2026-27
Approved Budget



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

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Salem-Keizer Public Schools 24J/32 Approved Budget 2026-27

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LEARNING FOR A LIFETIME
SALEM•KEIZER
PUBLIC SCHOOLS



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, 2029
Jean Jitan	June 30, 2027	Satya Chandragiri	June 30, 2027
Kathryn Jones	June 30, 2026	Mel Fuller	June 30, 2029
Armando Munoz	June 30, 2028	Krissy Hudson	June 30, 2027
Kelley Strawn	June 30, 2026	Karina Guzmán Ortiz	June 30, 2029
Ila Thody	June 30, 2028	Jennifer Parker	June 30, 2029
Jim Vu	June 30, 2028	Cynthia Richardson	June 30, 2027

CONTACT INFORMATION

Budget Committee: 503-399-3021

Email Budget_Committee@salkeiz.k12.or.us

Student Advisors are Jolee McMahan and Jaxon Woods

Superintendent's Budget Message

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

May 5, 2026

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

Salem-Keizer Public Schools has charted a bold vision for change and progress. From the boardroom to the classroom to the bus yard, our district has a shared understanding of our purpose: improving our students' academic outcomes and their feelings of belonging and connectedness in school. Our staff and students' hard work is paying off. For the first time since the pandemic, Salem-Keizer students have started to rebound from a trajectory of academic loss. During the 2025-26 year, our schools made meaningful progress on four of our six goals and reached three of our six annual targets. This progress is the result of hard work, focus, and clarity about our mission. And though these gains are important and worthy of celebration, they are just the beginning. We have more work to do.

We anticipate that the coming years of K-12 funding in Oregon will be lean, and it is during times of austerity that organizational clarity and commitment are put to the test. In building this 2026-27 budget, we propose a series of bold new investments alongside significant, unavoidable reductions. In short, the 2026-27 budget is more than a resourcing plan. It is a policy document and our earnest attempt to fully live up to our district's first core value: "students at the center."

Our Strategic Plan and Progress

Salem-Keizer Public Schools is completing the first year of our 2025-27 strategic plan, *Climbing Together.* This plan is foundational to our academic, organizational, and resource planning and includes three strategic priorities: (1) Strengthening our Foundational Conditions, (2) Improving Student Agency and Wellness, and (3) Elevating Academic Excellence. All three of these priorities and the ten initiatives that fall under them are aligned to this proposed $1.12 billion budget.

New Strategy-Aligned Investments

- *Useful data in one place:* An investment in new tools to empower school-based staff with useful, easy-to-access data at the right time. Starting in 2026-27, all student-level data will be centralized into a single, secure, searchable dashboard.
- *Expansion of the Training Academy*: The Training Academy ensures that our staff are well-trained and prepared to respond to student behavioral needs. In its first year, this academy helped reduce serious student-caused injury and increase staff retention.

- *Improving elementary students' sense of belonging:* The 2026-27 budget includes an investment in a program called “Character Strong”, which will be introduced in all elementary schools. Character Strong has been tested throughout our district and found to support positive relationships, peer connections, and sense of belonging.
- *Deblending kindergarten and first-grade classes:* Salem-Keizer is improving the teaching and learning conditions in our earlier grades by reducing blended classrooms. We expect a 50% reduction in blended classrooms across our elementary schools.
- *New curriculum:* The 2025-26 and 2026-27 budgets invest in new high school math and elementary reading core curriculum. Salem-Keizer can make this significant investment because we have intentionally and incrementally saved for it over the last three years.

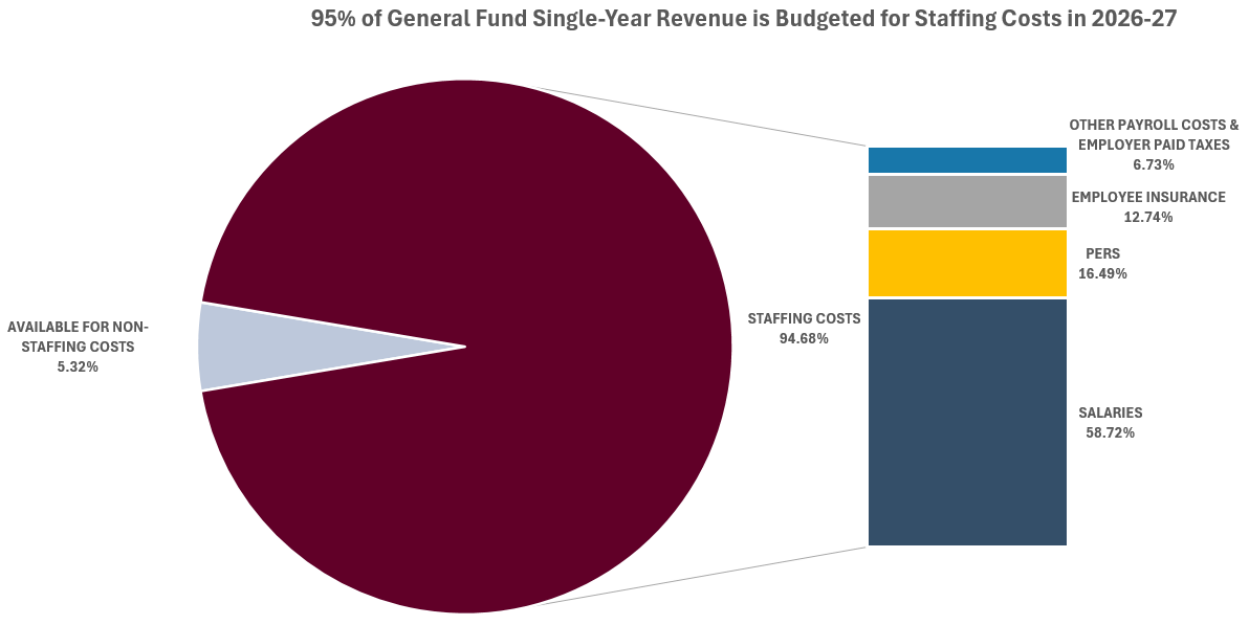
Protected and Ongoing Strategy-Aligned Investments

- *Staffing at ratio:* Despite financial pressures and a reduction of approximately 120 school-based Full-Time Equivalent (FTE), Salem-Keizer Public Schools protected and maintained our published staffing ratios.
- *Protecting special education and behavior supports from reduction:* Though the 2026-27 budget includes $23 million in total planned reductions, special education and student behavior supports have largely been protected. In times of austerity, holding these areas harmless reflects our commitment and prioritization of staff and student needs.
- *Family engagement around attendance:* The 2026-27 budget continues to provide system and school-level resources to support attendance.
- *Music, career and technical education, dual language, arts, music, and extracurriculars:* Throughout many rounds of community engagement, these areas are consistently identified as amongst the most important to students and families. Despite significant financial pressures, Salem-Keizer Public Schools has substantially protected these programs from reduction.
- *Professional development:* We are continuing to expand our professional development offerings for school-based staff. All core teachers will receive content-based professional development. All elementary teachers and high school math teachers will receive training on the newly adopted curriculum.
- *Literacy training:* Through state grant funding designated for literacy-related professional development, Salem-Keizer will continue to provide high-quality Pre-K through 12 staff training on literacy and the Science of Reading.

Our Story of Financial Health, Challenges, and Risks

Salem-Keizer Public Schools has remained financially stable by budgeting carefully, planning conservatively, and using savings when needed to manage short-term cost pressures. Unfortunately, we continue to face growing financial challenges. Three major factors are putting significant pressure on our budget: (1) the portion of our general fund budget dedicated to staffing costs, (2) the rate at which those costs are escalating relative to revenue, and (3) declining enrollment.

Salem-Keizer's greatest long-term financial risk is that a majority of our single-year revenue is budgeted to staffing costs. Absent a dramatic increase in K-12 funding in Oregon, every budget cycle will be a continued struggle to reconcile relatively flat revenue and growing staffing costs. Budgeted staffing costs account for 95% of the general fund's single-year revenues. This rate is higher than the Oregon average of around 85% and exceeds the recommended national best practice. The staffing costs in the proposed 2026-27 General Fund budget increased by approximately $6 million over the 2025-26 school year. This represents a 1.1% increase in staffing costs. The low pace of growth is masked by the $15 million in staffing reductions, a 120 FTE reduction, included in this proposed budget.



Staffing costs include salaries, health benefits, retirement contributions, and other payroll-related costs. A major portion is our payment to the Public Employees Retirement System (PERS), which provides retirement savings for current employees and retirement benefits for past employees. PERS costs alone account for nearly 16.5% of the general fund single-year revenues. Without a change in state funding or state law, Salem-Keizer's PERS costs will increase sharply in the 2027-28 year.

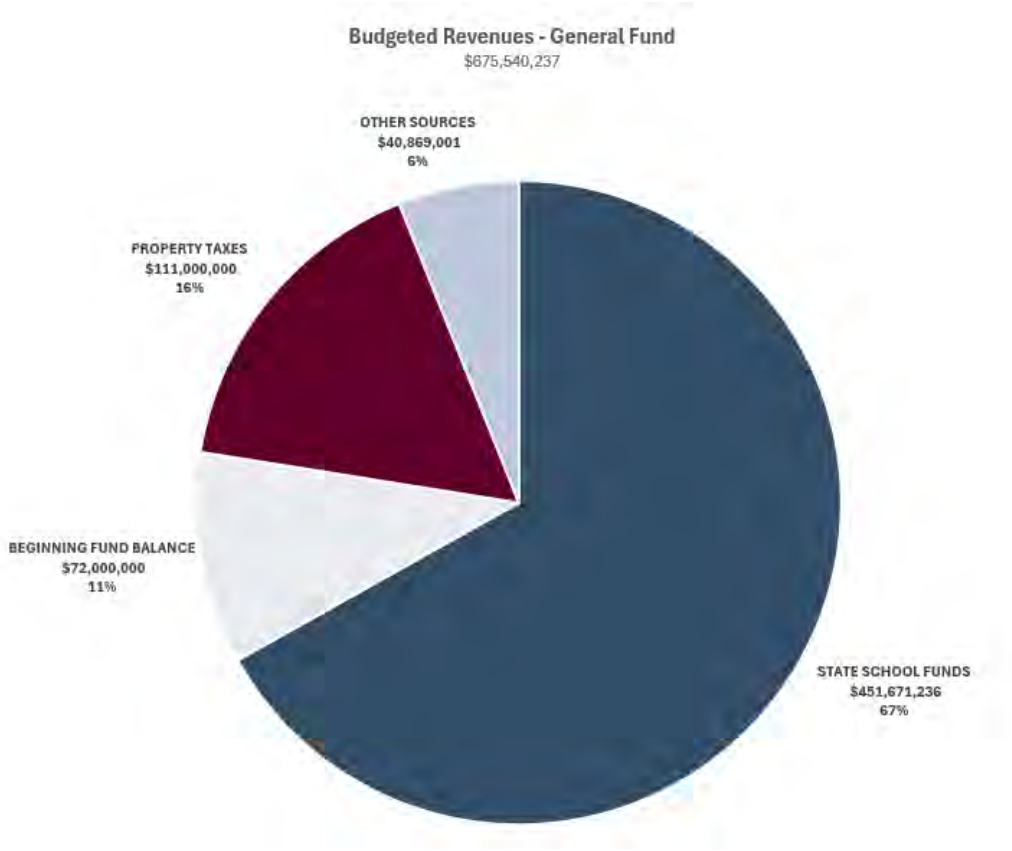
The Source of our General Fund

The 2026-27 proposed budget is $1.12 billion for all funds, including $675.5 million in the general fund. The general fund is our district's primary operating fund and pays for the everyday operations of schools and departments.

Within the general fund, only 16% is paid from Salem-Keizer area property taxes. The remainder comes from taxpayers across Oregon.

The primary funding for our proposed 2026-27 budget is based on the State School Fund (SSF) adopted by the Oregon Legislature for the 2025-27 biennium. While this funding represents an 11.37% increase over the prior biennial funding, it is still not enough to cover our district's rising costs.

We forecast a beginning fund balance of $72 million, which is within policy targets. However, this beginning fund balance is not a recurring source of revenue. It is a savings account that, over the course of the 2026-27 year, we anticipate drawing down to close the structural gap in our general fund.



The 2026-27 Proposed Budget

During the current year, Salem-Keizer Public Schools took a thoughtful approach to developing the 2026-27 budget with the goal of starting to reduce the gap between spending and revenue. As a part of this effort, departments closely reviewed their base budgets, new commitments were limited and staffing plans were adjusted to reflect declining student enrollment.

In March, we received the initial revenue projections from the Oregon Department of Education (ODE) for our share of the State School Fund (SSF) and our revenue projections for 2026-27 dropped $14 million. Nearly $10 million of this revenue drop was driven by a change in Census Bureau data used to estimate childhood poverty. The Census Bureau data is based on an anonymous sample that cannot be validated and is 2 ½ years old. It estimates that Salem-Keizer's poverty dropped by 26% or 1,900 students. We find grave flaws in this measure and mistrust its conclusion. Unfortunately, updated revenue information became available too late in the budget and staffing cycle to fully adjust plans without causing major disruption to schools and staff for the coming school year. If not for this change in revenue, Salem-Keizer's proposed $23 million reduction package would have led to a $21 million budget deficit for 2026-27 and largely closed our forecasted structural gap. The reduction package included $9 million in district office adjustments and reductions and $14 million in school-based adjustments and reductions. But with the $14 million revenue drop, we now bring a 2026-27 budget that includes a budgeted deficit of $35 million. This means our district will need to continue closing the gap between ongoing costs and revenues and will likely face another year of budget reductions in 2027–28.

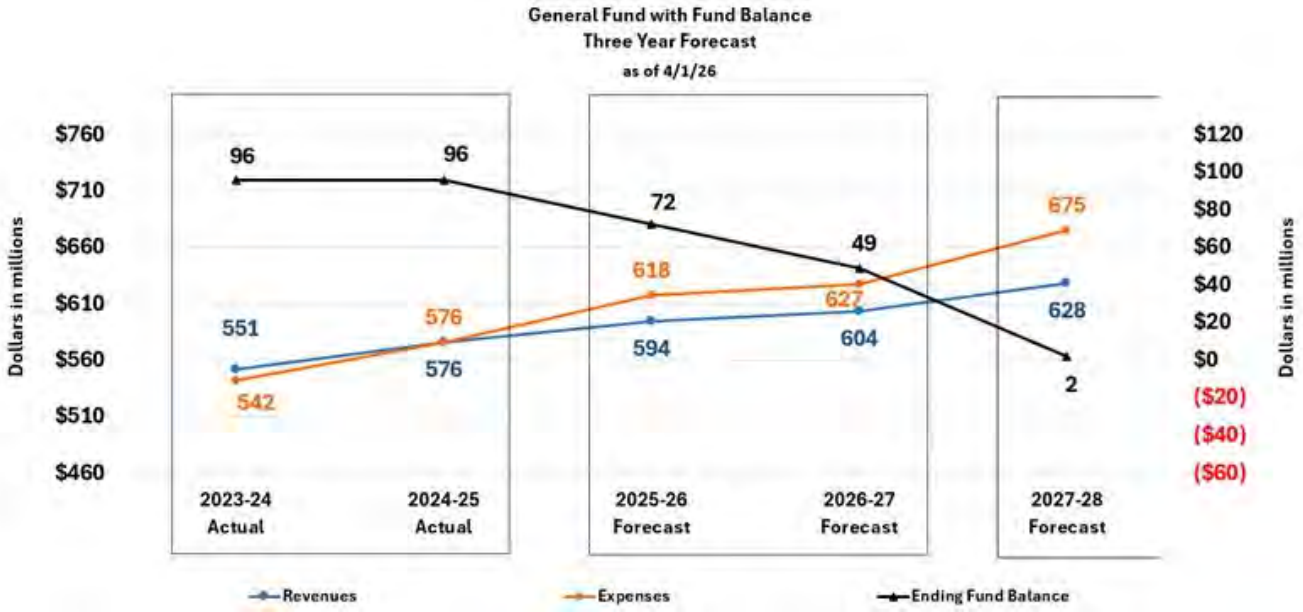
Using Savings to Stabilize the 2026-27 Year

To help protect against uncertainty, our district has a financial target to maintain 7% to 12% of annual general fund operating revenue. These savings help our district manage unexpected challenges and smooth out changes in revenues or costs. In 2026-27, our district will begin the practice of setting aside a small amount of unappropriated fund balance to strengthen long-term financial stability. These funds are reserved for serious financial emergencies and can be accessed in the case of an emergency through a resolution or a supplemental budget. The contingency portion of the budget will be held for short-term, unexpected costs or declines in revenue.

For 2025-26, Salem-Keizer adopted a budget that prioritized the escalating needs of students in our schools, while openly acknowledging financial risk ahead. We anticipated using fund balance to operate and signaled that we would need to address a structural deficit to maintain a sustainable financial trajectory. Despite the progress made to reduce costs in the 2026-27 budget, the newly opened revenue gap means we are presenting a budget below our reserve target of 7% to 12% of annual general fund operating revenue.

Looking Into the 2027-29 Biennium

Salem-Keizer Public Schools continues to face a long-term structural deficit, meaning that projected expenditures exceed projected revenues in future years. While reserves help provide temporary stability, they are not a permanent solution. To remain financially sustainable, our district will need to continue making difficult decisions about spending priorities and long-term strategies, with continued engagement from staff, students, families, and the wider community. Our three-year forecast graph illustrates that without careful planning for budget reductions in 2027–28, the forecasted ending fund balance will drop off dramatically in the next biennium.



The broader economic outlook for the 2027–29 biennium points to possible slower growth rates in the State School Fund than in recent years. Statewide enrollment is declining overall, and, more critically, Salem-Keizer's share of that enrollment is beginning to falter. Although the budget reductions we are bringing into the 2026-27 budget will slow our expense trajectory, a slower revenue growth rate will continue to put pressure on our district to reduce expenses.

Conclusion

I believe this proposed budget is responsible, but it includes real risk and a stark warning for the future. It is all but certain that we will need to make another round of significant budget reductions for the 2027-28 school year. Oregon school districts' financial risks are compounded by the uncertainty created by a new biennial budgeting cycle. In 2027-28, we will be forced to make reductions without revenue certainty. Salem-Keizer Public Schools will continue to use our core values as a north star as we navigate these challenges. And through it all, we will keep Climbing Together.

Respectfully,



Andrea R. Castañeda
Superintendent

Our District

By The Numbers

SALEM-KEIZER PUBLIC SCHOOLS

Published February 2026

Salem-Keizer is one of the largest districts in the State of Oregon, serving tens of thousands of students every day. Each student arrives to our district with unique needs and experiences. As a district: we welcome, we protect, we respect—every student, every day, no exceptions.

Below are some of our current year-to-date metrics about our students and their involvement in their schools and their learning. Each and every one of our more than 5,000 staff show up to support our students in their journey to success and make incremental progress toward their unique goals every day.

37,325 Students

886	15,728	8,692	12,019
Pre-K	**Grades K-5**	**Grades 6-8**	**Grades 9-12**

87.1%

Average Attendance Rate (YTD) for 2025-26

11,245 (30%)

Students speaking a non-English Language at home

Student Demographics

1%	American Indian/Alaska Native
2%	Asian
2%	Black/African American
48%	Hispanic/Latino
6%	Multiracial
3%	Native Hawaiian/Pacific Islander
37%	White

Student Programs

2,246
High school students in music courses

2,508
High school students in athletics programs

3,142
High school students in AP/IB courses

7,550
High school students in CTE courses

8,463 (23%)
Students who are English Language Learners

7,203 (19.3%)
Students receiving Special Education Services

2,083
Students in the Talented & Gifted program

2,827
Middle & High school students in AVID

Class of 2025

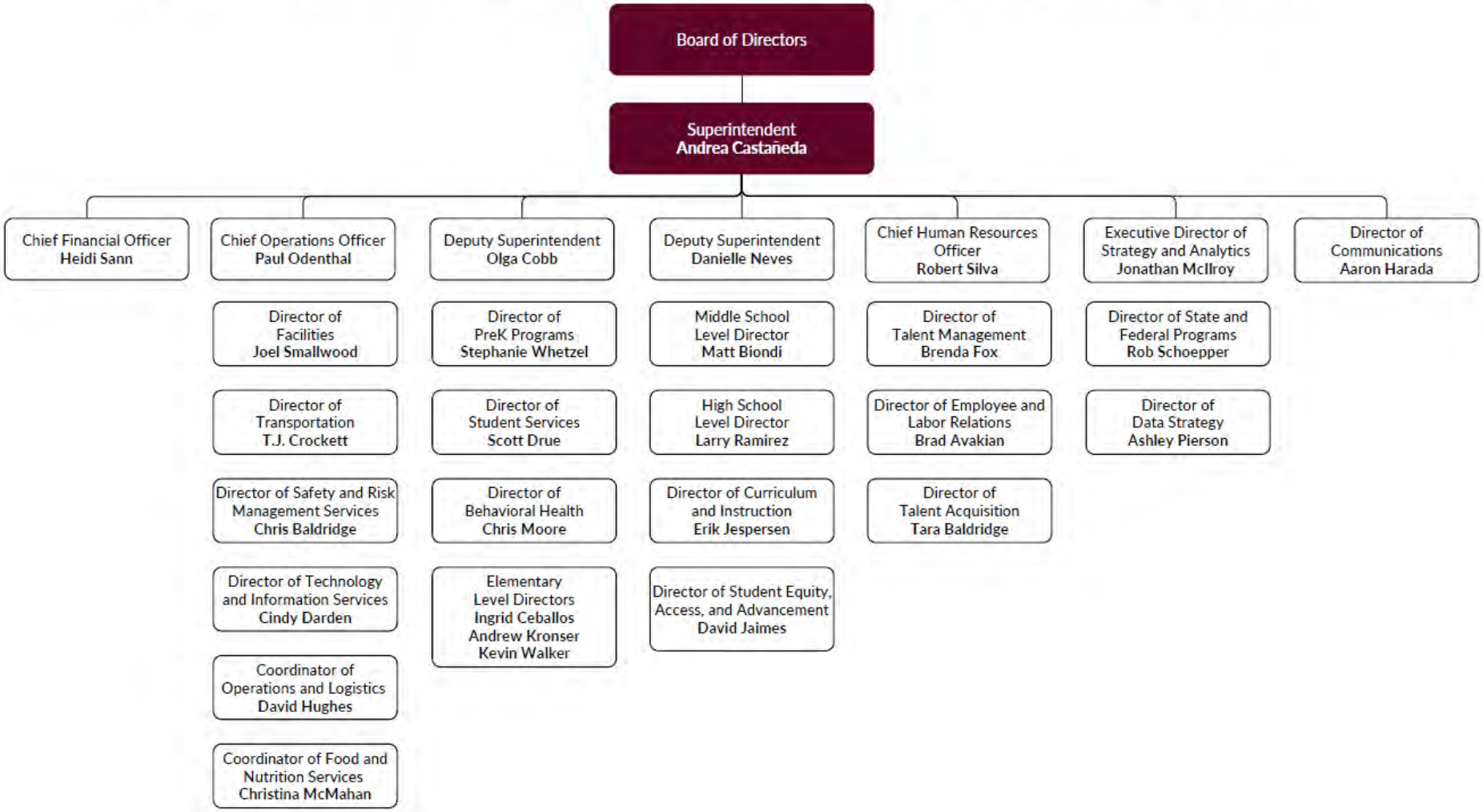
2,772
Graduates with regular or modified diplomas

90
Students completed school with an extended diploma or GED

340
Students earned a Seal of Biliteracy

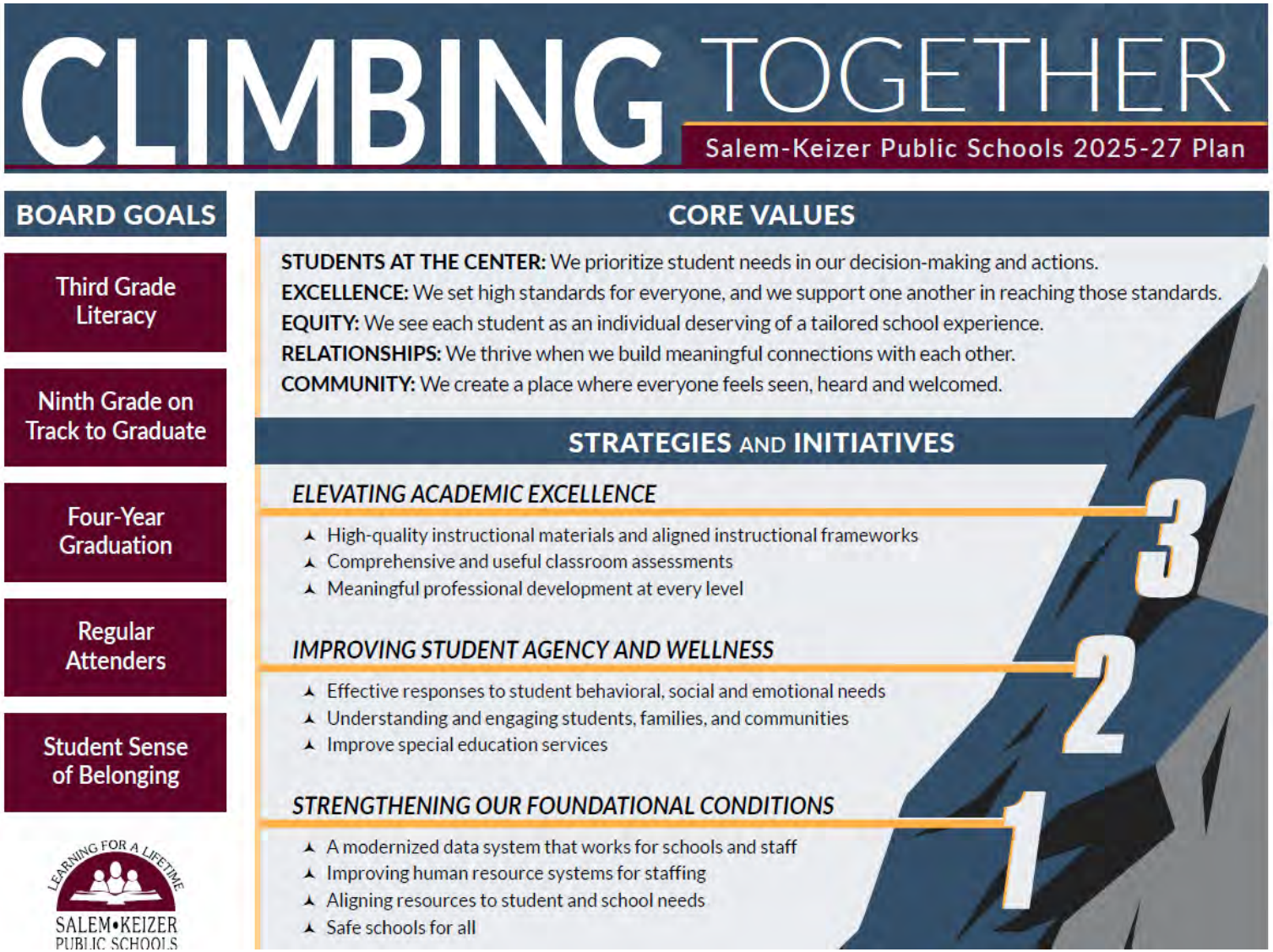
Data as of February 2026 unless otherwise noted

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.



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**	**53.4%**	**54.4%**	**55.4%**	**56.4%**	**57.4%**	**59.4%**	**6.0%**
	Baseline Gain		1.0%	1.0%	1.0%	1.0%	2.0%	
Third Grade Literacy	**Baseline**	**26.3%**	**27.3%**	**28.3%**	**30.0%**	**32.0%**	**34.0%**	**7.7%**
	Baseline Gain		1.0%	1.0%	1.7%	2.0%	2.0%	
Ninth Grade on Track	**Baseline**	**78.3%**	**80.1%**	**82.1%**	**84.1%**	**86.6%**	**89.1%**	**10.8%**
	Baseline Gain		1.8%	2.0%	2.3%	2.5%	2.5%	
Four-Year Cohort Graduation	**Baseline**	**79.8%**	**81.3%**	**82.8%**	**84.6%**	**86.6%**	**88.6%**	**8.8%**
	Baseline Gain		1.5%	1.5%	1.8%	2.0%	2.0%	
Sense of Belonging (Grades 3-5)	**Baseline**	**61.0%**	**62.0%**	**63.0%**	**64.5%**	**66.0%**	**67.5%**	**6.5%**
	Gain		1.0%	1.0%	1.5%	1.5%	1.5%	
Sense of Belonging (Grades 6-12)	**Baseline**	**33.0%**	**34.0%**	**35.0%**	**36.0%**	**37.0%**	**38.5%**	**5.5%**
	Gain		1.0%	1.0%	1.0%	1.0%	1.5%	

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 following table provides actual and projected ADM, ADMw, and Extended ADMw for SKPS:

Year	ADM	ADMw	Extended ADMw
2022-23	38,268	49,269	49,446
2023-24	37,944	49,039	49,269
2024-25 [1]	36,988	48,457 [3]	49,039 [3]
2025-26 [2]	35,851	46,782 [4]	48,457 [4]
2026-27 [2]	34,889	45,615 [5]	46,782 [5]

[1] Pending certification by Oregon Department of Education

[2] Projected

[3] Oregon Department of Education as of April 07, 2026

[4] Oregon Department of Education as of March 03, 2026

[5] Oregon Department of Education as of March 02, 2026

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, English Language Development (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 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
3nd 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 by June 30th .

- 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 by June 30th .
- 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
	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)

Notable 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 $72 million.

- Extended Average Daily Membership Weighted (ADMw) of 46,782 students as of March 02, 2026 was used in State School Fund revenue calculation.
  2026-27 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 from $107 to $111 million.

- Salary and medical insurance calculations based on collective bargaining agreement and estimates. Collective bargaining agreement is not in place for 2026-27 for Association of Salem-Keizer Education Support Professionals (ASK-ESP).

- Associated Payroll Cost Assumptions:
  - 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 20.83 percent + Pickup 6.00 percent + Debt 5.25 percent = Total PERS rate 32.08 percent
    - OPSRP 17.65 percent + Pickup 6.00 percent + Debt 5.25 percent = Total PERS rate 28.90 percent
  - Workers' Compensation rates are the same as prior year.
    - Non-Labor 1.20 percent
    - Driver 12.45 percent
    - Labor 15.06 percent
  - Unemployment rate remained the same as prior year at 1.0 percent.

- School allocations for supplies and materials based on annual average enrollment and other factors.

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.

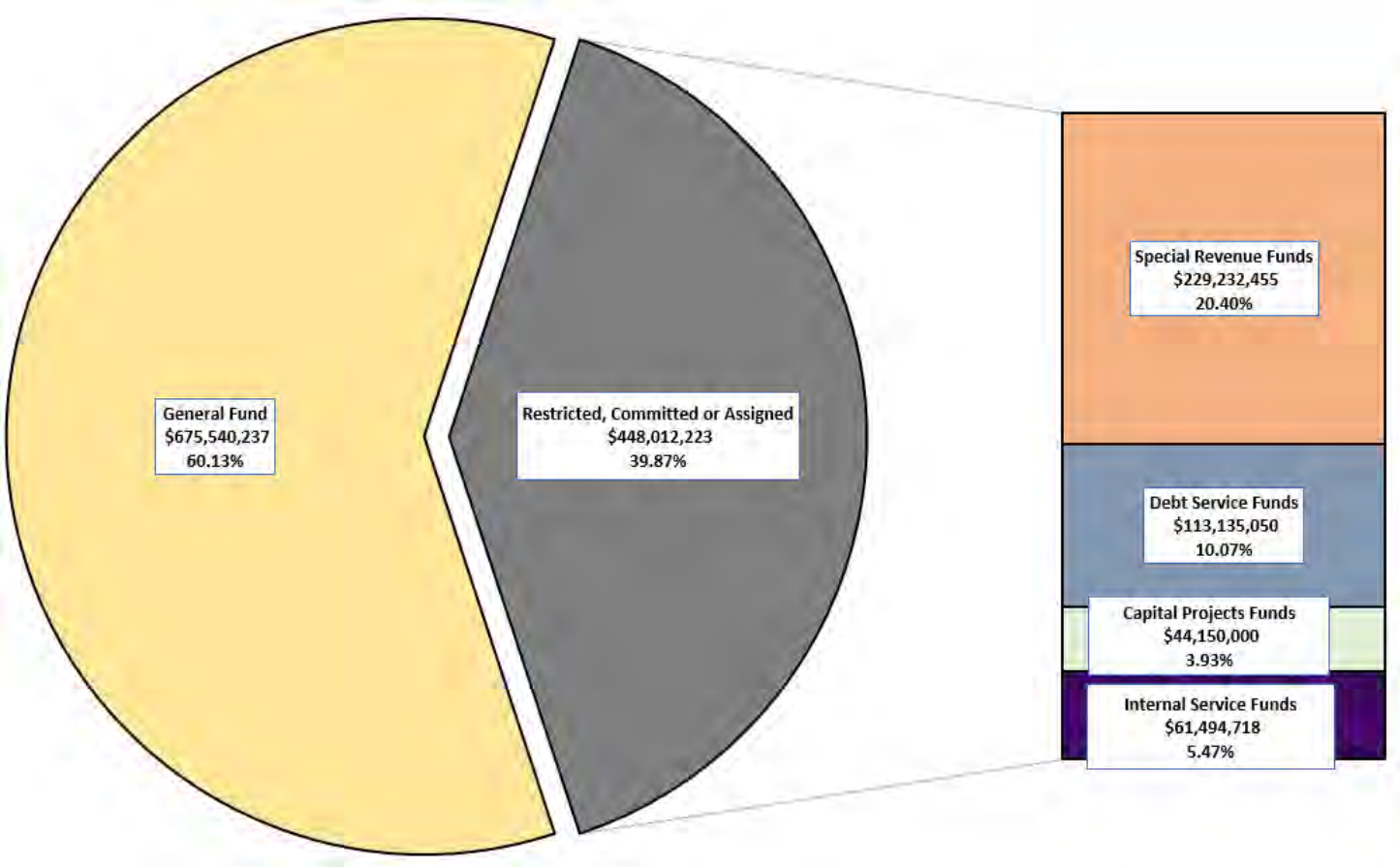
The **High Cost Disabilities Grant** is distributed from a limited, statewide shared pool to reimburse school districts for expenditures providing approved services to students with disabilities which exceed $30,000 per student.

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 2026-27 at 3.50 percent over estimated receipts for 2025-26. Property tax rates differ across Oregon and depend on the tax rate approved by local voters and the limits established by the Oregon Constitution. SKPS receives property tax revenue from both Marion and Polk counties, the largest amount from Marion County. The total tax rate on any particular property is calculated by adding all the local taxing district rates in the area. The total tax rate is then multiplied by the assessed value of the property. The assessed value is the lower of the real market value or the maximum assessed value. Measures 5 and 50 limited tax rates set by school districts. SKPS' permanent rate is 4.521 per $1,000 of the assessed value. SKPS has a levy for payment of its general obligation (GO) bonds, which is determined yearly by the district based on the debt service payments due.

Budgeted Revenues – All Funds

$1,123,552,460



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 - Local revenue used to support school district operations and services. Local funds include property taxes, rental equipment, gifts and donations as well as other miscellaneous sources like tuition, transportation fees, investment interest and tuition.
2000	Intermediate Sources - Funds collected by an intermediate administrative unit (like an Education Service District) or a political subdivision that operates between the local school district and the state. Intermediate sources include county school funds and general ESD funds.
3000	State Sources - Revenues which come to the district from, or through, the State of Oregon, primarily through the Oregon Department of Education (ODE). State sources include State School Fund, common school fund and high-cost disability grant.
4000	Federal Sources - Revenues distributed by the U.S. Federal Government to support specialized public education programs. Federal sources include federal grant funds and fees for Foster Children and Federal Forest Fees.
5000	Other Sources -Revenues outside of all other revenue sources. Other sources include interfund transfers, sale of or compensation loss of fixed assets and the 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 - Activities dealing directly with the interaction between teachers and students.
2000	Support Services - Activities or programs of an administrative, technical, or logistical nature (such as guidance, health, or transportation) that enhance and sustain the delivery of direct K-12 instruction.
3000	Enterprise and Community Services - Activities concerned with providing non-instructional services to students, staff, or the community.
4000	Facilities Acquisition and Construction - Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions; initially installing or extending service systems and other built-in equipment; and improving sites.
5000	Other Uses - Transactions that are not proper expenditures of the regular operating budget but are necessary to move funds between different funds or to pay off long-term debt.
6000	Contingency - The budgetary classification used to set aside funds for unforeseen events, emergencies, or operational shortfalls that cannot be reasonably planned for during the annual budget adoption.
7000	Unappropriated Ending Fund Balance - Reserved portion of a school district's budget that cannot be spent during the current fiscal year. Regulated by the Oregon Department of Education, it serves as working capital to cover operational costs before new tax and state revenues arrive in the following year.

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	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 248,584,360	$ 248,534,889	$ 249,799,246	$ 252,559,607
2000 Intermediate Sources	21,410,927	20,263,395	23,494,000	23,967,850
3000 State Sources	488,542,657	531,500,532	529,648,136	533,696,749
4000 Federal Sources	106,017,599	64,323,467	67,310,000	73,477,988
5000 Other Sources	333,709,324	311,943,521	297,683,735	239,850,266
TOTAL RESOURCES	**$ 1,198,264,867**	**$ 1,176,565,804**	**$ 1,167,935,117**	**1,123,552,460**
REQUIREMENTS				
1000 Instruction	$ 404,164,748	$ 425,468,319	$ 493,627,621	$ 494,532,010
2000 Support Services	306,719,821	296,816,263	351,281,028	369,421,105
3000 Enterprise and Community Services	25,290,731	30,267,511	34,713,013	40,431,580
4000 Facilities Acquisition and Construction	71,177,367	25,658,156	69,003,619	45,892,704
5000 Other Uses	107,999,276	129,081,059	135,650,703	123,805,242
6000 Contingency	-	-	52,273,784	29,849,608
7000 Unappropriated Ending Fund Balance	282,912,924	269,274,496	31,385,349	19,620,211
TOTAL REQUIREMENTS	**$ 1,198,264,867**	**$ 1,176,565,804**	**$ 1,167,935,117**	**$ 1,123,552,460**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 390,652,546	$ 375,129,084	$ 419,426,539	$ 430,295,308
200 Associated Payroll Costs	222,703,345	217,407,844	257,105,401	256,579,271
300 Purchased Services	66,345,571	70,975,137	80,589,946	76,426,824
400 Supplies and Materials	40,947,304	46,678,764	69,359,981	72,305,320
500 Capital Outlay	73,835,804	54,707,001	80,596,247	71,515,601
600 Other Objects	109,816,972	113,397,017	160,315,868	149,010,316
700 Transfers	11,050,401	28,996,461	16,882,002	17,950,001
800 Other Uses of Funds	282,912,924	269,274,496	83,659,133	49,469,819
TOTAL REQUIREMENTS	**$ 1,198,264,867**	**$ 1,176,565,804**	**$ 1,167,935,117**	**$ 1,123,552,460**

General Fund – 101

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 116,141,379	$ 117,695,795	$ 120,201,000	$ 121,464,000
2000 Intermediate Sources	19,529,836	19,249,043	19,690,000	20,325,000
3000 State Sources	415,503,724	438,400,611	454,235,054	458,671,236
4000 Federal Sources	125,149	386,841	120,000	-
5000 Other Sources	86,689,285	95,703,028	96,050,002	75,080,001
TOTAL RESOURCES	**$ 637,989,373**	**$ 671,435,318**	**$ 690,296,056**	**$ 675,540,237**
REQUIREMENTS				
1000 Instruction	$ 330,869,562	$ 337,265,171	$ 393,186,765	$ 395,055,455
2000 Support Services	201,035,361	210,259,530	228,195,507	230,122,519
3000 Enterprise and Community Services	372,900	406,134	608,000	457,253
4000 Facilities Acquisition and Construction	42,658	-	800,000	-
5000 Other Uses	10,000,000	27,810,000	15,232,000	13,300,000
6000 Contingency	-	-	52,273,784	29,849,608
7000 Unappropriated Ending Fund Balance	95,668,892	95,694,483	-	6,755,402
TOTAL REQUIREMENTS	**$ 637,989,373**	**$ 671,435,318**	**$ 690,296,056**	**$ 675,540,237**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 301,577,591	$ 302,263,823	$ 348,815,592	$ 354,424,378
200 Associated Payroll Costs	178,769,598	178,400,349	216,663,644	217,036,989
300 Purchased Services	32,683,877	35,611,559	39,127,557	31,769,361
400 Supplies and Materials	13,900,483	20,802,453	16,626,303	21,498,562
500 Capital Outlay	4,143,149	9,352,640	1,062,466	412,815
600 Other Objects	1,245,783	1,500,011	494,710	493,122
700 Transfers	10,000,000	27,810,000	15,232,000	13,300,000
800 Other Uses of Funds	95,668,892	95,694,483	52,273,784	36,605,010
TOTAL REQUIREMENTS	**$ 637,989,373**	**$ 671,435,318**	**$ 690,296,056**	**$ 675,540,237**

Refer to General Fund on page 45 for further detail.

Fee Based Programs Fund – 214

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 6,050,378	$ 5,664,518	$ 7,012,000	$ 7,074,000
2000 Intermediate Sources	732,590	114,379	-	-
3000 State Sources	3,000	40,085	-	
5000 Other Sources	6,655,060	7,767,607	8,600,000	7,044,104
TOTAL RESOURCES	**$ 13,441,028**	**$ 13,586,589**	**$ 15,612,000**	**$ 14,118,104**
REQUIREMENTS				
1000 Instruction	$ 4,727,141	$ 4,769,749	$ 11,870,684	$ 11,879,807
2000 Support Services	874,353	679,675	2,215,228	1,546,004
3000 Enterprise and Community Services	71,927	27,335	526,088	92,293
4000 Facilities Acquisition and Construction	-	-	1,000,000	600,000
7000 Unappropriated Ending Fund Balance	7,767,607	8,109,830	-	-
TOTAL REQUIREMENTS	**$ 13,441,028**	**$ 13,586,589**	**$ 15,612,000**	**$ 14,118,104**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 786,582	$ 791,534	$ 1,253,849	$ 1,382,750
200 Associated Payroll Costs	380,267	357,291	567,944	646,674
300 Purchased Services	960,459	827,064	2,653,000	2,476,416
400 Supplies and Materials	2,688,176	2,738,511	8,488,478	7,350,496
500 Capital Outlay	387,498	199,871	1,384,366	940,707
600 Other Objects	470,439	562,488	1,264,363	1,321,061
800 Other Uses of Funds	7,767,607	8,109,830	-	-
TOTAL REQUIREMENTS	**$ 13,441,028**	**$ 13,586,589**	**$ 15,612,000**	**$ 14,118,104**

Refer to Fee Based Programs Fund on page 96 for further detail.

Food Services Fund – 220

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 2,025,462	$ 1,643,829	$ 1,310,000	$ 1,310,000
3000 State Sources	4,320,553	2,313,191	1,800,000	1,800,000
4000 Federal Sources	15,417,872	19,288,134	15,500,000	15,500,000
5000 Other Sources	17,753,394	17,694,910	10,200,000	17,000,000
TOTAL RESOURCES	**$ 39,517,281**	**$ 40,940,064**	**$ 28,810,000**	**$ 35,610,000**
REQUIREMENTS				
2000 Support Services	$ 502,988	$ -	$ -	$ -
3000 Enterprise and Community Services	21,319,383	25,670,353	28,810,000	35,610,000
7000 Unappropriated Ending Fund Balance	17,694,910	15,269,711	-	-
TOTAL REQUIREMENTS	**$ 39,517,281**	**$ 40,940,064**	**$ 28,810,000**	**$ 35,610,000**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 408,011	$ 517,407	$ 626,696	$ 682,590
200 Associated Payroll Costs	245,453	314,750	405,950	440,748
300 Purchased Services	16,085,849	15,375,099	15,122,000	15,122,000
400 Supplies and Materials	2,163,456	2,284,548	10,830,354	11,539,662
500 Capital Outlay	2,203,176	6,448,688	1,150,000	7,150,000
600 Other Objects	716,426	729,861	675,000	675,000
800 Other Uses of Funds	17,694,910	15,269,711	-	-
TOTAL REQUIREMENTS	**$ 39,517,281**	**$ 40,940,064**	**$ 28,810,000**	**$ 35,610,000**

Refer to Food Services Fund on page 109 for further detail.

Asset Replacement Fund – 222

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 2,480,931	$ 2,098,171	$ 2,000,000	$ 2,000,000
3000 State Sources	3,147,905	3,159,249	2,800,000	2,800,000
5000 Other Sources	54,022,216	54,908,913	49,960,000	41,088,000
TOTAL RESOURCES	**$ 59,651,052**	**$ 60,166,333**	**$ 54,760,000**	**$ 45,888,000**
REQUIREMENTS				
1000 Instruction	$ 6,553,435	$ 3,326,169	$ 18,898,000	$ 18,165,000
2000 Support Services	204,034	12,626,775	14,062,000	22,137,999
5000 Other Uses	6,294,670	6,299,670	21,800,000	5,585,001
7000 Unappropriated Ending Fund Balance	46,598,913	37,913,719	-	-
TOTAL REQUIREMENTS	**$ 59,651,052**	**$ 60,166,333**	**$ 54,760,000**	**$ 45,888,000**
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	$ 139,854	$ 266,100	$ 1,300,000	$ 650,000
400 Supplies and Materials	6,553,435	3,343,669	18,630,000	19,477,000
500 Capital Outlay	64,180	12,343,175	13,030,000	20,175,999
600 Other Objects	6,294,670	6,299,670	21,800,000	5,585,001
800 Other Uses of Funds	46,598,913	37,913,719	-	-
TOTAL REQUIREMENTS	**$ 59,651,052**	**$ 60,166,333**	**$ 54,760,000**	**$ 45,888,000**

Refer to Asset Replacement Fund on page 112 for further detail.

Energy Efficiency Fund – 230

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 1,050,401	$ 1,186,461	$ 1,650,000	$ 1,650,000
TOTAL RESOURCES	**$ 1,050,401**	**$ 1,186,461**	**$ 1,650,000**	**$ 1,650,000**
REQUIREMENTS				
5000 Other Uses	$ 1,050,401	$ 1,186,461	$ 1,650,000	$ 1,650,000
TOTAL REQUIREMENTS	**$ 1,050,401**	**$ 1,186,461**	**$ 1,650,000**	**$ 1,650,000**
OBJECT CATEGORY REQUIREMENTS				
700 Transfers	$ 1,050,401	$ 1,186,461	$ 1,650,000	$ 1,650,000
TOTAL REQUIREMENTS	**$ 1,050,401**	**$ 1,186,461**	**$ 1,650,000**	**$ 1,650,000**

Refer to Energy Efficiency Fund on page 116 for further detail.

Grants Fund – 240

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
2000 Intermediate Sources	$ 1,091,364	$ 848,709	$ 3,754,000	$ 3,592,850
3000 State Sources	65,542,075	87,564,402	70,783,082	70,395,513
4000 Federal Sources	90,474,578	44,648,492	51,690,000	57,977,988
5000 Other Sources	1,298,625	976,327	-	-
TOTAL RESOURCES	**$ 158,406,642**	**$ 134,037,930**	**$ 126,227,082**	**$ 131,966,351**
REQUIREMENTS				
1000 Instruction	$ 56,117,834	$ 73,934,627	$ 60,372,172	$ 58,131,748
2000 Support Services	90,066,382	53,038,698	57,632,366	66,819,865
3000 Enterprise and Community Services	3,526,521	4,163,689	4,768,925	4,272,034
4000 Facilities Acquisition and Construction	7,719,578	2,240,087	3,453,619	2,742,704
7000 Unappropriated Ending Fund Balance	976,327	660,829	-	-
TOTAL REQUIREMENTS	**$ 158,406,642**	**$ 134,037,930**	**$ 126,227,082**	**$ 131,966,351**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 83,637,301	$ 66,457,957	$ 63,755,142	$ 68,973,715
200 Associated Payroll Costs	40,730,699	35,920,363	36,497,932	35,766,113
300 Purchased Services	8,309,984	9,295,114	6,645,801	9,015,615
400 Supplies and Materials	10,308,253	13,743,220	10,566,427	9,418,789
500 Capital Outlay	9,407,959	4,097,612	4,836,664	4,368,057
600 Other Objects	5,036,119	3,862,835	3,925,116	4,424,062
800 Other Uses of Funds	976,327	660,829	-	-
TOTAL REQUIREMENTS	**$ 158,406,642**	**$ 134,037,930**	**$ 126,227,082**	**$ 131,966,351**

Refer to Grants Fund on page 117 for further detail.

PERS Pension Debt Service Fund – 307

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 29,360,702	$ 24,821,873	$ 22,300,000	$ 20,100,000
5000 Other Sources	37,434,563	38,347,111	40,000,000	25,000,000
TOTAL RESOURCES	**$ 66,795,265**	**$ 63,168,984**	**$ 62,300,000**	**$ 45,100,000**
REQUIREMENTS				
5000 Other Uses	$ 28,448,154	$ 29,656,627	$ 30,914,651	$ 32,235,191
7000 Unappropriated Ending Fund Balance	38,347,111	33,512,357	31,385,349	12,864,809
TOTAL REQUIREMENTS	**$ 66,795,265**	**$ 63,168,984**	**$ 62,300,000**	**$ 45,100,000**
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	$ 28,448,154	$ 29,656,627	$ 30,914,650	$ 32,235,190
700 Transfers	-	-	1	1
800 Other Uses of Funds	38,347,111	33,512,357	31,385,349	12,864,809
TOTAL REQUIREMENTS	**$ 66,795,265**	**$ 63,168,984**	**$ 62,300,000**	**$ 45,100,000**

Refer to PERS Pension Debt Service Fund on page 144 for further detail.

GO Debt Service Fund – 308

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 63,977,893	$ 64,928,616	$ 65,904,051	$ 67,785,050
2000 Intermediate Sources	57,137	51,264	50,000	50,000
5000 Other Sources	1,591,832	3,420,811	100,000	200,000
TOTAL RESOURCES	**$ 65,626,862**	**$ 68,400,691**	**$ 66,054,051**	**$ 68,035,050**
REQUIREMENTS				
5000 Other Uses	$ 62,206,051	$ 64,128,301	$ 66,054,051	$ 68,035,050
7000 Unappropriated Ending Fund Balance	3,420,811	4,272,390	-	-
TOTAL REQUIREMENTS	**$ 65,626,862**	**$ 68,400,691**	**$ 66,054,051**	**$ 68,035,050**
OBJECT CATEGORY REQUIREMENTS				
600 Other Objects	$ 62,206,051	$ 64,128,301	$ 66,054,051	$ 68,035,050
800 Other Uses of Funds	3,420,811	4,272,390	-	-
TOTAL REQUIREMENTS	**$ 65,626,862**	**$ 68,400,691**	**$ 66,054,051**	**$ 68,035,050**

Refer to GO Debt Service Fund on page 147 for further detail.

Special Capital Projects Fund – 418

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 940,640	$ 1,045,242	$ 3,300,000	$ 2,000,000
5000 Other Sources	8,835,513	23,037,546	27,150,000	20,350,000
TOTAL RESOURCES	**$ 9,776,153**	**$ 24,082,788**	**$ 30,450,000**	**$ 22,350,000**
REQUIREMENTS				
2000 Support Services	$ 34,967	$ 319,380	$ 1,400,000	$ 1,000,000
4000 Facilities Acquisition and Construction	3,390,101	1,377,515	29,050,000	$ 21,350,000
7000 Unappropriated Ending Fund Balance	6,351,085	22,385,893	-	-
TOTAL REQUIREMENTS	**$ 9,776,153**	**$ 24,082,788**	**$ 30,450,000**	**$ 22,350,000**
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	$ 50,641	$ 344,627	$ 2,400,000	$ 1,300,000
400 Supplies and Materials	269,771	178,040	-	-
500 Capital Outlay	3,104,101	1,174,228	28,050,000	21,050,000
600 Other Objects	555	-	-	
800 Other Uses of Funds	6,351,085	22,385,893	-	-
TOTAL REQUIREMENTS	**$ 9,776,153**	**$ 24,082,788**	**$ 30,450,000**	**$ 22,350,000**

Refer to Special Capital Projects Fund on page 152 for further detail.

Preventative and Deferred Maintenance Fund – 419

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 407,980	$ 527,030	$ -	$ -
5000 Other Sources	6,547,518	10,084,409	15,000,000	15,600,000
TOTAL RESOURCES	**$ 6,955,498**	**$ 10,611,439**	**$ 15,000,000**	**$ 15,600,000**
REQUIREMENTS				
2000 Support Services	$ 44,843	$ 139,239	$ 500,000	$ 600,000
4000 Facilities Acquisition and Construction	826,246	1,073,824	14,500,000	15,000,000
7000 Unappropriated Ending Fund Balance	6,084,409	9,398,376	-	-
TOTAL REQUIREMENTS	**$ 6,955,498**	**$ 10,611,439**	**$ 15,000,000**	**$ 15,600,000**
OBJECT CATEGORY REQUIREMENTS				
300 Purchased Services	$ 112,806	$ 81,498	$ 1,250,000	$ 2,500,000
400 Supplies and Materials	5,333	1,550	-	-
500 Capital Outlay	752,700	1,129,765	13,750,000	13,100,000
600 Other Objects	250	250	-	-
800 Other Uses of Funds	6,084,409	9,398,376	-	-
TOTAL REQUIREMENTS	**$ 6,955,498**	**$ 10,611,439**	**$ 15,000,000**	**$ 15,600,000**

Refer to Preventative and Deferred Maintenance Fund on page 154 for further detail.

2018 Bond Capital Projects Fund – 421

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 2,966,856	$ 3,498,638	$ 1,200,000	$ 1,200,000
5000 Other Sources	85,844,208	29,612,280	19,000,000	5,000,000
TOTAL RESOURCES	**$ 88,811,064**	**$ 33,110,918**	**$ 20,200,000**	**$ 6,200,000**
REQUIREMENTS				
4000 Facilities Acquisition and Construction	$ 59,198,784	$ 20,966,730	$ 20,200,000	6,200,000
7000 Unappropriated Ending Fund Balance	29,612,280	12,144,188	-	-
TOTAL REQUIREMENTS	**$ 88,811,064**	**$ 33,110,918**	**$ 20,200,000**	**$ 6,200,000**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 542,809	$ 288,122	$ 436,028	$ 414,900
200 Associated Payroll Costs	278,939	144,005	211,244	191,369
300 Purchased Services	2,815,513	1,470,987	1,588,000	893,731
400 Supplies and Materials	1,860,464	413,469	670,000	420,000
500 Capital Outlay	53,662,857	18,645,120	17,214,728	4,200,000
600 Other Objects	38,202	5,027	80,000	80,000
800 Other Uses of Funds	29,612,280	12,144,188	-	-
TOTAL REQUIREMENTS	**$ 88,811,064**	**$ 33,110,918**	**$ 20,200,000**	**$ 6,200,000**

Refer to 2018 Bond Capital Projects Fund on page 156 for further detail.

Charter Schools Services Fund – 604

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 5,871,376	$ 6,149,609	$ 7,070,000	$ 9,070,000
3000 State Sources	25,400	22,994	30,000	30,000
5000 Other Sources	-	-	2,200,000	2,200,000
TOTAL RESOURCES	**$ 5,896,776**	**$ 6,172,603**	**$ 9,300,000**	**$ 11,300,000**
REQUIREMENTS				
1000 Instruction	$ 5,896,776	$ 6,172,603	$ 9,300,000	$ 11,300,000
TOTAL REQUIREMENTS	**$ 5,896,776**	**$ 6,172,603**	**$ 9,300,000**	**$ 11,300,000**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 1,492,162	$ 1,221,212	$ 1,195,027	$ 1,296,335
200 Associated Payroll Costs	849,604	659,657	745,571	748,108
300 Purchased Services	3,493,829	4,207,955	7,285,000	9,181,113
400 Supplies and Materials	22,862	51,705	33,402	33,444
600 Other Objects	38,319	32,074	41,000	41,000
TOTAL REQUIREMENTS	**$ 5,896,776**	**$ 6,172,603**	**$ 9,300,000**	**$ 11,300,000**

Refer to Charter Schools Services Fund on page 160 for further detail.

Auxiliary Services Fund – 605

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 5,056,557	$ 5,025,891	$ 4,925,000	$ 5,225,000
5000 Other Sources	2,646,670	2,426,889	2,500,000	1,000,000
TOTAL RESOURCES	**$ 7,703,227**	**$ 7,452,780**	**$ 7,425,000**	**$ 6,225,000**
REQUIREMENTS				
2000 Support Services	$ 5,276,338	$ 6,451,188	$ 7,425,000	$ 6,225,000
7000 Unappropriated Ending Fund Balance	2,426,889	1,001,592	-	-
TOTAL REQUIREMENTS	**$ 7,703,227**	**$ 7,452,780**	**$ 7,425,000**	**$ 6,225,000**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 1,156,878	$ 2,216,022	$ 2,155,346	$ 1,874,975
200 Associated Payroll Costs	684,499	890,655	1,328,759	1,056,780
300 Purchased Services	686,473	632,764	626,600	926,600
400 Supplies and Materials	2,724,388	2,565,071	3,232,295	2,284,645
500 Capital Outlay	20,586	145,476	80,000	80,000
600 Other Objects	3,514	1,200	2,000	2,000
800 Other Uses of Funds	2,426,889	1,001,592	-	-
TOTAL REQUIREMENTS	**$ 7,703,227**	**$ 7,452,780**	**$ 7,425,000**	**$ 6,225,000**

Refer to Auxiliary Services Fund on page 162 for further detail.

Risk Management Fund – 624

Fund Summary

BY FUNCTION	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
RESOURCES				
1000 Local Sources	$ 12,253,805	$ 14,249,216	$ 12,927,195	$ 13,681,557
5000 Other Sources	24,390,440	27,963,690	26,923,733	30,288,161
TOTAL RESOURCES	**$ 36,644,245**	**$ 42,212,906**	**$ 39,850,928**	**$ 43,969,718**
REQUIREMENTS				
2000 Support Services	$ 8,680,555	$ 13,301,778	$ 39,850,927	$ 40,969,718
5000 Other Uses	-	-	1	3,000,000
7000 Unappropriated Ending Fund Balance	27,963,690	28,911,128	-	-
TOTAL REQUIREMENTS	**$ 36,644,245**	**$ 42,212,906**	**$ 39,850,928**	**$ 43,969,718**
OBJECT CATEGORY REQUIREMENTS				
100 Salaries	$ 1,051,212	$ 1,373,007	$ 1,188,859	$ 1,245,665
200 Associated Payroll Costs	764,286	720,774	684,357	692,490
300 Purchased Services	1,006,286	2,862,370	2,591,988	2,591,988
400 Supplies and Materials	450,683	556,528	282,722	282,722
500 Capital Outlay	89,598	1,170,426	38,023	38,023
600 Other Objects	5,318,490	6,618,673	35,064,978	36,118,830
700 Transfers	-	-	1	3,000,000
800 Other Uses of Funds	27,963,690	28,911,128	-	-
TOTAL REQUIREMENTS	**$ 36,644,245**	**$ 42,212,906**	**$ 39,850,928**	**$ 43,969,718**

Refer to Risk Management Fund on page 164 for further detail.


LEARNING FOR A LIFETIME
SALEM•KEIZER
PUBLIC SCHOOLS

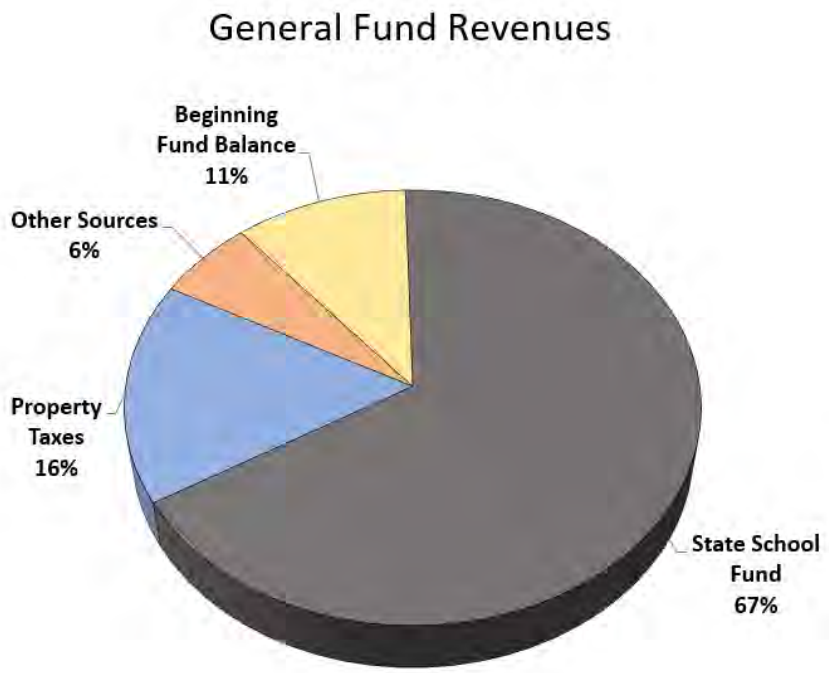
General Fund (100)

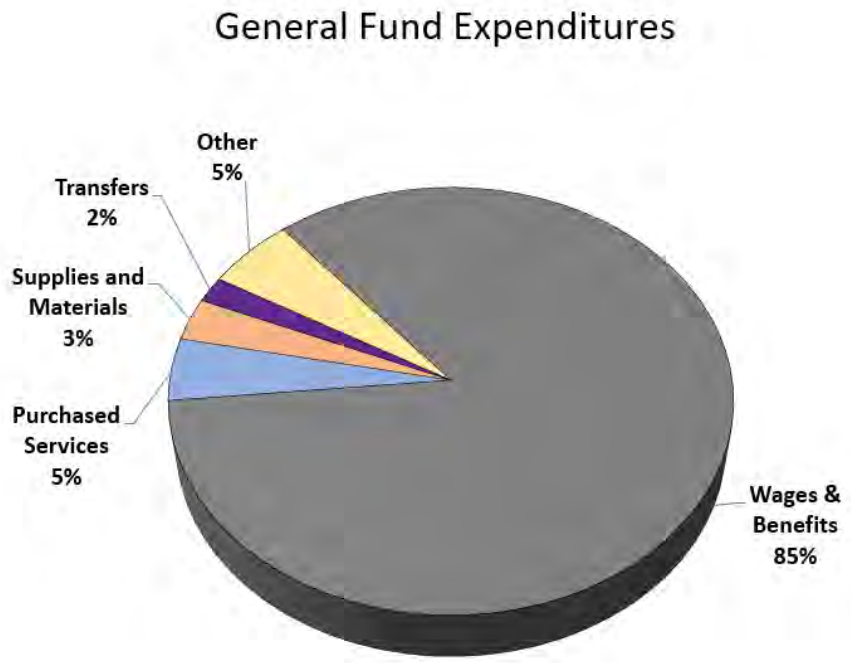
Introduction – General Fund – 101

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.





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

Resources Detail – General Fund

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 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			$ 111,111,112	$ 115,343,916	$ 115,343,916	
Less: Discounts (2%) & Uncollectible (3.5%)			(6,111,112)	(6,343,916)	(6,343,916)	
1111 Current Year's Taxes (Net)	$ 97,682,484	$ 100,987,670	$ 105,000,000	$ 109,000,000	$ 109,000,000	
1112 Prior Year's Taxes	2,072,527	2,078,483	2,000,000	2,000,000	2,000,000	
Total Ad Valorem Taxes	**$ 99,755,011**	**$ 103,066,153**	**$ 107,000,000**	**$ 111,000,000**	**$ 111,000,000**	
1300 - Tuition						
1312 Tuition from Others	$ 40,632	$ -	$ -	$ -	$ -	
Total Tuition	**$ 40,632**	**$ -**	**$ -**	**$ -**	**$ -**	
1400 - Transportation Fees						
1412 Transportation Fees for Foster Children	$ 3,968	$ 5,952	$ -	$ -	$ -	
Total Transportation Fees	**$ 3,968**	**$ 5,952**	**$ -**	**$ -**	**$ -**	
1500 - Earnings on Investments						
1500 Earnings on Investments	$ 9,234,711	$ 9,404,982	$ 9,000,000	$ 6,000,000	$ 6,000,000	
Total Earnings on Investments	**$ 9,234,711**	**$ 9,404,982**	**$ 9,000,000**	**$ 6,000,000**	**$ 6,000,000**	
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	$ 517,861	$ 501,060	$ 520,000	$ 500,000	$ 500,000	
1920 Contributions & Donations from Private Sources	62,367	6,225	-	-	-	
1943 Services Provided Other Charter Schools	91,325	93,525	91,000	94,000	94,000	
1960 Recovery of Prior Years' Expenditure	91,161	81,736	90,000	80,000	80,000	
1980 Fees Charged to Grants	4,741,365	3,358,276	2,400,000	2,500,000	2,500,000	
1990 Miscellaneous	1,602,978	1,177,886	1,100,000	1,290,000	1,290,000	
Total Other Revenue From Local Sources	**$ 7,107,057**	**$ 5,218,708**	**$ 4,201,000**	**$ 4,464,000**	**$ 4,464,000**	
Total Revenue from Local Sources	**$ 116,141,379**	**$ 117,695,795**	**$ 120,201,000**	**$ 121,464,000**	**$ 121,464,000**	

Resources Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 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	$ 251,150	$ 389,535	$ 300,000	$ 370,000	$ 370,000	
2102 General ESD Funds	19,189,267	18,778,232	19,300,000	19,875,000	19,875,000	
2199 Other Intermediate Sources	89,419	81,276	90,000	80,000	80,000	
Total Unrestricted Revenue	**$ 19,529,836**	**$ 19,249,043**	**$ 19,690,000**	**$ 20,325,000**	**$ 20,325,000**	
Total Revenue from Intermediate Sources	**$ 19,529,836**	**$ 19,249,043**	**$ 19,690,000**	**$ 20,325,000**	**$ 20,325,000**	
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)	$ 389,365,756	$ 406,089,855	$ 426,366,727	$ 426,471,236	$ 426,471,236	
State School Fund-Transportation Reimbursement	15,717,637	17,530,090	20,300,000	25,200,000	25,200,000	
State School Fund Grant-Prior Year Adjustment	3,129,236	7,712,218	-	-	-	
3101 State School Fund Revenue	$ 408,212,629	$ 431,332,163	$ 446,666,727	$ 451,671,236	$ 451,671,236	
3103 Common School Fund	5,383,661	5,430,404	5,268,327	5,300,000	5,300,000	
3199 High Cost Disabilities	1,850,205	1,458,720	2,300,000	1,700,000	1,700,000	
Total Unrestricted Grants-In-Aid	**$ 415,446,495**	**$ 438,221,287**	**$ 454,235,054**	**$ 458,671,236**	**$ 458,671,236**	
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	$ 57,229	$ 179,324	$ -	$ -	$ -	
Total Restricted Grants-In-Aid	**$ 57,229**	**$ 179,324**	**$ -**	**$ -**	**$ -**	
Total Revenue from State Sources	**$ 415,503,724**	**$ 438,400,611**	**$ 454,235,054**	**$ 458,671,236**	**$ 458,671,236**	
4000 - Revenue from Federal Sources						
4200 - Unrestricted Revenue from the Federal Government through the State						
4201 Transportation Fees for Foster Children	$ 124,815	$ 57,928	$ 120,000	$ -	$ -	
Total Unrestricted Revenue from the Federal Government	**$ 124,815**	**$ 57,928**	**$ 120,000**	**$ -**	**$ -**	

Resources Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
4300 - Restricted Revenue from the Federal Government						
4300 Restricted Revenue Federal Source	$ -	$ 328,879	$ -	$ -	$ -	
Total Restricted Revenue from the Federal Government	**$ -**	**$ 328,879**	**$ -**	**$ -**	**$ -**	
4800 - Revenue in Lieu of Taxes						
4801 Federal Forest Fees	$ 334	$ 34	$ -	$ -	$ -	
Total Revenue in Lieu of Taxes	**$ 334**	**$ 34**	**$ -**	**$ -**	**$ -**	
Total Revenue from Federal Sources	**$ 125,149**	**$ 386,841**	**$ 120,000**	**$ -**	**$ -**	
5000 - Other Sources						
5200 - Interfund Transfers						
5200 Transfer from PERS Pension Debt Service Fund	$ -	$ -	$ 1	$ 1	$ 1	
5200 Transfer from Risk Management Fund	-	-	1	3,000,000	3,000,000	
Total Interfund Transfers	**$ -**	**$ -**	**$ 2**	**$ 3,000,001**	**$ 3,000,001**	
5300 -Sale of or Compensation Loss of Fixed Assets						
5300 Sale of or Compensation Loss of Fixed Assets	$ 52,613	$ 34,136	$ 50,000	$ 80,000	$ 80,000	
Total Sale of or Compensation Loss of Fixed Assets	**$ 52,613**	**$ 34,136**	**$ 50,000**	**$ 80,000**	**$ 80,000**	
5400 - Beginning Fund Balance						
5400 Beginning Fund Balance	$ 86,636,672	$ 95,668,892	$ 96,000,000	$ 72,000,000	$ 72,000,000	
Total Beginning Fund Balance	**$ 86,636,672**	**$ 95,668,892**	**$ 96,000,000**	**$ 72,000,000**	**$ 72,000,000**	
Total Other Sources	**$ 86,689,285**	**$ 95,703,028**	**$ 96,050,002**	**$ 75,080,001**	**$ 75,080,001**	
TOTAL GENERAL FUND RESOURCES	**$ 637,989,373**	**$ 671,435,318**	**$ 690,296,056**	**$ 675,540,237**	**$ 675,540,237**	

Requirements Detail – General Fund

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
REQUIREMENTS								
1000 - Instruction								
1111 - Elementary Instruction, Primary (K-5)								
Salaries and Wages								
111 Regular Licensed	$ 55,049,153	$ 30,905,901	775.60	$ 66,117,286	$ 67,062,670	$ 67,062,670		752.85
112 Regular Classified	7,622,856	8,012,452	223.65	9,740,740	8,618,604	8,618,604		179.37
121 Licensed Substitutes	1,745,456	1,524,831		2,414,430	2,657,123	2,657,123		
122 Classified Substitutes	138,332	166,824		205,013	197,081	197,081		
123 Temporary Licensed	-	-		1,585	1,438	1,438		
124 Temporary Classified	-	-		1,113	-	-		
130 Additional Salaries	893,998	504,383		326,638	260,304	260,304		
Total Salaries and Wages	**$ 65,449,795**	**$ 41,114,391**	**999.25**	**$ 78,806,805**	**$ 78,797,220**	**$ 78,797,220**		**932.22**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 17,235,089	$ 10,079,947		$ 22,765,167	$ 22,304,249	$ 22,304,249		
220 Social Security Contribution	4,834,566	2,962,126		5,862,858	5,855,522	5,855,522		
230 Other Required Payroll Costs	1,369,480	1,148,692		2,144,108	2,149,022	2,149,022		
240 Employee Insur & Other Contract Benefits	14,722,116	12,915,386		16,869,101	16,384,225	16,384,225		
Total Associated Payroll Costs	**$ 38,161,251**	**$ 27,106,151**	**-**	**$ 47,641,234**	**$ 46,693,018**	**$ 46,693,018**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 10,517	$ 2,221		$ 13,720	$ -	$ -		
320 Property Services	1,200	360		309	-	-		
330 Student Transportation Services	3,458	4,468		250,000	600,000	600,000		
340 Travel	10,630	8,853		37,279	23,075	23,075		
350 Communication	531,652	532,919		630,722	25,982	25,982		
390 Other Gen Prof & Tech Svcs	664	10,967		3,723	-	-		
Total Purchased Services	**$ 558,121**	**$ 559,788**	**-**	**$ 935,753**	**$ 649,057**	**$ 649,057**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 938,584	$ 1,022,673		$ 1,468,968	$ 2,818,015	$ 2,818,015		
420 Textbooks	21,221	76,050		161,621	14,229	14,229		
460 Non-Consumable Items	83,742	1,821,113		105,716	-	-		
470 Computer Software	38,986	38,369		10,949	-	-		
480 Computer Hardware	11,731	12,879		52,933	-	-		
Total Supplies and Materials	**$ 1,094,264**	**$ 2,971,084**	**-**	**$ 1,800,187**	**$ 2,832,244**	**$ 2,832,244**		**-**
Capital Outlay								
520 Building Acquisition	$ 4,560	$ -		$ -	$ -	$ -		
530 Grounds Improvements	-	8,935		-	-	-		
Total Capital Outlay	**$ 4,560**	**$ 8,935**	**-**	**$ -**	**$ -**	**$ -**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other									
640	Dues And Fees	$ 678	$ 2,878		$ 230	$ -	$ -		
	Total Other	**$ 678**	**$ 2,878**	**-**	**$ 230**	**$ -**	**$ -**		**-**
	Total Elementary Instruction, Primary (K-5)	**$ 105,268,669**	**$ 71,763,227**	**999.25**	**$ 129,184,209**	**$ 128,971,539**	**$ 128,971,539**		**932.22**
1121 - Middle School Instruction									
Salaries and Wages									
111	Regular Licensed	$ 25,385,367	$ 24,582,623	346.25	$ 28,560,330	$ 28,898,630	$ 28,898,630		332.65
112	Regular Classified	1,203,269	834,336	31.03	1,137,528	948,843	948,843		24.01
121	Licensed Substitutes	945,770	953,666		793,030	738,369	738,369		
122	Classified Substitutes	4,396	13,318		23,107	19,007	19,007		
124	Temporary Classified	76,154	129,778		199,699	102,921	102,921		
130	Additional Salaries	284,481	294,293		289,587	156,429	156,429		
	Total Salaries and Wages	**$ 27,899,437**	**$ 26,808,014**	**377.28**	**$ 31,003,281**	**$ 30,864,199**	**$ 30,864,199**		**356.66**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 7,184,102	$ 6,583,153		$ 8,813,284	$ 8,738,503	$ 8,738,503		
220	Social Security Contribution	2,067,024	1,955,733		2,312,209	2,284,724	2,284,724		
230	Other Required Payroll Costs	558,085	701,116		803,134	799,050	799,050		
240	Employee Insur & Other Contract Benefits	5,763,441	5,729,264		6,230,810	6,302,398	6,302,398		
	Total Associated Payroll Costs	**$ 15,572,652**	**$ 14,969,266**	**-**	**$ 18,159,437**	**$ 18,124,675**	**$ 18,124,675**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 8,555	$ 1,684		$ 17,759	$ 2,040	$ 2,040		
320	Property Services	26,667	32,758		49,916	-	-		
330	Student Transportation Services	55,526	51,923		30,745	22,789	22,789		
340	Travel	403	701		-	-	-		
350	Communication	397,255	388,416		312,430	-	-		
380	Non-Instructional Professional & Technical Svcs.	1,420	623		-	-	-		
390	Other Gen Prof & Tech Svcs	191	3,498		10,573	-	-		
	Total Purchased Services	**$ 490,017**	**$ 479,603**	**-**	**$ 421,423**	**$ 24,829**	**$ 24,829**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 605,490	$ 787,718		$ 725,694	$ 1,524,276	$ 1,524,276		
420	Textbooks	33,279	28,071		140,770	11,441	11,441		
430	Library Books	-	5,164		-	-	-		
460	Non-Consumable Items	35,323	1,678,195		139,478	10,554	10,554		
470	Computer Software	15,691	24,033		26,178	7,165	7,165		
480	Computer Hardware	4,007	43,880		72,551	-	-		
	Total Supplies and Materials	**$ 693,790**	**$ 2,567,061**	**-**	**$ 1,104,671**	**$ 1,553,436**	**$ 1,553,436**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
540 Depreciable Equipment	$ -	$ 7,707		$ -	$ -	$ -		
Total Capital Outlay	**$ -**	**$ 7,707**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ 48,775	$ 73,147		$ 59,462	$ 55,952	$ 55,952		
Total Other	**$ 48,775**	**$ 73,147**	**-**	**$ 59,462**	**$ 55,952**	**$ 55,952**		**-**
Total Middle School Instruction	**$ 44,704,671**	**$ 44,904,798**	**377.28**	**$ 50,748,274**	**$ 50,623,091**	**$ 50,623,091**		**356.66**
1122 - Middle School Extracurricular								
Salaries and Wages								
113 Supervisory Licensed	$ 137,993	$ -		$ -	$ -	$ -		
121 Licensed Substitutes	350	1,171		-	-	-		
124 Temporary Classified	27,744	30,635		-	-	-		
130 Additional Salaries	678,407	866,705		984,382	1,018,684	1,018,684		
Total Salaries and Wages	**$ 844,494**	**$ 898,511**	**-**	**$ 984,382**	**$ 1,018,684**	**$ 1,018,684**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 213,844	$ 202,264		$ 294,349	$ 294,415	$ 294,415		
220 Social Security Contribution	64,107	68,461		75,310	77,935	77,935		
230 Other Required Payroll Costs	17,573	24,691		25,714	26,606	26,606		
240 Employee Insur & Other Contract Benefits	13,689	-		-	-	-		
Total Associated Payroll Costs	**$ 309,213**	**$ 295,416**	**-**	**$ 395,373**	**$ 398,956**	**$ 398,956**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 63,453	$ 80,427		$ 47,113	$ -	$ -		
320 Property Services	16,619	14,687		1,574	1,574	1,574		
330 Student Transportation Services	187,801	170,347		573,124	356,756	356,756		
350 Communication	115	380		-	-	-		
390 Other Gen Prof & Tech Svcs	1,398	713		-	-	-		
Total Purchased Services	**$ 269,386**	**$ 266,554**	**-**	**$ 621,811**	**$ 358,330**	**$ 358,330**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 53,653	$ 45,325		$ 23,252	$ 54,435	$ 54,435		
460 Non-Consumable Items	1,300	-		-	-	-		
470 Computer Software	13,450	8,388		-	-	-		
Total Supplies and Materials	**$ 68,403**	**$ 53,713**	**-**	**$ 23,252**	**$ 54,435**	**$ 54,435**		**-**
Other								
640 Dues And Fees	$ 8,501	$ 4,258		$ -	$ -	$ -		
Total Other	**$ 8,501**	**$ 4,258**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Middle School Extracurricular	**$ 1,499,997**	**$ 1,518,452**	**-**	**$ 2,024,818**	**$ 1,830,405**	**$ 1,830,405**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1131 - High School Instruction								
Salaries and Wages								
111 Regular Licensed	$ 36,822,024	$ 35,797,859	469.37	$ 40,748,183	$ 40,442,990	$ 40,442,990		443.75
112 Regular Classified	735,734	779,082	25.38	956,169	913,196	913,196		22.50
121 Licensed Substitutes	994,819	1,048,504		940,509	893,003	893,003		
122 Classified Substitutes	2,800	5,529		25,663	24,999	24,999		
123 Temporary Licensed	15,783	16,144		1,812	1,812	1,812		
124 Temporary Classified	59,732	99,655		243,192	90,371	90,371		
130 Additional Salaries	658,945	715,982		619,291	572,375	572,375		
Total Salaries and Wages	**$ 39,289,837**	**$ 38,462,755**	**494.75**	**$ 43,534,819**	**$ 42,938,746**	**$ 42,938,746**		**466.25**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 10,372,539	$ 9,880,978		$ 12,832,849	$ 12,672,522	$ 12,672,522		
220 Social Security Contribution	2,905,123	2,872,612		3,243,363	3,162,567	3,162,567		
230 Other Required Payroll Costs	788,475	997,595		1,131,309	1,104,760	1,104,760		
240 Employee Insur & Other Contract Benefits	7,627,949	7,647,916		8,395,385	8,193,028	8,193,028		
Total Associated Payroll Costs	**$ 21,694,086**	**$ 21,399,101**	**-**	**$ 25,602,906**	**$ 25,132,877**	**$ 25,132,877**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 150,099	$ 154,147		$ 188,193	$ 156,550	$ 156,550		
320 Property Services	27,166	19,701		55,519	2,164	2,164		
330 Student Transportation Services	64,310	68,896		28,476	14,679	14,679		
340 Travel	6,360	18,613		4,099	-	-		
350 Communication	462,043	464,248		407,298	46,110	46,110		
380 Non-Instructional Professional & Technical Svcs.	5,718	4,639		-	-	-		
390 Other Gen Prof & Tech Svcs	28,197	11,319		-	-	-		
Total Purchased Services	**$ 743,893**	**$ 741,563**	**-**	**$ 683,585**	**$ 219,503**	**$ 219,503**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 1,096,252	$ 1,157,067		$ 1,467,985	$ 2,407,866	$ 2,407,866		
420 Textbooks	124,120	58,719		234,115	31,371	31,371		
460 Non-Consumable Items	176,386	1,975,312		296,899	185,095	185,095		
470 Computer Software	73,445	128,106		51,733	10,388	10,388		
480 Computer Hardware	32,149	16,882		40,950	-	-		
Total Supplies and Materials	**$ 1,502,352**	**$ 3,336,086**	**-**	**$ 2,091,682**	**$ 2,634,720**	**$ 2,634,720**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay									
520	Building Acquisition	$ 24,225	$ 19,544		$ -	$ -	$ -		
540	Depreciable Equipment	64,862	124,879		-	-	-		
550	Depreciable Technology	-	7,299		-	-	-		
	Total Capital Outlay	**$ 89,087**	**$ 151,722**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other									
640	Dues And Fees	$ 146,427	$ 153,335		$ 49,460	$ 33,825	$ 33,825		
	Total Other	**$ 146,427**	**$ 153,335**	**-**	**$ 49,460**	**$ 33,825**	**$ 33,825**		**-**
	Total High School Instruction	**$ 63,465,682**	**$ 64,244,562**	**494.75**	**$ 71,962,452**	**$ 70,959,671**	**$ 70,959,671**		**466.25**
1132 - High School Extracurricular									
Salaries and Wages									
111	Regular Licensed	$ 441,434	$ 484,993	6.00	$ 511,905	$ 546,454	$ 546,454		6.00
113	Supervisory Licensed	798,446	734,415	6.00	822,168	867,412	867,412		6.00
121	Licensed Substitutes	80,944	68,365		34,647	-	-		
122	Classified Substitutes	468	-		-	-	-		
123	Temporary Licensed	117	22,030		-	27,211	27,211		
124	Temporary Classified	80,396	74,940		-	-	-		
130	Additional Salaries	2,083,557	2,351,412		2,989,957	3,208,252	3,208,252		
	Total Salaries and Wages	**$ 3,485,362**	**$ 3,736,155**	**12.00**	**$ 4,358,677**	**$ 4,649,329**	**$ 4,649,329**		**12.00**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 818,265	$ 810,653		$ 1,307,501	$ 1,344,466	$ 1,344,466		
220	Social Security Contribution	265,284	283,689		331,680	353,393	353,393		
230	Other Required Payroll Costs	71,688	99,474		113,605	121,076	121,076		
240	Employee Insur & Other Contract Benefits	169,455	186,051		184,628	182,201	182,201		
	Total Associated Payroll Costs	**$ 1,324,692**	**$ 1,379,867**	**-**	**$ 1,937,414**	**$ 2,001,136**	**$ 2,001,136**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 7,105	$ 8,252		$ 159,062	$ 27,045	$ 27,045		
320	Property Services	78,448	102,566		57,261	63,078	63,078		
330	Student Transportation Services	172,219	25,888		784,313	-	-		
340	Travel	27,402	31,596		3,198	-	-		
350	Communication	11,699	10,835		5,946	-	-		
380	Non-Instructional Professional & Technical Svcs.	364	2,820		-	-	-		
390	Other Gen Prof & Tech Svcs	23,999	1,865		12,264	-	-		
	Total Purchased Services	**$ 321,236**	**$ 183,822**	**-**	**$ 1,022,044**	**$ 90,123**	**$ 90,123**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 273,487	$ 390,706		$ 23,943	$ 1,290,169	$ 1,290,169		
460 Non-Consumable Items	22,538	25,638		-	-	-		
470 Computer Software	44,103	69,904		1,804	-	-		
480 Computer Hardware	1,098	129		-	-	-		
Total Supplies and Materials	**$ 341,226**	**$ 486,377**	**-**	**$ 25,747**	**$ 1,290,169**	**$ 1,290,169**		**-**
Capital Outlay								
530 Grounds Improvements	$ 30,588	$ 4,004		$ -	$ -	$ -		
540 Depreciable Equipment	91,803	59,643		-	-	-		
Total Capital Outlay	**$ 122,391**	**$ 63,647**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ 154,106	$ 222,019		$ 14,559	$ -	$ -		
670 Licenses & Permits	-	511		-	-	-		
Total Other	**$ 154,106**	**$ 222,530**	**-**	**$ 14,559**	**$ -**	**$ -**		**-**
Total High School Extracurricular	**$ 5,749,013**	**$ 6,072,398**	**12.00**	**$ 7,358,441**	**$ 8,030,757**	**$ 8,030,757**		**12.00**
1140 - Pre-Kindergarten Programs								
Salaries and Wages								
112 Regular Classified	$ 13,791	$ -		$ -	$ -	$ -		
124 Temporary Classified	148	-		-	-	-		
130 Additional Salaries	89	-		-	-	-		
Total Salaries and Wages	**$ 14,028**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 3,522	$ -		$ -	$ -	$ -		
220 Social Security Contribution	1,084	-		-	-	-		
230 Other Required Payroll Costs	236	-		-	-	-		
240 Employee Insur & Other Contract Benefits	6	-		-	-	-		
Total Associated Payroll Costs	**$ 4,848**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Purchased Services								
390 Other Gen Prof & Tech Svcs	$ -	$ 60		$ -	$ -	$ -		
Total Purchased Services	**$ -**	**$ 60**	**-**	**$ -**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 53,563	$ 70,784		$ 46,912	$ 97,300	$ 97,300		
Total Supplies and Materials	**$ 53,563**	**$ 70,784**	**-**	**$ 46,912**	**$ 97,300**	**$ 97,300**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other								
640 Dues And Fees	$ 150	$ -		$ -	$ -	$ -		
Total Other	**$ 150**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Pre-Kindergarten Programs	**$ 72,589**	**$ 70,844**	**-**	**$ 46,912**	**$ 97,300**	**$ 97,300**		**-**
1210 - Programs For Talented & Gifted								
Salaries and Wages								
111 Regular Licensed	$ 69,552	$ 81,910	1.00	$ 86,832	$ 95,231	$ 95,231		1.00
112 Regular Classified	35,294	38,635	1.00	43,105	65,457	65,457		1.00
123 Temporary Licensed	12,163	16,044		110,454	110,454	110,454		
130 Additional Salaries	95,784	105,030		161,840	166,002	166,002		
Total Salaries and Wages	**$ 212,793**	**$ 241,619**	**2.00**	**$ 402,231**	**$ 437,144**	**$ 437,144**		**2.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 55,791	$ 61,839		$ 86,832	$ 93,789	$ 93,789		
220 Social Security Contribution	15,807	18,275		30,565	33,200	33,200		
230 Other Required Payroll Costs	4,239	6,275		10,466	11,355	11,355		
240 Employee Insur & Other Contract Benefits	34,338	36,599		37,437	38,446	38,446		
Total Associated Payroll Costs	**$ 110,175**	**$ 122,988**	**-**	**$ 165,300**	**$ 176,790**	**$ 176,790**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ -	$ -		$ 3,717	$ 3,717	$ 3,717		
320 Property Services	285	380		-	-	-		
330 Student Transportation Services	-	860		-	-	-		
340 Travel	427	4,679		-	-	-		
350 Communication	1,460	607		-	-	-		
Total Purchased Services	**$ 2,172**	**$ 6,526**	**-**	**$ 3,717**	**$ 3,717**	**$ 3,717**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 41,981	$ 1,924		$ 88,419	$ 15,560	$ 15,560		
420 Textbooks	-	-		400	400	400		
470 Computer Software	59	35,250		598	598	598		
480 Computer Hardware	-	8,446		-	-	-		
Total Supplies and Materials	**$ 42,040**	**$ 45,620**	**-**	**$ 89,417**	**$ 16,558**	**$ 16,558**		**-**
Other								
640 Dues And Fees	$ 583	$ 518		$ 613	$ 613	$ 613		
Total Other	**$ 583**	**$ 518**	**-**	**$ 613**	**$ 613**	**$ 613**		**-**
Total Programs For Talented & Gifted	**$ 367,763**	**$ 417,271**	**2.00**	**$ 661,278**	**$ 634,822**	**$ 634,822**		**2.00**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1220 - Restrictive Programs for Students with Disabilities								
Salaries and Wages								
111 Regular Licensed	$ 6,492,881	$ 8,144,910	119.50	$ 9,738,979	$ 9,974,576	$ 9,974,576		120.50
112 Regular Classified	18,417,120	20,636,981	469.06	24,224,167	25,107,308	25,107,308		472.79
121 Licensed Substitutes	243,056	237,035		283,515	283,515	283,515		
122 Classified Substitutes	258,712	366,220		441,724	431,017	431,017		
123 Temporary Licensed	6,089	8,289		-	8,000	8,000		
124 Temporary Classified	14,655	7,042		3,104	7,104	7,104		
130 Additional Salaries	595,494	729,710		1,028,528	1,052,234	1,052,234		
Total Salaries and Wages	**$ 26,028,007**	**$ 30,130,187**	**588.56**	**$ 35,720,017**	**$ 36,863,754**	**$ 36,863,754**		**593.29**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 6,473,467	$ 7,194,354		$ 10,008,694	$ 10,017,192	$ 10,017,192		
220 Social Security Contribution	1,934,636	2,226,760		2,657,591	2,727,745	2,727,745		
230 Other Required Payroll Costs	563,779	847,989		965,287	1,002,903	1,002,903		
240 Employee Insur & Other Contract Benefits	8,286,754	9,468,602		11,284,775	11,240,523	11,240,523		
Total Associated Payroll Costs	**$ 17,258,636**	**$ 19,737,705**	**-**	**$ 24,916,347**	**$ 24,988,363**	**$ 24,988,363**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 347,687	$ 655,838		$ 11,024	$ 29,261	$ 29,261		
320 Property Services	-	10,110		431	431	431		
330 Student Transportation Services	-	-		26,530	10,530	10,530		
340 Travel	40,328	42,117		49,258	52,478	52,478		
350 Communication	11,883	14,316		21,520	11,132	11,132		
371 Tuition Pymts-Districts Within	-	-		36,119	-	-		
372 Tuition Pymts-District Without	136,324	23,729		-	17,741	17,741		
380 Non-Instructional Professional & Technical Svcs.	20,953	-		-	-	-		
390 Other Gen Prof & Tech Svcs	525	5,504		2,658	2,658	2,658		
Total Purchased Services	**$ 557,700**	**$ 751,614**	**-**	**$ 147,540**	**$ 124,231**	**$ 124,231**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 84,156	$ 112,248		$ 142,966	$ 194,317	$ 194,317		
420 Textbooks	157	165		-	-	-		
460 Non-Consumable Items	1,739	4,716		1,911	911	911		
470 Computer Software	1,873	7,686		115,792	119,787	119,787		
480 Computer Hardware	1,251	346		-	-	-		
Total Supplies and Materials	**$ 89,176**	**$ 125,161**	**-**	**$ 260,669**	**$ 315,015**	**$ 315,015**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other									
670	Licenses & Permits	$ 240	$ 240		$ -	$ -	$ -		
	Total Other	**$ 240**	**$ 240**	-	**$ -**	**$ -**	**$ -**		-
	Total Restrictive Programs for Students with Disabilities	**$ 43,933,759**	**$ 50,744,907**	**588.56**	**$ 61,044,573**	**$ 62,291,363**	**$ 62,291,363**		**593.29**
1250 - Less Restrictive Programs for Students with Disabilities									
Salaries and Wages									
111	Regular Licensed	$ 9,919,023	$ 9,687,535	143.70	$ 11,811,290	$ 12,089,925	$ 12,089,925		140.70
112	Regular Classified	7,965,249	8,205,587	136.16	6,132,649	6,315,869	6,315,869		134.25
121	Licensed Substitutes	274,884	295,104		328,061	290,136	290,136		
122	Classified Substitutes	88,049	101,260		177,905	161,824	161,824		
123	Temporary Licensed	27,205	49,942		-	-	-		
124	Temporary Classified	8,888	6,851		-	-	-		
130	Additional Salaries	739,086	784,069		1,049,147	1,064,128	1,064,128		
	Total Salaries and Wages	**$ 19,022,384**	**$ 19,130,348**	**279.86**	**$ 19,499,052**	**$ 19,921,882**	**$ 19,921,882**		**274.95**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 4,777,723	$ 4,729,248		$ 5,449,462	$ 5,426,141	$ 5,426,141		
220	Social Security Contribution	1,385,016	1,429,866		1,429,069	1,476,645	1,476,645		
230	Other Required Payroll Costs	426,180	554,000		516,273	532,950	532,950		
240	Employee Insur & Other Contract Benefits	5,159,648	5,126,932		4,671,503	4,587,869	4,587,869		
	Total Associated Payroll Costs	**$ 11,748,567**	**$ 11,840,046**	**-**	**$ 12,066,307**	**$ 12,023,605**	**$ 12,023,605**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 211,253	$ 45,843		$ 138,525	$ 137,745	$ 137,745		
320	Property Services	325	1,140		516	516	516		
340	Travel	16,684	19,268		13,053	15,053	15,053		
350	Communication	41,335	53,645		104,392	93,886	93,886		
380	Non-Instructional Professional & Technical Svcs.	603,261	777,346		-	-	-		
390	Other Gen Prof & Tech Svcs	754	1,041		1,600	1,600	1,600		
	Total Purchased Services	**$ 873,612**	**$ 898,283**	-	**$ 258,086**	**$ 248,800**	**$ 248,800**		-
Supplies and Materials									
410	Consumable Supplies & Material	$ 85,481	$ 85,970		$ 221,720	$ 222,103	$ 222,103		
420	Textbooks	257	1,462		182	182	182		
460	Non-Consumable Items	253	705		1,146	1,146	1,146		
470	Computer Software	6,189	14,489		1,382	1,382	1,382		
480	Computer Hardware	77,086	14,299		-	-	-		
	Total Supplies and Materials	**$ 169,266**	**$ 116,925**	-	**$ 224,430**	**$ 224,813**	**$ 224,813**		-
	Total Less Restrictive Programs for Students with Disabilities	**$ 31,813,829**	**$ 31,985,602**	**279.86**	**$ 32,047,875**	**$ 32,419,100**	**$ 32,419,100**		**274.95**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1260 - Treatment and Habilitation								
Salaries and Wages								
111 Regular Licensed	$ 138,404	$ 149,160	1.50	$ 153,769	$ 161,812	$ 161,812		1.50
130 Additional Salaries	6,020	8,137		-	9,656	9,656		
Total Salaries and Wages	**$ 144,424**	**$ 157,297**	**1.50**	**$ 153,769**	**$ 171,468**	**$ 171,468**		**1.50**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 39,762	$ 41,873		$ 47,582	$ 51,320	$ 51,320		
220 Social Security Contribution	9,508	10,568		10,304	11,920	11,920		
230 Other Required Payroll Costs	2,760	3,846		3,757	4,273	4,273		
240 Employee Insur & Other Contract Benefits	26,422	28,247		29,126	30,432	30,432		
Total Associated Payroll Costs	**$ 78,452**	**$ 84,534**	**-**	**$ 90,769**	**$ 97,945**	**$ 97,945**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ -	$ -		$ 5,457	$ 5,457	$ 5,457		
340 Travel	7,688	5,996		6,938	6,938	6,938		
350 Communication	35	6		352	352	352		
Total Purchased Services	**$ 7,723**	**$ 6,002**	**-**	**$ 12,747**	**$ 12,747**	**$ 12,747**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 13,996	$ 6,700		$ 18,401	$ 11,401	$ 11,401		
470 Computer Software	4,070	11,235		-	7,000	7,000		
Total Supplies and Materials	**$ 18,066**	**$ 17,935**	**-**	**$ 18,401**	**$ 18,401**	**$ 18,401**		**-**
Total Treatment and Habilitation	**$ 248,665**	**$ 265,768**	**1.50**	**$ 275,686**	**$ 300,561**	**$ 300,561**		**1.50**
1280 - Alternative Education								
Salaries and Wages								
111 Regular Licensed	$ 3,674,078	$ 3,977,961	42.00	$ 3,909,349	$ 4,113,344	$ 4,113,344		42.00
112 Regular Classified	598,018	770,014	18.41	798,174	847,114	847,114		18.41
121 Licensed Substitutes	85,125	100,283		90,973	90,973	90,973		
122 Classified Substitutes	4,810	5,963		36,650	36,650	36,650		
124 Temporary Classified	-	-		19,243	11,743	11,743		
130 Additional Salaries	49,124	48,542		100,640	65,929	65,929		
Total Salaries and Wages	**$ 4,411,155**	**$ 4,902,763**	**60.41**	**$ 4,955,029**	**$ 5,165,753**	**$ 5,165,753**		**60.41**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,200,418	$ 1,299,215		$ 1,500,101	$ 1,495,936	$ 1,495,936		
220 Social Security Contribution	327,937	365,832		366,173	380,810	380,810		
230 Other Required Payroll Costs	88,629	127,248		127,147	132,328	132,328		
240 Employee Insur & Other Contract Benefits	864,846	1,005,166		952,203	1,049,192	1,049,192		
Total Associated Payroll Costs	**$ 2,481,830**	**$ 2,797,461**	**-**	**$ 2,945,624**	**$ 3,058,266**	**$ 3,058,266**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 10,455	$ 37,467		$ 228,219	$ 132,969	$ 132,969		
320	Property Services	2,355	1,436		-	-	-		
330	Student Transportation Services	-	400		2,066	2,066	2,066		
340	Travel	920	1,482		1,294	-	-		
350	Communication	24,962	27,427		29,883	-	-		
360	Charter School Payments	6,871,834	7,243,987		7,600,000	7,900,000	7,900,000		
371	Tuition Pymts-Districts Within	1,177,575	1,331,681		1,382,110	1,382,110	1,382,110		
390	Other Gen Prof & Tech Svcs	3,545	7,271		-	-	-		
	Total Purchased Services	**$ 8,091,646**	**$ 8,651,151**	**-**	**$ 9,243,572**	**$ 9,417,145**	**$ 9,417,145**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 75,705	$ 66,645		$ 265,713	$ 477,889	$ 477,889		
420	Textbooks	714	1,692		51,585	48,246	48,246		
460	Non-Consumable Items	8,031	2,823		8,318	-	-		
470	Computer Software	10,647	16,504		1,877	-	-		
480	Computer Hardware	320	1,249		5,414	-	-		
	Total Supplies and Materials	**$ 95,417**	**$ 88,913**	**-**	**$ 332,907**	**$ 526,135**	**$ 526,135**		**-**
Capital Outlay									
540	Depreciable Equipment	$ -	$ 5,383		$ -	$ -	$ -		
	Total Capital Outlay	**$ -**	**$ 5,383**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other									
640	Dues And Fees	$ 26,206	$ 27,582		$ 35,520	$ -	$ -		
670	Licenses & Permits	5,428	4,737		11,235	-	-		
	Total Other	**$ 31,634**	**$ 32,319**	**-**	**$ 46,755**	**$ -**	**$ -**		**-**
	Total Alternative Education	**$ 15,111,682**	**$ 16,477,990**	**60.41**	**$ 17,523,887**	**$ 18,167,299**	**$ 18,167,299**		**60.41**
1291 - English Language Learner									
Salaries and Wages									
111	Regular Licensed	$ 6,070,732	$ 27,544,130	63.15	$ 5,432,114	$ 5,527,700	$ 5,527,700		62.28
112	Regular Classified	4,512,323	4,678,300	119.90	5,265,468	5,500,371	5,500,371		119.88
121	Licensed Substitutes	102,246	262,803		71,292	71,292	71,292		
122	Classified Substitutes	56,048	48,300		130,455	130,455	130,455		
130	Additional Salaries	24,747	16,484		12,332	13,332	13,332		
	Total Salaries and Wages	**$ 10,766,096**	**$ 32,550,017**	**183.05**	**$ 10,911,661**	**$ 11,243,150**	**$ 11,243,150**		**182.16**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs									
210	Public Employees Retirement System	$ 2,895,007	$ 8,426,276		$ 2,984,455	$ 3,047,353	$ 3,047,353		
220	Social Security Contribution	805,137	2,506,400		818,287	838,395	838,395		
230	Other Required Payroll Costs	245,597	907,862		331,535	355,876	355,876		
240	Employee Insur & Other Contract Benefits	2,510,605	3,483,720		2,939,142	3,063,647	3,063,647		
	Total Associated Payroll Costs	**$ 6,456,346**	**$ 15,324,258**	**-**	**$ 7,073,419**	**$ 7,305,271**	**$ 7,305,271**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 778	$ 15,026		$ 6,379	$ 2,281	$ 2,281		
330	Student Transportation Services	-	-		10,913	10,913	10,913		
340	Travel	-	4,299		1,063	1,063	1,063		
350	Communication	3,637	4,129		18,572	5,117	5,117		
380	Non-Instructional Professional & Technical Svcs.	-	98		-	-	-		
390	Other Gen Prof & Tech Svcs	-	866		5,110	5,110	5,110		
	Total Purchased Services	**$ 4,415**	**$ 24,418**	**-**	**$ 42,037**	**$ 24,484**	**$ 24,484**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 14,786	$ 14,800		$ 29,254	$ 18,136	$ 18,136		
420	Textbooks	430	240		8,834	-	-		
460	Non-Consumable Items	-	1,789		4,911	2,123	2,123		
470	Computer Software	-	914		-	-	-		
480	Computer Hardware	158	-		49	-	-		
	Total Supplies and Materials	**$ 15,374**	**$ 17,743**	**-**	**$ 43,048**	**$ 20,259**	**$ 20,259**		**-**
	Total English Language Learner	**$ 17,242,231**	**$ 47,916,436**	**183.05**	**$ 18,070,165**	**$ 18,593,164**	**$ 18,593,164**		**182.16**
1292 - Teen Parent Program									
Salaries and Wages									
111	Regular Licensed	$ 377,018	$ 218,459	5.00	$ 427,920	$ 455,714	$ 455,714		5.00
112	Regular Classified	190,439	94,581	4.81	233,626	249,052	249,052		4.81
121	Licensed Substitutes	4,787	3,875		9,995	9,995	9,995		
124	Temporary Classified	41,656	32,154		260,108	260,108	260,108		
130	Additional Salaries	116	1,907		2,555	-	-		
	Total Salaries and Wages	**$ 614,016**	**$ 350,976**	**9.81**	**$ 934,204**	**$ 974,869**	**$ 974,869**		**9.81**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 151,489	$ 69,333		$ 191,896	$ 196,402	$ 196,402		
220	Social Security Contribution	45,778	21,843		71,050	73,948	73,948		
230	Other Required Payroll Costs	12,180	7,522		24,302	25,311	25,311		
240	Employee Insur & Other Contract Benefits	150,649	74,858		192,780	171,150	171,150		
	Total Associated Payroll Costs	**$ 360,096**	**$ 173,556**	**-**	**$ 480,028**	**$ 466,811**	**$ 466,811**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
320 Property Services	$ 83	$ -		$ -	$ -	$ -		
330 Student Transportation Services	2,679	-		-	-	-		
350 Communication	5,585	4,965		2,545	-	-		
Total Purchased Services	**$ 8,347**	**$ 4,965**	**-**	**$ 2,545**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 3,758	$ 13,913		$ 17,458	$ 27,460	$ 27,460		
460 Non-Consumable Items	-	-		3,339	-	-		
470 Computer Software	-	40		470	-	-		
Total Supplies and Materials	**$ 3,758**	**$ 13,953**	**-**	**$ 21,267**	**$ 27,460**	**$ 27,460**		**-**
Total Teen Parent Program	**$ 986,217**	**$ 543,450**	**9.81**	**$ 1,438,044**	**$ 1,469,140**	**$ 1,469,140**		**9.81**
1299 - Other Designated Programs								
Salaries and Wages								
122 Classified Substitutes	$ -	$ -		$ 1,484	$ 1,484	$ 1,484		
123 Temporary Licensed	16,758	13,049		21,496	21,496	21,496		
124 Temporary Classified	6,324	5,714		-	-	-		
130 Additional Salaries	189	641		2,969	2,969	2,969		
Total Salaries and Wages	**$ 23,271**	**$ 19,404**	**-**	**$ 25,949**	**$ 25,949**	**$ 25,949**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 4,066	$ 3,677		$ 1,247	$ 1,202	$ 1,202		
220 Social Security Contribution	1,760	1,620		1,990	1,990	1,990		
230 Other Required Payroll Costs	472	493		682	682	682		
Total Associated Payroll Costs	**$ 6,298**	**$ 5,790**	**-**	**$ 3,919**	**$ 3,874**	**$ 3,874**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ -	$ 3,410		$ 31,294	$ -	$ -		
340 Travel	1,173	760		1,114	-	-		
350 Communication	10,100	7,855		23,463	11,072	11,072		
390 Other Gen Prof & Tech Svcs	-	239		-	-	-		
Total Purchased Services	**$ 11,273**	**$ 12,264**	**-**	**$ 55,871**	**$ 11,072**	**$ 11,072**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,523	$ 6,584		$ 9,468	$ 568	$ 568		
460 Non-Consumable Items	937	454		-	-	-		
480 Computer Hardware	225	-		-	-	-		
Total Supplies and Materials	**$ 3,685**	**$ 7,038**	**-**	**$ 9,468**	**$ 568**	**$ 568**		**-**
Total Other Designated Programs	**$ 44,527**	**$ 44,496**	**-**	**$ 95,207**	**$ 41,463**	**$ 41,463**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1400 - Summer School Programs								
Salaries and Wages								
123 Temporary Licensed	$ 3,945	$ 7,151		$ -	$ -	$ -		
124 Temporary Classified	13,745	2,812		-	-	-		
130 Additional Salaries	206,772	163,387		412,422	377,299	377,299		
Total Salaries and Wages	**$ 224,462**	**$ 173,350**	**-**	**$ 412,422**	**$ 377,299**	**$ 377,299**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 65,586	$ 46,656		$ 123,360	$ 109,065	$ 109,065		
220 Social Security Contribution	17,171	13,261		31,576	28,881	28,881		
230 Other Required Payroll Costs	4,196	4,671		10,810	9,884	9,884		
240 Employee Insur & Other Contract Benefits	-	2,085		-	-	-		
Total Associated Payroll Costs	**$ 86,953**	**$ 66,673**	**-**	**$ 165,746**	**$ 147,830**	**$ 147,830**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 325	$ -		$ 51,154	$ 51,154	$ 51,154		
330 Student Transportation Services	24,224	24,359		31,025	12,259	12,259		
340 Travel	944	417		-	-	-		
350 Communication	1,312	1,825		14,143	14,143	14,143		
Total Purchased Services	**$ 26,805**	**$ 26,601**	**-**	**$ 96,322**	**$ 77,556**	**$ 77,556**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 22,048	$ 28,346		$ 8,809	$ 7,995	$ 7,995		
460 Non-Consumable Items	-	-		21,645	15,100	15,100		
Total Supplies and Materials	**$ 22,048**	**$ 28,346**	**-**	**$ 30,454**	**$ 23,095**	**$ 23,095**		**-**
Total Summer School Programs	**$ 360,268**	**$ 294,970**	**-**	**$ 704,944**	**$ 625,780**	**$ 625,780**		**-**
Total Instruction	**$ 330,869,562**	**$ 337,265,171**	**3,008.47**	**$ 393,186,765**	**$ 395,055,455**	**$ 395,055,455**		**2,891.25**
2000 - Support Services								
2110 - Attendance & Social Work Srvs								
Salaries and Wages								
121 Licensed Substitutes	$ -	$ -		$ 2,071	$ 2,071	$ 2,071		
130 Additional Salaries	229,565	217,298		257,132	265,411	265,411		
Total Salaries and Wages	**$ 229,565**	**$ 217,298**	**-**	**$ 259,203**	**$ 267,482**	**$ 267,482**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 61,799	$ 57,147		$ 77,381	$ 77,181	$ 77,181		
220 Social Security Contribution	17,564	16,550		19,833	20,466	20,466		
230 Other Required Payroll Costs	4,599	5,630		6,769	6,986	6,986		
Total Associated Payroll Costs	**$ 83,962**	**$ 79,327**	**-**	**$ 103,983**	**$ 104,633**	**$ 104,633**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ -	$ -		$ 127,345	$ -	$ -		
	Total Purchased Services	**$ -**	**$ -**	**-**	**$ 127,345**	**$ -**	**$ -**		**-**
	Total Attendance & Social Work Srvs	**$ 313,527**	**$ 296,625**	**-**	**$ 490,531**	**$ 372,115**	**$ 372,115**		**-**
2113 - Social Work Services									
Salaries and Wages									
111	Regular Licensed	$ 62,073	$ 72,771	0.75	$ 76,236	$ 80,891	$ 80,891		0.75
112	Regular Classified	615,861	695,856	13.00	745,494	787,384	787,384		12.44
122	Classified Substitutes	271	-		-	-	-		
124	Temporary Classified	-	94		-	-	-		
130	Additional Salaries	5,534	15,370		6,511	6,739	6,739		
	Total Salaries and Wages	**$ 683,739**	**$ 784,091**	**13.75**	**$ 828,241**	**$ 875,014**	**$ 875,014**		**13.19**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 188,351	$ 204,715		$ 226,389	$ 256,731	$ 256,731		
220	Social Security Contribution	50,737	58,157		61,308	64,781	64,781		
230	Other Required Payroll Costs	13,464	19,942		21,075	22,262	22,262		
240	Employee Insur & Other Contract Benefits	201,223	230,443		235,394	223,794	223,794		
	Total Associated Payroll Costs	**$ 453,775**	**$ 513,257**	**-**	**$ 544,166**	**$ 567,568**	**$ 567,568**		**-**
Purchased Services									
330	Student Transportation Services	$ 9,210	$ 3,575		$ 10,612	$ 10,612	$ 10,612		
340	Travel	6,830	6,017		3,148	-	-		
350	Communication	6,564	8,367		3,054	-	-		
380	Non-Instructional Professional & Technical Svcs.	250,120	47,479		90,585	2,585	2,585		
	Total Purchased Services	**$ 272,724**	**$ 65,438**	**-**	**$ 107,399**	**$ 13,197**	**$ 13,197**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 2,556	$ 3,143		$ 24,323	$ 78,335	$ 78,335		
420	Textbooks	-	-		10,600	-	-		
460	Non-Consumable Items	3,125	-		500	-	-		
470	Computer Software	30	90		-	-	-		
480	Computer Hardware	-	-		604	-	-		
	Total Supplies and Materials	**$ 5,711**	**$ 3,233**	**-**	**$ 36,027**	**$ 78,335**	**$ 78,335**		**-**
Other									
640	Dues And Fees	$ 120	$ -		$ -	$ -	$ -		
	Total Other	**$ 120**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
	Total Social Work Services	**$ 1,416,069**	**$ 1,366,019**	**13.75**	**$ 1,515,833**	**$ 1,534,114**	**$ 1,534,114**		**13.19**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2115 - Student Safety								
Salaries and Wages								
112 Regular Classified	$ 2,070,348	$ 2,493,751	73.50	$ 3,097,054	$ 3,216,589	$ 3,216,589		73.50
114 Supervisory Classified	120,766	135,940	1.00	133,885	138,570	138,570		1.00
122 Classified Substitutes	4,696	2,644		5,749	5,749	5,749		
130 Additional Salaries	25,382	9,220		33,887	42,083	42,083		
Total Salaries and Wages	**$ 2,221,192**	**$ 2,641,555**	**74.50**	**$ 3,270,575**	**$ 3,402,991**	**$ 3,402,991**		**74.50**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 525,670	$ 597,627		$ 869,119	$ 860,991	$ 860,991		
220 Social Security Contribution	166,350	198,303		244,485	253,150	253,150		
230 Other Required Payroll Costs	70,683	109,588		170,039	182,235	182,235		
240 Employee Insur & Other Contract Benefits	592,996	818,275		851,299	843,201	843,201		
Total Associated Payroll Costs	**$ 1,355,699**	**$ 1,723,793**	**-**	**$ 2,134,942**	**$ 2,139,577**	**$ 2,139,577**		**-**
Purchased Services								
340 Travel	$ 362	$ 1,128		$ 500	$ 2,228	$ 2,228		
350 Communication	17,106	8,204		20,500	9,000	9,000		
380 Non-Instructional Professional & Technical Svcs.	-	-		14,646	-	-		
Total Purchased Services	**$ 17,468**	**$ 9,332**	**-**	**$ 35,646**	**$ 11,228**	**$ 11,228**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,939	$ 24,455		$ 62,427	$ 58,915	$ 58,915		
460 Non-Consumable Items	405	7,287		668,000	540,000	540,000		
470 Computer Software	-	150		-	2,000	2,000		
Total Supplies and Materials	**$ 3,344**	**$ 31,892**	**-**	**$ 730,427**	**$ 600,915**	**$ 600,915**		**-**
Capital Outlay								
530 Grounds Improvements	$ 928	$ 2,225		$ -	$ 1,500	$ 1,500		
Total Capital Outlay	**$ 928**	**$ 2,225**	**-**	**$ -**	**$ 1,500**	**$ 1,500**		**-**
Other								
640 Dues And Fees	$ 1,289	$ 4,962		$ 3,500	$ 5,000	$ 5,000		
Total Other	**$ 1,289**	**$ 4,962**	**-**	**$ 3,500**	**$ 5,000**	**$ 5,000**		**-**
Total Student Safety	**$ 3,599,920**	**$ 4,413,759**	**74.50**	**$ 6,175,090**	**$ 6,161,211**	**$ 6,161,211**		**74.50**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2120 - Guidance Services								
Salaries and Wages								
111 Regular Licensed	$ 7,747,673	$ 8,481,578	110.50	$ 9,225,499	$ 9,600,482	$ 9,600,482		110.50
112 Regular Classified	148,782	7,125	-	-	-	-		-
121 Licensed Substitutes	-	291		2,721	2,721	2,721		
123 Temporary Licensed	13,542	20,522		-	-	-		
124 Temporary Classified	-	603		-	-	-		
130 Additional Salaries	84,283	152,256		190,498	203,988	203,988		
Total Salaries and Wages	**$ 7,994,280**	**$ 8,662,375**	**110.50**	**$ 9,418,718**	**$ 9,807,191**	**$ 9,807,191**		**110.50**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 2,161,182	$ 2,271,626		$ 2,801,184	$ 2,796,044	$ 2,796,044		
220 Social Security Contribution	589,818	641,352		699,829	727,838	727,838		
230 Other Required Payroll Costs	159,556	222,600		242,974	252,757	252,757		
240 Employee Insur & Other Contract Benefits	1,741,162	1,752,122		1,873,540	1,880,738	1,880,738		
Total Associated Payroll Costs	**$ 4,651,718**	**$ 4,887,700**	**-**	**$ 5,617,527**	**$ 5,657,377**	**$ 5,657,377**		**-**
Purchased Services								
340 Travel	$ -	$ 180		$ 3,083	$ 3,083	$ 3,083		
350 Communication	713	1,194		5,282	3,920	3,920		
380 Non-Instructional Professional & Technical Svcs.	1,750	-		554	554	554		
Total Purchased Services	**$ 2,463**	**$ 1,374**	**-**	**$ 8,919**	**$ 7,557**	**$ 7,557**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,382	$ 2,558		$ 4,287	$ 5,204	$ 5,204		
Total Supplies and Materials	**$ 2,382**	**$ 2,558**	**-**	**$ 4,287**	**$ 5,204**	**$ 5,204**		**-**
Total Guidance Services	**$ 12,650,843**	**$ 13,554,007**	**110.50**	**$ 15,049,451**	**$ 15,477,329**	**$ 15,477,329**		**110.50**
2130 - Health Services								
Salaries and Wages								
111 Regular Licensed	$ 81,891	$ 96,442	1.00	$ 102,374	$ 106,956	$ 106,956		1.00
112 Regular Classified	15,594	-		-	-	-		
123 Temporary Licensed	19,128	41,391		-	-	-		
130 Additional Salaries	12,285	14,981		41,926	21,443	21,443		
Total Salaries and Wages	**$ 128,898**	**$ 152,814**	**1.00**	**$ 144,300**	**$ 128,399**	**$ 128,399**		**1.00**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs								
210 Public Employees Retirement System	$ 29,897	$ 37,912		$ 43,151	$ 37,110	$ 37,110		
220 Social Security Contribution	8,964	11,182		10,553	9,332	9,332		
230 Other Required Payroll Costs	2,497	3,903		3,687	3,272	3,272		
240 Employee Insur & Other Contract Benefits	17,490	18,032		18,613	19,283	19,283		
Total Associated Payroll Costs	**$ 58,848**	**$ 71,029**	**-**	**$ 76,004**	**$ 68,997**	**$ 68,997**		**-**
Purchased Services								
340 Travel	$ 26,951	$ 23,485		$ 14,094	$ 23,094	$ 23,094		
350 Communication	730	2,868		1,752	1,752	1,752		
380 Non-Instructional Professional & Technical Svcs.	55,071	13,067		67,134	47,134	47,134		
390 Other Gen Prof & Tech Svcs	-	95		-	-	-		
Total Purchased Services	**$ 82,752**	**$ 39,515**	**-**	**$ 82,980**	**$ 71,980**	**$ 71,980**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 3,307	$ 4,262		$ 4,034	$ 9,034	$ 9,034		
460 Non-Consumable Items	-	1,859		-	-	-		
470 Computer Software	-	180		-	-	-		
480 Computer Hardware	254	-		-	-	-		
Total Supplies and Materials	**$ 3,561**	**$ 6,301**	**-**	**$ 4,034**	**$ 9,034**	**$ 9,034**		**-**
Other								
640 Dues And Fees	$ -	$ -		$ 709	$ 709	$ 709		
Total Other	**$ -**	**$ -**	**-**	**$ 709**	**$ 709**	**$ 709**		**-**
Total Health Services	**$ 274,059**	**$ 269,659**	**1.00**	**$ 308,027**	**$ 279,119**	**$ 279,119**		**1.00**
2140 - Psychological Services								
Salaries and Wages								
111 Regular Licensed	$ 1,002,470	$ 962,580	10.00	$ 1,183,806	$ 1,218,676	$ 1,218,676		10.00
130 Additional Salaries	4,030	12,790		5,674	7,474	7,474		
Total Salaries and Wages	**$ 1,006,500**	**$ 975,370**	**10.00**	**$ 1,189,480**	**$ 1,226,150**	**$ 1,226,150**		**10.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 273,982	$ 258,492		$ 339,229	$ 355,026	$ 355,026		
220 Social Security Contribution	75,698	73,782		89,452	91,915	91,915		
230 Other Required Payroll Costs	20,067	25,207		30,824	31,714	31,714		
240 Employee Insur & Other Contract Benefits	137,686	129,715		159,894	167,327	167,327		
Total Associated Payroll Costs	**$ 507,433**	**$ 487,196**	**-**	**$ 619,399**	**$ 645,982**	**$ 645,982**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
340 Travel	$ 6,271	$ 6,284		$ 8,055	$ 8,055	$ 8,055		
350 Communication	2,497	4,161		2,569	2,569	2,569		
380 Non-Instructional Professional & Technical Svcs.	49,673	-		-	-	-		
Total Purchased Services	**$ 58,441**	**$ 10,445**	**-**	**$ 10,624**	**$ 10,624**	**$ 10,624**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 10,858	$ 5,671		$ 11,348	$ 11,348	$ 11,348		
470 Computer Software	1,645	4,682		62	4,062	4,062		
Total Supplies and Materials	**$ 12,503**	**$ 10,353**	**-**	**$ 11,410**	**$ 15,410**	**$ 15,410**		**-**
Total Psychological Services	**$ 1,584,877**	**$ 1,483,364**	**10.00**	**$ 1,830,913**	**$ 1,898,166**	**$ 1,898,166**		**10.00**
2150 - Speech Pathology & Audiology Services								
Salaries and Wages								
111 Regular Licensed	$ 4,132,375	$ 3,558,657	59.23	$ 5,602,917	$ 5,639,640	$ 5,639,640		59.23
112 Regular Classified	120,744	78,368	2.66	125,462	128,925	128,925		2.66
130 Additional Salaries	272,388	265,316		438,440	472,947	472,947		
Total Salaries and Wages	**$ 4,525,507**	**$ 3,902,341**	**61.89**	**$ 6,166,819**	**$ 6,241,512**	**$ 6,241,512**		**61.89**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,203,486	$ 1,030,282		$ 1,641,596	$ 1,588,890	$ 1,588,890		
220 Social Security Contribution	334,960	289,029		460,003	466,801	466,801		
230 Other Required Payroll Costs	90,014	100,105		159,201	161,355	161,355		
240 Employee Insur & Other Contract Benefits	826,773	667,489		1,035,972	1,073,887	1,073,887		
Total Associated Payroll Costs	**$ 2,455,233**	**$ 2,086,905**	**-**	**$ 3,296,772**	**$ 3,290,933**	**$ 3,290,933**		**-**
Purchased Services								
320 Property Services	$ 8,675	$ 8,185		$ 533	$ 7,533	$ 7,533		
340 Travel	7,308	8,393		7,396	8,396	8,396		
350 Communication	8	-		609	609	609		
380 Non-Instructional Professional & Technical Svcs.	1,218,377	2,348,767		119,874	119,874	119,874		
Total Purchased Services	**$ 1,234,368**	**$ 2,365,345**	**-**	**$ 128,412**	**$ 136,412**	**$ 136,412**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 26,549	$ 25,599		$ 48,291	$ 48,291	$ 48,291		
440 Periodicals	78	-		-	-	-		
460 Non-Consumable Items	1,300	6,825		-	7,000	7,000		
470 Computer Software	2,791	4,393		546	3,546	3,546		
Total Supplies and Materials	**$ 30,718**	**$ 36,817**	**-**	**$ 48,837**	**$ 58,837**	**$ 58,837**		**-**
Total Speech Pathology & Audiology Services	**$ 8,245,826**	**$ 8,391,408**	**61.89**	**$ 9,640,840**	**$ 9,727,694**	**$ 9,727,694**		**61.89**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2160 - Other Student Treatment Services								
Salaries and Wages								
111 Regular Licensed	$ 481,549	$ -	12.55	$ 1,215,861	$ 1,239,814	$ 1,239,814		12.55
112 Regular Classified	154,196	-	3.66	212,408	162,994	162,994		2.75
123 Temporary Licensed	-	-		6,960	960	960		
130 Additional Salaries	29,473	239		78,063	84,474	84,474		
Total Salaries and Wages	**$ 665,218**	**$ 239**	**16.21**	**$ 1,513,292**	**$ 1,488,242**	**$ 1,488,242**		**15.30**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 170,953	$ 79		$ 410,642	$ 380,799	$ 380,799		
220 Social Security Contribution	48,909	18		112,185	110,041	110,041		
230 Other Required Payroll Costs	13,163	6		38,881	38,193	38,193		
240 Employee Insur & Other Contract Benefits	154,557	-		295,106	287,060	287,060		
Total Associated Payroll Costs	**$ 387,582**	**$ 103**	**-**	**$ 856,814**	**$ 816,093**	**$ 816,093**		**-**
Purchased Services								
320 Property Services	$ -	$ -		$ 315	$ 315	$ 315		
340 Travel	14,296	-		17,537	11,000	11,000		
350 Communication	84	-		996	996	996		
380 Non-Instructional Professional & Technical Svcs.	280,494	390,009		1,029	1,029	1,029		
390 Other Gen Prof & Tech Svcs	-	-		592	592	592		
Total Purchased Services	**$ 294,874**	**$ 390,009**	**-**	**$ 20,469**	**$ 13,932**	**$ 13,932**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 13,334	$ 1,459		$ 15,474	$ 15,474	$ 15,474		
460 Non-Consumable Items	4,095	-		-	-	-		
470 Computer Software	337	448		61	61	61		
Total Supplies and Materials	**$ 17,766**	**$ 1,907**	**-**	**$ 15,535**	**$ 15,535**	**$ 15,535**		**-**
Total Other Student Treatment Services	**$ 1,365,440**	**$ 392,258**	**16.21**	**$ 2,406,110**	**$ 2,333,802**	**$ 2,333,802**		**15.30**
2190 - Service Direction, Student Support Services								
Salaries and Wages								
112 Regular Classified	$ 200,215	$ 226,797	6.94	$ 465,363	$ 438,210	$ 438,210		5.94
113 Supervisory Licensed	443,367	476,342	6.00	884,542	932,471	932,471		6.00
121 Licensed Substitutes	911	353		3,310	3,310	3,310		
122 Classified Substitutes	172	-		7,126	7,126	7,126		
130 Additional Salaries	5,243	4,584		16,931	7,188	7,188		
Total Salaries and Wages	**$ 649,908**	**$ 708,076**	**12.94**	**$ 1,377,272**	**$ 1,388,305**	**$ 1,388,305**		**11.94**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs									
210	Public Employees Retirement System	$ 174,744	$ 180,020		$ 411,323	$ 407,252	$ 407,252		
220	Social Security Contribution	46,784	52,157		102,430	103,105	103,105		
230	Other Required Payroll Costs	12,242	17,622		35,502	35,738	35,738		
240	Employee Insur & Other Contract Benefits	108,293	108,928		220,812	227,218	227,218		
	Total Associated Payroll Costs	**$ 342,063**	**$ 358,727**	**-**	**$ 770,067**	**$ 773,313**	**$ 773,313**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ -	$ 3,500		$ -	$ -	$ -		
320	Property Services	736	1,629		2,791	1,791	1,791		
330	Student Transportation Services	6,860	-		-	-	-		
340	Travel	4,721	6,895		26,222	12,222	12,222		
350	Communication	10,891	12,375		12,485	10,485	10,485		
380	Non-Instructional Professional & Technical Svcs.	435	186,473		411	411	411		
390	Other Gen Prof & Tech Svcs	397	862		533	533	533		
	Total Purchased Services	**$ 24,040**	**$ 211,734**	**-**	**$ 42,442**	**$ 25,442**	**$ 25,442**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 23,044	$ 40,266		$ 18,459	$ 30,916	$ 30,916		
460	Non-Consumable Items	4,508	123		10,012	10,012	10,012		
470	Computer Software	8,094	37,881		1,382	95,170	95,170		
480	Computer Hardware	14,922	4,042		20,899	20,899	20,899		
	Total Supplies and Materials	**$ 50,568**	**$ 82,312**	**-**	**$ 50,752**	**$ 156,997**	**$ 156,997**		**-**
Capital Outlay									
540	Depreciable Equipment	$ -	$ 430		$ -	$ -	$ -		
	Total Capital Outlay	**$ -**	**$ 430**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other									
650	Insurance	$ -	$ 63,000		$ -	$ -	$ -		
	Total Other	**$ -**	**$ 63,000**	**-**	**$ -**	**$ -**	**$ -**		**-**
	Total Direction: Student Support Services	**$ 1,066,579**	**$ 1,424,279**	**12.94**	**$ 2,240,533**	**$ 2,344,057**	**$ 2,344,057**		**11.94**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2210 - Improvement of Instruction Services								
Salaries and Wages								
111 Regular Licensed	$ 919,138	$ 685,861	13.00	$ 1,288,796	$ 1,193,694	$ 1,193,694		12.00
112 Regular Classified	383,675	380,193	6.00	445,273	381,170	381,170		5.00
113 Supervisory Licensed	493,773	382,978	3.00	497,903	539,450	539,450		3.10
121 Licensed Substitutes	12,203	27,662		7,082	7,082	7,082		
122 Classified Substitutes	-	-		1,741	1,741	1,741		
123 Temporary Licensed	-	49,001		-	-	-		
124 Temporary Classified	8,193	2,394		1,170	1,170	1,170		
130 Additional Salaries	201,516	1,285,508		1,810,182	1,661,586	1,661,586		
Total Salaries and Wages	**$ 2,018,498**	**$ 2,813,597**	**22.00**	**$ 4,052,147**	**$ 3,785,893**	**$ 3,785,893**		**20.10**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 556,414	$ 743,776		$ 1,161,116	$ 1,074,716	$ 1,074,716		
220 Social Security Contribution	148,482	211,094		306,229	286,175	286,175		
230 Other Required Payroll Costs	39,418	72,954		104,742	98,293	98,293		
240 Employee Insur & Other Contract Benefits	250,356	194,957		317,751	329,743	329,743		
Total Associated Payroll Costs	**$ 994,670**	**$ 1,222,781**	**-**	**$ 1,889,838**	**$ 1,788,927**	**$ 1,788,927**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 16,263	$ 1,019		$ -	$ -	$ -		
320 Property Services	8,303	8,578		1,574	1,574	1,574		
330 Student Transportation Services	6,385	1,735		-	-	-		
340 Travel	27,372	30,126		31,410	29,496	29,496		
350 Communication	20,526	23,560		42,606	19,952	19,952		
380 Non-Instructional Professional & Technical Svcs.	2,450	-		68,183	62,131	62,131		
390 Other Gen Prof & Tech Svcs	51	1,098		594	594	594		
Total Purchased Services	**$ 81,350**	**$ 66,116**	**-**	**$ 144,367**	**$ 113,747**	**$ 113,747**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 61,810	$ 119,152		$ 363,275	$ 58,123	$ 58,123		
420 Textbooks	29,709	356		8,568	8,568	8,568		
440 Periodicals	58,658	507		478	218	218		
460 Non-Consumable Items	7,615	9,580		37,114	16,709	16,709		
470 Computer Software	1,732	49,252		7,472	4,683	4,683		
480 Computer Hardware	2,531	2,167		9,875	7,708	7,708		
Total Supplies and Materials	**$ 162,055**	**$ 181,014**	**-**	**$ 426,782**	**$ 96,009**	**$ 96,009**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay									
540	Depreciable Equipment	$ -	$ 3,000		$ 18,902	$ 3,902	$ 3,902		
	Total Capital Outlay	**$ -**	**$ 3,000**	**-**	**$ 18,902**	**$ 3,902**	**$ 3,902**		**-**
Other									
640	Dues And Fees	$ 37,581	$ 3,815		$ 6,012	$ 5,237	$ 5,237		
	Total Other	**$ 37,581**	**$ 3,815**	**-**	**$ 6,012**	**$ 5,237**	**$ 5,237**		**-**
	Total Improvement of Instruction Services	**$ 3,294,154**	**$ 4,290,323**	**22.00**	**$ 6,538,048**	**$ 5,793,715**	**$ 5,793,715**		**20.10**
2220 - Educational Media Services									
Salaries and Wages									
111	Regular Licensed	$ 817,538	$ 855,599	9.00	$ 896,302	$ 935,934	$ 935,934		9.00
112	Regular Classified	2,580,524	2,637,378	68.00	3,016,548	3,091,227	3,091,227		66.25
121	Licensed Substitutes	20,373	18,520		19,860	19,860	19,860		
122	Classified Substitutes	26,488	34,550		64,180	64,180	64,180		
124	Temporary Classified	195	-		10,683	-	-		
130	Additional Salaries	24,641	32,511		61,602	40,832	40,832		
	Total Salaries and Wages	**$ 3,469,759**	**$ 3,578,558**	**77.00**	**$ 4,069,175**	**$ 4,152,033**	**$ 4,152,033**		**75.25**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 952,930	$ 902,389		$ 1,173,614	$ 1,178,034	$ 1,178,034		
220	Social Security Contribution	254,998	263,885		300,082	304,728	304,728		
230	Other Required Payroll Costs	73,738	98,144		114,280	121,378	121,378		
240	Employee Insur & Other Contract Benefits	1,136,138	1,161,620		1,258,628	1,245,792	1,245,792		
	Total Associated Payroll Costs	**$ 2,417,804**	**$ 2,426,038**	**-**	**$ 2,846,604**	**$ 2,849,932**	**$ 2,849,932**		**-**
Purchased Services									
320	Property Services	$ -	$ -		$ 520	$ 520	$ 520		
340	Travel	538	3,188		14,216	3,216	3,216		
350	Communication	1,345	150		5,112	5,112	5,112		
380	Non-Instructional Professional & Technical Svcs.	96,794	-		87,277	77,277	77,277		
390	Other Gen Prof & Tech Svcs	112	-		2,620	620	620		
	Total Purchased Services	**$ 98,789**	**$ 3,338**	**-**	**$ 109,745**	**$ 86,745**	**$ 86,745**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials									
410	Consumable Supplies & Material	$ 24,002	$ 33,177		$ 42,179	$ 42,179	$ 42,179		
430	Library Books	298,584	238,529		272,481	217,481	217,481		
440	Periodicals	30,175	7,512		9,871	9,871	9,871		
460	Non-Consumable Items	96	-		5,553	-	-		
470	Computer Software	2,084	136,237		42,497	42,495	42,495		
480	Computer Hardware	2,850	2,167		19,475	18,475	18,475		
	Total Supplies and Materials	**$ 357,791**	**$ 417,622**	**-**	**$ 392,056**	**$ 330,501**	**$ 330,501**		**-**
Other									
640	Dues And Fees	$ -	$ 94		$ 309	$ 309	$ 309		
	Total Other	**$ -**	**$ 94**	**-**	**$ 309**	**$ 309**	**$ 309**		**-**
	Total Educational Media Services	**$ 6,344,143**	**$ 6,425,650**	**77.00**	**$ 7,417,889**	**$ 7,419,520**	**$ 7,419,520**		**75.25**
2230 - Assessment & Testing									
Salaries and Wages									
111	Regular Licensed	$ 160,378	$ 112,652	2.00	$ 182,437	$ 101,597	$ 101,597		1.00
112	Regular Classified	126,722	129,787	2.00	135,034	141,523	141,523		2.00
130	Additional Salaries	30,744	15,824		28,397	8,891	8,891		
	Total Salaries and Wages	**$ 317,844**	**$ 258,263**	**4.00**	**$ 345,868**	**$ 252,011**	**$ 252,011**		**3.00**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 88,170	$ 69,435		$ 106,817	$ 76,350	$ 76,350		
220	Social Security Contribution	23,561	19,165		25,869	18,687	18,687		
230	Other Required Payroll Costs	6,287	6,679		8,968	6,505	6,505		
240	Employee Insur & Other Contract Benefits	68,301	73,153		74,952	57,609	57,609		
	Total Associated Payroll Costs	**$ 186,319**	**$ 168,432**	**-**	**$ 216,606**	**$ 159,151**	**$ 159,151**		**-**
Purchased Services									
320	Property Services	$ -	$ -		$ 350	$ 350	$ 350		
340	Travel	-	-		2,052	2,052	2,052		
350	Communication	6,507	2,460		22,896	7,896	7,896		
380	Non-Instructional Professional & Technical Svcs.	1,786	-		12,390	12,780	12,780		
390	Other Gen Prof & Tech Svcs	12,000	12,000		-	-	-		
	Total Purchased Services	**$ 20,293**	**$ 14,460**	**-**	**$ 37,688**	**$ 23,078**	**$ 23,078**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 700	$ -		$ 5,756	$ 5,756	$ 5,756		
460 Non-Consumable Items	-	-		432	432	432		
470 Computer Software	2,796	88,969		241,942	13,952	13,952		
Total Supplies and Materials	**$ 3,496**	**$ 88,969**	**-**	**$ 248,130**	**$ 20,140**	**$ 20,140**		**-**
Total Assessment & Testing	**$ 527,952**	**$ 530,124**	**4.00**	**$ 848,292**	**$ 454,380**	**$ 454,380**		**3.00**
2240 - Instructional Staff Development								
Salaries and Wages								
111 Regular Licensed	$ 2,962,523	$ 391,522	1.00	$ 100,789	$ 106,956	$ 106,956		1.00
112 Regular Classified	399,679	628,029	6.06	376,698	486,144	486,144		6.31
115 Sabbaticals	251,200	331,432		349,860	329,562	329,562		
121 Licensed Substitutes	20,372	25,176		138,712	91,337	91,337		
122 Classified Substitutes	2,326	398		263	-	-		
123 Temporary Licensed	-	20,679		6,768	6,768	6,768		
124 Temporary Classified	-	468		-	-	-		
130 Additional Salaries	179,785	143,635		314,559	180,253	180,253		
Total Salaries and Wages	**$ 3,815,885**	**$ 1,541,339**	**7.06**	**$ 1,287,649**	**$ 1,201,020**	**$ 1,201,020**		**7.31**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,027,589	$ 378,916		$ 363,725	$ 335,308	$ 335,308		
220 Social Security Contribution	279,371	115,865		97,431	90,540	90,540		
230 Other Required Payroll Costs	75,680	40,336		33,367	31,047	31,047		
240 Employee Insur & Other Contract Benefits	685,336	274,583		103,831	198,629	198,629		
Total Associated Payroll Costs	**$ 2,067,976**	**$ 809,700**	**-**	**$ 598,354**	**$ 655,524**	**$ 655,524**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 162,688	$ 30,741		$ -	$ -	$ -		
320 Property Services	29,968	10,391		29,482	12,671	12,671		
330 Student Transportation Services	348	836		-	-	-		
340 Travel	355,052	164,367		509,783	319,358	319,358		
350 Communication	11,659	5,684		15,654	9,669	9,669		
380 Non-Instructional Professional & Technical Svcs.	35,584	880		60,656	7,497	7,497		
390 Other Gen Prof & Tech Svcs	573	4,429		61,195	38,576	38,576		
Total Purchased Services	**$ 595,872**	**$ 217,328**	**-**	**$ 676,770**	**$ 387,771**	**$ 387,771**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 45,216	$ 45,424		$ 158,858	$ 237,443	$ 237,443		
420 Textbooks	356	800		375	-	-		
440 Periodicals	-	-		1,321	1,292	1,292		
460 Non-Consumable Items	4,282	353		7,935	2,935	2,935		
470 Computer Software	39,107	135,105		8,084	8,084	8,084		
480 Computer Hardware	350	141		-	-	-		
Total Supplies and Materials	**$ 89,311**	**$ 181,823**	**-**	**$ 176,573**	**$ 249,754**	**$ 249,754**		**-**
Other								
640 Dues And Fees	$ 133,771	$ 53,785		$ 13,726	$ 12,326	$ 12,326		
Total Other	**$ 133,771**	**$ 53,785**	**-**	**$ 13,726**	**$ 12,326**	**$ 12,326**		**-**
Total Instructional Staff Development	**$ 6,702,815**	**$ 2,803,975**	**7.06**	**$ 2,753,072**	**$ 2,506,395**	**$ 2,506,395**		**7.31**
2310 - Board Of Education Services								
Salaries and Wages								
130 Additional Salaries	$ 6,051	$ 6,545		$ 1,017	$ 8,017	$ 8,017		
Total Salaries and Wages	**$ 6,051**	**$ 6,545**	**-**	**$ 1,017**	**$ 8,017**	**$ 8,017**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,630	$ 1,693		$ 305	$ 2,317	$ 2,317		
220 Social Security Contribution	463	501		78	615	615		
230 Other Required Payroll Costs	121	173		28	213	213		
Total Associated Payroll Costs	**$ 2,214**	**$ 2,367**	**-**	**$ 411**	**$ 3,145**	**$ 3,145**		**-**
Purchased Services								
320 Property Services	$ 400	$ -		$ -	$ -	$ -		
340 Travel	6,922	1,674		16,111	9,766	9,766		
350 Communication	80	286		7,145	4,145	4,145		
380 Non-Instructional Professional & Technical Svcs.	731,990	987,487		752,334	1,123,503	1,123,503		
Total Purchased Services	**$ 739,392**	**$ 989,447**	**-**	**$ 775,590**	**$ 1,137,414**	**$ 1,137,414**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,523	$ 1,348		$ 4,207	$ 2,010	$ 2,010		
440 Periodicals	600	650		-	-	-		
460 Non-Consumable Items	167	168		-	-	-		
Total Supplies and Materials	**$ 3,290**	**$ 2,166**	**-**	**$ 4,207**	**$ 2,010**	**$ 2,010**		**-**
Other								
640 Dues And Fees	$ 22,140	$ 22,140		$ 37,066	$ 39,066	$ 39,066		
Total Other	**$ 22,140**	**$ 22,140**	**-**	**$ 37,066**	**$ 39,066**	**$ 39,066**		**-**
Total Board Of Education Services	**$ 773,087**	**$ 1,022,665**	**-**	**$ 818,291**	**$ 1,189,652**	**$ 1,189,652**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2320 - Executive Administration Services								
Salaries and Wages								
111 Regular Licensed	$ 23,029	$ 1,402	-	$ -	$ -	$ -		-
112 Regular Classified	334,891	350,094	4.00	371,558	194,511	194,511		2.00
113 Supervisory Licensed	1,111,492	1,045,005	5.00	1,143,432	763,522	763,522		3.00
114 Supervisory Classified	195,861	220,547	2.00	417,578	-	-		
122 Classified Substitutes	-	-		2,648	2,648	2,648		
123 Temporary Licensed	-	1,471		-	-	-		
124 Temporary Classified	-	1,944		-	-	-		
130 Additional Salaries	26,097	24,382		40,868	26,468	26,468		
Total Salaries and Wages	**$ 1,691,370**	**$ 1,644,845**	**11.00**	**$ 1,976,084**	**$ 987,149**	**$ 987,149**		**5.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 404,760	$ 374,795		$ 590,944	$ 272,513	$ 272,513		
220 Social Security Contribution	113,863	109,020		127,644	60,590	60,590		
230 Other Required Payroll Costs	32,278	41,024		49,605	24,636	24,636		
240 Employee Insur & Other Contract Benefits	257,113	262,052		312,299	161,749	161,749		
Total Associated Payroll Costs	**$ 808,014**	**$ 786,891**	**-**	**$ 1,080,492**	**$ 519,488**	**$ 519,488**		**-**
Purchased Services								
320 Property Services	$ 7,683	$ 4,135		$ 1,215	$ 15	$ 15		
340 Travel	15,546	28,444		32,747	30,123	30,123		
350 Communication	13,527	8,958		10,819	11,419	11,419		
380 Non-Instructional Professional & Technical Svcs.	4,193	45,557		18,832	43,290	43,290		
390 Other Gen Prof & Tech Svcs	-	-		153	-	-		
Total Purchased Services	**$ 40,949**	**$ 87,094**	**-**	**$ 63,766**	**$ 84,847**	**$ 84,847**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 10,671	$ 17,476		$ 14,730	$ 14,373	$ 14,373		
440 Periodicals	172	-		-	-	-		
460 Non-Consumable Items	1,264	942		3,506	3,506	3,506		
470 Computer Software	240	204		-	-	-		
480 Computer Hardware	1,003	1,688		-	-	-		
Total Supplies and Materials	**$ 13,350**	**$ 20,310**	**-**	**$ 18,236**	**$ 17,879**	**$ 17,879**		**-**
Other								
640 Dues And Fees	$ 12,545	$ 13,692		$ 9,602	$ 7,934	$ 7,934		
Total Other	**$ 12,545**	**$ 13,692**	**-**	**$ 9,602**	**$ 7,934**	**$ 7,934**		**-**
Total Executive Administration Services	**$ 2,566,228**	**$ 2,552,832**	**11.00**	**$ 3,148,180**	**$ 1,617,297**	**$ 1,617,297**		**5.00**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2410 - Office of the Principal Services									
Salaries and Wages									
111	Regular Licensed	$ 2,151	$ -	-	$ -	$ -	$ -		-
112	Regular Classified	10,357,542	11,126,952	228.66	12,027,189	12,537,833	12,537,833		227.45
113	Supervisory Licensed	13,618,846	14,040,965	102.20	14,745,431	15,141,816	15,141,816		102.70
121	Licensed Substitutes	17,206	17,418		8,204	-	-		
122	Classified Substitutes	115,660	197,082		215,713	209,300	209,300		
123	Temporary Licensed	44,198	121,714		9,265	156,319	156,319		
124	Temporary Classified	1,644	4,183		11,856	-	-		
130	Additional Salaries	533,494	416,417		268,748	184,837	184,837		
	Total Salaries and Wages	**$ 24,690,741**	**$ 25,924,731**	**330.86**	**$ 27,286,406**	**$ 28,230,105**	**$ 28,230,105**		**330.15**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 6,613,257	$ 6,603,480		$ 8,129,924	$ 8,104,428	$ 8,104,428		
220	Social Security Contribution	1,836,355	1,934,148		2,030,659	2,097,569	2,097,569		
230	Other Required Payroll Costs	490,782	674,689		707,721	742,146	742,146		
240	Employee Insur & Other Contract Benefits	4,925,496	5,172,828		5,429,832	5,661,762	5,661,762		
	Total Associated Payroll Costs	**$ 13,865,890**	**$ 14,385,145**	**-**	**$ 16,298,136**	**$ 16,605,905**	**$ 16,605,905**		**-**
Purchased Services									
310	Instructional, Profess & Tech Svcs	$ 1,504	$ 1,007		$ 209	$ -	$ -		
320	Property Services	40,024	71,032		60,360	-	-		
330	Student Transportation Services	62	663		-	-	-		
340	Travel	24,987	26,932		72,482	9,516	9,516		
350	Communication	296,393	276,142		391,890	23,899	23,899		
380	Non-Instructional Professional & Technical Svcs.	83,275	93,434		109,604	87,468	87,468		
390	Other Gen Prof & Tech Svcs	23,679	31,748		11,591	-	-		
	Total Purchased Services	**$ 469,924**	**$ 500,958**	**-**	**$ 646,136**	**$ 120,883**	**$ 120,883**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 415,321	$ 431,515		$ 835,824	$ 1,834,433	$ 1,834,433		
440	Periodicals	109	1,560		946	-	-		
460	Non-Consumable Items	119,242	75,833		99,447	-	-		
470	Computer Software	3,503	3,611		24,325	-	-		
480	Computer Hardware	31,760	17,769		24,885	-	-		
	Total Supplies and Materials	**$ 569,935**	**$ 530,288**	**-**	**$ 985,427**	**$ 1,834,433**	**$ 1,834,433**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
520 Building Acquisition	$ 3,950	$ 30,980		$ -	$ -	$ -		
530 Grounds Improvements	-	5,850		-	-	-		
540 Depreciable Equipment	58,561	-		-	-	-		
Total Capital Outlay	**$ 62,511**	**$ 36,830**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ 10,959	$ 19,133		$ 15,640	$ -	$ -		
Total Other	**$ 10,959**	**$ 19,133**	**-**	**$ 15,640**	**$ -**	**$ -**		**-**
Total Office of the Principal Services	**$ 39,669,960**	**$ 41,397,085**	**330.86**	**$ 45,231,745**	**$ 46,791,326**	**$ 46,791,326**		**330.15**
2490 - Other Support Services - School Administration								
Salaries and Wages								
112 Regular Classified	$ 365,104	$ 265,185	3.50	$ 279,574	$ 362,985	$ 362,985		4.50
113 Supervisory Licensed	1,067,926	821,236	5.10	911,284	928,495	928,495		5.00
122 Classified Substitutes	372	-		3,550	3,550	3,550		
123 Temporary Licensed	-	82,514		-	-	-		
124 Temporary Classified	22,401	9,763		-	-	-		
130 Additional Salaries	31,795	31,658		31,908	36,244	36,244		
Total Salaries and Wages	**$ 1,487,598**	**$ 1,210,356**	**8.60**	**$ 1,226,316**	**$ 1,331,274**	**$ 1,331,274**		**9.50**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 425,518	$ 327,031		$ 352,671	$ 395,987	$ 395,987		
220 Social Security Contribution	107,873	87,917		90,204	98,343	98,343		
230 Other Required Payroll Costs	28,658	30,228		31,364	34,189	34,189		
240 Employee Insur & Other Contract Benefits	206,991	144,189		162,978	172,396	172,396		
Total Associated Payroll Costs	**$ 769,040**	**$ 589,365**	**-**	**$ 637,217**	**$ 700,915**	**$ 700,915**		**-**
Purchased Services								
320 Property Services	$ 4,456	$ 4,312		$ 11,515	$ 6,731	$ 6,731		
330 Student Transportation Services	-	451		-	-	-		
340 Travel	11,340	18,306		33,434	15,882	15,882		
350 Communication	43,601	45,960		79,552	21,499	21,499		
380 Non-Instructional Professional & Technical Svcs.	11,718	1,465		545	52,045	52,045		
390 Other Gen Prof & Tech Svcs	159	1,247		2,601	2,601	2,601		
Total Purchased Services	**$ 71,274**	**$ 71,741**	**-**	**$ 127,647**	**$ 98,758**	**$ 98,758**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 30,608	$ 41,730		$ 43,423	$ 51,738	$ 51,738		
440 Periodicals	450	-		347	347	347		
460 Non-Consumable Items	53,477	3,625		7,933	4,403	4,403		
470 Computer Software	30	507		2,647	1,682	1,682		
480 Computer Hardware	1,279	2,090		9,559	6,462	6,462		
Total Supplies and Materials	**$ 85,844**	**$ 47,952**	**-**	**$ 63,909**	**$ 64,632**	**$ 64,632**		**-**
Other								
640 Dues And Fees	$ 3,769	$ 3,759		$ 6,909	$ 889	$ 889		
Total Other	**$ 3,769**	**$ 3,759**	**-**	**$ 6,909**	**$ 889**	**$ 889**		**-**
Total Other Support Services - School Administration	**$ 2,417,525**	**$ 1,923,173**	**8.60**	**$ 2,061,998**	**$ 2,196,468**	**$ 2,196,468**		**9.50**
2510 - Direction of Business Support Services								
Salaries and Wages								
112 Regular Classified	$ 285,607	$ 314,575	3.00	$ 348,329	$ 347,094	$ 347,094		3.00
114 Supervisory Classified	138,469	251,232	1.00	147,608	515,769	515,769		3.00
130 Additional Salaries	-	-		-	3,600	3,600		
Total Salaries and Wages	**$ 424,076**	**$ 565,807**	**4.00**	**$ 495,937**	**$ 866,463**	**$ 866,463**		**6.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 117,042	$ 151,856		$ 152,225	$ 233,070	$ 233,070		
220 Social Security Contribution	31,245	41,951		36,672	62,465	62,465		
230 Other Required Payroll Costs	8,226	14,502		12,750	22,165	22,165		
240 Employee Insur & Other Contract Benefits	51,241	63,914		57,672	128,244	128,244		
Total Associated Payroll Costs	**$ 207,754**	**$ 272,223**	**-**	**$ 259,319**	**$ 445,944**	**$ 445,944**		**-**
Purchased Services								
320 Property Services	$ -	$ 260		$ -	$ 500	$ 500		
340 Travel	1,812	3,193		-	3,000	3,000		
350 Communication	7,304	7,851		-	8,855	8,855		
380 Non-Instructional Professional & Technical Svcs.	34,996	54,583		204,000	19,417	19,417		
Total Purchased Services	**$ 44,112**	**$ 65,887**	**-**	**$ 204,000**	**$ 31,772**	**$ 31,772**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 12,741	$ 9,467		$ 91,800	$ 7,641	$ 7,641		
460 Non-Consumable Items	-	71,202		-	-	-		
470 Computer Software	611	192		-	500	500		
480 Computer Hardware	-	152		-	-	-		
Total Supplies and Materials	**$ 13,352**	**$ 81,013**	**-**	**$ 91,800**	**$ 8,141**	**$ 8,141**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
520 Building Acquisition	$ -	$ 29,608		$ -	$ -	$ -		
Total Capital Outlay	**$ -**	**$ 29,608**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ 951	$ 5,211		$ -	$ 5,000	$ 5,000		
Total Other	**$ 951**	**$ 5,211**	**-**	**$ -**	**$ 5,000**	**$ 5,000**		**-**
Total Direction of Business Support Services	**$ 690,245**	**$ 1,019,749**	**4.00**	**$ 1,051,056**	**$ 1,357,320**	**$ 1,357,320**		**6.00**
2520 - Fiscal Services								
Salaries and Wages								
112 Regular Classified	$ 1,600,641	$ 1,670,669	24.20	$ 1,991,716	$ 1,934,921	$ 1,934,921		22.20
114 Supervisory Classified	345,510	207,204	2.00	318,485	381,547	381,547		2.00
124 Temporary Classified	2,596	-		-	-	-		
130 Additional Salaries	2,578	1,987		38,308	19,308	19,308		
Total Salaries and Wages	**$ 1,951,325**	**$ 1,879,860**	**26.20**	**$ 2,348,509**	**$ 2,335,776**	**$ 2,335,776**		**24.20**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 515,788	$ 468,139		$ 663,842	$ 688,219	$ 688,219		
220 Social Security Contribution	145,280	141,466		177,294	174,033	174,033		
230 Other Required Payroll Costs	38,597	55,984		81,629	60,618	60,618		
240 Employee Insur & Other Contract Benefits	349,148	328,033		404,600	421,384	421,384		
Total Associated Payroll Costs	**$ 1,048,813**	**$ 993,622**	**-**	**$ 1,327,365**	**$ 1,344,254**	**$ 1,344,254**		**-**
Purchased Services								
320 Property Services	$ 315	$ 315		$ 3,195	$ -	$ -		
340 Travel	4,206	13,691		15,517	10,384	10,384		
350 Communication	25,731	20,168		45,366	18,600	18,600		
380 Non-Instructional Professional & Technical Svcs.	119,532	104,089		95,937	264,125	264,125		
390 Other Gen Prof & Tech Svcs	29,275	7,067		9,725	6,500	6,500		
Total Purchased Services	**$ 179,059**	**$ 145,330**	**-**	**$ 169,740**	**$ 299,609**	**$ 299,609**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 21,376	$ 11,152		$ 6,860	$ 2,600	$ 2,600		
440 Periodicals	549	-		-	-	-		
460 Non-Consumable Items	9,737	3,116		1,689	2,600	2,600		
470 Computer Software	20,020	28,000		59,548	18,584	18,584		
480 Computer Hardware	1,189	-		-	-	-		
Total Supplies and Materials	**$ 52,871**	**$ 42,268**	**-**	**$ 68,097**	**$ 23,784**	**$ 23,784**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other									
640	Dues And Fees	$ 12,460	$ 6,154		$ 37,522	$ 14,305	$ 14,305		
	Total Other	**$ 12,460**	**$ 6,154**	**-**	**$ 37,522**	**$ 14,305**	**$ 14,305**		**-**
	Total Fiscal Services	**$ 3,244,528**	**$ 3,067,234**	**26.20**	**$ 3,951,233**	**$ 4,017,728**	**$ 4,017,728**		**24.20**
2540 - Operation and Maintenance of Plant Services									
Salaries and Wages									
112	Regular Classified	$ 14,840,434	$ 15,280,610	271.00	$ 16,812,988	$ 17,819,528	$ 17,819,528		273.00
114	Supervisory Classified	634,955	676,800	5.00	743,409	769,422	769,422		5.00
122	Classified Substitutes	512,483	646,497		474,673	473,667	473,667		
124	Temporary Classified	314,096	364,123		511,092	511,092	511,092		
130	Additional Salaries	496,803	528,168		242,754	235,662	235,662		
	Total Salaries and Wages	**$ 16,798,771**	**$ 17,496,198**	**276.00**	**$ 18,784,916**	**$ 19,809,371**	**$ 19,809,371**		**278.00**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 4,322,349	$ 4,347,998		$ 5,417,167	$ 5,497,700	$ 5,497,700		
220	Social Security Contribution	1,253,088	1,317,621		1,406,721	1,475,616	1,475,616		
230	Other Required Payroll Costs	2,325,932	2,497,422		2,592,870	2,778,385	2,778,385		
240	Employee Insur & Other Contract Benefits	4,114,319	4,302,871		4,565,424	4,712,815	4,712,815		
	Total Associated Payroll Costs	**$ 12,015,688**	**$ 12,465,912**	**-**	**$ 13,982,182**	**$ 14,464,516**	**$ 14,464,516**		**-**
Purchased Services									
320	Property Services	$ 11,503,867	$ 12,874,744		$ 14,274,753	$ 13,643,925	$ 13,643,925		
340	Travel	25,760	21,196		24,580	30,689	30,689		
350	Communication	102,822	95,279		57,083	96,179	96,179		
380	Non-Instructional Professional & Technical Svcs.	941,015	961,898		1,055,150	522,777	522,777		
390	Other Gen Prof & Tech Svcs	135,344	124,672		891,655	182,758	182,758		
	Total Purchased Services	**$ 12,708,808**	**$ 14,077,789**	**-**	**$ 16,303,221**	**$ 14,476,328**	**$ 14,476,328**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 2,587,266	$ 2,627,969		$ 1,289,083	$ 2,646,801	$ 2,646,801		
460	Non-Consumable Items	28,394	79,942		176,984	40,939	40,939		
470	Computer Software	140,840	162,070		80,978	94,599	94,599		
480	Computer Hardware	24,057	19,878		-	16,500	16,500		
	Total Supplies and Materials	**$ 2,780,557**	**$ 2,889,859**	**-**	**$ 1,547,045**	**$ 2,798,839**	**$ 2,798,839**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
520 Building Acquisition	$ 202,653	$ 5,519,555		$ -	$ 53,000	$ 53,000		
530 Grounds Improvements	26,181	919,787		-	44,991	44,991		
540 Depreciable Equipment	144,224	1,669,477		-	249,422	249,422		
550 Depreciable Technology	-	123,554		-	-	-		
Total Capital Outlay	**$ 373,058**	**$ 8,232,373**	**-**	**$ -**	**$ 347,413**	**$ 347,413**		**-**
Other								
640 Dues And Fees	$ 51,078	$ 54,528		$ 19,838	$ 52,472	$ 52,472		
670 Licenses & Permits	22,773	11,101		52,672	15,421	15,421		
Total Other	**$ 73,851**	**$ 65,629**	**-**	**$ 72,510**	**$ 67,893**	**$ 67,893**		**-**
Total Operation and Maintenance of Plant Services	**$ 44,750,733**	**$ 55,227,760**	**276.00**	**$ 50,689,874**	**$ 51,964,360**	**$ 51,964,360**		**278.00**
2550 - Student Transportation Services								
Salaries and Wages								
112 Regular Classified	$ 12,492,597	$ 12,674,432	314.00	$ 15,523,522	$ 16,199,754	$ 16,199,754		313.90
114 Supervisory Classified	501,572	451,105	4.00	567,384	592,566	592,566		4.00
122 Classified Substitutes	31,124	16,256		445,665	445,665	445,665		
124 Temporary Classified	318,149	469,701		29,866	29,866	29,866		
130 Additional Salaries	1,757,308	1,913,152		629,919	629,919	629,919		
Total Salaries and Wages	**$ 15,100,750**	**$ 15,524,646**	**318.00**	**$ 17,196,356**	**$ 17,897,770**	**$ 17,897,770**		**317.90**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 3,912,452	$ 3,927,446		$ 4,967,395	$ 5,162,282	$ 5,162,282		
220 Social Security Contribution	1,161,004	1,194,856		1,326,027	1,371,513	1,371,513		
230 Other Required Payroll Costs	1,628,399	1,751,125		1,906,856	1,975,388	1,975,388		
240 Employee Insur & Other Contract Benefits	4,345,193	4,419,057		5,268,112	5,351,561	5,351,561		
Total Associated Payroll Costs	**$ 11,047,048**	**$ 11,292,484**	**-**	**$ 13,468,390**	**$ 13,860,744**	**$ 13,860,744**		**-**
Purchased Services								
320 Property Services	$ 607,395	$ 547,297		$ 402,449	$ 637,793	$ 637,793		
330 Student Transportation Services	433,023	513,678		588,149	116,533	116,533		
340 Travel	54,099	38,478		21,445	76,500	76,500		
350 Communication	239,078	220,943		35,792	209,969	209,969		
380 Non-Instructional Professional & Technical Svcs.	656,605	433,095		343,247	270,684	270,684		
390 Other Gen Prof & Tech Svcs	64,742	91,185		-	-	-		
Total Purchased Services	**$ 2,054,942**	**$ 1,844,676**	**-**	**$ 1,391,082**	**$ 1,311,479**	**$ 1,311,479**		**-**

Requirements Detail – General Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials									
410	Consumable Supplies & Material	$ 1,063,512	$ 628,567		$ 1,633,608	$ 1,373,978	$ 1,373,978		
440	Periodicals	13,991	15,688		777	500	500		
460	Non-Consumable Items	31,739	6,697		284,120	31,000	31,000		
470	Computer Software	120,245	136,113		165,920	171,748	171,748		
480	Computer Hardware	8,518	3,571		5,328	-	-		
	Total Supplies and Materials	**$ 1,238,005**	**$ 790,636**	**-**	**$ 2,089,753**	**$ 1,577,226**	**$ 1,577,226**		**-**
Capital Outlay									
540	Depreciable Equipment	$ 692,295	$ 78,414		$ 363,902	$ 60,000	$ 60,000		
550	Depreciable Technology	-	8,814		-	-	-		
562	Depreciable Transportation	2,731,340	427,242		-	-	-		
	Total Capital Outlay	**$ 3,423,635**	**$ 514,470**	**-**	**$ 363,902**	**$ 60,000**	**$ 60,000**		**-**
Other									
640	Dues And Fees	$ 6,658	$ 6,871		$ 10,447	$ 8,000	$ 8,000		
650	Insurance	422,306	586,519		93,734	93,734	93,734		
670	Licenses & Permits	3,485	7,794		330	15,564	15,564		
	Total Other	**$ 432,449**	**$ 601,184**	**-**	**$ 104,511**	**$ 117,298**	**$ 117,298**		**-**
	Total Student Transportation Services	**$ 33,296,829**	**$ 30,568,096**	**318.00**	**$ 34,613,994**	**$ 34,824,517**	**$ 34,824,517**		**317.90**
2570 - Internal Services									
Salaries and Wages									
112	Regular Classified	$ 1,024,044	$ 852,380	4.00	$ 1,015,268	$ 1,332,135	$ 1,332,135		9.00
114	Supervisory Classified	120,766	128,976	1.00	133,885	138,570	138,570		1.00
122	Classified Substitutes	-	-		4,202	-	-		
124	Temporary Classified	1,121	749		19,117	19,052	19,052		
130	Additional Salaries	10,119	177		31,121	8,640	8,640		
	Total Salaries and Wages	**$ 1,156,050**	**$ 982,282**	**5.00**	**$ 1,203,593**	**$ 1,498,397**	**$ 1,498,397**		**10.00**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 156,951	$ 114,055		$ 159,793	$ 236,313	$ 236,313		
220	Social Security Contribution	44,853	33,876		41,382	63,152	63,152		
230	Other Required Payroll Costs	19,361	11,486		14,351	29,292	29,292		
240	Employee Insur & Other Contract Benefits	136,099	87,171		94,065	165,777	165,777		
	Total Associated Payroll Costs	**$ 357,264**	**$ 246,588**	**-**	**$ 309,591**	**$ 494,534**	**$ 494,534**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
320 Property Services	$ -	$ 1,115		$ 7,593	$ 3,724	$ 3,724		
340 Travel	1,536	1,032		9,089	4,600	4,600		
350 Communication	10,246	11,038		27,567	16,813	16,813		
380 Non-Instructional Professional & Technical Svcs.	8,920	8,741		2,331	1,650	1,650		
390 Other Gen Prof & Tech Svcs	679	686		515	-	-		
Total Purchased Services	**$ 21,381**	**$ 22,612**	**-**	**$ 47,095**	**$ 26,787**	**$ 26,787**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 44,526	$ 22,335		$ 50,000	$ -	$ -		
460 Non-Consumable Items	2,221	178		2,058	1,600	1,600		
470 Computer Software	23,101	25,691		38,138	13,166	13,166		
480 Computer Hardware	-	-		6,840	4,015	4,015		
Total Supplies and Materials	**$ 69,848**	**$ 48,204**	**-**	**$ 97,036**	**$ 18,781**	**$ 18,781**		**-**
Other								
640 Dues And Fees	$ 4,459	$ 4,324		$ 6,885	$ 3,737	$ 3,737		
670 Licenses & Permits	-	-		1,391	1,391	1,391		
Total Other	**$ 4,459**	**$ 4,324**	**-**	**$ 8,276**	**$ 5,128**	**$ 5,128**		**-**
Total Internal Services	**$ 1,609,002**	**$ 1,304,010**	**5.00**	**$ 1,665,591**	**$ 2,043,627**	**$ 2,043,627**		**10.00**
2620 - Research Services								
Salaries and Wages								
112 Regular Classified	$ -	$ -		$ -	$ 93,506	$ 93,506		1.00
114 Supervisory Classified	-	-		-	216,096	216,096		1.00
130 Additional Salaries	-	-		-	3,600	3,600		
Total Salaries and Wages	**$ -**	**$ -**	**-**	**$ -**	**$ 313,202**	**$ 313,202**		**2.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ -	$ -		$ -	$ 77,006	$ 77,006		
220 Social Security Contribution	-	-		-	21,721	21,721		
230 Other Required Payroll Costs	-	-		-	8,008	8,008		
240 Employee Insur & Other Contract Benefits	-	-		-	49,837	49,837		
Total Associated Payroll Costs	**$ -**	**$ -**	**-**	**$ -**	**$ 156,572**	**$ 156,572**		**-**
Purchased Services								
380 Non-Instructional Professional & Technical Svcs.	$ 4,125	$ -		$ -	$ -	$ -		
Total Purchased Services	**$ 4,125**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Research Services	**$ 4,125**	**$ -**	**-**	**$ -**	**$ 469,774**	**$ 469,774**		**2.00**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2630 - Information Services								
Salaries and Wages								
112 Regular Classified	$ 297,085	$ 318,140	4.00	$ 332,427	$ 372,006	$ 372,006		4.00
114 Supervisory Classified	265,784	284,430	2.00	316,615	324,269	324,269		2.00
124 Temporary Classified	29,925	30,075		-	40,000	40,000		
130 Additional Salaries	1,566	877		30,839	13,600	13,600		
Total Salaries and Wages	**$ 594,360**	**$ 633,522**	**6.00**	**$ 679,881**	**$ 749,875**	**$ 749,875**		**6.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 158,559	$ 160,998		$ 203,437	$ 181,294	$ 181,294		
220 Social Security Contribution	44,432	47,477		50,740	56,275	56,275		
230 Other Required Payroll Costs	11,546	16,393		17,561	19,456	19,456		
240 Employee Insur & Other Contract Benefits	106,083	115,056		114,340	115,696	115,696		
Total Associated Payroll Costs	**$ 320,620**	**$ 339,924**	**-**	**$ 386,078**	**$ 372,721**	**$ 372,721**		**-**
Purchased Services								
320 Property Services	$ -	$ -		$ 325	$ 300	$ 300		
340 Travel	409	4,142		3,995	4,000	4,000		
350 Communication	9,057	13,240		37,746	23,500	23,500		
380 Non-Instructional Professional & Technical Svcs.	-	13,000		49,477	15,500	15,500		
390 Other Gen Prof & Tech Svcs	99	15,081		-	-	-		
Total Purchased Services	**$ 9,565**	**$ 45,463**	**-**	**$ 91,543**	**$ 43,300**	**$ 43,300**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 5,757	$ 8,286		$ 53,704	$ 12,000	$ 12,000		
440 Periodicals	717	1,045		869	800	800		
460 Non-Consumable Items	100	672		8,420	5,000	5,000		
470 Computer Software	25,148	21,799		13,077	21,099	21,099		
480 Computer Hardware	549	1,026		947	1,000	1,000		
Total Supplies and Materials	**$ 32,271**	**$ 32,828**	**-**	**$ 77,017**	**$ 39,899**	**$ 39,899**		**-**
Other								
640 Dues And Fees	$ 2,885	$ 4,099		$ 1,144	$ 4,500	$ 4,500		
Total Other	**$ 2,885**	**$ 4,099**	**-**	**$ 1,144**	**$ 4,500**	**$ 4,500**		**-**
Total Information Services	**$ 959,701**	**$ 1,055,836**	**6.00**	**$ 1,235,663**	**$ 1,210,295**	**$ 1,210,295**		**6.00**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2640 - Staff Services								
Salaries and Wages								
111 Regular Licensed	$ 29,858	$ 45,488	-	$ -	$ -	$ -		-
112 Regular Classified	2,560,899	2,449,802	34.00	2,677,755	2,814,921	2,814,921		33.10
113 Supervisory Licensed	333,140	534,774	3.00	485,764	353,712	353,712		2.00
114 Supervisory Classified	397,545	504,823	4.00	593,355	882,942	882,942		5.00
121 Licensed Substitutes	552,255	220,009		-	-	-		
122 Classified Substitutes	35,619	60,729		5,774	5,774	5,774		
123 Temporary Licensed	20,724	18,510		-	-	-		
124 Temporary Classified	149,501	183,615		80,283	80,283	80,283		
130 Additional Salaries	133,836	209,776		67,996	73,396	73,396		
Total Salaries and Wages	**$ 4,213,377**	**$ 4,227,526**	**41.00**	**$ 3,910,927**	**$ 4,211,028**	**$ 4,211,028**		**40.10**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,194,031	$ 1,145,313		$ 1,102,304	$ 1,167,195	$ 1,167,195		
220 Social Security Contribution	317,460	361,296		292,893	312,038	312,038		
230 Other Required Payroll Costs	97,195	135,267		101,407	108,771	108,771		
240 Employee Insur & Other Contract Benefits	518,611	665,527		718,627	721,408	721,408		
Total Associated Payroll Costs	**$ 2,127,297**	**$ 2,307,403**	**-**	**$ 2,215,231**	**$ 2,309,412**	**$ 2,309,412**		**-**
Purchased Services								
320 Property Services	$ 9,090	$ 5,585		$ 13,275	$ 900	$ 900		
340 Travel	13,522	36,285		47,917	39,972	39,972		
350 Communication	43,160	47,205		67,781	42,151	42,151		
380 Non-Instructional Professional & Technical Svcs.	387,124	385,997		1,046,222	784,749	784,749		
390 Other Gen Prof & Tech Svcs	184	659		9,886	-	-		
Total Purchased Services	**$ 453,080**	**$ 475,731**	**-**	**$ 1,185,081**	**$ 867,772**	**$ 867,772**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 24,345	$ 37,894		$ 53,897	$ 59,995	$ 59,995		
440 Periodicals	-	-		666	-	-		
460 Non-Consumable Items	3,331	2,522		31,274	5,010	5,010		
470 Computer Software	156,172	185,673		287,771	476,611	476,611		
480 Computer Hardware	-	636		3,103	10,103	10,103		
Total Supplies and Materials	**$ 183,848**	**$ 226,725**	**-**	**$ 376,711**	**$ 551,719**	**$ 551,719**		**-**
Other								
640 Dues And Fees	$ 16,119	$ 30,842		$ 5,113	$ 17,119	$ 17,119		
650 Insurance	6,731	-		-	-	-		
670 Licenses & Permits	197	-		1,082	-	-		
Total Other	**$ 23,047**	**$ 30,842**	**-**	**$ 6,195**	**$ 17,119**	**$ 17,119**		**-**
Total Staff Services	**$ 7,000,649**	**$ 7,268,227**	**41.00**	**$ 7,694,145**	**$ 7,957,050**	**$ 7,957,050**		**40.10**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2660 - Technology Services								
Salaries and Wages								
112 Regular Classified	$ 5,639,627	$ 5,852,452	69.91	$ 6,501,672	$ 6,903,249	$ 6,903,249		71.00
114 Supervisory Classified	755,511	686,312	5.00	734,818	766,127	766,127		5.00
122 Classified Substitutes	-	-		27,714	-	-		
124 Temporary Classified	7,425	7,058		-	-	-		
130 Additional Salaries	-	-		3,000	3,600	3,600		
Total Salaries and Wages	**$ 6,402,563**	**$ 6,545,822**	**74.91**	**$ 7,267,204**	**$ 7,672,976**	**$ 7,672,976**		**76.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,770,495	$ 1,705,804		$ 2,171,905	$ 2,223,644	$ 2,223,644		
220 Social Security Contribution	475,170	488,492		542,770	571,570	571,570		
230 Other Required Payroll Costs	123,622	168,491		187,402	197,555	197,555		
240 Employee Insur & Other Contract Benefits	1,130,158	1,217,959		1,320,392	1,341,320	1,341,320		
Total Associated Payroll Costs	**$ 3,499,445**	**$ 3,580,746**	**-**	**$ 4,222,469**	**$ 4,334,089**	**$ 4,334,089**		**-**
Purchased Services								
320 Property Services	$ 365,826	$ 316,302		$ 143,210	$ 293,953	$ 293,953		
340 Travel	32,406	27,949		26,890	38,890	38,890		
350 Communication	304,849	252,181		1,859,338	301,716	301,716		
380 Non-Instructional Professional & Technical Svcs.	38,840	325,038		506,616	-	-		
390 Other Gen Prof & Tech Svcs	117,107	302,460		-	211,673	211,673		
Total Purchased Services	**$ 859,028**	**$ 1,223,930**	**-**	**$ 2,536,054**	**$ 846,232**	**$ 846,232**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 111,984	$ 212,662		$ 142,283	$ 12,500	$ 12,500		
460 Non-Consumable Items	7,131	40,964		14,141	2,500	2,500		
470 Computer Software	2,813,148	3,204,617		1,670,528	2,331,588	2,331,588		
480 Computer Hardware	597,457	1,230,548		491,846	473,382	473,382		
Total Supplies and Materials	**$ 3,529,720**	**$ 4,688,791**	**-**	**$ 2,318,798**	**$ 2,819,970**	**$ 2,819,970**		**-**
Capital Outlay								
540 Depreciable Equipment	$ -	$ 6,955		$ -	$ -	$ -		
550 Depreciable Technology	66,979	289,355		15,532	-	-		
Total Capital Outlay	**$ 66,979**	**$ 296,310**	**-**	**$ 15,532**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ 82,413	$ 108,963		$ -	$ 100,019	$ 100,019		
Total Other	**$ 82,413**	**$ 108,963**	**-**	**$ -**	**$ 100,019**	**$ 100,019**		**-**
Total Technology Services	**$ 14,440,148**	**$ 16,444,562**	**74.91**	**$ 16,360,057**	**$ 15,773,286**	**$ 15,773,286**		**76.00**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2680 - Interpretation and Translation Services								
Salaries and Wages								
112 Regular Classified	$ 727,108	$ 597,434	10.75	$ 713,409	$ 747,286	$ 747,286		10.75
130 Additional Salaries	8,778	2,285		-	-	-		
Total Salaries and Wages	**$ 735,886**	**$ 599,719**	**10.75**	**$ 713,409**	**$ 747,286**	**$ 747,286**		**10.75**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 201,033	$ 155,671		$ 205,967	$ 209,332	$ 209,332		
220 Social Security Contribution	54,782	44,651		52,991	55,768	55,768		
230 Other Required Payroll Costs	14,333	15,523		18,499	19,407	19,407		
240 Employee Insur & Other Contract Benefits	208,133	165,664		189,046	208,458	208,458		
Total Associated Payroll Costs	**$ 478,281**	**$ 381,509**	**-**	**$ 466,503**	**$ 492,965**	**$ 492,965**		**-**
Purchased Services								
340 Travel	$ 4,886	$ 7,496		$ 6,392	$ 6,392	$ 6,392		
350 Communication	3,498	3,283		4,481	4,481	4,481		
380 Non-Instructional Professional & Technical Svcs.	6,004	457		-	-	-		
390 Other Gen Prof & Tech Svcs	10,450	6,833		-	-	-		
Total Purchased Services	**$ 24,838**	**$ 18,069**	**-**	**$ 10,873**	**$ 10,873**	**$ 10,873**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,773	$ 2,439		$ 12,905	$ 12,717	$ 12,717		
460 Non-Consumable Items	-	1,300		-	-	-		
480 Computer Hardware	195	-		-	-	-		
Total Supplies and Materials	**$ 2,968**	**$ 3,739**	**-**	**$ 12,905**	**$ 12,717**	**$ 12,717**		**-**
Total Interpretation and Translation Services	**$ 1,241,973**	**$ 1,003,036**	**10.75**	**$ 1,203,690**	**$ 1,263,841**	**$ 1,263,841**		**10.75**
2690 - Other Support Services - Central								
Salaries and Wages								
130 Additional Salaries	$ -	$ 22,000		$ -	$ -	$ -		
Total Salaries and Wages	**$ -**	**$ 22,000**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ -	$ 6,642		$ -	$ -	$ -		
220 Social Security Contribution	-	1,683		-	-	-		
230 Other Required Payroll Costs	-	572		-	-	-		
240 Employee Insur & Other Contract Benefits	568,179	594,874		761,200	761,200	761,200		
Total Associated Payroll Costs	**$ 568,179**	**$ 603,771**	**-**	**$ 761,200**	**$ 761,200**	**$ 761,200**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
340 Travel	$ 7,873	$ 823		$ -	$ -	$ -		
374 Other Tuition	240,755	34,361		360,000	250,000	250,000		
Total Purchased Services	**$ 248,628**	**$ 35,184**	**-**	**$ 360,000**	**$ 250,000**	**$ 250,000**		**-**
Total Other Support Services - Central	**$ 816,807**	**$ 660,955**	**-**	**$ 1,121,200**	**$ 1,011,200**	**$ 1,011,200**		**-**
2700 - Supplemental Retirement Program								
Salaries and Wages								
116 Early Retirement	$ 143,690	$ 88,261		$ 100,000	$ 100,000	$ 100,000		
Total Salaries and Wages	**$ 143,690**	**$ 88,261**	**-**	**$ 100,000**	**$ 100,000**	**$ 100,000**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 10,070	$ 5,516		$ 23,900	$ 22,900	$ 22,900		
220 Social Security Contribution	10,992	6,752		7,650	7,650	7,650		
230 Other Required Payroll Costs	2,828	2,295		2,611	2,611	2,611		
240 Employee Insur & Other Contract Benefits	37	36		-	-	-		
Total Associated Payroll Costs	**$ 23,927**	**$ 14,599**	**-**	**$ 34,161**	**$ 33,161**	**$ 33,161**		**-**
Total Supplemental Retirement Program	**$ 167,617**	**$ 102,860**	**-**	**$ 134,161**	**$ 133,161**	**$ 133,161**		**-**
Total Support Services	**$ 201,035,361**	**$ 210,259,530**	**1,523.17**	**$ 228,195,507**	**$ 230,122,519**	**$ 230,122,519**		**1,519.58**
3000 - Enterprise and Community Services								
3100 - Food Services								
Supplies and Materials								
410 Consumable Supplies & Material	$ 372,900	$ 406,134		$ 608,000	$ 457,253	$ 457,253		
Total Supplies and Materials	**$ 372,900**	**$ 406,134**	**-**	**$ 608,000**	**$ 457,253**	**$ 457,253**		**-**
Total Food Services	**$ 372,900**	**$ 406,134**	**-**	**$ 608,000**	**$ 457,253**	**$ 457,253**		**-**
Total Enterprise and Community Services	**$ 372,900**	**$ 406,134**	**-**	**$ 608,000**	**$ 457,253**	**$ 457,253**		**-**
4000 - Facilities Acquisition and Construction								
4150 - Building Acq Constr & Imprv Services								
Salaries and Wages								
112 Regular Classified	$ 24,629	$ -		$ -	$ -	$ -		
Total Salaries and Wages	**$ 24,629**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
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**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**

Requirements Detail – General Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
380 Non-Instructional Professional & Technical Svcs.	$ -	$ -		$ 135,870	$ -	$ -		
390 Other Gen Prof & Tech Svcs	4,992	-		-	-	-		
Total Purchased Services	**$ 4,992**	**$ -**	**-**	**$ 135,870**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 90	$ -		$ -	$ -	$ -		
Total Supplies and Materials	**$ 90**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Capital Outlay								
520 Building Acquisition	$ -	$ -		$ 664,130	$ -	$ -		
Total Capital Outlay	**$ -**	**$ -**	**-**	**$ 664,130**	**$ -**	**$ -**		**-**
Total Building Acq Constr & Imprv Services	**$ 42,658**	**$ -**	**-**	**$ 800,000**	**$ -**	**$ -**		**-**
Total Facilities Acquisition and Construction	**$ 42,658**	**$ -**	**-**	**$ 800,000**	**$ -**	**$ -**		**-**
5000 - Other Uses								
5200 - Transfer Of Funds								
Transfers								
710 Fund Modifications								
Transfer to Asset Replacement Fund - Curriculum	$ 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	-	-		
Transfer to Asset Replacement Fund - Transp. Debt Service	3,000,000	3,000,000		3,000,000	-	-		
Transfer to Asset Replacement Fund - Technology	-	-		-	1,000,000	1,000,000		
Transfer to Food Services Fund	-	-		200,000	-	-		
Transfer to Special Capital Projects Fund	-	15,500,000		2,000,000	2,300,000	2,300,000		
Transfer to Preventative & Deferred Maint. Fund	2,000,000	4,000,000		5,000,000	5,000,000	5,000,000		
Total Transfers	**$ 10,000,000**	**$ 27,810,000**	**-**	**$ 15,232,000**	**$ 13,300,000**	**$ 13,300,000**		**-**
Total Transfer Of Funds	**$ 10,000,000**	**$ 27,810,000**	**-**	**$ 15,232,000**	**$ 13,300,000**	**$ 13,300,000**		**-**
Total Other Uses	**$ 10,000,000**	**$ 27,810,000**	**-**	**$ 15,232,000**	**$ 13,300,000**	**$ 13,300,000**		**-**
6000 - Contingency								
Other Uses								
810 Operating Contingency	$ -	$ -		$ 52,273,784	$ 29,849,608	$ 29,849,608		
Total Other Uses	**$ -**	**$ -**	**-**	**$ 52,273,784**	**$ 29,849,608**	**$ 29,849,608**		**-**
Total Contingency	**$ -**	**$ -**	**-**	**$ 52,273,784**	**$ 29,849,608**	**$ 29,849,608**		**-**
7000 - Unappropriated Ending Fund Bal								
820 Reserved for Inventories	$ 449,451	$ 416,810		$ -	$ -	$ -		
820 Reserved for Next Year	95,219,441	95,277,673		-	6,755,402	6,755,402		
Total Unappropriated Ending Fund Bal	**$ 95,668,892**	**$ 95,694,483**	**-**	**$ -**	**$ 6,755,402**	**$ 6,755,402**		**-**
TOTAL REQUIREMENTS	**$ 637,989,373**	**$ 671,435,318**	**4,531.64**	**$ 690,296,056**	**$ 675,540,237**	**$ 675,540,237**	**$ -**	**4,410.83**

Requirements Summary by Function – General Fund

Function and Description	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1000 INSTRUCTION						
1110 Elementary Programs	999.25	$ 129,184,209	$ 128,971,539	$ 128,971,539	$ -	932.22
1120 Middle School Programs	377.28	52,773,092	52,453,496	52,453,496	-	356.66
1130 High School Programs	506.75	79,320,893	78,990,428	78,990,428	-	478.25
1140 Pre-Kindergarten Programs	-	46,912	97,300	97,300	-	-
1200 Special Programs	1,125.19	131,156,715	133,916,912	133,916,912	-	1,124.12
1400 Summer School Programs	-	704,944	625,780	625,780	-	-
TOTAL INSTRUCTION	**3,008.47**	**$ 393,186,765**	**$ 395,055,455**	**$ 395,055,455**	**$ -**	**2,891.25**
2000 SUPPORT SERVICES						
2100 Students	300.79	$ 39,657,328	$ 40,127,607	$ 40,127,607	$ -	298.32
2200 Instructional Staff	110.06	17,557,301	16,174,010	16,174,010	-	105.66
2300 General Administration	11.00	3,966,471	2,806,949	2,806,949	-	5.00
2400 School Administration	339.46	47,293,743	48,987,794	48,987,794	-	339.65
2500 Business	629.20	91,971,748	94,207,552	94,207,552	-	636.10
2600 Central Activities	132.66	27,614,755	27,685,446	27,685,446	-	134.85
2700 Supplemental Retirement Program	-	134,161	133,161	133,161	-	-
TOTAL SUPPORT SERVICES	**1,523.17**	**$ 228,195,507**	**$ 230,122,519**	**$ 230,122,519**	**$ -**	**1,519.58**
3000 ENTERPRISE AND COMMUNITY SERVICES						
3100 Food Services	-	$ 608,000	$ 457,253	$ 457,253	$ -	-
TOTAL ENTERPRISE AND COMMUNITY SERVICES	**-**	**$ 608,000**	**$ 457,253**	**$ 457,253**	**$ -**	**-**
4000 FACILITIES ACQUISITION AND CONSTRUCTION						
4100 Facilities Acquisition and Construction	-	$ 800,000	$ -	$ -	$ -	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	**-**	**$ 800,000**	**$ -**	**$ -**	**$ -**	**-**
5000 OTHER USES						
5200 Transfers of Funds	-	$ 15,232,000	$ 13,300,000	$ 13,300,000	$ -	-
TOTAL OTHER USES	**-**	**$ 15,232,000**	**$ 13,300,000**	**$ 13,300,000**	**$ -**	**-**
6000 CONTINGENCY						
6100 Operating Contingency	-	$ 52,273,784	$ 29,849,608	$ 29,849,608	$ -	-
TOTAL CONTINGENCY	**-**	**$ 52,273,784**	**$ 29,849,608**	**$ 29,849,608**	**$ -**	**-**
7000 Unappropriated Ending Fund Balance						
820 Reserved for Next Year	-	$ -	$ 6,755,402	$ 6,755,402	$ -	-
Total Unappropriated Ending Fund Balance	**-**	**$ -**	**$ 6,755,402**	**$ 6,755,402**	**$ -**	**-**
TOTAL GENERAL FUND REQUIREMENTS	**4,531.64**	**$ 690,296,056**	**$ 675,540,237**	**$ 675,540,237**	**$ -**	**4,410.83**

Requirements by Object Code – General Fund

Object	Object Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
	Salaries and Wages				
111	Regular Licensed	$ 162,862,312	$ 156,839,993	$ 187,372,974	$ 189,593,686
112	Regular Classified	98,660,641	103,079,977	115,746,367	119,059,709
113	Supervisory Licensed	18,004,983	18,035,715	19,490,524	19,526,878
114	Supervisory Classified	3,476,739	3,547,369	4,107,022	4,725,878
115	Sabbaticals	251,200	331,432	349,860	329,562
116	Early Retirement	143,690	88,261	100,000	100,000
121	Licensed Substitutes	5,100,757	4,805,066	5,148,412	5,160,787
122	Classified Substitutes	1,282,826	1,665,570	2,300,999	2,221,917
123	Temporary Licensed	179,652	488,451	158,340	334,458
124	Temporary Classified	1,184,688	1,464,351	1,390,526	1,153,710
130	Additional Salaries	10,430,103	11,917,638	12,650,568	12,217,793
	Total Salaries and Wages	**$ 301,577,591**	**$ 302,263,823**	**$ 348,815,592**	**$ 354,424,378**
	Associated Payroll Costs				
210	Public Employees Retirement System	$ 78,716,855	$ 75,658,319	$ 100,173,844	$ 99,691,187
220	Social Security Contribution	22,324,863	22,499,292	25,955,439	26,284,152
230	Other Required Payroll Costs	9,557,314	11,569,364	12,903,092	13,290,651
240	Employee Insur & Other Contract Benefits	67,579,248	68,023,636	76,767,156	76,898,870
240	Professional Devel & Other Contractual Benefits	591,318	649,738	864,113	872,129
	Total Associated Payroll Costs	**$ 178,769,598**	**$ 178,400,349**	**$ 216,663,644**	**$ 217,036,989**

Requirements by Object Code – General Fund Continued

Object	Object Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
	Purchased Services				
310	Instructional, Profess & Tech Svcs	$ 990,682	$ 1,040,582	$ 1,029,170	$ 548,219
320	Property Services	12,739,886	14,037,018	15,118,981	14,680,358
330	Student Transportation Services	966,105	868,079	2,335,953	1,157,137
340	Travel	767,964	618,485	1,065,391	800,521
350	Communication	2,681,049	2,583,130	4,329,341	1,062,980
360	Charter School Payments	6,871,834	7,243,987	7,600,000	7,900,000
370	Tuition	1,554,654	1,389,771	1,778,229	1,649,851
380	Non-Instructional Professional & Technical Svcs.	5,652,587	7,187,042	4,842,904	3,516,480
390	Other Gen Prof & Tech Svcs	459,116	643,465	1,027,588	453,815
	Total Purchased Services	**$ 32,683,877**	**$ 35,611,559**	**$ 39,127,557**	**$ 31,769,361**
	Supplies and Materials				
410	Consumable Supplies & Material	$ 8,288,553	$ 8,575,543	$ 10,157,997	$ 16,256,547
420	Textbooks	210,243	167,555	617,050	114,437
430	Library Books	298,584	243,693	272,481	217,481
440	Periodicals	105,499	26,962	15,275	13,028
460	Non-consumable Items	612,478	5,823,933	1,942,481	888,575
470	Computer Software	3,570,187	4,580,782	2,855,761	3,449,950
480	Computer Hardware	814,939	1,383,985	765,258	558,544
	Total Supplies and Materials	**$ 13,900,483**	**$ 20,802,453**	**$ 16,626,303**	**$ 21,498,562**
	Capital Outlay				
520	Building Acquisition	$ 235,388	$ 5,599,687	$ 664,130	$ 53,000
530	Grounds Improvements	57,697	940,801	-	46,491
540	Depreciable Equipment	1,051,745	1,955,888	382,804	313,324
550	Depreciable Technology	66,979	429,022	15,532	-
560	Depreciable Transportation	2,731,340	427,242	-	-
	Total Capital Outlay	**$ 4,143,149**	**$ 9,352,640**	**$ 1,062,466**	**$ 412,815**

Requirements by Object Code – General Fund Continued

Object	Object Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget
	Other				
640	Dues and Fees	$ 784,623	$ 826,109	$ 334,266	$ 367,012
650	Insurance	429,037	649,519	93,734	93,734
670	Licenses & Permits	32,123	24,383	66,710	32,376
	Total Other	**$ 1,245,783**	**$ 1,500,011**	**$ 494,710**	**$ 493,122**
	Transfers				
710	Transfer to Asset Replacement Fund	$ 8,000,000	$ 8,310,000	$ 8,032,000	$ 6,000,000
710	Transfer to Food Services Fund	-	-	200,000	-
710	Transfer to Special Capital Projects Fund	-	15,500,000	2,000,000	2,300,000
710	Transfer to Preventative & Deferred Maint. Fund	2,000,000	4,000,000	5,000,000	5,000,000
	Total Transfers	**$ 10,000,000**	**$ 27,810,000**	**$ 15,232,000**	**$ 13,300,000**
	Other Uses of Funds				
810	Operating Contingency	$ -	$ -	$ 52,273,784	$ 29,849,608
	Total Other Uses of Funds	**$ -**	**$ -**	**$ 52,273,784**	**$ 29,849,608**
	Unappropriated Ending Fund Balance				
820	Reserved for Inventories	$ 449,451	$ 416,810	$ -	$ -
820	Reserved for Next Year	95,219,441	95,277,673	-	6,755,402
	Total Unappropriated Ending Fund Balance	**$ 95,668,892**	**$ 95,694,483**	**$ -**	**$ 6,755,402**
TOTAL GENERAL FUND REQUIREMENTS BY OBJECT		**$ 637,989,373**	**$ 671,435,318**	**$ 690,296,056**	**$ 675,540,237**

Summary of FTE, Wages and Benefits – General Fund

Object	Object Description	2025-26 FTE	FTE Change	2026-27 FTE	2026-27 Budgeted Wages and Benefits
	LICENSED STAFF				
111	Regular Licensed	2,192.10	(66.84)	2,125.26	$ 189,593,686
113	Supervisory Licensed	130.30	(2.50)	127.80	19,526,878
115	Sabbaticals	-	-	-	329,562
116	Early Retirement	-	-	-	100,000
121	Licensed Substitutes	-	-	-	5,160,787
123	Temporary Licensed	-	-	-	334,458
130	Additional Salaries	-	-	-	10,896,974
	TOTAL LICENSED STAFF	**2,322.40**	**(69.34)**	**2,253.06**	**$ 225,942,345**
	CLASSIFIED STAFF				
112	Regular Classified	2,121.24	(58.47)	2,062.77	$ 111,625,751
112	Professional and Technical	61.00	5.00	66.00	7,433,958
114	Supervisory Classified	27.00	2.00	29.00	4,725,878
122	Classified Substitutes	-	-	-	2,221,917
124	Temporary Classified	-	-	-	1,153,710
130	Additional Salaries	-	-	-	1,320,819
	TOTAL CLASSIFIED STAFF	**2,209.24**	**(51.47)**	**2,157.77**	**$ 128,482,033**
	ASSOCIATED PAYROLL COSTS				
210	Public Employees Retirement System	-	-	-	$ 99,691,187
220	Social Security Contribution	-	-	-	26,284,152
230	Other	-	-	-	13,290,651
240	Employee Insurance	-	-	-	76,898,870
240	Professional Devel & Other Contractual Benefits	-	-	-	872,129
	TOTAL ASSOCIATED PAYROLL COSTS				**$ 217,036,989**
TOTAL GENERAL FUND FTE, WAGES AND BENEFITS		**4,531.64**	**(120.81)**	**4,410.83**	**$ 571,461,367**

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. 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	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES								
1311 Tuition from Patrons	$ -	$ 25,050		$ -	$ -	$ -		
1312 Tuition-Other	250,036	-		-	-	-		
1710 Admissions	441,694	368,748		400,000	400,000	400,000		
1720 Student Annual/Yearbook Sales	113,126	184,294		275,000	200,000	200,000		
1720 School Stores	99,986	136,134		150,000	150,000	150,000		
1740 Athletic Participation Fees	479,275	468,712		500,000	500,000	500,000		
1750 Concessions/Vending Machines	10,275	4,719		-	-	-		
1760 Fundraising Activities	420,070	517,700		400,000	520,000	520,000		
1790 Extracurricular Miscellaneous	2,401,100	2,214,587		2,200,000	2,200,000	2,200,000		
1800 Child Care/Foster Care	6,913	13,620		7,000	14,000	14,000		
1910 Building Rental, Fines and Fees	44,071	60,043		50,000	60,000	60,000		
1920 Contributions and Donations	844,167	807,823		1,800,000	1,800,000	1,800,000		
1950 Textbook Sales	5,685	8,532		30,000	30,000	30,000		
1960 Recovery of Prior Years Expense	232	340		-	-	-		
1990 Miscellaneous	933,748	854,216		1,200,000	1,200,000	1,200,000		
2200 Restricted	732,590	114,379		-	-	-		
3299 Restricted Grants	3,000	40,085		-	-	-		
5400 Beginning Fund Balance	6,655,060	7,767,607		8,600,000	7,044,104	7,044,104		
TOTAL FEE BASED PROGRAMS FUND RESOURCES	**$ 13,441,028**	**$ 13,586,589**		**$ 15,612,000**	**$ 14,118,104**	**$ 14,118,104**		

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
REQUIREMENTS								
1000 - Instruction								
1111 - Elementary Instruction, Primary (K-5)								
Purchased Services								
320 Property Services	$ 2,669	$ -		$ 2,802	$ 2,391	$ 2,391		
Total Purchased Services	**$ 2,669**	**$ -**	**-**	**$ 2,802**	**$ 2,391**	**$ 2,391**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ -	$ 1,786		$ -	$ 4,800	$ 4,800		
460 Non-consumable Items	31,849	34,931		112,821	87,587	87,587		
Total Supplies and Materials	**$ 31,849**	**$ 36,717**	**-**	**$ 112,821**	**$ 92,387**	**$ 92,387**		**-**
Capital Outlay								
540 Depreciable Equipment	$ -	$ 12,604		$ -	$ 11,291	$ 11,291		
Total Capital Outlay	**$ -**	**$ 12,604**	**-**	**$ -**	**$ 11,291**	**$ 11,291**		**-**
Total Elementary Instruction	**$ 34,518**	**$ 49,321**	**-**	**$ 115,623**	**$ 106,069**	**$ 106,069**		**-**
1113 - Elementary Extracurricular								
Salaries and Wages								
121 Licensed Substitutes	$ 1,510	$ 1,531		$ 19,046	$ 19,046	$ 19,046		
122 Classified Substitutes	37	236		6,628	6,628	6,628		
124 Temporary Classified	1,066	1,457		4,006	4,006	4,006		
130 Additional Salaries	2,488	7,130		133,784	133,784	133,784		
Total Salaries and Wages	**$ 5,101**	**$ 10,354**	**-**	**$ 163,464**	**$ 163,464**	**$ 163,464**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,147	$ 2,328		$ 48,826	$ 44,547	$ 44,547		
220 Social Security Contribution	390	798		12,514	12,511	12,511		
230 Other Required Payroll Costs	109	354		4,284	4,277	4,277		
Total Associated Payroll Costs	**$ 1,646**	**$ 3,480**	**-**	**$ 65,624**	**$ 61,335**	**$ 61,335**		**-**
Purchased Services								
310 Instructional, Professional and Technical Services	$ 19,918	$ 693		$ 24,779	$ 21,764	$ 21,764		
320 Property Services	1,446	639		1,833	2,136	2,136		
330 Student Transportation Services	117,276	131,386		293,170	342,953	342,953		
340 Travel	9,595	8,123		16,311	20,923	20,923		
350 Communication	7,263	18,603		18,970	27,301	27,301		
Total Purchased Services	**$ 155,498**	**$ 159,444**	**-**	**$ 355,063**	**$ 415,077**	**$ 415,077**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials									
410	Consumable Supplies & Material	$ 351,587	$ 454,574		$ 1,051,529	$ 1,074,820	$ 1,074,820		
420	Textbooks	5,580	795		19,737	12,588	12,588		
430	Library Books	5,233	1,677		7,061	7,020	7,020		
460	Non-consumable Items	35,317	13,335		130,211	87,450	87,450		
470	Computer Software	7,544	11,003		32,091	25,780	25,780		
480	Computer Hardware	649	3,545		3,751	4,364	4,364		
	Total Supplies and Materials	**$ 405,910**	**$ 484,929**	**-**	**$ 1,244,380**	**$ 1,212,022**	**$ 1,212,022**		**-**
Capital Outlay									
520	Buildings Acquisition and Improvement	$ 10,540	$ 18,522		$ 27,520	$ 40,073	$ 40,073		
530	Grounds Improvements	2,638	-		2,769	2,363	2,363		
540	Depreciable Equipment	23,405	17,598		68,421	57,178	57,178		
	Total Capital Outlay	**$ 36,583**	**$ 36,120**	**-**	**$ 98,710**	**$ 99,614**	**$ 99,614**		**-**
Other									
640	Dues And Fees	$ 24,931	$ 16,987		$ 43,480	$ 49,190	$ 49,190		
	Total Other	**$ 24,931**	**$ 16,987**	**-**	**$ 43,480**	**$ 49,190**	**$ 49,190**		**-**
	Total Elementary Extracurricular	**$ 629,669**	**$ 711,314**	**-**	**$ 1,970,721**	**$ 2,000,702**	**$ 2,000,702**		**-**
1121 - Middle School Instruction									
Purchased Services									
330	Student Transportation Services	$ -	$ 1,104		$ -	$ 1,399	$ 1,399		
	Total Purchased Services	**$ -**	**$ 1,104**	**-**	**$ -**	**$ 1,399**	**$ 1,399**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 5,234	$ 5,699		$ 25,999	$ 19,613	$ 19,613		
	Total Supplies and Materials	**$ 5,234**	**$ 5,699**	**-**	**$ 25,999**	**$ 19,613**	**$ 19,613**		**-**
	Total Middle School Instruction	**$ 5,234**	**$ 6,803**	**-**	**$ 25,999**	**$ 21,012**	**$ 21,012**		**-**
1122 - Middle School Extracurricular									
Salaries and Wages									
121	Licensed Substitutes	$ 8,364	$ 10,369		$ 9,311	$ 9,311	$ 9,311		
122	Classified Substitutes	-	-		662	662	662		
124	Temporary Classified	925	150		10,681	10,681	10,681		
130	Additional Salaries	6,140	4,140		75,915	75,915	75,915		
	Total Salaries and Wages	**$ 15,429**	**$ 14,659**	**-**	**$ 96,569**	**$ 96,569**	**$ 96,569**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs								
210 Public Employees Retirement System	$ 2,309	$ 2,296		$ 26,531	$ 24,229	$ 24,229		
220 Social Security Contribution	1,180	1,105		7,394	7,393	7,393		
230 Other Required Payroll Costs	323	383		2,534	2,530	2,530		
Total Associated Payroll Costs	**$ 3,812**	**$ 3,784**	**-**	**$ 36,459**	**$ 34,152**	**$ 34,152**		**-**
Purchased Services								
310 Instructional, Professional and Technical Services	$ 3,270	$ 7,031		$ 10,663	$ 11,199	$ 11,199		
320 Property Services	8,203	784		13,532	9,630	9,630		
330 Student Transportation Services	38,943	40,501		99,540	105,363	105,363		
340 Travel	3,323	8,541		5,058	11,041	11,041		
350 Communication	6,722	6,784		30,935	21,225	21,225		
Total Purchased Services	**$ 60,461**	**$ 63,641**	**-**	**$ 159,728**	**$ 158,458**	**$ 158,458**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 367,743	$ 399,685		$ 971,164	$ 982,653	$ 982,653		
420 Textbooks	1,228	332		1,696	1,512	1,512		
460 Non-consumable Items	14,704	5,517		40,595	29,120	29,120		
470 Computer Software	825	-		1,075	917	917		
480 Computer Hardware	1,438	-		1,510	1,288	1,288		
Total Supplies and Materials	**$ 385,938**	**$ 405,534**	**-**	**$ 1,016,040**	**$ 1,015,490**	**$ 1,015,490**		**-**
Capital Outlay								
520 Building Acquisition	$ -	$ 18,000		$ -	$ 16,124	$ 16,124		
540 Depreciable Equipment	-	2,175		1,364	3,112	3,112		
Total Capital Outlay	**$ -**	**$ 20,175**	**-**	**$ 1,364**	**$ 19,236**	**$ 19,236**		**-**
Other								
640 Dues And Fees	$ 13,852	$ 9,404		$ 34,320	$ 33,598	$ 33,598		
Total Other	**$ 13,852**	**$ 9,404**	**-**	**$ 34,320**	**$ 33,598**	**$ 33,598**		**-**
Total Middle School Extracurricular	**$ 479,492**	**$ 517,197**	**-**	**$ 1,344,480**	**$ 1,357,503**	**$ 1,357,503**		**-**
1131 - High School Instruction								
Salaries and Wages								
121 Licensed Substitutes	$ -	$ 1,711		$ -	$ -	$ -		
124 Temporary Classified	-	1,686		-	-	-		
130 Additional Salaries	779	9,223		-	-	-		
Total Salaries and Wages	**$ 779**	**$ 12,620**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 200	$ 3,054		$ -	$ -	$ -		
220 Social Security Contribution	60	965		-	-	-		
230 Other Required Payroll Costs	20	330		-	-	-		
Total Associated Payroll Costs	**$ 280**	**$ 4,349**	**-**	**$ -**	**$ -**	**$ -**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
330 Student Transportation Services	$ -	$ 1,470		$ -	$ 1,317	$ 1,317		
340 Travel	7,808	-		8,197	6,994	6,994		
380 Non-Instructional Profess & Tech Svcs	8,100	-		28,425	16,169	16,169		
Total Purchased Services	**$ 15,908**	**$ 1,470**	**-**	**$ 36,622**	**$ 24,480**	**$ 24,480**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 4,539	$ 49,743		$ 80,612	$ 104,353	$ 104,353		
470 Computer Software	707	-		1,113	1,673	1,673		
480 Computer Hardware	1,868	-		2,942	-	-		
Total Supplies and Materials	**$ 7,114**	**$ 49,743**	**-**	**$ 84,667**	**$ 106,026**	**$ 106,026**		**-**
Total High School Instruction	**$ 24,081**	**$ 68,182**	**-**	**$ 121,289**	**$ 130,506**	**$ 130,506**		**-**
1132 - High School Extracurricular								
Salaries and Wages								
121 Licensed Substitutes	$ 30,995	$ 28,359		$ 23,949	$ 23,949	$ 23,949		
122 Classified Substitutes	455	-		662	662	662		
124 Temporary Classified	94,752	113,843		213,585	213,585	213,585		
130 Additional Salaries	30,153	65,515		144,076	144,076	144,076		
Total Salaries and Wages	**$ 156,355**	**$ 207,717**	**-**	**$ 382,272**	**$ 382,272**	**$ 382,272**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 28,538	$ 40,765		$ 51,802	$ 47,280	$ 47,280		
220 Social Security Contribution	11,465	15,799		29,251	29,250	29,250		
230 Other Required Payroll Costs	4,962	9,299		9,991	9,986	9,986		
Total Associated Payroll Costs	**$ 44,965**	**$ 65,863**	**-**	**$ 91,044**	**$ 86,516**	**$ 86,516**		**-**
Purchased Services								
310 Instructional, Professional and Technical Services	$ 27,673	$ 36,378		$ 108,626	$ 86,601	$ 86,601		
320 Property Services	37,165	51,276		88,823	98,158	98,158		
330 Student Transportation Services	94,127	98,355		422,085	346,410	346,410		
340 Travel	308,270	244,001		563,106	588,290	588,290		
350 Communication	45,757	32,757		113,899	91,722	91,722		
380 Non-Instructional Profess & Tech Svcs	8,270	10,603		12,551	18,514	18,514		
390 Other General Profess & Tech Svcs	29,436	32,635		43,331	64,468	64,468		
Total Purchased Services	**$ 550,698**	**$ 506,005**	**-**	**$ 1,352,421**	**$ 1,294,163**	**$ 1,294,163**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 1,608,695	$ 1,562,201		$ 4,085,353	$ 3,997,383	$ 3,997,383		
420 Textbooks	1,115	100		4,823	1,340	1,340		
430 Library Books	325	-		1,670	1,425	1,425		
460 Non-consumable Items	79,572	69,678		321,277	263,749	263,749		
470 Computer Software	14,380	33,354		17,953	42,831	42,831		
480 Computer Hardware	4,429	5,082		6,165	9,231	9,231		
Total Supplies and Materials	**$ 1,708,516**	**$ 1,670,415**	**-**	**$ 4,437,241**	**$ 4,315,959**	**$ 4,315,959**		**-**
Capital Outlay								
520 Buildings Acquisition and Improvement	$ 22,159	$ 8,417		$ 23,264	$ 27,390	$ 27,390		
530 Grounds Improvements	49,748	-		81,911	45,058	45,058		
540 Depreciable Equipment	54,189	40,623		107,681	123,119	123,119		
Total Capital Outlay	**$ 126,096**	**$ 49,040**	**-**	**$ 212,856**	**$ 195,567**	**$ 195,567**		**-**
Other								
640 Dues And Fees	$ 428,449	$ 533,981		$ 1,155,690	$ 1,225,386	$ 1,225,386		
670 Taxes, Licenses and Assessments	158	158		498	425	425		
Total Other	**$ 428,607**	**$ 534,139**	**-**	**$ 1,156,188**	**$ 1,225,811**	**$ 1,225,811**		**-**
Total High School Extracurricular	**$ 3,015,237**	**$ 3,033,179**	**-**	**$ 7,632,022**	**$ 7,500,288**	**$ 7,500,288**		**-**
1140 - Pre-Kindergarten Programs								
Salaries and Wages								
111 Regular Licensed	$ -	$ 8,847	0.10	$ 9,369	$ 9,524	$ 9,524		0.10
112 Regular Classified	140,034	175,897	5.38	207,257	278,927	278,927		5.72
113 Supervisory Licensed	24,180	19,245	0.45	51,754	49,999	49,999		0.40
124 Temporary Classified	21,789	13,231		-	-	-		
130 Additional Salaries	12,529	9,925		1,793	1,820	1,820		
Total Salaries and Wages	**$ 198,532**	**$ 227,145**	**5.93**	**$ 270,173**	**$ 340,270**	**$ 340,270**		**6.22**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 52,077	$ 47,082		$ 72,430	$ 98,956	$ 98,956		
220 Social Security Contribution	15,507	17,822		20,617	24,047	24,047		
230 Other Required Payroll Costs	3,948	5,918		7,001	8,129	8,129		
240 Employee Insur & Other Contract Benefits	31,625	35,018		68,738	90,688	90,688		
Total Associated Payroll Costs	**$ 103,157**	**$ 105,840**	**-**	**$ 168,786**	**$ 221,820**	**$ 221,820**		**-**
Purchased Services								
310 Instructional, Professional and Technical Services	$ 2,385	$ -		$ 2,504	$ 2,136	$ 2,136		
330 Student Transportation Services	16,210	8,243		52,001	37,091	37,091		
340 Travel	315	146		640	641	641		
350 Communication	1,648	2,035		5,950	5,154	5,154		
390 Other General Profess & Tech Svcs	303	-		1,519	813	813		
Total Purchased Services	**$ 20,861**	**$ 10,424**	**-**	**$ 62,614**	**$ 45,835**	**$ 45,835**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 6,944	$ 21,981		$ 30,259	$ 35,554	$ 35,554		
460 Non-consumable Items	90	1,273		942	1,513	1,513		
480 Computer Hardware	1,813	-		1,903	1,624	1,624		
Total Supplies and Materials	**$ 8,847**	**$ 23,254**	**-**	**$ 33,104**	**$ 38,691**	**$ 38,691**		**-**
Capital Outlay								
540 Depreciable Equipment	$ 37,567	$ -		$ 55,188	$ 47,089	$ 47,089		
Total Capital Outlay	**$ 37,567**	**$ -**	**-**	**$ 55,188**	**$ 47,089**	**$ 47,089**		**-**
Other								
640 Dues And Fees	$ 1,249	$ -		$ 6,957	$ 1,605	$ 1,605		
Total Other	$ 1,249	$ -	-	$ 6,957	$ 1,605	$ 1,605		-
Total Pre-Kindergarten Programs	**$ 370,213**	**$ 366,663**	**5.93**	**$ 596,822**	**$ 695,310**	**$ 695,310**		**6.22**
1220 - Restrictive Programs for Students with Disabilities								
Salaries and Wages								
112 Regular Classified	$ 75,584	$ 1,807	-	$ 23,177	$ 23,177	$ 23,177		-
122 Classified Substitutes	602	-		1,432	1,432	1,432		
130 Additional Salaries	13,132	882		-	-	-		
Total Salaries and Wages	**$ 89,318**	**$ 2,689**	**-**	**$ 24,609**	**$ 24,609**	**$ 24,609**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 23,133	$ 540		$ 7,688	$ 7,028	$ 7,028		
220 Social Security Contribution	6,702	158		1,883	1,883	1,883		
230 Other Required Payroll Costs	1,795	55		646	646	646		
240 Employee Insur & Other Contract Benefits	25,400	702		-	-	-		
Total Associated Payroll Costs	**$ 57,030**	**$ 1,455**	**-**	**$ 10,217**	**$ 9,557**	**$ 9,557**		**-**
Purchased Services								
340 Travel	$ 1,125	$ 858		$ 2,239	$ 3,420	$ 3,420		
Total Purchased Services	**$ 1,125**	**$ 858**	**-**	**$ 2,239**	**$ 3,420**	**$ 3,420**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,321	$ 2,667		$ 7,296	$ 7,341	$ 7,341		
460 Non-consumable Items	-	169		-	151	151		
Total Supplies and Materials	**$ 2,321**	**$ 2,836**	**-**	**$ 7,296**	**$ 7,492**	**$ 7,492**		**-**
Total Restrictive Programs for Students with Disabilities	**$ 149,794**	**$ 7,838**	**-**	**$ 44,361**	**$ 45,078**	**$ 45,078**		**-**
1250 - Less Restrictive Programs for Students with Disabilities								
Salaries and Wages								
122 Classified Substitutes	$ 48	$ -	-	$ -	$ -	$ -		-
130 Additional Salaries	5,681	501		-	-	-		
Total Salaries and Wages	**$ 5,729**	**$ 501**	**-**	**$ -**	**$ -**	**$ -**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,487	$ 7		$ -	$ -	$ -		
220 Social Security Contribution	438	38		-	-	-		
230 Other Required Payroll Costs	124	13		-	-	-		
Total Associated Payroll Costs	**$ 2,049**	**$ 58**	**-**	**$ -**	**$ -**	**$ -**		**-**
Purchased Services								
340 Travel	$ 374	$ -		$ 1,790	$ 1,123	$ 1,123		
Total Purchased Services	**$ 374**	**$ -**	**-**	**$ 1,790**	**$ 1,123**	**$ 1,123**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 5,708	$ 3,347		$ 17,577	$ 14,630	$ 14,630		
Total Supplies and Materials	**$ 5,708**	**$ 3,347**	**-**	**$ 17,577**	**$ 14,630**	**$ 14,630**		**-**
Total Less Restrictive Programs for Students with Disabilities	**$ 13,860**	**$ 3,906**	**-**	**$ 19,367**	**$ 15,753**	**$ 15,753**		**-**
1291 - English Language Learner								
Supplies and Materials								
410 Consumable Supplies & Material	$ -	$ 47		$ -	$ -	$ -		
Total Supplies and Materials	**$ -**	**$ 47**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Teen Parent Programs	**$ -**	**$ 47**	**-**	**$ -**	**$ -**	**$ -**		**-**
1299 - Other Programs								
Salaries and Wages								
130 Additional Salaries	$ 2,449	$ 4,537		$ -	$ -	$ -		
Total Salaries and Wages	**$ 2,449**	**$ 4,537**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
220 Social Security Contribution	$ 172	$ 347		$ -	$ -	$ -		
230 Other Required Payroll Costs	27	116		-	-	-		
Total Associated Payroll Costs	**$ 199**	**$ 463**	**-**	**$ -**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 2,395	$ 299		$ -	$ 7,586	$ 7,586		
Total Supplies and Materials	**$ 2,395**	**$ 299**	**-**	**$ -**	**$ 7,586**	**$ 7,586**		**-**
Total Other Programs	**$ 5,043**	**$ 5,299**	**5.93**	**$ -**	**$ 7,586**	**$ 7,586**		**-**
Total Instruction	**$ 4,727,141**	**$ 4,769,749**	**5.93**	**$ 11,870,684**	**$ 11,879,807**	**$ 11,879,807**		**6.22**
2000 - Support Services								
2113 - Social Work Services								
Salaries and Wages								
112 Regular Classified	$ -	$ -	-	$ -	$ 67,560	$ 67,560		0.94
Total Salaries and Wages	**$ -**	**$ -**	**-**	**$ -**	**$ 67,560**	**$ 67,560**		**0.94**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs								
210 Public Employees Retirement System	$ -	$ -		$ -	$ 18,876	$ 18,876		
220 Social Security Contribution	-	-		-	5,030	5,030		
230 Other Required Payroll Costs	-	-		-	1,714	1,714		
240 Employee Insur & Other Contract Benefits	-	-		-	19,163	19,163		
Total Associated Payroll Costs	**$ -**	**$ -**	**-**	**$ -**	**$ 44,783**	**$ 44,783**		**-**
Purchased Services								
310 Instructional, Profess & Tech Svcs	$ 14,836	$ -		$ 68,046	$ 35,543	$ 35,543		
320 Property Services	-	78		-	-	-		
Total Purchased Services	**$ 14,836**	**$ 78**	**-**	**$ 68,046**	**$ 35,543**	**$ 35,543**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 134	$ 529		$ 25,945	$ 12,340	$ 12,340		
Total Supplies and Materials	**$ 134**	**$ 529**	**-**	**$ 25,945**	**$ 12,340**	**$ 12,340**		**-**
Total Social Work Services	**$ 14,970**	**$ 607**	**-**	**$ 93,991**	**$ 160,226**	**$ 160,226**		**0.94**
2115 - Student Safety								
Purchased Services								
380 Non-Instructional Professional & Technical Svcs.	$ 4,500	$ -		$ 14,173	$ 6,047	$ 6,047		
Total Purchased Services	**$ 4,500**	**$ -**	**-**	**$ 14,173**	**$ 6,047**	**$ 6,047**		**-**
Supplies and Materials								
470 Computer Software	$ 26,024	$ -		$ 81,966	$ 34,969	$ 34,969		
Total Supplies and Materials	**$ 26,024**	**$ -**	**-**	**$ 81,966**	**$ 34,969**	**$ 34,969**		**-**
Capital Outlay								
540 Depreciable Equipment	$ 121,480	$ -		$ 382,612	$ 163,232	$ 163,232		
Total Capital Outlay	**$ 121,480**	**$ -**	**-**	**$ 382,612**	**$ 163,232**	**$ 163,232**		**-**
Total Student Safety	**$ 152,004**	**$ -**	**-**	**$ 478,751**	**$ 204,248**	**$ 204,248**		**-**
2133 - Dental Services								
Salaries and Wages								
124 Temporary Classified	$ 270	$ -		$ -	$ -	$ -		
Total Salaries and Wages	**$ 270**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
220 Social Security Contribution	$ 21	$ -		$ -	$ -	$ -		
230 Other Required Payroll Costs	6	-		-	-	-		
Total Associated Payroll Costs	**$ 27**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Purchased Services								
340 Travel	$ 507	$ -		$ 840	$ 551	$ 551		
350 Communication	386	1		1,304	989	989		
Total Purchased Services	**$ 893**	**$ 1**	**-**	**$ 2,144**	**$ 1,540**	**$ 1,540**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 81	$ 1,984		$ 28,926	$ 22,847	$ 22,847		
Total Supplies and Materials	**$ 81**	**$ 1,984**	**-**	**$ 28,926**	**$ 22,847**	**$ 22,847**		**-**
Total Dental Services	**$ 1,271**	**$ 1,985**	**-**	**$ 31,070**	**$ 24,387**	**$ 24,387**		**-**
2190 - Service Direction, Student Support Services								
Salaries and Wages								
130 Additional Salaries	$ -	$ -		$ 5,522	$ 5,522	$ 5,522		
Total Salaries and Wages	**$ -**	**$ -**	**-**	**$ 5,522**	**$ 5,522**	**$ 5,522**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ -	$ -		$ 1,746	$ 1,597	$ 1,597		
220 Social Security Contribution	-	-		424	424	424		
230 Other Required Payroll Costs	-	-		146	146	146		
Total Associated Payroll Costs	**$ -**	**$ -**	**-**	**$ 2,316**	**$ 2,167**	**$ 2,167**		**-**
Total Service Direction, Student Support Services	**$ -**	**$ -**	**-**	**$ 7,838**	**$ 7,689**	**$ 7,689**		**-**
2240 - Instructional Staff Development								
Purchased Services								
350 Communication	$ -	$ 177		$ -	$ -	$ -		
Total Purchased Services	**$ -**	**$ 177**	**-**	**$ -**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 5,308	$ -		$ 64,185	$ 26,658	$ 26,658		
460 Non-consumable Items	51,100	840		234,974	160,127	160,127		
Total Supplies and Materials	**$ 56,408**	**$ 840**	**-**	**$ 299,159**	**$ 186,785**	**$ 186,785**		**-**
Total Instructional Staff Development	**$ 56,408**	**$ 1,017**	**-**	**$ 299,159**	**$ 186,785**	**$ 186,785**		**-**
2490 - Other Support Services - School Administration								
Purchased Services								
340 Travel	$ 76,852	$ -		$ 106,228	$ 90,640	$ 90,640		
Total Purchased Services	**$ 76,852**	**$ -**	**-**	**$ 106,228**	**$ 90,640**	**$ 90,640**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 1,148	$ 4,500		$ 4,459	$ 7,074	$ 7,074		
Total Supplies and Materials	**$ 1,148**	**$ 4,500**	**-**	**$ 4,459**	**$ 7,074**	**$ 7,074**		**-**
Total Other Support Services - School Administration	**$ 78,000**	**$ 4,500**	**-**	**$ 110,687**	**$ 97,714**	**$ 97,714**		**-**
2520 - Fiscal Services								
Purchased Services								
390 Other General Profess & Tech Svcs	$ 30,973	$ 63,415		$ 71,560	$ 105,624	$ 105,624		
Total Purchased Services	**$ 30,973**	**$ 63,415**	**-**	**$ 71,560**	**$ 105,624**	**$ 105,624**		**-**
Total Fiscal Services	**$ 30,973**	**$ 63,415**	**-**	**$ 71,560**	**$ 105,624**	**$ 105,624**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2540 - Operation and Maintenance of Plant Services								
Purchased Services								
340 Travel	$ -	$ 4,905		$ 5,801	$ 9,343	$ 9,343		
Total Purchased Services	**$ -**	**$ 4,905**	**-**	**$ 5,801**	**$ 9,343**	**$ 9,343**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 90	$ 374		$ 228	$ 529	$ 529		
460 Non-consumable Items	80	74		84	138	138		
Total Supplies and Materials	**$ 170**	**$ 448**	**-**	**$ 312**	**$ 667**	**$ 667**		**-**
Capital Outlay								
520 Buildings Acquisition and Improvement	$ 19,617	$ 2,000		$ 61,786	$ 31,648	$ 31,648		
540 Depreciable Equipment	1,593	79,932		1,672	73,030	73,030		
Total Capital Outlay	**$ 21,210**	**$ 81,932**	**-**	**$ 63,458**	**$ 104,678**	**$ 104,678**		**-**
Other								
640 Dues And Fees	$ -	$ 309		$ -	$ 277	$ 277		
Total Other	**$ -**	**$ 309**	**-**	**$ -**	**$ 277**	**$ 277**		**-**
Total Operation and Maintenance of Plant Services	**$ 21,380**	**$ 87,594**	**-**	**$ 69,571**	**$ 114,965**	**$ 114,965**		**-**
2620 - Planning and Development Services								
Purchased Services								
330 Student Transportation Services	$ 2,395	$ -		$ -	$ -	$ -		
Total Purchased Services	**$ 2,395**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Planning and Development Services	**$ 2,395**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
2649 - Other Staff Services								
Salaries and Wages								
111 Regular Licensed	$ 220,487	$ 217,538	2.00	$ 220,780	$ 232,596	$ 232,596		2.00
112 Regular Classified	87,133	87,237	1.00	90,460	69,888	69,888		1.00
130 Additional Salaries	5,000	2,434		-	-	-		
Total Salaries and Wages	**$ 312,620**	**$ 307,209**	**3.00**	**$ 311,240**	**$ 302,484**	**$ 302,484**		**3.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 85,739	$ 82,520		$ 105,314	$ 97,042	$ 97,042		
220 Social Security Contribution	23,113	23,199		23,100	22,305	22,305		
230 Other Required Payroll Costs	6,141	10,428		8,019	7,768	7,768		
240 Employee Insur & Other Contract Benefits	52,109	55,523		57,065	59,229	59,229		
Total Associated Payroll Costs	**$ 167,102**	**$ 171,670**	**-**	**$ 193,498**	**$ 186,344**	**$ 186,344**		**-**
Purchased Services								
350 Communication	$ 108	$ -		$ 341	$ 146	$ 146		
Total Purchased Services	**$ 108**	**$ -**	**-**	**$ 341**	**$ 146**	**$ 146**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Supplies and Materials								
410 Consumable Supplies & Material	$ 11,015	$ 21,600		$ 44,377	$ 48,052	$ 48,052		
Total Supplies and Materials	**$ 11,015**	**$ 21,600**	**-**	**$ 44,377**	**$ 48,052**	**$ 48,052**		**-**
Total Other Staff Services	**$ 490,845**	**$ 500,479**	**3.00**	**$ 549,456**	**$ 537,026**	**$ 537,026**		**3.00**
2669 - Other Technology Services								
Purchased Services								
320 Property Services	$ -	$ -		$ 9,574	$ 8,169	$ 8,169		
340 Travel	21,828	14,522		101,690	71,266	71,266		
350 Communication	-	-		164	140	140		
Total Purchased Services	**$ 21,828**	**$ 14,522**	**-**	**$ 111,428**	**$ 79,575**	**$ 79,575**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 1,745	$ 21		$ 9,565	$ 1,979	$ 1,979		
460 Non-consumable Items	-	-		340,168	-	-		
470 Computer Software	734	4,386		18,566	15,878	15,878		
Total Supplies and Materials	**$ 2,479**	**$ 4,407**	**-**	**$ 368,299**	**$ 17,857**	**$ 17,857**		**-**
Other								
640 Dues And Fees	$ 1,800	$ 1,149		$ 23,418	$ 9,908	$ 9,908		
Total Other	**$ 1,800**	**$ 1,149**	**-**	**$ 23,418**	**$ 9,908**	**$ 9,908**		**-**
Total Other Technology Services	**$ 26,107**	**$ 20,078**	**-**	**$ 503,145**	**$ 107,340**	**$ 107,340**		**-**
Total Support Services	**$ 874,353**	**$ 679,675**	**3.00**	**$ 2,215,228**	**$ 1,546,004**	**$ 1,546,004**		**3.94**
3000 - Enterprise and Community Services								
3300 - Community Services								
Salaries and Wages								
124 Temporary Classified	$ -	$ 3,421		$ -	$ -	$ -		
130 Additional Salaries	-	682						
Total Salaries and Wages	**$ -**	**$ 4,103**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ -	$ 175		$ -	$ -	$ -		
220 Social Security Contribution	-	81		-	-	-		
230 Other Required Payroll Costs	-	73		-	-	-		
Total Associated Payroll Costs	**$ -**	**$ 329**	**-**	**$ -**	**$ -**	**$ -**		**-**
Purchased Services								
310 Instructional, Professional and Technical Services	$ 480	$ 1,020		$ -	$ 1,612	$ 1,612		
Total Purchased Services	**$ 480**	**$ 1,020**	**-**	**$ -**	**$ 1,612**	**$ 1,612**		**-**
Supplies and Materials								
410 Consumable Supplies & Material	$ 25,836	$ 21,165		$ 454,809	$ 88,875	$ 88,875		
460 Non-consumable Items	1,049	218		1,101	1,134	1,134		
Total Supplies and Materials	**$ 26,885**	**$ 21,383**	**-**	**$ 455,910**	**$ 90,009**	**$ 90,009**		**-**

Fund Detail – Fee Based Programs Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
550 Depreciable Technology	$ 44,562	$ -		$ 70,178	$ -	$ -		
Total Capital Outlay	**$ 44,562**	**$ -**	**-**	**$ 70,178**	**$ -**	**$ -**		**-**
Other								
640 Dues And Fees	$ -	$ 500		$ -	$ 672	$ 672		
Total Other	**$ -**	**$ 500**	**-**	**$ -**	**$ 672**	**$ 672**		**-**
Total Community Services	**$ 71,927**	**$ 27,335**	**-**	**$ 526,088**	**$ 92,293**	**$ 92,293**		**-**
Total Enterprise and Community Services	**$ 71,927**	**$ 27,335**	**-**	**$ 526,088**	**$ 92,293**	**$ 92,293**		**-**
4000 - Facilities Acquisition and Construction								
4150 - Building Acquisit, Construct and Improvement Services								
Purchased Services								
380 Non-Instructional Profess & Tech Svcs	$ -	$ -		$ 150,000	$ 100,000	$ 100,000		
390 Other General Profess & Tech Svcs	-	-		150,000	100,000	100,000		
Total Purchased Services	**$ -**	**$ -**	**-**	**$ 300,000**	**$ 200,000**	**$ 200,000**		**-**
Supplies and Materials								
460 Non-consumable Items	$ -	$ -		$ 200,000	$ 100,000	$ 100,000		
Total Supplies and Materials	**$ -**	**$ -**	**-**	**$ 200,000**	**$ 100,000**	**$ 100,000**		**-**
Capital Outlay								
520 Buildings Acquisition and Improvement	$ -	$ -		$ 250,000	$ 150,000	$ 150,000		
550 Depreciable Technology	-	-		250,000	150,000	150,000		
Total Capital Outlay	**$ -**	**$ -**	**-**	**$ 500,000**	**$ 300,000**	**$ 300,000**		**-**
Total Building Acquisit, Construct and Improvement Services	**$ -**	**$ -**	**-**	**$ 1,000,000**	**$ 600,000**	**$ 600,000**		**-**
Total Facilities Acquisition and Construction	**$ -**	**$ -**	**-**	**$ 1,000,000**	**$ 600,000**	**$ 600,000**		**-**
Ending Fund Balance	**$ 7,767,607**	**$ 8,109,830**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL FEE BASED PROGRAMS FUND REQUIREMENTS	**$ 13,441,028**	**$ 13,586,589**	**8.93**	**$ 15,612,000**	**$ 14,118,104**	**$ 14,118,104**		**10.16**

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		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES									
1500	Earnings on Investments	$ 1,254,911	$ 1,089,842		$ 900,000	$ 900,000	$ 900,000		
1610	Daily Sales-Reimbursable	11,564	100,319		10,000	10,000	10,000		
1620	Daily Sales-Non-Reimbursable	(11,210)	(155,982)		-	-	-		
1630	Special Functions	577,079	399,293		400,000	400,000	400,000		
1920	Contributions and Donations	6,197	5,710		-	-	-		
1960	Recovery of Prior Years Expense	54,513	-		-	-	-		
1990	Miscellaneous	132,408	204,647		-	-	-		
3102	State School Fund-School Lunch Match	183,354	182,148		200,000	200,000	200,000		
3299	State School Breakfast Program	4,137,199	2,131,043		1,600,000	1,600,000	1,600,000		
4500	Federal School Lunch Program	14,158,905	17,877,576		14,000,000	14,000,000	14,000,000		
4900	Commodities Donated by USDA	1,258,967	1,410,558		1,500,000	1,500,000	1,500,000		
5200	Interfund Transfers	-	-		200,000	-	-		
5400	Beginning Fund Balance	17,753,394	17,694,910		10,000,000	17,000,000	17,000,000		
TOTAL FOOD SERVICES FUND RESOURCES		**$ 39,517,281**	**$ 40,940,064**		**$ 28,810,000**	**$ 35,610,000**	**$ 35,610,000**		

Fund Detail – Food Services Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
REQUIREMENTS								
2000 - Support Services								
2540 - Operation and Maintenance of Plant Services								
Salaries and Wages								
112 Regular Classified	$ 177,077	$ -	-	$ -	$ -	$ -		-
130 Additional Salaries	6,196	-		-	-	-		
Total Salaries and Wages	**$ 183,273**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 48,284	$ -		$ -	$ -	$ -		
220 Social Security Contribution	13,654	-		-	-	-		
230 Other Required Payroll Costs	28,370	-		-	-	-		
240 Employee Insur & Other Contract Benefits	38,426	-		-	-	-		
Total Associated Payroll Costs	**$ 128,734**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Purchased Services								
320 Property Services	$ 100,560	$ -		$ -	$ -	$ -		
380 Non-Instructional Profess & Tech Svcs	10,687	-		-	-	-		
Total Purchased Services	**$ 111,247**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies and Materials	$ 79,734	$ -		$ -	$ -	$ -		
Total Supplies and Materials	**$ 79,734**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Operation and Maintenance of Plant Services	**$ 502,988**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Support Services	**$ 502,988**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
3100 - Food Services								
Salaries and Wages								
112 Regular Classified	$ 113,218	$ 383,592	6.75	$ 480,122	$ 510,741	$ 510,741		6.75
114 Supervisory Classified	111,520	132,880	1.00	127,499	152,774	152,774		1.00
124 Temporary Classified Staff	-	-		13,261	13,261	13,261		
130 Additional Salaries	-	935		5,814	5,814	5,814		
Total Salaries and Wages	**$ 224,738**	**$ 517,407**	**7.75**	**$ 626,696**	**$ 682,590**	**$ 682,590**		**7.75**

Fund Detail – Food Services Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs									
210	Public Employees Retirement System	$ 60,748	$ 128,850		$ 184,534	$ 189,163	$ 189,163		
220	Social Security Contribution	16,945	39,198		47,583	51,733	51,733		
230	Other Required Payroll Costs	4,393	42,574		48,420	52,063	52,063		
240	Employee Insur & Other Contract Benefits	34,633	104,128		125,413	147,789	147,789		
	Total Associated Payroll Costs	**$ 116,719**	**$ 314,750**	**-**	**$ 405,950**	**$ 440,748**	**$ 440,748**		**-**
Purchased Services									
320	Property Services	$ 40,203	$ 144,822		$ 25,000	$ 25,000	$ 25,000		
340	Travel	2,388	3,796		2,000	2,000	2,000		
350	Communication	16,742	12,883		60,000	60,000	60,000		
380	Non-Instructional Profess & Tech Svcs	15,881,430	15,109,904		15,000,000	15,000,000	15,000,000		
390	Other General Profess & Tech Svcs	33,839	103,694		35,000	35,000	35,000		
	Total Purchased Services	**$ 15,974,602**	**$ 15,375,099**	**-**	**$ 15,122,000**	**$ 15,122,000**	**$ 15,122,000**		**-**
Supplies and Materials									
410	Consumable Supplies and Materials	$ 1,349,055	$ 1,787,565		$ 10,376,854	$ 11,086,162	$ 11,086,162		
460	Non-consumable Items	730,265	403,965		400,000	400,000	400,000		
470	Computer Software	-	51,870		50,000	50,000	50,000		
480	Computer Hardware	4,402	41,148		3,500	3,500	3,500		
	Total Supplies and Materials	**$ 2,083,722**	**$ 2,284,548**	**-**	**$ 10,830,354**	**$ 11,539,662**	**$ 11,539,662**		**-**
Capital Outlay									
520	Buildings Acquisition and Improvement	$ 1,446,088	$ 5,705,660		$ 500,000	$ 6,500,000	$ 6,500,000		
540	Depreciable Equipment	757,088	743,028		650,000	650,000	650,000		
	Total Capital Outlay	**$ 2,203,176**	**$ 6,448,688**	**-**	**$ 1,150,000**	**$ 7,150,000**	**$ 7,150,000**		**-**
Other									
640	Dues and Fees	$ 116,426	$ 171,254		$ 80,000	$ 80,000	$ 80,000		
670	Licenses & Permits	-	888		15,000	15,000	15,000		
690	Grant Indirect Charges	600,000	557,719		580,000	580,000	580,000		
	Total Other	**$ 716,426**	**$ 729,861**	**-**	**$ 675,000**	**$ 675,000**	**$ 675,000**		**-**
	Total Food Services	**$ 21,319,383**	**$ 25,670,353**	**7.75**	**$ 28,810,000**	**$ 35,610,000**	**$ 35,610,000**		**7.75**
Ending Fund Balance		**$ 17,694,910**	**$ 15,269,711**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL FOOD SERVICES FUND REQUIREMENTS		**$ 39,517,281**	**$ 40,940,064**	**7.75**	**$ 28,810,000**	**$ 35,610,000**	**$ 35,610,000**		**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.

Fund Detail – Asset Replacement Fund

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES							
1500	Earnings on Investments	$ 2,480,931	$ 2,098,171	$ 2,000,000	$ 2,000,000	$ 2,000,000	
3222	State School Fund Transportation Equipment	3,147,905	3,159,249	2,800,000	2,800,000	2,800,000	
5200	Interfund Transfers - Curriculum	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
5200	Interfund Transfers - Transportation Debt Service	3,000,000	3,000,000	3,000,000	-	-	
5200	Interfund Transfers - Transportation FFCO	-	310,000	32,000	-	-	
5200	Interfund Transfers - Technology	-	-	-	1,000,000	1,000,000	
5400	Beginning Fund Balance - Transportation FFCO	-	-	9,500,000	6,150,000	6,150,000	
5400	Beginning Fund Balance	46,022,216	46,598,913	32,428,000	28,938,000	28,938,000	
TOTAL ASSET REPLACEMENT FUND RESOURCES		**$ 59,651,052**	**$ 60,166,333**	**$ 54,760,000**	**$ 45,888,000**	**$ 45,888,000**	
REQUIREMENTS							
1111 - Elementary Instruction, Primary (K-5)							
Supplies and Materials							
410	Consumable Supplies & Material	$ -	$ 736	$ -	$ -	$ -	
420	Textbooks	-	140,534	16,200,000	15,909,000	15,909,000	
470	Computer Software	-	134,485	-	-	-	
	Total Supplies and Materials	**$ -**	**$ 275,755**	**$ 16,200,000**	**$ 15,909,000**	**$ 15,909,000**	
Capital Outlay							
540	Depreciable Equipment	$ -	$ -	$ 2,698,000	$ 2,256,000	$ 2,256,000	
	Total Capital Outlay	**$ -**	**$ -**	**$ 2,698,000**	**$ 2,256,000**	**$ 2,256,000**	
	Total Elementary Instruction, Primary (K-5)	**$ -**	**$ 275,755**	**$ 18,898,000**	**$ 18,165,000**	**$ 18,165,000**	

Fund Detail – Asset Replacement Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1121 - Middle School Instruction						
Supplies and Materials						
420 Textbooks	$ 2,565,898	$ 1,166,606	$ -	$ -	$ -	
460 Non-consumable Items	-	20,102	-	-	-	
470 Computer Software	2,576,839	424,956	-	-	-	
Total Supplies and Materials	**$ 5,142,737**	**$ 1,611,664**	**$ -**	**$ -**	**$ -**	
Total Middle School Instruction	**$ 5,142,737**	**$ 1,611,664**	**$ -**	**$ -**	**$ -**	
1131 - High School Instruction						
Supplies and Materials						
420 Textbooks	$ 700,624	$ 763,292	$ -	$ -	$ -	
470 Computer Software	710,074	675,458	-	-	-	
Total Supplies and Materials	**$ 1,410,698**	**$ 1,438,750**	**$ -**	**$ -**	**$ -**	
Total High School Instruction	**$ 1,410,698**	**$ 1,438,750**	**$ -**	**$ -**	**$ -**	
Total Instruction	**$ 6,553,435**	**$ 3,326,169**	**$ 18,898,000**	**$ 18,165,000**	**$ 18,165,000**	
2240 - Instructional Staff Development						
Purchased Services						
310 Instructional, Profess & Tech Svcs	$ 139,854	$ 266,100	$ 1,300,000	$ 650,000	$ 650,000	
Total Purchased Services	**$ 139,854**	**$ 266,100**	**$ 1,300,000**	**$ 650,000**	**$ 650,000**	
Total Instructional Staff Development	**$ 139,854**	**$ 266,100**	**$ 1,300,000**	**$ 650,000**	**$ 650,000**	
2540 - Operation and Maintenance of Plant Services						
Supplies and Materials						
460 Non-consumable Items	$ -	$ -	$ 30,000	$ -	$ -	
Total Supplies and Materials	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ -**	
Capital Outlay						
540 Depreciable Equipment	$ 64,180	$ 49,923	$ -	$ -	$ -	
Total Capital Outlay	**$ 64,180**	**$ 49,923**	**$ -**	**$ -**	**$ -**	
Total Operation and Maintenance of Plant Services	**$ 64,180**	**$ 49,923**	**$ 30,000**	**$ -**	**$ -**	

Fund Detail – Asset Replacement Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
2550 - Student Transportation Services						
Capital Outlay						
560 Depreciable Bus Garage, Bus & Capital Bus Improvements	$ -	$ 12,293,252	$ 9,532,000	$ 17,119,999	$ 17,119,999	
Total Capital Outlay	**$ -**	**$ 12,293,252**	**$ 9,532,000**	**$ 17,119,999**	**$ 17,119,999**	
Total Student Transportation Services	**$ -**	**$ 12,293,252**	**$ 9,532,000**	**$ 17,119,999**	**$ 17,119,999**	
2570 - Internal Services						
Supplies and Materials						
460 Non-consumable Items	$ -	$ 17,500	$ -	$ -	$ -	
Total Supplies and Materials	**$ -**	**$ 17,500**	**$ -**	**$ -**	**$ -**	
Capital Outlay						
541 New Equipment	$ -	$ -	$ 800,000	$ 800,000	$ 800,000	
Total Capital Outlay	**$ -**	**$ -**	**$ 800,000**	**$ 800,000**	**$ 800,000**	
Total Internal Services	**$ -**	**$ 17,500**	**$ 800,000**	**$ 800,000**	**$ 800,000**	
2660 - Technology Services						
Supplies & Materials						
410 Consumable Supplies & Material	$ -	$ -	$ 35,000	$ 35,000	$ 35,000	
480 Computer Hardware	-	-	2,365,000	3,533,000	3,533,000	
Total Supplies and Materials	**$ -**	**$ -**	**$ 2,400,000**	**$ 3,568,000**	**$ 3,568,000**	
Total Technology Services	**$ -**	**$ -**	**$ 2,400,000**	**$ 3,568,000**	**$ 3,568,000**	
Total Support	**$ 204,034**	**$ 12,626,775**	**$ 14,062,000**	**$ 22,137,999**	**$ 22,137,999**	
5100 - Debt Service						
Other						
610 Principal on Transportation	$ 6,149,254	$ 6,091,568	$ 21,488,134	$ 5,144,400	$ 5,144,400	
620 Interest on Transportation	145,416	208,102	311,866	440,601	440,601	
Total Other	**$ 6,294,670**	**$ 6,299,670**	**$ 21,800,000**	**$ 5,585,001**	**$ 5,585,001**	
Total Debt Service	**$ 6,294,670**	**$ 6,299,670**	**$ 21,800,000**	**$ 5,585,001**	**$ 5,585,001**	
Ending Fund Balance	**$ 46,598,913**	**$ 37,913,719**	**$ -**	**$ -**	**$ -**	
TOTAL ASSET REPLACEMENT FUND REQUIREMENTS	**$ 59,651,052**	**$ 60,166,333**	**$ 54,760,000**	**$ 45,888,000**	**$ 45,888,000**	

Schedule of Annual Interest and Principal Payments – Asset Replacement Fund

As of June 30, 2026

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2020	$60,392,940	1.24%	12/15 & 6/15	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					**$ 14,337,172**	**$ 38,729,903**

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.

Fund Detail – Energy Efficiency Fund

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
1990 Miscellaneous	$ 1,050,401	$ 1,186,461	$ 1,650,000	$ 1,650,000	$ 1,650,000	
5400 Beginning Fund Balance	-	-	-	-	-	
TOTAL ENERGY EFFICIENCY FUND RESOURCES	**$ 1,050,401**	**$ 1,186,461**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	
REQUIREMENTS						
5200 - Transfers of Funds						
710 Fund Modifications	$ 1,050,401	$ 1,186,461	$ 1,650,000	$ 1,650,000	$ 1,650,000	
Total Transfers of Funds	**$ 1,050,401**	**$ 1,186,461**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL ENERGY EFFICIENCY FUND REQUIREMENTS	**$ 1,050,401**	**$ 1,186,461**	**$ 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	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES								
2200 Restricted	$ 1,091,364	$ 848,709		$ 3,754,000	$ 3,592,850	$ 3,592,850		
3299 Restricted Grants-In-Aid	65,542,075	87,564,402		70,783,082	70,395,513	70,395,513		
4300 Restricted Direct From Federal	191,090	189,403		180,000	180,000	180,000		
4500 Restricted Through State	90,274,931	44,459,089		51,510,000	57,797,988	57,797,988		
4900 For/On Behalf of the District	8,557	-		-	-	-		
5400 Beginning Fund Balance	1,298,625	976,327		-	-	-		
TOTAL GRANTS FUND RESOURCES	**$ 158,406,642**	**$ 134,037,930**		**$ 126,227,082**	**$ 131,966,351**	**$ 131,966,351**		
1000 - Instruction								
1111 - Elementary Programs, Primary (K-5)								
100 Salaries and Wages								
111 Regular Licensed	$ 4,031,313	$ 10,374,110	55.50	$ 5,146,853	$ 3,133,743	$ 3,133,743		33.50
112 Regular Classified	210,597	168,093	3.75	183,389	191,922	191,922		3.76
121 Licensed Substitutes	83,386	258,072		34,799	120,652	120,652		
122 Classified Substitutes	6,754	10,356		6,337	6,780	6,780		
130 Additional Salaries	123,062	175,436		59,746	107,215	107,215		
Total Salaries and Wages	**$ 4,455,112**	**$ 10,986,067**	**59.25**	**$ 5,431,124**	**$ 3,560,312**	**$ 3,560,312**		**37.26**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,191,840	$ 2,906,315		$ 1,702,917	$ 982,577	$ 982,577		
220 Social Security Contribution	328,547	807,673		401,955	255,243	255,243		
230 Other Required Payroll Costs	88,482	281,277		138,876	90,865	90,865		
240 Employee Insur & Other Contract Benefits	919,905	1,987,649		987,169	648,245	648,245		
Total Associated Payroll Costs	**$ 2,528,774**	**$ 5,982,914**	**-**	**$ 3,230,917**	**$ 1,976,930**	**$ 1,976,930**		**-**
300 Purchased Services	$ 811,254	$ 1,017,103		$ 685,732	$ 832,193	$ 832,193		
400 Supplies and Materials	1,057,686	1,314,868		1,501,041	847,350	847,350		
500 Capital Outlay	-	-		10,448	-	-		
Total Elementary Programs, Primary (K-5)	**$ 8,852,826**	**$ 19,300,952**	**59.25**	**$ 10,859,262**	**$ 7,216,785**	**$ 7,216,785**		**37.26**
1113 - Elementary Extracurricular								
100 Salaries and Wages								
130 Additional Salaries	$ 82,466	$ 57,322		$ -	$ 53,917	$ 53,917		
Total Salaries and Wages	**$ 82,466**	**$ 57,322**	**-**	**$ -**	**$ 53,917**	**$ 53,917**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 20,775	$ 14,056		$ -	$ 8,921	$ 8,921		
220 Social Security Contribution	6,309	4,385		-	1,914	1,914		
230 Other Required Payroll Costs	2,170	2,387		-	1,251	1,251		
Total Associated Payroll Costs	**$ 29,254**	**$ 20,828**	**-**	**$ -**	**$ 12,086**	**$ 12,086**		**-**
300 Purchased Services	$ 1,642	$ -		$ 318,298	$ 409	$ 409		
400 Supplies and Materials	16,408	2,451		53,154	4,983	4,983		
Total Elementary Extracurricular	**$ 129,770**	**$ 80,601**	**-**	**$ 371,452**	**$ 71,395**	**$ 71,395**		**-**
1121 - Middle School Instruction								
100 Salaries and Wages								
111 Regular Licensed	$ 1,135,576	$ 1,724,764	12.10	$ 1,052,219	$ 1,070,935	$ 1,070,935		12.10
112 Regular Classified	515,146	660,364	13.13	646,878	676,338	676,338		13.16
121 Licensed Substitutes	12,975	32,981			22,281	22,281		
122 Classified Substitutes	-	144			53	53		
123 Temporary Licensed	648	965			-	-		
124 Temporary Classified	-	-			515	515		
130 Additional Salaries	5,323	1,737			2,842	2,842		
Total Salaries and Wages	**$ 1,669,668**	**$ 2,420,955**	**25.23**	**$ 1,699,097**	**$ 1,772,964**	**$ 1,772,964**		**25.26**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 438,958	$ 577,031		$ 535,113	$ 445,750	$ 445,750		
220 Social Security Contribution	124,050	169,652		126,681	131,199	131,199		
230 Other Required Payroll Costs	33,535	58,610		43,653	45,524	45,524		
240 Employee Insur & Other Contract Benefits	397,848	568,966		455,622	467,849	467,849		
Total Associated Payroll Costs	**$ 994,391**	**$ 1,374,259**	**-**	**$ 1,161,069**	**$ 1,090,322**	**$ 1,090,322**		**-**
300 Purchased Services	$ 45,446	$ 23,356		$ 29,055	$ 33,189	$ 33,189		
400 Supplies and Materials	2,661,402	592,907		1,193,903	1,055,524	1,055,524		
500 Capital Outlay	246,460	4,300		58,789	62,903	62,903		
Total Middle School Instruction	**$ 5,617,367**	**$ 4,415,777**	**25.23**	**$ 4,141,913**	**$ 4,014,902**	**$ 4,014,902**		**25.26**
1122 - Middle School Extracurricular								
100 Salaries and Wages								
124 Temporary Classified	$ 9,915	$ -		$ -	$ 2,469	$ 2,469		
130 Additional Salaries	106,465	1,642		-	27,095	27,095		
Total Salaries and Wages	**$ 116,380**	**$ 1,642**	**-**	**$ -**	**$ 29,564**	**$ 29,564**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 29,343	$ 444		$ -	$ 4,970	$ 4,970		
220 Social Security Contribution	8,903	126		-	1,066	1,066		
230 Other Required Payroll Costs	2,664	43		-	697	697		
Total Associated Payroll Costs	**$ 40,910**	**$ 613**	**-**	**$ -**	**$ 6,733**	**$ 6,733**		**-**
300 Purchased Services	$ 30,332	$ -		$ 61,285	$ 7,695	$ 7,695		
400 Supplies and Materials	32,590	122,467		73,134	80,482	80,482		
500 Capital Outlay	10,941	12,529		9,109	7,317	7,317		
Total Middle School Extracurricular	**$ 231,153**	**$ 137,251**	**-**	**$ 143,528**	**$ 131,791**	**$ 131,791**		**-**
1131 - High School Instruction								
100 Salaries and Wages								
111 Regular Licensed	$ 2,385,336	$ 4,250,013	13.94	$ 2,091,696	$ 2,413,320	$ 2,413,320		26.67
112 Regular Classified	548,701	604,843	23.67	643,843	650,766	650,766		12.09
121 Licensed Substitutes	52,322	52,654		12,886	47,421	47,421		
124 Temporary Classified	23,943	9,177		-	9,605	9,605		
130 Additional Salaries	54,810	58,843		7,100	57,415	57,415		
Total Salaries and Wages	**$ 3,065,112**	**$ 4,975,530**	**37.61**	**$ 2,755,525**	**$ 3,178,527**	**$ 3,178,527**		**38.76**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 784,764	$ 1,240,538		$ 845,568	$ 890,616	$ 890,616		
220 Social Security Contribution	228,585	358,702		205,191	233,108	233,108		
230 Other Required Payroll Costs	61,188	130,784		70,776	81,708	81,708		
240 Employee Insur & Other Contract Benefits	640,046	953,939		642,370	680,598	680,598		
Total Associated Payroll Costs	**$ 1,714,583**	**$ 2,683,963**	**-**	**$ 1,763,905**	**$ 1,886,030**	**$ 1,886,030**		**-**
300 Purchased Services	$ 94,043	$ 204,328		$ 158,148	$ 125,455	$ 125,455		
400 Supplies and Materials	3,043,621	2,526,983		2,571,379	2,007,989	2,007,989		
500 Capital Outlay	808,792	774,667		668,151	495,496	495,496		
600 Other	91,161	172,149		137,720	97,754	97,754		
Total High School Instruction	**$ 8,817,312**	**$ 11,337,620**	**37.61**	**$ 8,054,828**	**$ 7,791,251**	**$ 7,791,251**		**38.76**
1132 - High School Extracurricular								
100 Salaries and Wages								
123 Temporary Licensed	$ 137	$ -		$ -	$ -	$ -		
124 Temporary Classified	10,317	6,978		537	5,157	5,157		
130 Additional Salaries	81,666	43,545		-	36,656	36,656		
Total Salaries and Wages	**$ 92,120**	**$ 50,523**	**-**	**$ 537**	**$ 41,813**	**$ 41,813**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 21,149	$ 11,162		$ -	$ 6,874	$ 6,874		
220 Social Security Contribution	7,030	3,423		-	1,475	1,475		
230 Other Required Payroll Costs	1,939	1,327		9	963	963		
Total Associated Payroll Costs	**$ 30,118**	**$ 15,912**	**-**	**$ 9**	**$ 9,312**	**$ 9,312**		**-**
300 Purchased Services	$ 532,721	$ 760,219		$ 535,748	$ 667,585	$ 667,585		
400 Supplies and Materials	454,031	405,410		403,447	365,660	365,660		
500 Capital Outlay	107,352	20,471		52,180	40,094	40,094		
600 Other	155,539	194,442		157,239	188,817	188,817		
Total High School Extracurricular	**$ 1,371,881**	**$ 1,446,977**	**-**	**$ 1,149,160**	**$ 1,313,281**	**$ 1,313,281**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1140 - Pre-Kindergarten Programs								
100 Salaries and Wages								
111 Regular Licensed	$ 793,790	$ 890,982	13.80	$ 1,088,230	$ 1,030,344	$ 1,030,344		12.80
112 Regular Classified	2,780,120	3,317,122	67.75	3,840,797	3,752,410	3,752,410		71.72
113 Supervisory Licensed	42,647	76,981	0.55	77,612	49,998	49,998		0.40
121 Licensed Substitutes	27,330	26,502		34,648	24,396	24,396		
122 Classified Substitutes	7,669	8,614		10,940	8,574	8,574		
124 Temporary Classified	536,225	629,401		623,644	537,694	537,694		
130 Additional Salaries	154,330	158,320		169,588	139,717	139,717		
Total Salaries and Wages	**$ 4,342,111**	**$ 5,107,922**	**82.10**	**$ 5,845,459**	**$ 5,543,133**	**$ 5,543,133**		**84.92**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,001,186	$ 1,179,725		$ 1,402,324	$ 1,428,936	$ 1,428,936		
220 Social Security Contribution	325,423	384,281		440,516	386,397	386,397		
230 Other Required Payroll Costs	86,792	131,214		122,108	140,198	140,198		
240 Employee Insur & Other Contract Benefits	935,877	1,170,224		1,395,844	1,302,585	1,302,585		
Total Associated Payroll Costs	**$ 2,349,278**	**$ 2,865,444**	**-**	**$ 3,360,792**	**$ 3,258,116**	**$ 3,258,116**		**-**
300 Purchased Services	$ 309,971	$ 419,845		$ 269,002	$ 429,374	$ 429,374		
400 Supplies and Materials	325,444	567,963		436,345	354,013	354,013		
500 Capital Outlay	-	-		10,765	-	-		
600 Other	18,324	11,192		13,032	9,629	9,629		
Total Pre-Kindergarten Programs	**$ 7,345,128**	**$ 8,972,366**	**82.10**	**$ 9,935,395**	**$ 9,594,265**	**$ 9,594,265**		**84.92**
1220 - Restrictive Programs for Students with Disabilities								
100 Salaries and Wages								
111 Regular Licensed	$ 1,596,778	$ 441,302	4.00	$ 856,500	$ 382,932	$ 382,932		8.80
112 Regular Classified	1,498,168	363,710	5.62	679,583	567,281	567,281		9.46
121 Licensed Substitutes	10,699	2,238		6,688	3,668	3,668		
122 Classified Substitutes	1,937	634		1,765	1,902	1,902		
123 Temporary Licensed	-	1,876		-	687	687		
124 Temporary Classified	33,380	520		25,020	8,495	8,495		
130 Additional Salaries	161,650	74,161		124,415	142,347	142,347		
Total Salaries and Wages	**$ 3,302,612**	**$ 884,441**	**9.62**	**$ 1,693,971**	**$ 1,107,312**	**$ 1,107,312**		**18.26**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 808,201	$ 217,320		$ 448,764	$ 295,365	$ 295,365		
220 Social Security Contribution	231,338	64,944		124,450	77,673	77,673		
230 Other Required Payroll Costs	62,532	23,329		33,548	30,800	30,800		
240 Employee Insur & Other Contract Benefits	912,094	177,729		427,260	203,009	203,009		
Total Associated Payroll Costs	**$ 2,014,165**	**$ 483,322**	**-**	**$ 1,034,022**	**$ 606,847**	**$ 606,847**		**-**
300 Purchased Services	$ 5,372	$ -		$ 4,640	$ 1,336	$ 1,336		
400 Supplies and Materials	25,001	-		57,883	18,754	18,754		
Total Restrictive Programs for Students with Disabilities	**$ 5,347,150**	**$ 1,367,763**	**9.62**	**$ 2,790,516**	**$ 1,734,249**	**$ 1,734,249**		**18.26**
1250 - Less Restrictive Programs for Students with Disabilities								
100 Salaries and Wages								
111 Regular Licensed	$ 994,978	$ 2,269,784	12.80	$ 1,277,405	$ 1,337,025	$ 1,337,025		10.17
112 Regular Classified	267,901	281,826	7.51	352,242	1,030,239	1,030,239		24.94
113 Supervisory Licensed	32,006	-		-	-	-		
121 Licensed Substitutes	15,398	43,778		2,802	21,234	21,234		
122 Classified Substitutes	-	719		-	896	896		
123 Temporary Licensed	1,411	-		2,610	351	351		
124 Temporary Classified	16,232	236		12,965	4,126	4,126		
130 Additional Salaries	238,340	258,340		249,630	302,905	302,905		
Total Salaries and Wages	**$ 1,566,266**	**$ 2,854,683**	**20.31**	**$ 1,897,654**	**$ 2,696,776**	**$ 2,696,776**		**35.11**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 420,404	$ 659,787		$ 567,407	$ 593,931	$ 593,931		
220 Social Security Contribution	114,958	189,585		138,114	193,281	193,281		
230 Other Required Payroll Costs	31,440	66,598		43,502	68,642	68,642		
240 Employee Insur & Other Contract Benefits	350,766	573,136		451,520	714,143	714,143		
Total Associated Payroll Costs	**$ 917,568**	**$ 1,489,106**	**-**	**$ 1,200,543**	**$ 1,569,997**	**$ 1,569,997**		**-**
300 Purchased Services	$ 86,271	$ 56,683		$ 68,104	$ 63,054	$ 63,054		
400 Supplies and Materials	171,133	247,603		147,288	217,797	217,797		
Total Less Restrictive Program for Students with Disabilities	**$ 2,741,238**	**$ 4,648,075**	**20.31**	**$ 3,313,589**	**$ 4,547,624**	**$ 4,547,624**		**35.11**
1260 - Treatment and Habilitation								
100 Salaries and Wages								
111 Regular Licensed	$ 471,590	$ 499,394	5.75	$ 651,975	$ 588,703	$ 588,703		6.00
121 Licensed Substitutes	341	-		-	84	84		
130 Additional Salaries	-	703		1,170	5,965	5,965		
Total Salaries and Wages	**$ 471,931**	**$ 500,097**	**5.75**	**$ 653,145**	**$ 594,752**	**$ 594,752**		**6.00**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 131,030	$ 134,350		$ 184,073	$ 167,233	$ 167,233		
220 Social Security Contribution	35,502	37,060		49,252	44,389	44,389		
230 Other Required Payroll Costs	9,480	12,870		13,511	15,368	15,368		
240 Employee Insur & Other Contract Benefits	105,145	108,302		137,725	118,741	118,741		
Total Associated Payroll Costs	**$ 281,157**	**$ 292,582**	**-**	**$ 384,561**	**$ 345,731**	**$ 345,731**		**-**
400 Supplies and Materials	$ 8,773	$ -		$ 2,787	$ 2,522	$ 2,522		
Total Treatment and Habilitation	**$ 761,861**	**$ 792,679**	**5.75**	**$ 1,040,493**	**$ 943,005**	**$ 943,005**		**6.00**
1271 - Remediation								
100 Salaries and Wages								
123 Temporary Licensed	$ 29,627	$ 26,606		$ 6,766	$ 21,735	$ 21,735		
124 Temporary Classified	12,756	21,542		9,968	12,932	12,932		
130 Additional Salaries	360,659	456,135		81,138	409,819	409,819		
Total Salaries and Wages	**$ 403,042**	**$ 504,283**	**-**	**$ 97,872**	**$ 444,486**	**$ 444,486**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 113,087	$ 137,426		$ 28,672	$ 73,833	$ 73,833		
220 Social Security Contribution	30,832	39,217		7,487	15,840	15,840		
230 Other Required Payroll Costs	8,126	13,688		1,649	10,347	10,347		
Total Associated Payroll Costs	**$ 152,045**	**$ 190,331**	**-**	**$ 37,808**	**$ 100,020**	**$ 100,020**		**-**
300 Purchased Services	$ 65,338	$ 99,539		$ 63,486	$ 69,466	$ 69,466		
400 Supplies and Materials	28,082	48,497		21,818	40,959	40,959		
Total Remediation	**$ 648,507**	**$ 842,650**	**-**	**$ 220,984**	**$ 654,931**	**$ 654,931**		**-**
1272 - Title IA/D								
100 Salaries and Wages								
111 Regular Licensed	$ 2,447,973	$ 2,687,169	31.45	$ 2,971,403	$ 2,959,516	$ 2,959,516		27.39
112 Regular Classified	1,321,318	1,756,320	38.81	2,025,315	2,688,886	2,688,886		57.94
113 Supervisory Licensed	38,532	41,076	0.25	52,527	44,214	44,214		0.25
121 Licensed Substitutes	55,786	69,529		53,498	69,263	69,263		
122 Classified Substitutes	12,474	20,865		16,346	20,925	20,925		
123 Temporary Licensed	143,133	276,680		178,072	235,814	235,814		
124 Temporary Classified	114,756	73,876		89,521	93,621	93,621		
130 Additional Salaries	836,590	818,131		739,147	900,660	900,660		
Total Salaries and Wages	**$ 4,970,562**	**$ 5,743,646**	**70.51**	**$ 6,125,829**	**$ 7,012,899**	**$ 7,012,899**		**85.58**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,308,873	$ 1,427,991		$ 1,581,551	$ 1,652,532	$ 1,652,532		
220 Social Security Contribution	370,438	424,997		455,446	466,522	466,522		
230 Other Required Payroll Costs	104,165	168,386		143,572	200,498	200,498		
240 Employee Insur & Other Contract Benefits	936,219	1,095,229		1,300,210	1,690,620	1,690,620		
Total Associated Payroll Costs	**$ 2,719,695**	**$ 3,116,603**	**-**	**$ 3,480,779**	**$ 4,010,172**	**$ 4,010,172**		**-**
300 Purchased Services	$ 119,849	$ 161,671		$ 87,136	$ 154,321	$ 154,321		
400 Supplies and Materials	333,800	5,444,864		2,002,163	2,317,841	2,317,841		
Total Title IA/D	**$ 8,143,906**	**$ 14,466,784**	**70.51**	**$ 11,695,907**	**$ 13,495,233**	**$ 13,495,233**		**85.58**
1280 - Alternative Education								
100 Salaries and Wages								
111 Regular Licensed	$ 645,052	$ 515,313	9.50	$ 564,141	$ 564,488	$ 564,488		6.50
112 Regular Classified	136,954	319,592	4.82	178,432	331,718	331,718		7.77
121 Licensed Substitutes	20,734	13,310		3,623	15,578	15,578		
122 Classified Substitutes	-	816		460	1,308	1,308		
123 Temporary Licensed	-	-		3,001	-	-		
130 Additional Salaries	9,197	8,158		825	13,743	13,743		
Total Salaries and Wages	**$ 811,937**	**$ 857,189**	**14.32**	**$ 750,482**	**$ 926,835**	**$ 926,835**		**14.27**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 216,061	$ 212,524		$ 183,875	$ 242,132	$ 242,132		
220 Social Security Contribution	55,018	63,964		55,182	68,305	68,305		
230 Other Required Payroll Costs	14,736	22,066		18,816	23,800	23,800		
240 Employee Insur & Other Contract Benefits	124,158	185,376		197,446	213,489	213,489		
Total Associated Payroll Costs	**$ 409,973**	**$ 483,930**	**-**	**$ 455,319**	**$ 547,726**	**$ 547,726**		**-**
300 Purchased Services	$ 614,461	$ 674,992		$ 460,327	$ 444,895	$ 444,895		
400 Supplies and Materials	119,423	39,113		79,686	49,650	49,650		
Total Alternative Education	**$ 1,955,794**	**$ 2,055,224**	**14.32**	**$ 1,745,814**	**$ 1,969,106**	**$ 1,969,106**		**14.27**
1291 - English Language Learner								
100 Salaries and Wages								
111 Regular Licensed	$ 511,195	$ 267,183	5.40	$ 430,419	$ 497,835	$ 497,835		5.03
112 Regular Classified	404,289	325,987	9.00	373,649	489,690	489,690		11.01
121 Licensed Substitutes	14,910	7,582		-	9,162	9,162		
122 Classified Substitutes	4,562	752		-	5,078	5,078		
123 Temporary Licensed	-	60		-	7,606	7,606		
130 Additional Salaries	30,698	29,534		25,547	21,905	21,905		
Total Salaries and Wages	**$ 965,654**	**$ 631,098**	**14.40**	**$ 829,615**	**$ 1,031,276**	**$ 1,031,276**		**16.04**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 239,410	$ 153,661		$ 191,760	$ 288,080	$ 288,080		
220 Social Security Contribution	71,673	47,224		63,077	75,125	75,125		
230 Other Required Payroll Costs	19,442	16,229		21,417	26,352	26,352		
240 Employee Insur & Other Contract Benefits	186,370	165,476		202,684	264,996	264,996		
Total Associated Payroll Costs	**$ 516,895**	**$ 382,590**	**-**	**$ 478,938**	**$ 654,553**	**$ 654,553**		**-**
300 Purchased Services	$ 24,355	$ 8,602		$ 12,339	$ 15,423	$ 15,423		
400 Supplies and Materials	70,556	215,698		135,214	244,776	244,776		
600 Other	-	86,263		28,975	32,734	32,734		
Total English Language Learner	**$ 1,577,460**	**$ 1,324,251**	**14.40**	**$ 1,485,081**	**$ 1,978,762**	**$ 1,978,762**		**16.04**
1292 - Teen Parent Programs								
100 Salaries and Wages								
111 Regular Licensed	$ 88,328	$ -	-	$ -	$ -	$ -		
121 Licensed Substitutes	106	-		-	-	-		
Total Salaries and Wages	**$ 88,434**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 20,823	$ -		$ -	$ -	$ -		
220 Social Security Contribution	5,240	-		-	-	-		
230 Other Required Payroll Costs	1,408	-		-	-	-		
240 Employee Insur & Other Contract Benefits	12,600	-		-	-	-		
Total Associated Payroll Costs	**$ 40,071**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
400 Supplies and Materials	$ -	$ -		$ 448	$ -	$ -		
Total Teen Parent Programs	**$ 128,505**	**$ -**	**-**	**$ 448**	**$ -**	**$ -**		**-**
1293 - Migrant Education								
100 Salaries and Wages								
112 Regular Classified	$ 554,709	$ 539,292	11.00	$ 705,105	$ 605,165	$ 605,165		11.00
122 Classified Substitutes	2,666	281		2,308	936	936		
123 Temporary Licensed	167,509	168,970		210,637	169,021	169,021		
124 Temporary Classified	54,176	58,952		67,008	67,027	67,027		
130 Additional Salaries	156,734	153,704		183,245	153,644	153,644		
Total Salaries and Wages	**$ 935,794**	**$ 921,199**	**11.00**	**$ 1,169,692**	**$ 995,793**	**$ 995,793**		**11.00**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 253,217	$ 236,690		$ 316,432	$ 240,759	$ 240,759		
220 Social Security Contribution	70,934	68,234		87,738	58,932	58,932		
230 Other Required Payroll Costs	18,690	23,697		23,939	24,500	24,500		
240 Employee Insur & Other Contract Benefits	175,218	167,170		228,004	172,178	172,178		
Total Associated Payroll Costs	**$ 518,059**	**$ 495,791**	**-**	**$ 656,113**	**$ 496,369**	**$ 496,369**		**-**
300 Purchased Services	$ 93,495	$ 159,755		$ 92,465	$ 137,427	$ 137,427		
400 Supplies and Materials	167,977	79,170		86,413	91,410	91,410		
Total Migrant Education	**$ 1,715,325**	**$ 1,655,915**	**11.00**	**$ 2,004,683**	**$ 1,720,999**	**$ 1,720,999**		**11.00**
1299 - Other Programs								
100 Salaries and Wages								
124 Temporary Classified	$ -	$ 773		$ 22	$ 862	$ 862		
130 Additional Salaries	5,986	10,440		8,581	45,507	45,507		
Total Salaries and Wages	**$ 5,986**	**$ 11,213**	**-**	**$ 8,603**	**$ 46,369**	**$ 46,369**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,762	$ 3,777		$ 2,504	$ 7,819	$ 7,819		
220 Social Security Contribution	458	1,103		656	1,677	1,677		
230 Other Required Payroll Costs	110	376		161	1,096	1,096		
Total Associated Payroll Costs	**$ 2,330**	**$ 5,256**	**-**	**$ 3,321**	**$ 10,592**	**$ 10,592**		**-**
300 Purchased Services	$ 9,786	$ 28,578		$ 11,964	$ 15,743	$ 15,743		
400 Supplies and Materials	15,084	58,994		32,739	26,845	26,845		
Total Other Programs	**$ 33,186**	**$ 104,041**	**-**	**$ 56,627**	**$ 99,549**	**$ 99,549**		**-**
1400 - Summer School Programs								
100 Salaries and Wages								
113 Supervisory Licensed	$ -	$ -	-	$ 484	$ -	$ -		
121 Licensed Substitutes	5,898	-		-	-	-		
123 Temporary Licensed	30,755	21,208		104,003	47,004	47,004		
124 Temporary Classified	47,190	58,547		93,963	53,807	53,807		
130 Additional Salaries	284,743	498,058		602,218	440,522	440,522		
Total Salaries and Wages	**$ 368,586**	**$ 577,813**	**-**	**$ 800,668**	**$ 541,333**	**$ 541,333**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 102,882	$ 151,927		$ 223,305	$ 90,128	$ 90,128		
220 Social Security Contribution	28,260	44,194		61,186	19,337	19,337		
230 Other Required Payroll Costs	7,178	16,082		16,293	12,631	12,631		
Total Associated Payroll Costs	**$ 138,320**	**$ 212,203**	**-**	**$ 300,784**	**$ 122,096**	**$ 122,096**		**-**
300 Purchased Services	$ 101,184	$ 147,209		$ 193,236	$ 143,926	$ 143,926		
400 Supplies and Materials	91,375	48,476		67,804	47,265	47,265		
Total Summer School Programs	**$ 699,465**	**$ 985,701**	**-**	**$ 1,362,492**	**$ 854,620**	**$ 854,620**		**-**
Total Instruction	**$ 56,117,834**	**$ 73,934,627**	**350.10**	**$ 60,372,172**	**$ 58,131,748**	**$ 58,131,748**		**372.46**
2000 - Support Services								
2110 - Attendance & Social Work Svcs								
100 Salaries and Wages								
111 Regular Licensed	$ 2,141,011	$ 2,208,013	32.65	$ 2,748,232	$ 2,789,607	$ 2,789,607		29.45
112 Regular Classified	2,861,113	2,874,226	57.06	3,359,022	3,668,719	3,668,719		61.94
121 Licensed Substitutes	-	3,541		-	1,298	1,298		
122 Classified Substitutes	173	-		85	42	42		
123 Temporary Licensed	14,678	-		7,182	3,652	3,652		
124 Temporary Classified	18,964	13,943		15,488	14,712	14,712		
130 Additional Salaries	84,092	180,453		61,929	155,611	155,611		
Total Salaries and Wages	**$ 5,120,031**	**$ 5,280,176**	**89.71**	**$ 6,191,938**	**$ 6,633,641**	**$ 6,633,641**		**91.39**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,317,506	$ 1,326,787		$ 1,772,205	$ 1,792,535	$ 1,792,535		
220 Social Security Contribution	382,032	393,442		463,254	487,457	487,457		
230 Other Required Payroll Costs	101,380	136,057		151,397	169,535	169,535		
240 Employee Insur & Other Contract Benefits	1,228,009	1,271,026		1,486,312	1,576,572	1,576,572		
Total Associated Payroll Costs	**$ 3,028,927**	**$ 3,127,312**	**-**	**$ 3,873,168**	**$ 4,026,099**	**$ 4,026,099**		**-**
300 Purchased Services	$ 530,078	$ 519,582		$ 358,410	$ 433,182	$ 433,182		
400 Supplies and Materials	481,199	388,709		269,975	323,171	323,171		
500 Capital Outlay	-	-		26,366	-	-		
600 Other	40	310		277	216	216		
Total Attendance & Social Work Svcs	**$ 9,160,275**	**$ 9,316,089**	**89.71**	**$ 10,720,134**	**$ 11,416,309**	**$ 11,416,309**		**91.39**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2120 - Guidance Services								
100 Salaries and Wages								
111 Regular Licensed	$ 957,484	$ 1,029,387	14.00	$ 1,218,641	$ 1,475,905	$ 1,475,905		14.30
112 Regular Classified	324,056	365,145	15.06	741,578	407,085	407,085		7.52
123 Temporary Licensed	40,349	46,027		-	47,356	47,356		
124 Temporary Classified	5,260	10,538		-	6,988	6,988		
130 Additional Salaries	11,633	43,123		30,506	82,672	82,672		
Total Salaries and Wages	**$ 1,338,782**	**$ 1,494,220**	**29.06**	**$ 1,990,725**	**$ 2,020,006**	**$ 2,020,006**		**21.82**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 356,138	$ 402,234		$ 575,350	$ 543,385	$ 543,385		
220 Social Security Contribution	98,205	113,167		137,729	146,123	146,123		
230 Other Required Payroll Costs	26,551	39,226		45,929	51,586	51,586		
240 Employee Insur & Other Contract Benefits	286,872	320,900		446,244	384,507	384,507		
Total Associated Payroll Costs	**$ 767,766**	**$ 875,527**	**-**	**$ 1,205,252**	**$ 1,125,601**	**$ 1,125,601**		**-**
300 Purchased Services	$ 111,173	$ 22,435		$ 67,087	$ 38,811	$ 38,811		
400 Supplies and Materials	15,840	7,548		5,098	6,709	6,709		
600 Other	469	4,000		1,772	1,582	1,582		
Total Guidance Services	**$ 2,234,030**	**$ 2,403,730**	**29.06**	**$ 3,269,934**	**$ 3,192,709**	**$ 3,192,709**		**21.82**
2130 - Health Services								
100 Salaries and Wages								
111 Regular Licensed	$ 1,455,975	$ 1,663,421	21.50	$ 1,791,212	$ 1,865,945	$ 1,865,945		21.50
112 Regular Classified	1,721,174	839,567	22.75	936,178	978,916	978,916		22.85
113 Supervisory Licensed	131,875	136,947	1.00	139,229	145,499	145,499		1.00
122 Classified Substitutes	415	-		-	-	-		
123 Temporary Licensed	-	6,571		-	12,766	12,766		
130 Additional Salaries	204,323	147,321		130,034	293,988	293,988		
Total Salaries and Wages	**$ 3,513,762**	**$ 2,793,827**	**45.25**	**$ 2,996,653**	**$ 3,297,114**	**$ 3,297,114**		**45.35**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 843,272	$ 682,277		$ 905,941	$ 857,627	$ 857,627		
220 Social Security Contribution	259,011	204,976		220,489	234,738	234,738		
230 Other Required Payroll Costs	78,439	78,107		82,355	93,161	93,161		
240 Employee Insur & Other Contract Benefits	889,763	635,373		669,782	705,500	705,500		
Total Associated Payroll Costs	**$ 2,070,485**	**$ 1,600,733**	**-**	**$ 1,878,567**	**$ 1,891,026**	**$ 1,891,026**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
300 Purchased Services	$ 560,913	$ 513,788		$ 348,116	$ 434,558	$ 434,558		
400 Supplies and Materials	92,045	147,123		85,178	157,124	157,124		
Total Health Services	**$ 6,237,205**	**$ 5,055,471**	**45.25**	**$ 5,308,514**	**$ 5,779,822**	**$ 5,779,822**		**45.35**
2140 - Psychological Services								
100 Salaries and Wages								
111 Regular Licensed	$ 497,230	$ 661,614	6.00	$ 669,680	$ 775,466	$ 775,466		6.00
130 Additional Salaries	-	-		-	8,111	8,111		
Total Salaries and Wages	**$ 497,230**	**$ 661,614**	**6.00**	**$ 669,680**	**$ 783,577**	**$ 783,577**		**6.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 131,701	$ 170,202		$ 201,332	$ 225,935	$ 225,935		
220 Social Security Contribution	35,835	48,908		49,342	57,394	57,394		
230 Other Required Payroll Costs	9,769	16,992		16,448	20,028	20,028		
240 Employee Insur & Other Contract Benefits	77,102	83,991		88,516	98,558	98,558		
Total Associated Payroll Costs	**$ 254,407**	**$ 320,093**	**-**	**$ 355,638**	**$ 401,915**	**$ 401,915**		**-**
400 Supplies and Materials	$ -	$ -		$ 39	$ -	$ -		
Total Psychological Services	**$ 751,637**	**$ 981,707**	**6.00**	**$ 1,025,357**	**$ 1,185,492**	**$ 1,185,492**		**6.00**
2150 - Speech Pathology & Audiology Svcs								
100 Salaries and Wages								
111 Regular Licensed	$ 231,508	$ 491,201	-	$ 247,193	$ 518,556	$ 518,556		5.77
112 Regular Classified	267,044	287,565	5.72	362,799	412,527	412,527		9.22
130 Additional Salaries	30,264	29,130		26,704	59,937	59,937		
Total Salaries and Wages	**$ 528,816**	**$ 807,896**	**5.72**	**$ 636,696**	**$ 991,020**	**$ 991,020**		**14.99**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 129,700	$ 207,313		$ 162,229	$ 186,836	$ 186,836		
220 Social Security Contribution	38,826	60,914		47,160	74,138	74,138		
230 Other Required Payroll Costs	10,591	20,716		12,395	25,569	25,569		
240 Employee Insur & Other Contract Benefits	171,765	217,858		219,030	280,804	280,804		
Total Associated Payroll Costs	**$ 350,882**	**$ 506,801**	**-**	**$ 440,814**	**$ 567,347**	**$ 567,347**		**-**
400 Supplies and Materials	$ 4,972	$ -		$ 3,268	$ 1,236	$ 1,236		
Total Speech Pathology & Audiology Svcs	**$ 884,670**	**$ 1,314,697**	**5.72**	**$ 1,080,778**	**$ 1,559,603**	**$ 1,559,603**		**14.99**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2160 - Other Student Treatment Svcs								
100 Salaries and Wages								
111 Regular Licensed	$ 430,772	$ 942,858	0.60	$ 480,503	$ 133,530	$ 133,530		1.45
112 Regular Classified	49,184	209,825	0.09	78,314	4,967	4,967		0.09
130 Additional Salaries	24,127	57,424		31,934	38,157	38,157		
Total Salaries and Wages	**$ 504,083**	**$ 1,210,107**	**0.69**	**$ 590,751**	**$ 176,654**	**$ 176,654**		**1.54**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 139,953	$ 319,624		$ 140,330	$ 35,762	$ 35,762		
220 Social Security Contribution	36,423	88,118		38,565	11,293	11,293		
230 Other Required Payroll Costs	9,940	30,711		11,837	4,345	4,345		
240 Employee Insur & Other Contract Benefits	96,685	248,657		106,433	29,940	29,940		
Total Associated Payroll Costs	**$ 283,001**	**$ 687,110**	**-**	**$ 297,165**	**$ 81,340**	**$ 81,340**		**-**
300 Purchased Services	$ -	$ 15,912		$ 88,202	$ 5,834	$ 5,834		
400 Supplies and Materials	2,676	12,323		42,234	5,182	5,182		
500 Capital Outlay	-	5,563		-	2,039	2,039		
Total Other Student Treatment Svcs	**$ 789,760**	**$ 1,931,015**	**0.69**	**$ 1,018,352**	**$ 271,049**	**$ 271,049**		**1.54**
2190 - Service Direction, Student Support Svcs								
100 Salaries and Wages								
111 Regular Licensed	$ -	$ -	-	$ 38,758	$ -	$ -		-
112 Regular Classified	905,140	863,836	12.00	1,033,275	727,748	727,748		12.00
113 Supervisory Licensed	885,694	925,973	4.00	870,398	600,331	600,331		4.00
122 Classified Substitutes	-	125		58	46	46		
123 Temporary Licensed	1,598	-		782	396	396		
124 Temporary Classified	-	388		-	142	142		
130 Additional Salaries	3,522	2,189		5,131	11,563	11,563		
Total Salaries and Wages	**$ 1,795,954**	**$ 1,792,511**	**16.00**	**$ 1,948,402**	**$ 1,340,226**	**$ 1,340,226**		**16.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 483,258	$ 468,318		$ 540,798	$ 376,434	$ 376,434		
220 Social Security Contribution	131,410	133,455		144,492	98,310	98,310		
230 Other Required Payroll Costs	34,745	45,800		38,824	34,202	34,202		
240 Employee Insur & Other Contract Benefits	351,102	357,645		409,719	316,354	316,354		
Total Associated Payroll Costs	**$ 1,000,515**	**$ 1,005,218**	**-**	**$ 1,133,833**	**$ 825,300**	**$ 825,300**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
300 Purchased Services	$ 29,361	$ 123,422		$ 48,199	$ 90,835	$ 90,835		
400 Supplies and Materials	5,207	217,627		41,659	88,068	88,068		
500 Capital Outlay	-	10,375		7,276	3,803	3,803		
600 Other	1,790	-		378	446	446		
Total Service Direction, Student Support Svcs	**$ 2,832,827**	**$ 3,149,153**	**16.00**	**$ 3,179,747**	**$ 2,348,678**	**$ 2,348,678**		**16.00**
2210 - Improvement of Instruction Svcs								
100 Salaries and Wages								
111 Regular Licensed	$ 907,399	$ 648,674	7.00	$ 1,016,330	$ 579,760	$ 579,760		6.00
113 Supervisory Licensed	3,764	-	-	-	-	-		-
121 Licensed Substitutes	1,935	5,252		3,459	2,406	2,406		
123 Temporary Licensed	-	3,526		190	1,744	1,744		
130 Additional Salaries	167,248	210,035		236,217	215,308	215,308		
Total Salaries and Wages	**$ 1,080,346**	**$ 867,487**	**7.00**	**$ 1,256,196**	**$ 799,218**	**$ 799,218**		**6.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 296,787	$ 231,421		$ 372,770	$ 189,076	$ 189,076		
220 Social Security Contribution	80,726	65,577		94,897	53,349	53,349		
230 Other Required Payroll Costs	21,396	22,513		28,483	20,291	20,291		
240 Employee Insur & Other Contract Benefits	222,851	86,457		204,782	59,494	59,494		
Total Associated Payroll Costs	**$ 621,760**	**$ 405,968**	**-**	**$ 700,932**	**$ 322,210**	**$ 322,210**		**-**
300 Purchased Services	$ 70,174	$ 12,917		$ 68,153	$ 27,369	$ 27,369		
400 Supplies and Materials	71,454	220,274		240,241	177,716	177,716		
500 Capital Outlay	40,539	-		16,165	34,381	34,381		
600 Other	-	3,164		1,099	1,160	1,160		
Total Improvement of Instruction Svcs	**$ 1,884,273**	**$ 1,509,810**	**7.00**	**$ 2,282,786**	**$ 1,362,054**	**$ 1,362,054**		**6.00**
2222 - Library Media Center								
400 Supplies and Materials	$ 60,000	$ -		$ 31,378	$ 14,927	$ 14,927		
Total Library Media Center	**$ 60,000**	**$ -**	**-**	**$ 31,378**	**$ 14,927**	**$ 14,927**		**-**
2230 - Assessment & Testing								
600 Other	$ 42,010	$ 60,694		$ 43,868	$ 51,870	$ 51,870		
Total Assessment & Testing	**$ 42,010**	**$ 60,694**	**-**	**$ 43,868**	**$ 51,870**	**$ 51,870**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2240 - Instructional Staff Development								
100 Salaries and Wages								
111 Regular Licensed	$ 3,602,943	$ 6,094,793	65.46	$ 7,928,591	$ 6,111,556	$ 6,111,556		62.39
112 Regular Classified	80,595	355,202	7.56	155,804	406,025	406,025		5.00
113 Supervisory Licensed	4,500	9,485		4,283	-	-		
121 Licensed Substitutes	34,745	151,403		74,471	122,802	122,802		
122 Classified Substitutes	965	817		764	766	766		
123 Temporary Licensed	10,414	77,132		30,767	63,521	63,521		
124 Temporary Classified	130	7,662		160	2,840	2,840		
130 Additional Salaries	1,101,801	1,574,751		1,555,772	1,801,622	1,801,622		
Total Salaries and Wages	**$ 4,836,093**	**$ 8,271,245**	**73.02**	**$ 9,750,612**	**$ 8,509,132**	**$ 8,509,132**		**67.39**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 1,315,089	$ 2,162,102		$ 2,663,940	$ 2,164,332	$ 2,164,332		
220 Social Security Contribution	356,608	618,313		596,027	546,679	546,679		
230 Other Required Payroll Costs	98,527	215,246		181,126	209,436	209,436		
240 Employee Insur & Other Contract Benefits	702,102	1,232,989		1,247,549	1,218,609	1,218,609		
Total Associated Payroll Costs	**$ 2,472,326**	**$ 4,228,650**	**-**	**$ 4,688,642**	**$ 4,139,056**	**$ 4,139,056**		**-**
300 Purchased Services	$ 1,216,816	$ 1,702,164		$ 317,094	$ 2,522,021	$ 2,522,021		
400 Supplies and Materials	480,526	435,825		20,129	253,552	253,552		
600 Other	51,099	60,198		-	79,598	79,598		
Total Instructional Staff Development	**$ 9,056,860**	**$ 14,698,082**	**73.02**	**$ 14,776,477**	**$ 15,503,359**	**$ 15,503,359**		**67.39**
2410 - Office of the Principal Services								
100 Salaries and Wages								
112 Regular Classified	$ 62,112	$ 54,698	1.00	$ 59,053	$ 52,646	$ 52,646		1.00
113 Supervisory Licensed	249,551	272,742	3.00	340,127	434,897	434,897		3.00
123 Temporary Licensed	-	-		-	15,253	15,253		
124 Temporary Classified	-	23,994		6,963	8,797	8,797		
130 Additional Salaries	-	3,172		1,300	1,163	1,163		
Total Salaries and Wages	**$ 311,663**	**$ 354,606**	**4.00**	**$ 407,443**	**$ 512,756**	**$ 512,756**		**4.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 86,739	$ 90,272		$ 98,380	$ 141,950	$ 141,950		
220 Social Security Contribution	23,024	25,913		29,093	37,052	37,052		
230 Other Required Payroll Costs	6,110	9,050		9,963	13,094	13,094		
240 Employee Insur & Other Contract Benefits	62,813	60,576		68,766	83,144	83,144		
Total Associated Payroll Costs	**$ 178,686**	**$ 185,811**	**-**	**$ 206,202**	**$ 275,240**	**$ 275,240**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
300 Purchased Services	$ 142,683	$ 163,408		$ 196,039	$ 221,388	$ 221,388		
400 Supplies and Materials	1,761	2,480		4,389	62,158	62,158		
Total Office of the Principal Services	**$ 634,793**	**$ 706,305**	**4.00**	**$ 814,073**	**$ 1,071,542**	**$ 1,071,542**		**4.00**
2490 - Other Support Svcs - School Admin								
100 Salaries and Wages								
111 Regular Licensed	$ 122,608	$ 98,280	1.10	$ 156,441	$ 157,888	$ 157,888		1.75
112 Regular Classified	941,094	1,161,263	19.05	1,289,072	1,530,032	1,530,032		20.30
113 Supervisory Licensed	1,004,470	970,384	6.65	1,172,223	1,212,202	1,212,202		7.85
122 Classified Substitutes	1,210	6,088		283	4,000	4,000		
123 Temporary Licensed	42,435	57,806		31,254	55,435	55,435		
124 Temporary Classified	2,365	1,248		-	4,509	4,509		
130 Additional Salaries	803,272	27,885		17,952	256,042	256,042		
Total Salaries and Wages	**$ 2,917,454**	**$ 2,322,954**	**26.80**	**$ 2,667,225**	**$ 3,220,108**	**$ 3,220,108**		**29.90**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 815,827	$ 617,449		$ 805,222	$ 916,390	$ 916,390		
220 Social Security Contribution	219,150	174,837		198,624	227,205	227,205		
230 Other Required Payroll Costs	66,455	69,933		73,813	94,807	94,807		
240 Employee Insur & Other Contract Benefits	339,955	371,193		443,153	500,717	500,717		
Total Associated Payroll Costs	**$ 1,441,387**	**$ 1,233,412**	**-**	**$ 1,520,812**	**$ 1,739,119**	**$ 1,739,119**		**-**
300 Purchased Services	$ 227,099	$ 35,064		$ 101,831	$ 91,405	$ 91,405		
400 Supplies and Materials	82,094	34,430		44,532	37,300	37,300		
500 Capital Outlay	-	14,590		-	5,349	5,349		
600 Other	950	-		200	237	237		
Total Other Support Svcs - School Admin	**$ 4,668,984**	**$ 3,640,450**	**26.80**	**$ 4,334,600**	**$ 5,093,518**	**$ 5,093,518**		**29.90**
2520 - Fiscal Services								
400 Supplies and Materials	$ 8,557	$ -		$ 2,724	$ 2,128	$ 2,128		
600 Other	4,674,432	3,269,209		3,527,771	3,959,383	3,959,383		
Total Fiscal Services	**$ 4,682,989**	**$ 3,269,209**	**-**	**$ 3,530,495**	**$ 3,961,511**	**$ 3,961,511**		**-**
2528 - Risk Management Services								
100 Salaries and Wages								
112 Regular Classified	$ 8,085	$ -	-	$ -	-	-		-
Total Salaries and Wages	**$ 8,085**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 2,572	$ -		$ -	$ -	$ -		
220 Social Security Contribution	606	-		-	-	-		
230 Other Required Payroll Costs	131	-		-	-	-		
240 Employee Insur & Other Contract Benefits	1,409	-		-	-	-		
Total Associated Payroll Costs	**$ 4,718**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
300 Purchased Services	$ 16,805	$ -		$ 20,650	$ 4,182	$ 4,182		
400 Supplies and Materials	19,138	-		6,080	4,762	4,762		
Total Risk Management Services	**$ 48,746**	**$ -**	**-**	**$ 26,730**	**$ 8,944**	**$ 8,944**		**-**
2540 - Operation and Maintenance of Plant Services								
100 Salaries and Wages								
112 Regular Classified	$ 182,011	$ 140,927	2.00	$ 131,795	$ 127,421	$ 127,421		2.00
130 Additional Salaries	256	3,189		-	1,233	1,233		
Total Salaries and Wages	**$ 182,267**	**$ 144,116**	**2.00**	**$ 131,795**	**$ 128,654**	**$ 128,654**		**2.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 50,588	$ 37,066		$ 41,624	$ 28,280	$ 28,280		
220 Social Security Contribution	13,919	10,592		9,674	9,689	9,689		
230 Other Required Payroll Costs	19,748	21,230		21,664	21,008	21,008		
240 Employee Insur & Other Contract Benefits	47,522	41,970		37,726	36,751	36,751		
Total Associated Payroll Costs	**$ 131,777**	**$ 110,858**	**-**	**$ 110,688**	**$ 95,728**	**$ 95,728**		**-**
300 Purchased Services	$ 1,734,759	$ 1,000,464		$ 930,444	$ 798,433	$ 798,433		
400 Supplies and Materials	34,925	16,900		491,883	16,189	16,189		
Total Operation and Maintenance of Plant Services	**$ 2,083,728**	**$ 1,272,338**	**2.00**	**$ 1,664,810**	**$ 1,039,004**	**$ 1,039,004**		**2.00**
2550 - Vehicle Operation Services								
300 Purchased Services	$ 225,000	$ 164,634		$ 120,133	$ 154,026	$ 154,026		
500 Capital Outlay	522,684	880,842		490,954	936,816	936,816		
Total Vehicle Operation Services	**$ 747,684**	**$ 1,045,476**	**-**	**$ 611,087**	**$ 1,090,842**	**$ 1,090,842**		**-**
2570 - Internal Services								
100 Salaries and Wages								
112 Regular Classified	$ 88,368	$ 23,972	-	$ -	$ -	$ -		
Total Salaries and Wages	**$ 88,368**	**$ 23,972**	**-**	**$ -**	**$ -**	**$ -**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 23,842	$ 6,166		$ -	$ -	$ -		
220 Social Security Contribution	6,710	1,829		-	-	-		
230 Other Required Payroll Costs	1,733	628		-	-	-		
240 Employee Insur & Other Contract Benefits	17,257	4,542		-	-	-		
Total Associated Payroll Costs	**$ 49,542**	**$ 13,165**	**-**	**$ -**	**$ -**	**$ -**		**-**
Total Internal Services	**$ 137,910**	**$ 37,137**	**-**	**$ -**	**$ -**	**$ -**		**-**
2620 - Planning and Development Services								
100 Salaries and Wages								
130 Additional Salaries	$ 15,262	$ 21,045		$ 19,633	$ 18,653	$ 18,653		
Total Salaries and Wages	**$ 15,262**	**$ 21,045**	**-**	**$ 19,633**	**$ 18,653**	**$ 18,653**		**-**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 4,142	$ 5,613		$ 5,500	$ 3,101	$ 3,101		
220 Social Security Contribution	1,167	1,610		1,502	665	665		
230 Other Required Payroll Costs	329	552		398	434	434		
Total Associated Payroll Costs	**$ 5,638**	**$ 7,775**	**-**	**$ 7,400**	**$ 4,200**	**$ 4,200**		**-**
300 Purchased Services	$ 33,082	$ -		$ 16,620	$ 8,231	$ 8,231		
400 Supplies and Materials	2,662	652		1,344	1,405	1,405		
Total Planning and Development Services	**$ 56,644**	**$ 29,472**	**-**	**$ 44,997**	**$ 32,489**	**$ 32,489**		**-**
2630 - Information Services								
100 Salaries and Wages								
112 Regular Classified	$ 160,851	$ 170,962	2.00	$ 183,845	$ 193,462	$ 193,462		2.00
124 Temporary Classified	-	48		-	182	182		
130 Additional Salaries	14,120	4,894		-	9,368	9,368		
Total Salaries and Wages	**$ 174,971**	**$ 175,904**	**2.00**	**$ 183,845**	**$ 203,012**	**$ 203,012**		**2.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 46,509	$ 45,061		$ 58,061	$ 57,502	$ 57,502		
220 Social Security Contribution	13,289	13,361		13,969	15,020	15,020		
230 Other Required Payroll Costs	3,447	4,598		4,811	5,280	5,280		
240 Employee Insur & Other Contract Benefits	34,797	37,333		37,956	38,879	38,879		
Total Associated Payroll Costs	**$ 98,042**	**$ 100,353**	**-**	**$ 114,797**	**$ 116,681**	**$ 116,681**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
300 Purchased Services	$ 63,008	$ 68,053		$ 33,444	$ 66,323	$ 66,323		
400 Supplies and Materials	20,737	10,522		18,792	11,600	11,600		
600 Other	305	1,214		252	636	636		
Total Information Services	**$ 357,063**	**$ 356,046**	**2.00**	**$ 351,130**	**$ 398,252**	**$ 398,252**		**2.00**
2640 - Staff Services								
100 Salaries and Wages								
112 Regular Classified	$ 108,219	$ 63,892	1.00	$ 61,424	$ 57,596	$ 57,596		1.00
113 Supervisory Licensed	303,118	18,557	-	73,916	-	-		-
121 Licensed Substitutes	-	-		486	-	-		
123 Temporary Licensed	-	21,725		-	7,963	7,963		
130 Additional Salaries	30,054,605	587,643		988,076	7,693,892	7,693,892		
Total Salaries and Wages	**$ 30,465,942**	**$ 691,817**	**1.00**	**$ 1,123,902**	**$ 7,759,451**	**$ 7,759,451**		**1.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 7,700,634	$ 22,564		$ 319,009	$ 1,282,499	$ 1,282,499		
220 Social Security Contribution	2,326,955	7,770		85,775	275,975	275,975		
230 Other Required Payroll Costs	991,020	2,434		19,337	178,915	178,915		
240 Employee Insur & Other Contract Benefits	73,059	22,658		27,326	25	25		
Total Associated Payroll Costs	**$ 11,091,668**	**$ 55,426**	**-**	**$ 451,447**	**$ 1,737,414**	**$ 1,737,414**		**-**
300 Purchased Services	$ 207,599	$ 48,750		$ 169,469	$ 69,528	$ 69,528		
400 Supplies and Materials	9,317	-		25,573	2,318	2,318		
600 Other	-	-		12,219	-	-		
Total Staff Services	**$ 41,774,526**	**$ 795,993**	**1.00**	**$ 1,782,610**	**$ 9,568,711**	**$ 9,568,711**		**1.00**
2660 - Technology Services								
100 Salaries and Wages								
112 Regular Classified	$ 121,432	$ 133,414	3.00	$ 305,807	$ 296,796	$ 296,796		3.00
113 Supervisory Licensed	47,501	27,641	1.00	169,234	176,856	176,856		1.00
121 Licensed Substitutes	-	707		-	259	259		
130 Additional Salaries	-	-		-	1,983	1,983		
Total Salaries and Wages	**$ 168,933**	**$ 161,762**	**4.00**	**$ 475,041**	**$ 475,894**	**$ 475,894**		**4.00**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 45,594	$ 39,785		$ 88,619	$ 120,800	$ 120,800		
220 Social Security Contribution	12,377	11,428		35,970	35,565	35,565		
230 Other Required Payroll Costs	3,264	3,984		12,371	12,319	12,319		
240 Employee Insur & Other Contract Benefits	30,586	20,315		70,505	76,397	76,397		
Total Associated Payroll Costs	**$ 91,821**	**$ 75,512**	**-**	**$ 207,465**	**$ 245,081**	**$ 245,081**		**-**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
300 Purchased Services	$ 2,019	$ 437,953		$ 294,315	$ 292,907	$ 292,907		
400 Supplies and Materials	65	177,586		66,610	92,183	92,183		
Total Technology Services	**$ 262,838**	**$ 852,813**	**4.00**	**$ 1,043,431**	**$ 1,106,065**	**$ 1,106,065**		**4.00**
2680 - Interpretation & Translation Services								
100 Salaries and Wages								
112 Regular Classified	$ 380,506	$ 342,182	6.00	$ 393,865	$ 430,382	$ 430,382		6.28
130 Additional Salaries	-	517		-	190	190		
Total Salaries and Wages	**$ 380,506**	**$ 342,699**	**6.00**	**$ 393,865**	**$ 430,572**	**$ 430,572**		**6.28**
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 97,872	$ 86,387		$ 120,620	$ 124,426	$ 124,426		
220 Social Security Contribution	28,176	25,848		29,566	32,098	32,098		
230 Other Required Payroll Costs	7,412	8,956		10,265	11,173	11,173		
240 Employee Insur & Other Contract Benefits	121,166	101,792		105,482	123,539	123,539		
Total Associated Payroll Costs	**$ 254,626**	**$ 222,983**	**-**	**$ 265,933**	**$ 291,236**	**$ 291,236**		**-**
300 Purchased Services	$ 41,781	$ 47,329		$ 29,453	$ 40,418	$ 40,418		
400 Supplies and Materials	17	-		1,827	889	889		
Total Interpretation & Translation Services	**$ 676,930**	**$ 613,011**	**6.00**	**$ 691,078**	**$ 763,115**	**$ 763,115**		**6.28**
Total Support Services	**$ 90,066,382**	**$ 53,038,698**	**318.25**	**$ 57,632,366**	**$ 66,819,865**	**$ 66,819,865**		**319.66**
3000 - Enterprise and Community Services								
3100 - Food Services								
400 Supplies and Materials	$ -	$ -		$ 26,921	$ -	$ -		
500 Capital Outlay	-	134,188		46,632	49,195	49,195		
Total Food Services	**$ -**	**$ 134,188**	**-**	**$ 73,553**	**$ 49,195**	**$ 49,195**		**-**
3300 - Community Services								
100 Salaries and Wages								
112 Regular Classified	$ 1,376,513	$ 1,329,297	22.40	$ 1,820,562	$ 1,518,852	$ 1,518,852		27.11
122 Classified Substitutes	-	-		281	-	-		
123 Temporary Licensed	419,356	427,638		504,445	406,960	406,960		
124 Temporary Classified	10,404	6,975		13,696	7,766	7,766		
130 Additional Salaries	188,707	190,466		222,483	162,388	162,388		
Total Salaries and Wages	**$ 1,994,980**	**$ 1,954,376**	**22.40**	**$ 2,561,467**	**$ 2,095,966**	**$ 2,095,966**		**27.11**

Fund Detail – Grants Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
200 Associated Payroll Costs								
210 Public Employees Retirement System	$ 469,571	$ 450,029		$ 618,753	$ 518,197	$ 518,197		
220 Social Security Contribution	148,814	146,377		190,363	128,995	128,995		
230 Other Required Payroll Costs	39,610	50,215		50,876	50,941	50,941		
240 Employee Insur & Other Contract Benefits	477,144	415,388		630,305	479,755	479,755		
Total Associated Payroll Costs	**$ 1,135,139**	**$ 1,062,009**	**-**	**$ 1,490,297**	**$ 1,177,888**	**$ 1,177,888**		**-**
300 Purchased Services	$ 148,789	$ 657,359		$ 386,270	$ 573,846	$ 573,846		
400 Supplies and Materials	247,613	355,757		257,024	375,139	375,139		
600 Other	-	-		314	-	-		
Total Community Services	**$ 3,526,521**	**$ 4,029,501**	**22.40**	**$ 4,695,372**	**$ 4,222,839**	**$ 4,222,839**		**27.11**
Total Enterprise and Community Services	**$ 3,526,521**	**$ 4,163,689**	**22.40**	**$ 4,768,925**	**$ 4,272,034**	**$ 4,272,034**		**27.11**
4000 - Facilities Acquisition and Construction								
4120 - Site Acquisition and Development Svcs								
500 Capital Outlay	$ -	$ -		$ 129,066	$ -	$ -		
Total Site Acquisition and Development Svcs	**$ -**	**$ -**	**-**	**$ 129,066**	**$ -**	**$ -**		**-**
4150 - Building Acquisit, Construct and Improvement Services								
300 Purchased Services	$ 3,325	$ -		$ 907	$ 827	$ 827		
400 Supplies and Materials	45,062	-		12,883	11,213	11,213		
500 Capital Outlay	6,462,163	925,057		2,585,627	1,947,726	1,947,726		
Total Building Acquisit, Construct and Improvement Svcs	**$ 6,510,550**	**$ 925,057**	**-**	**$ 2,599,417**	**$ 1,959,766**	**$ 1,959,766**		**-**
4180 - Other Capital Items								
500 Capital Outlay	$ 1,209,028	$ 1,315,030		$ 725,136	$ 782,938	$ 782,938		
Total Other Capital Items	**$ 1,209,028**	**$ 1,315,030**	**-**	**$ 725,136**	**$ 782,938**	**$ 782,938**		**-**
Total Facilities Acquisition and Construction	**$ 7,719,578**	**$ 2,240,087**	**-**	**$ 3,453,619**	**$ 2,742,704**	**$ 2,742,704**		**-**
Ending Fund Balance	**$ 976,327**	**$ 660,829**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL GRANTS FUND REQUIREMENTS	**$ 158,406,642**	**$ 134,037,930**	**690.75**	**$ 126,227,082**	**$ 131,966,351**	**$ 131,966,351**		**719.23**

Grant Descriptions – Prominently Recurring Grants

Not a comprehensive list of all grants accepted by the district.

Comprehensive Literacy State Development

The CLSD is a federally funded grant that provides funding to support districts in improving literacy outcomes for Oregon's most underserved children, from birth through 12th grade. It is a five year grant (2024-29) and is contingent upon funding availability. Majority of the funds will be spent on professional development learning opportunities for educators that aligns with grant goals and requirements.

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 (EIIS). The goal of the EIIS 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

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

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 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

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-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.

*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	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
1500 Earnings on Investments	$ 2,587,161	$ 2,301,820	$ 100,000	$ 100,000	$ 100,000	
1970 Services Provided to Other Funds	26,773,541	22,520,053	22,200,000	20,000,000	20,000,000	
5400 Beginning Fund Balance	37,434,563	38,347,111	40,000,000	25,000,000	25,000,000	
TOTAL PERS PENSION DEBT SERVICE FUND RESOURCES	**$ 66,795,265**	**$ 63,168,984**	**$ 62,300,000**	**$ 45,100,000**	**$ 45,100,000**	
REQUIREMENTS						
5100 - Debt Service						
610 Principal on Bonds						
Issue of October 2002	$ 10,990,000	$ 12,300,000	$ 13,705,000	$ 15,225,000	$ 15,225,000	
Issue of February 2004	8,080,000	9,040,000	10,075,000	11,190,000	11,190,000	
Issue of December 2015	2,550,000	2,620,000	2,700,000	2,790,000	2,790,000	
Total Principal Requirements	**$ 21,620,000**	**$ 23,960,000**	**$ 26,480,000**	**$ 29,205,000**	**$ 29,205,000**	
620 Interest on Bonds						
Issue of October 2002	$ 3,291,428	$ 2,681,482	$ 1,998,833	$ 1,238,205	$ 1,238,205	
Issue of February 2004	2,408,550	1,961,888	1,462,156	905,210	905,210	
Issue of December 2015	1,128,176	1,053,257	973,661	886,775	886,775	
Total Interest Requirements	**$ 6,828,154**	**$ 5,696,627**	**$ 4,434,650**	**$ 3,030,190**	**$ 3,030,190**	
Total Debt Service	**$ 28,448,154**	**$ 29,656,627**	**$ 30,914,650**	**$ 32,235,190**	**$ 32,235,190**	
5200 - Transfers of Funds						
710 Fund Modifications	$ -	$ -	$ 1	$ 1	$ 1	
Total Transfers of Funds	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	
7000 - Unappropriated Ending Fund Balance						
820 Reserved for Next Year	$ 38,347,111	$ 33,512,357	$ 31,385,349	$ 12,864,809	$ 12,864,809	
Total Unappropriated Ending Fund Balance	**$ 38,347,111**	**$ 33,512,357**	**$ 31,385,349**	**$ 12,864,809**	**$ 12,864,809**	
TOTAL PERS PENSION DEBT SERVICE FUND REQUIREMENTS	**$ 66,795,265**	**$ 63,168,984**	**$ 62,300,000**	**$ 45,100,000**	**$ 45,100,000**	

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

As of June 30, 2026

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	6/30/2027	$ 1,238,205	$ 15,225,000
		5.55%		6/30/2028	393,218	7,085,000
					$ 1,631,423	$ 22,310,000
2004	$88,815,000	5.53%	12/30 & 6/30	6/30/2027	$ 905,210	$ 11,190,000
		5.53%		6/30/2028	286,627	5,185,000
					$ 1,191,837	$ 16,375,000
2015	$50,145,000	3.21%	12/30 & 6/30	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
					$ 3,972,673	$ 23,555,000
Total					**$ 6,795,933**	**$ 62,240,000**

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. SKPS issued an additional $31.8 million and $31.6 million of bonds in December 2009 and June 2009, respectively. 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.

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 $3.8 billion. As of June 30, 2026, the district had $715.5 million in bonded debt, which is 18.94% of the borrowing limit. The available amount of additional debt the district can borrow is $3.1 billion.

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

Fund Detail – GO Debt Service Fund

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
Taxes to be Levied, Outstanding Bond Issues			$ 68,893,176	$ 70,354,550	$ 70,354,550	
Less: Uncollectible Taxes			(3,789,125)	(3,869,500)	(3,869,500)	
1111 Total Current Year Taxes, Debt Service	$ 62,601,830	$ 63,465,729	$ 65,104,051	$ 66,485,050	$ 66,485,050	
1112 Prior Year Taxes	1,240,548	1,256,541	800,000	1,300,000	1,300,000	
1500 Earnings on Investments	135,515	206,346	-	-	-	
2199 Other Intermediate Sources	57,137	51,264	50,000	50,000	50,000	
5400 Beginning Fund Balance	1,591,832	3,420,811	100,000	200,000	200,000	
TOTAL GO DEBT SERVICE FUND RESOURCES	**$ 65,626,862**	**$ 68,400,691**	**$ 66,054,051**	**$ 68,035,050**	**$ 68,035,050**	
REQUIREMENTS						
5100 - Debt Service						
610 Principal on Bonds						
Issue of March 2009	$ 11,199,354	$ 10,752,666	$ 10,320,136	$ 9,884,676	$ 9,884,676	
Issue of July 2018	8,905,000	10,135,000	11,450,000	12,855,000	12,855,000	
Issue of July 2020	2,148,053	2,625,398	3,083,649	3,575,314	3,575,314	
Total Principal Requirements	**$ 22,252,407**	**$ 23,513,064**	**$ 24,853,785**	**$ 26,314,990**	**$ 26,314,990**	
620 Interest on Bonds						
Issue of March 2009	$ 13,850,646	$ 15,047,334	$ 16,254,865	$ 17,485,325	$ 17,485,325	
Issue of July 2018	17,210,750	16,765,500	16,258,750	15,686,250	15,686,250	
Issue of July 2020	8,892,248	8,802,403	8,686,651	8,548,485	8,548,485	
Total Interest Requirements	**$ 39,953,644**	**$ 40,615,237**	**$ 41,200,266**	**$ 41,720,060**	**$ 41,720,060**	
Total Debt Service	**$ 62,206,051**	**$ 64,128,301**	**$ 66,054,051**	**$ 68,035,050**	**$ 68,035,050**	
Ending Fund Balance	**$ 3,420,811**	**$ 4,272,390**	**$ -**	**$ -**	**$ -**	
TOTAL GO DEBT SERVICE FUND REQUIREMENTS	**$ 65,626,862**	**$ 68,400,691**	**$ 66,054,051**	**$ 68,035,050**	**$ 68,035,050**	

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

As of June 30, 2026

Issue Date	Amount of Issue	Interest Rate	Interest Dates	Maturity Date	Annual Interest Payment	Annual Principal Payment
2009	$178,715,189	5.66%	12/15 & 6/15	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
					$ 77,090,146	$ 37,424,853
2018	$383,230,000	5.00%	12/15 & 6/15	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
					$ 129,006,500	$ 316,725,000

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

As of June 30, 2026

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	6/15/2027	$ 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
					$ 103,662,016	$ 225,655,482
Total					**$ 309,758,662**	**$ 579,805,335**

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.

Fund Detail – Special Capital Projects Fund

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES							
1500	Earnings on Investments	$ 508,466	$ 960,734	$ -	$ -	$ -	
1920	Contributions and Donations	432,174	83,508	300,000	1,000,000	1,000,000	
1990	Miscellaneous	-	1,000	3,000,000	1,000,000	1,000,000	
5200	Interfund Transfers	1,050,401	16,686,461	3,650,000	3,950,000	3,950,000	
5300	Sale of Fixed Asset	-	-	-	11,200,000	11,200,000	
5400	Beginning Fund Balance	7,785,112	6,351,085	23,500,000	5,200,000	5,200,000	
TOTAL SPECIAL CAPITAL PROJECTS FUND RESOURCES		**$ 9,776,153**	**$ 24,082,788**	**$ 30,450,000**	**$ 22,350,000**	**$ 22,350,000**	
REQUIREMENTS							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
Purchased Services							
390	Other General Profess & Tech Svcs	$ 34,967	$ 319,380	$ 1,400,000	$ 1,000,000	$ 1,000,000	
	Total Purchased Services	**$ 34,967**	**$ 319,380**	**$ 1,400,000**	**$ 1,000,000**	**$ 1,000,000**	
	Total Operation and Maintenance of Plant Services	**$ 34,967**	**$ 319,380**	**$ 1,400,000**	**$ 1,000,000**	**$ 1,000,000**	
	Total Support Services	**$ 34,967**	**$ 319,380**	**$ 1,400,000**	**$ 1,000,000**	**$ 1,000,000**	
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Svcs							
Purchased Services							
390	Other General Profess & Tech Svcs	$ -	$ 2,658	$ -	$ 100,000	$ 100,000	
	Total Purchased Services	**$ -**	**$ 2,658**	**$ -**	**$ 100,000**	**$ 100,000**	
Supplies and Materials							
460	Non-consumable Items	$ 24,948	$ -	$ -	$ -	$ -	
	Total Supplies and Materials	**$ 24,948**	**$ -**	**$ -**	**$ -**	**$ -**	

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	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Capital Outlay						
530 Improvements Other Than Buildings	$ 1,783,757	$ 100,201	$ 1,550,000	$ 5,050,000	$ 5,050,000	
540 Depreciable Equipment	-	75,250	-	3,000,000	3,000,000	
Total Capital Outlay	**$ 1,783,757**	**$ 175,451**	**$ 1,550,000**	**$ 8,050,000**	**$ 8,050,000**	
Total Site Acquisition and Development Svcs	**$ 1,808,705**	**$ 178,109**	**$ 1,550,000**	**$ 8,150,000**	**$ 8,150,000**	
4150 - Building Acquisit, Construct and Improvement Services						
Purchased Services						
320 Property Services	$ 5,291	$ -	$ -	$ -	$ -	
350 Communication	5	-	-	-	-	
380 Non-Instructional Profess & Tech Svcs	-	22,589	1,000,000	200,000	200,000	
390 Other General Profess & Tech Svcs	10,378	-	-	-	-	
Total Purchased Services	**$ 15,674**	**$ 22,589**	**$ 1,000,000**	**$ 200,000**	**$ 200,000**	
Supplies and Materials						
460 Non-consumable Items	$ 244,823	$ 178,040	$ -	$ -	$ -	
Total Supplies and Materials	**$ 244,823**	**$ 178,040**	**$ -**	**$ -**	**$ -**	
Capital Outlay						
520 Buildings Acquisition and Improvement	$ 1,320,344	$ 963,954	$ 26,000,000	$ 12,000,000	$ 12,000,000	
Total Capital Outlay	**$ 1,320,344**	**$ 963,954**	**$ 26,000,000**	**$ 12,000,000**	**$ 12,000,000**	
Other						
650 Insurance and Judgments	$ 555	$ -	$ -	$ -	$ -	
Total Other	**$ 555**	**$ -**	**$ -**	**$ -**	**$ -**	
Total Building Acquisit, Construct and Improvement Services	**$ 1,581,396**	**$ 1,164,583**	**$ 27,000,000**	**$ 12,200,000**	**$ 12,200,000**	
4180 - Other Capital Items						
Capital Outlay						
550 Depreciable Technology	$ -	$ 34,823	$ 500,000	$ 1,000,000	$ 1,000,000	
Total Capital Outlay	**$ -**	**$ 34,823**	**$ 500,000**	**$ 1,000,000**	**$ 1,000,000**	
Total Other Capital Items	**$ -**	**$ 34,823**	**$ 500,000**	**$ 1,000,000**	**$ 1,000,000**	
Total Facilities Acquisition and Construction	**$ 3,390,101**	**$ 1,377,515**	**$ 29,050,000**	**$ 21,350,000**	**$ 21,350,000**	
Ending Fund Balance	**$ 6,351,085**	**$ 22,385,893**	**$ -**	**$ -**	**$ -**	
TOTAL SPECIAL CAPITAL PROJECTS FUND REQUIREMENTS	**$ 9,776,153**	**$ 24,082,788**	**$ 30,450,000**	**$ 22,350,000**	**$ 22,350,000**	

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.

Fund Detail – Preventative and Deferred Maintenance Fund

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES							
1500	Earnings on Investments	$ 391,870	$ 520,092	$ -	$ -	$ -	
1990	Miscellaneous	16,110	6,938	-	-	-	
5200	Interfund Transfers	2,000,000	4,000,000	5,000,000	5,000,000	5,000,000	
5400	Beginning Fund Balance	4,547,518	6,084,409	10,000,000	10,600,000	10,600,000	
TOTAL PREVENT & DEF MAINTENANCE FUND RESOURCES		**$ 6,955,498**	**$ 10,611,439**	**$ 15,000,000**	**$ 15,600,000**	**$ 15,600,000**	
REQUIREMENTS							
2000 - Support Services							
2540 - Operation and Maintenance of Plant Services							
Purchased Services							
320	Property Services	$ 16,806	$ -	$ -	$ 100,000	$ 100,000	
390	Other General Profess & Tech Svcs	-	58,631	500,000	500,000	500,000	
	Total Purchased Services	**$ 16,806**	**$ 58,631**	**$ 500,000**	**$ 600,000**	**$ 600,000**	
Capital Outlay							
520	Buildings Acquisition and Improvement	$ 28,037	$ 80,608	$ -	$ -	$ -	
	Total Capital Outlay	**$ 28,037**	**$ 80,608**	**$ -**	**$ -**	**$ -**	
	Total Operation and Maintenance of Plant Services	**$ 44,843**	**$ 139,239**	**$ 500,000**	**$ 600,000**	**$ 600,000**	
	Total Support Services	**$ 44,843**	**$ 139,239**	**$ 500,000**	**$ 600,000**	**$ 600,000**	
4000 - Facilities Acquisition and Construction							
4120 - Site Acquisition and Development Services							
Purchased Services							
320	Property Services	$ -	$ 600	$ -	$ 650,000	$ 650,000	
390	Other General Profess & Tech Svcs	-	267	-	300,000	300,000	
	Total Purchased Services	**$ -**	**$ 867**	**$ -**	**$ 950,000**	**$ 950,000**	
Supplies and Materials							
460	Non-consumable Items	$ -	$ 1,550	$ -	$ -	$ -	
	Total Supplies and Materials	**$ -**	**$ 1,550**	**$ -**	**$ -**	**$ -**	

Fund Detail – Preventative and Deferred Maintenance Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Capital Outlay						
530 Improvements Other Than Buildings	$ 466,572	$ 638,576	$ 4,000,000	$ 6,500,000	$ 6,500,000	
540 Depreciable Equipment	-	5,100	-	-	-	
Total Capital Outlay	**$ 466,572**	**$ 643,676**	**$ 4,000,000**	**$ 6,500,000**	**$ 6,500,000**	
Total Site Acquisition and Development Services	**$ 466,572**	**$ 646,093**	**$ 4,000,000**	**$ 7,450,000**	**$ 7,450,000**	
4150 - Building Acquisit, Construct and Improvement Services						
Purchased Services						
320 Property Services	$ 96,000	$ 22,000	$ 650,000	$ 650,000	$ 650,000	
390 Other General Profess & Tech Svcs	-	-	100,000	300,000	300,000	
Total Purchased Services	**$ 96,000**	**$ 22,000**	**$ 750,000**	**$ 950,000**	**$ 950,000**	
Supplies and Materials						
460 Non-consumable Items	$ 5,333	$ -	$ -	$ -	$ -	
Total Supplies and Materials	**$ 5,333**	**$ -**	**$ -**	**$ -**	**$ -**	
Capital Outlay						
520 Buildings Acquisition and Improvement	$ 236,487	$ 405,481	$ 8,000,000	$ 6,500,000	$ 6,500,000	
540 Depreciable Equipment	21,604	-	1,750,000	100,000	100,000	
Total Capital Outlay	**$ 258,091**	**$ 405,481**	**$ 9,750,000**	**$ 6,600,000**	**$ 6,600,000**	
Other						
640 Dues And Fees	$ 250	$ 250	$ -	$ -	$ -	
Total Other	**$ 250**	**$ 250**	**$ -**	**$ -**	**$ -**	
Total Building Acquisit, Construct and Improvement Services	**$ 359,674**	**$ 427,731**	**$ 10,500,000**	**$ 7,550,000**	**$ 7,550,000**	
Total Facilities Acquisition and Construction	**$ 826,246**	**$ 1,073,824**	**$ 14,500,000**	**$ 15,000,000**	**$ 15,000,000**	
Ending Fund Balance	**$ 6,084,409**	**$ 9,398,376**	**$ -**	**$ -**	**$ -**	
TOTAL PREVENT & DEF MAINTENANCE FUND REQUIREMENTS	**$ 6,955,498**	**$ 10,611,439**	**$ 15,000,000**	**$ 15,600,000**	**$ 15,600,000**	

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		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES									
1500	Earnings on Investments	$ 2,823,945	$ 1,199,780		$ 1,000,000	$ 1,000,000	$ 1,000,000		
1900	Other Revenue From Local Sources	142,911	2,298,858		200,000	200,000	200,000		
5400	Beginning Fund Balance	85,844,208	29,612,280		19,000,000	5,000,000	5,000,000		
TOTAL 2018 BOND CAPITAL PROJECTS FUND RESOURCES		**$ 88,811,064**	**$ 33,110,918**	**-**	**$ 20,200,000**	**$ 6,200,000**	**$ 6,200,000**		**-**
REQUIREMENTS									
4000 - Facilities Acquisition and Construction									
4110 - Service Area Direction									
Salaries and Wages									
112	Regular Classified	$ 348,199	$ 230,085	2.00	$ 211,028	$ 189,900	$ 189,900		1.75
114	Supervisory Classified	143,979	55,946	-	-	-	-		-
123	Temporary Licensed	9,036	1,516		-	-	-		
130	Additional Salaries	41,595	575		225,000	225,000	225,000		
	Total Salaries and Wages	**$ 542,809**	**$ 288,122**	**2.00**	**$ 436,028**	**$ 414,900**	**$ 414,900**		**1.75**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 148,449	$ 74,496		$ 133,358	$ 119,914	$ 119,914		
220	Social Security Contribution	40,940	21,909		33,251	31,577	31,577		
230	Other Required Payroll Costs	19,799	11,434		15,014	14,580	14,580		
240	Employee Insur & Other Contract Benefits	69,751	36,166		29,621	25,298	25,298		
	Total Associated Payroll Costs	**$ 278,939**	**$ 144,005**	**-**	**$ 211,244**	**$ 191,369**	**$ 191,369**		**-**

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services								
320 Property Services	$ 51,889	$ 1,494		$ 7,000	$ 7,000	$ 7,000		
340 Travel	9,211	2,927		2,500	2,500	2,500		
350 Communication	7,726	7,156		3,500	3,500	3,500		
380 Non-Instructional Profess & Tech Svcs	2,546,615	1,236,385		1,000,000	400,000	400,000		
390 Other General Profess & Tech Svcs	88,995	16,255		500,000	405,731	405,731		
Total Purchased Services	**$ 2,704,436**	**$ 1,264,217**	**-**	**$ 1,513,000**	**$ 818,731**	**$ 818,731**		**-**
Supplies and Materials								
410 Consumable Supplies and Materials	$ 6,769	$ 1,210		$ 15,000	$ 15,000	$ 15,000		
460 Non-consumable Items	112,546	16,688		30,000	30,000	30,000		
470 Computer Software	23,259	17,177		25,000	25,000	25,000		
480 Computer Hardware	48	38,746		-	-	-		
Total Supplies and Materials	**$ 142,622**	**$ 73,821**	**-**	**$ 70,000**	**$ 70,000**	**$ 70,000**		**-**
Capital Outlay								
520 Building Acquisition	$ 148,220	$ 8,390		$ -	$ -	$ -		
Total Capital Outlay	**$ 148,220**	**$ 8,390**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
640 Dues & Fees	$ -	$ 116		$ 10,000	$ 10,000	$ 10,000		
650 Insurance	34,657	3,551		50,000	50,000	50,000		
670 Licenses & Permits	3,545	1,360		20,000	20,000	20,000		
Total Other	**$ 38,202**	**$ 5,027**	**-**	**$ 80,000**	**$ 80,000**	**$ 80,000**		**-**
Total Service Area Direction	**$ 3,855,228**	**$ 1,783,582**	**2.00**	**$ 2,310,272**	**$ 1,575,000**	**$ 1,575,000**		**1.75**
4120 - Site Acquisition and Development Services								
Purchased Services								
320 Property Services	$ 8,315	$ 9,871		$ 75,000	$ 75,000	$ 75,000		
390 Other General Profess & Tech Svcs	-	3,425						
Total Purchased Services	**$ 8,315**	**$ 13,296**	**-**	**$ 75,000**	**$ 75,000**	**$ 75,000**		**-**
Supplies and Materials								
460 Non-consumable Items	$ 8,480	$ -		$ -	$ -	$ -		
Total Supplies and Materials	**$ 8,480**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
Capital Outlay								
530 Improvements Other Than Buildings	$ 3,342,406	$ 848,077		$ 2,782,795	$ 500,000	$ 500,000		
Total Capital Outlay	**$ 3,342,406**	**$ 848,077**	**-**	**$ 2,782,795**	**$ 500,000**	**$ 500,000**		**-**
Total Site Acquisition and Development Services	**$ 3,359,201**	**$ 861,373**	**-**	**$ 2,857,795**	**$ 575,000**	**$ 575,000**		**-**

Fund Detail – 2018 Bond Capital Projects Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
4150 - Building Acquisit, Construct and Improvement Services								
Purchased Services								
320 Property Services	$ 79,744	$ 88,178		$ -	$ -	$ -		
380 Non-Instructional Profess & Tech Svcs	5,387	3,439		-	-	-		
390 Other General Profess & Tech Svcs	17,631	101,857		-	-	-		
Total Purchased Services	**$ 102,762**	**$ 193,474**	**-**	**$ -**	**$ -**	**$ -**		**-**
Supplies and Materials								
410 Consumable Supplies and Materials	$ -	$ 4,027		$ -	$ -	$ -		
460 Non-consumable Items	1,614,110	314,098		300,000	150,000	150,000		
470 Computer Software	21,838	-		-	-	-		
Total Supplies and Materials	**$ 1,635,948**	**$ 318,125**	**-**	**$ 300,000**	**$ 150,000**	**$ 150,000**		**-**
Capital Outlay								
520 Buildings Acquisition and Improvement	$ 47,147,544	$ 16,837,618		$ 12,431,933	$ 3,000,000	$ 3,000,000		
540 Depreciable Equipment	26,052	118,655		-	-	-		
Total Capital Outlay	**$ 47,173,596**	**$ 16,956,273**	**-**	**$ 12,431,933**	**$ 3,000,000**	**$ 3,000,000**		**-**
Total Building Acquisit, Construct and Improvement Services	**$ 48,912,306**	**$ 17,467,872**	**-**	**$ 12,731,933**	**$ 3,150,000**	**$ 3,150,000**		**-**
4180 - Other Capital Items								
Supplies and Materials								
410 Consumable Supplies and Materials	$ -	$ -		$ 100,000	$ -	$ -		
460 Non-consumable Items	34,645	5,625		100,000	100,000	100,000		
470 Computer Software	38,769	15,898		100,000	100,000	100,000		
Total Supplies and Materials	**$ 73,414**	**$ 21,523**	**-**	**$ 300,000**	**$ 200,000**	**$ 200,000**		**-**
Capital Outlay								
540 Depreciable Equipment	$ 450,102	$ 344,452		$ -	$ -	$ -		
550 Depreciable Technology	2,548,533	487,928		2,000,000	700,000	700,000		
Total Capital Outlay	**$ 2,998,635**	**$ 832,380**	**-**	**$ 2,000,000**	**$ 700,000**	**$ 700,000**		**-**
Total Other Capital Items	**$ 3,072,049**	**$ 853,903**	**-**	**$ 2,300,000**	**$ 900,000**	**$ 900,000**		**-**
Total Facilities Acquisition and Construction	**$ 59,198,784**	**$ 20,966,730**	**2.00**	**$ 20,200,000**	**$ 6,200,000**	**$ 6,200,000**		**1.75**
Ending Fund Balance	**$ 29,612,280**	**$ 12,144,188**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL 2018 BOND CAPITAL PROJECTS FUND REQUIREMENTS	**$ 88,811,064**	**$ 33,110,918**	**2.00**	**$ 20,200,000**	**$ 6,200,000**	**$ 6,200,000**		**1.75**

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 covers 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 provide 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		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES									
1500	Earnings on Investment	$ 136,378	$ 157,710		$ 70,000	$ 70,000	$ 70,000		
1990	Miscellaneous	5,734,998	5,991,899		7,000,000	9,000,000	9,000,000		
3299	Restricted Grants-In-Aid	25,400	22,994		30,000	30,000	30,000		
5400	Beginning Fund Balance	-	-		2,200,000	2,200,000	2,200,000		
TOTAL CHARTER SCHOOLS SERVICES FUND RESOURCES		**$ 5,896,776**	**$ 6,172,603**		**$ 9,300,000**	**$ 11,300,000**	**$ 11,300,000**		
REQUIREMENTS									
1280 - Alternative Education									
Salaries and Wages									
111	Regular Licensed	$ 1,075,870	$ 949,833	11.05	$ 991,047	$ 1,090,827	$ 1,090,827		11.55
112	Regular Classified	212,449	137,301	3.27	144,231	147,632	147,632		3.21
113	Supervisory Licensed	107,287	56,541	0.40	57,051	57,457	57,457		0.40
121	Licensed Substitutes	52,725	34,441		-	-	-		
122	Classified Substitutes	6,396	2,176		-	-	-		
130	Additional Salaries	37,435	40,920		2,698	419	419		
	Total Salaries and Wages	**$ 1,492,162**	**$ 1,221,212**	**14.72**	**$ 1,195,027**	**$ 1,296,335**	**$ 1,296,335**		**15.16**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 389,728	$ 309,526		$ 376,933	$ 371,444	$ 371,444		
220	Social Security Contribution	114,789	89,778		88,918	96,074	96,074		
230	Other Required Payroll Costs	30,975	31,454		31,287	36,894	36,894		
240	Employee Insur & Other Contract Benefits	314,112	228,899		248,433	243,696	243,696		
	Total Associated Payroll Costs	**$ 849,604**	**$ 659,657**	**-**	**$ 745,571**	**$ 748,108**	**$ 748,108**		**-**

Fund Detail – Charter Schools Services Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Purchased Services									
310	Instructional, Professional and Technical Services	$ 82,676	$ 85,100		$ 80,000	$ 80,000	$ 80,000		
320	Property Services	84,998	86,004		75,000	75,000	75,000		
330	Student Transportation Services	13,547	12,101		15,000	15,000	15,000		
340	Travel	-	3,201		-	-	-		
350	Communication	19,164	18,068		15,000	15,000	15,000		
360	Charter School Payments	3,292,612	3,989,000		7,100,000	8,996,113	8,996,113		
380	Non-Instructional Profess & Tech Svcs	800	880		-	-	-		
390	Other General Profess & Tech Svcs	32	13,601		-	-	-		
	Total Purchased Services	**$ 3,493,829**	**$ 4,207,955**	**-**	**$ 7,285,000**	**$ 9,181,113**	**$ 9,181,113**		**-**
Supplies and Materials									
410	Consumable Supplies and Materials	$ 19,180	$ 26,860		$ 26,902	$ 26,944	$ 26,944		
420	Textbooks	1,438	1,227		500	500	500		
460	Non-consumable Items	258	16,315		1,000	1,000	1,000		
470	Computer Software	183	-		2,000	2,000	2,000		
480	Computer Hardware	1,803	7,303		3,000	3,000	3,000		
	Total Supplies and Materials	**$ 22,862**	**$ 51,705**	**-**	**$ 33,402**	**$ 33,444**	**$ 33,444**		**-**
Other									
640	Dues And Fees	$ 38,319	$ 29,500		$ 40,000	$ 40,000	$ 40,000		
650	Insurance and Judgments	-	2,574		1,000	1,000	1,000		
	Total Other	**$ 38,319**	**$ 32,074**	**-**	**$ 41,000**	**$ 41,000**	**$ 41,000**		**-**
	Total Alternative Education	**$ 5,896,776**	**$ 6,172,603**	**14.72**	**$ 9,300,000**	**$ 11,300,000**	**$ 11,300,000**		**15.16**
Ending Fund Balance		**$ -**	**$ -**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL CHARTER SCHOOLS SERVICES FUND REQUIREMENTS		**$ 5,896,776**	**$ 6,172,603**	**14.72**	**$ 9,300,000**	**$ 11,300,000**	**$ 11,300,000**		**15.16**

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		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES									
1940	Printing/Mail Revenue-External Sales	$ 97,358	$ 97,028		$ 115,000	$ 415,000	$ 415,000		
1970	Printing/Mail Revenue-Internal Sales	1,768,536	1,851,713		1,900,000	1,900,000	1,900,000		
1990	Central Stores Revenue-Internal Sales	2,785,564	2,723,091		2,500,000	2,500,000	2,500,000		
1990	Central Stores Revenue-External Sales	237,158	227,918		230,000	230,000	230,000		
1990	Miscellaneous	167,941	126,141		180,000	180,000	180,000		
5400	Beginning Fund Balance	2,646,670	2,426,889		2,500,000	1,000,000	1,000,000		
TOTAL AUXILIARY SERVICES FUND RESOURCES		**$ 7,703,227**	**$ 7,452,780**		**$ 7,425,000**	**$ 6,225,000**	**$ 6,225,000**		
REQUIREMENTS									
2000 - Support Services									
2570 - Internal Services									
Salaries and Wages									
112	Regular Classified	$ 1,024,063	$ 1,981,043	32.30	$ 1,911,189	$ 1,630,175	$ 1,630,175		25.80
114	Supervisory Classified	122,115	205,609	1.00	132,599	133,242	133,242		1.00
124	Temporary Classified	2,624	-		86,543	86,543	86,543		
130	Additional Salaries	8,076	29,370		25,015	25,015	25,015		
	Total Salaries and Wages	**$ 1,156,878**	**$ 2,216,022**	**33.30**	**$ 2,155,346**	**$ 1,874,975**	**$ 1,874,975**		**26.80**

Fund Detail – Auxiliary Services Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Associated Payroll Costs								
210 Public Employees Retirement System	$ 294,232	$ 377,190		$ 589,532	$ 426,180	$ 426,180		
220 Social Security Contribution	84,521	111,085		161,588	140,623	140,623		
230 Other Required Payroll Costs	22,147	47,407		68,925	48,669	48,669		
240 Employee Insur & Other Contract Benefits	283,599	354,973		508,714	441,308	441,308		
Total Associated Payroll Costs	**$ 684,499**	**$ 890,655**	**-**	**$ 1,328,759**	**$ 1,056,780**	**$ 1,056,780**		**-**
Purchased Services								
320 Property Services	$ 19,898	$ 9,125		$ 25,000	$ 25,000	$ 25,000		
340 Travel	1,404	814		800	800	800		
350 Communication	388,666	347,068		400,000	700,000	700,000		
380 Non-Instructional Profess & Tech Svcs	20,077	16,715		800	800	800		
390 Other General Profess & Tech Svcs	256,428	259,042		200,000	200,000	200,000		
Total Purchased Services	**$ 686,473**	**$ 632,764**	**-**	**$ 626,600**	**$ 926,600**	**$ 926,600**		**-**
Supplies and Materials								
410 Consumable Supplies and Materials	$ 2,714,349	$ 2,557,534		$ 3,216,795	$ 2,269,145	$ 2,269,145		
460 Non-consumable Items	356	6,687		5,000	5,000	5,000		
470 Computer Software	9,508	850		10,000	10,000	10,000		
480 Computer Hardware	175	-		500	500	500		
Total Supplies and Materials	**$ 2,724,388**	**$ 2,565,071**	**-**	**$ 3,232,295**	**$ 2,284,645**	**$ 2,284,645**		**-**
Capital Outlay								
540 Depreciable Equipment	$ 20,586	$ 145,476		$ 80,000	$ 80,000	$ 80,000		
Total Capital Outlay	**$ 20,586**	**$ 145,476**	**-**	**$ 80,000**	**$ 80,000**	**$ 80,000**		**-**
Other								
640 Dues and Fees	$ 3,514	$ 1,200		$ 2,000	$ 2,000	$ 2,000		
Total Other	**$ 3,514**	**$ 1,200**	**-**	**$ 2,000**	**$ 2,000**	**$ 2,000**		**-**
Total Internal Services	**$ 5,276,338**	**$ 6,451,188**	**33.30**	**$ 7,425,000**	**$ 6,225,000**	**$ 6,225,000**		**26.80**
Total Support Services	**$ 5,276,338**	**$ 6,451,188**	**33.30**	**$ 7,425,000**	**$ 6,225,000**	**$ 6,225,000**		**26.80**
7000 - Unappropriated Ending Fund Balance								
820 Reserved for Inventories	$ 743,948	$ 719,632		$ -	$ -	$ -		
820 Unreserved Fund Balance	1,682,941	281,960		-	-	-		
Total Unappropriated Ending Fund Balance	**$ 2,426,889**	**$ 1,001,592**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL AUXILIARY SERVICES FUND REQUIREMENTS	**$ 7,703,227**	**$ 7,452,780**	**33.30**	**$ 7,425,000**	**$ 6,225,000**	**$ 6,225,000**		**26.80**

Risk Management Fund – 624

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

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

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

Fund Detail – Risk Management Fund

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
RESOURCES									
1500	Earnings on Investments	$ 1,938,945	$ 1,966,564		$ 1,000,000	$ 1,000,000	$ 1,000,000		
1960	Recovery of Prior Years' Expenditure	24,914	228,227		4,500	4,500	4,500		
1970	Workers Compensation	10,237,395	11,960,548		8,093,939	8,614,789	8,614,789		
1970	Unemployment Premiums	-	-		3,628,756	3,862,268	3,862,268		
1990	Miscellaneous	52,551	93,877		200,000	200,000	200,000		
5400	Beginning Fund Balance								
	Unreserved Fund Equity	22,472,585	25,519,892		24,423,733	28,338,161	28,338,161		
	Reserve for Accrued Claims	1,917,855	2,443,798		2,500,000	1,950,000	1,950,000		
	Total Beginning Fund Balance	$ 24,390,440	$ 27,963,690		$ 26,923,733	$ 30,288,161	$ 30,288,161		
TOTAL RISK MANAGEMENT FUND RESOURCES		**$ 36,644,245**	**$ 42,212,906**		**$ 39,850,928**	**$ 43,969,718**	**$ 43,969,718**		
REQUIREMENTS									
2000 - Support Services									
2115 - Student Safety									
Purchased Services									
380	Non-Instructional Professional & Technical Svcs.	$ 451,693	$ 472,513		$ 400,000	$ 400,000	$ 400,000		
	Total Purchased Services	**$ 451,693**	**$ 472,513**	**-**	**$ 400,000**	**$ 400,000**	**$ 400,000**		**-**
	Total Student Safety	**$ 451,693**	**$ 472,513**	**-**	**$ 400,000**	**$ 400,000**	**$ 400,000**		**-**

Fund Detail – Risk Management Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2528 - Risk Management Services								
Salaries and Wages								
111 Regular Licensed	$ 132,771	$ 172,123	1.00	$ 162,562	$ 165,929	$ 165,929		1.00
112 Regular Classified	728,539	964,259	7.00	856,466	902,634	902,634		7.00
114 Supervisory Classified	135,143	159,888	1.00	132,599	138,570	138,570		1.00
121 Licensed Substitutes	6,543	-		-	-	-		
122 Classified Substitutes	-	307		-	-	-		
130 Additional Salaries	2,573	40,490		-	-	-		
Total Salaries and Wages	**$ 1,005,569**	**$ 1,337,067**	**9.00**	**$ 1,151,627**	**$ 1,207,133**	**$ 1,207,133**		**9.00**
Associated Payroll Costs								
210 Public Employees Retirement System	$ 269,661	$ 247,427		$ 367,348	$ 348,875	$ 348,875		
220 Social Security Contribution	76,439	71,358		86,134	89,827	89,827		
230 Other Required Payroll Costs	176,184	190,328		29,804	47,609	47,609		
240 Employee Insur & Other Contract Benefits	211,602	184,671		171,019	176,307	176,307		
Total Associated Payroll Costs	**$ 733,886**	**$ 693,784**	**-**	**$ 654,305**	**$ 662,618**	**$ 662,618**		**-**
Purchased Services								
320 Property Services	$ 235,636	$ 111,287		$ 19,657	$ 19,657	$ 19,657		
340 Travel	12,918	22,643		15,117	15,117	15,117		
350 Communication	7,910	10,117		8,995	8,995	8,995		
380 Non-Instructional Profess & Tech Svcs	195,679	2,002,962		1,228,907	1,228,907	1,228,907		
390 Other General Profess & Tech Svcs	89,273	148,974		789,312	789,312	789,312		
Total Purchased Services	**$ 541,416**	**$ 2,295,983**	**-**	**$ 2,061,988**	**$ 2,061,988**	**$ 2,061,988**		**-**
Supplies and Materials								
410 Consumable Supplies and Materials	$ 219,632	$ 274,811		$ 150,000	$ 150,000	$ 150,000		
440 Periodicals	240	240		-	-	-		
460 Non-consumable Items	15,623	76,293		43,268	43,268	43,268		
470 Computer Software	105,664	87,706		1,481	1,481	1,481		
480 Computer Hardware	22,932	45,331		1,973	1,973	1,973		
Total Supplies and Materials	**$ 364,091**	**$ 484,381**	**-**	**$ 196,722**	**$ 196,722**	**$ 196,722**		**-**
Capital Outlay								
530 Grounds Improvements	$ 89,598	$ 2,225		$ -	$ -	$ -		
540 Depreciable Equipment	-	1,146,001		38,023	38,023	38,023		
Total Capital Outlay	**$ 89,598**	**$ 1,148,226**	**-**	**$ 38,023**	**$ 38,023**	**$ 38,023**		**-**

Fund Detail – Risk Management Fund Continued

Account Code and Description		2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other									
621	Interest on Subscriptions	$ 6,217	$ 5,649		$ 5,000	$ 5,000	$ 5,000		
640	Dues and Fees	569,335	607,666		9,979	9,979	9,979		
650	Insurance and Judgements	4,742,938	6,005,158		34,906,531	35,960,383	35,960,383		
670	Taxes, Licenses and Assessments	-	200		-	-	-		
	Total Other	**$ 5,318,490**	**$ 6,618,673**	**-**	**$ 34,921,510**	**$ 35,975,362**	**$ 35,975,362**		**-**
	Total Risk Management Services	**$ 8,053,050**	**$ 12,578,114**	**9.00**	**$ 39,024,175**	**$ 40,141,846**	**$ 40,141,846**		**9.00**
2540 - Operation and Maintenance of Plant Services									
Salaries and Wages									
112	Regular Classified	$ 45,643	$ 35,940	0.50	$ 37,232	$ 38,532	$ 38,532		0.50
	Total Salaries and Wages	**$ 45,643**	**$ 35,940**	**0.50**	**$ 37,232**	**$ 38,532**	**$ 38,532**		**0.50**
Associated Payroll Costs									
210	Public Employees Retirement System	$ 12,191	$ 9,207		$ 11,758	$ 11,136	$ 11,136		
220	Social Security Contribution	3,214	2,627		2,745	2,827	2,827		
230	Other Required Payroll Costs	7,032	5,882		6,117	6,327	6,327		
240	Employee Insur & Other Contract Benefits	7,963	9,274		9,432	9,582	9,582		
	Total Associated Payroll Costs	**$ 30,400**	**$ 26,990**	**-**	**$ 30,052**	**$ 29,872**	**$ 29,872**		**-**
Purchased Services									
350	Communication	$ 13,177	$ 61,082		$ 130,000	$ 130,000	$ 130,000		
380	Non-Instructional Profess & Tech Svcs	-	17,650		-	-	-		
390	Other General Profess & Tech Svcs	-	15,142		-	-	-		
	Total Purchased Services	**$ 13,177**	**$ 93,874**	**-**	**$ 130,000**	**$ 130,000**	**$ 130,000**		**-**
Supplies and Materials									
410	Consumable Supplies & Material	$ 59,775	$ 15,055		$ 60,000	$ 60,000	$ 60,000		
460	Non-Consumable Items	8,549	16,005		8,000	8,000	8,000		
470	Computer Software	-	40,627		-	-	-		
480	Computer Hardware	18,268	460		18,000	18,000	18,000		
	Total Supplies and Materials	**$ 86,592**	**$ 72,147**	**-**	**$ 86,000**	**$ 86,000**	**$ 86,000**		**-**

Fund Detail – Risk Management Fund Continued

Account Code and Description	2023-24 Actual	2024-25 Actual	2025-26 FTE	2025-26 Budget	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Capital Outlay								
520 Building Acquisition	$ -	$ 22,200		$ -	$ -	$ -		
Total Capital Outlay	**$ -**	**$ 22,200**	**-**	**$ -**	**$ -**	**$ -**		**-**
Other								
650 Security Liability/Claims	$ -	$ -		$ 143,468	$ 143,468	$ 143,468		
Total Other	**$ -**	**$ -**	**-**	**$ 143,468**	**$ 143,468**	**$ 143,468**		**-**
Total Operation and Maintenance of Plant Services	**$ 175,812**	**$ 251,151**	**0.50**	**$ 426,752**	**$ 427,872**	**$ 427,872**		**0.50**
Total Support Services	**$ 8,680,555**	**$ 13,301,778**	**9.50**	**$ 39,850,927**	**$ 40,969,718**	**$ 40,969,718**		**9.50**
5200 - Transfers of Funds								
710 Fund Modifications	$ -	$ -		$ 1	$ 3,000,000	$ 3,000,000		
Total Transfers of Funds	**$ -**	**$ -**	**-**	**$ 1**	**$ 3,000,000**	**$ 3,000,000**		**-**
Ending Fund Balance	**$ 27,963,690**	**$ 28,911,128**	**-**	**$ -**	**$ -**	**$ -**		**-**
TOTAL RISK MANAGEMENT FUND REQUIREMENTS	**$ 36,644,245**	**$ 42,212,906**	**9.50**	**$ 39,850,928**	**$ 43,969,718**	**$ 43,969,718**		**9.50**


LEARNING FOR A LIFETIME
SALEM•KEIZER
PUBLIC SCHOOLS

Personnel Statistics

Licensed Salary Schedule

Wage scales shown are for 2026-27. Wage scales are informational, not the formal source.

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

IV. RATES OF PAY

A. Professional Compensation

1. Salary Schedule for Licensed Staff, Effective July 1, 2026 **3.50%**

Step	(102) BA Degree	(103) BA Degree Plus 24 Hrs.#	(104) BA Degree Plus 45 Hrs.#	(105) BA Degree Plus 69 Hrs.#	(106) MA Degree	(107) MA Degree Plus 24 Hrs.#	(108) MA Degree Plus 45 Hrs.#
1	53,831	55,988	58,140	60,296	62,451	64,602	66,754
2	55,988	58,140	60,296	62,451	64,602	66,754	68,909
3	58,140	60,296	62,451	64,602	66,754	68,909	71,061
4	60,296	62,451	64,602	66,754	68,909	71,061	73,215
5	62,451	64,602	66,754	68,909	71,061	73,215	75,370
6	64,602	66,754	68,909	71,061	73,215	75,370	77,520
7	66,754	68,909	71,061	73,215	75,370	77,520	79,677
8	68,909	71,061	73,215	75,370	77,520	79,677	81,830
9	71,061	73,215	75,370	77,520	79,677	81,830	84,508
10	73,215	75,370	77,520	79,677	81,830	84,508	87,190
11	75,370	77,520	79,677	81,830	84,508	87,190	89,871
12	77,520	79,677	81,830	84,508	87,190	89,871	92,549
13	79,677	81,830	84,508	87,190	89,871	92,549	95,231
14	81,830	84,508	87,190	89,871	92,549	95,231	97,914
15	84,508	87,190	89,871	92,549	95,231	97,914	100,597
16	87,190	89,871	92,549	95,231	97,914	100,597	103,272
17							105,956

Each salary step represents a year of experience, i.e. Step 1 = no experience credit; Step 6 = five years experience credit completed, entering 6th year of experience, etc. Experience means the previous teaching experience that a teacher is allowed upon entering the District, plus experience within the District.

Each year, an additional $1,000 Masters stipend will be added to the top step of salary columns (106) MA+0, (107) MA+24, and (108) MA+45.

Licensed Differentials and Intramurals

Wage scales shown are for 2026-27. Wage scales are informational, not the formal source.

SALEM-KEIZER PUBLIC SCHOOLS

TEACHER LEADER DIFFERENTIALS AND INTRAMURALS

EFFECTIVE JULY 1, 2026

JOB CLASS	Position	% of M+0, Step 4 $68,909	Annual	Monthly (12-Pay)	Per Diem (1/192)	Hourly	Addl' Days	Total Days
7311	Lead Teacher for Secondary	9.10%	**6,271**	522.58	32.661	4.083		
7313	Bilingual - Classroom	8.00%	**5,513**	459.42	28.714	3.589		
7314	Bilingual - Dual Language Classroom	4.00%	**2,756**	229.67	14.354	1.794		
7315	Bilingual - Language - Other. ***Assessment Required***	4.00%	**2,756**	229.67	14.354	1.794		
7402	Demonstration Teacher	7.00%	**4,824**	402.00	25.125	3.141		
7400	ELL Facilitator (0-50 Students)	2.00%	**1,378**	114.83	7.177	0.897		
7400	ELL Facilitator (51-100 Students)	3.00%	**2,067**	172.25	10.766	1.346		
7400	ELL Facilitator (101-150 Students)	4.00%	**2,756**	229.67	14.354	1.794		
7305	Head Teacher	7.00%	**4,824**	402.00	25.125	3.141		
7308	High School Activity Advisor	9.10%	**6,271**	522.58	32.661	4.083	**6,336**	2 Days
7300	M.S. Activity Advisor	1.50%	**1,034**	86.17	5.385	0.673		
7302	Program Assistant	8.00%	**5,513**	459.42	28.714	3.589		
7309	Program Associate	9.10%	**6,271**	522.58	32.661	4.083		
7312	Special Education	9.10%	**6,271**	522.58	32.661	4.083		
N/A	TAG Advocate (large schools)	2.40%	**1,654**	137.83	8.615	1.077		
N/A	Tag Advocate (small schools)	1.20%	**827**	68.92	4.307	0.538		
7301	Tchr., Media Specialist, Lead, H.S.	3.10%	**2,136**	178.00	11.125	1.391	**2,192**	5 Days
7316	Teacher Leader		**2,500**	208.33	13.021	1.628		
7321	Masters Stipened		**1,000**	83.33	5.208	0.651		
7322	National Certificate/Doctorate		**1,000**	83.33	5.208	0.651		

Differential Schedule for Co-Curricular

Activity	**Club Advisor** - 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** - the program hosts one high school Unified Tournament or attends one or more HS Unified Tournaments ***HS Class Advisor** ***NJHS Advisor**	**Club Advisor (Extended)** - 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** - 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 1	807	1077	1346	1615
Step 2	840	1120	1400	1680
Step 3	872	1163	1454	1744
Step 4	904	1206	1507	1809
Step 5	937	1249	1561	1874
Step 6	969	1292	1615	1938
Step 7	1001	1335	1669	2003
Step 8	1034	1378	1723	2067
Step 9	1066	1421	1777	2132
Step 10	1098	1464	1830	2196
Step 11	1131	1507	1884	2261
Step 12	1163	1550	1938	2326
Step 13	1195	1594	1992	2390
Step 14	1227	1637	2046	2455
Step 15	1268	1690	2113	2535
Step 16	1308	1744	2180	2616

Activity	*Unified Coordinator ➢ the program hosts one high school Unified Tournament, attends one or more HS Unified Tournaments, and attends District and/or State Olympics Unified Tournament	Program Coach Co-curricular Activity ➢ May belong to a State, National, or International Association ➢ Meets for regular practices during season ➢ Students attend Conference(s) and/or Competition(s) ➢ Typically 1 to 2 regular season competitions possible ➢ The activity might have an end of season playoff system ➢ Team must attend 1st level of playoffs if possible ➢ Team size meets minimum requirement for the activity's definition of team Assistant Program Coach: *High School Mock Trial *Constitution Law Team *DECA *Vocational / Technical Programs	Assistant Program Coach: Speech & Debate Team / Robotics Team Participation in 4 to 9 regular season competitions and the first level of playoffs	Program Coach Minimum one semester in duration Co-curricular Activity ➢ May belong to State, National, or International Association ➢ Meets for regular practices during season ➢ Students attend Conference(s) and/or Competition(s) ➢ Typically 3+ regular season competitions possible ➢ The activity has an end of season playoff system ➢ Team must attend 1st level of playoffs ➢ Team size meets minimum requirement for the activity's definition of team *High School Mock Trial *Constitution Law Team *DECA *High School Yearbook *High School Newspaper *Vocational / Technical Programs *Unified Coordinator ➢ 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
Range	906	909	911	913
Differential Factor	3.5	5.0	6.0	7.0
Step 1	1884	2692	3230	3768
Step 2	1960	2799	3359	3919
Step 3	2035	2907	3488	4070
Step 4	2110	3015	3618	4221
Step 5	2186	3123	3747	4372
Step 6	2261	3230	3876	4522
Step 7	2336	3338	4005	4673
Step 8	2412	3445	4135	4824
Step 9	2487	3553	4264	4974
Step 10	2563	3661	4393	5125
Step 11	2638	3769	4522	5276
Step 12	2713	3876	4651	5426
Step 13	2789	3984	4781	5577
Step 14	2864	4092	4910	5728
Step 15	2958	4225	5070	5916
Step 16	3052	4360	5231	6103

Activity	Assistant Program Coach: Speech & Debate Team / Robotics Team ➢ Participation in 10+ competitions and the first level of playoffs	Program Coach Year Long Program Co-curricular Activity ➢ 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 Co-curricular Activity ➢ 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 1	4306	4845	5383	5921
Step 2	4479	5039	5599	6159
Step 3	4651	5233	5814	6395
Step 4	4824	5427	6030	6633
Step 5	4996	5621	6245	6870
Step 6	5168	5814	6460	7106
Step 7	5340	6008	6675	7343
Step 8	5513	6202	6891	7580
Step 9	5685	6395	7106	7817
Step 10	5857	6589	7322	8054
Step 11	6030	6783	7537	8291
Step 12	6202	6977	7752	8527
Step 13	6374	7171	7968	8764
Step 14	6546	7365	8183	9001
Step 15	6761	7606	8451	9296
Step 16	6975	7847	8719	9591

Differential Schedule for Athletics

Activity	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	1.50	2.00	2.50	3.00	4.00
Step 1	807	1077	1346	1615	2153
Step 2	840	1120	1400	1680	2240
Step 3	872	1163	1454	1744	2326
Step 4	904	1206	1507	1809	2412
Step 5	937	1249	1561	1874	2498
Step 6	969	1292	1615	1938	2584
Step 7	1001	1335	1669	2003	2670
Step 8	1034	1378	1723	2067	2756
Step 9	1066	1421	1777	2132	2842
Step 10	1098	1464	1830	2196	2929
Step 11	1131	1507	1884	2261	3015
Step 12	1163	1550	1938	2326	3101
Step 13	1195	1594	1992	2390	3187
Step 14	1227	1637	2046	2455	3273
Step 15	1268	1690	2113	2535	3380
Step 16	1308	1744	2180	2616	3488

Activity	Middle School Head: Basketball Soccer JV 8th Volleyball JV 7th Volleyball Middle School Assistant: Track	Middle School Head: Wrestling Cross Country Middle School Assistant: Football High School Assistant: Dance/Drill Winter Cheer	Middle School Head: Track Varsity 8th Volleyball Varsity 7th Volleyball High School Assistant: Tennis Boys Volleyball Flag Football	Middle School Head: 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 1	2692	3230	3768	4306	4845
Step 2	2799	3359	3919	4479	5039
Step 3	2907	3488	4070	4651	5233
Step 4	3015	3618	4221	4824	5427
Step 5	3123	3747	4372	4996	5621
Step 6	3230	3876	4522	5168	5814
Step 7	3338	4005	4673	5340	6008
Step 8	3445	4135	4824	5513	6202
Step 9	3553	4264	4974	5685	6395
Step 10	3661	4393	5125	5857	6589
Step 11	3769	4522	5276	6030	6783
Step 12	3876	4651	5426	6202	6977
Step 13	3984	4781	5577	6374	7171
Step 14	4092	4910	5728	6546	7365
Step 15	4225	5070	5916	6761	7606
Step 16	4360	5231	6103	6975	7847

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 1	5383	5652	6460	6998	7536
Step 2	5599	5879	6719	7278	7838
Step 3	5814	6105	6977	7558	8140
Step 4	6030	6331	7236	7838	8441
Step 5	6245	6557	7494	8119	8743
Step 6	6460	6783	7752	8398	9044
Step 7	6675	7009	8010	8678	9346
Step 8	6891	7235	8269	8958	9647
Step 9	7106	7461	8527	9238	9949
Step 10	7322	7688	8786	9518	10250
Step 11	7537	7914	9044	9798	10552
Step 12	7752	8140	9302	10078	10853
Step 13	7968	8366	9561	10358	11155
Step 14	8183	8592	9820	10638	11456
Step 15	8451	8873	10141	10986	11831
Step 16	8719	9155	10463	11335	12207

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.]

Elementary Music

Activity	Elementary General Music • Minimum of 3 grade level performances	Elementary Choir • 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 • 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 1	1077	1615	1615
Step 2	1120	1680	1680
Step 3	1163	1744	1744
Step 4	1206	1809	1809
Step 5	1249	1874	1874
Step 6	1292	1938	1938
Step 7	1335	2003	2003
Step 8	1378	2067	2067
Step 9	1421	2132	2132
Step 10	1464	2196	2196
Step 11	1507	2261	2261
Step 12	1550	2326	2326
Step 13	1594	2390	2390
Step 14	1637	2455	2455
Step 15	1690	2535	2535
Step 16	1744	2616	2616

Middle School Performing Arts

Activity	Auditorium Supervisor	Music • Minimum 3 public home concerts • Area honor performances • SK Advanced Festival • Additional events ○ All City (auditions, rehearsals, performance) ○ Solo and Ensemble ○ All State	Music Extended • Minimum 3 public home concerts • Area honor performances • SK Advanced Festival • Additional events ○ 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 1	1615	3230	4306
Step 2	1680	3359	4479
Step 3	1744	3488	4651
Step 4	1809	3618	4824
Step 5	1874	3747	4996
Step 6	1938	3876	5168
Step 7	2003	4005	5340
Step 8	2067	4135	5513
Step 9	2132	4264	5685
Step 10	2196	4393	5857
Step 11	2261	4522	6030
Step 12	2326	4651	6202
Step 13	2390	4781	6374
Step 14	2455	4910	6546
Step 15	2535	5070	6761
Step 16	2616	5231	6975

High School Music Adjunct Positions

Activity	Basketball Pep Band • Up to 10 home games per year • Preparatory rehearsals	Marching Band Extended • Attends any combination of four or more: competitions in a recognized circuit, community parades, and non-circuit festivals	Jazz Band Director • 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
Step 1	1077	1077	1077	1615	1615
Step 2	1120	1120	1120	1680	1680
Step 3	1163	1163	1163	1744	1744
Step 4	1206	1206	1206	1809	1809
Step 5	1249	1249	1249	1874	1874
Step 6	1292	1292	1292	1938	1938
Step 7	1335	1335	1335	2003	2003
Step 8	1378	1378	1378	2067	2067
Step 9	1421	1421	1421	2132	2132
Step 10	1464	1464	1464	2196	2196
Step 11	1507	1507	1507	2261	2261
Step 12	1550	1550	1550	2326	2326
Step 13	1594	1594	1594	2390	2390
Step 14	1637	1637	1637	2455	2455
Step 15	1690	1690	1690	2535	2535
Step 16	1744	1744	1744	2616	2616

High School Music

Activity	Symphony • 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 • 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 ○ All City ○ All State ○ Intermediate Festival ○ Featured performances ○ Solo and ensemble	APT Music • 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 1	538	3768	4845
Step 2	560	3919	5039
Step 3	581	4070	5233
Step 4	603	4221	5427
Step 5	625	4372	5621
Step 6	646	4522	5814
Step 7	668	4673	6008
Step 8	689	4824	6202
Step 9	711	4974	6395
Step 10	732	5125	6589
Step 11	754	5276	6783
Step 12	775	5426	6977
Step 13	797	5577	7171
Step 14	818	5728	7365
Step 15	845	5916	7606
Step 16	872	6103	7847

High School Music - continued

Activity	Choir Director	Choir Director Extended	Orchestra Director	Lead Band Director

	• 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
	  ○ 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
		• 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
		  ○ 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
		• Leading a select choir participating in a competitive curcuit separate from OSAA.
			• 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
			  ○ All City
			  ○ All State
			  ○ Intermediate Festival
			  ○ Featured performances
			  ○ Solo and ensemble
			• Ongoing engagement with, and management of, parent volunteers
				• 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 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
				  ○ 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 1	5383	6998	5383	6998

High School Music - continued

Activity	Choir Director	Choir Director Extended	Orchestra Director	Lead Band Director
Range	919	925	919	925
Differential Factor	10.0	13.0	10.0	13.0
Step 2	5599	7278	5599	7278
Step 3	5814	7558	5814	7558
Step 4	6030	7838	6030	7838
Step 5	6245	8119	6245	8119
Step 6	6460	8398	6460	8398
Step 7	6675	8678	6675	8678
Step 8	6891	8958	6891	8958
Step 9	7106	9238	7106	9238
Step 10	7322	9518	7322	9518
Step 11	7537	9798	7537	9798
Step 12	7752	10078	7752	10078
Step 13	7968	10358	7968	10358
Step 14	8183	10638	8183	10638
Step 15	8451	10986	8451	10986
Step 16	8719	11335	8719	11335

High School Theater

Activity	Theater Support • Assistant dir. roles • Audio specialist (non-musical) • Choreographers (non-musical) • Costumer • Lighting specialist	Musical Theater • Audio specialist • Choreographers • Pit orchestra conductor • Vocal music director Musical Theater Add-On • Technical Director • HS Theater Director	Auditorium Supervisor
Range	904	905	905
Differential Factor	2.5	3.0	3.0
Step 1	1346	1615	1615
Step 2	1400	1680	1680
Step 3	1454	1744	1744
Step 4	1507	1809	1809
Step 5	1561	1874	1874
Step 6	1615	1938	1938
Step 7	1669	2003	2003
Step 8	1723	2067	2067
Step 9	1777	2132	2132
Step 10	1830	2196	2196
Step 11	1884	2261	2261
Step 12	1938	2326	2326
Step 13	1992	2390	2390
Step 14	2046	2455	2455
Step 15	2113	2535	2535
Step 16	2180	2616	2616

High School Theater - continued

Activity	Technical Director • Minimum of two major productions with multiple performances each production	Technical Director Extended • Minimum of three productions, at least two major with multiple performances each production	Theater Director • Minimum of 2 major 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.	Theater Director Extended • Minimum of three 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 1	4845	6460	7536	9690
Step 2	5039	6719	7838	10078
Step 3	5233	6977	8140	10465
Step 4	5427	7236	8441	10853
Step 5	5621	7494	8743	11241
Step 6	5814	7752	9044	11628
Step 7	6008	8010	9346	12016
Step 8	6202	8269	9647	12404
Step 9	6395	8527	9949	12791
Step 10	6589	8786	10250	13179
Step 11	6783	9044	10552	13567
Step 12	6977	9302	10853	13954
Step 13	7171	9561	11155	14342
Step 14	7365	9820	11456	14729
Step 15	7606	10141	11831	15211
Step 16	7847	10463	12207	15694

Classified Salary Schedule

Wage scales shown are for 2025-26. Updated Salary Schedule not available at the time of publishing. 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

Job Class	Classification	Salary Grade
034	Accountant	018
035	Accountant 2	020
031	Accounting Clerk 1	011
032	Accounting Clerk 2	013
033	Accounting Clerk 3	016
088	Accounting Clerk 3 – High School	016
040	Administrative Assistant 1	017
041	Administrative Assistant 2	022
016	Administrative Secretary	015
027	Administrative Specialist	020
513	Applications Developer II	023
515	Applications Developer III	028
522	Applications Developer IV	031
501	Associate Data Strategist	025
048	Auxiliary Services Office Manager	017
165	Behavioral Health Coach	023
164	Behavioral Health Technician	023
064	Bindery Worker	012
086	Budget & Fiscal Analyst	026
070	Budget & Staffing Analyst	024
077	Buyer 1	017
078	Buyer 2	019
309	Campus Safety Specialist	016
301	Campus Safety Specialist Trainer	018
053	Capital Construction Program Coord.	030
328	Certified Occupational Therapy Asst	020
093	Chapter 1 Home School Liaison	019
308	Child Care Coordinator	023
307	Child Care Worker	012
401	Claims Analyst	021
003	Clerical Specialist	011
305	College & Career Coach	017
010	Communications & Outreach Coord.	021
065	Communications Coordinator	021
090	Community Resource Specialist	019
101	Community School Outreach Coord.	017
023	Copy Center Digital Process Specialist	014
601	Crossing Guard (XGD1)	
102	CTE High School Liaison	016
103	Custodian 1	012
104	Custodian 2	014
107	Custodian 3	016
108	Custodian 4	019
133	Customer Service Representative	012
136	Customer Service Representative 2	015
120	Dental Health Coordinator	020
025	Digital and Print Graphic Specialist	017
066	Digital/Multimedia Content Producer	024
052	District Courier	015
147	Driver Trainer	017
134	Energy Systems Coordinator	026
054	Facilities Project Coordinator 1	026
055	Facilities Project Coordinator 2	028
128	Food Services Specialist	017
115	Graduation Coach	017
094	Grant Coordinator	023
085	Graphic Artist Technician	013
126	Head Structural Worker	026
125	Head Utilities & Electrical Worker	026
135	HVAC Preventative Maintenance	019
137	HVAC Technician 1	015
138	HVAC Technician 2	019
139	HVAC Technician 3	024
319	Indian Education Cultural Resource Fac.	017
310	Instructional Assistant	012
332	Instructional Support Assistant	017
508	Instructional Technology Support	023
051	Internal Communications Specialist	026
111	Language Services Facilitator	021
161	Lead Driver Trainer Instructor	019
073	Lead Inventory and Warehouse Worker	019
330	Lead Library Media Assistant	016
124	Lead Maintenance Worker	023
153	Lead Mechanic	025
162	Lead Transportation Dispatcher	019
160	Lead Transportation Router	021
171	Library Specialist	014
014	LPN Education Assistant	020
141	Lube Mechanic	015
022	Mailing Services Specialist 1	012
029	Mailing Services Specialist 2	014
121	Maintenance Worker 1	012
122	Maintenance Worker 2	015
123	Maintenance Worker 3	019
130	Maintenance Worker 4	022
163	Mechanic Technician	023
152	Mechanic	021
525	Microcomputer Support 1	019
526	Microcomputer Support 2	022
117	Migrant Specialist	017
096	Native Language Specialist	017
516	Network Communications Analyst 1	025
013	Office Manager 1	016
017	Office Manager 2	017
018	Office Manager 3	019
019	Office Manager 4	021
532	OR Pre-K Family Advocate – TAPP	018
110	OR Pre-K Program Family Advocate	016
068	Payroll Compliance Coordinator	022
329	Physical/Occupational Therapy Asst.	016
338	Preschool Lead Worker	023
047	Print & Mail Operations Lead	023
071	Procurement & Contract Specialist 2	024
079	Procurement & Contract Specialist 3	026
057	Property Claims Analyst	021
343	Registered Behavior Technician	023
149	School Bus Driver	015
028	School Office Specialist 2 – MS	015
006	School Office Specialist 2 – HS	015
002	School Office Specialist	013
337	School Testing Specialist	014
325	School-Based Health Assistant	013
004	Senior Clerical Specialist	012
012	Senior Secretary	013
172	Senior Payroll Specialist	020
072	Shipping & Receiving Clerk	013
339	Sign Language Scheduler	019
326	Sign Language Specialist	017
185	Skills Trainer	017
159	Special Programs Bus Driver	015
318	Special Programs Employment Specialist	016
331/323	Special Programs Instructional Assistant	015
316	Special Programs Inst. Asst. – Autism	017
315	Special Programs Inst. Asst. – Bilingual	015
327	Speech-Language Pathology Assistant	017
170	Stakeholder Relations & Engagement Spec.	026
099	Student Advocate	017
505	Student Data Specialist	018
116	Student Dispute Coordinator	024
009	Substitute Placement Coordinator	017
303	Support Services & Recruitment Specialist	019
015	Testing & Records Mgmt. Technician	017
112	Translator	017
150	Transportation Dispatcher	017
158	Transportation Router	019
146	Transportation Van Driver (Type 10)	014

Confidential Salary Schedule

Wage scales shown are for 2025-26. Updated Salary Schedule not available at the time of publishing. Wage scales are informational, not the formal source.

CONFIDENTIALS

SCHOOL DISTRICT 24J, MARION COUNTY, OREGON

EFFECTIVE JULY 1, 2025

4.00%

Title	SALARY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
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 GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
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. Updated Salary Schedule not available at the time of publishing. 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)	310	72,218	75,864	79,539	83,668	87,764	92,250	96,895
Senior Payroll Specialist (0782) Staffing Specialist (0785)	311	75,864	79,539	83,668	87,764	92,250	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 2026-27. Wage scales are informational, not the formal source.

SALEM-KEIZER SCHOOL DISTRICT 24J, MARION COUNTY, OREGON
EFFECTIVE JULY 1, 2026

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Manager, Auxiliary Services (0840) Manager, Communications (0882) 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)	**206A**	260	118,452	123,189	128,116	133,242	138,570
Coordinator, Health Services Management (0854) Coordinator, Multi Tiered System of Support (0822) Supervisor, Technology (0850)	**207A**	260	124,373	129,348	134,523	139,904	145,499
Assistant Director, Technology & Information Services (0852) Coordinator, CTE/Dual Credit/Summer Programs (0819) Coordinator, District Music & Drama (0853) Coordinator, Government Relations (0880) Coordinator, Nutrition Services (0878) Coordinator, Operations and Logistics (0824) Coordinator, Student Services/Special Education (0861)	**208A**	260	130,592	135,815	141,250	146,899	152,774
Assistant Director, Benefits & Compensation (0876) Assistant Director, Employee Relations (0870) Assistant Director, Financial Services (0867) Assistant Director, Student Services (0934) Assistant Director, Talent Acquisition (0877)	**209A**	260	141,429	147,086	152,969	159,088	165,451
Director, Employee & Labor Relations (0879) Director, Facilities (0858) Director, Safety, Security & Risk (0834) Director, State/Federal Programs & Grant Management (0869) Director, Social-Emotional Learning and Mental Health (0964) Director, Talent Acquisition & HR Programs (0874) Director, Talent Management (0875) Director, Technology & Information Services (0952) Director, Transportation Services (0975)	**211A**	260	151,177	157,226	163,513	170,053	176,856
Director, K-12 Curriculum & Instruction (0829) Director, Communications & Community Rel. (0805) Director, Elementary Education (0904) Director, Equity (0909) Director, High Schools (0906) Director, Middle Schools (0905) Director, Student Services (0836)	**212A**	260	158,736	165,086	171,688	178,556	185,699
Chief Financial Officer (0872) Chief Human Resources Officer (0871) Chief Operations Officer (0830) Deputy Superintendent (0802) Executive Director, Strategy & Analytics (0965)	**213A**	260	184,721	192,108	199,792	207,783	216,096

Principals and Assistant Principals

JOB TITLES	GRADE	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Assistant Principal, Early Childhood (0810) Assistant Principal, Elementary (0945)	**207C**	223	115,564	120,186	124,994	129,995	135,194
Assistant Principal, Middle School (0925)	**207B**	230	119,192	123,959	128,918	134,074	139,437
Assistant Principal, High School (0915) Assistant Principal, High School Athletics Director (0919)	**208B**	230	125,152	130,156	135,362	140,778	146,410
Principal, Elementary (0930)	**209C**	223	127,411	132,505	137,806	143,317	149,050
Principal, Edge (0921) Principal, Leadership Coach (0926) Principal, Middle School (0920)	**210B**	230	137,978	143,499	149,239	155,208	161,415
Director, Early Childhood (0907) Principal, High School (0910)	**210A**	260	151,177	157,226	163,513	170,053	176,856


LEARNING FOR A LIFETIME
SALEM•KEIZER
PUBLIC SCHOOLS

Appendices

Budget Committee Meeting Notice

In addition to the notice in the newspaper, the meeting notices were posted on www.salkeiz.k12.or.us beginning in April 2026

USA TODAY CO.

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PO Box 631824 Cincinnati, OH 45263-1824

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 Public Notices is printed copy of which is hereby annexed was Published in said newspapers in the issue:

04/21/2026

and that the fees charged are legal.
Sworn to and subscribed before on 04/21/2026

Legal Clerk

Notary, State of WI, County of Brown

5.19.27

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NANCY HEYRMAN
Notary Public
State of Wisconsin

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, 2026, to June 30, 2027:
May 5, 2026 Election of chair and vice chair; Superintendent's Budget Message will be received; no public comment received
May 13, 2026 Budget Committee deliberations; public comment received*
May 18, 2026 Public comment received*; deliberations on proposed budget until approved/recommended to the school board for adoption
May 19 & 20, 2026 Tentative (if budget not approved May 18). 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 20

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 2026-27 Proposed Budget will be available on the district's website at https://salkeiz.k12.or.us/about/budget. A copy of the budget document may be inspected or obtained on or after April 28, 2026. 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 21 2026
LEUG0503725

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	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: 1. Unexpended budget. Budgeted expenditures minus actual expenditures 2. Revenues received in excess of the budgeted amount.
Equalization	A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.
ESEA Flexibility Waiver	In 2012, Oregon applied for and received USED approval of the ESEA Flexibility waiver, providing the opportunity to craft a state-specific plan for education. With the waiver renewal, the USED continues to require states to demonstrate commitment to the same core principles of ESEA Flexibility listed below that have been the underpinning of waivers since their introduction in 2011: 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	Basis of accounting, revenue recorded when available and measurable.
Object	As used in expenditure classification, this term applies to the item purchased, or service obtained (as distinguished from the results obtained from the expenditure). Examples are salaries, employee benefits, personal services, materials, and supplies.
ORS	Oregon Revised Statutes. Oregon laws established by the legislature.
Program Reviews	Program Reviews are part of the internal review process for the General Fund budget. These reviews are conducted as a means of maintaining budget integrity and transparency and assessing budget needs for the next year.

Proposed Budget	Financial and operating plan for the district that the superintendent is recommending to the public and budget committee.
QAM	Quality Assurance Model. This is a tool developed for industry based on international standards to ensure that products and services are safe, reliable and of good quality.
QEM	Quality Education Model. This is a model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, that specifies what constitutes adequate funding and services for elementary, middle and high school students.
Real Market Value	Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.
Requirement	An expense/expenditure or net decrease to a fund's balance.
Resources	Estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues.
Revenues	Types of revenue: • 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 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
ADM	Average Daily Membership
ADMw	Average Daily Membership Weighted
APC	Associated Payroll Costs
ARC	Annual Required Contributions
ARRA	American Recovery and Reinvestment Act
ASB	Associated Student Body
ASBO	Association of School Business Officials
ASK ESP	Association of Salem-Keizer Education Support Professionals
AVID	Advancement Via Individual Determination
BC	Budget Committee
BOLI	Bureau of Labor and Industries
CARES	Coronavirus Aid, Relief and Economic Security
CCSS	Common Core State Standards
COLA	Cost of Living Adjustment
COSA	Confederation of Oregon School Administrators
CSIP	Comprehensive School Improvement Plan
CTEC	Career and Technical Education Center
CTP	Community Transition Program
DBI	Data Base Initiative
DECA	Distributive Education Clubs of America
DEVK	Developmental Kindergarten
DEV1-2	Developmental 1st – 2nd Grade
DLC	Developmental Learning Center
EDGE	Enhanced Digital and Guided Education
EGC	Emotional Growth Classroom
EL	English Learners
EPIC	Evaluation through Performance Improvement Commitments
ERC	Educational Resource Center
ESD	Education Service District
ESEA	Elementary and Secondary Education Act
ESSA	Every Student Succeeds Act
ESSER	Elementary and Secondary School Emergency Relief Fund
FAS	Formative Assessment System
FBLA	Future Business Leaders of America
FFA	Future Farmers of America
FTE	Full-Time Equivalent Employees
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO Bond	General Obligation Bond
HR	Human Resources Department
HSS	High School Success
IA	Instructional Assistant
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Plan
LRC	Learning Resource Center
LSC	Life Skills Classroom
NEA	National Education Association
OAKS	Oregon Assessment of Knowledge and Skills
OAR	Oregon Administrative Rules
OASBO	Oregon Assoc of School Business Officials
ODE	Oregon Department of Education
OEA	Oregon Education Association
OEIB	Oregon Education Investment Board
OPEB	Other Post-Employment Benefits
OPSRP	Oregon Public Service Retirement Plan
ORS	Oregon Revised Statutes
OSBA	Oregon School Boards Association
PBIS	Positive Behavioral Interventions & Supports
PEBB	Public Employees Benefit Board
PERS	Public Employees Retirement System
PFMLI	Paid Family and Medical Leave Insurance
QAM	Quality Assurance Model
QEM	Quality Education Model
RHIA	Retirement Health Insurance Account
SAT	Scholastic Aptitude Test
SBAC	Smarter Balanced Assessment Consortium
SCIP	Social Communication Intervention Program
SIA	Student Investment Account
SKEA	Salem-Keizer Education Association
SK Online	Salem-Keizer Online School
SPED	Special Education
SSA	Student Success Act
SSF	State School Fund
T&A	Trust and Agency
TAG	Talented and Gifted
TIS	Technology and Information Services
TSPC	Teacher Standards and Practices Commission
UAAL	Unfunded Actuarial Accrued Liability
WESD	Willamette Education Service District
YTP	Youth Transition Program