hardware	7,219	-		-	-	-	-	
Total Supplies and Materials		\$ 46,730	\$ 30,718	-	\$ 58,337	\$ 48,837	48,837	48,837	-
Total Speech Pathology & Audiology Services		\$ 7,726,874	\$ 8,245,826	61.89	\$ 8,992,278	\$ 9,644,854	9,644,854	9,640,840	61.89
2160 - Other Student Treatment Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 831,885	\$ 481,549	12.55	\$ 1,164,872	\$ 1,204,203	1,204,203	1,215,861	12.55
112	Regular Classified	177,683	154,196	3.66	203,367	212,408	212,408	212,408	3.66
123	Temporary Licensed	-	-		6,960	6,960	6,960	6,960	
130	Additional Salaries	50,257	29,473		87,177	77,335	77,335	78,063	
Total Salaries and Wages		\$ 1,059,825	\$ 665,218	16.21	\$ 1,462,376	\$ 1,500,906	1,500,906	1,513,292	16.21
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 311,427	\$ 170,953		\$ 367,005	\$ 429,673	429,673	410,642	
220	Social Security Contribution	77,792	48,909		107,765	111,240	111,240	112,185	
230	Other Required Payroll Costs	17,071	13,163		37,461	38,559	38,559	38,881	
240	Employee Insur & Other Contract Benefits	229,576	154,557		282,081	293,922	293,922	295,106	
Total Associated Payroll Costs		\$ 635,866	\$ 387,582	-	\$ 794,312	\$ 873,394	873,394	856,814	-
<u>Purchased Services</u>									
320	Property Services	\$ 325	\$ -		\$ 315	\$ 315	315	315	
340	Travel	13,375	14,296		17,537	17,537	17,537	17,537	
350	Communication	1	84		1,569	996	996	996	
380	Non-Instructional Professional & Technical Svcs.	31,743	280,494		1,029	1,029	1,029	1,029	
390	Other Gen Prof & Tech Svcs	1,104	-		592	592	592	592	
Total Purchased Services		\$ 46,548	\$ 294,874	-	\$ 21,042	\$ 20,469	20,469	20,469	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 14,961	\$ 13,334		\$ 15,474	\$ 15,474	15,474	15,474	
460	Non-Consumable Items	4,164	4,095		-	-	-	-	
470	Computer Software	-	337		61	61	61	61	
Total Supplies and Materials		\$ 19,125	\$ 17,766	-	\$ 15,535	\$ 15,535	15,535	15,535	-
Total Other Student Treatment Services		\$ 1,761,364	\$ 1,365,440	16.21	\$ 2,293,265	\$ 2,410,304	2,410,304	2,406,110	16.21

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
2190 - Service Direction, Student Support Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -	1.00	\$ 90,964	\$ -	-	-	-
112	Regular Classified	191,105	200,215	7.88	491,688	465,363	465,363	465,363	6.94
113	Supervisory Licensed	156,506	443,367	4.00	578,391	876,039	876,039	884,542	6.00
121	Licensed Substitutes	1,193	911		3,310	3,310	3,310	3,310	
122	Classified Substitutes	-	172		7,126	7,126	7,126	7,126	
123	Temporary Licensed	88,791	-		-	-	-	-	
130	Additional Salaries	4,110	5,243		24,986	16,931	16,931	16,931	
Total Salaries and Wages		\$ 441,705	\$ 649,908	12.88	\$ 1,196,465	\$ 1,368,769	1,368,769	1,377,272	12.94
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 123,330	\$ 174,744		\$ 318,182	\$ 431,310	431,310	411,323	
220	Social Security Contribution	32,435	46,784		88,242	101,886	101,886	102,430	
230	Other Required Payroll Costs	7,213	12,242		30,724	35,286	35,286	35,502	
240	Employee Insur & Other Contract Benefits	87,546	108,293		209,589	220,177	220,177	220,812	
Total Associated Payroll Costs		\$ 250,524	\$ 342,063	-	\$ 646,737	\$ 788,659	788,659	770,067	-
<u>Purchased Services</u>									
320	Property Services	\$ 265	\$ 736		\$ 2,791	\$ 2,791	2,791	2,791	
330	Student Transportation Services	-	6,860		-	-	-	-	
340	Travel	5,019	4,721		26,222	26,222	26,222	26,222	
350	Communication	9,890	10,891		26,309	12,485	12,485	12,485	
380	Non-Instructional Professional & Technical Svcs.	-	435		411	411	411	411	
390	Other Gen Prof & Tech Svcs	638	397		533	533	533	533	
Total Purchased Services		\$ 15,812	\$ 24,040	-	\$ 56,266	\$ 42,442	42,442	42,442	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 34,251	\$ 23,044		\$ 26,741	\$ 18,459	18,459	18,459	
440	Periodicals	-	-		2,696	-	-	-	
460	Non-Consumable Items	1,539	4,508		26,878	10,012	10,012	10,012	
470	Computer Software	18,729	8,094		1,538	1,382	1,382	1,382	
480	Computer Hardware	13,408	14,922		20,899	20,899	20,899	20,899	
Total Supplies and Materials		\$ 67,927	\$ 50,568	-	\$ 78,752	\$ 50,752	50,752	50,752	-
Total Direction: Student Support Srv		\$ 775,968	\$ 1,066,579	12.88	\$ 1,978,220	\$ 2,250,622	2,250,622	2,240,533	12.94

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
2210 - Improvement of Instruction Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 1,491,828	\$ 919,138	8.00	\$ 780,695	\$ 1,276,473	1,276,473	1,288,796	13.00
112	Regular Classified	439,703	383,675	5.00	364,639	445,273	445,273	445,273	6.00
113	Supervisory Licensed	759,550	493,773	3.00	467,075	493,117	493,117	497,903	3.00
121	Licensed Substitutes	12,166	12,203		30,276	7,082	7,082	7,082	
122	Classified Substitutes	-	-		1,741	1,741	1,741	1,741	
123	Temporary Licensed	6,430	-		-	-	-	-	
124	Temporary Classified	5,561	8,193		1,170	1,170	1,170	1,170	
130	Additional Salaries	195,987	201,516		590,212	1,805,530	1,805,530	1,810,182	
Total Salaries and Wages		\$ 2,911,225	\$ 2,018,498	16.00	\$ 2,235,808	\$ 4,030,386	4,030,386	4,052,147	22.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 848,718	\$ 556,414		\$ 581,984	\$ 1,219,369	1,219,369	1,161,116	
220	Social Security Contribution	215,050	148,482		166,620	304,618	304,618	306,229	
230	Other Required Payroll Costs	47,089	39,418		57,687	104,627	104,627	104,742	
240	Employee Insur & Other Contract Benefits	421,556	250,356		220,737	316,569	316,569	317,751	
Total Associated Payroll Costs		\$ 1,532,413	\$ 994,670	-	\$ 1,027,028	\$ 1,945,183	1,945,183	1,889,838	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 2,885	\$ 16,263		\$ -	\$ -	-	-	
320	Property Services	4,970	8,303		1,574	1,574	1,574	1,574	
330	Student Transportation Services	9,099	6,385		-	-	-	-	
340	Travel	65,601	27,372		31,410	31,410	31,410	31,410	
350	Communication	24,448	20,526		42,606	42,606	42,606	42,606	
380	Non-Instructional Professional & Technical Svcs.	2,835	2,450		68,183	68,183	68,183	68,183	
390	Other Gen Prof & Tech Svcs	290	51		594	594	594	594	
Total Purchased Services		\$ 110,128	\$ 81,350	-	\$ 144,367	\$ 144,367	144,367	144,367	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 104,079	\$ 61,810		\$ 363,275	\$ 363,275	363,275	363,275	
420	Textbooks	-	29,709		8,568	8,568	8,568	8,568	
440	Periodicals	-	58,658		478	478	478	478	
460	Non-Consumable Items	146,392	7,615		37,114	37,114	37,114	37,114	
470	Computer Software	3,028	1,732		7,472	7,472	7,472	7,472	
480	Computer Hardware	7,674	2,531		9,875	9,875	9,875	9,875	
Total Supplies and Materials		\$ 261,173	\$ 162,055	-	\$ 426,782	\$ 426,782	426,782	426,782	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ -		\$ 18,902	\$ 18,902	18,902	18,902	
Total Capital Outlay		\$ -	\$ -	-	\$ 18,902	\$ 18,902	18,902	18,902	-
<u>Other</u>									
640	Dues And Fees	\$ 2,735	\$ 37,581		\$ 6,012	\$ 6,012	6,012	6,012	
Total Other		\$ 2,735	\$ 37,581	-	\$ 6,012	\$ 6,012	6,012	6,012	-
Total Improvement of Instruction Services		\$ 4,817,674	\$ 3,294,154	16.00	\$ 3,858,899	\$ 6,571,632	6,571,632	6,538,048	22.00

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
2220 - Educational Media Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 762,643	\$ 817,538	9.00	\$ 845,078	\$ 887,754	887,754	896,302	9.00
112	Regular Classified	2,427,176	2,580,524	64.00	2,725,943	3,016,548	3,016,548	3,016,548	68.00
121	Licensed Substitutes	14,409	20,373		19,860	19,860	19,860	19,860	
122	Classified Substitutes	23,318	26,488		64,180	64,180	64,180	64,180	
124	Temporary Classified	-	195		10,683	10,683	10,683	10,683	
130	Additional Salaries	36,217	24,641		58,265	61,221	61,221	61,602	
Total Salaries and Wages		\$ 3,263,763	\$ 3,469,759	73.00	\$ 3,724,009	\$ 4,060,246	4,060,246	4,069,175	77.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 910,866	\$ 952,930		\$ 948,494	\$ 1,234,706	1,234,706	1,173,614	
220	Social Security Contribution	238,802	254,998		279,353	299,402	299,402	300,082	
230	Other Required Payroll Costs	57,527	73,738		100,950	114,049	114,049	114,280	
240	Employee Insur & Other Contract Benefits	996,891	1,136,138		1,188,980	1,257,908	1,257,908	1,258,628	
Total Associated Payroll Costs		\$ 2,204,086	\$ 2,417,804	-	\$ 2,517,777	\$ 2,906,065	2,906,065	2,846,604	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 53,397	\$ -		\$ -	\$ -	-	-	
320	Property Services	-	-		520	520	520	520	
340	Travel	5,415	538		14,216	14,216	14,216	14,216	
350	Communication	436	1,345		5,112	5,112	5,112	5,112	
380	Non-Instructional Professional & Technical Svcs.	52,069	96,794		87,277	87,277	87,277	87,277	
390	Other Gen Prof & Tech Svcs	-	112		2,620	2,620	2,620	2,620	
Total Purchased Services		\$ 111,317	\$ 98,789	-	\$ 109,745	\$ 109,745	109,745	109,745	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 20,692	\$ 24,002		\$ 42,179	\$ 42,179	42,179	42,179	
430	Library Books	308,285	298,584		272,481	272,481	272,481	272,481	
440	Periodicals	768	30,175		9,871	9,871	9,871	9,871	
460	Non-Consumable Items	18,156	96		5,553	5,553	5,553	5,553	
470	Computer Software	15,892	2,084		42,497	42,497	42,497	42,497	
480	Computer Hardware	981	2,850		19,475	19,475	19,475	19,475	
Total Supplies and Materials		\$ 364,774	\$ 357,791	-	\$ 392,056	\$ 392,056	392,056	392,056	-
<u>Other</u>									
640	Dues And Fees	\$ 339	\$ -		\$ 309	\$ 309	309	309	
Total Other		\$ 339	\$ -	-	\$ 309	\$ 309	309	309	-
Total Educational Media Services		\$ 5,944,279	\$ 6,344,143	73.00	\$ 6,743,896	\$ 7,468,421	7,468,421	7,417,889	77.00
2230 - Assessment & Testing									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 213,736	\$ 160,378	2.00	\$ 175,460	\$ 180,693	180,693	182,437	2.00
112	Regular Classified	113,756	126,722	2.00	129,842	135,034	135,034	135,034	2.00
130	Additional Salaries	31,829	30,744		36,640	28,236	28,236	28,397	
Total Salaries and Wages		\$ 359,321	\$ 317,844	4.00	\$ 341,942	\$ 343,963	343,963	345,868	4.00

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 107,646	\$ 88,170		\$ 91,082	\$ 111,993	111,993	106,817	
220	Social Security Contribution	27,087	23,561		25,335	25,723	25,723	25,869	
230	Other Required Payroll Costs	5,920	6,287		8,824	8,920	8,920	8,968	
240	Employee Insur & Other Contract Benefits	76,310	68,301		72,692	74,754	74,754	74,952	
Total Associated Payroll Costs		\$ 216,963	\$ 186,319	-	\$ 197,933	\$ 221,390	221,390	216,606	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 88,000	\$ -		\$ -	\$ -	-	-	
320	Property Services	-	-		350	350	350	350	
340	Travel	13	-		2,052	2,052	2,052	2,052	
350	Communication	7,029	6,507		22,896	22,896	22,896	22,896	
380	Non-Instructional Professional & Technical Svcs.	842	1,786		12,390	12,390	12,390	12,390	
390	Other Gen Prof & Tech Svcs	-	12,000		-	-	-	-	
Total Purchased Services		\$ 95,884	\$ 20,293	-	\$ 37,688	\$ 37,688	37,688	37,688	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 316	\$ 700		\$ 5,756	\$ 5,756	5,756	5,756	
460	Non-Consumable Items	-	-		432	432	432	432	
470	Computer Software	156,016	2,796		241,942	241,942	241,942	241,942	
Total Supplies and Materials		\$ 156,332	\$ 3,496	-	\$ 248,130	\$ 248,130	248,130	248,130	-
Total Assessment & Testing		\$ 828,500	\$ 527,952	4.00	\$ 825,693	\$ 851,171	851,171	848,292	4.00
2240 - Instructional Staff Development									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 3,134,449	\$ 2,962,523	5.00	\$ 460,798	\$ 99,830	99,830	100,789	1.00
112	Regular Classified	418,869	399,679	6.06	372,626	376,698	376,698	376,698	6.06
113	Supervisory Licensed	184	-	-	-	-	-	-	-
115	Sabbaticals	70,516	251,200		293,893	349,860	349,860	349,860	
121	Licensed Substitutes	13,441	20,372		114,487	138,712	138,712	138,712	
122	Classified Substitutes	-	2,326		263	263	263	263	
123	Temporary Licensed	1,202	-		6,768	6,768	6,768	6,768	
124	Temporary Classified	122	-		-	-	-	-	
130	Additional Salaries	374,877	179,785		351,836	314,477	314,477	314,559	
Total Salaries and Wages		\$ 4,013,660	\$ 3,815,885	11.06	\$ 1,600,671	\$ 1,286,608	1,286,608	1,287,649	7.06
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,184,924	\$ 1,027,589		\$ 378,878	\$ 384,248	384,248	363,725	
220	Social Security Contribution	298,445	279,371		121,977	97,352	97,352	97,431	
230	Other Required Payroll Costs	65,772	75,680		41,686	33,340	33,340	33,367	
240	Employee Insur & Other Contract Benefits	743,375	685,336		240,875	196,232	196,232	103,831	
Total Associated Payroll Costs		\$ 2,292,516	\$ 2,067,976	-	\$ 783,416	\$ 711,172	711,172	598,354	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 131,829	\$ 162,688		\$ 59,198	\$ 59,198	59,198	-	
320	Property Services	24,225	29,968		29,482	29,482	29,482	29,482	
330	Student Transportation Services	542	348		-	-	-	-	
340	Travel	222,372	355,052		556,600	509,783	509,783	509,783	
350	Communication	13,399	11,659		72,584	71,940	71,940	15,654	
380	Non-Instructional Professional & Technical Svcs.	11,432	35,584		60,656	60,656	60,656	60,656	
390	Other Gen Prof & Tech Svcs	38,644	573		61,195	61,195	61,195	61,195	
Total Purchased Services		\$ 442,443	\$ 595,872	-	\$ 839,715	\$ 792,254	792,254	676,770	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 53,314	\$ 45,216		\$ 51,053	\$ 158,858	158,858	158,858	
420	Textbooks	-	356		375	375	375	375	
440	Periodicals	781	-		1,321	1,321	1,321	1,321	
460	Non-Consumable Items	2,054	4,282		7,935	7,935	7,935	7,935	
470	Computer Software	16,539	39,107		8,084	8,084	8,084	8,084	
480	Computer Hardware	-	350		-	-	-	-	
Total Supplies and Materials		\$ 72,688	\$ 89,311	-	\$ 68,768	\$ 176,573	176,573	176,573	-
<u>Other</u>									
640	Dues And Fees	\$ 8,722	\$ 133,771		\$ 13,726	\$ 13,726	13,726	13,726	
Total Other		\$ 8,722	\$ 133,771	-	\$ 13,726	\$ 13,726	13,726	13,726	-
Total Instructional Staff Development		\$ 6,830,029	\$ 6,702,815	11.06	\$ 3,306,296	\$ 2,980,333	2,980,333	2,753,072	7.06
2310 - Board of Education Services									
<u>Salaries and Wages</u>									
130	Additional Salaries	\$ 5,821	\$ 6,051		\$ 1,017	\$ 1,017	1,017	1,017	
Total Salaries and Wages		\$ 5,821	\$ 6,051	-	\$ 1,017	\$ 1,017	1,017	1,017	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	1,527	1,630		262	322	322	305	
220	Social Security Contribution	445	463		78	78	78	78	
230	Other Required Payroll Costs	96	121		28	28	28	28	
Total Associated Payroll Costs		\$ 2,068	\$ 2,214	-	\$ 368	\$ 428	428	411	-
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ 400		\$ -	\$ -	-	-	
340	Travel	10,830	6,922		16,111	16,111	16,111	16,111	
350	Communication	423	80		7,145	7,145	7,145	7,145	
380	Non-Instructional Professional & Technical Svcs.	990,600	731,990		702,334	752,334	752,334	752,334	
390	Other Gen Prof & Tech Svcs	1,864	-		-	-	-	-	
Total Purchased Services		\$ 1,003,717	\$ 739,392	-	\$ 725,590	\$ 775,590	775,590	775,590	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 4,490	\$ 2,523		\$ 4,207	\$ 4,207	4,207	4,207	
440	Periodicals	-	600		-	-	-	-	
460	Non-Consumable Items	175	167		-	-	-	-	
Total Supplies and Materials		\$ 4,665	\$ 3,290	-	\$ 4,207	\$ 4,207	4,207	4,207	-
<u>Other</u>									
640	Dues And Fees	\$ 22,140	\$ 22,140		\$ 37,066	\$ 37,066	37,066	37,066	
Total Other		\$ 22,140	\$ 22,140	-	\$ 37,066	\$ 37,066	37,066	37,066	-
Total Board of Education Services		\$ 1,038,411	\$ 773,087	-	\$ 768,248	\$ 818,308	818,308	818,291	-
2320 - Executive Administration Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ 23,029	-	\$ -	\$ -	-	-	-
112	Regular Classified	318,654	334,891	4.00	359,364	371,558	371,558	371,558	4.00
113	Supervisory Licensed	951,213	1,111,492	5.00	1,068,444	1,128,019	1,128,019	1,143,432	5.00
114	Supervisory Classified	188,655	195,861	1.00	195,861	413,564	413,564	417,578	2.00
122	Classified Substitutes	-	-		2,648	2,648	2,648	2,648	
130	Additional Salaries	26,602	26,097		34,868	38,468	38,468	40,868	
Total Salaries and Wages		\$ 1,485,124	\$ 1,691,370	10.00	\$ 1,661,185	\$ 1,954,257	1,954,257	1,976,084	11.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 381,852	\$ 404,760		\$ 431,681	\$ 618,256	618,256	590,944	
220	Social Security Contribution	90,153	113,863		108,753	127,328	127,328	127,644	
230	Other Required Payroll Costs	22,999	32,278		41,992	49,124	49,124	49,605	
240	Employee Insur & Other Contract Benefits	184,087	257,113		250,139	307,178	307,178	312,299	
Total Associated Payroll Costs		\$ 679,091	\$ 808,014	-	\$ 832,565	\$ 1,101,886	1,101,886	1,080,492	-
<u>Purchased Services</u>									
320	Property Services	\$ 6,756	\$ 7,683		\$ 1,215	\$ 1,215	1,215	1,215	
340	Travel	20,070	15,546		32,747	32,747	32,747	32,747	
350	Communication	7,264	13,527		10,819	10,819	10,819	10,819	
380	Non-Instructional Professional & Technical Svcs.	28,151	4,193		18,832	18,832	18,832	18,832	
390	Other Gen Prof & Tech Svcs	52	-		153	153	153	153	
Total Purchased Services		\$ 62,293	\$ 40,949	-	\$ 63,766	\$ 63,766	63,766	63,766	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 11,782	\$ 10,671		\$ 12,230	\$ 14,730	14,730	14,730	
440	Periodicals	625	172		-	-	-	-	
460	Non-Consumable Items	9,109	1,264		3,506	3,506	3,506	3,506	
470	Computer Software	71	240		-	-	-	-	
480	Computer Hardware	1,720	1,003		-	-	-	-	
Total Supplies and Materials		\$ 23,307	\$ 13,350	-	\$ 15,736	\$ 18,236	18,236	18,236	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 8,517	\$ 12,545		\$ 9,602	\$ 9,602	9,602	9,602	
Total Other		\$ 8,517	\$ 12,545	-	\$ 9,602	\$ 9,602	9,602	9,602	-
Total Executive Administration Services		\$ 2,258,332	\$ 2,566,228	10.00	\$ 2,582,854	\$ 3,147,747	3,147,747	3,148,180	11.00
2410 - Office of the Principal Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 14,220	\$ 2,151	-	\$ -	\$ -	-	-	-
112	Regular Classified	9,724,547	10,357,542	226.66	11,242,455	12,027,189	12,027,189	12,027,189	228.66
113	Supervisory Licensed	13,777,088	13,618,846	98.20	13,573,360	14,604,543	14,604,543	14,745,431	102.20
121	Licensed Substitutes	8,418	17,206		8,204	8,204	8,204	8,204	
122	Classified Substitutes	84,324	115,660		215,713	215,713	215,713	215,713	
123	Temporary Licensed	86,833	44,198		9,265	9,265	9,265	9,265	
124	Temporary Classified	7,040	1,644		11,856	11,856	11,856	11,856	
130	Additional Salaries	711,669	533,494		264,748	268,748	268,748	268,748	
Total Salaries and Wages		\$ 24,414,139	\$ 24,690,741	324.86	\$ 25,325,601	\$ 27,145,518	27,145,518	27,286,406	330.86
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 7,023,165	\$ 6,613,257		\$ 6,546,950	\$ 8,527,901	8,527,901	8,129,924	
220	Social Security Contribution	1,812,812	1,836,355		1,880,583	2,019,943	2,019,943	2,030,659	
230	Other Required Payroll Costs	402,588	490,782		656,762	704,089	704,089	707,721	
240	Employee Insur & Other Contract Benefits	5,010,500	4,925,496		5,227,420	5,420,060	5,420,060	5,429,832	
Total Associated Payroll Costs		\$ 14,249,065	\$ 13,865,890	-	\$ 14,311,715	\$ 16,671,993	16,671,993	16,298,136	-
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 3,333	\$ 1,504		\$ 209	\$ 209	209	209	
320	Property Services	44,747	40,024		60,397	60,360	60,360	60,360	
330	Student Transportation Services	-	62		-	-	-	-	
340	Travel	24,381	24,987		75,704	72,482	72,482	72,482	
350	Communication	348,778	296,393		436,795	391,890	391,890	391,890	
380	Non-Instructional Professional & Technical Svcs.	105,109	83,275		109,912	109,604	109,604	109,604	
390	Other Gen Prof & Tech Svcs	43,986	23,679		11,591	11,591	11,591	11,591	
Total Purchased Services		\$ 570,334	\$ 469,924	-	\$ 694,608	\$ 646,136	646,136	646,136	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 447,041	\$ 415,321		\$ 800,125	\$ 777,418	777,418	835,824	
440	Periodicals	-	109		946	946	946	946	
460	Non-Consumable Items	124,414	119,242		106,272	99,447	99,447	99,447	
470	Computer Software	8,089	3,503		24,325	24,325	24,325	24,325	
480	Computer Hardware	50,817	31,760		24,966	24,885	24,885	24,885	
Total Supplies and Materials		\$ 630,361	\$ 569,935	-	\$ 956,634	\$ 927,021	927,021	985,427	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Capital Outlay</u>									
520	Building Acquisition	\$ -	\$ 3,950		\$ -	\$ -	-	-	
540	Depreciable Equipment	123,264	58,561		-	-	-	-	
Total Capital Outlay		\$ 123,264	\$ 62,511	-	\$ -	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 14,141	\$ 10,959		\$ 15,640	\$ 15,640	15,640	15,640	
670	Licenses & Permits	1,534	-		-	-	-	-	
Total Other		\$ 15,675	\$ 10,959	-	\$ 15,640	\$ 15,640	15,640	15,640	-
Total Office of the Principal Services		\$ 40,002,838	\$ 39,669,960	324.86	\$ 41,304,198	\$ 45,406,308	45,406,308	45,231,745	330.86
2490 - Other Support Services - School Administration									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 504,318	\$ 365,104	3.50	\$ 266,168	\$ 279,574	279,574	279,574	3.50
113	Supervisory Licensed	1,182,262	1,067,926	5.10	854,353	902,527	902,527	911,284	5.10
121	Licensed Substitutes	222	-		-	-	-	-	
122	Classified Substitutes	3,949	372		3,550	3,550	3,550	3,550	
124	Temporary Classified	33,618	22,401		-	-	-	-	
130	Additional Salaries	44,774	31,795		31,908	31,908	31,908	31,908	
Total Salaries and Wages		\$ 1,769,143	\$ 1,487,598	8.60	\$ 1,155,979	\$ 1,217,559	1,217,559	1,226,316	8.60
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 534,566	\$ 425,518		\$ 317,015	\$ 368,829	368,829	352,671	
220	Social Security Contribution	127,963	107,873		85,196	89,853	89,853	90,204	
230	Other Required Payroll Costs	28,525	28,658		29,658	31,167	31,167	31,364	
240	Employee Insur & Other Contract Benefits	243,181	206,991		154,163	162,473	162,473	162,978	
Total Associated Payroll Costs		\$ 934,235	\$ 769,040	-	\$ 586,032	\$ 652,322	652,322	637,217	-
<u>Purchased Services</u>									
320	Property Services	\$ 2,139	\$ 4,456		\$ 11,515	\$ 11,515	11,515	11,515	
340	Travel	8,715	11,340		33,434	33,434	33,434	33,434	
350	Communication	37,718	43,601		79,552	79,552	79,552	79,552	
380	Non-Instructional Professional & Technical Svcs.	4,088	11,718		545	545	545	545	
390	Other Gen Prof & Tech Svcs	1,000	159		2,601	2,601	2,601	2,601	
Total Purchased Services		\$ 53,660	\$ 71,274	-	\$ 127,647	\$ 127,647	127,647	127,647	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 24,217	\$ 30,608		\$ 43,423	\$ 43,423	43,423	43,423	
440	Periodicals	79	450		347	347	347	347	
460	Non-Consumable Items	13,382	53,477		7,933	7,933	7,933	7,933	
470	Computer Software	319	30		2,647	2,647	2,647	2,647	
480	Computer Hardware	9,319	1,279		9,559	9,559	9,559	9,559	
Total Supplies and Materials		\$ 47,316	\$ 85,844	-	\$ 63,909	\$ 63,909	63,909	63,909	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Other</u>									
640	Dues And Fees	\$ 1,127	\$ 3,769		\$ 6,909	\$ 6,909	6,909	6,909	
	Total Other	\$ 1,127	\$ 3,769	-	\$ 6,909	\$ 6,909	6,909	6,909	-
	Total Other Support Services - School Administration	\$ 2,805,481	\$ 2,417,525	8.60	\$ 1,940,476	\$ 2,068,346	2,068,346	2,061,998	8.60
2510 - Direction of Business Support Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 247,153	\$ 285,607	3.00	\$ 324,504	\$ 348,329	348,329	348,329	3.00
114	Supervisory Classified	134,282	138,469	1.00	138,469	146,189	146,189	147,608	1.00
	Total Salaries and Wages	\$ 381,435	\$ 424,076	4.00	\$ 462,973	\$ 494,518	494,518	495,937	4.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 107,503	\$ 117,042		\$ 122,302	\$ 160,107	160,107	152,225	
220	Social Security Contribution	28,148	31,245		33,974	36,563	36,563	36,672	
230	Other Required Payroll Costs	6,073	8,226		11,863	12,713	12,713	12,750	
240	Employee Insur & Other Contract Benefits	50,357	51,241		56,261	57,573	57,573	57,672	
	Total Associated Payroll Costs	\$ 192,081	\$ 207,754	-	\$ 224,400	\$ 266,956	266,956	259,319	-
<u>Purchased Services</u>									
340	Travel	\$ 6,231	\$ 1,812		\$ -	\$ -	-	-	
350	Communication	5,178	7,304		-	-	-	-	
380	Non-Instructional Professional & Technical Svcs.	-	34,996		204,000	204,000	204,000	204,000	
	Total Purchased Services	\$ 11,409	\$ 44,112	-	\$ 204,000	\$ 204,000	204,000	204,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 30,310	\$ 12,741		\$ 91,800	\$ 91,800	91,800	91,800	
460	Non-Consumable Items	33,695	-		-	-	-	-	
470	Computer Software	-	611		-	-	-	-	
	Total Supplies and Materials	\$ 64,005	\$ 13,352	-	\$ 91,800	\$ 91,800	91,800	91,800	-
<u>Other</u>									
640	Dues And Fees	\$ 299	\$ 951		\$ -	\$ -	-	-	
	Total Other	\$ 299	\$ 951	-	\$ -	\$ -	-	-	-
	Total Direction of Business Support Services	\$ 649,229	\$ 690,245	4.00	\$ 983,173	\$ 1,057,274	1,057,274	1,051,056	4.00
2520 - Fiscal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 1,366,182	\$ 1,600,641	21.70	\$ 1,674,988	\$ 1,991,716	1,991,716	1,991,716	24.20
114	Supervisory Classified	406,044	345,510	3.00	400,101	315,423	315,423	318,485	2.00
124	Temporary Classified	-	2,596		-	-	-	-	
130	Additional Salaries	3,871	2,578		34,708	34,708	34,708	38,308	
	Total Salaries and Wages	\$ 1,776,097	\$ 1,951,325	24.70	\$ 2,109,797	\$ 2,341,847	2,341,847	2,348,509	26.20

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 484,114	\$ 515,788		\$ 543,157	\$ 698,790	698,790	663,842	
220	Social Security Contribution	131,090	145,280		157,552	176,784	176,784	177,294	
230	Other Required Payroll Costs	28,651	38,597		54,697	81,300	81,300	81,629	
240	Employee Insur & Other Contract Benefits	328,446	349,148		368,435	404,486	404,486	404,600	
Total Associated Payroll Costs		\$ 972,301	\$ 1,048,813	-	\$ 1,123,841	\$ 1,361,360	1,361,360	1,327,365	-
<u>Purchased Services</u>									
320	Property Services	\$ 1,222	\$ 315		\$ 3,195	\$ 3,195	3,195	3,195	
340	Travel	27,158	4,206		15,517	15,517	15,517	15,517	
350	Communication	28,231	25,731		45,366	45,366	45,366	45,366	
380	Non-Instructional Professional & Technical Svcs.	104,368	119,532		95,937	95,937	95,937	95,937	
390	Other Gen Prof & Tech Svcs	27,436	29,275		9,725	9,725	9,725	9,725	
Total Purchased Services		\$ 188,415	\$ 179,059	-	\$ 169,740	\$ 169,740	169,740	169,740	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 20,306	\$ 21,376		\$ 6,860	\$ 6,860	6,860	6,860	
440	Periodicals	219	549		-	-	-	-	
460	Non-Consumable Items	2,634	9,737		1,689	1,689	1,689	1,689	
470	Computer Software	15,000	20,020		59,548	59,548	59,548	59,548	
480	Computer Hardware	2,912	1,189		-	-	-	-	
Total Supplies and Materials		\$ 41,071	\$ 52,871	-	\$ 68,097	\$ 68,097	68,097	68,097	-
<u>Other</u>									
640	Dues And Fees	\$ 11,390	\$ 12,460		\$ 37,522	\$ 37,522	37,522	37,522	
Total Other		\$ 11,390	\$ 12,460	-	\$ 37,522	\$ 37,522	37,522	37,522	-
Total Fiscal Services		\$ 2,989,274	\$ 3,244,528	24.70	\$ 3,508,997	\$ 3,978,566	3,978,566	3,951,233	26.20
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 13,125,670	\$ 14,840,434	269.00	\$ 15,878,380	\$ 16,812,988	16,812,988	16,812,988	271.00
114	Supervisory Classified	663,546	634,955	5.00	697,377	736,265	736,265	743,409	5.00
122	Classified Substitutes	349,770	512,483		474,673	474,673	474,673	474,673	
124	Temporary Classified	328,061	314,096		511,092	511,092	511,092	511,092	
130	Additional Salaries	513,125	496,803		236,754	236,754	236,754	242,754	
Total Salaries and Wages		\$ 14,980,172	\$ 16,798,771	274.00	\$ 17,798,276	\$ 18,771,772	18,771,772	18,784,916	276.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 4,012,557	\$ 4,322,349		\$ 4,387,658	\$ 5,714,407	5,714,407	5,417,167	
220	Social Security Contribution	1,115,961	1,253,088		1,319,441	1,405,718	1,405,718	1,406,721	
230	Other Required Payroll Costs	2,029,177	2,325,932		2,484,621	2,592,208	2,592,208	2,592,870	
240	Employee Insur & Other Contract Benefits	3,915,943	4,114,319		4,343,381	4,565,043	4,565,043	4,565,424	
Total Associated Payroll Costs		\$ 11,073,638	\$ 12,015,688	-	\$ 12,535,101	\$ 14,277,376	14,277,376	13,982,182	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 11,084,474	\$ 11,503,867		\$ 12,016,241	\$ 14,274,753	14,274,753	14,274,753	
340	Travel	29,647	25,760		24,580	24,580	24,580	24,580	
350	Communication	104,468	102,822		57,083	57,083	57,083	57,083	
380	Non-Instructional Professional & Technical Svcs.	1,086,595	941,015		1,675,150	1,055,150	1,055,150	1,055,150	
390	Other Gen Prof & Tech Svcs	149,943	135,344		891,655	891,655	891,655	891,655	
Total Purchased Services		\$ 12,455,127	\$ 12,708,808	-	\$ 14,664,709	\$ 16,303,221	16,303,221	16,303,221	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,752,044	\$ 2,587,266		\$ 1,289,083	\$ 1,289,083	1,289,083	1,289,083	
460	Non-Consumable Items	126,920	28,394		176,984	176,984	176,984	176,984	
470	Computer Software	150,645	140,840		80,978	80,978	80,978	80,978	
480	Computer Hardware	4,065	24,057		-	-	-	-	
Total Supplies and Materials		\$ 3,033,674	\$ 2,780,557	-	\$ 1,547,045	\$ 1,547,045	1,547,045	1,547,045	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 91,532	\$ 202,653		\$ 5,000,000	\$ -	-	-	
530	Grounds Improvements	9,667	26,181		-	-	-	-	
540	Depreciable Equipment	349,704	144,224		-	-	-	-	
Total Capital Outlay		\$ 450,903	\$ 373,058	-	\$ 5,000,000	\$ -	-	-	-
<u>Other</u>									
640	Dues And Fees	\$ 427,892	\$ 51,078		\$ 19,838	\$ 19,838	19,838	19,838	
670	Licenses & Permits	13,339	22,773		52,672	52,672	52,672	52,672	
Total Other		\$ 441,231	\$ 73,851	-	\$ 72,510	\$ 72,510	72,510	72,510	-
Total Operation and Maintenance of Plant Services		\$ 42,434,745	\$ 44,750,733	274.00	\$ 51,617,641	\$ 50,971,924	50,971,924	50,689,874	276.00
2550 - Student Transportation Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 10,956,072	\$ 12,492,597	312.89	\$ 14,646,477	\$ 15,523,522	15,523,522	15,523,522	314.00
114	Supervisory Classified	459,245	501,572	4.00	516,611	561,931	561,931	567,384	4.00
122	Classified Substitutes	66,616	31,124		445,665	445,665	445,665	445,665	
124	Temporary Classified	440,743	318,149		29,866	29,866	29,866	29,866	
130	Additional Salaries	1,833,217	1,757,308		629,919	629,919	629,919	629,919	
Total Salaries and Wages		\$ 13,755,893	\$ 15,100,750	316.89	\$ 16,268,538	\$ 17,190,903	17,190,903	17,196,356	318.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 3,747,130	\$ 3,912,452		\$ 4,153,401	\$ 5,242,065	5,242,065	4,967,395	
220	Social Security Contribution	1,046,289	1,161,004		1,274,114	1,325,608	1,325,608	1,326,027	
230	Other Required Payroll Costs	1,406,209	1,628,399		1,800,191	1,906,715	1,906,715	1,906,856	
240	Employee Insur & Other Contract Benefits	3,939,204	4,345,193		4,842,354	5,267,716	5,267,716	5,268,112	
Total Associated Payroll Costs		\$ 10,138,832	\$ 11,047,048	-	\$ 12,070,060	\$ 13,742,104	13,742,104	13,468,390	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 223,836	\$ 607,395		\$ 114,949	\$ 402,449	402,449	402,449	
330	Student Transportation Services	262,387	433,023		493,149	588,149	588,149	588,149	
340	Travel	56,277	54,099		21,445	21,445	21,445	21,445	
350	Communication	56,538	239,078		35,792	35,792	35,792	35,792	
380	Non-Instructional Professional & Technical Svcs.	657,141	656,605		343,247	343,247	343,247	343,247	
390	Other Gen Prof & Tech Svcs	1,200	64,742		-	-	-	-	
Total Purchased Services		\$ 1,257,379	\$ 2,054,942	-	\$ 1,008,582	\$ 1,391,082	1,391,082	1,391,082	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,330,493	\$ 1,063,512		\$ 1,633,608	\$ 1,633,608	1,633,608	1,633,608	
440	Periodicals	58,951	13,991		777	777	777	777	
460	Non-Consumable Items	545,180	31,739		284,120	284,120	284,120	284,120	
470	Computer Software	79,663	120,245		165,920	165,920	165,920	165,920	
480	Computer Hardware	65,395	8,518		5,328	5,328	5,328	5,328	
Total Supplies and Materials		\$ 2,079,682	\$ 1,238,005	-	\$ 2,089,753	\$ 2,089,753	2,089,753	2,089,753	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 366,605	\$ 692,295		\$ 363,902	\$ 363,902	363,902	363,902	
562	Depreciable Transportation	9,640,850	417,862		-	-	-	-	
564	Transportation Improvements	-	2,313,478		-	-	-	-	
Total Capital Outlay		\$ 10,007,455	\$ 3,423,635	-	\$ 363,902	\$ 363,902	363,902	363,902	-
<u>Other</u>									
640	Dues And Fees	\$ 29,462	\$ 6,658		\$ 10,447	\$ 10,447	10,447	10,447	
650	Insurance	154,275	422,306		93,734	93,734	93,734	93,734	
670	Licenses & Permits	23,252	3,485		330	330	330	330	
Total Other		\$ 206,989	\$ 432,449	-	\$ 104,511	\$ 104,511	104,511	104,511	-
Total Student Transportation Services		\$ 37,446,230	\$ 33,296,829	316.89	\$ 31,905,346	\$ 34,882,255	34,882,255	34,613,994	318.00
2570 - Internal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 970,453	\$ 1,024,044	4.00	\$ 947,846	\$ 1,015,268	1,015,268	1,015,268	4.00
114	Supervisory Classified	113,069	120,766	1.00	125,595	132,599	132,599	133,885	1.00
122	Classified Substitutes	-	-		4,202	4,202	4,202	4,202	
124	Temporary Classified	17,506	1,121		19,117	19,117	19,117	19,117	
130	Additional Salaries	11,580	10,119		31,121	31,121	31,121	31,121	
Total Salaries and Wages		\$ 1,112,608	\$ 1,156,050	5.00	\$ 1,127,881	\$ 1,202,307	1,202,307	1,203,593	5.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 180,129	\$ 156,951		\$ 119,295	\$ 168,376	168,376	159,793	
220	Social Security Contribution	49,123	44,853		37,663	41,283	41,283	41,382	
230	Other Required Payroll Costs	20,307	19,361		13,062	14,318	14,318	14,351	
240	Employee Insur & Other Contract Benefits	155,994	136,099		85,575	93,966	93,966	94,065	
Total Associated Payroll Costs		\$ 405,553	\$ 357,264	-	\$ 255,595	\$ 317,943	317,943	309,591	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 1,408	\$ -		\$ 7,593	\$ 7,593	7,593	7,593	
330	Student Transportation Services	5,679	-		-	-	-	-	
340	Travel	6,576	1,536		9,089	9,089	9,089	9,089	
350	Communication	95,509	10,246		27,567	27,567	27,567	27,567	
380	Non-Instructional Professional & Technical Svcs.	-	8,920		2,331	2,331	2,331	2,331	
390	Other Gen Prof & Tech Svcs	2,520	679		515	515	515	515	
Total Purchased Services		\$ 111,692	\$ 21,381	-	\$ 47,095	\$ 47,095	47,095	47,095	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 73,371	\$ 44,526		\$ (54,389)	\$ 50,000	50,000	50,000	
460	Non-Consumable Items	937	2,221		2,058	2,058	2,058	2,058	
470	Computer Software	23,169	23,101		38,138	38,138	38,138	38,138	
480	Computer Hardware	1,396	-		6,840	6,840	6,840	6,840	
Total Supplies and Materials		\$ 98,873	\$ 69,848	-	\$ (7,353)	\$ 97,036	97,036	97,036	-
<u>Other</u>									
640	Dues And Fees	\$ 6,579	\$ 4,459		\$ 6,885	\$ 6,885	6,885	6,885	
670	Licenses & Permits	-	-		1,391	1,391	1,391	1,391	
Total Other		\$ 6,579	\$ 4,459	-	\$ 8,276	\$ 8,276	8,276	8,276	-
Total Internal Services		\$ 1,735,305	\$ 1,609,002	5.00	\$ 1,431,494	\$ 1,672,657	1,672,657	1,665,591	5.00
2620 - Research Services									
<u>Purchased Services</u>									
380	Non-Instructional Professional & Technical Svcs.	\$ 12,375	\$ 4,125		\$ -	\$ -	-	-	
Total Purchased Services		\$ 12,375	\$ 4,125	-	\$ -	\$ -	-	-	-
Total Research Services		\$ 12,375	\$ 4,125	-	\$ -	\$ -	-	-	-
2630 - Information Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 393,559	\$ 297,085	4.00	\$ 317,365	\$ 332,427	332,427	332,427	4.00
114	Supervisory Classified	257,037	265,784	2.00	276,416	305,193	305,193	316,615	2.00
124	Temporary Classified	32,090	29,925		-	-	-	-	
130	Additional Salaries	2,969	1,566		27,239	27,239	27,239	30,839	
Total Salaries and Wages		\$ 685,655	\$ 594,360	6.00	\$ 621,020	\$ 664,859	664,859	679,881	6.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 177,359	\$ 158,559		\$ 159,738	\$ 209,972	209,972	203,437	
220	Social Security Contribution	50,663	44,432		46,372	49,591	49,591	50,740	
230	Other Required Payroll Costs	11,082	11,546		16,079	17,192	17,192	17,561	
240	Employee Insur & Other Contract Benefits	133,279	106,083		112,867	114,142	114,142	114,340	
Total Associated Payroll Costs		\$ 372,383	\$ 320,620	-	\$ 335,056	\$ 390,897	390,897	386,078	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ -	\$ -		\$ 325	\$ 325	325	325	
340	Travel	929	409		3,995	3,995	3,995	3,995	
350	Communication	12,798	9,057		37,746	37,746	37,746	37,746	
380	Non-Instructional Professional & Technical Svcs.	-	-		49,477	49,477	49,477	49,477	
390	Other Gen Prof & Tech Svcs	101	99		-	-	-	-	
Total Purchased Services		\$ 13,828	\$ 9,565	-	\$ 91,543	\$ 91,543	91,543	91,543	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,064	\$ 5,757		\$ 3,704	\$ 3,704	3,704	53,704	
440	Periodicals	980	717		869	869	869	869	
460	Non-Consumable Items	12,265	100		8,420	8,420	8,420	8,420	
470	Computer Software	29,872	25,148		13,077	13,077	13,077	13,077	
480	Computer Hardware	3,276	549		947	947	947	947	
Total Supplies and Materials		\$ 48,457	\$ 32,271	-	\$ 27,017	\$ 27,017	27,017	77,017	-
<u>Other</u>									
640	Dues And Fees	\$ 7,127	\$ 2,885		\$ 1,144	\$ 1,144	1,144	1,144	
Total Other		\$ 7,127	\$ 2,885	-	\$ 1,144	\$ 1,144	1,144	1,144	-
Total Information Services		\$ 1,127,450	\$ 959,701	6.00	\$ 1,075,780	\$ 1,175,460	1,175,460	1,235,663	6.00
2640 - Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 17,829	\$ 29,858	-	\$ -	\$ -	-	-	-
112	Regular Classified	2,126,679	2,560,899	32.00	2,379,282	2,677,755	2,677,755	2,677,755	34.00
113	Supervisory Licensed	329,333	333,140	3.00	425,995	481,093	481,093	485,764	3.00
114	Supervisory Classified	407,127	397,545	3.00	402,011	587,652	587,652	593,355	4.00
121	Licensed Substitutes	258,191	552,255		-	-	-	-	
122	Classified Substitutes	27,605	35,619		5,774	5,774	5,774	5,774	
123	Temporary Licensed	55,296	20,724		-	-	-	-	
124	Temporary Classified	15,482	149,501		80,283	80,283	80,283	80,283	
130	Additional Salaries	52,828	133,836		58,996	58,996	58,996	67,996	
Total Salaries and Wages		\$ 3,290,370	\$ 4,213,377	38.00	\$ 3,352,341	\$ 3,891,553	3,891,553	3,910,927	41.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,034,942	\$ 1,194,031		\$ 828,027	\$ 1,156,445	1,156,445	1,102,304	
220	Social Security Contribution	245,769	317,460		247,642	291,413	291,413	292,893	
230	Other Required Payroll Costs	54,522	97,195		86,424	100,973	100,973	101,407	
240	Employee Insur & Other Contract Benefits	609,503	518,611		626,163	717,989	717,989	718,627	
Total Associated Payroll Costs		\$ 1,944,736	\$ 2,127,297	-	\$ 1,788,256	\$ 2,266,820	2,266,820	2,215,231	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 373	\$ 9,090		\$ 13,275	\$ 13,275	13,275	13,275	
340	Travel	13,508	13,522		47,917	47,917	47,917	47,917	
350	Communication	46,697	43,160		67,781	67,781	67,781	67,781	
380	Non-Instructional Professional & Technical Svcs.	223,797	387,124		426,222	1,026,222	1,026,222	1,046,222	
390	Other Gen Prof & Tech Svcs	40,634	184		9,886	9,886	9,886	9,886	
Total Purchased Services		\$ 325,009	\$ 453,080	-	\$ 565,081	\$ 1,165,081	1,165,081	1,185,081	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 44,667	\$ 24,345		\$ 33,897	\$ 33,897	33,897	53,897	
440	Periodicals	37,710	-		666	666	666	666	
460	Non-Consumable Items	11,732	3,331		6,274	6,274	6,274	31,274	
470	Computer Software	15,405	156,173		262,771	112,771	112,771	287,771	
480	Computer Hardware	12,976	-		3,103	3,103	3,103	3,103	
Total Supplies and Materials		\$ 122,490	\$ 183,849	-	\$ 306,711	\$ 156,711	156,711	376,711	-
<u>Other</u>									
640	Dues And Fees	\$ 19,391	\$ 16,118		\$ 5,113	\$ 5,113	5,113	5,113	
650	Insurance	5,000	6,731		-	-	-	-	
670	Licenses & Permits	187	197		1,082	1,082	1,082	1,082	
Total Other		\$ 24,578	\$ 23,046	-	\$ 6,195	\$ 6,195	6,195	6,195	-
Total Staff Services		\$ 5,707,183	\$ 7,000,649	38.00	\$ 6,018,584	\$ 7,486,360	7,486,360	7,694,145	41.00
2660 - Technology Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 5,219,945	\$ 5,639,627	69.91	\$ 6,123,427	\$ 6,501,672	6,501,672	6,501,672	69.91
114	Supervisory Classified	756,665	755,511	4.00	556,349	727,755	727,755	734,818	5.00
122	Classified Substitutes	-	-		27,714	27,714	27,714	27,714	
124	Temporary Classified	33,916	7,425		-	-	-	-	
130	Additional Salaries	1,115	-		-	-	-	3,000	
Total Salaries and Wages		\$ 6,011,641	\$ 6,402,563	73.91	\$ 6,707,490	\$ 7,257,141	7,257,141	7,267,204	74.91
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 1,732,287	\$ 1,770,495		\$ 1,743,541	\$ 2,288,008	2,288,008	2,171,905	
220	Social Security Contribution	444,597	475,170		498,438	542,000	542,000	542,770	
230	Other Required Payroll Costs	97,447	123,622		172,642	187,153	187,153	187,402	
240	Employee Insur & Other Contract Benefits	1,133,415	1,130,158		1,179,132	1,319,897	1,319,897	1,320,392	
Total Associated Payroll Costs		\$ 3,407,746	\$ 3,499,445	-	\$ 3,593,753	\$ 4,337,058	4,337,058	4,222,469	-
<u>Purchased Services</u>									
320	Property Services	\$ 321,040	\$ 365,826		\$ 143,210	\$ 143,210	143,210	143,210	
340	Travel	31,200	32,406		26,890	26,890	26,890	26,890	
350	Communication	300,521	304,849		1,859,338	1,859,338	1,859,338	1,859,338	
380	Non-Instructional Professional & Technical Svcs.	409,130	38,840		506,616	506,616	506,616	506,616	
390	Other Gen Prof & Tech Svcs	3,198	117,107		-	-	-	-	
Total Purchased Services		\$ 1,065,089	\$ 859,028	-	\$ 2,536,054	\$ 2,536,054	2,536,054	2,536,054	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	FTE	2024-25 Adopted	Proposed	2025-26 Approved	Adopted	FTE
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 231,255	\$ 111,984		\$ 142,283	\$ 142,283	142,283	142,283	
440	Periodicals	25	-		-	-	-	-	
460	Non-Consumable Items	32,099	7,131		11,641	14,141	14,141	14,141	
470	Computer Software	2,017,811	2,813,148		1,670,528	1,670,528	1,670,528	1,670,528	
480	Computer Hardware	247,575	597,457		491,846	491,846	491,846	491,846	
Total Supplies and Materials		\$ 2,528,765	\$ 3,529,720	-	\$ 2,316,298	\$ 2,318,798	2,318,798	2,318,798	-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ 15,215	\$ 66,979		\$ 15,532	\$ 15,532	15,532	15,532	
Total Capital Outlay		\$ 15,215	\$ 66,979	-	\$ 15,532	\$ 15,532	15,532	15,532	-
<u>Other</u>									
640	Dues And Fees	\$ 82,269	\$ 82,413		\$ -	\$ -	-	-	
Total Other		\$ 82,269	\$ 82,413	-	\$ -	\$ -	-	-	-
Total Technology Services		\$ 13,110,725	\$ 14,440,148	73.91	\$ 15,169,127	\$ 16,464,583	16,464,583	16,360,057	74.91
2680 - Interpretation and Translation Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 697,461	\$ 727,108	10.75	\$ 700,121	\$ 713,409	713,409	713,409	10.75
130	Additional Salaries	9,873	8,778		-	-	-	-	
Total Salaries and Wages		\$ 707,334	\$ 735,886	10.75	\$ 700,121	\$ 713,409	713,409	713,409	10.75
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 206,387	\$ 201,033		\$ 178,323	\$ 217,294	217,294	205,967	
220	Social Security Contribution	52,554	54,782		51,787	52,991	52,991	52,991	
230	Other Required Payroll Costs	11,589	14,333		18,108	18,499	18,499	18,499	
240	Employee Insur & Other Contract Benefits	210,685	208,133		202,213	189,046	189,046	189,046	
Total Associated Payroll Costs		\$ 481,215	\$ 478,281	-	\$ 450,431	\$ 477,830	477,830	466,503	-
<u>Purchased Services</u>									
340	Travel	\$ 2,924	\$ 4,886		\$ 6,392	\$ 6,392	6,392	6,392	
350	Communication	2,364	3,498		4,481	4,481	4,481	4,481	
380	Non-Instructional Professional & Technical Svcs.	1,166	6,004		-	-	-	-	
390	Other Gen Prof & Tech Svcs	4,222	10,450		-	-	-	-	
Total Purchased Services		\$ 10,676	\$ 24,838	-	\$ 10,873	\$ 10,873	10,873	10,873	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,206	\$ 2,773		\$ 12,905	\$ 12,905	12,905	12,905	
460	Non-Consumable Items	1,807	-		-	-	-	-	
480	Computer Hardware	-	195		-	-	-	-	
Total Supplies and Materials		\$ 5,013	\$ 2,968	-	\$ 12,905	\$ 12,905	12,905	12,905	-
Total Interpretation and Translation Services		\$ 1,204,238	\$ 1,241,973	10.75	\$ 1,174,330	\$ 1,215,017	1,215,017	1,203,690	10.75

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
2690 - Other Support Services - Central								
<u>Associated Payroll Costs</u>								
240	Employee Insur & Other Contract Benefits	\$ 556,318	\$ 568,179	\$ 761,200	\$ 761,200	761,200	761,200	
	Total Associated Payroll Costs	\$ 556,318	\$ 568,179	-	\$ 761,200	\$ 761,200	761,200	-
<u>Purchased Services</u>								
340	Travel	\$ 2,694	\$ 7,873	\$ -	\$ -	-	-	
374	Other Tuition	300,434	240,755	360,000	360,000	360,000	360,000	
	Total Purchased Services	\$ 303,128	\$ 248,628	-	\$ 360,000	\$ 360,000	360,000	-
	Total Other Support Services - Central	\$ 859,446	\$ 816,807	-	\$ 1,121,200	\$ 1,121,200	1,121,200	-
2700 - Supplemental Retirement Program								
<u>Salaries and Wages</u>								
116	Early Retirement	\$ 100,749	\$ 143,690	\$ 70,000	\$ 100,000	100,000	100,000	
	Total Salaries and Wages	\$ 100,749	\$ 143,690	-	\$ 70,000	\$ 100,000	100,000	-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 9,882	\$ 10,070	\$ 13,805	\$ 25,580	25,580	23,900	
220	Social Security Contribution	7,520	10,992	5,356	7,650	7,650	7,650	
230	Other Required Payroll Costs	1,571	2,828	1,827	2,611	2,611	2,611	
240	Employee Insur & Other Contract Benefits	-	37	-	-	-	-	
	Total Associated Payroll Costs	\$ 18,973	\$ 23,927	-	\$ 20,988	\$ 35,841	34,161	-
	Total Supplemental Retirement Program	\$ 119,722	\$ 167,617	-	\$ 90,988	\$ 135,841	134,161	-
	Total Support Services	\$ 206,058,241	\$ 201,035,361	1,497.35	\$ 211,084,154	\$ 229,229,574	228,195,507	1,523.17
3000 - Enterprise and Community Services								
3100 - Food Services								
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 73,084	\$ 372,900	\$ 608,000	\$ 608,000	608,000	608,000	
	Total Supplies and Materials	\$ 73,084	\$ 372,900	-	\$ 608,000	\$ 608,000	608,000	-
	Total Food Services	\$ 73,084	\$ 372,900	-	\$ 608,000	\$ 608,000	608,000	-
	Total Enterprise and Community Services	\$ 73,084	\$ 372,900	-	\$ 608,000	\$ 608,000	608,000	-
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition & Development Services								
<u>Purchased Services</u>								
390	Other Gen Prof & Tech Svcs	\$ 8,500	\$ -	\$ -	\$ -	-	-	
	Total Purchased Services	\$ 8,500	\$ -	-	\$ -	-	-	-
	Total Site Acquisition & Development Services	\$ 8,500	\$ -	-	\$ -	-	-	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	2024-25 Adopted	Proposed	2025-26 Approved	2025-26 Adopted	FTE
4150 - Building Acq Constr & Imprv Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ -	\$ 24,629	-	\$ -	\$ -	-	-	-
	Total Salaries and Wages	\$ -	\$ 24,629	-	\$ -	\$ -	-	-	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 7,083		\$ -	\$ -	-	-	
220	Social Security Contribution	-	1,869		-	-	-	-	
230	Other Required Payroll Costs	-	459		-	-	-	-	
240	Employee Insur & Other Contract Benefits	-	3,536		-	-	-	-	
	Total Associated Payroll Costs	\$ -	\$ 12,947	-	\$ -	\$ -	-	-	-
<u>Purchased Services</u>									
380	Non-Instructional Professional & Technical Svcs.	\$ 100	\$ -		\$ 135,870	\$ 135,870	135,870	135,870	
390	Other Gen Prof & Tech Svcs	10,712	4,992		-	-	-	-	
	Total Purchased Services	\$ 10,812	\$ 4,992	-	\$ 135,870	\$ 135,870	135,870	135,870	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 90		\$ -	\$ -	-	-	
	Total Supplies and Materials	\$ -	\$ 90	-	\$ -	\$ -	-	-	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ -	\$ -		\$ 108,292	\$ 664,130	664,130	664,130	
	Total Capital Outlay	\$ -	\$ -	-	\$ 108,292	\$ 664,130	664,130	664,130	-
	Total Building Acq Constr & Imprv Services	\$ 10,812	\$ 42,658	-	\$ 244,162	\$ 800,000	800,000	800,000	-
	Total Facilities Acquisition and Construction	\$ 19,312	\$ 42,658	-	\$ 244,162	\$ 800,000	800,000	800,000	-
5000 - Other Uses									
5200 - Transfer of Funds									
<u>Transfers</u>									
710	Fund Modifications								
	Transfer to Asset Replacement Fund - Curriculum	\$ 10,000,000	\$ 5,000,000		\$ 5,000,000	\$ 5,000,000	5,000,000	5,000,000	
	Transfer to Asset Replacement Fund - FFCO	-	-		310,000	32,000	32,000	32,000	
	Transfer to Asset Replacement Fund - Transp. Debt Service	2,890,000	3,000,000		3,000,000	3,000,000	3,000,000	3,000,000	
	Transfer to Asset Replacement Fund - Equip/Furn	2,000,000	-		-	-	-	-	
	Transfer to Asset Replacement Fund - Technology	2,000,000	-		-	-	-	-	
	Transfer to Asset Replacement Fund - Vehicles	500,000	-		-	-	-	-	
	Transfer to Food Services Fund	40,451	-		200,000	200,000	200,000	200,000	
	Transfer to Special Capital Projects Fund	-	-		15,500,000	-	-	2,000,000	
	Transfer to Preventative & Deferred Maint. Fund	1,750,000	2,000,000		4,000,000	5,000,000	5,000,000	5,000,000	
	Total Transfers	\$ 19,180,451	\$ 10,000,000	-	\$ 28,010,000	\$ 13,232,000	13,232,000	15,232,000	-
	Total Transfer of Funds	\$ 19,180,451	\$ 10,000,000	-	\$ 28,010,000	\$ 13,232,000	13,232,000	15,232,000	-
	Total Other Uses	\$ 19,180,451	\$ 10,000,000	-	\$ 28,010,000	\$ 13,232,000	13,232,000	15,232,000	-

Requirements Detail – General Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Adopted		Proposed	2025-26 Approved Adopted		FTE
6000 - Contingency									
<u>Other Uses</u>									
810	Operating Contingency	\$ -	\$ -		\$ 39,589,125	\$ 53,056,926	53,056,926	52,273,784	
	Total Other Uses	\$ -	\$ -	-	\$ 39,589,125	\$ 53,056,926	53,056,926	52,273,784	-
	Total Contingency	\$ -	\$ -	-	\$ 39,589,125	\$ 53,056,926	53,056,926	52,273,784	-
7000 - Unappropriated Ending Fund Balance									
820	Reserved for Inventories	\$ 540,897	\$ 449,451		\$ -	\$ -	-	-	
820	Unreserved for Transportation FFCO	10,693,822	763,990		-	-	-	-	
820	Unreserved Fund Balance	75,401,953	94,455,451		-	-	-	-	
	Total Unappropriated Ending Fund Balance	\$ 86,636,672	\$ 95,668,892	-	\$ -	\$ -	-	-	-
TOTAL REQUIREMENTS		\$ 637,913,720	\$ 637,989,373	4,465.25	\$ 646,510,602	\$ 690,511,258	690,511,258	690,296,056	4,531.64

Requirements Summary by Function – General Fund

Function and Description	2024-25		2025-26				
	FTE	Budget	Proposed	Approved	Adopted	FTE	
1000 INSTRUCTION							
1110 Elementary Programs	996.25	\$ 121,875,268	\$ 128,955,382	\$ 128,955,382	\$ 129,184,209	999.25	
1120 Middle School Programs	377.28	50,268,919	52,858,329	52,858,329	52,773,092	377.28	
1130 High School Programs	502.78	74,163,741	79,485,292	79,485,292	79,320,893	506.75	
1140 Pre-Kindergarten Programs	-	46,912	46,912	46,912	46,912	-	
1200 Special Programs	1,091.59	119,932,619	131,526,979	131,526,979	131,156,715	1,125.19	
1400 Summer School Programs	-	687,702	711,864	711,864	704,944	-	
TOTAL INSTRUCTION	2,967.90	\$ 366,975,161	\$ 393,584,758	\$ 393,584,758	\$ 393,186,765	3,008.47	
2000 SUPPORT SERVICES							
2100 Students	296.58	\$ 35,656,934	\$ 39,756,171	\$ 39,756,171	\$ 39,657,328	300.79	
2200 Instructional Staff	104.06	14,734,784	17,871,557	17,871,557	17,557,301	110.06	
2300 General Administration	10.00	3,351,102	3,966,055	3,966,055	3,966,471	11.00	
2400 School Administration	333.46	43,244,674	47,474,654	47,474,654	47,293,743	339.46	
2500 Business	624.59	89,446,651	92,562,676	92,562,676	91,971,748	629.20	
2600 Central Activities	128.66	24,559,021	27,462,620	27,462,620	27,614,755	132.66	
2700 Supplemental Retirement Program	-	90,988	135,841	135,841	134,161	-	
TOTAL SUPPORT SERVICES	1,497.35	\$ 211,084,154	\$ 229,229,574	\$ 229,229,574	\$ 228,195,507	1,523.17	
3000 ENTERPRISE AND COMMUNITY SERVICES							
3100 Food Services	-	\$ 608,000	\$ 608,000	\$ 608,000	\$ 608,000	-	
TOTAL ENTERPRISE AND COMMUNITY SERVICES	-	\$ 608,000	\$ 608,000	\$ 608,000	\$ 608,000	-	
4000 FACILITIES ACQUISITION AND CONSTRUCTION							
4100 Facilities Acquisition and Construction	-	\$ 244,162	\$ 800,000	\$ 800,000	\$ 800,000	-	
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	\$ 244,162	\$ 800,000	\$ 800,000	\$ 800,000	-	
5000 OTHER USES							
5200 Transfers of Funds	-	\$ 28,010,000	\$ 13,232,000	\$ 13,232,000	\$ 15,232,000	-	
TOTAL OTHER USES	-	\$ 28,010,000	\$ 13,232,000	\$ 13,232,000	\$ 15,232,000	-	
6000 CONTINGENCY							
6100 Operating Contingency	-	\$ 39,589,125	\$ 53,056,926	\$ 53,056,926	\$ 52,273,784	-	
TOTAL CONTINGENCY	-	\$ 39,589,125	\$ 53,056,926	\$ 53,056,926	\$ 52,273,784	-	
TOTAL GENERAL FUND REQUIREMENTS	4,465.25	\$ 646,510,602	\$ 690,511,258	\$ 690,511,258	\$ 690,296,056	4,531.64	

Requirements by Object Code – General Fund

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
<u>Salaries and Wages</u>					
111	Regular Licensed	\$ 161,782,198	\$ 162,862,312	\$ 175,895,378	\$ 187,372,974
112	Regular Classified	92,167,490	98,660,641	106,420,139	115,480,135
113	Supervisory Licensed	18,068,399	18,004,983	17,773,463	19,490,524
114	Supervisory Classified	3,498,384	3,476,739	3,434,385	4,107,022
115	Sabbaticals	70,516	251,200	293,893	349,860
116	Early Retirement	100,749	143,690	70,000	100,000
121	Licensed Substitutes	4,485,133	5,100,757	5,148,412	5,148,412
122	Classified Substitutes	952,943	1,282,826	2,300,999	2,300,999
123	Temporary Licensed	617,492	179,652	158,340	158,340
124	Temporary Classified	1,179,019	1,184,688	1,390,526	1,390,526
130	Additional Salaries	10,653,413	10,430,103	15,346,947	12,916,800
Total Salaries and Wages		\$ 293,575,736	\$ 301,577,591	\$ 328,232,482	\$ 348,815,592
<u>Associated Payroll Costs</u>					
210	Public Employees Retirement System	\$ 81,842,105	\$ 78,716,855	\$ 83,173,591	\$ 100,173,844
220	Social Security Contribution	21,737,356	22,324,863	24,440,252	25,955,439
230	Other Required Payroll Costs	7,954,084	9,557,314	12,086,353	12,903,092
240	Employee Insur & Other Contract Benefits	68,430,094	67,520,828	71,611,825	76,771,555
240	Professional Devel & Other Contractual Benefits	591,318	649,738	842,760	859,714
Total Associated Payroll Costs		\$ 180,554,957	\$ 178,769,598	\$ 192,154,781	\$ 216,663,644

Requirements by Object Code – General Fund Continued

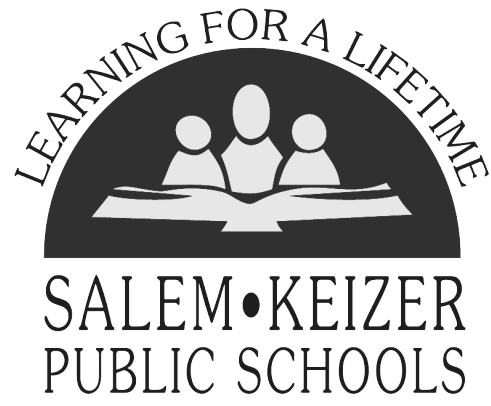
Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
<u>Purchased Services</u>					
310	Instructional, Profess & Tech Svcs	\$ 1,125,340	\$ 990,682	\$ 1,088,368	\$ 1,029,170
320	Property Services	11,875,112	12,739,886	12,578,394	15,118,981
330	Student Transportation Services	919,484	966,105	1,990,053	2,335,953
340	Travel	685,008	767,964	1,130,130	1,065,391
350	Communication	2,631,063	2,681,049	4,544,575	4,329,341
360	Charter School Payments	7,019,763	6,871,834	7,800,000	7,600,000
370	Tuition	1,370,681	1,554,654	1,613,229	1,778,229
380	Non-Instructional Professional & Technical Svcs.	5,836,776	5,652,587	4,872,655	4,842,904
390	Other Gen Prof & Tech Svcs	357,706	459,116	1,029,326	1,027,588
	Total Purchased Services	\$ 31,820,933	\$ 32,683,877	\$ 36,646,730	\$ 39,127,557
<u>Supplies and Materials</u>					
410	Consumable Supplies & Material	\$ 8,608,526	\$ 8,288,553	\$ 9,986,816	\$ 10,157,997
420	Textbooks	196,414	210,243	675,941	617,050
430	Library Books	308,285	298,584	272,481	272,481
440	Periodicals	102,325	105,499	18,213	15,275
460	Non-consumable Items	1,722,164	612,478	1,360,212	1,942,481
470	Computer Software	2,729,451	3,570,188	2,774,085	2,855,761
480	Computer Hardware	576,212	814,939	791,898	765,258
	Total Supplies and Materials	\$ 14,243,377	\$ 13,900,484	\$ 15,879,646	\$ 16,626,303
<u>Capital Outlay</u>					
520	Building Acquisition	\$ 115,532	\$ 235,388	\$ 5,108,292	\$ 664,130
530	Grounds Improvements	43,304	57,697	-	-
540	Depreciable Equipment	917,871	1,051,745	382,804	382,804
550	Depreciable Technology	15,215	66,979	15,532	15,532
560	Depreciable Transportation	9,640,850	2,731,340	-	-
	Total Capital Outlay	\$ 10,732,772	\$ 4,143,149	\$ 5,506,628	\$ 1,062,466

Requirements by Object Code – General Fund Continued

Object	Object Description	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget
<u>Other</u>					
640	Dues and Fees	\$ 965,528	\$ 784,622	\$ 330,766	\$ 334,266
650	Insurance	159,275	429,037	93,734	93,734
670	Licenses & Permits	44,019	32,123	66,710	66,710
	Total Other	\$ 1,168,822	\$ 1,245,782	\$ 491,210	\$ 494,710
<u>Transfers</u>					
710	Transfer to Asset Replacement Fund	\$ 17,390,000	\$ 8,000,000	\$ 8,310,000	\$ 8,032,000
710	Transfer to Food Services Fund	40,451	-	200,000	200,000
710	Transfer to Special Capital Projects Fund	-	-	15,500,000	2,000,000
710	Transfer to Preventative & Deferred Maint. Fund	1,750,000	2,000,000	4,000,000	5,000,000
	Total Transfers	\$ 19,180,451	\$ 10,000,000	\$ 28,010,000	\$ 15,232,000
<u>Other Uses of Funds</u>					
810	Operating Contingency	\$ -	\$ -	\$ 39,589,125	\$ 52,273,784
	Total Other Uses of Funds	\$ -	\$ -	\$ 39,589,125	\$ 52,273,784
<u>Unappropriated Ending Fund Balance</u>					
820	Reserved for Inventories	\$ 540,897	\$ 449,451	\$ -	\$ -
820	Unreserved Fund Balance	86,095,775	95,219,441	-	-
	Total Unappropriated Ending Fund Balance	\$ 86,636,672	\$ 95,668,892	\$ -	\$ -
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		\$ 637,913,720	\$ 637,989,373	\$ 646,510,602	\$ 690,296,056

Summary of FTE, Wages and Benefits – General Fund

Object	Object Description	2024-25 FTE	FTE Change	2025-26 FTE	2025-26 Budgeted Wages and Benefits
LICENSED STAFF					
111	Regular Licensed	2,171.54	20.56	2,192.10	\$ 187,372,974
113	Supervisory Licensed	124.30	6.00	130.30	19,490,524
115	Sabbaticals				349,860
116	Early Retirement				100,000
121	Licensed Substitutes				5,148,412
123	Temporary Licensed				158,340
130	Additional Salaries				11,084,185
TOTAL LICENSED STAFF		2,295.84	26.56	2,322.40	\$ 223,704,295
CLASSIFIED STAFF					
112	Regular Classified	2,088.41	32.83	2,121.24	\$ 108,046,177
112	Professional and Technical	56.00	5.00	61.00	7,433,958
114	Supervisory Classified	25.00	2.00	27.00	4,107,022
122	Classified Substitutes				2,300,999
124	Temporary Classified				1,390,526
130	Additional Salaries				1,774,800
TOTAL CLASSIFIED STAFF		2,169.41	39.83	2,209.24	\$ 125,053,482
ASSOCIATED PAYROLL COSTS					
210	Public Employees Retirement System				\$ 100,173,844
220	Social Security Contribution				25,955,439
230	Other				12,903,092
240	Employee Insurance				76,771,555
240	Professional Devel & Other Contractual Benefits				859,714
TOTAL ASSOCIATED PAYROLL COSTS					\$ 216,663,644
TOTAL GENERAL FUND FTE, WAGES AND BENEFITS		4,465.25	66.39	4,531.64	\$ 565,421,421



Special Revenue Funds (200)

Introduction - Special Revenue Funds

Restricted, Committed or Assigned Funds*

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

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

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

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

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

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

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

Fee Based Programs Fund – 214

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

Fund Detail – Fee Based Programs Fund

Account Code and Description	2022-23	2023-24	2024-25		2025-26			FTE
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	
RESOURCES								
1312 Tuition-Other	\$ -	\$ 250,036		\$ 100,000	\$ -	\$ -	\$ -	
1710 Admissions	366,648	441,694		400,000	400,000	400,000	400,000	
1720 Student Annual/Yearbook Sales	133,847	113,126		275,000	275,000	275,000	275,000	
1720 School Stores	139,042	99,986		150,000	150,000	150,000	150,000	
1740 Athletic Participation Fees	5,946	479,275		500,000	500,000	500,000	500,000	
1750 Concessions/Vending Machines	7,648	10,275		-	-	-	-	
1760 Fundraising Activities	384,772	420,070		400,000	400,000	400,000	400,000	
1790 Extracurricular Miscellaneous	2,070,461	2,401,100		2,200,000	2,200,000	2,200,000	2,200,000	
1800 Child Care/Foster Care	6,775	6,913		7,000	7,000	7,000	7,000	
1910 Building Rental, Fines and Fees	31,418	44,071		50,000	50,000	50,000	50,000	
1920 Contributions and Donations	449,998	844,167		1,800,000	1,800,000	1,800,000	1,800,000	
1950 Textbook Sales	6,229	5,685		30,000	30,000	30,000	30,000	
1960 Recovery of Prior Years Expense	-	232		-	-	-	-	
1990 Miscellaneous	981,917	933,748		1,200,000	1,200,000	1,200,000	1,200,000	
2200 Restricted	-	732,590		-	-	-	-	
3299 Restricted Grants	-	3,000		-	-	-	-	
5400 Beginning Fund Balance	7,035,473	6,655,060		7,300,000	8,600,000	8,600,000	8,600,000	
TOTAL FEE BASED PROGRAMS FUND RESOURCES	\$ 11,620,174	\$ 13,441,028		\$ 14,412,000	\$ 15,612,000	\$ 15,612,000	\$ 15,612,000	

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved	Adopted	FTE
REQUIREMENTS								
1000 - Instruction								
1111 - Elementary Instruction, Primary (K-5)								
<u>Purchased Services</u>								
320	Property Services	\$ -	\$ 2,669	\$ -	\$ 2,802	\$ 2,802	\$ 2,802	
	Total Purchased Services	\$ -	\$ 2,669	-	\$ 2,802	\$ 2,802	\$ 2,802	-
<u>Supplies and Materials</u>								
460	Non-consumable Items	\$ 30,996	\$ 31,849	\$ 50,000	\$ 112,821	\$ 112,821	\$ 112,821	
	Total Supplies and Materials	\$ 30,996	\$ 31,849	-	\$ 112,821	\$ 112,821	\$ 112,821	-
	Total Elementary Instruction	\$ 30,996	\$ 34,518	-	\$ 115,623	\$ 115,623	\$ 115,623	-
1113 - Elementary Extracurricular								
<u>Salaries and Wages</u>								
121	Licensed Substitutes	\$ 1,000	\$ 1,510	\$ 19,046	\$ 19,046	\$ 19,046	\$ 19,046	
122	Classified Substitutes	-	37	6,628	6,628	6,628	6,628	
124	Temporary Classified	335	1,066	4,006	4,006	4,006	4,006	
130	Additional Salaries	4,595	2,488	133,784	133,784	133,784	133,784	
	Total Salaries and Wages	\$ 5,930	\$ 5,101	-	\$ 163,464	\$ 163,464	\$ 163,464	-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 1,560	\$ 1,147	\$ 39,482	\$ 48,826	\$ 48,826	\$ 48,826	
220	Social Security Contribution	448	390	12,514	12,514	12,514	12,514	
230	Other Required Payroll Costs	98	109	4,284	4,284	4,284	4,284	
	Total Associated Payroll Costs	\$ 2,106	\$ 1,646	-	\$ 56,280	\$ 65,624	\$ 65,624	-
<u>Purchased Services</u>								
310	Instructional, Professional and Technical Services	\$ 3,684	\$ 19,918	\$ 25,077	\$ 24,779	\$ 24,779	\$ 24,779	
320	Property Services	300	1,446	1,616	1,833	1,833	1,833	
330	Student Transportation Services	134,185	117,276	304,206	293,170	293,170	293,170	
340	Travel	5,638	9,595	-	16,311	16,311	16,311	
350	Communication	4,611	7,263	19,120	18,970	18,970	18,970	
	Total Purchased Services	\$ 148,418	\$ 155,498	-	\$ 350,019	\$ 355,063	\$ 355,063	-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 393,686	\$ 351,587	\$ 1,011,637	\$ 1,051,529	\$ 1,051,529	\$ 1,051,529	
420	Textbooks	7,677	5,580	33,020	19,737	19,737	19,737	
430	Library Books	927	5,233	-	7,061	7,061	7,061	
460	Non-consumable Items	49,300	35,317	141,651	130,211	130,211	130,211	
470	Computer Software	10,231	7,544	40,672	32,091	32,091	32,091	
480	Computer Hardware	678	649	26,830	3,751	3,751	3,751	
	Total Supplies and Materials	\$ 462,499	\$ 405,910	-	\$ 1,253,810	\$ 1,244,380	\$ 1,244,380	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 15,673	\$ 10,540		\$ -	\$ 27,520	\$ 27,520	\$ 27,520	
530	Grounds Improvements	-	2,638		-	2,769	2,769	2,769	
540	Depreciable Equipment	22,826	23,405		76,350	68,421	68,421	68,421	
	Total Capital Outlay	\$ 38,499	\$ 36,583	-	\$ 76,350	\$ 98,710	\$ 98,710	\$ 98,710	-
<u>Other</u>									
640	Dues And Fees	\$ 12,993	\$ 24,931		\$ 19,871	\$ 43,480	\$ 43,480	\$ 43,480	
	Total Other	\$ 12,993	\$ 24,931	-	\$ 19,871	\$ 43,480	\$ 43,480	\$ 43,480	-
	Total Elementary Extracurricular	\$ 670,445	\$ 629,669	-	\$ 1,919,794	\$ 1,970,721	\$ 1,970,721	\$ 1,970,721	-
1121 - Middle School Instruction									
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 300	\$ -		\$ -	\$ -	\$ -	\$ -	
330	Student Transportation Services	157	-		-	-	-	-	
	Total Purchased Services	\$ 457	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 10,961	\$ 5,234		\$ 24,602	\$ 25,999	\$ 25,999	\$ 25,999	
	Total Supplies and Materials	\$ 10,961	\$ 5,234	-	\$ 24,602	\$ 25,999	\$ 25,999	\$ 25,999	-
	Total Middle School Instruction	\$ 11,418	\$ 5,234	-	\$ 24,602	\$ 25,999	\$ 25,999	\$ 25,999	-
1122 - Middle School Extracurricular									
<u>Salaries and Wages</u>									
121	Licensed Substitutes	\$ 4,344	\$ 8,364		\$ 9,311	\$ 9,311	\$ 9,311	\$ 9,311	
122	Classified Substitutes	-	-		662	662	662	662	
124	Temporary Classified	-	925		10,681	10,681	10,681	10,681	
130	Additional Salaries	2,022	6,140		75,915	75,915	75,915	75,915	
	Total Salaries and Wages	\$ 6,366	\$ 15,429	-	\$ 96,569	\$ 96,569	\$ 96,569	\$ 96,569	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 970	\$ 2,309		\$ 21,498	\$ 26,531	\$ 26,531	\$ 26,531	
220	Social Security Contribution	487	1,180		7,394	7,394	7,394	7,394	
230	Other Required Payroll Costs	104	323		2,534	2,534	2,534	2,534	
	Total Associated Payroll Costs	\$ 1,561	\$ 3,812	-	\$ 31,426	\$ 36,459	\$ 36,459	\$ 36,459	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 2,201	\$ 3,270		\$ 5,000	\$ 10,663	\$ 10,663	\$ 10,663	
320	Property Services	1,764	8,203		11,480	13,532	13,532	13,532	
330	Student Transportation Services	38,175	38,943		123,353	99,540	99,540	99,540	
340	Travel	461	3,323		29,168	5,058	5,058	5,058	
350	Communication	10,188	6,722		57,137	30,935	30,935	30,935	
	Total Purchased Services	\$ 52,789	\$ 60,461	-	\$ 226,138	\$ 159,728	\$ 159,728	\$ 159,728	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved	Adopted	FTE
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 329,530	\$ 367,743	\$ 924,125	\$ 971,164	\$ 971,164	\$ 971,164	
420	Textbooks	128	1,228	6,337	1,696	1,696	1,696	
460	Non-consumable Items	12,286	14,704	35,305	40,595	40,595	40,595	
470	Computer Software	199	825	1,615	1,075	1,075	1,075	
480	Computer Hardware	-	1,438	2,984	1,510	1,510	1,510	
Total Supplies and Materials		\$ 342,143	\$ 385,938	-	\$ 1,016,040	\$ 1,016,040	\$ 1,016,040	-
<u>Capital Outlay</u>								
540	Depreciable Equipment	\$ 1,299	-	\$ 49,359	\$ 1,364	\$ 1,364	\$ 1,364	
Total Capital Outlay		\$ 1,299	-	-	\$ 1,364	\$ 1,364	\$ 1,364	-
<u>Other</u>								
640	Dues And Fees	\$ 14,251	\$ 13,852	\$ 23,257	\$ 34,320	\$ 34,320	\$ 34,320	
Total Other		\$ 14,251	\$ 13,852	-	\$ 23,257	\$ 34,320	\$ 34,320	-
Total Middle School Extracurricular		\$ 418,409	\$ 479,492	-	\$ 1,344,480	\$ 1,344,480	\$ 1,344,480	-
1131 - High School Instruction								
<u>Salaries and Wages</u>								
130	Additional Salaries	\$ -	\$ 779	\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages		\$ -	\$ 779	-				-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	60	-	-	-	-	
230	Other Required Payroll Costs	-	20	-	-	-	-	
Total Associated Payroll Costs		\$ -	\$ 280	-	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
340	Travel	\$ -	\$ 7,808	\$ -	\$ 8,197	\$ 8,197	\$ 8,197	
380	Non-Instructional Profess & Tech Svcs	9,950	8,100	-	28,425	28,425	28,425	
Total Purchased Services		\$ 9,950	\$ 15,908	-	\$ 36,622	\$ 36,622	\$ 36,622	-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 61,503	\$ 4,539	\$ 90,663	\$ 80,612	\$ 80,612	\$ 80,612	
470	Computer Software	-	707	-	1,113	1,113	1,113	
480	Computer Hardware	-	1,868	-	2,942	2,942	2,942	
Total Supplies and Materials		\$ 61,503	\$ 7,114	-	\$ 84,667	\$ 84,667	\$ 84,667	-
Total High School Instruction		\$ 71,453	\$ 24,081	-	\$ 90,663	\$ 121,289	\$ 121,289	-
1132 - High School Extracurricular								
<u>Salaries and Wages</u>								
121	Licensed Substitutes	\$ 22,927	\$ 30,995	\$ 23,949	\$ 23,949	\$ 23,949	\$ 23,949	
122	Classified Substitutes	782	455	662	662	662	662	
124	Temporary Classified	73,286	94,752	213,585	213,585	213,585	213,585	
130	Additional Salaries	33,062	30,153	144,076	144,076	144,076	144,076	
Total Salaries and Wages		\$ 130,057	\$ 156,355	-	\$ 382,272	\$ 382,272	\$ 382,272	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 28,889	\$ 28,538		\$ 41,918	\$ 51,802	\$ 51,802	\$ 51,802	
220	Social Security Contribution	9,549	11,465		29,251	29,251	29,251	29,251	
230	Other Required Payroll Costs	4,160	4,962		9,991	9,991	9,991	9,991	
Total Associated Payroll Costs		\$ 42,598	\$ 44,965	-	\$ 81,160	\$ 91,044	\$ 91,044	\$ 91,044	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 32,623	\$ 27,673		\$ 235,178	\$ 108,626	\$ 108,626	\$ 108,626	
320	Property Services	21,136	37,165		126,289	88,823	88,823	88,823	
330	Student Transportation Services	194,223	94,127		589,581	422,085	422,085	422,085	
340	Travel	104,451	308,270		589,837	563,106	563,106	563,106	
350	Communication	23,877	45,757		177,620	113,899	113,899	113,899	
380	Non-Instructional Profess & Tech Svcs	1,795	8,270		-	12,551	12,551	12,551	
390	Other General Profess & Tech Svcs	9,895	29,436		33,872	43,331	43,331	43,331	
Total Purchased Services		\$ 388,000	\$ 550,698	-	\$ 1,752,377	\$ 1,352,421	\$ 1,352,421	\$ 1,352,421	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 1,291,474	\$ 1,608,695		\$ 2,608,806	\$ 4,085,353	\$ 4,085,353	\$ 4,085,353	
420	Textbooks	280	1,115		17,695	4,823	4,823	4,823	
430	Library Books	1,266	325		-	1,670	1,670	1,670	
460	Non-consumable Items	145,179	79,572		400,553	321,277	321,277	321,277	
470	Computer Software	80	14,380		17,578	17,953	17,953	17,953	
480	Computer Hardware	794	4,429		13,004	6,165	6,165	6,165	
Total Supplies and Materials		\$ 1,439,073	\$ 1,708,516	-	\$ 3,057,636	\$ 4,437,241	\$ 4,437,241	\$ 4,437,241	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 22,159		\$ -	\$ 23,264	\$ 23,264	\$ 23,264	
530	Grounds Improvements	551	49,748		-	81,911	81,911	81,911	
540	Depreciable Equipment	42,629	54,189		238,462	107,681	107,681	107,681	
Total Capital Outlay		\$ 43,180	\$ 126,096	-	\$ 238,462	\$ 212,856	\$ 212,856	\$ 212,856	-
<u>Other</u>									
640	Dues And Fees	\$ 405,497	\$ 428,449		\$ 520,786	\$ 1,155,690	\$ 1,155,690	\$ 1,155,690	
670	Taxes, Licenses and Assessments	158	158		3,359	498	498	498	
Total Other		\$ 405,655	\$ 428,607	-	\$ 524,145	\$ 1,156,188	\$ 1,156,188	\$ 1,156,188	-
Total High School Extracurricular		\$ 2,448,563	\$ 3,015,237	-	\$ 6,036,052	\$ 7,632,022	\$ 7,632,022	\$ 7,632,022	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1140 - Pre-Kindergarten Programs									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ -	\$ -	-	\$ -	\$ 9,369	\$ 9,369	\$ 9,369	0.10
112	Regular Classified	112,968	140,034	3.25	132,682	207,257	207,257	207,257	5.38
113	Supervisory Licensed	50,879	24,180	0.75	94,199	51,754	51,754	51,754	0.45
124	Temporary Classified	22,560	21,789		-	-	-	-	
130	Additional Salaries	15,441	12,529		1,192	1,793	1,793	1,793	
Total Salaries and Wages		\$ 201,848	\$ 198,532	4.00	\$ 228,073	\$ 270,173	\$ 270,173	\$ 270,173	5.93
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 53,572	\$ 52,077		\$ 51,564	\$ 72,430	\$ 72,430	\$ 72,430	
220	Social Security Contribution	15,544	15,507		17,351	20,617	20,617	20,617	
230	Other Required Payroll Costs	3,177	3,948		5,915	7,001	7,001	7,001	
240	Employee Insur & Other Contract Benefits	48,963	31,625		35,156	68,738	68,738	68,738	
Total Associated Payroll Costs		\$ 121,256	\$ 103,157	-	\$ 109,986	\$ 168,786	\$ 168,786	\$ 168,786	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ 2,385		\$ -	\$ 2,504	\$ 2,504	\$ 2,504	
330	Student Transportation Services	16,953	16,210		-	52,001	52,001	52,001	
340	Travel	255	315		63,977	640	640	640	
350	Communication	2,068	1,648		-	5,950	5,950	5,950	
390	Other General Profess & Tech Svcs	604	303		-	1,519	1,519	1,519	
Total Purchased Services		\$ 19,880	\$ 20,861	-	\$ 63,977	\$ 62,614	\$ 62,614	\$ 62,614	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 10,765	\$ 6,944		\$ 90,198	\$ 30,259	\$ 30,259	\$ 30,259	
460	Non-consumable Items	325	90		-	942	942	942	
480	Computer Hardware	-	1,813		-	1,903	1,903	1,903	
Total Supplies and Materials		\$ 11,090	\$ 8,847	-	\$ 90,198	\$ 33,104	\$ 33,104	\$ 33,104	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 15,000	\$ 37,567		\$ -	\$ 55,188	\$ 55,188	\$ 55,188	
Total Capital Outlay		\$ 15,000	\$ 37,567	-	\$ -	\$ 55,188	\$ 55,188	\$ 55,188	-
<u>Other</u>									
640	Dues And Fees	\$ 543	\$ 1,249		\$ -	\$ 6,957	\$ 6,957	\$ 6,957	
Total Other		\$ 543	\$ 1,249	-	\$ -	\$ 6,957	\$ 6,957	\$ 6,957	-
Total Pre-Kindergarten Programs		\$ 369,617	\$ 370,213	4.00	\$ 492,234	\$ 596,822	\$ 596,822	\$ 596,822	5.93

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	Budget	Proposed	2025-26 Approved	Adopted	FTE
1220 - Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 45,326	\$ 75,584	1.75	\$ 91,860	\$ 23,177	\$ 23,177	\$ 23,177	-
122	Classified Substitutes	320	602		1,432	1,432	1,432	1,432	
130	Additional Salaries	14,561	13,132		-	-	-	-	
Total Salaries and Wages		\$ 60,207	\$ 89,318	1.75	\$ 93,292	\$ 24,609	\$ 24,609	\$ 24,609	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 14,386	\$ 23,133		\$ 23,370	\$ 7,688	\$ 7,688	\$ 7,688	
220	Social Security Contribution	4,612	6,702		7,139	1,883	1,883	1,883	
230	Other Required Payroll Costs	767	1,795		2,431	646	646	646	
240	Employee Insur & Other Contract Benefits	8,169	25,400		21,035	-	-	-	
Total Associated Payroll Costs		\$ 27,934	\$ 57,030	-	\$ 53,975	\$ 10,217	\$ 10,217	\$ 10,217	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ -	\$ -		\$ 21,247	\$ -	\$ -	\$ -	
340	Travel	581	1,125		-	2,239	2,239	2,239	
Total Purchased Services		\$ 581	\$ 1,125	-	\$ 21,247	\$ 2,239	\$ 2,239	\$ 2,239	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 3,198	\$ 2,321		\$ 6,717	\$ 7,296	\$ 7,296	\$ 7,296	
Total Supplies and Materials		\$ 3,198	\$ 2,321	-	\$ 6,717	\$ 7,296	\$ 7,296	\$ 7,296	-
<u>Other</u>									
640	Dues And Fees	\$ 9	\$ -		\$ -	\$ -	\$ -	\$ -	
Total Other		\$ 9	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
Total Restrictive Programs for Students with Disabilities		\$ 91,929	\$ 149,794	1.75	\$ 175,231	\$ 44,361	\$ 44,361	\$ 44,361	-
1250 - Less Restrictive Programs for Students with Disabilities									
<u>Salaries and Wages</u>									
122	Classified Substitutes	\$ -	\$ 48	-	\$ -	\$ -	\$ -	\$ -	-
130	Additional Salaries	-	5,681		-	-	-	-	
Total Salaries and Wages		\$ -	\$ 5,729	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ -	\$ 1,487		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	-	438		-	-	-	-	
230	Other Required Payroll Costs	-	124		-	-	-	-	
Total Associated Payroll Costs		\$ -	\$ 2,049	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
340	Travel	\$ 880	\$ 374		\$ -	\$ 1,790	\$ 1,790	\$ 1,790	
Total Purchased Services		\$ 880	\$ 374	-	\$ -	\$ 1,790	\$ 1,790	\$ 1,790	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 7,035	\$ 5,708		\$ 16,539	\$ 17,577	\$ 17,577	\$ 17,577	
Total Supplies and Materials		\$ 7,035	\$ 5,708	-	\$ 16,539	\$ 17,577	\$ 17,577	\$ 17,577	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved	Adopted	FTE
<u>Other</u>								
640	Dues And Fees	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other	\$ 243	\$ -	-	\$ -	\$ -	\$ -	-
	Total Less Restrictive Programs for Students with Disabilities	\$ 8,158	\$ 13,860	-	\$ 16,539	\$ 19,367	\$ 19,367	-
1292 - Teen Parent Programs								
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 1,047	\$ -	\$ 12,119	\$ -	\$ -	\$ -	-
	Total Supplies and Materials	\$ 1,047	\$ -	-	\$ 12,119	\$ -	\$ -	-
	Total Teen Parent Programs	\$ 1,047	\$ -	-	\$ 12,119	\$ -	\$ -	-
1299 - Other Programs								
<u>Salaries and Wages</u>								
130	Additional Salaries	\$ -	\$ 2,449	\$ -	\$ -	\$ -	\$ -	-
	Total Salaries and Wages	\$ -	\$ 2,449	-	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
220	Social Security Contribution	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ -	-
230	Other Required Payroll Costs	-	27	-	-	-	-	-
	Total Associated Payroll Costs	\$ -	\$ 199	-	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>								
330	Student Transportation Services	\$ 2,591	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Purchased Services	\$ 2,591	\$ -	-	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 2,089	\$ 2,395	\$ -	\$ -	\$ -	\$ -	-
	Total Supplies and Materials	\$ 2,089	\$ 2,395	-	\$ -	\$ -	\$ -	-
	Total Other Programs	\$ 4,680	\$ 5,043	5.75	\$ -	\$ -	\$ -	5.93
	Total Instruction	\$ 4,126,715	\$ 4,727,141	5.75	\$ 10,214,349	\$ 11,870,684	\$ 11,870,684	5.93
2000 - Support Services								
2113 - Social Work Services								
<u>Salaries and Wages</u>								
130	Additional Salaries	\$ 13,691	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Salaries and Wages	\$ 13,691	\$ -	-	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 3,942	\$ -	\$ -	\$ -	\$ -	\$ -	-
220	Social Security Contribution	1,047	-	-	-	-	-	-
230	Other Required Payroll Costs	222	-	-	-	-	-	-
	Total Associated Payroll Costs	\$ 5,211	\$ -	-	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
310	Instructional, Profess & Tech Svcs	\$ 21,950	\$ 14,836		\$ -	\$ 68,046	\$ 68,046	\$ 68,046	
320	Property Services	2,657	-		-	-	-	-	
340	Travel	31	-		-	-	-	-	
350	Communication	8	-		-	-	-	-	
Total Purchased Services		\$ 24,646	\$ 14,836	-	\$ -	\$ 68,046	\$ 68,046	\$ 68,046	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 13,073	\$ 134		\$ 99,236	\$ 25,945	\$ 25,945	\$ 25,945	
Total Supplies and Materials		\$ 13,073	\$ 134	-	\$ 99,236	\$ 25,945	\$ 25,945	\$ 25,945	-
Total Social Work Services		\$ 56,621	\$ 14,970	-	\$ 99,236	\$ 93,991	\$ 93,991	\$ 93,991	-
2115 - Student Safety									
<u>Purchased Services</u>									
380	Non-Instructional Professional & Technical Svcs.	\$ -	\$ 4,500		\$ -	\$ 14,173	\$ 14,173	\$ 14,173	
Total Purchased Services		\$ -	\$ 4,500	-	\$ -	\$ 14,173	\$ 14,173	\$ 14,173	-
<u>Supplies and Materials</u>									
470	Computer Software	\$ -	\$ 26,024		-	81,966	81,966	81,966	
Total Supplies and Materials		\$ -	\$ 26,024	-	\$ -	\$ 81,966	\$ 81,966	\$ 81,966	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ -	\$ 121,480		-	382,612	382,612	382,612	
Total Capital Outlay		\$ -	\$ 121,480	-	\$ -	\$ 382,612	\$ 382,612	\$ 382,612	-
Total Student Safety		\$ -	\$ 152,004	-	\$ -	\$ 478,751	\$ 478,751	\$ 478,751	-
2133 - Dental Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 730	\$ 270		\$ -	\$ -	\$ -	\$ -	
Total Salaries and Wages		\$ 730	\$ 270	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
220	Social Security Contribution	\$ 56	\$ 21		\$ -	\$ -	\$ -	\$ -	
230	Other Required Payroll Costs	12	6		-	-	-	-	
Total Associated Payroll Costs		\$ 68	\$ 27	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
340	Travel	\$ 108	\$ 507		\$ 3,136	\$ 840	\$ 840	\$ 840	
350	Communication	717	386		1,182	1,304	1,304	1,304	
Total Purchased Services		\$ 825	\$ 893	-	\$ 4,318	\$ 2,144	\$ 2,144	\$ 2,144	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 23,440	\$ 81		26,850	28,926	28,926	28,926	
Total Supplies and Materials		\$ 23,440	\$ 81	-	\$ 26,850	\$ 28,926	\$ 28,926	\$ 28,926	-
Total Dental Services		\$ 25,063	\$ 1,271	-	\$ 31,168	\$ 31,070	\$ 31,070	\$ 31,070	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved	Adopted	FTE
2190 - Service Direction, Student Support Services								
<u>Salaries and Wages</u>								
112	Regular Classified	\$ -	\$ -	1.00 \$	64,129	\$ -	\$ -	-
130	Additional Salaries	-	-	-	5,522	5,522	5,522	5,522
	Total Salaries and Wages	\$ -	\$ -	1.00 \$	69,651	\$ 5,522	\$ 5,522	\$ 5,522 -
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ -	\$ -	\$	17,422	\$ 1,746	\$ 1,746	\$ 1,746
220	Social Security Contribution	-	-		5,330	424	424	424
230	Other Required Payroll Costs	-	-		1,801	146	146	146
240	Employee Insur & Other Contract Benefits	-	-		18,533	-	-	-
	Total Associated Payroll Costs	\$ -	\$ -	-	\$ 43,086	\$ 2,316	\$ 2,316	\$ 2,316 -
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ -	\$ -	\$	5,602	\$ -	\$ -	\$ -
	Total Supplies and Materials	\$ -	\$ -	-	\$ 5,602	\$ -	\$ -	\$ -
	Total Service Direction, Student Support Services	\$ -	\$ -	1.00 \$	118,339	\$ 7,838	\$ 7,838	\$ 7,838 -
2240 - Instructional Staff Development								
<u>Purchased Services</u>								
340	Travel	\$ 1,510	\$ -	\$	-	\$ -	\$ -	\$ -
390	Other General Profess & Tech Svcs	650	-		-	-	-	-
	Total Purchased Services	\$ 2,160	\$ -	-	\$ -	\$ -	\$ -	\$ -
<u>Supplies and Materials</u>								
410	Consumable Supplies & Material	\$ 22,114	\$ 5,308	\$	193,243	\$ 64,185	\$ 64,185	\$ 64,185
460	Non-consumable Items	125,250	51,100		-	234,974	234,974	234,974
480	Computer Hardware	1,563	-		-	-	-	-
	Total Supplies and Materials	\$ 148,927	\$ 56,408	-	\$ 193,243	\$ 299,159	\$ 299,159	\$ 299,159 -
	Total Instructional Staff Development	\$ 151,087	\$ 56,408	-	\$ 193,243	\$ 299,159	\$ 299,159	\$ 299,159 -

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2490 - Other Support Services - School Administration									
<u>Purchased Services</u>									
340	Travel	\$ 24,331	\$ 76,852		\$ -	\$ 106,228	\$ 106,228	\$ 106,228	
	Total Purchased Services	\$ 24,331	\$ 76,852	-	\$ -	\$ 106,228	\$ 106,228	\$ 106,228	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 2,249	\$ 1,148		\$ 53,673	\$ 4,459	\$ 4,459	\$ 4,459	
	Total Supplies and Materials	\$ 2,249	\$ 1,148	-	\$ 53,673	\$ 4,459	\$ 4,459	\$ 4,459	-
	Total Other Support Services - School Administration	\$ 26,580	\$ 78,000	-	\$ 53,673	\$ 110,687	\$ 110,687	\$ 110,687	-
2520 - Fiscal Services									
<u>Purchased Services</u>									
390	Other General Profess & Tech Svcs	\$ 22,803	\$ 30,973		\$ 46,557	\$ 71,560	\$ 71,560	\$ 71,560	
	Total Purchased Services	\$ 22,803	\$ 30,973	-	\$ 46,557	\$ 71,560	\$ 71,560	\$ 71,560	-
<u>Other</u>									
640	Dues And Fees	\$ 720	\$ -		\$ -	\$ -	\$ -	\$ -	
	Total Other	\$ 720	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
	Total Fiscal Services	\$ 23,523	\$ 30,973	-	\$ 46,557	\$ 71,560	\$ 71,560	\$ 71,560	-
2540 - Operation and Maintenance of Plant Services									
<u>Purchased Services</u>									
340	Travel	\$ 5,525	\$ -		\$ -	\$ 5,801	\$ 5,801	\$ 5,801	
	Total Purchased Services	\$ 5,525	\$ -	-	\$ -	\$ 5,801	\$ 5,801	\$ 5,801	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 128	\$ 90		\$ 9,859	\$ 228	\$ 228	\$ 228	
460	Non-consumable Items	-	80		-	84	84	84	
	Total Supplies and Materials	\$ 128	\$ 170	-	\$ 9,859	\$ 312	\$ 312	\$ 312	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ 19,617		\$ -	\$ 61,786	\$ 61,786	\$ 61,786	
540	Depreciable Equipment	-	1,593		-	1,672	1,672	1,672	
	Total Capital Outlay	\$ -	\$ 21,210	-	\$ -	\$ 63,458	\$ 63,458	\$ 63,458	-
	Total Operation and Maintenance of Plant Services	\$ 5,653	\$ 21,380	-	\$ 9,859	\$ 69,571	\$ 69,571	\$ 69,571	-
2620 - Planning and Development Services									
<u>Purchased Services</u>									
330	Student Transportation Services	\$ -	\$ 2,395		\$ -	\$ -	\$ -	\$ -	
	Total Purchased Services	\$ -	\$ 2,395	-	\$ -	\$ -	\$ -	\$ -	-
	Total Planning and Development Services	\$ -	\$ 2,395	-	\$ -	\$ -	\$ -	\$ -	-

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2649 - Other Staff Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 198,357	\$ 220,487	2.00	\$ 219,999	\$ 220,780	\$ 220,780	\$ 220,780	2.00
112	Regular Classified	82,410	87,133	1.00	83,832	90,460	90,460	90,460	1.00
130	Additional Salaries	696	5,000		-	-	-	-	
Total Salaries and Wages		\$ 281,463	\$ 312,620	3.00	\$ 303,831	\$ 311,240	\$ 311,240	\$ 311,240	3.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 86,968	\$ 85,739		\$ 84,398	\$ 105,314	\$ 105,314	\$ 105,314	
220	Social Security Contribution	20,866	23,113		22,461	23,100	23,100	23,100	
230	Other Required Payroll Costs	4,893	6,141		7,813	8,019	8,019	8,019	
240	Employee Insur & Other Contract Benefits	51,680	52,109		55,359	57,065	57,065	57,065	
Total Associated Payroll Costs		\$ 164,407	\$ 167,102	-	\$ 170,031	\$ 193,498	\$ 193,498	\$ 193,498	-
<u>Purchased Services</u>									
350	Communication	\$ -	\$ 108		\$ -	\$ 341	\$ 341	\$ 341	
Total Purchased Services		\$ -	\$ 108	-	\$ -	\$ 341	\$ 341	\$ 341	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 21,026	\$ 11,015		\$ -	\$ 44,377	\$ 44,377	\$ 44,377	
Total Supplies and Materials		\$ 21,026	\$ 11,015	-	\$ -	\$ 44,377	\$ 44,377	\$ 44,377	-
Total Other Staff Services		\$ 466,896	\$ 490,845	3.00	\$ 473,862	\$ 549,456	\$ 549,456	\$ 549,456	3.00
2669 - Other Technology Services									
<u>Purchased Services</u>									
320	Property Services	\$ 9,120	\$ -		\$ -	\$ 9,574	\$ 9,574	\$ 9,574	
340	Travel	43,206	21,828		111,086	101,690	101,690	101,690	
350	Communication	156	-		-	164	164	164	
Total Purchased Services		\$ 52,482	\$ 21,828	-	\$ 111,086	\$ 111,428	\$ 111,428	\$ 111,428	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 443	\$ 1,745		\$ 1,064,689	\$ 9,565	\$ 9,565	\$ 9,565	
460	Non-consumable Items	4,061	-		16,680	340,168	340,168	340,168	
470	Computer Software	8,544	734		88,627	18,566	18,566	18,566	
480	Computer Hardware	-	-		11,921	-	-	-	
Total Supplies and Materials		\$ 13,048	\$ 2,479	-	\$ 1,181,917	\$ 368,299	\$ 368,299	\$ 368,299	-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ -	\$ -		\$ 224,698	\$ -	\$ -	\$ -	
Total Capital Outlay		\$ -	\$ -	-	\$ 224,698	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues And Fees	\$ 8,110	\$ 1,800		\$ -	\$ 23,418	\$ 23,418	\$ 23,418	
Total Other		\$ 8,110	\$ 1,800	-	\$ -	\$ 23,418	\$ 23,418	\$ 23,418	-
Total Other Technology Services		\$ 73,640	\$ 26,107	-	\$ 1,517,701	\$ 503,145	\$ 503,145	\$ 503,145	-
Total Support Services		\$ 829,063	\$ 874,353	4.00	\$ 2,543,638	\$ 2,215,228	\$ 2,215,228	\$ 2,215,228	3.00

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE	Budget	Proposed	2025-26 Approved	Adopted	FTE
3000 - Enterprise and Community Services									
3300 - Community Services									
<u>Salaries and Wages</u>									
124	Temporary Classified	\$ 1,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Salaries and Wages	\$ 1,370	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
230	Other Required Payroll Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Associated Payroll Costs	\$ 16	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
310	Instructional, Professional and Technical Services	\$ 300	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Purchased Services	\$ 300	\$ 480	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ 7,650	\$ 25,836	\$ 654,013	\$ 454,809	\$ 454,809	\$ 454,809	\$ 454,809	-
460	Non-consumable Items	-	1,049	-	1,101	1,101	1,101	1,101	-
	Total Supplies and Materials	\$ 7,650	\$ 26,885	-	\$ 654,013	\$ 455,910	\$ 455,910	\$ 455,910	-
<u>Capital Outlay</u>									
550	Depreciable Technology	\$ -	\$ 44,562	\$ -	\$ 70,178	\$ 70,178	\$ 70,178	\$ 70,178	-
	Total Capital Outlay	\$ -	\$ 44,562	-	\$ -	\$ 70,178	\$ 70,178	\$ 70,178	-
	Total Community Services	\$ 9,336	\$ 71,927	-	\$ 654,013	\$ 526,088	\$ 526,088	\$ 526,088	-
	Total Enterprise and Community Services	\$ 9,336	\$ 71,927	-	\$ 654,013	\$ 526,088	\$ 526,088	\$ 526,088	-
4000 - Facilities Acquisition and Construction									
4150 - Building Acquisit, Construct and Improvement Services									
<u>Purchased Services</u>									
380	Non-Instructional Profess & Tech Svcs	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	-
390	Other General Profess & Tech Svcs	-	-	150,000	150,000	150,000	150,000	150,000	-
	Total Purchased Services	\$ -	\$ -	-	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	-
<u>Supplies and Materials</u>									
460	Non-consumable Items	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-
	Total Supplies and Materials	\$ -	\$ -	-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	-
550	Depreciable Technology	-	-	250,000	250,000	250,000	250,000	250,000	-
	Total Capital Outlay	\$ -	\$ -	-	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	-
	Total Building Acquisit, Construct and Improvement Services	\$ -	\$ -	-	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	-
	Total Facilities Acquisition and Construction	\$ -	\$ -	-	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	-
Ending Fund Balance		\$ 6,655,060	\$ 7,767,607	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS		\$ 11,620,174	\$ 13,441,028	9.75	\$ 14,412,000	\$ 15,612,000	\$ 15,612,000	\$ 15,612,000	8.93

Food Services Fund – 220

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

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

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

Fund Detail – Food Services Fund

Account Code and Description		2022-23	2023-24	2024-25		2025-26		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted
RESOURCES								
1500	Earnings on Investments	\$ 638,195	\$ 1,254,911		\$ 75,000	\$ 900,000	\$ 900,000	\$ 900,000
1610	Daily Sales-Reimbursable	12,821	11,564		200,000	10,000	10,000	10,000
1620	Daily Sales-Non-Reimbursable	(12,902)	(11,210)		800,000	-	-	-
1630	Special Functions	266,207	577,079		120,000	400,000	400,000	400,000
1920	Contributions and Donations	8,215	6,197		-	-	-	-
1960	Recovery of Prior Years Expense	-	54,513		-	-	-	-
1990	Miscellaneous	1,418	132,408		-	-	-	-
3102	State School Fund-School Lunch Match	150,372	183,354		200,000	200,000	200,000	200,000
3299	State School Breakfast Program	3,792,821	4,137,199		1,600,000	1,600,000	1,600,000	1,600,000
4500	Federal School Lunch Program	15,150,727	14,158,905		13,750,000	14,000,000	14,000,000	14,000,000
4900	Commodities Donated by USDA	1,763,057	1,258,967		1,500,000	1,500,000	1,500,000	1,500,000
5200	Interfund Transfers	40,451	-		200,000	200,000	200,000	200,000
5400	Beginning Fund Balance	13,631,225	17,753,394		9,500,000	10,000,000	10,000,000	10,000,000
TOTAL FOOD SERVICES FUND RESOURCES		\$ 35,442,607	\$ 39,517,281		\$ 27,945,000	\$ 28,810,000	\$ 28,810,000	\$ 28,810,000

Fund Detail – Food Services Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
REQUIREMENTS									
2000 - Support Services									
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 133,599	\$ 177,077	-	\$ -	\$ -	\$ -	\$ -	-
130	Additional Salaries	3,332	6,196		-	-	-	-	
	Total Salaries and Wages	\$ 136,931	\$ 183,273	-	\$ -	\$ -	\$ -	\$ -	-
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 39,272	\$ 48,284		\$ -	\$ -	\$ -	\$ -	
220	Social Security Contribution	10,254	13,654		-	-	-	-	
230	Other Required Payroll Costs	21,215	28,370		-	-	-	-	
240	Employee Insur & Other Contract Benefits	33,712	38,426		-	-	-	-	
	Total Associated Payroll Costs	\$ 104,453	\$ 128,734	-	\$ -	\$ -	\$ -	\$ -	-
<u>Purchased Services</u>									
320	Property Services	\$ 83,371	\$ 100,560		\$ -	\$ -	\$ -	\$ -	
380	Non-Instructional Profess & Tech Svcs	1,500	10,687		-	-	-	-	
	Total Purchased Services	\$ 84,871	\$ 111,247	-	\$ -	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 105,503	\$ 79,734		\$ -	\$ -	\$ -	\$ -	
	Total Supplies and Materials	\$ 105,503	\$ 79,734	-	\$ -	\$ -	\$ -	\$ -	-
	Total Operation and Maintenance of Plant Services	\$ 431,758	\$ 502,988	-	\$ -	\$ -	\$ -	\$ -	-
	Total Support Services	\$ 431,758	\$ 502,988	-	\$ -	\$ -	\$ -	\$ -	-
3100 - Food Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 108,493	\$ 113,218	7.75	\$ 499,843	\$ 480,122	\$ 480,122	\$ 480,122	6.75
114	Supervisory Classified	103,719	111,520	1.00	116,120	127,499	127,499	127,499	1.00
124	Temporary Classified Staff	-	-		13,261	13,261	13,261	13,261	
130	Additional Salaries	89	-		5,814	5,814	5,814	5,814	
	Total Salaries and Wages	\$ 212,301	\$ 224,738	8.75	\$ 635,038	\$ 626,696	\$ 626,696	\$ 626,696	7.75

Fund Detail – Food Services Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 60,387	\$ 60,748		\$ 149,670	\$ 184,534	\$ 184,534	\$ 184,534	
220	Social Security Contribution	16,108	16,945		47,703	47,583	47,583	47,583	
230	Other Required Payroll Costs	3,467	4,393		45,393	48,420	48,420	48,420	
240	Employee Insur & Other Contract Benefits	38,840	34,633		126,198	125,413	125,413	125,413	
Total Associated Payroll Costs		\$ 118,802	\$ 116,719	-	\$ 368,964	\$ 405,950	\$ 405,950	\$ 405,950	-
<u>Purchased Services</u>									
320	Property Services	\$ 2,714	\$ 40,203		\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	
340	Travel	2,749	2,388		10,000	2,000	2,000	2,000	
350	Communication	107,922	16,742		180,000	60,000	60,000	60,000	
380	Non-Instructional Profess & Tech Svcs	13,628,555	15,881,430		15,800,000	15,000,000	15,000,000	15,000,000	
390	Other General Profess & Tech Svcs	38,069	33,839		200,000	35,000	35,000	35,000	
Total Purchased Services		\$ 13,780,009	\$ 15,974,602	-	\$ 16,440,000	\$ 15,122,000	\$ 15,122,000	\$ 15,122,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 1,859,172	\$ 1,349,055		\$ 8,005,998	\$ 10,376,854	\$ 10,376,854	\$ 10,376,854	
460	Non-consumable Items	132,700	730,265		725,000	400,000	400,000	400,000	
470	Computer Software	36,039	-		70,000	50,000	50,000	50,000	
480	Computer Hardware	3,622	4,402		200,000	3,500	3,500	3,500	
Total Supplies and Materials		\$ 2,031,533	\$ 2,083,722	-	\$ 9,000,998	\$ 10,830,354	\$ 10,830,354	\$ 10,830,354	-
<u>Capital Outlay</u>									
520	Buildings Acquisition and Improvement	\$ 336,893	\$ 1,446,088		\$ 120,000	\$ 500,000	\$ 500,000	\$ 500,000	
540	Depreciable Equipment	152,039	757,088		640,000	650,000	650,000	650,000	
Total Capital Outlay		\$ 488,932	\$ 2,203,176	-	\$ 760,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	-
<u>Other</u>									
640	Dues and Fees	\$ 43,109	\$ 116,426		\$ 125,000	\$ 80,000	\$ 80,000	\$ 80,000	
670	Licenses & Permits	25,362	-		35,000	15,000	15,000	15,000	
690	Grant Indirect Charges	557,407	600,000		580,000	580,000	580,000	580,000	
Total Other		\$ 625,878	\$ 716,426	-	\$ 740,000	\$ 675,000	\$ 675,000	\$ 675,000	-
Total Food Services		\$ 17,257,455	\$ 21,319,383	8.75	\$ 27,945,000	\$ 28,810,000	\$ 28,810,000	\$ 28,810,000	7.75
Ending Fund Balance		\$ 17,753,394	\$ 17,694,910	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL FOOD SERVICES FUND REQUIREMENTS		\$ 35,442,607	\$ 39,517,281	8.75	\$ 27,945,000	\$ 28,810,000	\$ 28,810,000	\$ 28,810,000	7.75

Asset Replacement Fund – 222

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

Fund Detail – Asset Replacement Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 1,174,378	\$ 2,480,931	\$ 230,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
1990	Miscellaneous	11,400	-	-	-	-	-
3222	State School Fund Transportation Equipment	3,783,710	3,147,905	2,500,000	2,800,000	2,800,000	2,800,000
5200	Interfund Transfers - Curriculum	10,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
5200	Interfund Transfers - Transportation Debt Service	2,890,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
5200	Interfund Transfers - Transportation FFCO	-	-	310,000	32,000	32,000	32,000
5200	Interfund Transfers - Equipment/Furniture	2,000,000	-	-	-	-	-
5200	Interfund Transfers - Technology	2,000,000	-	-	-	-	-
5200	Interfund Transfers - Vehicles	500,000	-	-	-	-	-
5400	Beginning Fund Balance - Transportation FFCO	-	-	4,700,000	9,500,000	9,500,000	9,500,000
5400	Beginning Fund Balance	33,678,188	46,022,216	27,663,035	32,428,000	32,428,000	32,428,000
TOTAL ASSET REPLACEMENT FUND RESOURCES		\$ 56,037,676	\$ 59,651,052	\$ 43,403,035	\$ 54,760,000	\$ 54,760,000	\$ 54,760,000
REQUIREMENTS							
1111 - Elementary Instruction, Primary (K-5)							
<u>Supplies and Materials</u>							
420	Textbooks	\$ 23,269	\$ -	\$ 14,000,000	\$ 16,200,000	\$ 16,200,000	\$ 16,200,000
Total Supplies and Materials		\$ 23,269	\$ -	\$ 14,000,000	\$ 16,200,000	\$ 16,200,000	\$ 16,200,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ -	\$ -	\$ 2,500,000	\$ 2,698,000	\$ 2,698,000	\$ 2,698,000
Total Capital Outlay		\$ -	\$ -	\$ 2,500,000	\$ 2,698,000	\$ 2,698,000	\$ 2,698,000
Total Elementary Instruction, Primary (K-5)		\$ 23,269	\$ -	\$ 16,500,000	\$ 18,898,000	\$ 18,898,000	\$ 18,898,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
1121 - Middle School Instruction							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ 2,565,898	\$ -	\$ -	\$ -	\$ -
470	Computer Software	-	2,576,839	-	-	-	-
Total Supplies and Materials		\$ -	\$ 5,142,737	\$ -	\$ -	\$ -	\$ -
Total Middle School Instruction		\$ -	\$ 5,142,737	\$ -	\$ -	\$ -	\$ -
1131 - High School Instruction							
<u>Supplies and Materials</u>							
420	Textbooks	\$ -	\$ 700,624	\$ -	\$ -	\$ -	\$ -
470	Computer Software	-	710,074	-	-	-	-
Total Supplies and Materials		\$ -	\$ 1,410,698	\$ -	\$ -	\$ -	\$ -
Total High School Instruction		\$ -	\$ 1,410,698	\$ -	\$ -	\$ -	\$ -
2240 - Instructional Staff Development							
<u>Purchased Services</u>							
310	Instructional, Profess & Tech Svcs	\$ -	\$ 139,854	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Total Purchased Services		\$ -	\$ 139,854	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Total Instructional Staff Development		\$ -	\$ 139,854	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
2540 - Operation and Maintenance of Plant Services							
<u>Purchased Services</u>							
380	Non-Instructional Professional & Technical Svcs.	\$ 19,900	\$ -	\$ -	\$ -	\$ -	\$ -
390	Other Gen Prof & Tech Svcs	4,678	-	-	-	-	-
Total Purchased Services		\$ 24,578	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 461,276	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Supplies and Materials		\$ 461,276	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<u>Capital Outlay</u>							
540	Depreciable Equipment	\$ 27,110	\$ 64,180	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ 27,110	\$ 64,180	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance of Plant Services		\$ 512,964	\$ 64,180	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

Fund Detail – Asset Replacement Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
2550 - Student Transportation Services							
<u>Capital Outlay</u>							
560	Depreciable Bus Garage, Bus & Capital Bus Improvements	\$ 2,546,685	\$ -	\$ 16,738,365	\$ 9,532,000	\$ 9,532,000	\$ 9,532,000
	Total Capital Outlay	\$ 2,546,685	\$ -	\$ 16,738,365	\$ 9,532,000	\$ 9,532,000	\$ 9,532,000
	Total Student Transportation Services	\$ 2,546,685	\$ -	\$ 16,738,365	\$ 9,532,000	\$ 9,532,000	\$ 9,532,000
2570 - Internal Services							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Supplies and Materials	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
541	New Equipment	\$ 630,972	\$ -	\$ 135,000	\$ 800,000	\$ 800,000	\$ 800,000
	Total Capital Outlay	\$ 630,972	\$ -	\$ 135,000	\$ 800,000	\$ 800,000	\$ 800,000
	Total Internal Services	\$ 632,872	\$ -	\$ 135,000	\$ 800,000	\$ 800,000	\$ 800,000
2660 - Technology Services							
<u>Supplies & Materials</u>							
410	Consumable Supplies & Material	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
480	Computer Hardware	-	-	2,365,000	2,365,000	2,365,000	2,365,000
	Total Supplies and Materials	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
	Total Technology Services	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
5100 - Debt Service							
<u>Other</u>							
610	Principal on Transportation	\$ 6,192,478	\$ 6,149,254	\$ 6,091,568	\$ 21,488,134	\$ 21,488,134	\$ 21,488,134
620	Interest on Transportation	107,192	145,416	208,102	311,866	311,866	311,866
	Total Other	\$ 6,299,670	\$ 6,294,670	\$ 6,299,670	\$ 21,800,000	\$ 21,800,000	\$ 21,800,000
	Total Debt Service	\$ 6,299,670	\$ 6,294,670	\$ 6,299,670	\$ 21,800,000	\$ 21,800,000	\$ 21,800,000
Ending Fund Balance		\$ 46,022,216	\$ 46,598,913	\$ -	\$ -	\$ -	\$ -
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS		\$ 56,037,676	\$ 59,651,052	\$ 43,403,035	\$ 54,760,000	\$ 54,760,000	\$ 54,760,000

Schedule of Annual Interest and Principal Payments – Asset Replacement Fund

As of June 30, 2025

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$63,392,940	1.02%	12/15 & 6/15	6/15/2026	\$ 311,866	\$ 5,273,134
		1.24%		6/15/2027	440,601	5,144,399
		1.47%		6/15/2028	592,846	5,002,154
		1.72%		6/15/2029	770,208	4,824,792
		1.92%		6/15/2030	941,918	4,653,081
		2.11%		6/15/2031	409,552	1,635,448
		2.29%		6/15/2032	476,403	1,568,597
		2.42%		6/15/2033	537,736	1,512,265
		2.52%		6/15/2034	592,007	1,452,993
		2.62%		6/15/2035	648,284	1,396,715
		2.67%		6/15/2036	694,646	1,350,354
		2.71%		6/15/2037	738,593	1,306,407
		2.75%		6/15/2038	782,110	1,262,890
		2.79%		6/15/2039	825,158	1,219,843
		2.83%		6/15/2040	867,653	1,177,347
		3.00%		6/15/2041	939,725	1,106,446
		3.00%		6/15/2042	973,325	1,075,245
		3.00%		6/15/2043	1,005,198	1,044,044
		3.00%		6/15/2044	1,035,250	1,012,842
		3.00%		6/15/2045	1,065,959	984,041
Total					\$ 14,649,038	\$ 44,003,037

In October 2020, the District issued Full Faith and Credit Obligations of \$60,392,940 to construct a new transportation facility and replace the aging school bus fleet. The Full Faith and Credit Obligations are direct obligations and pledge the full faith and credit of the district.

Energy Efficiency Fund – 230

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

Fund Detail – Energy Efficiency Fund

Account Code and Description	2022-23	2023-24	2024-25	2025-26		
	Actual	Actual	Budget	Proposed	Approved	Adopted
RESOURCES						
1990 Miscellaneous	\$ 951,017	\$ 1,050,401	\$ 1,250,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
5400 Beginning Fund Balance	342,626	-	400,000	-	-	-
TOTAL ENERGY EFFICIENCY FUND RESOURCES	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
REQUIREMENTS						
5200 - Transfers of Funds						
710 Fund Modifications	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
Total Transfers of Funds	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	\$ 1,293,643	\$ 1,050,401	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000

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

Grants Fund – 240

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

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

Fund Detail – Grants Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	FTE	2024-25 Budget	Proposed	2025-26 Approved			Adopted	FTE
RESOURCES											
2200	Restricted	\$ 396,692	\$ 1,091,364		\$ 1,816,000	\$ 3,754,000	\$ 3,754,000	\$ 3,754,000	\$ 3,754,000		
3299	Restricted Grants-In-Aid	68,614,634	65,542,075		72,946,021	70,783,082	70,783,082	70,783,082	70,783,082		
4300	Restricted Direct From Federal	174,736	191,090		135,000	180,000	180,000	180,000	180,000		
4500	Restricted Through State	62,168,935	90,274,931		65,434,665	49,510,000	49,510,000	49,510,000	51,510,000		
4900	For/On Behalf of the District	23	8,557		-	-	-	-	-		
5400	Beginning Fund Balance	1,469,990	1,298,625		-	-	-	-	-		
TOTAL GRANTS FUND RESOURCES		\$ 132,825,010	\$ 158,406,642		\$ 140,331,686	\$ 124,227,082	\$ 124,227,082	\$ 124,227,082	\$ 126,227,082		
1000 - Instruction											
1111 - Elementary Programs, Primary (K-5)											
100	Salaries and Wages	\$ 5,232,327	\$ 4,455,112	26.03	\$ 10,608,742	\$ 5,431,124	\$ 5,431,124	\$ 5,431,124	\$ 5,431,124	59.25	
200	Associated Payroll Costs	3,210,639	2,528,774		4,734,864	3,230,917	3,230,917	3,230,917	3,230,917		
300	Purchased Services	740,956	811,254		462,210	685,732	685,732	685,732	685,732		
400	Supplies and Materials	3,479,529	1,057,686		4,151,964	1,501,041	1,501,041	1,501,041	1,501,041		
500	Capital Outlay	43,133	-		16,034	10,448	10,448	10,448	10,448		
Total Elementary Programs, Primary (K-5)		\$ 12,706,584	\$ 8,852,826	26.03	\$ 19,973,814	\$ 10,859,262	\$ 10,859,262	\$ 10,859,262	\$ 10,859,262	59.25	
1113 - Elementary Extracurricular											
100	Salaries and Wages	\$ 67,548	\$ 82,466	-	\$ 48,682	\$ -	\$ -	\$ -	\$ -	-	
200	Associated Payroll Costs	26,501	29,254		17,511	-	-	-	-		
300	Purchased Services	1,412,174	1,642		766,739	318,298	318,298	318,298	318,298		
400	Supplies and Materials	197,110	16,408		87,290	53,154	53,154	53,154	53,154		
Total Elementary Extracurricular		\$ 1,703,333	\$ 129,770	-	\$ 920,222	\$ 371,452	\$ 371,452	\$ 371,452	\$ 371,452	-	

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1121 - Middle School Instruction								
100 Salaries and Wages	\$ 2,604,039	\$ 1,669,668	21.39	\$ 1,346,294	\$ 1,699,097	\$ 1,699,097	\$ 1,699,097	25.23
200 Associated Payroll Costs	1,586,890	994,391		875,699	1,161,069	1,161,069	1,161,069	
300 Purchased Services	58,116	45,446		182,211	29,055	29,055	29,055	
400 Supplies and Materials	1,812,653	2,661,402		2,514,942	1,193,903	1,193,903	1,193,903	
500 Capital Outlay	28,706	246,460		60,449	58,789	58,789	58,789	
600 Other	-	-		631	-	-	-	
Total Middle School Instruction	\$ 6,090,404	\$ 5,617,367	21.39	\$ 4,980,226	\$ 4,141,913	\$ 4,141,913	\$ 4,141,913	25.23
1122 - Middle School Extracurricular								
100 Salaries and Wages	\$ 305,742	\$ 116,380	-	\$ 160,929	\$ -	\$ -	\$ -	-
200 Associated Payroll Costs	111,168	40,910		57,886	-	-	-	
300 Purchased Services	221,807	30,332		107,772	61,285	61,285	61,285	
400 Supplies and Materials	183,578	32,590		294,072	73,134	73,134	73,134	
500 Capital Outlay	9,620	10,941		282,852	9,109	9,109	9,109	
Total Middle School Extracurricular	\$ 831,915	\$ 231,153	-	\$ 903,511	\$ 143,528	\$ 143,528	\$ 143,528	-
1131 - High School Instruction								
100 Salaries and Wages	\$ 3,358,484	\$ 3,065,112	36.61	\$ 2,627,503	\$ 2,755,525	\$ 2,755,525	\$ 2,755,525	37.61
200 Associated Payroll Costs	1,989,323	1,714,583		1,615,076	1,763,905	1,763,905	1,763,905	
300 Purchased Services	268,684	94,043		197,175	158,148	158,148	158,148	
400 Supplies and Materials	3,923,817	3,043,621		5,074,980	2,571,379	2,571,379	2,571,379	
500 Capital Outlay	508,753	808,792		772,047	668,151	668,151	668,151	
600 Other	142,501	91,161		110,980	137,720	137,720	137,720	
Total High School Instruction	\$ 10,191,562	\$ 8,817,312	36.61	\$ 10,397,761	\$ 8,054,828	\$ 8,054,828	\$ 8,054,828	37.61
1132 - High School Extracurricular								
100 Salaries and Wages	\$ 114,675	\$ 92,120	-	\$ 59,218	\$ 537	\$ 537	\$ 537	-
200 Associated Payroll Costs	36,421	30,118		21,301	9	9	9	
300 Purchased Services	936,829	532,721		650,932	535,748	535,748	535,748	
400 Supplies and Materials	742,805	454,031		799,392	403,447	403,447	403,447	
500 Capital Outlay	91,780	107,352		228,419	52,180	52,180	52,180	
600 Other	230,650	155,539		151,949	157,239	157,239	157,239	
Total High School Extracurricular	\$ 2,153,160	\$ 1,371,881	-	\$ 1,911,211	\$ 1,149,160	\$ 1,149,160	\$ 1,149,160	-

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1140 - Pre-Kindergarten Programs								
100 Salaries and Wages	\$ 3,793,141	\$ 4,342,111	79.05	\$ 5,283,777	\$ 5,845,459	\$ 5,845,459	\$ 5,845,459	82.10
200 Associated Payroll Costs	2,285,111	2,349,278		3,347,190	3,360,792	3,360,792	3,360,792	
300 Purchased Services	230,233	309,971		238,327	269,002	269,002	269,002	
400 Supplies and Materials	841,679	325,444		764,876	436,345	436,345	436,345	
500 Capital Outlay	48,043	-		16,518	10,765	10,765	10,765	
600 Other	15,404	18,324		22,145	13,032	13,032	13,032	
Total Pre-Kindergarten Programs	\$ 7,213,611	\$ 7,345,128	79.05	\$ 9,672,833	\$ 9,935,395	\$ 9,935,395	\$ 9,935,395	82.10
1220 - Restrictive Programs for Students with Disabilities								
100 Salaries and Wages	\$ 1,344,776	\$ 3,302,612	27.31	\$ 1,916,609	\$ 1,693,971	\$ 1,693,971	\$ 1,693,971	9.62
200 Associated Payroll Costs	865,177	2,014,165		1,189,177	1,034,022	1,034,022	1,034,022	
300 Purchased Services	13,090	5,372		9,921	4,640	4,640	4,640	
400 Supplies and Materials	222,880	25,001		94,114	57,883	57,883	57,883	
Total Restrictive Programs for Students with Disabilities	\$ 2,445,923	\$ 5,347,150	27.31	\$ 3,209,821	\$ 2,790,516	\$ 2,790,516	\$ 2,790,516	9.62
1250 - Less Restrictive Programs for Students with Disabilities								
100 Salaries and Wages	\$ 1,705,941	\$ 1,566,266	20.30	\$ 1,877,718	\$ 1,897,654	\$ 1,897,654	\$ 1,897,654	20.31
200 Associated Payroll Costs	995,008	917,568		1,046,905	1,200,543	1,200,543	1,200,543	
300 Purchased Services	83,302	86,271		33,594	68,104	68,104	68,104	
400 Supplies and Materials	207,367	171,133		576,028	147,288	147,288	147,288	
Total Less Restrictive Program for Students with Disabilities	\$ 2,991,618	\$ 2,741,238	20.30	\$ 3,534,245	\$ 3,313,589	\$ 3,313,589	\$ 3,313,589	20.31
1260 - Treatment and Habilitation								
100 Salaries and Wages	\$ 465,294	\$ 471,931	5.75	\$ 466,746	\$ 653,145	\$ 653,145	\$ 653,145	5.75
200 Associated Payroll Costs	270,771	281,157		273,114	384,561	384,561	384,561	
400 Supplies and Materials	-	8,773		75	2,787	2,787	2,787	
Total Treatment and Habilitation	\$ 736,065	\$ 761,861	5.75	\$ 739,935	\$ 1,040,493	\$ 1,040,493	\$ 1,040,493	5.75
1271 - Remediation								
100 Salaries and Wages	\$ 480,846	\$ 403,042	-	\$ 612,792	\$ 97,872	\$ 97,872	\$ 97,872	-
200 Associated Payroll Costs	188,977	152,045		220,421	37,808	37,808	37,808	
300 Purchased Services	80,532	65,338		106,208	63,486	63,486	63,486	
400 Supplies and Materials	21,273	28,082		57,331	21,818	21,818	21,818	
Total Remediation	\$ 771,628	\$ 648,507	-	\$ 996,752	\$ 220,984	\$ 220,984	\$ 220,984	-

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1272 - Title IA/D								
100 Salaries and Wages	\$ 3,096,047	\$ 4,970,562	66.78	\$ 6,099,822	\$ 6,125,829	\$ 6,125,829	\$ 6,125,829	70.51
200 Associated Payroll Costs	1,972,237	2,719,695		3,599,180	3,480,779	3,480,779	3,480,779	
300 Purchased Services	29,196	119,849		99,819	87,136	87,136	87,136	
400 Supplies and Materials	275,124	333,800		1,489,875	2,002,163	2,002,163	2,002,163	
Total Title IA/D	\$ 5,372,604	\$ 8,143,906	66.78	\$ 11,288,696	\$ 11,695,907	\$ 11,695,907	\$ 11,695,907	70.51
1280 - Alternative Education								
100 Salaries and Wages	\$ 595,893	\$ 811,937	8.25	\$ 625,927	\$ 750,482	\$ 750,482	\$ 750,482	14.32
200 Associated Payroll Costs	368,304	409,973		376,121	455,319	455,319	455,319	
300 Purchased Services	840,600	614,461		913,248	460,327	460,327	460,327	
400 Supplies and Materials	145,581	119,423		325,256	79,686	79,686	79,686	
500 Capital Outlay	-	-		89,572	-	-	-	
600 Other	-	-		729	-	-	-	
Total Alternative Education	\$ 1,950,378	\$ 1,955,794	8.25	\$ 2,330,853	\$ 1,745,814	\$ 1,745,814	\$ 1,745,814	14.32
1291 - English Language Learner								
100 Salaries and Wages	\$ 1,354,847	\$ 965,654	18.26	\$ 1,134,499	\$ 829,615	\$ 829,615	\$ 829,615	14.40
200 Associated Payroll Costs	795,553	516,895		742,237	478,938	478,938	478,938	
300 Purchased Services	503	24,355		173	12,339	12,339	12,339	
400 Supplies and Materials	211,561	70,556		82,963	135,214	135,214	135,214	
600 Other	-	-		-	28,975	28,975	28,975	
Total English Language Learner	\$ 2,362,464	\$ 1,577,460	18.26	\$ 1,959,872	\$ 1,485,081	\$ 1,485,081	\$ 1,485,081	14.40
1292 - Teen Parent Programs								
100 Salaries and Wages	\$ -	\$ 88,434	-	\$ 21,589	\$ -	\$ -	\$ -	-
200 Associated Payroll Costs	-	40,071		7,766	-	-	-	
400 Supplies and Materials	1,998	-		12,280	448	448	448	
Total Teen Parent Programs	\$ 1,998	\$ 128,505	-	\$ 41,635	\$ 448	\$ 448	\$ 448	-
1293 - Migrant Education								
100 Salaries and Wages	\$ 803,742	\$ 935,794	13.00	\$ 937,807	\$ 1,169,692	\$ 1,169,692	\$ 1,169,692	11.00
200 Associated Payroll Costs	460,447	518,059		575,229	656,113	656,113	656,113	
300 Purchased Services	81,469	93,495		59,381	92,465	92,465	92,465	
400 Supplies and Materials	81,592	167,977		105,239	86,413	86,413	86,413	
Total Migrant Education	\$ 1,427,250	\$ 1,715,325	13.00	\$ 1,677,656	\$ 2,004,683	\$ 2,004,683	\$ 2,004,683	11.00

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
1299 - Other Programs								
100 Salaries and Wages	\$ 8,825	\$ 5,986	-	\$ 7,846	\$ 8,603	\$ 8,603	\$ 8,603	-
200 Associated Payroll Costs	3,444	2,330		2,822	3,321	3,321	3,321	
300 Purchased Services	15,973	9,786		9,782	11,964	11,964	11,964	
400 Supplies and Materials	52,332	15,084		23,821	32,739	32,739	32,739	
Total Other Programs	\$ 80,574	\$ 33,186	-	\$ 44,271	\$ 56,627	\$ 56,627	\$ 56,627	-
1400 - Summer School Programs								
100 Salaries and Wages	\$ 1,621,605	\$ 368,586	-	\$ 1,414,298	\$ 800,668	\$ 800,668	\$ 800,668	-
200 Associated Payroll Costs	609,693	138,320		508,723	300,784	300,784	300,784	
300 Purchased Services	523,803	101,184		452,123	193,236	193,236	193,236	
400 Supplies and Materials	142,968	91,375		313,972	67,804	67,804	67,804	
600 Other	-	-		1,023	-	-	-	
Total Summer School Programs	\$ 2,898,069	\$ 699,465	-	\$ 2,690,139	\$ 1,362,492	\$ 1,362,492	\$ 1,362,492	-
Total Instruction	\$ 61,929,140	\$ 56,117,834	322.73	\$ 77,273,453	\$ 60,372,172	\$ 60,372,172	\$ 60,372,172	350.10
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
100 Salaries and Wages	\$ 3,759,344	\$ 5,120,031	98.95	\$ 5,930,350	\$ 6,191,938	\$ 6,191,938	\$ 6,191,938	89.71
200 Associated Payroll Costs	2,384,986	3,028,927		3,943,932	3,873,168	3,873,168	3,873,168	
300 Purchased Services	341,968	530,078		437,031	358,410	358,410	358,410	
400 Supplies and Materials	101,060	481,199		123,738	269,975	269,975	269,975	
500 Capital Outlay	115,366	-		66,936	26,366	26,366	26,366	
600 Other	697	40		1,251	277	277	277	
Total Attendance & Social Work Svcs	\$ 6,703,421	\$ 9,160,275	98.95	\$ 10,503,238	\$ 10,720,134	\$ 10,720,134	\$ 10,720,134	89.71
2120 - Guidance Services								
100 Salaries and Wages	\$ 1,219,938	\$ 1,338,782	24.96	\$ 1,770,565	\$ 1,990,725	\$ 1,990,725	\$ 1,990,725	29.06
200 Associated Payroll Costs	721,034	767,766		1,093,640	1,205,252	1,205,252	1,205,252	
300 Purchased Services	109,779	111,173		95,746	67,087	67,087	67,087	
400 Supplies and Materials	3,799	15,840		1,546	5,098	5,098	5,098	
600 Other	1,100	469		378	1,772	1,772	1,772	
Total Guidance Services	\$ 2,055,650	\$ 2,234,030	24.96	\$ 2,961,875	\$ 3,269,934	\$ 3,269,934	\$ 3,269,934	29.06

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2130 - Health Services								
100 Salaries and Wages	\$ 1,346,547	\$ 3,513,762	87.46	\$ 5,316,006	\$ 2,996,653	\$ 2,996,653	\$ 2,996,653	45.25
200 Associated Payroll Costs	906,035	2,070,485		3,512,685	1,878,567	1,878,567	1,878,567	
300 Purchased Services	547,477	560,913		203,508	348,116	348,116	348,116	
400 Supplies and Materials	55,564	92,045		19,776	85,178	85,178	85,178	
Total Health Services	\$ 2,855,623	\$ 6,237,205	87.46	\$ 9,051,975	\$ 5,308,514	\$ 5,308,514	\$ 5,308,514	45.25
2140 - Psychological Services								
100 Salaries and Wages	\$ 372,016	\$ 497,230	6.00	\$ 486,661	\$ 669,680	\$ 669,680	\$ 669,680	6.00
200 Associated Payroll Costs	195,659	254,407		284,852	355,638	355,638	355,638	
400 Supplies and Materials	174	-		7,606	39	39	39	
Total Psychological Services	\$ 567,849	\$ 751,637	6.00	\$ 779,119	\$ 1,025,357	\$ 1,025,357	\$ 1,025,357	6.00
2150 - Speech Pathology & Audiology Svcs								
100 Salaries and Wages	\$ 559,341	\$ 528,816	9.89	\$ 578,650	\$ 636,696	\$ 636,696	\$ 636,696	5.72
200 Associated Payroll Costs	372,785	350,882		389,127	440,814	440,814	440,814	
400 Supplies and Materials	7,537	4,972		29,805	3,268	3,268	3,268	
Total Speech Pathology & Audiology Svcs	\$ 939,663	\$ 884,670	9.89	\$ 997,582	\$ 1,080,778	\$ 1,080,778	\$ 1,080,778	5.72
2160 - Other Student Treatment Svcs								
100 Salaries and Wages	\$ 61,768	\$ 504,083	0.69	\$ 53,009	\$ 590,751	\$ 590,751	\$ 590,751	0.69
200 Associated Payroll Costs	27,823	283,001		31,694	297,165	297,165	297,165	
300 Purchased Services	-	-		437	88,202	88,202	88,202	
400 Supplies and Materials	174,543	2,676		78,576	42,234	42,234	42,234	
Total Other Student Treatment Svcs	\$ 264,134	\$ 789,760	0.69	\$ 163,716	\$ 1,018,352	\$ 1,018,352	\$ 1,018,352	0.69
2190 - Service Direction, Student Support Svcs								
100 Salaries and Wages	\$ 1,854,930	\$ 1,795,954	18.00	\$ 1,344,349	\$ 1,948,402	\$ 1,948,402	\$ 1,948,402	16.00
200 Associated Payroll Costs	1,111,212	1,000,515		812,962	1,133,833	1,133,833	1,133,833	
300 Purchased Services	6,456	29,361		4,412	48,199	48,199	48,199	
400 Supplies and Materials	67,107	5,207		56,036	41,659	41,659	41,659	
500 Capital Outlay	15,950	-		5,484	7,276	7,276	7,276	
600 Other	-	1,790		-	378	378	378	
Total Service Direction, Student Support Svcs	\$ 3,055,655	\$ 2,832,827	18.00	\$ 2,223,243	\$ 3,179,747	\$ 3,179,747	\$ 3,179,747	16.00

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23		2023-24	2024-25		Proposed	2025-26		FTE
	Actual	Actual		FTE	Budget		Approved	Adopted	
2210 - Improvement of Instruction Svcs									
100 Salaries and Wages	\$ 2,404,462	\$ 1,080,346	7.50	\$ 982,100	\$ 1,256,196	\$ 1,256,196	\$ 1,256,196	\$ 1,256,196	7.00
200 Associated Payroll Costs	1,330,128	621,760		490,511	700,932	700,932	700,932	700,932	
300 Purchased Services	181,658	70,174		99,362	68,153	68,153	68,153	68,153	
400 Supplies and Materials	646,302	71,454		305,193	240,241	240,241	240,241	240,241	
500 Capital Outlay	14,668	40,539		72,808	16,165	16,165	16,165	16,165	
600 Other	-	-		-	1,099	1,099	1,099	1,099	
Total Improvement of Instruction Svcs	\$ 4,577,218	\$ 1,884,273	7.50	\$ 1,949,974	\$ 2,282,786	\$ 2,282,786	\$ 2,282,786	\$ 2,282,786	7.00
2222 - Library Media Center									
400 Supplies and Materials	\$ 54,973	\$ 60,000		\$ 101,217	\$ 31,378	\$ 31,378	\$ 31,378	\$ 31,378	
Total Library Media Center	\$ 54,973	\$ 60,000	-	101,217	\$ 31,378	\$ 31,378	\$ 31,378	\$ 31,378	-
2230 - Assessment & Testing									
600 Other	\$ 49,118	\$ 42,010		\$ 16,888	\$ 43,868	\$ 43,868	\$ 43,868	\$ 43,868	
Total Assessment & Testing	\$ 49,118	\$ 42,010	-	\$ 16,888	\$ 43,868	\$ 43,868	\$ 43,868	\$ 43,868	-
2240 - Instructional Staff Development									
100 Salaries and Wages	\$ 6,439,453	\$ 4,836,093	24.82	\$ 2,426,395	\$ 8,250,612	\$ 8,250,612	\$ 9,750,612	\$ 9,750,612	73.02
200 Associated Payroll Costs	3,257,022	2,472,326		1,326,980	4,188,642	4,188,642	4,688,642	4,688,642	
300 Purchased Services	1,899,668	1,216,816		1,988,205	317,094	317,094	317,094	317,094	
400 Supplies and Materials	596,554	480,526		321,067	20,129	20,129	20,129	20,129	
600 Other	64,434	51,099		70,289	-	-	-	-	
Total Instructional Staff Development	\$ 12,257,131	\$ 9,056,860	24.82	\$ 6,132,936	\$ 12,776,477	\$ 12,776,477	\$ 14,776,477	\$ 14,776,477	73.02
2410 - Office of the Principal Services									
100 Salaries and Wages	\$ 497,412	\$ 311,663	3.00	\$ 379,322	\$ 407,443	\$ 407,443	\$ 407,443	\$ 407,443	4.00
200 Associated Payroll Costs	266,566	178,686		191,342	206,202	206,202	206,202	206,202	
300 Purchased Services	186,752	142,683		296,987	196,039	196,039	196,039	196,039	
400 Supplies and Materials	10,690	1,761		6,175	4,389	4,389	4,389	4,389	
Total Office of the Principal Services	\$ 961,420	\$ 634,793	3.00	\$ 873,826	\$ 814,073	\$ 814,073	\$ 814,073	\$ 814,073	4.00
2490 - Other Support Svcs - School Admin									
100 Salaries and Wages	\$ 2,778,599	\$ 2,917,454	22.98	\$ 1,821,624	\$ 2,667,225	\$ 2,667,225	\$ 2,667,225	\$ 2,667,225	26.80
200 Associated Payroll Costs	1,356,250	1,441,387		1,075,772	1,520,812	1,520,812	1,520,812	1,520,812	
300 Purchased Services	158,313	227,099		99,308	101,831	101,831	101,831	101,831	
400 Supplies and Materials	93,616	82,094		60,693	44,532	44,532	44,532	44,532	
500 Capital Outlay	-	-		46,663	-	-	-	-	
600 Other	-	950		64	200	200	200	200	
Total Other Support Svcs - School Admin	\$ 4,386,778	\$ 4,668,984	22.98	\$ 3,104,124	\$ 4,334,600	\$ 4,334,600	\$ 4,334,600	\$ 4,334,600	26.80

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2520 - Fiscal Services								
400 Supplies and Materials	\$ 23	\$ 8,557		\$ 2,392	\$ 2,724	\$ 2,724	\$ 2,724	
600 Other	3,840,304	4,674,432		4,557,538	3,527,771	3,527,771	3,527,771	
Total Fiscal Services	\$ 3,840,327	\$ 4,682,989	-	\$ 4,559,930	\$ 3,530,495	\$ 3,530,495	\$ 3,530,495	-
2528 - Risk Management Services								
100 Salaries and Wages	\$ 49,138	\$ 8,085	-	\$ 16,894	\$ -	\$ -	\$ -	-
200 Associated Payroll Costs	29,296	4,718		6,077	-	-	-	
300 Purchased Services	68,334	16,805		23,494	20,650	20,650	20,650	
400 Supplies and Materials	-	19,138		-	6,080	6,080	6,080	
Total Risk Management Services	\$ 146,768	\$ 48,746	-	\$ 46,465	\$ 26,730	\$ 26,730	\$ 26,730	-
2540 - Operation and Maintenance of Plant Services								
100 Salaries and Wages	\$ 131,175	\$ 182,267	3.00	\$ 329,131	\$ 131,795	\$ 131,795	\$ 131,795	2.00
200 Associated Payroll Costs	89,262	131,777		173,288	110,688	110,688	110,688	
300 Purchased Services	133,738	1,734,759		163,814	930,444	930,444	930,444	
400 Supplies and Materials	1,965,282	34,925		941,186	491,883	491,883	491,883	
500 Capital Outlay	-	-		200,264	-	-	-	
Total Operation and Maintenance of Plant Services	\$ 2,319,457	\$ 2,083,728	3.00	\$ 1,807,683	\$ 1,664,810	\$ 1,664,810	\$ 1,664,810	2.00
2550 - Vehicle Operation Services								
300 Purchased Services	\$ 75,000	\$ 225,000		\$ 25,785	\$ 120,133	\$ 120,133	\$ 120,133	
500 Capital Outlay	354,187	522,684		891,218	490,954	490,954	490,954	
Total Vehicle Operation Services	\$ 429,187	\$ 747,684	-	\$ 917,003	\$ 611,087	\$ 611,087	\$ 611,087	-
2570 - Internal Services								
100 Salaries and Wages	\$ 78,002	\$ 88,368	1.00	\$ 47,000	\$ -	\$ -	\$ -	-
200 Associated Payroll Costs	42,726	49,542		35,206	-	-	-	
Total Internal Services	\$ 120,728	\$ 137,910	1.00	\$ 82,206	\$ -	\$ -	\$ -	-
2620 - Planning and Development Services								
100 Salaries and Wages	\$ 17,718	\$ 15,262	-	\$ 19,527	\$ 19,633	\$ 19,633	\$ 19,633	-
200 Associated Payroll Costs	6,880	5,638		7,758	7,400	7,400	7,400	
300 Purchased Services	27,272	33,082		17,792	16,620	16,620	16,620	
400 Supplies and Materials	1,212	2,662		1,254	1,344	1,344	1,344	
Total Planning and Development Services	\$ 53,082	\$ 56,644	-	\$ 46,331	\$ 44,997	\$ 44,997	\$ 44,997	-

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2630 - Information Services								
100 Salaries and Wages	\$ 76,886	\$ 174,971	2.00	\$ 98,644	\$ 183,845	\$ 183,845	\$ 183,845	2.00
200 Associated Payroll Costs	38,880	98,042		72,082	114,797	114,797	114,797	
300 Purchased Services	15,156	63,008		13,372	33,444	33,444	33,444	
400 Supplies and Materials	53,254	20,737		21,003	18,792	18,792	18,792	
600 Other	774	305		1,153	252	252	252	
Total Information Services	\$ 184,950	\$ 357,063	2.00	\$ 206,254	\$ 351,130	\$ 351,130	\$ 351,130	2.00
2640 - Staff Services								
100 Salaries and Wages	\$ 9,931,634	\$ 30,465,942	2.00	\$ 2,144,204	\$ 1,123,902	\$ 1,123,902	\$ 1,123,902	1.00
200 Associated Payroll Costs	3,744,028	11,091,668		700,418	451,447	451,447	451,447	
300 Purchased Services	386,387	207,599		151,659	169,469	169,469	169,469	
400 Supplies and Materials	100,919	9,317		34,698	25,573	25,573	25,573	
600 Other	54,530	-		19,542	12,219	12,219	12,219	
Total Staff Services	\$ 14,217,498	\$ 41,774,526	2.00	\$ 3,050,521	\$ 1,782,610	\$ 1,782,610	\$ 1,782,610	1.00
2660 - Technology Services								
100 Salaries and Wages	\$ 175,420	\$ 168,933	2.00	\$ 187,000	\$ 475,041	\$ 475,041	\$ 475,041	4.00
200 Associated Payroll Costs	103,197	91,821		103,864	207,465	207,465	207,465	
300 Purchased Services	812,827	2,019		634,936	294,315	294,315	294,315	
400 Supplies and Materials	14,388	65		2,014,672	66,610	66,610	66,610	
Total Technology Services	\$ 1,105,832	\$ 262,838	2.00	\$ 2,940,472	\$ 1,043,431	\$ 1,043,431	\$ 1,043,431	4.00
2680 - Interpretation & Translation Services								
100 Salaries and Wages	\$ 257,350	\$ 380,506	7.00	\$ 329,000	\$ 393,865	\$ 393,865	\$ 393,865	6.00
200 Associated Payroll Costs	167,772	254,626		246,441	265,933	265,933	265,933	
300 Purchased Services	47,015	41,781		34,461	29,453	29,453	29,453	
400 Supplies and Materials	7,529	17		11,002	1,827	1,827	1,827	
Total Interpretation & Translation Services	\$ 479,666	\$ 676,930	7.00	\$ 620,904	\$ 691,078	\$ 691,078	\$ 691,078	6.00
Total Support Services	\$ 61,626,128	\$ 90,066,382	321.25	\$ 53,137,482	\$ 55,632,366	\$ 55,632,366	\$ 57,632,366	318.25
3000 - Enterprise and Community Services								
3100 - Food Services								
400 Supplies and Materials	\$ 120,146	\$ -		\$ 45,864	\$ 26,921	\$ 26,921	\$ 26,921	
500 Capital Outlay	-	-		-	46,632	46,632	46,632	
Total Food Services	\$ 120,146	\$ -	-	\$ 45,864	\$ 73,553	\$ 73,553	\$ 73,553	-

Fund Detail – Grants Fund Continued

Account Code and Description	2022-23	2023-24	2024-25		2025-26			
	Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
3300 - Community Services								
100 Salaries and Wages	\$ 1,974,524	\$ 1,994,980	28.49	\$ 1,865,225	\$ 2,561,467	\$ 2,561,467	\$ 2,561,467	22.40
200 Associated Payroll Costs	1,209,123	1,135,139		1,192,288	1,490,297	1,490,297	1,490,297	
300 Purchased Services	548,695	148,789		649,905	386,270	386,270	386,270	
400 Supplies and Materials	398,432	247,613		1,845,524	257,024	257,024	257,024	
600 Other	1,400	-		481	314	314	314	
Total Community Services	\$ 4,132,174	\$ 3,526,521	28.49	\$ 5,553,423	\$ 4,695,372	\$ 4,695,372	\$ 4,695,372	22.40
3500 - Custody and Care of Children Services								
300 Purchased Services	\$ -	\$ -		\$ 17,558	\$ -	\$ -	\$ -	
Total Custody and Care of Children Services	\$ -	\$ -	-	\$ 17,558	\$ -	\$ -	\$ -	-
Total Enterprise and Community Services	\$ 4,252,320	\$ 3,526,521	28.49	\$ 5,616,845	\$ 4,768,925	\$ 4,768,925	\$ 4,768,925	22.40
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition and Development Svcs								
500 Capital Outlay	\$ 463,887	\$ -		\$ 737,287	\$ 129,066	\$ 129,066	\$ 129,066	
Total Site Acquisition and Development Svcs	\$ 463,887	\$ -	-	\$ 737,287	\$ 129,066	\$ 129,066	\$ 129,066	-
4150 - Building Acquisit, Construct and Improvement Services								
300 Purchased Services	\$ -	\$ 3,325		\$ -	\$ 907	\$ 907	\$ 907	
400 Supplies and Materials	2,573	45,062		1,493	12,883	12,883	12,883	
500 Capital Outlay	3,252,337	6,462,163		3,565,126	2,585,627	2,585,627	2,585,627	
Total Building Acquisit, Construct and Improvement Svcs	\$ 3,254,910	\$ 6,510,550	-	\$ 3,566,619	\$ 2,599,417	\$ 2,599,417	\$ 2,599,417	-
4180 - Other Capital Items								
500 Capital Outlay	\$ -	\$ 1,209,028		\$ -	\$ 725,136	\$ 725,136	\$ 725,136	
Total Other Capital Items	\$ -	\$ 1,209,028	-	\$ -	\$ 725,136	\$ 725,136	\$ 725,136	-
Total Facilities Acquisition and Construction	\$ 3,718,797	\$ 7,719,578	-	\$ 4,303,906	\$ 3,453,619	\$ 3,453,619	\$ 3,453,619	-
Ending Fund Balance	\$ 1,298,625	\$ 976,327	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL GRANTS FUND REQUIREMENTS	\$ 132,825,010	\$ 158,406,642	672.47	\$ 140,331,686	\$ 124,227,082	\$ 124,227,082	\$ 126,227,082	690.75

Grant Descriptions

Community Resource Trust Grant

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

Early Indicator and Intervention Systems Grant

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

Early Literacy Grant

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

Federal School Improvement Funds to CSI & TSI Schools

Federal School Improvement Funds, primarily through programs like Title I and School Improvement Grants (SIG), are designed to assist states and local districts in improving the performance of low-achieving schools, especially those serving economically disadvantaged students. These funds are distributed through a variety of grant programs, including formula grants and discretionary grants, to support school improvement initiatives

Fresh Fruit & Vegetable Program

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

Gray Family Foundation's Geography Grant

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

High School Success

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

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

Indian Education Formula Grant Program (Title VI)

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

Individuals with Disabilities Education Act Grants (IDEA Part B)

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

Kindergarten Readiness Partnership & Innovation Grant (HUB)

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

McKinney Vento Act (McKinney)

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

Oregon Department of Environmental Quality Clean Diesel

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

Oregon Parenting Education Collaborative

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

Oregon Pre-Kindergarten (OPK) Head Start Program

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

Outdoor School

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

Perkins

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

Portland General Electric (PGE) School Bus Electrification Project

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

Preschool Promise

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

Secondary Career Pathway

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

Siletz Tribal Charitable Contribution Fund - Eagle Feather Graduation Ceremony Grant

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

Student Investment Account (SIA)

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

Title I-A – Improving Basic Programs

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

Title I-C – Migrant Education

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

Title I-C – Migrant Preschool

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

Title I-C – Migrant Summer School

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

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

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

Title III – English Learners and Immigrant Youth

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

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

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

Tribal Attendance Promising Practices (TAPP) Grant

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

Debt Service Funds (300)

Introduction - Debt Service Funds

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

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

PERS Pension Debt Service Fund – 307

Assigned Fund*

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

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

There are no FTE in this fund.

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

Fund Detail – PERS Pension Debt Service Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 1,381,269	\$ 2,587,161	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
1970	Services Provided to Other Funds	32,534,654	26,773,541	22,000,000	22,200,000	22,200,000	22,200,000
5400	Beginning Fund Balance	30,805,730	37,434,563	43,600,000	40,000,000	40,000,000	40,000,000
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES		\$ 64,721,653	\$ 66,795,265	\$ 65,700,000	\$ 62,300,000	\$ 62,300,000	\$ 62,300,000
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds						
	Issue of October 2002	\$ 7,190,000	\$ 10,990,000	\$ 12,300,000	\$ 13,705,000	\$ 13,705,000	\$ 13,705,000
	Issue of February 2004	9,790,000	8,080,000	9,040,000	10,075,000	10,075,000	10,075,000
	Issue of December 2015	2,475,000	2,550,000	2,620,000	2,700,000	2,700,000	2,700,000
	Total Principal Requirements	\$ 19,455,000	\$ 21,620,000	\$ 23,960,000	\$ 26,480,000	\$ 26,480,000	\$ 26,480,000
620	Interest on Bonds						
	Issue of October 2002	\$ 3,828,899	\$ 3,291,428	\$ 2,681,483	\$ 1,998,833	\$ 1,998,833	\$ 1,998,833
	Issue of February 2004	2,806,013	2,408,550	1,961,887	1,462,156	1,462,156	1,462,156
	Issue of December 2015	1,197,179	1,128,176	1,053,257	973,661	973,661	973,661
	Total Interest Requirements	\$ 7,832,090	\$ 6,828,154	\$ 5,696,627	\$ 4,434,650	\$ 4,434,650	\$ 4,434,650
	Total Debt Service	\$ 27,287,090	\$ 28,448,154	\$ 29,656,627	\$ 30,914,650	\$ 30,914,650	\$ 30,914,650
5200 - Transfers of Funds							
710	Fund Modifications	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
	Total Transfers of Funds	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
7000 - Unappropriated Ending Fund Balance							
820	Reserved for Next Year	\$ 37,434,563	\$ 38,347,111	\$ 36,043,372	\$ 31,385,349	\$ 31,385,349	\$ 31,385,349
	Total Unappropriated Ending Fund Balance	\$ 37,434,563	\$ 38,347,111	\$ 36,043,372	\$ 31,385,349	\$ 31,385,349	\$ 31,385,349
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS		\$ 64,721,653	\$ 66,795,265	\$ 65,700,000	\$ 62,300,000	\$ 62,300,000	\$ 62,300,000

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

As of June 30, 2025

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2002	\$106,974,763	5.55%	12/30 & 6/30	6/30/2026	\$ 1,998,833	\$ 13,705,000
		5.55%		6/30/2027	1,238,205	15,225,000
		5.55%		6/30/2028	393,218	7,085,000
		\$ 3,630,256		\$ 36,015,000		
2004	\$88,815,000	5.53%	12/30 & 6/30	6/30/2026	\$ 1,462,156	\$ 10,075,000
		5.53%		6/30/2027	905,210	11,190,000
		5.53%		6/30/2028	286,627	5,185,000
		\$ 2,653,993		\$ 26,450,000		
2015	\$50,145,000	3.03%	12/30 & 6/30	6/30/2026	\$ 973,661	\$ 2,700,000
		3.21%		6/30/2027	886,775	2,790,000
		1.58%		6/30/2028	792,808	2,885,000
		1.36%		6/30/2029	682,658	2,990,000
		1.13%		6/30/2030	568,500	3,105,000
		0.90%		6/30/2031	449,951	3,225,000
		0.65%		6/30/2032	326,821	3,350,000
		0.40%		6/30/2033	198,918	3,475,000
		0.13%		6/30/2034	66,242	1,735,000
		\$ 4,946,334		\$ 26,255,000		
Total				\$ 11,230,583	\$ 88,720,000	

GO Debt Service Fund – 308

Restricted Fund*

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

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

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

There are no FTE in this fund.

Legal Debt Limit

School districts in Oregon that serve K-12 have a legal debt limit on General Obligation debt equal to 7.95% of real market value of all taxable property within their district. For SKPS, this limit is \$3.6 billion. As of June 30, 2025, the district had \$773.5 million in bonded debt, which is 21.34% of the borrowing limit. The available amount of additional debt the district can borrow is \$2.9 billion.

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

Fund Detail – GO Debt Service Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
RESOURCES							
	Taxes to be Levied, Outstanding Bond Issues			\$ 66,643,705	\$ 68,893,176	\$ 68,893,176	\$ 68,893,176
	Less: Uncollectible Taxes			(3,665,404)	(3,789,125)	(3,789,125)	(3,789,125)
1111	Total Current Year Taxes, Debt Service	\$ 59,796,934	\$ 62,601,830	\$ 62,978,301	\$ 65,104,051	\$ 65,104,051	\$ 65,104,051
1112	Prior Year Taxes	1,082,341	1,240,548	1,000,000	800,000	800,000	800,000
1500	Earnings on Investments	30,959	135,515	-	-	-	-
2199	Other Intermediate Sources	59,749	57,137	50,000	50,000	50,000	50,000
5400	Beginning Fund Balance	902,649	1,591,832	100,000	100,000	100,000	100,000
TOTAL GO DEBT SERVICE FUND RESOURCES		\$ 61,872,632	\$ 65,626,862	\$ 64,128,301	\$ 66,054,051	\$ 66,054,051	\$ 66,054,051
REQUIREMENTS							
5100 - Debt Service							
610	Principal on Bonds						
	Issue of March 2009	\$ 11,606,477	\$ 11,199,354	\$ 10,752,666	\$ 10,320,136	\$ 10,320,136	\$ 10,320,136
	Issue of July 2018	7,770,000	8,905,000	10,135,000	11,450,000	11,450,000	11,450,000
	Issue of July 2020	1,646,840	2,148,053	2,625,398	3,083,649	3,083,649	3,083,649
	Total Principal Requirements	\$ 21,023,317	\$ 22,252,407	\$ 23,513,064	\$ 24,853,785	\$ 24,853,785	\$ 24,853,785
620	Interest on Bonds						
	Issue of March 2009	\$ 12,713,523	\$ 13,850,646	\$ 15,047,334	\$ 16,254,865	\$ 16,254,865	\$ 16,254,865
	Issue of July 2018	17,589,250	17,210,750	16,765,500	16,258,750	16,258,750	16,258,750
	Issue of July 2020	8,954,710	8,892,248	8,802,403	8,686,651	8,686,651	8,686,651
	Total Interest Requirements	\$ 39,257,483	\$ 39,953,644	\$ 40,615,237	\$ 41,200,266	\$ 41,200,266	\$ 41,200,266
	Total Debt Service	\$ 60,280,800	\$ 62,206,051	\$ 64,128,301	\$ 66,054,051	\$ 66,054,051	\$ 66,054,051
	Ending Fund Balance	\$ 1,591,832	\$ 3,420,811	\$ -	\$ -	\$ -	\$ -
TOTAL GO DEBT SERVICE FUND REQUIREMENTS		\$ 61,872,632	\$ 65,626,862	\$ 64,128,301	\$ 66,054,051	\$ 66,054,051	\$ 66,054,051

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

As of June 30, 2025

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	\$178,715,189	5.56%	12/15 & 6/15	6/15/2026	\$ 16,254,865	\$ 10,320,136
		5.66%		6/15/2027	17,485,325	9,884,676
		5.70%		6/15/2028	18,636,895	9,558,105
		5.77%		6/15/2029	19,861,037	9,178,963
		5.84%		6/15/2030	21,106,889	8,803,109
					<u>\$ 93,345,011</u>	<u>\$ 47,744,989</u>
2018	\$383,230,000	5.00%	12/15 & 6/15	6/15/2026	\$ 16,258,750	\$ 11,450,000
		5.00%		6/15/2027	15,686,250	12,855,000
		5.00%		6/15/2028	15,043,500	14,350,000
		5.00%		6/15/2029	14,326,000	15,950,000
		5.00%		6/15/2030	13,528,500	17,660,000
		5.00%		6/15/2031	12,645,500	19,475,000
		5.00%		6/15/2032	11,671,750	21,415,000
		5.00%		6/15/2033	10,601,000	23,475,000
		5.00%		6/15/2034	9,427,250	25,675,000
		Varies		6/15/2035	8,143,500	28,010,000
		5.00%		6/15/2036	6,893,000	30,345,000
		5.00%		6/15/2037	5,375,750	32,980,000
		5.00%		6/15/2038	3,726,750	35,780,000
		5.00%		6/15/2039	1,937,750	38,755,000
					<u>\$ 145,265,250</u>	<u>\$ 328,175,000</u>

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

As of June 30, 2025

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	\$236,467,346	5.00%	12/15 & 6/15	6/15/2026	\$ 8,686,651	\$ 3,083,649
		5.00%		6/15/2027	8,548,485	3,575,314
		5.00%		6/15/2028	8,386,156	4,100,394
		5.00%		6/15/2029	8,198,139	4,663,661
		5.00%		6/15/2030	7,982,434	5,265,115
		5.00%		6/15/2031	8,134,864	14,286,936
		5.00%		6/15/2032	7,450,954	15,642,596
		5.00%		6/15/2033	6,700,349	17,088,951
		5.00%		6/15/2034	5,878,072	18,621,228
		Varies		6/15/2035	4,853,887	20,380,163
		Varies		6/15/2036	2,986,200	23,195,000
		Varies		6/15/2037	2,058,400	24,830,000
		Varies		6/15/2038	1,065,200	26,630,000
		Varies		6/15/2039	10,957,513	17,447,487
		Varies		6/15/2040	20,461,363	29,928,637
					\$ 112,348,667	\$ 228,739,131
Total					\$ 350,958,928	\$ 604,659,120

Capital Projects Funds (400)

Introduction - Capital Projects Funds

Restricted, Committed or Assigned Funds*

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

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

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

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

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

Special Capital Projects Fund – 418

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

Fund Detail – Special Capital Projects Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 289,497	\$ 508,466	\$ -	\$ -	\$ -	\$ -
1920	Contributions and Donations	244,200	432,174	300,000	300,000	300,000	300,000
1990	Miscellaneous	41,320	-	3,000,000	3,000,000	3,000,000	3,000,000
3299	Other Restricted Grants in Aid	460,673	-	-	-	-	-
5200	Interfund Transfers	1,293,643	1,050,401	17,150,000	1,650,000	1,650,000	3,650,000
5400	Beginning Fund Balance	6,023,352	7,785,112	5,000,000	8,000,000	8,000,000	23,500,000
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES		\$ 8,352,685	\$ 9,776,153	\$ 25,450,000	\$ 12,950,000	\$ 12,950,000	\$ 30,450,000
REQUIREMENTS							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
<u>Purchased Services</u>							
390	Other General Profess & Tech Svcs	\$ -	\$ 34,967	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total Purchased Services		\$ -	\$ 34,967	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total Operation and Maintenance of Plant Services		\$ -	\$ 34,967	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total Support Services		\$ -	\$ 34,967	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Svcs							
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ 24,948	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ -	\$ 24,948	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
530	Improvements Other Than Buildings	\$ 44,311	\$ 1,783,757	\$ 1,050,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
Total Capital Outlay		\$ 44,311	\$ 1,783,757	\$ 1,050,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000
Total Site Acquisition and Development Svcs		\$ 44,311	\$ 1,808,705	\$ 1,050,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000

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

Fund Detail – Special Capital Projects Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
320	Property Services	\$ -	\$ 5,291	\$ -	\$ -	\$ -	\$ -
350	Communication	-	5	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	14,311	-	1,000,000	1,000,000	1,000,000	1,000,000
390	Other General Profess & Tech Svcs	-	10,378	-	-	-	-
Total Purchased Services		\$ 14,311	\$ 15,674	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ 244,823	\$ -	\$ -	\$ -	\$ -
Total Supplies and Materials		\$ -	\$ 244,823	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 508,951	\$ 1,320,344	\$ 21,500,000	\$ 8,500,000	\$ 8,500,000	\$ 26,000,000
Total Capital Outlay		\$ 508,951	\$ 1,320,344	\$ 21,500,000	\$ 8,500,000	\$ 8,500,000	\$ 26,000,000
<u>Other</u>							
650	Insurance and Judgments	\$ -	\$ 555	\$ -	\$ -	\$ -	\$ -
Total Other		\$ -	\$ 555	\$ -	\$ -	\$ -	\$ -
Total Building Acquisit, Construct and Improvement Services		\$ 523,262	\$ 1,581,396	\$ 22,500,000	\$ 9,500,000	\$ 9,500,000	\$ 27,000,000
 4180 - Other Capital Items							
<u>Capital Outlay</u>							
550	Depreciable Technology	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Capital Outlay		\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Other Capital Items		\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Facilities Acquisition and Construction		\$ 567,573	\$ 3,390,101	\$ 24,050,000	\$ 11,550,000	\$ 11,550,000	\$ 29,050,000
Ending Fund Balance		\$ 7,785,112	\$ 6,351,085	\$ -	\$ -	\$ -	\$ -
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS		\$ 8,352,685	\$ 9,776,153	\$ 25,450,000	\$ 12,950,000	\$ 12,950,000	\$ 30,450,000

Preventative and Deferred Maintenance Fund – 419

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

Fund Detail – Preventative and Deferred Maintenance Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
RESOURCES							
1500	Earnings on Investments	\$ 191,668	\$ 391,870	\$ -	\$ -	\$ -	\$ -
1990	Miscellaneous	-	16,110	-	-	-	-
5200	Interfund Transfers	1,750,000	2,000,000	4,000,000	5,000,000	5,000,000	5,000,000
5400	Beginning Fund Balance	4,166,546	4,547,518	5,000,000	10,000,000	10,000,000	10,000,000
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES		\$ 6,108,214	\$ 6,955,498	\$ 9,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
REQUIREMENTS							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
<u>Purchased Services</u>							
320	Property Services	\$ -	\$ 16,806	\$ -	\$ -	\$ -	\$ -
390	Other General Profess & Tech Svcs	21,863	-	500,000	500,000	500,000	500,000
Total Purchased Services		\$ 21,863	\$ 16,806	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ -	\$ 28,037	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ -	\$ 28,037	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance of Plant Services		\$ 21,863	\$ 44,843	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Support Services		\$ 21,863	\$ 44,843	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Services							
<u>Purchased Services</u>							
390	Other General Profess & Tech Svcs	\$ 5,225	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Purchased Services		\$ 5,225	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<u>Capital Outlay</u>							
530	Improvements Other Than Buildings	\$ 1,112,081	\$ 466,572	\$ 2,900,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
540	Depreciable Equipment	106,179	-	-	-	-	-
Total Capital Outlay		\$ 1,218,260	\$ 466,572	\$ 2,900,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Total Site Acquisition and Development Services		\$ 1,223,485	\$ 466,572	\$ 3,000,000	\$ 4,100,000	\$ 4,100,000	\$ 4,100,000

Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 Budget	Proposed	2025-26 Approved	Adopted
4150 - Building Acquisit, Construct and Improvement Services							
<u>Purchased Services</u>							
320	Property Services	\$ 88,325	\$ 96,000	\$ 250,000	\$ 650,000	\$ 650,000	\$ 650,000
390	Other General Profess & Tech Svcs	1,719	-	-	-	-	-
	Total Purchased Services	\$ 90,044	\$ 96,000	\$ 250,000	\$ 650,000	\$ 650,000	\$ 650,000
<u>Supplies and Materials</u>							
460	Non-consumable Items	\$ -	\$ 5,333	\$ -	\$ -	\$ -	\$ -
	Total Supplies and Materials	\$ -	\$ 5,333	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>							
520	Buildings Acquisition and Improvement	\$ 225,304	\$ 236,487	\$ 5,250,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
540	Depreciable Equipment	-	21,604	-	1,750,000	1,750,000	1,750,000
	Total Capital Outlay	\$ 225,304	\$ 258,091	\$ 5,250,000	\$ 9,750,000	\$ 9,750,000	\$ 9,750,000
<u>Other</u>							
640	Dues And Fees	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
	Total Other	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
	Total Building Acquisit, Construct and Improvement Services	\$ 315,348	\$ 359,674	\$ 5,500,000	\$ 10,400,000	\$ 10,400,000	\$ 10,400,000
	Total Facilities Acquisition and Construction	\$ 1,538,833	\$ 826,246	\$ 8,500,000	\$ 14,500,000	\$ 14,500,000	\$ 14,500,000
	Ending Fund Balance	\$ 4,547,518	\$ 6,084,409	\$ -	\$ -	\$ -	\$ -
	TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS	\$ 6,108,214	\$ 6,955,498	\$ 9,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000

2018 Bond Capital Projects Fund – 421

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

Fund Detail – 2018 Bond Capital Projects Fund

Account Code and Description		2022-23		2023-24		2024-25		2025-26			
		Actual		Actual		FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES											
1500	Earnings on Investments	\$	4,091,639	\$	2,823,945		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
1900	Other Revenue From Local Sources		176,821		142,911		200,000	200,000	200,000	200,000	
5400	Beginning Fund Balance		212,339,407		85,844,208		45,000,000	19,000,000	19,000,000	19,000,000	
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES		\$	216,607,867	\$	88,811,064	-	\$ 46,200,000	\$ 20,200,000	\$ 20,200,000	\$ 20,200,000	-
REQUIREMENTS											
4000 - Facilities Acquisition and Construction											
4110 - Service Area Direction											
Salaries and Wages											
112	Regular Classified	\$	586,989	\$	348,199	6.00	\$ 542,381	\$ 211,028	\$ 211,028	\$ 211,028	2.00
114	Supervisory Classified		256,859		143,979	1.50	205,743	-	-	-	-
123	Temporary Licensed		-		9,036		-	-	-	-	
130	Additional Salaries		32,179		41,595		225,000	225,000	225,000	225,000	
Total Salaries and Wages		\$	876,027	\$	542,809	7.50	\$ 973,124	\$ 436,028	\$ 436,028	\$ 436,028	2.00
Associated Payroll Costs											
210	Public Employees Retirement System	\$	256,629	\$	148,449		\$ 233,320	\$ 133,358	\$ 133,358	\$ 133,358	
220	Social Security Contribution		65,379		40,940		73,870	33,251	33,251	33,251	
230	Other Required Payroll Costs		26,245		19,799		32,528	15,014	15,014	15,014	
240	Employee Insur & Other Contract Benefits		140,862		69,751		117,225	29,621	29,621	29,621	
Total Associated Payroll Costs		\$	489,115	\$	278,939	-	\$ 456,943	\$ 211,244	\$ 211,244	\$ 211,244	-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Purchased Services</u>									
320	Property Services	\$ 2,711	\$ 51,889		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
340	Travel	6,287	9,211		2,500	2,500	2,500	2,500	
350	Communication	42,833	7,726		3,500	3,500	3,500	3,500	
380	Non-Instructional Profess & Tech Svcs	3,668,847	2,546,615		4,500,000	1,000,000	1,000,000	1,000,000	
390	Other General Profess & Tech Svcs	118,369	88,995		1,000,000	500,000	500,000	500,000	
Total Purchased Services		\$ 3,839,047	\$ 2,704,436	-	\$ 5,513,000	\$ 1,513,000	\$ 1,513,000	\$ 1,513,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 12,932	\$ 6,769		\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	
460	Non-consumable Items	140,958	112,546		-	30,000	30,000	30,000	
470	Computer Software	4,746	23,259		-	25,000	25,000	25,000	
480	Computer Hardware	7,857	48		-	-	-	-	
Total Supplies and Materials		\$ 166,493	\$ 142,622	-	\$ 35,000	\$ 70,000	\$ 70,000	\$ 70,000	-
<u>Capital Outlay</u>									
520	Building Acquisition	\$ 578,438	\$ 148,220		\$ -	\$ -	\$ -	\$ -	
Total Capital Outlay		\$ 578,438	\$ 148,220	-	\$ -	\$ -	\$ -	\$ -	-
<u>Other</u>									
640	Dues & Fees	\$ 43	\$ -		\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	
650	Insurance	67,423	34,657		-	50,000	50,000	50,000	
670	Licenses & Permits	18,853	3,545		-	20,000	20,000	20,000	
Total Other		\$ 86,319	\$ 38,202	-	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	-
Total Service Area Direction		\$ 6,035,439	\$ 3,855,228	7.50	\$ 7,078,067	\$ 2,310,272	\$ 2,310,272	\$ 2,310,272	2.00
 4120 - Site Acquisition and Development Services									
<u>Purchased Services</u>									
320	Property Services	\$ 2,021	\$ 8,315		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
Total Purchased Services		\$ 2,021	\$ 8,315	-	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	-
<u>Supplies and Materials</u>									
460	Non-consumable Items	\$ 454	\$ 8,480		\$ -	\$ -	\$ -	\$ -	
Total Supplies and Materials		\$ 454	\$ 8,480	-	\$ -	\$ -	\$ -	\$ -	-
<u>Capital Outlay</u>									
530	Improvements Other Than Buildings	\$ 9,484,256	\$ 3,342,406		\$ 10,826,807	\$ 2,782,795	\$ 2,782,795	\$ 2,782,795	
Total Capital Outlay		\$ 9,484,256	\$ 3,342,406	-	\$ 10,826,807	\$ 2,782,795	\$ 2,782,795	\$ 2,782,795	-
Total Site Acquisition and Development Services		\$ 9,486,731	\$ 3,359,201	-	\$ 10,826,807	\$ 2,857,795	\$ 2,857,795	\$ 2,857,795	-

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved	Adopted	FTE
4150 - Building Acquisit, Construct and Improvement Services								
<u>Purchased Services</u>								
320	Property Services	\$ 19,556	\$ 79,744	\$ -	\$ -	\$ -	\$ -	-
350	Communication	306	-	-	-	-	-	-
380	Non-Instructional Profess & Tech Svcs	154,972	5,387	-	-	-	-	-
390	Other General Profess & Tech Svcs	-	17,631	-	-	-	-	-
Total Purchased Services		\$ 174,834	\$ 102,762	-	\$ -	\$ -	\$ -	-
<u>Supplies and Materials</u>								
410	Consumable Supplies and Materials	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ -	-
460	Non-consumable Items	518,482	1,614,110	-	300,000	300,000	300,000	-
470	Computer Software	-	21,838	-	-	-	-	-
Total Supplies and Materials		\$ 520,114	\$ 1,635,948	-	\$ 300,000	\$ 300,000	\$ 300,000	-
<u>Capital Outlay</u>								
520	Buildings Acquisition and Improvement	\$ 111,053,970	\$ 47,147,544	\$ 23,295,126	\$ 12,431,933	\$ 12,431,933	\$ 12,431,933	-
540	Depreciable Equipment	3,041,004	26,052	-	-	-	-	-
Total Capital Outlay		\$ 114,094,974	\$ 47,173,596	-	\$ 23,295,126	\$ 12,431,933	\$ 12,431,933	-
Total Building Acquisit, Construct and Improvement Services		\$ 114,789,922	\$ 48,912,306	-	\$ 23,295,126	\$ 12,731,933	\$ 12,731,933	-
4180 - Other Capital Items								
<u>Supplies and Materials</u>								
410	Consumable Supplies and Materials	\$ 5,400	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	-
460	Non-consumable Items	5,816	34,645	-	100,000	100,000	100,000	-
470	Computer Software	80,993	38,769	-	100,000	100,000	100,000	-
Total Supplies and Materials		\$ 92,209	\$ 73,414	-	\$ 300,000	\$ 300,000	\$ 300,000	-
<u>Capital Outlay</u>								
540	Depreciable Equipment	\$ 37,755	\$ 450,102	\$ -	\$ -	\$ -	\$ -	-
550	Depreciable Technology	321,603	2,548,533	5,000,000	2,000,000	2,000,000	2,000,000	-
Total Capital Outlay		\$ 359,358	\$ 2,998,635	-	\$ 5,000,000	\$ 2,000,000	\$ 2,000,000	-
Total Other Capital Items		\$ 451,567	\$ 3,072,049	-	\$ 5,000,000	\$ 2,300,000	\$ 2,300,000	-
Total Facilities Acquisition and Construction		\$ 130,763,659	\$ 59,198,784	7.50	\$ 46,200,000	\$ 20,200,000	\$ 20,200,000	2.00
Ending Fund Balance		\$ 85,844,208	\$ 29,612,280	-	\$ -	\$ -	\$ -	-
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS		\$ 216,607,867	\$ 88,811,064	7.50	\$ 46,200,000	\$ 20,200,000	\$ 20,200,000	2.00

Internal Service Funds (600)

Introduction - Internal Service Funds

Proprietary Funds*

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

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

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

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

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

Charter Schools Services Fund – 604

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

Fund Detail – Charter Schools Services Fund

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	FTE
RESOURCES								
1500	Earnings on Investment	\$ 60,568	\$ 136,378	\$ 50,000	\$ 70,000	\$ 70,000	\$ 70,000	
1990	Miscellaneous	6,318,467	5,734,998	7,300,000	7,000,000	7,000,000	7,000,000	
3299	Restricted Grants-In-Aid	32,482	25,400	30,000	30,000	30,000	30,000	
5400	Beginning Fund Balance	-	-	2,120,000	2,200,000	2,200,000	2,200,000	
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES		\$ 6,411,517	\$ 5,896,776	\$ 9,500,000	\$ 9,300,000	\$ 9,300,000	\$ 9,300,000	
REQUIREMENTS								
1280 - Alternative Education								
<u>Salaries and Wages</u>								
111	Regular Licensed	\$ 1,115,406	\$ 1,075,870	14.85	\$ 1,305,161	\$ 991,047	\$ 991,047	11.05
112	Regular Classified	204,386	212,449	6.89	315,862	144,231	144,231	3.27
113	Supervisory Licensed	153,361	107,287	1.40	193,861	57,051	57,051	0.40
121	Licensed Substitutes	55,497	52,725	-	-	-	-	-
122	Classified Substitutes	1,342	6,396	-	-	-	-	-
130	Additional Salaries	62,108	37,435	2,430	2,698	2,698	2,698	
Total Salaries and Wages		\$ 1,592,100	\$ 1,492,162	23.14	\$ 1,817,314	\$ 1,195,027	\$ 1,195,027	14.72
<u>Associated Payroll Costs</u>								
210	Public Employees Retirement System	\$ 446,585	\$ 389,728	\$ 466,309	\$ 376,933	\$ 376,933	\$ 376,933	
220	Social Security Contribution	117,517	114,789	134,289	88,918	88,918	88,918	
230	Other Required Payroll Costs	25,803	30,975	46,668	31,287	31,287	31,287	
240	Employee Insur & Other Contract Benefits	326,657	314,112	371,315	248,433	248,433	248,433	
Total Associated Payroll Costs		\$ 916,562	\$ 849,604	-	\$ 1,018,581	\$ 745,571	\$ 745,571	-

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2022-23 Actual	2023-24 Actual	2024-25 FTE Budget	Proposed	2025-26 Approved Adopted		FTE
<u>Purchased Services</u>								
310	Instructional, Professional and Technical Services	\$ 85,550	\$ 82,676	\$ 90,000	\$ 80,000	\$ 80,000	\$ 80,000	
320	Property Services	68,585	84,998	68,100	75,000	75,000	75,000	
330	Student Transportation Services	24,701	13,547	17,000	15,000	15,000	15,000	
340	Travel	8,962	-	-	-	-	-	
350	Communication	11,947	19,164	18,000	15,000	15,000	15,000	
360	Charter School Payments	3,611,732	3,292,612	6,200,000	7,100,000	7,100,000	7,100,000	
380	Non-Instructional Profess & Tech Svcs	10,280	800	-	-	-	-	
390	Other General Profess & Tech Svcs	693	32	-	-	-	-	
Total Purchased Services		\$ 3,822,450	\$ 3,493,829	-	\$ 6,393,100	\$ 7,285,000	\$ 7,285,000	\$ 7,285,000 -
<u>Supplies and Materials</u>								
410	Consumable Supplies and Materials	\$ 24,106	\$ 19,180	\$ 251,465	\$ 26,902	\$ 26,902	\$ 26,902	
420	Textbooks	131	1,438	-	500	500	500	
460	Non-consumable Items	3,377	258	7,500	1,000	1,000	1,000	
470	Computer Software	4,469	183	2,040	2,000	2,000	2,000	
480	Computer Hardware	5,966	1,803	10,000	3,000	3,000	3,000	
Total Supplies and Materials		\$ 38,049	\$ 22,862	-	\$ 271,005	\$ 33,402	\$ 33,402	\$ 33,402 -
<u>Other</u>								
640	Dues And Fees	\$ 40,197	\$ 38,319	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	
650	Insurance and Judgments	2,159	-	-	1,000	1,000	1,000	
Total Other		\$ 42,356	\$ 38,319	-	\$ 41,000	\$ 41,000	\$ 41,000	-
Total Alternative Education		\$ 6,411,517	\$ 5,896,776	23.14	\$ 9,500,000	\$ 9,300,000	\$ 9,300,000	14.72
Ending Fund Balance		\$ -	\$ -	-	\$ -	\$ -	\$ -	-
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS		\$ 6,411,517	\$ 5,896,776	23.14	\$ 9,500,000	\$ 9,300,000	\$ 9,300,000	14.72

FTE associated with Valley Inquiry Charter School will no longer be budgeted in Salem-Keizer Public Schools. Valley Inquiry has opted to directly employ staff.

Auxiliary Services Fund – 605

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

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

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

Fund Detail – Auxiliary Services Fund

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
RESOURCES									
1940	Printing/Mail Revenue-External Sales	\$ 113,226	\$ 97,358		\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	
1970	Printing/Mail Revenue-Internal Sales	1,947,675	1,768,536		1,900,000	1,900,000	1,900,000	1,900,000	
1990	Central Stores Revenue-Internal Sales	2,874,496	2,785,564		2,200,000	2,500,000	2,500,000	2,500,000	
1990	Central Stores Revenue-External Sales	183,633	237,158		230,000	230,000	230,000	230,000	
1990	Miscellaneous	201,104	167,941		180,000	180,000	180,000	180,000	
5300	Sale of or Compensation Loss of Fixed Assets	(11,742)	-		-	-	-	-	
5400	Beginning Fund Balance	2,457,538	2,646,670		2,500,000	2,500,000	2,500,000	2,500,000	
TOTAL AUXILIARY SERVICES FUND RESOURCES		\$ 7,765,930	\$ 7,703,227		\$ 7,125,000	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	
REQUIREMENTS									
2000 - Support Services									
2570 - Internal Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 765,324	\$ 1,024,063	31.80	\$ 1,782,216	\$ 1,911,189	\$ 1,911,189	\$ 1,911,189	32.30
114	Supervisory Classified	117,592	122,115	1.00	125,595	132,599	132,599	132,599	1.00
124	Temporary Classified	6,925	2,624		80,465	80,465	80,465	80,465	
124	Student Labor	-	-		6,078	6,078	6,078	6,078	
130	Additional Salaries	19,552	8,076		25,015	25,015	25,015	25,015	
Total Salaries and Wages		\$ 909,393	\$ 1,156,878	32.80	\$ 2,019,369	\$ 2,155,346	\$ 2,155,346	\$ 2,155,346	33.30

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 255,375	\$ 294,232		\$ 462,511	\$ 589,532	\$ 589,532	\$ 589,532	
220	Social Security Contribution	66,515	84,521		118,634	161,588	161,588	161,588	
230	Other Required Payroll Costs	14,917	22,147		53,742	68,925	68,925	68,925	
240	Employee Insur & Other Contract Benefits	254,477	283,599		465,143	508,714	508,714	508,714	
Total Associated Payroll Costs		\$ 591,284	\$ 684,499	-	\$ 1,100,030	\$ 1,328,759	\$ 1,328,759	\$ 1,328,759	-
<u>Purchased Services</u>									
320	Property Services	\$ 26,127	\$ 19,898		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
340	Travel	697	1,404		800	800	800	800	
350	Communication	449,865	388,666		400,000	400,000	400,000	400,000	
380	Non-Instructional Profess & Tech Svcs	10	20,077		800	800	800	800	
390	Other General Profess & Tech Svcs	189,997	256,428		170,000	200,000	200,000	200,000	
Total Purchased Services		\$ 666,696	\$ 686,473	-	\$ 596,600	\$ 626,600	\$ 626,600	\$ 626,600	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 2,789,905	\$ 2,714,349		\$ 3,302,301	\$ 3,216,795	\$ 3,216,795	\$ 3,216,795	
460	Non-consumable Items	5,822	356		10,000	5,000	5,000	5,000	
470	Computer Software	253	9,508		15,000	10,000	10,000	10,000	
480	Computer Hardware	800	175		500	500	500	500	
Total Supplies and Materials		\$ 2,796,780	\$ 2,724,388	-	\$ 3,327,801	\$ 3,232,295	\$ 3,232,295	\$ 3,232,295	-
<u>Capital Outlay</u>									
540	Depreciable Equipment	\$ 153,369	\$ 20,586		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
Total Capital Outlay		\$ 153,369	\$ 20,586	-	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	-
<u>Other</u>									
640	Dues and Fees	\$ 1,738	\$ 3,514		\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	
Total Other		\$ 1,738	\$ 3,514	-	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	-
Total Internal Services		\$ 5,119,260	\$ 5,276,338	32.80	\$ 7,125,000	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	33.30
Total Support Services		\$ 5,119,260	\$ 5,276,338	32.80	\$ 7,125,000	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	33.30
7000 - Unappropriated Ending Fund Balance									
820	Reserved for Inventories	\$ 894,268	\$ 743,948		\$ -	\$ -	\$ -	\$ -	
820	Unreserved Fund Balance	1,752,402	1,682,941		-	-	-	-	
Total Unappropriated Ending Fund Balance		\$ 2,646,670	\$ 2,426,889	-	\$ -	\$ -	\$ -	\$ -	-
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS		\$ 7,765,930	\$ 7,703,227	32.80	\$ 7,125,000	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	33.30

Risk Management Fund – 624

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

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

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

Fund Detail – Risk Management Fund

Account Code and Description		2022-23	2023-24	2024-25		2025-26		
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted FTE
RESOURCES								
1500	Earnings on Investments	\$ 1,015,914	\$ 1,938,945		\$ 200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
1960	Recovery of Prior Years' Expenditure	36,425	24,914		4,500	4,500	4,500	4,500
1970	Workers Compensation	7,667,546	10,237,395		7,508,154	8,093,939	8,093,939	8,093,939
1970	Unemployment Premiums	1,438,749	-		3,500,000	3,628,756	3,628,756	3,628,756
1990	Miscellaneous	176,552	52,551		200,000	200,000	200,000	200,000
5400	Beginning Fund Balance							
	Unreserved Fund Equity	20,167,822	22,472,585		24,321,334	24,423,733	24,423,733	24,423,733
	Reserve for Accrued Claims	1,659,954	1,917,855		1,900,000	2,500,000	2,500,000	2,500,000
	Total Beginning Fund Balance	\$ 21,827,776	\$ 24,390,440		\$ 26,221,334	\$ 26,923,733	\$ 26,923,733	\$ 26,923,733
TOTAL RISK MANAGEMENT FUND RESOURCES		\$ 32,162,962	\$ 36,644,245		\$ 37,633,988	\$ 39,850,928	\$ 39,850,928	\$ 39,850,928
REQUIREMENTS								
2000 - Support Services								
2115 - Student Safety								
<u>Purchased Services</u>								
380	Non-Instructional Professional & Technical Svcs.	\$ 421,146	\$ 451,693		\$ -	\$ 400,000	\$ 400,000	\$ 400,000
	Total Purchased Services	\$ 421,146	\$ 451,693	-	\$ -	\$ 400,000	\$ 400,000	\$ 400,000 -
	Total Student Safety	\$ 421,146	\$ 451,693	-	\$ -	\$ 400,000	\$ 400,000	\$ 400,000 -

Fund Detail – Risk Management Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
2528 - Risk Management Services									
<u>Salaries and Wages</u>									
111	Regular Licensed	\$ 66,493	\$ 132,771	1.00	\$ 156,153	\$ 162,562	\$ 162,562	\$ 162,562	1.00
112	Regular Classified	598,922	728,539	7.00	835,529	856,466	856,466	856,466	7.00
114	Supervisory Classified	117,223	135,143	1.00	125,595	132,599	132,599	132,599	1.00
121	Licensed Substitutes	-	6,543		-	-	-	-	
130	Additional Salaries	-	2,573		-	-	-	-	
Total Salaries and Wages		\$ 782,638	\$ 1,005,569	9.00	\$ 1,117,277	\$ 1,151,627	\$ 1,151,627	\$ 1,151,627	9.00
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 209,609	\$ 269,661		\$ 284,682	\$ 367,348	\$ 367,348	\$ 367,348	
220	Social Security Contribution	58,201	76,439		83,224	86,134	86,134	86,134	
230	Other Required Payroll Costs	145,668	176,184		28,859	29,804	29,804	29,804	
240	Employee Insur & Other Contract Benefits	159,517	211,602		163,228	171,019	171,019	171,019	
Total Associated Payroll Costs		\$ 572,995	\$ 733,886	-	\$ 559,993	\$ 654,305	\$ 654,305	\$ 654,305	-
<u>Purchased Services</u>									
320	Property Services	\$ 134,094	\$ 235,636		\$ 19,657	\$ 19,657	\$ 19,657	\$ 19,657	
340	Travel	8,924	12,918		15,117	15,117	15,117	15,117	
350	Communication	13,368	7,910		8,995	8,995	8,995	8,995	
380	Non-Instructional Profess & Tech Svcs	947,804	195,679		1,228,907	1,228,907	1,228,907	1,228,907	
390	Other General Profess & Tech Svcs	64,744	89,273		789,312	789,312	789,312	789,312	
Total Purchased Services		\$ 1,168,934	\$ 541,416	-	\$ 2,061,988	\$ 2,061,988	\$ 2,061,988	\$ 2,061,988	-
<u>Supplies and Materials</u>									
410	Consumable Supplies and Materials	\$ 165,441	\$ 219,632		\$ 97,367	\$ 150,000	\$ 150,000	\$ 150,000	
440	Periodicals	-	240		-	-	-	-	
460	Non-consumable Items	62,654	15,623		43,268	43,268	43,268	43,268	
470	Computer Software	5,355	105,664		1,481	1,481	1,481	1,481	
480	Computer Hardware	7,041	22,932		1,973	1,973	1,973	1,973	
Total Supplies and Materials		\$ 240,491	\$ 364,091	-	\$ 144,089	\$ 196,722	\$ 196,722	\$ 196,722	-
<u>Capital Outlay</u>									
530	Grounds Improvements	\$ -	\$ 89,598		\$ -	\$ -	\$ -	\$ -	
540	Depreciable Equipment	6,130	-		38,023	38,023	38,023	38,023	
Total Capital Outlay		\$ 6,130	\$ 89,598	-	\$ 38,023	\$ 38,023	\$ 38,023	\$ 38,023	-

Fund Detail – Risk Management Fund Continued

Account Code and Description		2022-23	2023-24	2024-25		2025-26			
		Actual	Actual	FTE	Budget	Proposed	Approved	Adopted	FTE
<u>Other</u>									
621	Interest on Subscriptions	\$ 250	\$ 6,217		\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
640	Dues and Fees	169,958	569,335		9,979	9,979	9,979	9,979	
650	Insurance and Judgements	4,363,874	4,742,938		33,222,850	34,906,531	34,906,531	34,906,531	
	Total Other	\$ 4,534,082	\$ 5,318,490	-	\$ 33,232,829	\$ 34,921,510	\$ 34,921,510	\$ 34,921,510	-
	Total Risk Management Services	\$ 7,305,270	\$ 8,053,050	9.00	\$ 37,154,199	\$ 39,024,175	\$ 39,024,175	\$ 39,024,175	9.00
2540 - Operation and Maintenance of Plant Services									
<u>Salaries and Wages</u>									
112	Regular Classified	\$ 23,980	\$ 45,643	0.50	\$ 35,798	\$ 37,232	\$ 37,232	\$ 37,232	0.50
	Total Salaries and Wages	\$ 23,980	\$ 45,643	0.50	\$ 35,798	\$ 37,232	\$ 37,232	\$ 37,232	0.50
<u>Associated Payroll Costs</u>									
210	Public Employees Retirement System	\$ 6,876	\$ 12,191		\$ 9,208	\$ 11,758	\$ 11,758	\$ 11,758	
220	Social Security Contribution	1,687	3,214		2,548	2,745	2,745	2,745	
230	Other Required Payroll Costs	3,717	7,032		5,866	6,117	6,117	6,117	
240	Employee Insur & Other Contract Benefits	9,846	7,963		9,267	9,432	9,432	9,432	
	Total Associated Payroll Costs	\$ 22,126	\$ 30,400	-	\$ 26,889	\$ 30,052	\$ 30,052	\$ 30,052	-
<u>Purchased Services</u>									
350	Communication	\$ -	\$ 13,177		\$ -	\$ 130,000	\$ 130,000	\$ 130,000	
380	Non-Instructional Profess & Tech Svcs	-	-		75,516	-	-	-	
390	Other General Profess & Tech Svcs	-	-		47,628	-	-	-	
	Total Purchased Services	\$ -	\$ 13,177	-	\$ 123,144	\$ 130,000	\$ 130,000	\$ 130,000	-
<u>Supplies and Materials</u>									
410	Consumable Supplies & Material	\$ -	\$ 59,775		\$ -	\$ 60,000	\$ 60,000	\$ 60,000	
460	Non-Consumable Items	-	8,549		-	8,000	8,000	8,000	
480	Computer Hardware	-	18,268		-	18,000	18,000	18,000	
	Total Supplies and Materials	\$ -	\$ 86,592	-	\$ -	\$ 86,000	\$ 86,000	\$ 86,000	-
<u>Other</u>									
650	Security Liability/Claims	\$ -	\$ -		\$ 293,957	\$ 143,468	\$ 143,468	\$ 143,468	
	Total Other	\$ -	\$ -	-	\$ 293,957	\$ 143,468	\$ 143,468	\$ 143,468	-
	Total Operation and Maintenance of Plant Services	\$ 46,106	\$ 175,812	0.50	\$ 479,788	\$ 426,752	\$ 426,752	\$ 426,752	0.50
	Total Support Services	\$ 7,772,522	\$ 8,680,555	9.50	\$ 37,633,987	\$ 39,850,927	\$ 39,850,927	\$ 39,850,927	9.50
5200 - Transfers of Funds									
710	Fund Modifications	\$ -	\$ -		\$ 1	\$ 1	\$ 1	\$ 1	
	Total Transfers of Funds	\$ -	\$ -	-	\$ 1	\$ 1	\$ 1	\$ 1	-
	Ending Fund Balance	\$ 24,390,440	\$ 27,963,690	-	\$ -	\$ -	\$ -	\$ -	-
	TOTAL RISK MANAGEMENT FUND REQUIREMENTS	\$ 32,162,962	\$ 36,644,245	9.50	\$ 37,633,988	\$ 39,850,928	\$ 39,850,928	\$ 39,850,928	9.50

Personnel Statistics

Licensed Salary Schedule

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

Salem-Keizer School District 24J, Marion County, Oregon Salary Schedule for Licensed Staff

Effective July 1, 2025

	(102)	(103)	(104)	(105)	(106)	(107)	4.0% Increase (108)
Step	BA Degree	BA Degree Plus 24 Hrs.	BA Degree Plus 45 Hrs.	BA Degree Plus 69 Hrs.	MA Degree	MA Degree Plus 24 Hrs.	MA Degree Plus 45 Hrs.
1	52,011	54,095	56,174	58,257	60,339	62,417	64,497
2	54,095	56,174	58,257	60,339	62,417	64,497	66,579
3	56,174	58,257	60,339	62,417	64,497	66,579	68,658
4	58,257	60,339	62,417	64,497	66,579	68,658	70,739
5	60,339	62,417	64,497	66,579	68,658	70,739	72,821
6	62,417	64,497	66,579	68,658	70,739	72,821	74,899
7	64,497	66,579	68,658	70,739	72,821	74,899	76,983
8	66,579	68,658	70,739	72,821	74,899	76,983	79,063
9	68,658	70,739	72,821	74,899	76,983	79,063	81,650
10	70,739	72,821	74,899	76,983	79,063	81,650	84,242
11	72,821	74,899	76,983	79,063	81,650	84,242	86,832
12	74,899	76,983	79,063	81,650	84,242	86,832	89,419
13	76,983	79,063	81,650	84,242	86,832	89,419	92,011
14	79,063	81,650	84,242	86,832	89,419	92,011	94,603
15	81,650	84,242	86,832	89,419	92,011	94,603	97,195
16	84,242	86,832	89,419	92,011	94,603	97,195	99,780
17							102,373

Licensed Differentials and Intramurals

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS

EFFECTIVE JULY 1, 2025

Position	% of M+0, Step 4	Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	Add'l Days	Total Days
Bilingual - Classroom	8.00%	5,326	443.86	27.741	3.468		
Bilingual - Dual Language Classroom	4.00%	2,663	221.93	13.871	1.734		
Bilingual - Language - Other. <i>Assessment Required</i>	4.00%	2,663	221.93	13.871	1.734		
Demonstration Teacher	7.00%	4,661	388.38	24.274	3.034		
ELL Facilitator (0-50 Students)	2.00%	1,332	110.97	6.935	0.867		
ELL Facilitator (101-150 Students)	4.00%	2,663	221.93	13.871	1.734		
ELL Facilitator (51-100 Students)	3.00%	1,997	166.45	10.403	1.300		
Head Teacher	7.00%	4,661	388.38	24.274	3.03		
High School Activity Advisor	9.10%	6,059	504.89	31.556	3.94	6,122	2 Days
Lead Teacher for Secondary	9.10%	6,059	504.89	31.556	3.94		
M.S. Activity Advisor	1.50%	999	83.22	5.201	0.65		
Program Assistant	8.00%	5,326	443.86	27.741	3.47		
Program Associate	9.10%	6,059	504.89	31.556	3.94		
Special Education	9.10%	6,059	504.89	31.556	3.94		
TAG Advocate (large schools)	2.40%	1,598	133.16	8.322	1.04		
Tag Advocate (small schools)	1.20%	799	66.58	4.161	0.52		
Tchr., Media Specialist, Lead, H.S.	3.10%	2,064	172.00	10.750	1.34	2,118	5 Days
Masters Stipened		1,000	83.33	5.21	0.65		
National Certificate/Doctorate		1,000	83.33				
Teacher Leader		2,500	208.33				

Differential Schedule- Co-Curricular

Activity	Club Advisor <ul style="list-style-type: none"> - Meets an average of 2 - 4 times per month - Meets an average of 1 hour per meeting - May belong to a State, National, or International Association - Club does not take students off campus - Club does not compete in interscholastic competitions Unified Coordinator <ul style="list-style-type: none"> - the program hosts one high school Unified Tournament or attends one or more HS Unified Tournaments *HS Class Advisor *NJHS Advisor	Club Advisor (Extended) <ul style="list-style-type: none"> - Averages more than 1 meeting per week - Meets an average of 1 - 2 hours per meeting - May belong to a State, National, or International Association - Club likely does take students off campus - Club does not compete in interscholastic competitions * NHS Advisor	Unified Coordinator <ul style="list-style-type: none"> - the program hosts one high school Unified Tournament and attends one or more HS Unified Tournaments 	* HS Junior Class Advisor (if also Prom Coordinator) * HS Senior Class Advisor (if also supporting graduation)
Range	902	903	904	905
Differential Factor	1.5	2.0	2.5	3.0
Step 01	780	1040	1300	1560
Step 02	811	1082	1352	1623
Step 03	843	1123	1404	1685
Step 04	874	1195	1456	1748
Step 05	905	1207	1508	1810
Step 06	936	1248	1560	1873
Step 07	967	1290	1612	1935
Step 08	999	1332	1664	1997
Step 09	1030	1373	1716	2060
Step 10	1061	1415	1768	2122
Step 11	1092	1456	1821	2185
Step 12	1123	1498	1872	2247
Step 13	1155	1540	1925	2309
Step 14	1186	1581	1977	2372
Step 15	1225	1633	2041	2450
Step 16	1264	1685	2106	2527

<u>Activity</u>	<p>*Unified Coordinator</p> <p>➤ the program hosts one high school Unified Tournament, attends one or more HS Unified Tournaments, and attends District and/or State Olympics Unified Tournament</p>	<p>Program Coach</p> <p><u>Co-curricular Activity</u></p> <p>➤ May belong to a State, National, or International Association</p> <p>➤ Meets for regular practices during season</p> <p>➤ Students attend Conference(s) and/or Competition(s)</p> <p>➤ Typically 1 to 2 regular season competitions possible</p> <p>➤ The activity might have an end of season playoff system</p> <p>➤ Team must attend 1st level of playoffs if possible</p> <p>➤ Team size meets minimum requirement for the activity's definition of team</p> <p><u>Assistant Program Coach:</u></p> <p><u>*High School Mock Trial</u></p> <p><u>*Constitution Law Team</u></p> <p><u>*DECA</u></p> <p><u>*Vocational / Technical Programs</u></p>	<p><u>Assistant Program Coach:</u></p> <p>Speech & Debate Team / Robotics Team</p> <p>Participation in 4 to 8 regular season competitions and the first level of playoffs</p>	<p>Program Coach Minimum one semester in duration</p> <p><u>Co-curricular Activity</u></p> <p>➤ May belong to State, National, or International Association</p> <p>➤ Meets for regular practices during season</p> <p>➤ Students attend Conference(s) and/or Competition(s)</p> <p>➤ Typically 3+ regular season competitions possible</p> <p>➤ The activity has an end of season playoff system</p> <p>➤ Team must attend 1st level of playoffs</p> <p>➤ Team size meets minimum requirement for the activity's definition of team</p> <p><u>*High School Mock Trial</u></p> <p><u>*Constitution Law Team</u></p> <p><u>*DECA</u></p> <p><u>*High School Yearbook</u></p> <p><u>*High School Newspaper</u></p> <p><u>*Vocational / Technical Programs</u></p> <p><u>*Unified Coordinator</u></p> <p>➤ program hosts one high school Unified Tournament, attends one or more HS Unified Tournaments, attends District and/or State Olympics Unified Tournament, and is a National Banner Program</p>
Range	906	909	911	913
Differential Factor	3.5	5.0	6.0	7.0
Step 01	1820	2601	3121	3641
Step 02	1893	2705	3246	3787
Step 03	1966	2809	3370	3932
Step 04	2039	2913	3495	4078
Step 05	2112	3017	3620	4224
Step 06	2185	3121	3745	4369
Step 07	2257	3225	3870	4515
Step 08	2330	3329	3995	4661
Step 09	2403	3433	4119	4806
Step 10	2476	3537	4244	4952
Step 11	2549	3641	4369	5097
Step 12	2621	3745	4494	5243
Step 13	2694	3849	4619	5389

Step 14	2767	3953	4744	5534
Step 15	2858	4083	4899	5716
Step 16	2948	4212	5055	5897

<u>Activity</u>	<u>Assistant Program Coach:</u> Speech & Debate Team / Robotics Team Participation in 10+ competitions and the first level of playoffs	Program Coach Year Long Program <u>Co-curricular Activity</u> ➤ May belong to State, National, or International Association ➤ Students taken off campus for conferences and or competitions ➤ May attend approximately one competition per month ➤ The activity has an end of season playoff system ➤ Team must attend 1st level of playoffs ➤ Team size meets the minimum requirement for the activity's definition of team *Speech & Debate Team / Robotics Team Participation in 4 to 9 regular season competitions and the first level of playoffs *JROTC	*Future Farmers of America	Program Coach Year Long Program <u>Co-curricular Activity</u> ➤ May belong to State, National, or International Association ➤ Students taken off campus for conferences and or competitions ➤ Must attend more than one competition per month ➤ The activity has an end of season playoff system ➤ Team must attend 1st level of playoffs ➤ Team size meets the minimum requirement for the activity's definition of team *Speech & Debate Team / Robotics Team Participation in 10+ competitions and the first level of playoffs
Range	915	917	919	921
Differential Factor	8.0	9.0	10.0	11.0
Step 01	4161	4681	5201	5721
Step 02	4328	4869	5410	5950
Step 03	4494	5056	5617	6179
Step 04	4661	5243	5826	6408
Step 05	4827	5431	6034	6637
Step 06	4993	5618	6242	6866
Step 07	5160	5805	6450	7095
Step 08	5326	5992	6658	7324
Step 09	5493	6179	6866	7552
Step 10	5659	6367	7074	7781
Step 11	5826	6554	7282	8010
Step 12	5992	6741	7490	8239

Step 13	6159	6928	7698	8468
Step 14	6325	7116	7906	8697
Step 15	6532	7349	8165	8982
Step 16	6739	7582	8424	9267

Differential Schedule for Athletics

<u>Activity</u>	Game Manager: Wrestling	Game Manager: Freshman Football JV Football Soccer Baseball Softball Track	Game Manager: Volleyball	Game Manager: Varsity Football High School Head: Competitive Cheer Middle School Assistant: Soccer Basketball	Game Manager: Basketball Middle School Assistant: Wrestling Cross Country
Range	902	903	904	905	907
Differential Factor	1.5	2.0	2.5	3.0	4.0
Step 01	780	1040	1300	1560	2080
Step 02	811	1082	1352	1623	2164
Step 03	843	1123	1404	1685	2247
Step 04	874	1165	1456	1748	2330
Step 05	905	1207	1508	1810	2414
Step 06	936	1248	1560	1873	2497
Step 07	967	1290	1612	1935	2580
Step 08	999	1332	1664	1997	2663
Step 09	1030	1372	1716	2060	2746
Step 10	1061	1415	1768	2122	2830
Step 11	1092	1456	1821	2185	2913
Step 12	1123	1498	1872	2247	2996

Step 13	1155	1540	1925	2309	3079
Step 14	1186	1581	1977	2372	3163
Step 15	1225	1633	2041	2450	3266
Step 16	1264	1685	2106	2527	3370
Activity	<u>Middle School Head:</u> Basketball Soccer JV 8 th Volleyball JV 7 th Volleyball Middle School Assistant: Track	<u>Middle School Head:</u> Wrestling Cross Country Middle School Assistant: Football High School Assistant: Dance/Drill Winter Cheer	<u>Middle School Head:</u> Track <u>Varsity</u> 8 th Volleyball <u>Varsity</u> 7 th Volleyball High School Assistant: Tennis Boys Volleyball Flag Football	<u>Middle School Head:</u> V Football JV Football High School Assistant: Soccer Cross Country Swimming Fall Cheer High School Head: Golf Winter Cheer	High School Assistant: Track Wrestling High School Head: Dance/Drill
Range	909	911	913	915	917
Differential Factor	5.0	6.0	7.0	8.0	9.0
Step 01	2601	3121	3641	4161	4681
Step 02	2705	3246	3787	4328	4869
Step 03	2809	3370	3932	4494	5056
Step 04	2913	3495	4078	4661	5243
Step 05	3017	3620	4224	4827	5431
Step 06	3121	3745	4369	4993	5618
Step 07	3225	3870	4515	5160	5805
Step 08	3329	3995	4661	5326	5992

Step 09	3433	4119	4806	5493	6179
Step 10	3537	4244	4952	5659	6367
Step 11	3641	4369	5097	5826	6554
Step 12	3745	4494	5243	5992	6741
Step 13	3849	4619	5389	6159	6928
Step 14	3953	4744	5534	6325	7116
Step 15	4083	4899	5716	6532	7349
Step 16	4212	5055	5897	6739	7582

Activity	High School Assistant: Basketball Football Softball Baseball Girls Volleyball	High School Head: Tennis Boys Volleyball Flag Football	High School Head: Soccer Cross Country Swimming Fall Cheer	High School Head: Track Wrestling	High School Head: Football Girls Volleyball Basketball Softball Baseball
Range	919	920	923	925	927
Differential Factor	10.0	10.5	12.0	13.0	14.0
Step 01	5201	5461	6241	6761	7282
Step 02	5410	5680	6491	7032	7573
Step 03	5617	5898	6741	7303	7864
Step 04	5826	6117	6991	7573	8156
Step 05	6034	6336	7241	7844	8447
Step 06	6242	6554	7490	8114	8738

Step 07	6450	6772	7740	8385	9030
Step 08	6658	699	7989	8655	9321
Step 09	6866	7209	8239	8926	9612
Step 10	7074	7428	8489	9196	9903
Step 11	7282	7646	8739	9467	10195
Step 12	7490	7864	8988	9737	10486
Step 13	7698	8083	9238	10008	10778
Step 14	7906	8302	9488	10278	11069
Step 15	8165	8573	9798	10615	11431
Step 16	8424	8845	10109	10951	11794

Criteria considered for placement of coaching differentials: length of season, workload with student-athletes, workload without student-athletes, workload with facilities/equipment, size of program, in-season weekends/holidays. management (feeders, fundraising, number of teams), other considerations (off-campus practices, safety concerns, 4th teams, schedule volatility).

[NOTE: SKEA and the District agree to the eliminations of “Boys” and “Girls” in the chart above with the understanding that there are differentials available to the Boys, Girls, and Coed teams for each of these sports and not just one that is responsible for each.]

Differential Schedule - Performing Arts

Elementary Music

Activity	Elementary General Music <ul style="list-style-type: none"> Minimum of 3 grade level performances 	Elementary Choir <ul style="list-style-type: none"> Minimum 2 public home concerts Minimum 2 additional performances (on- or off-campus) Honor Choir (can count to additional performances) Elementary Choral Festival (can count to additional performances) 	Elementary Instrumental Music <ul style="list-style-type: none"> Minimum 2 public performances 1 recruitment evening 1 additional performance Inventory management ES Instrumental Music is exclusive to the 4th and 5th grade orchestra program and the 5th grade band program
Range	903	905	905
Differential Factor	2.0	3.0	3.0
Step 01	1040	1560	1560
Step 02	1082	1623	1623
Step 03	1123	1685	1685
Step 04	1165	1748	1748
Step 05	1207	1810	1810
Step 06	1248	1873	1873
Step 07	1290	1935	1935
Step 08	1332	1997	1997
Step 09	1373	2060	2060
Step 10	1415	2122	2122
Step 11	1456	2185	2185
Step 12	1498	2247	2247
Step 13	1540	2309	2309
Step 14	1581	2372	2372

Differential Schedule - Performing Arts

Step 15	1633	2450	2450
Step 16	1685	2527	2527

Middle School Performing Arts

Activity	Auditorium Supervisor	Music <ul style="list-style-type: none"> • Minimum 3 public home concerts • Area honor performances • SK Advanced Festival • Additional events <ul style="list-style-type: none"> ◦ All City (auditions, rehearsals, performance) ◦ Solo and Ensemble ◦ All State 	Music Extended <ul style="list-style-type: none"> • Minimum 3 public home concerts • Area honor performances • SK Advanced Festival • Additional events <ul style="list-style-type: none"> ◦ All City (auditions, rehearsals, performance) ◦ Solo and Ensemble ◦ All State • Responsible for leading an ensemble that performs in 2 additional adjudicated events, excluding SK Advanced festival.
Range	905	911	915
Differential Factor	3.0	6.0	8.0
Step 01	1560	3121	4161
Step 02	1623	3246	4328
Step 03	1685	3370	4494
Step 04	1748	3495	4661
Step 05	1810	3620	4827
Step 06	1873	3745	4993

Differential Schedule - Performing Arts

Step 07	1935	3870	5160
Step 08	1997	3995	5326
Step 09	2060	4119	5493
Step 10	2122	4244	5659
Step 11	2185	4369	5826
Step 12	2247	4494	5992
Step 13	2309	4619	6159
Step 14	2372	4744	6325
Step 15	2450	4899	6532
Step 16	2527	5055	6739

High School Music Adjunct Positions

Activity	Basketball Pep Band <ul style="list-style-type: none"> Up to 10 home games per year Preparatory rehearsals 	Marching Band Extended <ul style="list-style-type: none"> Attends any combination of four or more: competitions in a recognized circuit, community parades, and non-circuit festivals 	Jazz Band Director <ul style="list-style-type: none"> Attends at least three adjudicated festivals 	Fall Percussion Specialist Winter Percussion Specialist	Fall Band Colorguard Specialist Winter Colorguard Specialist
Range	903	903	903	905	905
Differential Factor	2.0	2.0	2.0	3.0	3.0

Differential Schedule - Performing Arts

Step 01	1040	1040	1040	1560	1560
Step 02	1082	1082	1082	1623	1623
Step 03	1123	1123	1123	1685	1685
Step 04	1165	1165	1165	1748	1748
Step 05	1207	1207	1207	1810	1810
Step 06	1248	1248	1248	1873	1873
Step 07	1290	1290	1290	1935	1935
Step 08	1332	1332	1332	1997	1997
Step 09	1373	1373	1373	2060	2060
Step 10	1415	1415	1415	2122	2122
Step 11	1456	1456	1456	2185	2185
Step 12	1498	1498	1498	2247	2247
Step 13	1540	1540	1540	2309	2309
Step 14	1581	1581	1581	2372	2372
Step 15	1633	1633	1633	2450	2450
Step 16	1685	1685	1685	2527	2527

Differential Schedule - Performing Arts

High School Music

Activity	Symphony <ul style="list-style-type: none"> Orchestra: Serving as symphony orchestra conductor and participates in the OSAA competitive season Band: Serving as symphony orchestra assistant conductor the year, including the OSAA season 	Assistant Band Director <ul style="list-style-type: none"> Concert ensembles and marching band Pre-season planning for marching band Pre-season camp for marching band All home games for marching band At least one additional non-game community performance for marching band Minimum of 4 home performances for core concert ensembles Minimum of 1 off-campus performance for at least one core concert ensemble Other events such as <ul style="list-style-type: none"> All City All State Intermediate Festival Featured performances Solo and ensemble 	APT Music <ul style="list-style-type: none"> Program artistic and instructional leadership Audio design and/or recording for the band, choir, orchestra, and drama performances (minimum of 6 concerts/6 dramatic performances) Produce a minimum of 4 APT performances. Community event tech support and performances (minimum of 4) School-based tech support (upon request/minimum 6 per year) 1 music festival event Recording sessions for APT (minimum of 8 per year)
Range	901	913	917
Differential Factor	1.0	7.0	9.0
Step 01	520	3641	4681
Step 02	541	3787	4869
Step 03	562	3982	5056
Step 04	583	4078	5243
Step 05	603	4224	5431
Step 06	624	4369	5618

Differential Schedule - Performing Arts

Step 07	645	4515	5805
Step 08	666	4661	5992
Step 09	687	4806	6179
Step 10	707	4952	6367
Step 11	728	5097	6554
Step 12	749	5243	6741
Step 13	770	5389	6298
Step 14	791	5534	7116
Step 15	817	5716	7349
Step 16	842	5897	7582

Activity	Choir Director	Choir Director Extended	Orchestra Director	Lead Band Director
	<ul style="list-style-type: none"> • Program artistic and instructional leadership • Minimum of 4 home performances • Minimum of 2 off-campus performances for at least one core concert ensemble • OSAA contest season participation (can count toward off-campus tally) 	<ul style="list-style-type: none"> • Program artistic and instructional leadership • Minimum of 4 home performances • Minimum of 2 off-campus performances for at least one core concert ensemble • OSAA contest season participation (can count toward off-campus tally) • Other events, including <ul style="list-style-type: none"> ◦ All City ◦ All State ◦ Intermediate festival ◦ Featured performances 	<ul style="list-style-type: none"> • Program artistic and instructional leadership • Strings and full symphony • Minimum of 4 home performances • Minimum of 2 off-campus performances for at least one ensemble • OSAA contest season participation for strings and full symphony (can count toward off-campus tally) • Other events, including <ul style="list-style-type: none"> ◦ All City ◦ All State ◦ Intermediate 	<ul style="list-style-type: none"> • Program artistic and instructional leadership • Concert ensembles and marching band • Pre-season planning for marching band • Pre-season camp for marching band • All home games for marching band • At least one additional non-game community performance for marching band • Minimum of 4 home performances for core

Differential Schedule - Performing Arts

	<ul style="list-style-type: none"> Other events, including <ul style="list-style-type: none"> All City All State Intermediate festival Featured performances Solo and Ensemble Ongoing engagement with, and management of, parent volunteers Ongoing management of accompanist's duties 	<ul style="list-style-type: none"> Solo and Ensemble Ongoing engagement with, and management of, parent volunteers Ongoing management of accompanist's duties Leading a select choir participating in a competitive circuit separate from OSAA. 	<ul style="list-style-type: none"> Festival Featured performances Solo and ensemble Ongoing engagement with, and management of, parent volunteers 	<ul style="list-style-type: none"> concert ensembles Minimum of 2 off-campus performances for at least one core concert ensemble OSAA contest season participation (can count toward off-campus tally) Assistant Conductor of Symphony Orchestra Other events, including <ul style="list-style-type: none"> All City All State Intermediate Festival Featured performances Solo and ensemble Ongoing engagement with, and management of, parent volunteers
Range	919	925	919	925
Differential Factor	10.0	13.0	10.0	13.0
Step 01	5201	6761	5201	6761
Step 02	5410	7032	5410	7032
Step 03	5617	7303	5617	7303
Step 04	5826	7573	5826	7573
Step 05	6034	7844	6034	7844
Step 06	6242	8114	6242	8114

Differential Schedule - Performing Arts

Step 07	6450	8385	6450	8385
Step 08	6658	8655	6658	8655
Step 09	6866	8926	6866	8926
Step 10	7074	9196	7074	9196
Step 11	7282	9467	7282	9467
Step 12	7490	9737	7490	9737
Step 13	7698	10008	7698	10008
Step 14	7906	10278	7906	10278
Step 15	8165	10615	8165	10615
Step 16	8424	10951	8424	10951

High School Theater

Activity	Theater Support <ul style="list-style-type: none"> • Assistant dir. roles • Audio specialist (non-musical) • Choreographers (non-musical) • Costumer • Lighting specialist 	Musical Theater <ul style="list-style-type: none"> • Audio specialist • Choreographers • Pit orchestra conductor • Vocal music director Musical Theater Add-On <ul style="list-style-type: none"> • Technical Director • HS Theater Director 	Auditorium Supervisor
Range	904	905	905
Differential Factor	2.5	3.0	3.0

Differential Schedule - Performing Arts

Step 01	1300	1560	1560
Step 02	1352	1623	1623
Step 03	1404	1685	1685
Step 04	1456	1748	1748
Step 05	1508	1810	1810
Step 06	1560	1873	1873
Step 07	1612	1935	1935
Step 08	1664	1997	1997
Step 09	1716	2060	2060
Step 10	1768	2122	2122
Step 11	1821	2185	2185
Step 12	1872	2247	2247
Step 13	1925	2309	2309
Step 14	1977	2372	2372
Step 15	2041	2450	2450
Step 16	2106	2527	2527

Activity	Technical Director • Minimum of two	Technical Director Extended • Minimum of three	Theater Director • Minimum of 2 major	Theater Director Extended • Minimum of three
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Differential Schedule - Performing Arts

	major productions with multiple performances each production	productions, at least two major with multiple performances each production	productions with multiple performances for each production. At least one of which must be a main stage production as space, time and production process allows, as determined by the building administrator.	productions. At least two must be major productions with multiple performances for each production.
Range	917	923	927	935
Differential Factor	9.0	12.0	14.0	18.0
Step 01	4681	6241	7282	9362
Step 02	4869	6491	7573	9737
Step 03	5056	6741	7864	10111
Step 04	5243	6991	8156	10486
Step 05	5431	7241	8447	10861
Step 06	5618	7490	8738	11235
Step 07	5805	7740	9030	11609
Step 08	5992	7989	9321	11984
Step 09	6179	8239	9612	12358
Step 10	6367	8489	9903	12733
Step 11	6554	8739	10195	13108
Step 12	6741	8988	10486	13482

Differential Schedule - Performing Arts

Step 13	6928	9238	10778	13857
Step 14	7116	9488	10069	14231
Step 15	7349	9798	11431	14697
Step 16	7582	10109	11794	15164

Classified Salary Schedule

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

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

EFFECTIVE JULY 1, 2025

4.00%

RANGE NUMBER	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
9	17.25	18.02	18.99	19.96	20.91	22.04
10	18.02	18.99	19.96	20.91	22.04	23.15
11	18.99	19.96	20.91	22.04	23.15	24.29
12	19.96	20.91	22.04	23.15	24.29	25.60
13	20.91	22.04	23.15	24.29	25.60	26.75
14	22.04	23.15	24.29	25.60	26.75	28.14
15	23.15	24.29	25.60	26.75	28.14	29.53
16	24.29	25.60	26.75	28.14	29.53	31.06
17	25.47	26.62	28.00	29.39	30.91	32.46
18	26.62	28.00	29.39	30.91	32.46	34.05
19	28.00	29.39	30.91	32.46	34.05	35.80
20	29.39	30.91	32.46	34.05	35.80	37.55
21	30.91	32.46	34.05	35.80	37.55	39.46
22	32.46	34.05	35.80	37.55	39.46	41.44
23	34.05	35.80	37.55	39.46	41.44	43.49
24	35.80	37.55	39.46	41.44	43.49	45.66
25	37.55	39.46	41.44	43.49	45.66	47.94
26	39.46	41.44	43.49	45.66	47.94	50.41
27	41.44	43.49	45.66	47.94	50.41	52.94
28	43.49	45.66	47.94	50.41	52.94	55.59
29	45.66	47.94	50.41	52.94	55.59	58.37
30	47.94	50.41	52.94	55.59	58.37	61.30
31	50.41	52.94	55.59	58.37	61.30	64.36

Crossing Guards Hourly Rate \$20.40

Classified Job Titles and Salary Ranges

<u>Job Class</u>	<u>Classification</u>	<u>Salary Grade</u>	<u>Job Class</u>	<u>Classification</u>	<u>Salary Grade</u>	<u>Job Class</u>	<u>Classification</u>	<u>Salary Grade</u>
034	Accountant	018	134	Energy Systems Coordinator	026	030	Payroll Specialist	017
035	Accountant 2	020	054	Facilities Project Coordinator 1	026	329	Physical/Occupational Therapy Asst.	016
031	Accounting Clerk 1	011	055	Facilities Project Coordinator 2	028	338	Preschool Lead Worker	023
032	Accounting Clerk 2	013	128	Food Services Specialist	017	047	Print & Mail Operations Lead	023
033	Accounting Clerk 3 – Department	015	115	Graduation Coach	017	071	Procurement & Contract Specialist 2	024
088	Accounting Clerk 3 – High School	016	094	Grant Coordinator	023	079	Procurement & Contract Specialist 3	026
040	Administrative Assistant 1	017	085	Graphic Artist Technician	013	057	Property Claims Analyst	021
041	Administrative Assistant 2	022	126	Head Structural Worker	026	343	Registered Behavior Technician	023
016	Administrative Secretary	015	125	Head Utilities & Electrical Worker	026	149	School Bus Driver	015
027	Administrative Specialist	020	135	HVAC Preventative Maintenance	019	028	School Office Specialist 2 – MS	015
513	Applications Developer II	023	137	HVAC Technician 1	015	006	School Office Specialist 2 – HS	015
515	Applications Developer III	028	138	HVAC Technician 2	019	002	School Office Specialist	013
522	Applications Developer IV	031	139	HVAC Technician 3	024	337	School Testing Specialist	014
005	Auditorium Manager	021	319	Indian Education Cultural Resource Fac.	017	325	School-Based Health Assistant	013
048	Auxiliary Services Office Manager	017	310	Instructional Assistant	012	004	Senior Clerical Specialist	012
084	Behavior Intervention Trainer	023	332	Instructional Support Assistant	017	012	Senior Secretary	013
064	Bindery Worker	012	508	Instructional Technology Support	023	072	Shipping & Receiving Clerk	013
086	Budget & Fiscal Analyst	026	051	Internal Communications Specialist	026	339	Sign Language Scheduler	019
070	Budget & Staffing Analyst	024	111	Language Services Facilitator	021	326	Sign Language Specialist	017
077	Buyer 1	017	161	Lead Driver Trainer Instructor	019	185	Skills Trainer	017
078	Buyer 2	019	073	Lead Inventory and Warehouse Worker	019	159	Special Programs Bus Driver	015
309	Campus Safety Specialist	016	330	Lead Library Media Assistant	016	318	Special Programs Employment Specialist	016
301	Campus Safety Specialist Trainer	018	124	Lead Maintenance Worker	023	331/323	Special Programs Instructional Assistant	015
053	Capital Construction Program Coord.	030	153	Lead Mechanic	025	316	Special Programs Inst. Asst. – Autism	017
328	Certified Occupational Therapy Asst	020	162	Lead Transportation Dispatcher	019	315	Special Programs Inst. Asst. – Bilingual	015
093	Chapter 1 Home School Liaison	019	160	Lead Transportation Router	021	327	Speech-Language Pathology Assistant	017
308	Child Care Coordinator	023	333	Library Media Assistant	014	170	Stakeholder Relations & Engagement Spec.	026
307	Child Care Worker	012	014	LPN Education Assistant	020	099	Student Advocate	017
401	Claims Analyst	021	141	Lube Mechanic	014	505	Student Data Specialist	018
003	Clerical Specialist	011	022	Mailing Services Specialist 1	012	116	Student Dispute Coordinator	024
305	College & Career Coach	017	029	Mailing Services Specialist 2	014	009	Substitute Placement Coordinator	017
010	Communications & Outreach Coord.	021	121	Maintenance Worker 1	012	303	Support Services & Recruitment Specialist	019
065	Communications Coordinator	021	122	Maintenance Worker 2	015	015	Testing & Records Mgmt. Technician	017
090	Community Resource Specialist	019	123	Maintenance Worker 3	019	112	Translator	017
101	Community School Outreach Coord.	017	130	Maintenance Worker 4	022	150	Transportation Dispatcher	017
156	Computerized Routing Specialist	021	163	Mechanic Technician	023	158	Transportation Router	019
023	Copy Center Digital Process Specialist	014	152	Mechanic	021	146	Transportation Van Driver (Type 10)	014
102	CTE High School Liaison	016	525	Microcomputer Support 1	019			
103	Custodian 1	012	526	Microcomputer Support 2	022			
104	Custodian 2	014	117	Migrant Specialist	015			
107	Custodian 3	016	096	Native Language Specialist	017			
108	Custodian 4	019	516	Network Communications Analyst 1	025			
133	Customer Service Representative	012	013	Office Manager 1	016			
136	Customer Service Representative 2	015	017	Office Manager 2	017			
120	Dental Health Coordinator	020	018	Office Manager 3	019			
025	Digital and Print Graphic Specialist	017	019	Office Manager 4	021			
066	Digital/Multimedia Content Producer	024	532	OR Pre-K Family Advocate – TAPP	018			
052	District Courier	015	110	OR Pre-K Program Family Advocate	016			
147	Driver Trainer	017	068	Payroll Compliance Coordinator	022			

Confidential Salary Schedule

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

CONFIDENTIALS

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON

EFFECTIVE JULY 1, 2025

4.00%

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	511	74,376	77,980	82,026	86,042	90,344	94,860	99,604
Management Analyst HR (0791) Employee Relations Specialist (0787)	515	90,442	94,996	99,739	104,737	109,931	115,565	121,342

HOURLY

Title	SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
	GRADE							
Executive Assistant 1 (0784)	511	35.76	37.49	39.44	41.37	43.43	45.61	47.89
Management Analyst HR (0791) Employee Relations Specialist (0787)	515	43.48	45.67	47.95	50.35	52.85	55.56	58.34

Professional/Technical Salary Schedule

PROFESSIONAL/TECHNICALS
SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2025

4.00%

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

Title	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
Custodial Field Coordinator (0771) Public Records Officer Recruiter - Classified (0774) Security Field Coordinator (0043)	421	67,022	70,378	73,826	77,611	81,411	85,547	89,836
Tech Support Field Coordinator (0531)	423	73,826	77,611	81,411	85,547	89,836	94,283	99,003
Network Infrastructure Support Technician. (0775) Transportation Field Coord. (0772) Shop Foreman (0773)	425	81,411	85,547	89,836	94,283	99,003	103,936	109,280
Emergency Management Specialist (0761) College & Career Readiness Coordinator (0340) Community Health & Wellness Specialist (0534) Safety Officer (0762) Financial Systems Coordinator (0523) Workers Compensation Coordinator (0764) Environmental Health Spec.(0776)	426	85,547	89,836	94,283	99,003	103,936	109,280	114,779
Network Communication Analyst 2 (0778) Technology Development Coordinator (0520)	427	89,836	94,283	99,003	103,936	109,280	114,779	120,530
Network Communication Analyst 3 (0780) Data Engineer (0781)	430	103,936	109,280	114,779	120,530	126,556	132,892	139,538
Management Asst. 2 (0786) Senior Payroll Specialist (0782) Staffing Specialist (0785)	310 311	72,218 75,864	75,864 79,539	79,539 83,668	83,668 87,764	87,764 92,250	92,250 96,895	96,895 101,733
Business & Policy Analyst (0795) Business Solutions Analyst (0530)	314	87,764	92,250	96,895	101,733	106,833	112,132	117,876
Staffing Coordinator Prevention & Prot. Coord (0797)	315	90,442	94,996	99,739	104,737	109,931	115,565	121,342

Supervisory Salary Schedule

Wage scales shown are for 2025-26. Wage scales are informational, not the formal source.

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2025

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Communication Project Manager & Operations Supervisor (0832)	206A	260	114,446	119,023	123,784	128,736	133,884
Manager, Auxiliary Services (0840)							
Manager, Construction Services (0842)							
Manager, Custodial Services (0848)							
Manager, Maintenance Services (0827)							
Manager, Procurement & Contracting (0841)							
Manager, Risk (0956)							
Manager, Security (0950)							
Manager, Transportation Operations/Maintenance (0976)							
Coordinator, Health Services Management (0854)	207A	260	120,167	124,974	129,974	135,173	140,579
Coordinator, Multi Tiered System of Support (0822)							
Supervisor, Technology (0850)							
Assistant Director, Technology & Info Services (0852)	208A	260	126,176	131,222	136,473	141,931	147,608
Coordinator, CTE/Dual/Credit/Summer Programs (0819)							
Coordinator, District Music & Drama (0853)							
Coordinator, Nutrition Services (0878)							
Coordinator, Operations & Logistics (0824)							
Coordinator, Student Services/Spec Ed (0861)							
Assistant Director, Benefits & Compensation (0876)	209A	260	136,646	142,112	147,796	153,708	159,856
Assistant Director, Employee Relations (0870)							
Assistant Director, Financial Services (0867)							
Assistant Director, Student Services (0934)							
Assistant Director, Talent Acquisition (0877)							
Director, Employee & Labor Relations (0879)	211A	260	146,065	151,909	157,984	164,302	170,875
Director, Facilities (0858)							
Director, Safety, Security & Risk (0834)							
Director, Social-Emotional Learning & Mental Health (0964)							
Director, State/Federal Programs & Grant Management (0869)							
Director, Talent Acquisition & HR Programs (0874)							
Director, Talent Management (0875)							
Director, Technology & Information Services (0952)							
Director, Transportation Services (0975)							
Director, Communications & Community Relations (0805)	212A	260	153,368	158,831	165,882	172,518	179,419
Director, Elementary Education (0904)							
Director, Equity (0909)							
Director, High Schools (0906)							
Director, K-12 Curriculum & Instruction (0829)							
Director, Middle Schools (0905)							
Director, Student Services (0836)							
Chief Financial Officer (0872)	213A	260	178,474	185,612	193,036	200,757	208,788
Chief Human Resources Officer (0871)							
Chief Operations Officer (0830)							
Deputy Superintendent (0802)							
Executive Director, Human Resources (0803)							
Executive Director, Strategy & Analytics (0965)							

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2025

Principals and Assistant Principals							
JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Elementary Assistant Principal (0945)	207C	223	111,656	116,122	120,767	125,599	130,622
Early Childhood Assistant Principal (0810)							
Middle School Assistant Principal (0925)	207B	230	115,161	119,767	124,558	129,540	134,722
High School Assistant Principal (0910)	208B	230	120,920	125,755	130,785	136,017	141,459
HS Athletics/Principal Assistant (0919)							
Elementary Principal (0930)	209C	223	123,102	128,024	133,146	138,471	144,010
Middle School Principal (0920)	210B	230	133,312	138,646	144,192	149,959	155,957
Lead Edge Principal (0921)							
Principal, Leadership Coach (0926)							
Director, Early Childhood (0907)	210A	260	146,065	151,909	157,984	164,302	170,875
High School Principal (0910)							



Appendices

Budget Committee Meeting Notice



PO Box 631824 Cincinnati, OH 45263-1824

In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2025

AFFIDAVIT OF PUBLICATION


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

STATE OF WISCONSIN, COUNTY OF BROWN

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

04/23/2025

and that the fees charged are legal.
Sworn to and subscribed before on 04/23/2025

Legal Clerk: 
Notary, State of WI, County of Brown
8-21-26
My commission expires

Publication Cost: \$482.56
Tax Amount: \$0.00
Payment Cost: \$482.56
Order No: 11247546 # of Copies: 0
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NICOLE JACOBS
Notary Public
State of Wisconsin

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

Public meetings of the Budget Committee of Salem-Keizer Public Schools 24J/32, Marion and Polk Counties, State of Oregon, will be held on the following dates to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026: May 6, 2025 Election of chair and vice chair; Superintendent's Budget Message will be received; distribution of the 2025-26 Proposed Budget; no public comment received. May 14, 2025 Budget Committee deliberations; public comment received*. May 19, 2025 Public comment received*; deliberations on proposed budget until approved/recommended to the school board for adoption. May 20 & 21, 2025 Tentative (if budget not approved May 19). Public comment may or may not be received*; deliberations on proposed budget until approved/recommended to the school board for adoption; additional meetings may be necessary if proposed budget not approved/recommended to the school board for adoption by May 21. Meetings will begin at 6 p.m. and be held in person and streamed live. Meetings will be held at the Support Services Center located at 2575 Commercial Street SE, Salem, Oregon. The 2025-26 Proposed Budget will be available on the district's website at <https://salkeiz.k12.or.us/about/budget> starting at the time of the meeting on May 6, 2025. Contact Financial Services at 503-399-3021 between the hours of 8 a.m. and 4:30 p.m. for more information or to inquire about alternate means of inspection. *Instructions for submitting public comment will be on the district's website and included in the budget committee meeting agendas <https://salkeiz.k12.or.us/about/budget/committee>. Any person may sign up and submit public comment.

April 23 2025
LEUG0283210

Notice of Budget Hearing Affidavit – Form ED-1



PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

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

STATE OF WISCONSIN, COUNTY OF BROWN

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

06/01/2025

and that the fees charged are legal.
Sworn to and subscribed before on 06/01/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

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NANCY HEYRMAN
Notary Public
State of Wisconsin

Page 1 of 2

FORM ED-1 NOTICE OF BUDGET HEARING			
A public meeting of the Salem-Keizer Public Schools 24J/32 Board of Directors will be held on June 10, 2025 at 6:00 pm at Support Services Center located at 2575 Commercial St SE, Salem, Oregon, or online as listed on agenda/website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Salem-Keizer Public Schools 24J/32 Budget Committee. A summary of the budget is presented below. A copy of the budget will be available on the district's website at https://salkeiz.k12.or.us/about/budget . Contact Financial Services at 503-399-3021 between the hours of 8:00 am and 4:30 pm for more information or to inquire about alternate means of inspection. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.			
Contact: Robert Silva, Chief Operations Officer Telephone: (503) 399-3036 Email: Silva_Robert@salkeiz.k12.or.us			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$322,606,310	\$266,104,369	\$268,251,733
Current Year Property Taxes, other than Local Option Taxes	163,597,389	166,978,301	172,904,051
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	84,986,971	66,873,654	76,895,195
Revenue from Intermediate Sources	21,410,927	21,508,522	23,994,000
Revenue from State Sources	488,542,657	506,975,099	526,363,338
Revenue from Federal Sources	106,017,599	80,839,665	65,310,000
Interfund Transfers	11,050,401	14,160,002	14,882,002
All Other Budget Resources	\$52,613	\$50,000	\$50,000
Total Resources	\$1,198,264,867	\$1,123,489,612	\$1,148,650,319
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$390,652,546	\$395,044,008	\$415,669,537
Other Associated Payroll Costs	222,703,345	228,634,266	261,085,687
Purchased Services	66,345,571	84,447,668	80,457,430
Supplies & Materials	40,947,305	75,884,568	68,701,273
Capital Outlay	73,835,804	88,720,495	63,096,247
Other Objects (except debt service & interfund transfers)	12,868,096	40,381,510	41,547,167
Debt Service*	96,948,875	100,084,598	118,768,701
Interfund Transfers*	11,050,401	14,160,002	14,882,002
Operating Contingency	-	60,089,125	53,056,926
Unappropriated Ending Fund Balance & Reserves	282,912,924	36,043,372	31,385,349
Total Requirements	\$1,198,264,867	\$1,123,489,612	\$1,148,650,319
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$404,164,748	\$468,462,963	\$494,025,614
FTE	3,409.41	3,319.52	3,379.22
2000 Support Services	306,719,821	336,027,626	350,315,095
FTE	1,792.63	1,864.90	1,887.22
3000 Enterprise & Community Service	25,290,731	34,823,858	34,713,013
FTE	30.49	37.24	30.15
4000 Facility Acquisition & Construction	71,177,367	73,798,068	51,503,619
FTE	4.00	7.50	2.00
5000 Other Uses			
5100 Debt Service	96,948,875	100,084,598	118,768,701
5200 Interfund Transfers	11,050,401	14,160,002	14,882,002
6000 Contingency	-	60,089,125	53,056,926
7000 Unappropriated Ending Fund Balance	282,912,924	36,043,372	31,385,349
Total Requirements	\$1,198,264,867	\$1,123,489,612	\$1,148,650,319
Total FTE	5,236.53	5,229.16	5,298.59
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
Major changes to the budget are from bond and ESSER spend down. The General Fund budget was built on the 2025-27 Governor's Recommended Budget of \$11.36 billion State School Fund.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.5210 per \$1,000)	4.521	4.521	4.521
Local Option Levy			
Levy For General Obligation Bonds	\$62,601,830	\$66,643,705	\$68,893,176
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$604,659,120		
Other Bonds	\$132,723,037		
Other Borrowings			
Total	\$737,382,157		

Resolution to Adopt, Appropriate, Impose and Categorize

RESOLUTION NO. 202425-06

ADOPTION AND APPROPRIATION OF THE 2025-26 BUDGET AND RESOLUTION TO IMPOSE AND CATEGORIZE TAXES FOR FISCAL YEAR 2025-26

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon, hereby adopts the budget for the fiscal year 2025-26 in the sum of \$1,148,650,319 now on file at the district's Executive Administration Office, located at the Lancaster Professional Center, 2450 Lancaster Drive N.E., Suite 202, Salem, Oregon 97305.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year 2025-26 beginning July 1, 2025, and for the purposes shown below are hereby appropriated as shown below:

General Fund		Capital Projects Funds	
Instruction	\$ 393,584,758	<u>Special Capital Projects Fund</u>	
Support Services	229,229,574	Support Services	\$ 1,400,000
Enterprise and Community Services	608,000	Facilities Acquisition and Construction	11,550,000
Facilities Acquisition and Construction	800,000	Total Special Capital Projects Fund	\$ 12,950,000
Transfers Out	13,232,000	<u>Preventative and Deferred Maintenance Fund</u>	
Contingency	53,056,926	Support Services	\$ 500,000
Total General Fund	\$ 690,511,258	Facilities Acquisition and Construction	14,500,000
		Total Preventative and Deferred Maintenance Fund	\$ 15,000,000
Special Revenue Funds		<u>2018 Bond Capital Projects Fund</u>	
<u>Fee Based Programs Fund</u>		Facilities Acquisition and Construction	\$ 20,200,000
Instruction	\$ 11,870,684	Total 2018 Bond Capital Projects Fund	\$ 20,200,000
Support Services	2,215,228	Total Capital Projects Funds	\$ 48,150,000
Enterprise and Community Services	526,088		
Facilities Acquisition and Construction	1,000,000		
Total Fee Based Programs Fund	\$ 15,612,000		
<u>Food Services Fund</u>			
Enterprise and Community Services	\$ 28,810,000		
Total Food Services Fund	\$ 28,810,000		
<u>Asset Replacement Fund</u>			
Instruction	\$ 18,898,000		
Support Services	14,062,000		
Debt Service	21,800,000		
Total Asset Replacement Fund	\$ 54,760,000		
<u>Energy Efficiency Fund</u>			
Transfers Out	\$ 1,650,000		
Total Energy Efficiency Fund	\$ 1,650,000		
<u>Grants Fund</u>			
Instruction	\$ 60,372,172		
Support Services	55,632,366		
Enterprise and Community Services	4,768,925		
Facilities Acquisition and Construction	3,453,619		
Total Grants Fund	\$ 124,227,082		
Total Special Revenue Funds	\$ 225,059,082		
Debt Service Funds			
<u>PERS Pension Debt Service Fund</u>			
Debt Service	\$ 30,914,650		
Transfers Out	1		
Total PERS Pension Debt Service Fund	\$ 30,914,651		
<u>GO Debt Service Fund</u>			
Debt Service	\$ 66,054,051		
Total GO Debt Service Fund	\$ 66,054,051		
Total Debt Service Funds	\$ 96,968,702		
		Total Appropriations, All Funds	\$ 1,117,264,970
		Unappropriated and Reserve Amounts, All Funds	
		Reserve for Future Years - PERS Pension Debt Service Fund	\$ 31,385,349
		Total Unappropriated and Reserve Amounts, All Funds	\$ 31,385,349
		TOTAL ADOPTED BUDGET	\$ 1,148,650,319

Resolution Continued

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2025-26 upon the assessed value of all taxable property within the district:

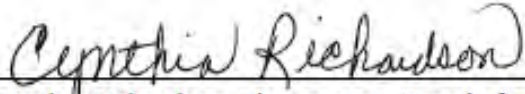
- (1) At the rate per \$1,000 of assessed value of \$4.5210 for permanent rate tax;
- (2) In the amount of \$68,893,176 for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed for the tax year 2025-26 are hereby categorized for purposes of Article XI section 11b as shown below:

	Education Limitation	Excluded from Limitation
Permanent Rate Tax – General Fund	\$4.5210/\$1,000	
General Obligation Bonds – GO Debt Service Fund		\$68,893,176

The above resolution statements were approved and declared adopted on this 10th day of June 2025.



Cynthia Richardson, Chairperson, Board of Directors
Salem-Keizer Public Schools

Notice of Property Tax – Form ED-50

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

**FORM OR-ED-50
2025–2026**

To assessor of Marion/Polk County

☐ Check here if this is
an amended form.

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

The Salem-Keizer SD 24 has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name
on the tax roll of Marion/Polk County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name
PO Box 12024 Salem OR 97309 06/11/2025
Mailing Address of District City State ZIP Code Date Submitted
Robert Silva Chief Human Resources Officer 503-399-3036 silva_robert@salkeiz.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	4.5210	Excluded from Measure 5 Limits
2. Local option operating tax2		Dollar Amount of Bond Levy
3. Local option capital project tax.....3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b		68,893,176
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		68,893,176

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-11-24)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

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

Glossary

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

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

Deficit	The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.
Differential	The term used for extra duty pay in the salary schedule.
ELL (EL)	The English Learners program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes still used) ESL or English as a Second Language.
Ending Fund Balance	<p>The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year. The fund balance is made up of two components:</p> <ol style="list-style-type: none"> 1. Unexpended budget. Budgeted expenditures minus actual expenditures 2. Revenues received in excess of the budgeted amount.
Equalization	A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon’s districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.
ESEA Flexibility Waiver	<p>In 2012, Oregon applied for and received USED approval of the ESEA Flexibility waiver, providing the opportunity to craft a state-specific plan for education. With the waiver renewal, the USED continues to require states to demonstrate commitment to the same core principles of ESEA Flexibility listed below that have been the underpinning of waivers since their introduction in 2011:</p> <ol style="list-style-type: none"> 1. Implementing college and career ready standards and high-quality, aligned assessments for all students. 2. Implementing state-developed systems of differentiated recognition, accountability, and support. 3. Supporting effective instruction and leadership through educator evaluation and support systems.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Federal Programs	Federally funded programs – Migrant and Indian education, among others.
Fiscal Year	The 12-month operating year for the district, beginning on July 1 and ending on June 30 of the following year.
Fixed Assets	Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvement other than buildings, machinery and equipment.
Fixed Costs	A cost, such as rent, that does not change with increases or decreases in the amount of services provided.
FTE	Full-Time Equivalent (1.00 FTE equals one full-time position).

Function	Expenditure classification identifying the activity or principal purpose for which an expenditure is made. Functions are established by the Oregon Department of Education.
Fund	Government accounting is made up of several divisions, called funds. Each fund must balance independent of other funds in the organization.
High Cost Disability Grant	State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student in special education.
Indirect Cost	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one program.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Licensed Staff	All licensed teachers, counselors, media specialists and other support staff under contract to the district. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.
Local Option Levy	A tax levy approved by the 1999 legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State Funding Formula.
Measure 5	Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.
Measure 47	Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.
Measure 50	Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value.
Modified Accrual Object	Basis of accounting, revenue recorded when available and measurable. As used in expenditure classification, this term applies to the item purchased, or service obtained (as distinguished from the results obtained from the expenditure). Examples are salaries, employee benefits, personal services, materials, and supplies.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
Program Reviews	Program Reviews are part of the internal review process for the General Fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency and assessing budget needs for the next year.

Proposed Budget	Financial and operating plan for the district that the superintendent is recommending to the public and budget committee.
QAM	Quality Assurance Model. This is a tool developed for industry based on international standards to ensure that products and services are safe, reliable and of good quality.
QEM	Quality Education Model. This is a model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, that specifies what constitutes adequate funding and services for elementary, middle and high school students.
Real Market Value	Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.
Requirement	An expense/expenditure or net decrease to a fund's balance.
Resources	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
Revenues	<p>Types of revenue:</p> <ul style="list-style-type: none"> • Unrestricted: Revenues received by the district that can be used for any legal purpose desired by the district, without restriction. • Restricted: Revenues received by the district that must be used for a categorical or specific purpose. If such money is not completely used, it must be returned. • Revenues from Intermediate sources: Revenues that come to the district from other local governments, such as the WESD. • Revenues from State sources: Revenues that come to the district from, or through, the Oregon Department of Education. • Unrestricted grants-in-aid: Revenues received as grants by the district, which can be used for any legal purpose desired by the district without restriction. This category represents a significant portion of the district's General Fund total resources. • Restricted grants-in-aid: Revenues received as grants by the district from state funds that must be used for a categorical or specific purpose. • Revenue from federal sources: Revenue received from the federal government.
School Board	The governing body of the district consisting of seven elected members, each residing in a district zone, but elected on a district-wide basis. Board members serve four-year terms.
SKEA	Salem-Keizer Education Association. Bargaining unit for licensed staff.
Service Level Budget	In the budget process, this refers to the budget amount that would be needed to provide the same level of service the following year, taking into account increases for salaries, benefits, associated payroll costs, inflation costs for goods and services, and growth.

Staffing Ratio	The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as music, media, P.E. are included in the staffing ratio.
SSF	State School Fund is the major appropriation of state support for public schools. SSF grants are distributed to schools on a per-student basis. The SSF formula adopted by the legislature includes monies from the SSF plus local property taxes and some other local revenues. This formula determines over 90% of the district's General Fund revenues.
Supplemental Budget	Prepared to meet unexpected needs or to spend revenue not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase tax levy.
Taxes	Compulsory charges levied by the district for the purpose of financing the operation of schools.
Transfers	Amounts distributed from one fund to another fund without services rendered.
TSPC	The Teacher Standards and Practices Commission, an organization which provides and monitors licenses of Oregon teachers and administrators.
T&A	Trust and Agency. T&A accounts are for assets held by the district in a trustee capacity for organizations related, but independent, of the district. New accounting standards have recategorized these funds and they are now accounted for in the special revenue funds.
Unappropriated Ending Fund Balance	Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to Fund Balance provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

List of Acronyms

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