

# 2024-2025 PROPOSED BUDGET



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**BUDGET MESSAGE**  
**2024-2025**  
**David Douglas School District**

I present to you the recommended operating budget for the David Douglas School District for fiscal year beginning July 1, 2024 and ending June 30, 2025. As required by Oregon Budget Law, the proposed budget is balanced between total resources and requirements. We based our 2024-25 budget on a proposed budget allocating \$10.2 billion to the State School Fund Budget. This message and accompanying documents are presented in compliance with Revised Statutes Chapter 294, ORS 294.403, 294.408, and 294.426.

**Budget Message Background:**

Last year when we met, we budgeted on an anticipated State School Fund of \$9.9 billion. The Legislature increased the State School Fund to \$10.2 billion at the close of session. The District did not increase its budget in anticipation of utilizing any additional funds to assist with balancing the 2024-25 fiscal year.

The District continues to implement its strategic plan and equity plan and utilized these as guiding principles while we right sized our budget. Our District's strategic plan focuses on four guiding principles of ensuring safety & wellness, cultivating connections and relationships, centering on equity, and innovation. The strategic plan has four focus areas of:

- Diversity, equity and inclusion
- Communication and family/community engagement
- Health and well-being
- Highly effective curriculum with instruction focused on equity and empowerment

We bring this budget to you as part of our compliance in following local budget law. Although the State continues to see record revenues, investments in education have not been prioritized. The State has seen an economic boom and has projected record taxpayer kicker payments. Nearly twenty-five years ago, the legislature created the Quality Education Commission to determine the resources needed to provide an optimal public education system and published the Quality Education Model; this model is updated yearly and identified the need for \$13.2 Billion for the State School Fund. The Corporate Kicker, estimated to be around \$1.5 billion targeted for K-12 education funding was utilized to backfill and funds redirected to other needs. When we have record revenues, a kicker to increase funding, and still cannot manage to meet the State's own model for quality education, we cannot help but question our funding system.

The State has seen a significant decline in the enrollment and average daily membership weighted (ADMw) for students. The State School Fund was based on 708,990 ADMw for the 2020-21 State School Fund estimate, and the 2024-25 State School Fund estimate is

based on 667,960 ADMw. Because the number of students attending has declined, the amount of state funding per ADMw has increased, but still not kept up with inflation or allowed for investments.

The State's forecast assumed a local revenue increase of 4.0% statewide. This amount has fluctuated for our District's tax revenue from around 0.25% to about 3.5% over the last decade. The percentage of the State's budget funding K-12 has decreased over nearly the past 20 years. Additional funding through the Student Success Act (SSA), passed during the 2019 Legislative Session is supported by a corporate activity tax. The District's initial allocation for the Student Investment Account (SIA) is \$9.5 million.

We strived to maintain investments in key areas of equity, academics, and wellness while realizing we would need to make some reductions in order to balance our budget. During our budget preparation, the District realized that with the impending end to the Federal stimulus funding and that we had to reabsorb several positions and programs. In order to balance the budget for 2023-24, the District utilized its stimulus funding through the Elementary and Secondary School Relief Act (ESSER) for:

- 10.0 FTE licensed Middle school teachers previously funded in the General Fund
- 18.50 FTE licensed High school teachers previously funded in the General Fund

The District had planned on utilizing ESSER funding to also retain 9.0 FTE elementary teachers but received an increase to its SIA grant that allowed those teachers to continue to be funding through the Student Investment Account for 2023-24 and 2024-25. Our SIA plan was based on community engagement and input and can be found on the District website under Business Services/Grants/Student Success Act.

The District maintained its investments in early childhood education including expanding preschool programs to all our elementary schools, providing full day kindergarten, as well as music and physical education programs throughout the K-12 system over the years. The District plans to offer a full complement of athletic and other co-curricular activities, as well as advanced placement and college courses. In developing this budget, we strived to keep to our commitment of providing educational opportunities that will allow students to learn, grow, and thrive. However, due to enrollment decline and in turn revenue decline, there simply is not adequate funding to fund every need, and without the Student Investment Account and other grant funds, many programs and services would have been eliminated or reduced. Our elementary and middle school athletic programs are supported through the Student Investment Account which gives us the opportunity to provide them for free but does limit the number of students participating.

The District has been working and planning for balancing this budget since the beginning of the 2023-24 school year. Our District has experienced a decrease in students over the past seven years, with enrollment flattening in the 2023-24 fiscal year. As we project forward, we are planning for a slight reduction in enrollment. During the last six years our District has seen a significant decline in enrollment.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24*	2024-25*
Kindergarten-5	4,926	4,804	4,612	4,401	4,270	3,912	3,678	3,736	3,702	3,601
Middle School	2,450	2,389	2,421	2,368	2,351	2,289	2,056	2,029	2,007	1,992
High School/Fir Ridge/CTP	3,245	3,223	3,189	3,086	2,941	2,941	2,988	2,892	2,822	2,872
<b>Total Enrollment-October</b>	<b>10,621</b>	<b>10,416</b>	<b>10,222</b>	<b>9,855</b>	<b>9,562</b>	<b>9,142</b>	<b>8,722</b>	<b>8,657</b>	<b>8,531</b>	<b>8,465</b>
<b>Increase/(Decrease)</b>		<b>(205)</b>	<b>(194)</b>	<b>(367)</b>	<b>(293)</b>	<b>(420)</b>	<b>(420)</b>	<b>(65)</b>	<b>(126)</b>	<b>(66)</b>
ADMw	13,876.20	13,579.44	13,313.43	12,752.48	12,250.29	11,767.96	11,044.52	11,038.22	11,098.78	11,014.99
<b>Increase/(Decrease)</b>	<b>296.00</b>	<b>(296.76)</b>	<b>(266.01)</b>	<b>(560.95)</b>	<b>(502.19)</b>	<b>(482.33)</b>	<b>(723.44)</b>	<b>(6.30)</b>	<b>60.56</b>	<b>(83.79)</b>
Poverty ADMw	837.34	674.03	671.97	608.74	495.76	494.92	364.23	397.61	400.27	402.94
<b>Increase/(Decrease)</b>	<b>(56.00)</b>	<b>(163.31)</b>	<b>(2.06)</b>	<b>(63.23)</b>	<b>(112.98)</b>	<b>(0.84)</b>	<b>(130.69)</b>	<b>33.38</b>	<b>2.66</b>	<b>2.67</b>
General Purpose Grant Per ADMw	7,027	7,223	7,816	7,991	8,469	8,838	9,258	9,673	10,145	10,597
Revenue gain/(loss) due to ADMw change	<b>2,077,322</b>	<b>(2,143,497)</b>	<b>(2,079,134)</b>	<b>(4,482,551)</b>	<b>(4,253,047)</b>	<b>(4,262,833)</b>	<b>(6,697,608)</b>	<b>(60,940)</b>	<b>614,381</b>	<b>(887,923)</b>
Enrollment, ADMw, and GP Grant numbers for 2023-24 and 2024-25 are estimates. 2024-25 GP Grant is an estimate.										

In looking at our October enrollments, from October 2015 to present our enrollment has declined by about 2,090 students with a small decline planned for next year. Our District also is continuing to see declining birth rates which mean that future years will also see a decline in enrollment.

Our ADMw (average daily membership weighted) has also been affected by a decline in poverty. David Douglas School District experienced a decline from nearly 880 ADMw for poverty in 2014-15 to the projected 2024-25 ADMw of 402.94, a decline of nearly 480 ADMw. The 2024-25 budget anticipates an additional decline in ADMr (Average Daily Membership resident) and a small increase in poverty ADMw. Our ADMw has declined by nearly 3,000.

Because the State School Fund formula tries to mitigate a sudden change in funding, our ADMw for the State School Funding for 2024-25 will be based on the projected 2023-24 ending ADMw. We anticipate that we will continue to see our resources decline along with our enrollment and ADMw for the next few years. While we are starting to see a slowing enrollment decline, until our ADMw plateaus or increases, we will continue to need to reduce our requirements to meet the diminishing resources.

The District's 2024-25 proposed budget is \$428,706,024 with the General Fund making up \$152,347,347. We are grateful to our community for passing our measure for a General Obligation Bond of just over \$140 million to add a new career technical center to the high school campus and fund needed deferred maintenance. These projects are currently underway with groundbreaking for the career technical center occurring this past weekend.

The General Fund budget attempts to take reductions in areas without creating a reduction in force or compromising our operations such as maintenance and transportation while taking into account prioritized programs. The budget reallocates funding to some areas which represent additions while taking reductions in other areas. These additions are intended to align with and fund our Strategic and Equity Plans. The General Fund ending balance has remained the same due to the increased revenue from the State School Fund and reduced spending due to inability to fill positions.

This budget however puts us in an untenable predicament. We are continually patching services together with multiple funds. The summary below notes new additions to the budget with several related to the ending of Federal stimulus funding as well as some reductions. This list is not exhaustive of all changes in the budget which are denoted on the summary pages for each program. At the time of preparation of the budget, the District did not have all information on grants and may see additional reductions due to reductions in grant allocations.

**Budget Additions due to the end of the ESSER 3 grants:**

- Program 1121 - Net addition of 8.25 licensed Middle School teachers
- Program 1131 - Net addition of 15.50 licensed High School teachers
- Program 1250 – Add 1.0 FTE licensed teacher for Online Academy
- Program 1286 - Add 6.51 FTE licensed teachers and 2.25 FTE classified instructional assistants and purchased services and supplies for Online Academy
- Program 2120 - Addition of 1.0 FTE counselor from Online Academy
- Program 2130 - Addition of non-instructional professional services for two nurses from Multnomah Education Service District
- Program 2410 – Addition of 1.0 FTE administrator and 1.50 FTE classified secretarial staff and purchased services, supplies and fees for Online Academy
- Program 2542 – Net addition of 7.38 classified custodians
- Program 2660 – Addition of \$12,000 for software module to track chromebooks

**Budget Additions:**

- Program 1132 - Add 1.0 FTE classified athletic trainer previously funded via a partnership at no cost and required for athletic program
- Program 1221 – Add 1.75 FTE classified instructional assistant for class size balancing
- Program 1250 – Add 2.0 FTE licensed teachers and 3.0 FTE classified instructional assistants for specialized classrooms
- Program 2120 – Conversion of 2.0 licensed FTE social workers from Program 2110 for drug and alcohol counselors

- Program 2130 - Addition of contracted services for one nurse for newly identified student needs for 2024-25
- Program 2542 – Increases for utilities
- Program 2546 – Increase for security software for expanded Telecenter U
- Program 2660 – Addition for GoGuardian software for student devices
- Program 3320 – Add 0.16 FTE classified swim assistant salaries and associated payroll costs for Saturday lessons
- Multiple Programs – increases for property liability insurance

**Budget reductions:**

- Program 1111/1291 8.0 FTE licensed Elementary Teachers (through attrition)
- Program 1111 Reduce \$837,675 temporary salaries and associated payroll costs that were realigned from Programs 1225 and 1282 for outside placements after the Board amended the budget
- Program 2490 – Reduce \$103,316 from salaries and associated payroll costs that were left as placeholders for bargaining after the Board amended the budget
- Program 2140 - 4.0 FTE licensed school psychologists previously added to the budget but unable to hire
- Program 2551 – 1.50 FTE classified staffing due to restructuring
- Program 2552 – 4.0 FTE classified staffing due to reduction in students needing transportation. Positions are currently vacant.
- Program 2558 – 3.0 FTE classified staffing due to reduction in students needing transportation. Positions are currently vacant.
- Program 2640 – Reduction to non-instructional professional services due to classified pay equity/compensation study conclusion.
- Program 3120 – Reduction of \$50,000 from consumable supplies previously used to pay bad debt and preschool meals. Preschool meals now funded by the preschool grants.

The proposed budget is balanced assuming a contingency at four percent. We anticipate that the budget will change as the District is currently in negotiations with three employee groups: licensed, administrative, and manager/supervisor/confidential.

In looking at future years, we do anticipate additional reductions. Preliminary estimates for the 2025-27 biennium demonstrate that there will be significant reductions needed in order to balance the budget without an infusion of additional funding from the State. The level of reductions will depend on many factors including how much funding the State puts into the State School Fund. The State has yet to identify when it would tap into the Education Stability Fund or Rainy Day Fund.

**The David Douglas School District budget was constructed with the following objectives:**

- \*Looking for options to control spending during the 2023-24 school year.
- \*Ensuring that we maintain health and safety standards to assure a proper learning environment for when students return.
- \*Focusing on minimizing staff and budget reductions based on the district's focus on student performance.
- \*Continuing to focus on student achievement goals.

I would like to thank all staff for their efforts in preparing the 2024-25 budget, as well as the Budget Committee for volunteering their time and efforts in the budget process. In addition, all bargaining units have worked diligently with the district and their members to maximize efficiencies, preserve staffing and programs, and to make a positive difference for our children.

We have scrutinized the budget to make adjustments to minimize the loss of educational opportunities for our children, protect the instructional goals of the district, maintain health and safety standards in our buildings and grounds, and provide reserves for an uncertain financial future. The staff stands ready to assist the budget committee in the process of approving the 2024-25 school year budget.

We thank the School Board and Budget Committee for your volunteer service to the students of the David Douglas School District. You are making a positive difference in the lives of children in our community to ensure they Learn, Grow and Thrive.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Richardson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Ken Richardson  
Superintendent

## **Introduction to the 2024-2025 Budget**

This proposed budget is a tentative document, subject to change by your action as members of the Budget Committee and to final approval by the School Board.

The budget is divided into sections:

**Fund Summaries – Includes summaries of all funds.**

**General Fund – Includes detailed budget information for the district’s main operating fund – General Fund.**

This section is organized by service area with a narrative explanation of each section, actual expenditures for the prior two years 2021/2022 and 2022/2023, adopted budget figures for 2023/2024, and the proposed budget expenditures of 2024/2025.

**Each fund below has its own detailed budget information:**

*Debt Service Funds:*

General Obligation Bond Debt Service / PERS UAL Debt Service

*Special Revenue Funds:*

Energy Conservation Projects / Grants / Nutrition Services / Student Body / Technology/ Transportation Equipment Fund

*Internal Service Fund:*

Insurance Fund / Reprographics and Postal Services

*Capital Project Funds:*

Capital Projects / Capital Reserve / Construction Excise Tax

**Statistics and Terms – Includes documents pertaining to this budget including:**

This section will include Staff FTE Recap and Salary Schedule, Textbooks, Terminology and Acronyms, and Accounting Definitions.

The district has complied with government generally accepted accounting principles (GAAP). The audit report for 21/22 has received the Certificate of Excellence from GFOA and ASBO; the district submitted the 22/23 audit for both programs and has not yet heard from either GFOA or ASBO. The award is based on financial reports judged to substantially conform to program standards.

Special acknowledgment is given to Business Office staff that assisted in preparing and assembling the budget document.

Patt Komar  
Director of Administrative Services

## Budget Calendar for Developing the 2024-2025 Fiscal Year Budget

October 2023							November 2023							December 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	5	6	7	8	9	10	11	3	4	5	6	7	8	9
8	9	10	11	12	13	14	12	13	14	15	16	17	18	10	11	12	13	14	15	16
15	16	17	18	19	20	21	19	20	21	22	23	24	25	17	18	19	20	21	22	23
22	23	24	25	26	27	28	26	27	28	29	30			24	25	26	27	28	29	30
29	30	31												31						
January 2024							February 2024							March 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30
														31						
April 2024							May 2024							June 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

**Note: Dates indicated community meetings dates, deadlines, budget committee workshop or budget committee meeting.**

<u>Day</u>	<u>Date</u>	<u>Description</u>
1)	10/2023	Begin budget process for 2024/2025 school year. Director of Administrative Services to update 23/24 fiscal year forecast.
2)	11/1/23 – 3/01/24	Cabinet discussions on budget
3)	11/2023	Discussion of general budget parameters by administrative staff. Board Workshop on Budget.
4)	12/2023 – 2/2024	Gather input from staff and community.
5) Th	01/25/24	Optional Board Workshop on budget.

	<u>Day</u>	<u>Date</u>	<u>Description</u>
6)	W	01/31/24	Final date for administrators to submit school budget requests.
7)	Th	02/01/24	Business Office staff begins compilation of initial proposed budget – <b>Draft</b>
7)	Th	02/22/24	Optional Board Workshop on budget.
8)	F	03/15/24	Business Office receives final budget decisions from Superintendent.
9)	M	04/01/24	Send first Budget Committee meeting notice for website to Special Projects (To be posted on District web site until Budget Meetings are over).
10)	M	04/08/24	Post first Budget Committee meeting notice on website.
11)		04/20/24	Prepare budget workshop presentation - Cabinet
12)	W	04/10/24	Send newspaper advertisement for Budget Committee Meeting to The Oregonian for publication on 04/17/24 (must be sent at least one week in advance of run date).
13)	F	04/12/24	Budget message received from Superintendent.
14)	W	04/17/24	<i>Newspaper publication of notice of first budget committee meeting at which time the budget message and budget will be presented. (ORS 294.175(5) Publish twice, 5 to 30 days prior to first meeting. Once in newspaper and once on district's website.)</i>
15)	F	04/19/24	Business Office completes final proposed budget.
16)	M	04/22/24	Send proposed budget for 24/25 to Production for completion by 04/25/24.
17)	T	04/23/24	Budget workshop (if determined necessary)
18)	F	04/26/24	Proposed Budget available to public and delivered to Budget Committee.
19)	M	05/06/24	<b>First Budget Committee Meeting</b> —in Boardroom, 6:30 p.m. Budget message and proposed budget will be presented. Interested citizens may discuss, with the budget committee, their views of the budget. – Superintendent and Director of Administrative Services.
20)	W	05/08/24	<b>Possible Second Budget Committee Meeting (if necessary).</b>
21)	M	05/13/24	<b>Possible Third Budget Committee Meeting (if necessary).</b>
22)	F	05/17/24	Send newspaper advertisement for Budget Hearing to The Oregonian for publication on 5/22/24.
23)	M	05/20/24	Make list of public improvements budgeted and send to the commission of labor.
24)	W	05/22/24	Publication of Budget Hearing—The Oregonian. (ORS 294-421 (6); 5-30 days prior to hearing; no earlier than 5/16/2024 and no later than 6/8/2024.)
25)	Th	06/13/24	<b>Budget Hearing – 7:00 p.m.</b> Board Meeting. Adopt resolution to adopt the budget, make appropriations, and levy taxes.
26)	F	06/28/24	File with TSCC: Budget, Adopting resolution / ED-50 File with Assessor: ED-50, Adopting resolution – Due by July 15 File with DOE: Budget File with MESD: Budget

**Board/Budget Committee Members  
2024/2025**

<b><u>Position</u></b>	<b><u>Board Members</u></b>	<b><u>Committee Appointees</u></b>
1	Ms. Donna Barber 14410 SE Ellis St Portland, OR 97236 Term Expires: 6/25 Board Chair	Mr. Tory Campbell 2084 SE 102nd Ave Portland, OR 97216 Term Expires: 6/24
2	Ms. Stephanie D. Stevens 12536 NE Couch Portland, OR 97230 Term Expires: 6/25	Kate Sams 11350 SE Flavel St. Portland, OR 97266 Term Expires: 6/25
3	Ms. Hoa Nguyen 11212 SE Insley St. Portland, OR 97266 Term Expires: 6/25	Mr. Christopher Piekarski 1012 SE 128 <sup>th</sup> Ave. Portland, OR 97233 Term Expires: 6/25
4	Ms. Gabriela Saldana-Lopez 10610 E Burnside St., Apt. 306 Portland, OR 97216 Term Expires: 6/27 Board Vice Chair	Ms. Katrina Whittle 12647 SE Mill Court Portland, OR 97233 Term Expires: 6/26
5	Mr. Aaron Barrow 11324 SE Yamhill St. Portland, OR 97216 Term Expires: 6/27	Mr. Mike Ewald 13243 SE Alder St. Portland, OR 97266 Term Expires: 6/26
6	Ms. Heather Franklin 6901 SE 110 <sup>th</sup> Ave. Portland, OR 97266 Term Expires: 6/25	Ms. Lesa Chen 12532 SE Kelly St Portland, OR 97236 Term Expires: 6/24
7	Mr. Jose Gamero-Georgeson 2845 SE 120 <sup>th</sup> Ave. Portland, OR 97266 Term Expires: 6/25	Ms. Kerri Fry 10636 SE Malden St. Portland, OR 97266 Term Expires: 6/26

## **Board Policy / Local Budget Law Concerning District Budget**

### **6100 Budget planning**

The school district budget shall be prepared and authorized in full compliance with local budget law. The superintendent or his/her designee shall be the budget officer. ORS 294.305-565

### **6140 Public hearing and adoption**

1. The school board shall provide for a public hearing on the budget in accordance with ORS 294.453 after the budget document has been approved by the budget committee. Consideration shall be given to matters discussed at the public hearing. ORS 294.453
2. After the public hearing the board shall adopt the budget, establish appropriations, and levy property taxes. ORS 294.456

### **6160 Budget Committee**

#### **6160.1 Membership**

The budget committee shall consist of the members of the board and a number, equal to the number of members of the board, of qualified electors\* of the school district appointed by the board. ORS 294.414

#### **6160.2 Term of office**

The members of the committee shall be appointed for terms of three years. The terms shall be staggered so that one-third, or approximately one-third of the terms, of the appointive members end each year. ORS 294.414

#### **6160.3 Duties**

The budget committee shall:

1. Elect a presiding officer among its members at the first meeting.
2. Meet to hear the budget message.
3. Deliberate, considering the needs of the district in relation to estimated resources and estimated requirements.
4. Approve and, if necessary, revise the proposed budget.
5. Establish and approve the amount and/or rate of property taxes to be imposed. ORS 294.414-428

*\*Residents of the school district / but cannot be officers, agents or employees of the district.*

## Budget Development Process

### **Proposed/approved budget process**

1. Budget officer appointed (May/June/July board meeting).
2. Budget calendar adopted by the board.
3. Basic guidelines are developed.
4. Building principals, directors and other supervisors seek staff input and develop budget requests.
5. Budget officer reviews and compiles data.
6. Budget officer publishes notice of budget committee meeting.
7. Budget committee meets, officers are elected and budget message is presented. Budget committee reviews, and may revise, proposed sections of the budget.
8. Budget committee holds as many meetings as desired. All meetings are open to the public and testimony may be given during designated times.
9. Budget committee approves the budget / property tax rate / levy.

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### **Budget hearing**

10. Budget summary and notice of budget hearing are published.

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### **Adopted budget**

11. Budget hearing is held by a quorum of the governing body. Patrons may attend.
12. Budget is adopted by the board. (The board may change expenditures up to the greater of \$5,000 or ten percent in each fund.) The appropriations are made and tax levy is declared. Adoptions must occur prior to July 1<sup>st</sup>.
13. Tax levy certified by the county assessor.

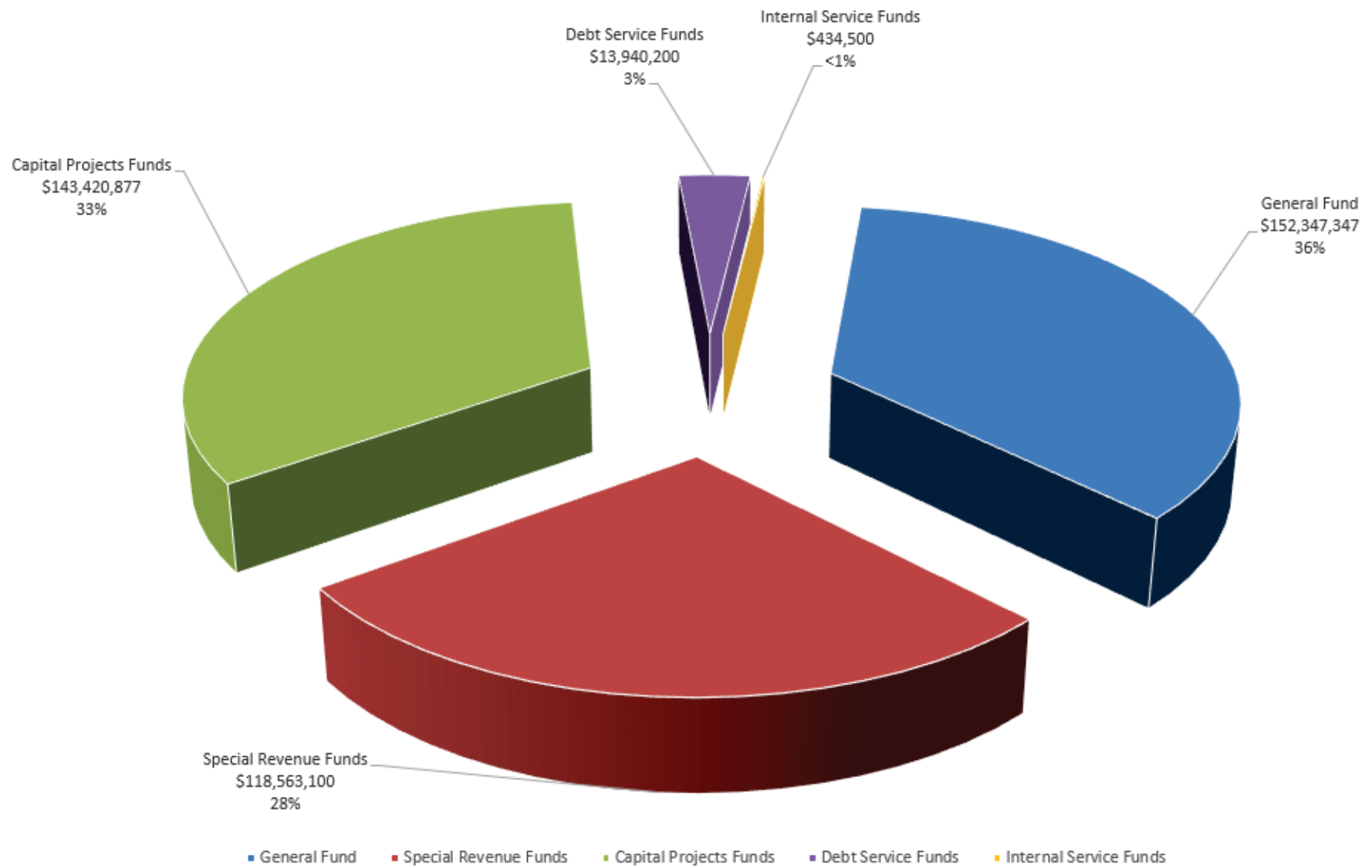
## Budget Assumptions

Salary Assumptions:	2023-24	2024-25
Cost of Living Adjustment for Administrators	2%	4%
Cost of Living Adjustment for Classified	2.5%	6.0%
Cost of Living Adjustment for Licensed	2%	4%
<b>We are currently bargaining with Administrators and Licensed employee groups.</b>		
<b>Associated Payroll Costs</b>		
UAL PERS	4.10%	4.25%
PERS: Budgeted at the employee's rate of either Tier I/II or OPSRP	23.36%/20.25%	23.36%/20.25%
Social Security	7.65%	7.65%
Workers compensation: Rates vary depending on the employee's position.	Range of 0.36% to 3.3%	Range of 0.25% to 2.94%
Unemployment compensation (increase due to new law for classified break benefit eligibility)	0.10%	1.80%
Paid Family Medical Leave Insurance	0.20%	0.80%
Health benefits:		
Two Party Maximum for 1 FTE	see below	see below
Family Maximum for 1 FTE	see below	see below
Classified Health Benefits (monthly District cap):		
Single	1272	1272
Two Party	1604	1801
Family	1836	2121
Licensed Health Benefits:		
Single	1272	1272
Two Party	1685	1801
Family	1983	2121
* Note both Licensed and Classified Bargaining units are piloting an insurance pool. Details can be found in the collective bargaining agreements on the District Website under "Employees."		
Contingency	5.00%	4.00%

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## 2024-25 DISTRICT BUDGET - FINANCIAL SUMMARY

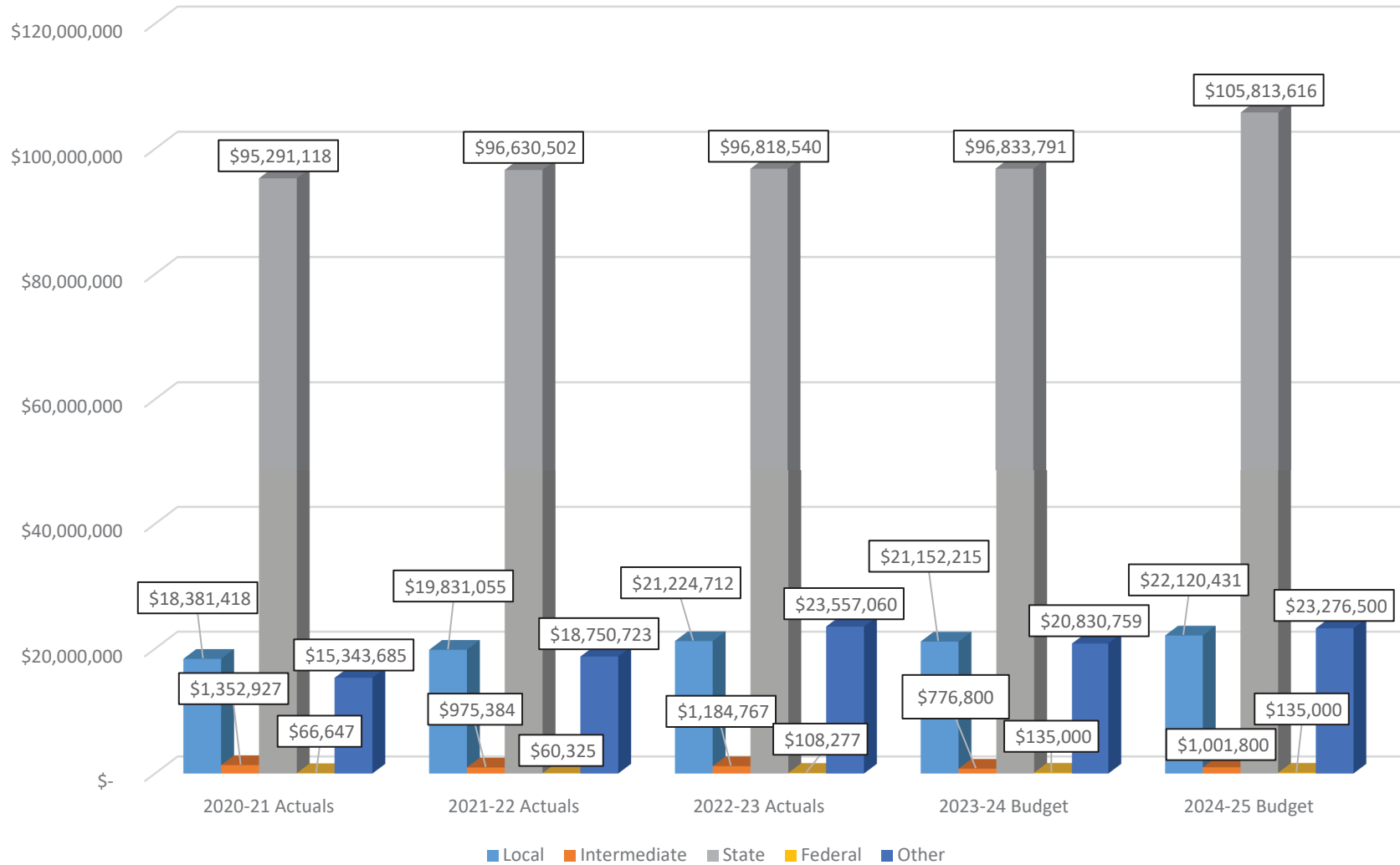
**TOTAL: \$428,706,024**



# FINANCIAL SUMMARY - ALL FUNDS

<b>Fund</b>	<b>2023-24 Adopted</b>	<b>2024-25 Proposed</b>
<b>General Fund</b>	<b>\$139,728,565</b>	<b>\$152,347,347</b>
<b>Special Revenue Funds</b>		
Energy Conservation Projects Fund	1,162,826	1,334,249
Grants Funds	107,151,830	107,306,517
Nutrition Services Fund	8,145,097	8,482,952
Student Body Fund	287,033	305,000
Technology Fund	0	0
Transportation Replacement Fund	730,831	1,134,382
<b>Subtotal:</b>	<b>117,477,617</b>	<b>118,563,100</b>
<b>Capital Projects Funds</b>		
Capital Projects Fund	145,697,260	141,794,565
Capital Reserve Fund	196,288	50,000
Construction Excise Tax Fund	1,501,215	1,576,312
<b>Subtotal:</b>	<b>147,394,763</b>	<b>143,420,877</b>
<b>Internal Service Funds</b>		
Insurance Fund	0	0
Reprographics and Postal Services Fund	434,500	434,500
<b>Subtotal:</b>	<b>434,500</b>	<b>434,500</b>
<b>Debt Service Funds</b>		
General Obligation Bonds Fund	8,830,015	9,798,475
PERS UAL Debt Fund	3,996,640	4,141,725
<b>Subtotal:</b>	<b>12,826,655</b>	<b>13,940,200</b>
<b>Total All Funds:</b>	<b>\$417,862,100</b>	<b>\$428,706,024</b>

## General Fund Resources by Source (Five Years)

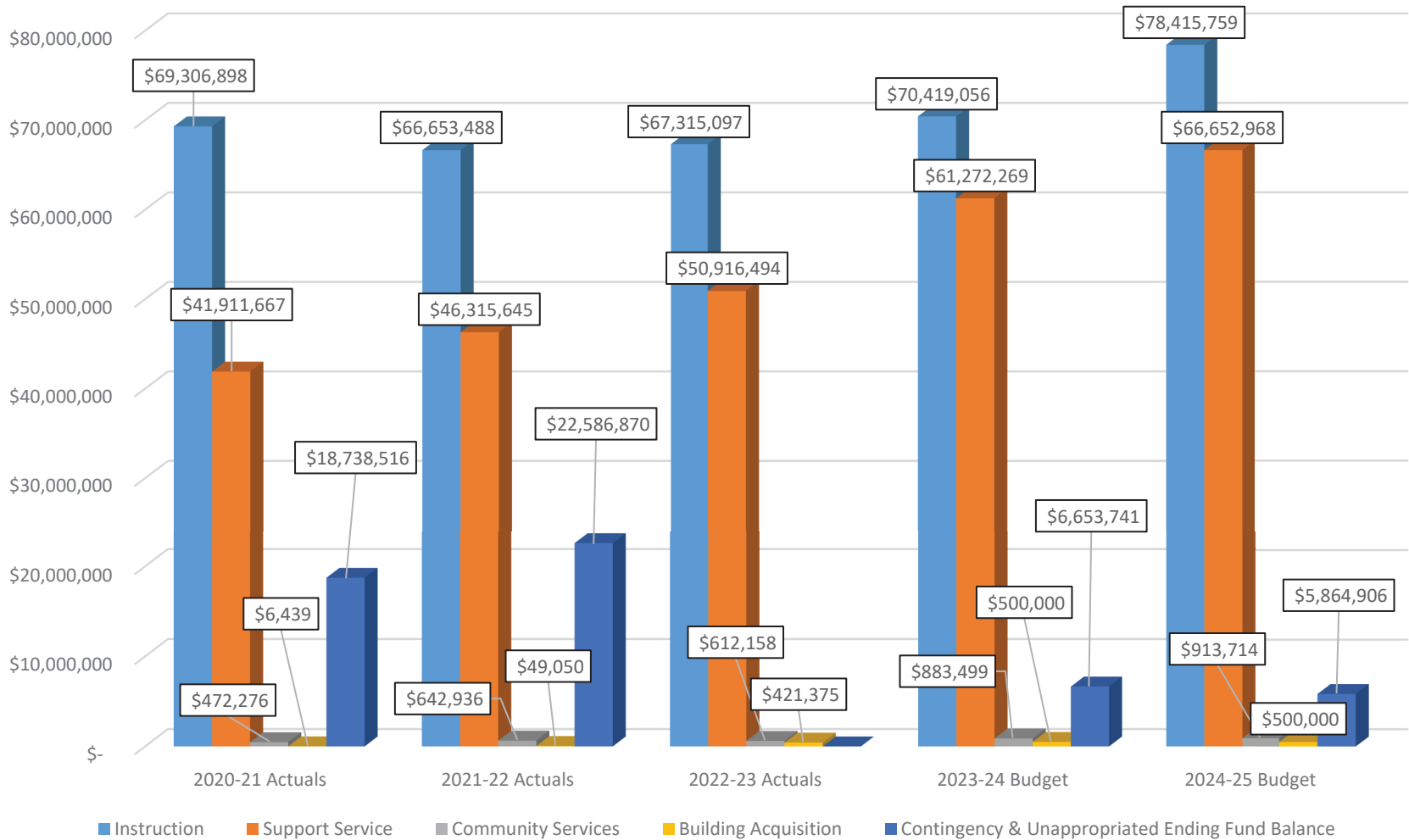


**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>									
	1111 Current year's taxes	16,491,948	16,924,370	0.00	17,554,415	0.00	17,977,631	0	0.00	0
	1112 Prior year's taxes	220,285	173,291	0.00	200,000	0.00	200,000	0	0.00	0
	1190 Penalties & interest on tax	4,817	27,194	0.00	7,500	0.00	7,500	0	0.00	0
	1341 Driver's education tuition	20,450	23,700	0.00	38,000	0.00	38,000	0	0.00	0
	1510 Interest on investments	201,738	1,236,143	0.00	500,000	0.00	1,000,000	0	0.00	0
	1700 Extracurricular activities	157,942	171,055	0.00	175,000	0.00	175,000	0	0.00	0
	1911 Rental of buildings	37,588	34,038	0.00	95,000	0.00	95,000	0	0.00	0
	1920 Private Contributions/donations	168	219	0.00	0	0.00	0	0	0.00	0
	1960 Recovery of prior year expense	97,503	46,087	0.00	55,000	0.00	55,000	0	0.00	0
	1980 Fees charged to grants	1,946,756	2,062,626	0.00	2,000,000	0.00	2,000,000	0	0.00	0
	1990 Miscellaneous Revenues	651,861	525,989	0.00	527,300	0.00	572,300	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>19,831,055</b>	<b>21,224,712</b>	<b>0.00</b>	<b>21,152,215</b>	<b>0.00</b>	<b>22,120,431</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	2101 County School Funds	1,203	1,509	0.00	1,800	0.00	1,800	0	0.00	0
	2199 Other intermediate sources	32,197	19,336	0.00	0	0.00	0	0	0.00	0
	2200 Restricted revenue	941,984	1,163,922	0.00	775,000	0.00	1,000,000	0	0.00	0
	<b>2000 Revenue from Intermediate Sources</b>	<b>975,384</b>	<b>1,184,767</b>	<b>0.00</b>	<b>776,800</b>	<b>0.00</b>	<b>1,001,800</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	3101 State school fund	94,313,780	94,688,308	0.00	94,810,791	0.00	103,472,032	0	0.00	0
	3103 Common school fund	1,135,511	1,241,654	0.00	950,000	0.00	1,160,437	0	0.00	0
	3199 Other unrestricted grants	1,153,378	882,878	0.00	1,000,000	0.00	1,108,147	0	0.00	0
	3204 Driver education	27,834	5,699	0.00	41,000	0.00	41,000	0	0.00	0
	3299 Other restricted grants	0	0	0.00	32,000	0.00	32,000	0	0.00	0
	<b>3000 Revenue from State Sources</b>	<b>96,630,502</b>	<b>96,818,540</b>	<b>0.00</b>	<b>96,833,791</b>	<b>0.00</b>	<b>105,813,616</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	4200 Unrestricted Revenue - Federal through	55,966	104,322	0.00	135,000	0.00	135,000	0	0.00	0
	4700 Federal from Intermediate Agency	4,358	3,955	0.00	0	0.00	0	0	0.00	0
	<b>4000 Revenue from Federal Sources</b>	<b>60,325</b>	<b>108,277</b>	<b>0.00</b>	<b>135,000</b>	<b>0.00</b>	<b>135,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5100 Long-term Debt Financing Sources	0	963,553	0.00	0	0.00	0	0	0.00	0
	5300 Sale of fixed assets	12,208	6,637	0.00	1,500	0.00	1,500	0	0.00	0
	5400 Beginning Fund Balance	18,738,516	22,586,870	0.00	20,829,259	0.00	23,275,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>18,750,723</b>	<b>23,557,060</b>	<b>0.00</b>	<b>20,830,759</b>	<b>0.00</b>	<b>23,276,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 100</b>	<b>General Fund</b>	<b>136,247,989</b>	<b>142,893,355</b>	<b>0.00</b>	<b>139,728,565</b>	<b>0.00</b>	<b>152,347,347</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### General Fund Requirements (Five Years)



**David Douglas School District #40, Portland, OR 97220**  
**Budget Requirements Detail by Object**  
 Budget Year: 07/01/24 - 06/30/25

**General Fund**

		<b>Actuals for</b>	<b>Actuals for</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>	<b>Adopted</b>
		<b>2021-22</b>	<b>2022-23</b>	<b>FTE</b>	<b>Budget</b>	<b>FTE</b>	<b>Budget</b>	<b>Budget</b>	<b>FTE</b>	<b>Budget</b>
		<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>	<b>2024-25</b>
<b>ESTIMATED REQUIREMENTS</b>										
<b>100</b>	<b>Salaries and Wages</b>									
111	Licensed salaries	\$37,519,576	\$37,817,048	484.11	\$37,521,084	506.87	\$41,474,633	\$0		\$0
112	Classified salaries	14,733,705	15,189,043	460.90	19,766,346	469.97	22,416,535	0		0
113	Administrative salaries	4,688,948	5,997,236	42.60	6,183,756	43.45	6,499,532	0		0
114	Managerial-classified salaries	1,766,823	1,793,386	23.85	2,282,872	23.60	2,325,996	0		0
116	Retirement stipend	131,507	154,400		212,800		212,800	0		0
121	Substitutes - licensed	392,825	182,810		207,966		218,515	0		0
122	Substitute - classified	40,012	23,776		85,500		61,500	0		0
123	Temporary - licensed salaries	5,456	4,372		11,569		1,616	0		0
124	Temporary - classified	334,760	247,885		1,064,494		342,494	0		0
130	Additional salary	1,962,337	1,939,701		2,333,744		2,593,428	0		0
	<b>Total Salaries and Wages</b>	<b>61,575,949</b>	<b>63,349,657</b>	<b>1011.46</b>	<b>69,670,131</b>	<b>1043.89</b>	<b>76,147,049</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>200</b>	<b>Associated Payroll Costs</b>									
210	Public Employees Retirement System	15,267,515	15,336,325		17,873,075		19,618,265	0		0
220	Social security	4,686,041	4,806,488		5,331,063		5,831,549	0		0
230	Other required payroll costs	375,889	342,098		970,902		2,356,473	0		0
240	Contractual employee benefits	17,038,990	17,785,980		19,638,719		21,370,414	0		0
	<b>Total Associated Payroll Costs</b>	<b>37,368,435</b>	<b>38,270,891</b>		<b>43,813,759</b>		<b>49,176,701</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Purchased Services</b>									
310	Instructional, prof. & technical serv.	1,053,226	2,239,740		1,551,994		1,976,419	0		0
320	Property services	3,551,549	4,077,615		4,038,541		4,457,507	0		0
330	Student transportation services	25,478	26,563		30,000		55,000	0		0
340	Travel	112,873	126,517		246,056		257,756	0		0
350	Communication	543,491	699,237		726,999		741,364	0		0
360	Charter school payments	1,254,761	1,366,100		1,522,416		1,643,043	0		0
371	Tuition to other Oregon districts	1,373,944	1,126,934		1,015,490		1,042,149	0		0
373	Tuition to private schools	453,036	487,085		1,179,910		1,215,307	0		0
374	Other tuition	32,580	37,532		0		0	0		0
380	Non-instruction prof & tech	1,006,268	1,378,420		1,730,215		2,174,432	0		0
390	Other general prof/tech svcs	43,137	72,056		377,700		206,000	0		0
	<b>Total Purchased Services</b>	<b>\$9,450,343</b>	<b>\$11,637,799</b>		<b>\$12,419,321</b>		<b>\$13,768,977</b>	<b>\$0</b>		<b>\$0</b>

**David Douglas School District #40, Portland, OR 97220**  
**Budget Requirements Detail by Object**  
 Budget Year: 07/01/24 - 06/30/25

**General Fund**

		Actuals for 2021-22	Actuals for 2022-23	Adopted FTE 2023-24	Adopted Budget 2023-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>400</b>	<b>Supplies and Materials</b>									
410	Consumable supplies	1,436,534	1,561,800		2,199,291		2,231,541	0		0
420	Textbooks	123,396	210,995		246,760		246,760	0		0
430	Library supplies and repairs	80,483	77,246		81,700		81,000	0		0
440	Periodicals	54,789	57,335		69,550		69,550	0		0
460	Non-consumable supplies (Non-Tech)	638,470	410,845		774,963		665,363	0		0
470	Computer software	874,624	1,383,543		1,060,511		1,146,324	0		0
480	Computer hardware	1,126,285	66,598		45,300		95,300	0		0
	<b>Total Supplies and Materials</b>	<b>4,334,581</b>	<b>3,768,362</b>		<b>4,478,075</b>		<b>4,535,838</b>	<b>0</b>		<b>0</b>
<b>500</b>	<b>Capital Outlay</b>									
520	Building acquisition	48,100	413,372		264,000		264,000	0		0
540	Depreciable equipment	143,180	223,101		187,900		117,900	0		0
560	Depreciable transportation	0	796,360		1,020,400		1,000,400	0		0
	<b>Total Capital Outlay</b>	<b>191,280</b>	<b>1,432,833</b>		<b>1,472,300</b>		<b>1,382,300</b>	<b>0</b>		<b>0</b>
<b>600</b>	<b>Other</b>									
640	Dues and fees	136,382	145,396		254,495		255,235	0		0
650	Insurance and judgments	570,881	628,317		934,543		1,170,441	0		0
670	Taxes and licenses	33,272	31,869		32,200		45,900	0		0
	<b>Total Other</b>	<b>740,535</b>	<b>805,582</b>		<b>1,221,238</b>		<b>1,471,576</b>	<b>0</b>		<b>0</b>
<b>800</b>	<b>Other Uses of Funds</b>									
810	Planned reserve	0	0		6,653,741		5,864,906	0		0
820	Reserved for next year	22,586,870	23,628,231		0		0	0		0
	<b>Total Other Uses of Funds</b>	<b>22,586,870</b>	<b>23,628,231</b>		<b>6,653,741</b>		<b>5,864,906</b>	<b>0</b>		<b>0</b>
<b>TOTAL REQUIREMENTS BY OBJECT</b>		<b>\$136,247,993</b>	<b>\$142,893,355</b>	<b>1011.46</b>	<b>\$139,728,565</b>	<b>1043.89</b>	<b>\$152,347,347</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>

The District's budget is appropriated by fund and major functional category as per Oregon State Revised Statutes. The major functional categories, or program areas, are defined by the National Center for Educational Statistics and adopted by the Oregon Department of Education in the Oregon Program Budgeting and Accounting Manual (PBAM). In 1997 the legislature enacted House Bill 3636 which directed the Oregon Department of Education to review, modify, update and improve the existing chart of accounts to promote consistency of accounting across school districts in Oregon. The PBAM provides for more consistency in reporting of school district and education service district financial activities so that comparisons can be made across districts. Under Oregon Budget Law the PBAM also provides the framework for developing and reporting budgets and appropriations. The major function categories are defined below:

<b>Function</b>	<b>Function Title</b>	<b>Function Description</b>
<b>1000</b>	<b>INSTRUCTION</b>	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.  Instruction may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.
<b>2000</b>	<b>SUPPORT SERVICES</b>	Supporting services provide administrative, technical, personal (such as guidance and health) services and logistical support to facilitate and enhance instruction.
<b>3000</b>	<b>ENTERPRISE AND COMMUNITY SERVICES</b>	Community Services are activities not directly related to the provision of education for students in a district. These include services provided by the district for the community as a whole or in part. Included in this program area are the operations of the swimming pool and the after school and community sports program along with the running of the district's childcare center.
<b>4000</b>	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged under a 2000 – Support Services program.
<b>5000</b>	<b>OTHER USES</b>	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.  <b>Note: Debt Service (5100) and Transfers of Funds (5200) must be appropriated separately to comply with local budget law under ORS 294.435.</b>
<b>6000</b>	<b>CONTINGENCIES (FOR BUDGET ONLY)</b>	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The school board authorizes a transfer from the contingency budget to the correct function for the unanticipated expense.
<b>7000</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

### **1100 INSTRUCTION – Regular Programs**

Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Regular programs include: Elementary, K-5; Middle School, 6-8; and High School, 9-12.

### 1111 Elementary, K-5

Elementary K-5 programs in David Douglas School District provide learning experiences as they are concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students to enhance their awareness of life, culture and the world of work as it relates to the elementary years.

David Douglas School District operates a regular elementary school program in nine elementary buildings throughout the District. Regular elementary instructional costs do not include administration, special education, English Language Learners (ELL), guidance or media; these are budgeted under different programs. It does include costs for activities dealing directly with the teaching of pupils – or the interaction between the elementary teacher and the pupil – including music and physical education specialists.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	119.39	65.64	0.00	185.03	\$12,250,111	\$7,547,508	\$534,040	\$463,686	\$0	\$0	\$20,795,345
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	448,922	512,326	0	0	0	0	21,756,593
Reduction for placeholder due to Board requested adjustment for outside placements.	0.00	0.00	0.00	0.00	-730,000	-107,675	0	0	0	0	20,918,918
Realignment of \$10,000 from 411-consumable supplies to 310-purchased services for OMSI partnership.	0.00	0.00	0.00	0.00	0	0	10,000	-10,000	0	0	20,918,918
Increase 310 - Purchased services for licensed substitutes due to bargaining additional sick day.	0.00	0.00	0.00	0.00	0	0	89,563	0	0	0	21,008,481
Reduction of 6.4 Licensed FTE teachers salaries, associated payroll costs, and substitutes.	-6.40	0.00	0.00	-6.40	-368,350	-211,728	-8,997	0	0	0	20,419,406
<b>2024-25 Proposed Budget</b>	<b>112.99</b>	<b>65.64</b>	<b>0.00</b>	<b>178.63</b>	<b>\$11,600,683</b>	<b>\$7,740,431</b>	<b>\$624,606</b>	<b>\$453,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,419,406</b>

<b>Grant Funded Positions:</b>				
2024-25 Title I (1272 function)	10.00	0.00	0.00	10.00
2023-24 Student Investment Account (SIA)	19.39	32.50		51.89
2023-24 SIA Added for class size balancing	0.00	-1.32	0.00	-1.32
2023-24 Arts Tax teachers	8.20	0.00	0.00	8.20
2024-25 Arts Tax adjustment	-1.45	0.00	0.00	-1.45
<b>Total 2024-25 Grant FTE</b>	<b>36.14</b>	<b>31.18</b>	<b>0.00</b>	<b>67.32</b>
<b>Total FTE</b>	<b>149.13</b>	<b>96.82</b>	<b>0.00</b>	<b>245.95</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>									
<b>Function 1111</b>	<b>Primary, K-5</b>									
111	Licensed salaries	8,518,151	8,811,022	119.39	9,209,177	112.99	9,124,757	0	0.00	0
112	Classified salaries	1,646,561	1,670,429	65.64	1,990,997	65.64	2,133,368	0	0.00	0
121	Substitutes - licensed	133,001	49,637	0.00	40,072	0.00	46,005	0	0.00	0
122	Substitute - classified	4,822	4,999	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	41,816	2,947	0.00	872,310	0.00	142,310	0	0.00	0
130	Additional salary	104,963	114,488	0.00	137,555	0.00	154,243	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>10,449,315</b>	<b>10,653,522</b>	<b>185.03</b>	<b>12,250,111</b>	<b>178.63</b>	<b>11,600,683</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	2,601,085	2,606,330	0.00	3,154,189	0.00	2,996,996	0	0.00	0
220	Social security	794,028	810,961	0.00	937,135	0.00	887,454	0	0.00	0
230	Other Required Payroll Costs	40,202	37,080	0.00	139,157	0.00	330,620	0	0.00	0
240	Contractual Employee Benefits	2,980,164	2,978,399	0.00	3,317,027	0.00	3,525,361	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>6,415,479</b>	<b>6,432,770</b>	<b>0.00</b>	<b>7,547,508</b>	<b>0.00</b>	<b>7,740,431</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.	238,635	561,409	0.00	393,608	0.00	484,174	0	0.00	0
320	Property Services	10,333	195	0.00	2,000	0.00	2,000	0	0.00	0
340	Travel	0	0	0.00	250	0.00	250	0	0.00	0
350	Communication	114,277	142,216	0.00	138,182	0.00	138,182	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>363,246</b>	<b>703,820</b>	<b>0.00</b>	<b>534,040</b>	<b>0.00</b>	<b>624,606</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	144,373	215,531	0.00	283,024	0.00	273,024	0	0.00	0
420	Textbooks	1,575	46,708	0.00	70,000	0.00	70,000	0	0.00	0
440	Periodicals	34,108	36,492	0.00	42,750	0.00	42,750	0	0.00	0
460	Non-consumable supplies	63,176	18,049	0.00	51,912	0.00	51,912	0	0.00	0
470	Computer software	11,917	7,668	0.00	11,000	0.00	11,000	0	0.00	0
480	Computer hardware	0	0	0.00	5,000	0.00	5,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>255,148</b>	<b>324,449</b>	<b>0.00</b>	<b>463,686</b>	<b>0.00</b>	<b>453,686</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses	11,825	5,093	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>11,825</b>	<b>5,093</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1111</b>	<b>Primary, K-5</b>	<b>17,495,013</b>	<b>18,119,654</b>	<b>185.03</b>	<b>20,795,345</b>	<b>178.63</b>	<b>20,419,406</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1121 Middle School Programs

Middle schools provide learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics believed to be needed by all students to understand themselves and their relationships with society and career areas that may be achieved during the middle school years. There are three middle schools in the David Douglas School District (Alice Ott, Floyd Light and Ron Russell). Middle school costs are tracked by curricular area.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	80.85	17.65	0.00	98.50	\$6,777,609	\$4,083,322	\$317,596	\$188,138	\$0	\$0	\$11,366,665
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	399,620	305,044	0	0	0	0	12,071,329
Increase 310 - Inst. Professional Services for additional sub day for licensed staff due to bargaining.	0.00	0.00	0.00	0.00	0	0	56,531	0	0	0	12,127,860
Reduction of 1.75 Licensed FTE salaries and associated payroll costs.	-1.75	0.00	0.00	-1.75	-88,214	-60,281	0	0	0	0	11,979,365
Add 10.0 Licensed FTE salaries, associated payroll costs, and substitutes previously funded by ESSER3 grant.	10.00	0.00	0.00	10.00	833,760	481,589	37,480	0	0	0	13,332,194
<b>2024-25 Proposed Budget</b>	<b>89.10</b>	<b>17.65</b>	<b>0.00</b>	<b>106.75</b>	<b>\$7,922,775</b>	<b>\$4,809,674</b>	<b>\$411,607</b>	<b>\$188,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,332,194</b>

<b>Grant Funded Positions:</b>				
2024-25 Title I Teachers (1272 Function)	6.50	0.00	0.00	6.50
Elementary and Secondary School Emergency Relief Fund III (ESSER3)	10.00	0.00	0.00	10.00
Elementary and Secondary School Emergency Relief Fund III (ESSER3)	-10.00	0.00	0.00	-10.00
High School College and Career Readiness Act (Measure 98)	0.50	0.00	0.00	0.50
Student Investment Account (health/pe teachers)	4.23	0.00	0.00	4.23
<b>Total 2024-25 Grant FTE</b>	<b>11.23</b>	<b>0.00</b>	<b>0.00</b>	<b>11.23</b>
<b>Total FTE</b>	<b>100.33</b>	<b>17.65</b>	<b>0.00</b>	<b>117.98</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1121	Middle School Programs									
	111	Licensed salaries	7,612,388	7,038,993	80.85	6,166,023	89.10	7,249,376	0	0.00	0
	112	Classified salaries	315,559	379,034	17.65	525,517	17.65	566,518	0	0.00	0
	121	Substitutes - licensed	80,174	44,672	0.00	11,000	0.00	11,000	0	0.00	0
	124	Temporary - classified	17,711	23,756	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	62,582	66,406	0.00	75,069	0.00	95,881	0	0.00	0
100		Salaries and Wages	8,088,414	7,552,861	98.50	6,777,609	106.75	7,922,775	0	0.00	0
	210	Public Employees Retirement System	2,027,189	1,819,025	0.00	1,785,218	0.00	2,081,407	0	0.00	0
	220	Social security	616,908	573,658	0.00	521,985	0.00	606,091	0	0.00	0
	230	Other Required Payroll Costs	30,832	26,281	0.00	47,824	0.00	225,799	0	0.00	0
	240	Contractual Employee Benefits	1,902,814	1,881,564	0.00	1,728,295	0.00	1,896,377	0	0.00	0
200		Associated Payroll Costs	4,577,743	4,300,529	0.00	4,083,322	0.00	4,809,674	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	211,702	347,872	0.00	241,500	0.00	335,511	0	0.00	0
	320	Property Services	20,003	5,902	0.00	4,800	0.00	4,800	0	0.00	0
	340	Travel	134	342	0.00	1,000	0.00	1,000	0	0.00	0
	350	Communication	53,995	57,032	0.00	70,296	0.00	70,296	0	0.00	0
300		Purchased Services	285,834	411,149	0.00	317,596	0.00	411,607	0	0.00	0
	411	Consumable supplies	70,925	104,527	0.00	85,667	0.00	85,667	0	0.00	0
	420	Textbooks	41,207	19,906	0.00	49,880	0.00	49,880	0	0.00	0
	440	Periodicals	18,998	19,242	0.00	20,000	0.00	20,000	0	0.00	0
	460	Non-consumable supplies	132,321	3,208	0.00	12,999	0.00	12,999	0	0.00	0
	470	Computer software	8,058	10,237	0.00	19,592	0.00	19,592	0	0.00	0
400		Supplies and Materials	271,510	157,120	0.00	188,138	0.00	188,138	0	0.00	0
	670	Taxes and licenses	3,884	910	0.00	0	0.00	0	0	0.00	0
600		Other	3,884	910	0.00	0	0.00	0	0	0.00	0
Total Function	1121	Middle School Programs	13,227,385	12,422,568	98.50	11,366,665	106.75	13,332,194	0	0.00	0

### 1131 High School Programs

Learning experiences concerned with knowledge, skills appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they work to achieve graduation requirements.

David Douglas High School supports students in grades 9-12 with an estimated enrollment of approximately 2,212 students for the 2023-2024 school year. David Douglas students might travel between seven different buildings that house a comprehensive high school program offering a variety of courses that include a rigorous core academic program and an elective program that includes fine arts, performing arts and professional technical offerings. High school costs are required to be tracked by curricular area.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	91.60	11.31	0.00	102.91	\$7,723,052	\$4,522,215	\$601,105	\$337,607	\$18,000	\$69,319	\$13,271,298
Salary and associated payroll costs changes due to collective bargaining and inflation.	0	0	0	0.00	374,661	404,063	69,592	0	0	0	14,119,614
Add 18.50 Licensed FTE salaries, associated payroll costs, and substitutes previously funded by ESSER 3 grant.	18.50	0.00	0.00	18.50	1,515,051	933,437	69,340	0	0	0	16,637,442
Reduction of 3.0 Licensed FTE salaries, associated payroll costs, and substitutes due to enrollment decline.	-3.00	0.00	0.00	-3.00	-246,369	-150,129	-11,244	0	0	0	16,229,700
Add \$8,000 for 411 - Consumable supplies for increased supply costs.	0.00	0.00	0.00	0.00	0	0	0	8,000	0	0	16,237,700
<b>2024-25 Proposed Budget</b>	<b>107.10</b>	<b>11.31</b>	<b>0.00</b>	<b>118.41</b>	<b>\$9,366,395</b>	<b>\$5,709,586</b>	<b>\$728,793</b>	<b>\$345,607</b>	<b>\$18,000</b>	<b>\$69,319</b>	<b>\$16,237,700</b>
<b>Grant Funded Positions:</b>											
2023-24 Measure 98 (High School College and Career Readiness Act)	7.16	0.00	0.00	7.16							
2024-25 Measure 98 (High School College and Career Readiness Act) reduction	-2.00	0.00	0.00	-2.00							
Elementary and Secondary Emergency School Relief Act (ESSER3)	17.50	0.00	0.00	17.50							
2023-24 Elementary and Secondary Emergency School Relief Act (ESSER3) Addition	1.00	0.00	0.00	1.00							
2024-25 Elementary and Secondary Emergency School Relief Act (ESSER3) reduction due to funding ending.	-18.50	0.00	0.00	-18.50							
<b>Total 2024-25 Grants</b>	<b>5.16</b>	<b>0.00</b>	<b>0.00</b>	<b>5.16</b>							
<b>Total FTE</b>	<b>112.26</b>	<b>11.31</b>	<b>0.00</b>	<b>123.57</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1131</b>	<b>High School Programs</b>										
111	Licensed salaries		8,882,355	8,563,726	91.60	7,169,294	107.10	8,749,843	0	0.00	0
112	Classified salaries		323,324	315,758	11.31	396,729	11.31	450,007	0	0.00	0
121	Substitutes - licensed		53,079	29,393	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		1,998	13,881	0.00	15,300	0.00	15,300	0	0.00	0
130	Additional salary		157,647	135,420	0.00	141,729	0.00	151,245	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>9,418,403</b>	<b>9,058,178</b>	<b>102.91</b>	<b>7,723,052</b>	<b>118.41</b>	<b>9,366,395</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		2,364,315	2,267,707	0.00	2,026,440	0.00	2,431,684	0	0.00	0
220	Social security		717,553	689,947	0.00	590,813	0.00	719,571	0	0.00	0
230	Other Required Payroll Costs		35,827	31,541	0.00	86,748	0.00	261,387	0	0.00	0
240	Contractual Employee Benefits		2,227,621	2,189,880	0.00	1,818,214	0.00	2,296,944	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>5,345,317</b>	<b>5,179,074</b>	<b>0.00</b>	<b>4,522,215</b>	<b>0.00</b>	<b>5,709,586</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		307,899	551,796	0.00	339,616	0.00	467,304	0	0.00	0
320	Property Services		60,837	48,457	0.00	68,350	0.00	68,350	0	0.00	0
340	Travel		375	1,019	0.00	500	0.00	500	0	0.00	0
350	Communication		53,035	84,011	0.00	65,764	0.00	65,764	0	0.00	0
371	Tuition to other Oregon districts		71,730	38,034	0.00	126,875	0.00	126,875	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>493,875</b>	<b>723,318</b>	<b>0.00</b>	<b>601,105</b>	<b>0.00</b>	<b>728,793</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		123,629	108,288	0.00	200,386	0.00	208,386	0	0.00	0
420	Textbooks		70,053	143,225	0.00	84,880	0.00	84,880	0	0.00	0
460	Non-consumable supplies		19,936	33,435	0.00	34,241	0.00	34,241	0	0.00	0
470	Computer software		19,980	11,766	0.00	18,100	0.00	18,100	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>233,599</b>	<b>296,713</b>	<b>0.00</b>	<b>337,607</b>	<b>0.00</b>	<b>345,607</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	0	0.00	18,000	0.00	18,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>18,000</b>	<b>0.00</b>	<b>18,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		18,922	4,037	0.00	67,250	0.00	67,250	0	0.00	0
650	Insurance and Judgments		3,487	7,337	0.00	2,069	0.00	2,069	0	0.00	0
670	Taxes and licenses		2,078	185	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>24,487</b>	<b>11,558</b>	<b>0.00</b>	<b>69,319</b>	<b>0.00</b>	<b>69,319</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>15,515,681</b>	<b>15,268,841</b>	<b>102.91</b>	<b>13,271,298</b>	<b>118.41</b>	<b>16,237,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1132 High School Extracurricular

School-sponsored activities, under the guidance and supervision of district staff, are budgeted here. Extracurricular activities are meant to provide students such experiences as motivation, enjoyment, and improvement of skills. Funds budgeted in this account are for the athletic director and extra duty stipends for coaches, medical attendants and officials for sports events, related supplies and materials, and club advisors. There are over 1,400 students who participate in extracurricular activities at the high school. Student athletes pay a participation fee of \$100.00/sport, musicians pay \$65.00/year and performing artists pay \$65.00/production.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	1.00	0.00	0.00	1.00	\$585,710	\$208,856	\$77,500	\$63,000	\$0	\$30,000	\$965,066
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	20,841	18,165	0	0	0	0	1,004,072
1.0 Classified FTE athletic trainer salaries and associated payroll costs added during 2023-24.	0.00	1.00	0.00	1.00	59,705	45,752	0	0	0	0	1,109,529
Realignment of \$10,000 from 123 - Temporary licensed salaries to 124 - Temporary classified salaries for coaching staff. No change to totals.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	1,109,529
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>2.00</b>	<b>\$666,256</b>	<b>\$272,773</b>	<b>\$77,500</b>	<b>\$63,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$1,109,529</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1132</b>	<b>High School Extracurricular</b>										
111	Licensed salaries		108,183	113,830	1.00	116,107	1.00	120,751	0	0.00	0
112	Classified salaries		0	0	0.00	0	1.00	59,705	0	0.00	0
121	Substitutes - licensed		2,348	1,785	0.00	2,500	0.00	2,500	0	0.00	0
123	Temporary Licensed Salaries		0	0	0.00	10,000	0.00	0	0	0.00	0
124	Temporary - classified		53,144	39,379	0.00	50,000	0.00	60,000	0	0.00	0
130	Additional salary		348,621	361,807	0.00	407,103	0.00	423,300	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>512,296</b>	<b>516,801</b>	<b>1.00</b>	<b>585,710</b>	<b>2.00</b>	<b>666,256</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		126,900	128,257	0.00	146,990	0.00	171,971	0	0.00	0
220	Social security		39,146	39,524	0.00	44,807	0.00	50,968	0	0.00	0
230	Other Required Payroll Costs		2,030	1,864	0.00	6,619	0.00	18,988	0	0.00	0
240	Contractual Employee Benefits		16,807	27,088	0.00	10,440	0.00	30,846	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>184,883</b>	<b>196,733</b>	<b>0.00</b>	<b>208,856</b>	<b>0.00</b>	<b>272,773</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		47,489	56,574	0.00	50,000	0.00	50,000	0	0.00	0
320	Property Services		1,165	2,699	0.00	4,000	0.00	4,000	0	0.00	0
340	Travel		9,976	7,762	0.00	15,500	0.00	15,500	0	0.00	0
350	Communication		1,292	7,086	0.00	8,000	0.00	8,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>59,922</b>	<b>74,121</b>	<b>0.00</b>	<b>77,500</b>	<b>0.00</b>	<b>77,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		29,520	35,600	0.00	60,000	0.00	60,000	0	0.00	0
460	Non-consumable supplies		350	300	0.00	3,000	0.00	3,000	0	0.00	0
470	Computer software		0	1,221	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>29,870</b>	<b>37,121</b>	<b>0.00</b>	<b>63,000</b>	<b>0.00</b>	<b>63,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		15,739	12,872	0.00	27,000	0.00	27,000	0	0.00	0
650	Insurance and Judgments		0	0	0.00	3,000	0.00	3,000	0	0.00	0
<b>600</b>	<b>Other</b>		<b>15,739</b>	<b>12,872</b>	<b>0.00</b>	<b>30,000</b>	<b>0.00</b>	<b>30,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1132 High School Extracurricular</b>			<b>802,710</b>	<b>837,647</b>	<b>1.00</b>	<b>965,066</b>	<b>2.00</b>	<b>1,109,529</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1140 Pre-Kindergarten Programs

Pre-Kindergarten programs are instructional activities designed for the education and training of children who are enrolled in Pre-Kindergarten programs. Starting in 2023-24, all preschools will be funded by grants. Mill Park and Earl Boyles pre-kindergarten are funded through the Pre-K Promise grant under the Grants budget in special revenue funds. The Children's Levy funded a bilingual preschool at Lincoln Park that started in 2020-21. West Powellhurst was added in 2022-23 with Preschool for All funding. Starting in 2023-24, Preschool for All funded additional preschools at Gilbert Park, Gilbert Heights, Ventura Park and Menlo Elementary Schools. Cherry Park's preschools will be funded by Preschool for All starting in 2023-24.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grant Funded Positions:</b>											
2024-25 PreK Promise (Mill Park and Earl Boyles Preschool)	5.00	8.75	0.00	13.75							
2024-25 Childrens Levy Grant	1.00	1.75	0.00	2.75							
2024-25 Preschool for All	7.00	12.25	0.00	19.25							
<b>Total 2024-25 Grant FTE</b>	<b>13.00</b>	<b>22.75</b>	<b>0.00</b>	<b>35.75</b>							
<b>Total FTE</b>	<b>13.00</b>	<b>22.75</b>	<b>0.00</b>	<b>35.75</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1140</b>	<b>Pre-Kindergarten Programs</b>										
111	Licensed salaries		53,756	83,616	0.00	0	0.00	0	0	0.00	0
112	Classified salaries		27,142	20,303	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed		490	350	0.00	0	0.00	0	0	0.00	0
130	Additional salary		1,678	1,017	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>83,066</b>	<b>105,285</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		15,628	23,402	0.00	0	0.00	0	0	0.00	0
220	Social security		6,355	8,051	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		327	369	0.00	0	0.00	0	0	0.00	0
240	Contractual Employee Benefits		29,853	37,041	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>52,163</b>	<b>68,863</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		2,291	2,498	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>2,291</b>	<b>2,498</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		916	5,906	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies		0	2,312	0.00	0	0.00	0	0	0.00	0
470	Computer software		0	133	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>916</b>	<b>8,351</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1140 Pre-Kindergarten Programs</b>			<b>138,435</b>	<b>184,997</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1200 INSTRUCTION – SPECIAL PROGRAMS

Special Programs. Instructional activities designed primarily to deal with students having special needs. The Special Program service area includes the following: (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

#### 1210 Programs for Talented & Gifted

Special learning experiences for students identified as gifted or talented. Learning needs of academically and intellectually gifted students K-12 are met through appropriate levels and pace in the regular classroom and enrichment classes. Support is provided to TAG staff, classroom teachers and principals working on program development, student identification, grade advancement, and numerous other activities. Related materials, supplies and fees are also provided.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	1.00	0.00	0.00	1.00	\$75,101	\$43,623	\$5,093	\$17,000	\$0	\$0	\$140,817
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	3,550	3,230	0	0	0	0	147,597
Increase to 310 - Inst. Professional Services for additional sub day for licensed staff due to bargaining.	0.00	0.00	0.00	0.00	0	0	837	0	0	0	148,434
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$78,651</b>	<b>\$46,853</b>	<b>\$5,930</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,434</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1210</b>	<b>Programs for Talented &amp; Gifted</b>										
111	Licensed salaries		67,282	68,628	1.00	70,001	1.00	72,801	0	0.00	0
130	Additional salary		2,955	2,893	0.00	5,100	0.00	5,850	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>70,237</b>	<b>71,521</b>	<b>1.00</b>	<b>75,101</b>	<b>1.00</b>	<b>78,651</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		17,056	17,348	0.00	18,984	0.00	19,875	0	0.00	0
220	Social security		5,373	5,471	0.00	5,745	0.00	6,017	0	0.00	0
230	Other Required Payroll Costs		269	250	0.00	848	0.00	2,242	0	0.00	0
240	Contractual Employee Benefits		16,807	17,459	0.00	18,046	0.00	18,719	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>39,504</b>	<b>40,528</b>	<b>0.00</b>	<b>43,623</b>	<b>0.00</b>	<b>46,853</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		307	1,893	0.00	3,593	0.00	4,430	0	0.00	0
340	Travel		96	0	0.00	500	0.00	500	0	0.00	0
350	Communication		384	118	0.00	1,000	0.00	1,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>786</b>	<b>2,012</b>	<b>0.00</b>	<b>5,093</b>	<b>0.00</b>	<b>5,930</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		1,399	1,285	0.00	3,500	0.00	3,500	0	0.00	0
460	Non-consumable supplies		0	0	0.00	1,500	0.00	1,500	0	0.00	0
470	Computer software		2,237	3,710	0.00	12,000	0.00	12,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>3,636</b>	<b>4,995</b>	<b>0.00</b>	<b>17,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1210</b>	<b>Programs for Talented &amp; Gifted</b>		<b>114,163</b>	<b>119,056</b>	<b>1.00</b>	<b>140,817</b>	<b>1.00</b>	<b>148,434</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1221 Learning Centers – Structured Learning Programs – Academic and Behavioral (SLP A/B)

Special learning experiences for students with disabilities who spend half or most of their time in a restricted setting. All schools have resource rooms that serve students with disabilities. Additional special programs are also delivered at Cherry Park, Earl Boyles, Gilbert Heights, Gilbert Park, Menlo Park, Ventura Park, Alice Ott, Floyd Light, Ron Russell and the High School.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	19.00	49.88	0.00	68.88	\$2,937,030	\$1,965,894	\$154,678	\$59,750	\$0	\$0	\$5,117,352
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	166,783	326,449	0	0	0	0	5,610,584
Increase to 310 - Inst. Professional Services for additional sub days for licensed staff due to collective bargaining.	0.00	0.00	0.00	0.00	0	0	14,316	0	0	0	5,624,900
Add 1.75 Classified FTE salaries and associated payroll costs for class size balancing.	0.00	1.75	0.00	1.75	50,014	31,365	0	0	0	0	5,706,279
<b>2024-25 Proposed Budget</b>	<b>19.00</b>	<b>51.63</b>	<b>0.00</b>	<b>70.63</b>	<b>\$3,153,827</b>	<b>\$2,323,708</b>	<b>\$168,994</b>	<b>\$59,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,706,279</b>
<b>Grant Funded Positions:</b>											
2024-25 Student Investment Account (add classroom)	2.00	12.13	0.00	14.13							
<b>Total 2024-25 Grant FTE</b>	<b>2.00</b>	<b>12.13</b>	<b>0.00</b>	<b>14.13</b>							
<b>Total FTE</b>	<b>21.00</b>	<b>63.76</b>	<b>0.00</b>	<b>84.76</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1221</b>	<b>Learning Centers</b>										
111	Licensed salaries		1,224,572	1,185,944	19.00	1,267,787	19.00	1,306,914	0	0.00	0
112	Classified salaries		905,660	890,631	49.88	1,592,366	51.63	1,764,897	0	0.00	0
121	Substitutes - licensed		23,392	10,142	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified		421	0	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		773	4,336	0.00	14,916	0.00	14,916	0	0.00	0
130	Additional salary		74,485	69,626	0.00	61,961	0.00	67,100	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,229,303</b>	<b>2,160,679</b>	<b>68.88</b>	<b>2,937,030</b>	<b>70.63</b>	<b>3,153,827</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		508,174	460,248	0.00	718,551	0.00	793,605	0	0.00	0
220	Social security		170,449	163,702	0.00	225,420	0.00	241,376	0	0.00	0
230	Other Required Payroll Costs		8,749	7,538	0.00	32,874	0.00	89,730	0	0.00	0
240	Contractual Employee Benefits		771,707	752,656	0.00	989,049	0.00	1,198,997	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,459,079</b>	<b>1,384,144</b>	<b>0.00</b>	<b>1,965,894</b>	<b>0.00</b>	<b>2,323,708</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		69,241	478,751	0.00	154,678	0.00	168,994	0	0.00	0
350	Communication		27	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>69,268</b>	<b>478,751</b>	<b>0.00</b>	<b>154,678</b>	<b>0.00</b>	<b>168,994</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		10,551	7,814	0.00	22,350	0.00	22,350	0	0.00	0
420	Textbooks		3,949	324	0.00	17,000	0.00	17,000	0	0.00	0
460	Non-consumable supplies		688	6,636	0.00	10,400	0.00	10,400	0	0.00	0
470	Computer software		1,032	11,132	0.00	10,000	0.00	10,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>16,220</b>	<b>25,907</b>	<b>0.00</b>	<b>59,750</b>	<b>0.00</b>	<b>59,750</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1221</b>	<b>Learning Centers</b>		<b>3,773,869</b>	<b>4,049,481</b>	<b>68.88</b>	<b>5,117,352</b>	<b>70.63</b>	<b>5,706,279</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1225 Out of District Programs

Budgeted tuition to outside providers for students with significant behavioral, emotional, or social concerns. Annual per student costs range from are anticipated to be approximately \$25,000 to \$160,000 depending on the type of placement. Contractors include Serendipity, Oregon School for the Deaf, and Columbia Regional Deaf/Hard of Hearing. In addition, students with disabilities are served by Multnomah Education Service District (MESD) via resolution services as well as contracted services. Budgeted is the second basic charge which districts pay in addition to resolution credits.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$1,691,289	\$0	\$0	\$0	\$1,691,289
Increase to 371 and 373 Tuition for inflationary costs of contracts.	0.00	0.00	0.00	0.00	0	0	50,739	0	0	0	1,742,028
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,742,028</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,742,028</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1225	Out of District Programs									
	371	Tuition to other Oregon districts	1,255,798	1,055,219	0.00	783,689	0.00	807,200	0	0.00	0
	373	Tuition to private schools	112,720	243,836	0.00	907,600	0.00	934,828	0	0.00	0
	300	Purchased Services	1,368,518	1,299,055	0.00	1,691,289	0.00	1,742,028	0	0.00	0
Total Function	1225	Out of District Programs	1,368,518	1,299,055	0.00	1,691,289	0.00	1,742,028	0	0.00	0

### 1226 Home Instruction

Special learning experiences for students with disabilities who need services provided by a home tutor due to medical, behavioral, or other educational needs for a limited period of time. The District provides educational services at all grade levels for those students with individual educational plans.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$42,332	\$14,023	\$800	\$0	\$0	\$0	\$57,155
Increase to salaries and associated payroll costs due to increase in tutoring rate.	0.00	0.00	0.00	0.00	5,372	3,040	0	0	0	0	65,567
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$47,704</b>	<b>\$17,063</b>	<b>\$800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,567</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1226</b>	<b>Home Instruction</b>										
121	Substitutes - licensed		38,927	11,947	0.00	42,332	0.00	47,704	0	0.00	0
130	Additional salary		10,797	510	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>49,724</b>	<b>12,457</b>	<b>0.00</b>	<b>42,332</b>	<b>0.00</b>	<b>47,704</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		12,680	3,318	0.00	10,307	0.00	12,054	0	0.00	0
220	Social security		3,803	953	0.00	3,238	0.00	3,649	0	0.00	0
230	Other Required Payroll Costs		197	43	0.00	478	0.00	1,360	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>16,681</b>	<b>4,314</b>	<b>0.00</b>	<b>14,023</b>	<b>0.00</b>	<b>17,063</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		1,310	1,302	0.00	800	0.00	800	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>1,310</b>	<b>1,302</b>	<b>0.00</b>	<b>800</b>	<b>0.00</b>	<b>800</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		0	468	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>468</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1226 Home Instruction</b>			<b>67,714</b>	<b>18,540</b>	<b>0.00</b>	<b>57,155</b>	<b>0.00</b>	<b>65,567</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1227 Extended School Year Programs

Extended school year services must be provided by the school district if the student's individual educational plan team determines, on an individual basis, that the services are necessary for the provision of an appropriate public education for the student. Services are provided via contract with various providers for approximately five students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$31,000	\$0	\$0	\$0	\$31,000
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1227	Extended School Year Programs									
	310	Instructional, Prof. & Technical Serv.	18,130	10,800	0.00	31,000	0.00	31,000	0	0.00	0
	300	Purchased Services	18,130	10,800	0.00	31,000	0.00	31,000	0	0.00	0
Total Function	1227	Extended School Year Programs	18,130	10,800	0.00	31,000	0.00	31,000	0	0.00	0

### 1250 Resource Rooms – Educational Resource Centers (ERC)

Special learning experiences for students with disabilities. These learning experiences include, but are not limited to, such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive specially designed instruction in specific subject areas as indicated in their Individualized Educational Plan (IEP).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	24.00	16.50	0.00	40.50	\$2,455,563	\$1,517,017	\$72,173	\$12,000	\$0	\$0	\$4,056,753
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	161,149	212,820	0	0	0	0	4,430,722
additional sub day for licensed staff per collective bargaining.	0.00	0.00	0.00	0.00	0	0	10,584	0	0	0	4,441,306
Add 1.0 Licensed teacher salaries, associated payroll costs and substitutes for Online Academy. Previously funded by ESSER3 grant.	1.00	0.00	0.00	1.00	102,375	47,775	3,748	0	0	0	4,595,204
Add 2.0 Licensed FTE teacher and 3.0 Classified FTE instructional assistants salary, associated payroll costs, and substitutes for increased students.	2.00	3.00	0.00	5.00	233,875	98,314	7,496	0	0	0	4,934,889
<b>2024-25 Proposed Budget</b>	<b>27.00</b>	<b>19.50</b>	<b>0.00</b>	<b>46.50</b>	<b>\$2,952,962</b>	<b>\$1,875,926</b>	<b>\$94,001</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,934,889</b>
<b>Grant Funded Positions:</b>											
2024-25 IDEA	1.00	0.00	0.00	1.00							
<b>Total 2024-25 Grant FTE</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>							
<b>Total FTE</b>	<b>28.00</b>	<b>19.50</b>	<b>0.00</b>	<b>47.50</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1250</b>	<b>Resource Rooms</b>										
111	Licensed salaries		1,739,534	1,773,841	24.00	1,875,672	27.00	2,224,292	0	0.00	0
112	Classified salaries		392,212	364,297	16.50	512,151	19.50	651,380	0	0.00	0
121	Substitutes - licensed		3,144	1,952	0.00	3,348	0.00	6,945	0	0.00	0
124	Temporary - classified		7,832	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		65,351	55,921	0.00	64,392	0.00	70,345	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,208,074</b>	<b>2,196,011</b>	<b>40.50</b>	<b>2,455,563</b>	<b>46.50</b>	<b>2,952,962</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		536,335	515,357	0.00	626,733	0.00	753,538	0	0.00	0
220	Social security		167,939	167,145	0.00	187,849	0.00	225,900	0	0.00	0
230	Other Required Payroll Costs		8,516	7,668	0.00	27,202	0.00	83,344	0	0.00	0
240	Contractual Employee Benefits		604,117	619,986	0.00	675,233	0.00	813,144	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,316,907</b>	<b>1,310,156</b>	<b>0.00</b>	<b>1,517,017</b>	<b>0.00</b>	<b>1,875,926</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		36,377	44,699	0.00	71,873	0.00	93,701	0	0.00	0
340	Travel		0	0	0.00	100	0.00	100	0	0.00	0
350	Communication		30	91	0.00	200	0.00	200	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>36,407</b>	<b>44,791</b>	<b>0.00</b>	<b>72,173</b>	<b>0.00</b>	<b>94,001</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		715	743	0.00	2,000	0.00	2,000	0	0.00	0
420	Textbooks		2,438	302	0.00	5,000	0.00	5,000	0	0.00	0
460	Non-consumable supplies		0	0	0.00	2,000	0.00	2,000	0	0.00	0
470	Computer software		108	710	0.00	700	0.00	700	0	0.00	0
480	Computer hardware		0	0	0.00	2,300	0.00	2,300	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>3,260</b>	<b>1,754</b>	<b>0.00</b>	<b>12,000</b>	<b>0.00</b>	<b>12,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1250</b>	<b>Resource Rooms</b>		<b>3,564,648</b>	<b>3,552,711</b>	<b>40.50</b>	<b>4,056,753</b>	<b>46.50</b>	<b>4,934,889</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1251 Community Transition Program

This program is designed to meet the needs of 18-21 year-olds who have graduated with an alternative diploma and are entitled to services under IDEA. Special education and related services will be designed to meet students' individual needs and prepare them for employment and independent living. The program will provide academic, social and personal skill development, supported work experiences, and help navigating community resources for approximately 50 students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	3.00	11.38	0.00	14.38	\$638,501	\$423,392	\$29,135	\$9,800	\$0	\$0	\$1,100,828
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	44,628	65,025	0	0	0	0	1,210,481
Increase to 310 - Inst. Professional Services for additional sub day for licensed teachers due to collective bargaining.	0.00	0.00	0.00	0.00	0	0	4,183	0	0	0	1,214,664
<b>2024-25 Proposed Budget</b>	<b>3.00</b>	<b>11.38</b>	<b>0.00</b>	<b>14.38</b>	<b>\$683,129</b>	<b>\$488,417</b>	<b>\$33,318</b>	<b>\$9,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,214,664</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1251</b>	<b>Community Transition Program</b>										
111	Licensed salaries		231,593	226,271	3.00	235,306	3.00	249,323	0	0.00	0
112	Classified salaries		234,956	272,857	11.38	376,164	11.38	399,093	0	0.00	0
121	Substitutes - licensed		323	466	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		4,165	3,894	0.00	13,000	0.00	13,000	0	0.00	0
130	Additional salary		11,013	11,191	0.00	14,031	0.00	21,713	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>482,050</b>	<b>514,679</b>	<b>14.38</b>	<b>638,501</b>	<b>14.38</b>	<b>683,129</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		116,185	121,135	0.00	162,826	0.00	175,306	0	0.00	0
220	Social security		36,882	39,365	0.00	48,845	0.00	52,259	0	0.00	0
230	Other Required Payroll Costs		1,899	1,801	0.00	7,215	0.00	19,469	0	0.00	0
240	Contractual Employee Benefits		168,579	179,369	0.00	204,506	0.00	241,383	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>323,545</b>	<b>341,670</b>	<b>0.00</b>	<b>423,392</b>	<b>0.00</b>	<b>488,417</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		19,136	13,932	0.00	24,563	0.00	28,746	0	0.00	0
320	Property Services		1,122	1,009	0.00	1,872	0.00	1,872	0	0.00	0
340	Travel		130	164	0.00	1,200	0.00	1,200	0	0.00	0
350	Communication		977	374	0.00	1,500	0.00	1,500	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>21,365</b>	<b>15,479</b>	<b>0.00</b>	<b>29,135</b>	<b>0.00</b>	<b>33,318</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		3,164	5,048	0.00	7,500	0.00	7,500	0	0.00	0
420	Textbooks		0	530	0.00	500	0.00	500	0	0.00	0
460	Non-consumable supplies		0	0	0.00	1,800	0.00	1,800	0	0.00	0
470	Computer software		400	1,418	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>3,564</b>	<b>6,996</b>	<b>0.00</b>	<b>9,800</b>	<b>0.00</b>	<b>9,800</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		0	197	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>0</b>	<b>197</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1251 Community Transition Program</b>			<b>830,523</b>	<b>879,021</b>	<b>14.38</b>	<b>1,100,828</b>	<b>14.38</b>	<b>1,214,664</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1271 Remediation (Summer School/Night School)

Remediation consists of instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place in a specialized classroom, or outside regular class time (before or after school or during the summer).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$90,467	\$29,970	\$0	\$88,344	\$0	\$0	\$208,781
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	3,618	3,685	0	0	0	0	216,084
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$94,085</b>	<b>\$33,655</b>	<b>\$0</b>	<b>\$88,344</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,084</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>100</b>	<b>General Fund</b>									
<b>Function</b>	<b>1271</b>	<b>Remediation (Summer/Night Sch)</b>									
130	Additional salary		78,195	64,275	0.00	90,467	0.00	94,085	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>78,195</b>	<b>64,275</b>	<b>0.00</b>	<b>90,467</b>	<b>0.00</b>	<b>94,085</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		21,166	16,779	0.00	22,028	0.00	23,775	0	0.00	0
220	Social security		5,999	4,916	0.00	6,920	0.00	7,198	0	0.00	0
230	Other Required Payroll Costs		297	167	0.00	1,022	0.00	2,682	0	0.00	0
240	Contractual Employee Benefits		0	784	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>27,462</b>	<b>22,647</b>	<b>0.00</b>	<b>29,970</b>	<b>0.00</b>	<b>33,655</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
350	Communication		2	43	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>2</b>	<b>43</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
470	Computer software		79,290	342,972	0.00	88,344	0.00	88,344	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>79,290</b>	<b>342,972</b>	<b>0.00</b>	<b>88,344</b>	<b>0.00</b>	<b>88,344</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>1271</b>	<b>Remediation (Summer/Night Sch)</b>	<b>184,949</b>	<b>429,937</b>	<b>0.00</b>	<b>208,781</b>	<b>0.00</b>	<b>216,084</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1282 Other Alternative Education

Alternative learning experiences provided via outside placement. This budget provides for tuition for students who do not have an individualized education plan, and thus are not categorized as special education.

The District has contracted with Portland Youth Builders, Rosemary Anderson School, Graduation Alliance, and Open School (formerly Open Meadows).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$377,236	\$0	\$0	\$0	\$377,236
Increase to 371 and 373 - Tuition for inflationary costs of contracts.	0.00	0.00	0.00	0.00	0	0	11,317	0	0	0	388,553
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,553</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1282	Other Alternative Education									
371	Tuition to other Oregon districts		46,417	33,681	0.00	104,926	0.00	108,074	0	0.00	0
373	Tuition to private schools		340,316	243,249	0.00	272,310	0.00	280,479	0	0.00	0
374	Other tuition		32,580	37,532	0.00	0	0.00	0	0	0.00	0
300	Purchased Services		419,313	314,461	0.00	377,236	0.00	388,553	0	0.00	0
Total Function	1282	Other Alternative Education	419,313	314,461	0.00	377,236	0.00	388,553	0	0.00	0

### 1283 Fir Ridge Campus

Fir Ridge Campus is the District's alternative high school. Its budgeted enrollment is approximately 170 students in grades 9-12. Fir Ridge provides a variety of programs for students wishing to complete their high school diploma, study for their GED, or enhance their academic skills through independent study. Students attending Fir Ridge Campus achieve credits toward Oregon diploma standards.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	13.00	1.63	0.00	14.63	\$1,096,181	\$665,556	\$56,261	\$17,000	\$0	\$0	\$1,834,998
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	99,501	68,502	0	0	0	0	2,003,001
<b>2024-25 Proposed Budget</b>	<b>13.00</b>	<b>1.63</b>	<b>0.00</b>	<b>14.63</b>	<b>\$1,195,682</b>	<b>\$734,058</b>	<b>\$56,261</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,003,001</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1283</b>	<b>Fir Ridge Campus</b>										
111	Licensed salaries		1,001,283	1,039,563	13.00	1,035,712	13.00	1,125,715	0	0.00	0
112	Classified salaries		47,720	46,990	1.63	53,270	1.63	62,018	0	0.00	0
121	Substitutes - licensed		7,545	5,233	0.00	0	0.00	0	0	0.00	0
130	Additional salary		10,464	6,551	0.00	7,199	0.00	7,949	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>1,067,012</b>	<b>1,098,337</b>	<b>14.63</b>	<b>1,096,181</b>	<b>14.63</b>	<b>1,195,682</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		271,360	275,120	0.00	290,601	0.00	318,009	0	0.00	0
220	Social security		80,503	83,744	0.00	83,858	0.00	91,470	0	0.00	0
230	Other Required Payroll Costs		4,047	3,826	0.00	12,386	0.00	34,077	0	0.00	0
240	Contractual Employee Benefits		259,180	278,722	0.00	278,711	0.00	290,502	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>615,090</b>	<b>641,413</b>	<b>0.00</b>	<b>665,556</b>	<b>0.00</b>	<b>734,058</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		38,366	21,345	0.00	49,561	0.00	49,561	0	0.00	0
320	Property Services		1,668	1,831	0.00	1,500	0.00	1,500	0	0.00	0
340	Travel		0	0	0.00	200	0.00	200	0	0.00	0
350	Communication		4,453	5,565	0.00	5,000	0.00	5,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>44,488</b>	<b>28,741</b>	<b>0.00</b>	<b>56,261</b>	<b>0.00</b>	<b>56,261</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,996	5,839	0.00	10,000	0.00	10,000	0	0.00	0
420	Textbooks		4,174	0	0.00	6,000	0.00	6,000	0	0.00	0
460	Non-consumable supplies		6,965	739	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>20,135</b>	<b>6,578</b>	<b>0.00</b>	<b>17,000</b>	<b>0.00</b>	<b>17,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1283</b>	<b>Fir Ridge Campus</b>		<b>1,746,724</b>	<b>1,775,069</b>	<b>14.63</b>	<b>1,834,998</b>	<b>14.63</b>	<b>2,003,001</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1285 Home Tutors

Alternative learning experiences for students who need services provided by a home tutor due to medical, behavioral, or other educational needs for a limited period of time. These services are for students who do not have an individualized education plan and thus are not categorized as special education.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	1.00	0.00	0.00	1.00	\$142,016	\$58,840	\$18,821	\$0	\$0	\$0	\$219,677
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	3,715	5,429	0	0	0	0	228,821
Reduction to 121 - Substitutes licensed and associated payroll costs due to decreased tutoring.	0.00	0.00	0.00	0.00	-7,491	-2,680	0	0	0	0	218,650
Increase to 310 - Inst. Professional Services for additional sub day for licensed teachers due to collective bargaining.	0.00	0.00	0.00	0.00	0	0	2,686	0	0	0	221,336
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$138,240</b>	<b>\$61,589</b>	<b>\$21,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$221,336</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1285	Home Tutors									
111	Licensed salaries		89,278	91,064	1.00	92,886	1.00	96,601	0	0.00	0
121	Substitutes - licensed		4,965	1,454	0.00	48,380	0.00	40,889	0	0.00	0
130	Additional salary		1,979	1,402	0.00	750	0.00	750	0	0.00	0
100	Salaries and Wages		96,223	93,920	1.00	142,016	1.00	138,240	0	0.00	0
210	Public Employees Retirement System		26,203	25,655	0.00	34,580	0.00	34,933	0	0.00	0
220	Social security		7,361	7,185	0.00	10,864	0.00	10,575	0	0.00	0
230	Other Required Payroll Costs		364	324	0.00	1,604	0.00	3,940	0	0.00	0
240	Contractual Employee Benefits		11,098	11,255	0.00	11,792	0.00	12,141	0	0.00	0
200	Associated Payroll Costs		45,026	44,419	0.00	58,840	0.00	61,589	0	0.00	0
310	Instructional, Prof. & Technical Serv.		551	4,004	0.00	18,021	0.00	20,707	0	0.00	0
340	Travel		0	0	0.00	800	0.00	800	0	0.00	0
300	Purchased Services		551	4,004	0.00	18,821	0.00	21,507	0	0.00	0
Total Function	1285	Home Tutors	141,799	142,342	1.00	219,677	1.00	221,336	0	0.00	0

### 1286 Online Academy

Expenditures related to district online school. Online Academy was started during the COVID pandemic and was previously funded through the Federal American Recovery Plan/ESSER funds. Online Academy is serving about 387 students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
Add 6.51 Licensed FTE teachers and 2.25 Classified FTE instructional assistants, substitutes, printing, supplies and computer softw are previously funded by the ESSERIII grant.	6.51	2.25	0.00	8.76	\$676,820	\$363,573	\$26,385	\$25,000	\$0	\$0	\$1,091,778
<b>2024-25 Proposed Budget</b>	<b>6.51</b>	<b>2.25</b>	<b>0.00</b>	<b>8.76</b>	<b>\$676,820</b>	<b>\$363,573</b>	<b>\$26,385</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,091,778</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1286</b>	<b>ONLINE ACADEMY</b>										
111	Licensed salaries		0	0	0.00	0	6.51	560,218	0	0.00	0
112	Classified salaries		0	0	0.00	0	2.25	83,037	0	0.00	0
130	Additional salary		0	0	0.00	0	0.00	33,565	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>8.76</b>	<b>676,820</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		0	0	0.00	0	0.00	175,066	0	0.00	0
220	Social security		0	0	0.00	0	0.00	51,777	0	0.00	0
230	Other Required Payroll Costs		0	0	0.00	0	0.00	19,290	0	0.00	0
240	Contractual Employee Benefits		0	0	0.00	0	0.00	117,440	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>363,573</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		0	0	0.00	0	0.00	24,385	0	0.00	0
350	Communication		0	0	0.00	0	0.00	2,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>26,385</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		0	0	0.00	0	0.00	10,000	0	0.00	0
470	Computer software		0	0	0.00	0	0.00	15,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1286 ONLINE ACADEMY</b>			<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>8.76</b>	<b>1,091,778</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 1288 Charter School

Expenditures related to district-sponsored charter schools and Arthur Academy. Expected costs are as follows:

#### **Arthur Academy**

Budgeted ADM:	170.00
Weighted ADM:	23.81
Budgeted ADMw:	193.81
Estimated per student reimbursement (80%)	\$8,477.60
<b>Budgeted payments to Arthur Academy</b>	<b>\$1,643,043</b>

Note that in the Grants Fund there are allocations for the Arthur Academy charter school for Arts Tax as well as Student Investment Account pass-through. Arthur Academy will also be eligible to receive pass-through federal stimulus funds.

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	1288	Charter Schools									
	360	Charter school payments	1,254,761	1,366,100	0.00	1,522,416	0.00	1,643,043	0	0.00	0
	300	Purchased Services	1,254,761	1,366,100	0.00	1,522,416	0.00	1,643,043	0	0.00	0
Total Function	1288	Charter Schools	1,254,761	1,366,100	0.00	1,522,416	0.00	1,643,043	0	0.00	0

## 1290 DESIGNATED PROGRAMS

Designated Programs. Special learning experiences for other students with special needs; such as English as a second language students, teen parents and migrant education.

### 1291 English as a Second Language (ESL)

Instructional activities designed to improve English skills of students who do not speak English as their native language. Emphasis of the program is to enable these students to become competent in the comprehension, speaking, reading, and composition of the English language. The goal is achieved by a combination of pullout and in-classroom support that emphasizes understanding of the English language. Students are also given support in various curriculum content areas to ensure their success in all areas of the curriculum.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	61.80	0.00	0.00	61.80	\$4,725,512	\$2,730,387	\$173,981	\$32,500	\$0	\$0	\$7,662,380
Salary and associated payroll costs due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	253,186	245,510	0	0	0	0	8,161,076
Increase to 310 - Inst. Professional Services for additional sub days per licensed collective bargaining.	0.00	0.00	0.00	0.00	0	0	45,424	0	0	0	8,206,500
Reduce 1.6 Licensed FTE teacher salaries, associated payroll costs, and substitutes due to lower enrollment.	-1.60	0.00		-1.60	-85,685	-66,145	-1,499	0			8,053,171
Transfer 1.5 Licensed FTE salaries and associated payroll costs to Program 2240 - Instructional Staff Development for Dual Language TOSA and Title III TOSA coverage (temporary for 24-25).	-1.50	0.00		-1.50	-96,600	-46,297	0	0	0	0	7,910,274
<b>2024-25 Proposed Budget</b>	<b>58.70</b>	<b>0.00</b>	<b>0.00</b>	<b>58.70</b>	<b>\$4,796,413</b>	<b>\$2,863,455</b>	<b>\$217,906</b>	<b>\$32,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,910,274</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 1291</b>	<b>English Second Language Prog</b>										
111	Licensed salaries		3,753,841	4,065,521	61.80	4,669,386	58.70	4,741,112	0	0.00	0
121	Substitutes - licensed		39,116	24,357	0.00	0	0.00	0	0	0.00	0
130	Additional salary		25,009	27,175	0.00	56,126	0.00	55,301	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>3,817,966</b>	<b>4,117,053</b>	<b>61.80</b>	<b>4,725,512</b>	<b>58.70</b>	<b>4,796,413</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		978,126	1,026,238	0.00	1,221,533	0.00	1,260,875	0	0.00	0
220	Social security		289,385	312,339	0.00	361,501	0.00	368,528	0	0.00	0
230	Other Required Payroll Costs		14,463	14,322	0.00	53,395	0.00	136,696	0	0.00	0
240	Contractual Employee Benefits		825,244	905,745	0.00	1,093,958	0.00	1,097,356	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>2,107,219</b>	<b>2,258,644</b>	<b>0.00</b>	<b>2,730,387</b>	<b>0.00</b>	<b>2,863,455</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		63,102	144,167	0.00	173,981	0.00	217,906	0	0.00	0
350	Communication		535	950	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>63,637</b>	<b>145,116</b>	<b>0.00</b>	<b>173,981</b>	<b>0.00</b>	<b>217,906</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		332	1,826	0.00	19,000	0.00	19,000	0	0.00	0
420	Textbooks		0	0	0.00	13,500	0.00	13,500	0	0.00	0
460	Non-consumable supplies		0	2,177	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>332</b>	<b>4,003</b>	<b>0.00</b>	<b>32,500</b>	<b>0.00</b>	<b>32,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1291</b>	<b>English Second Language Prog</b>		<b>5,989,154</b>	<b>6,524,817</b>	<b>61.80</b>	<b>7,662,380</b>	<b>58.70</b>	<b>7,910,274</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Instruction</b>			66,653,488	67,315,097	589.63	70,419,056	621.39	78,415,759	0	0.00	0

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## **2000 SUPPORT SERVICES**

Supporting services provide administrative, technical, personal (such as guidance and health) services and logistical support to facilitate and enhance instruction.

### **2100 SUPPORT SERVICES – STUDENTS**

Activities designed to assess and improve the well-being of students and/or supplement the teaching process.

### 2110 Attendance and Social Work Services

Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving home, the school and/or the community.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	7.00	1.50	0.00	8.50	\$580,979	\$365,283	\$4,600	\$1,500	\$0	\$0	\$952,362
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	24,760	29,002	0	0	0	0	1,006,124
Transfer 2.0 Licensed FTE to Program 2120 for drug and alcohol counselors.	-2.00	0.00	0.00	-2.00	-159,948	-95,125	0	0	0	0	751,051
<b>2024-25 Proposed Budget</b>	<b>5.00</b>	<b>1.50</b>	<b>0.00</b>	<b>6.50</b>	<b>\$445,791</b>	<b>\$299,160</b>	<b>\$4,600</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$751,051</b>
<b>Grant Funded Positions:</b>											
2024-25 Early Childhood Special Education Grant	5.00	0.00	0.00	5.00							
2023-24 Measure 98	1.50	0.00	0.00	1.50							
2023-24 ESSER3 HS Attendance Coordinator	1.00	8.50	0.00	9.50							
2024-25 ESSER3 HS Attendance Coordinator adjustment due to end of funding.	-1.00	0.00	0.00	-1.00							
2023-24 Title 1 McKinney Vento administrator.	0.00	0.00	0.20	0.20							
<b>Total 2024-25 Grant FTE</b>	<b>6.50</b>	<b>8.50</b>	<b>0.20</b>	<b>15.20</b>							
<b>Total FTE</b>	<b>11.50</b>	<b>10.00</b>	<b>0.20</b>	<b>21.70</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2110</b>	<b>Attendance &amp; Social Work</b>										
111	Licensed salaries		295,883	366,244	7.00	513,593	5.00	358,044	0	0.00	0
112	Classified salaries		61,545	51,886	1.50	65,886	1.50	86,997	0	0.00	0
122	Substitute - classified		0	3,425	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		7,794	45	0.00	0	0.00	0	0	0.00	0
130	Additional salary		2,083	2,292	0.00	1,500	0.00	750	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>367,305</b>	<b>423,892</b>	<b>8.50</b>	<b>580,979</b>	<b>6.50</b>	<b>445,791</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		93,117	104,188	0.00	151,291	0.00	115,647	0	0.00	0
220	Social security		27,921	32,415	0.00	44,445	0.00	34,103	0	0.00	0
230	Other Required Payroll Costs		1,399	1,472	0.00	6,622	0.00	12,774	0	0.00	0
240	Contractual Employee Benefits		87,512	113,317	0.00	162,925	0.00	136,636	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>209,950</b>	<b>251,391</b>	<b>0.00</b>	<b>365,283</b>	<b>0.00</b>	<b>299,160</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		791	1,121	0.00	1,500	0.00	1,500	0	0.00	0
350	Communication		624	627	0.00	3,100	0.00	3,100	0	0.00	0
380	Non-instruction prof & tech		7,400	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>8,815</b>	<b>1,748</b>	<b>0.00</b>	<b>4,600</b>	<b>0.00</b>	<b>4,600</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		0	0	0.00	1,500	0.00	1,500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,500</b>	<b>0.00</b>	<b>1,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2110</b>	<b>Attendance &amp; Social Work</b>		<b>586,070</b>	<b>677,031</b>	<b>8.50</b>	<b>952,362</b>	<b>6.50</b>	<b>751,051</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2115 Student Safety

Activities associated with elementary safety patrol, middle school campus monitors, high school campus security, and the direct expenses related to providing safety and security for our students on our school campuses are budgeted here.

Expenses related to the security of buildings are budgeted within function 2546.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	13.03	0.00	13.03	\$601,964	\$427,809	\$128,275	\$13,516	\$0	\$100	\$1,171,664
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	68,064	54,912	0	0	0	0	1,294,640
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>13.03</b>	<b>0.00</b>	<b>13.03</b>	<b>\$670,028</b>	<b>\$482,721</b>	<b>\$128,275</b>	<b>\$13,516</b>	<b>\$0</b>	<b>\$100</b>	<b>\$1,294,640</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2115</b>	<b>Student Safety</b>										
112	Classified salaries		350,086	436,854	13.03	564,373	13.03	631,417	0	0.00	0
122	Substitute - classified		489	371	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		25,638	0	0.00	12,485	0.00	12,485	0	0.00	0
130	Additional salary		23,972	35,903	0.00	25,106	0.00	26,126	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>400,185</b>	<b>473,129</b>	<b>13.03</b>	<b>601,964</b>	<b>13.03</b>	<b>670,028</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		88,917	102,859	0.00	165,363	0.00	198,145	0	0.00	0
220	Social security		30,624	36,998	0.00	46,050	0.00	51,257	0	0.00	0
230	Other Required Payroll Costs		6,488	6,591	0.00	18,424	0.00	28,812	0	0.00	0
240	Contractual Employee Benefits		143,068	174,857	0.00	197,972	0.00	204,507	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>269,097</b>	<b>321,305</b>	<b>0.00</b>	<b>427,809</b>	<b>0.00</b>	<b>482,721</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		28,751	27,776	0.00	2,000	0.00	2,000	0	0.00	0
340	Travel		350	973	0.00	1,500	0.00	1,500	0	0.00	0
350	Communication		54,545	65,347	0.00	73,165	0.00	73,165	0	0.00	0
380	Non-instruction prof & tech		600	0	0.00	34,410	0.00	34,410	0	0.00	0
390	Other general prof/tech svcs		1,300	923	0.00	17,200	0.00	17,200	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>85,546</b>	<b>95,020</b>	<b>0.00</b>	<b>128,275</b>	<b>0.00</b>	<b>128,275</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		149	1,193	0.00	5,500	0.00	5,500	0	0.00	0
460	Non-consumable supplies		30,194	502	0.00	8,016	0.00	8,016	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>30,343</b>	<b>1,694</b>	<b>0.00</b>	<b>13,516</b>	<b>0.00</b>	<b>13,516</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		176	2,069	0.00	0	0.00	0	0	0.00	0
670	Taxes and licenses		0	0	0.00	100	0.00	100	0	0.00	0
<b>600</b>	<b>Other</b>		<b>176</b>	<b>2,069</b>	<b>0.00</b>	<b>100</b>	<b>0.00</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2115 Student Safety</b>			<b>785,347</b>	<b>893,216</b>	<b>13.03</b>	<b>1,171,664</b>	<b>13.03</b>	<b>1,294,640</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2120 Guidance Services

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referrals; and working with other staff members in planning and conducting guidance programs for students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	9.50	10.95	0.00	20.45	\$1,327,052	\$799,058	\$41,600	\$12,750	\$0	\$4,100	\$2,184,560
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	157,850	105,183	0	0	0	0	2,447,593
Transfer 2.0 Licensed FTE from Program 2110 Attendance & Social Work for drug and alcohol counselor salaries and associated payroll costs. Convert \$40,000 from 380 - Non-instructional professional services for additional 0.50 FTE drug and alcohol counselor salaries and associated payroll costs.	2.50	0.00	0.00	2.50	199,948	95,215	-40,000	0	0	0	2,702,756
Add 1.0 Licensed FTE counselor from Online Academy previously funded by ESSERIII grant.	1.00	0.00	0.00	1.00	80,143	53,468	0	0	0	0	2,836,367
<b>2024-25 Proposed Budget</b>	<b>13.00</b>	<b>10.95</b>	<b>0.00</b>	<b>23.95</b>	<b>\$1,764,993</b>	<b>\$1,052,924</b>	<b>\$1,600</b>	<b>\$12,750</b>	<b>\$0</b>	<b>\$4,100</b>	<b>\$2,836,367</b>
<b>Grant Funded Positions:</b>											
2024-25 Title I	9.00	0.00	0.00	9.00							
2024-25 IDEA vocational assistants	0.00	1.00	0.00	1.00							
2023-24 Measure 98 (High School and Career Readiness)	2.50	0.13	0.00	2.63							
2023-24 Measure 98 (High School and Career Readiness) adjustment for drug and alcohol counselor (instead of librarian under 2220).	0.50	0.00	0.00	0.50							
2024-25 Student Investment Account	14.50	0.00	0.00	14.50							
<b>Total 2024-25 Grant FTE</b>	<b>26.50</b>	<b>1.13</b>	<b>0.00</b>	<b>27.63</b>							
<b>Total FTE</b>	<b>39.50</b>	<b>12.08</b>	<b>0.00</b>	<b>51.58</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2120	Guidance Services									
	111	Licensed salaries	737,271	756,658	9.50	793,390	13.00	1,149,337	0	0.00	0
	112	Classified salaries	392,891	428,248	10.95	481,448	10.95	545,422	0	0.00	0
	121	Substitutes - licensed	3,472	0	0.00	10,000	0.00	10,000	0	0.00	0
	122	Substitute - classified	8,415	0	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	1,140	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	40,573	52,190	0.00	42,214	0.00	60,234	0	0.00	0
100		Salaries and Wages	1,183,762	1,237,097	20.45	1,327,052	23.95	1,764,993	0	0.00	0
	210	Public Employees Retirement System	289,549	302,016	0.00	338,118	0.00	454,122	0	0.00	0
	220	Social security	89,729	93,928	0.00	101,519	0.00	135,021	0	0.00	0
	230	Other Required Payroll Costs	4,574	4,197	0.00	14,995	0.00	50,302	0	0.00	0
	240	Contractual Employee Benefits	310,318	319,371	0.00	344,426	0.00	413,479	0	0.00	0
200		Associated Payroll Costs	694,169	719,511	0.00	799,058	0.00	1,052,924	0	0.00	0
	340	Travel	5,262	9,815	0.00	1,000	0.00	1,000	0	0.00	0
	350	Communication	1,786	3,295	0.00	600	0.00	600	0	0.00	0
	380	Non-instruction prof & tech	0	920	0.00	40,000	0.00	0	0	0.00	0
300		Purchased Services	7,049	14,029	0.00	41,600	0.00	1,600	0	0.00	0
	411	Consumable supplies	2,015	508	0.00	6,150	0.00	6,150	0	0.00	0
	470	Computer software	4,500	6,390	0.00	6,600	0.00	6,600	0	0.00	0
400		Supplies and Materials	6,515	6,898	0.00	12,750	0.00	12,750	0	0.00	0
	640	Dues and fees	300	400	0.00	4,100	0.00	4,100	0	0.00	0
600		Other	300	400	0.00	4,100	0.00	4,100	0	0.00	0
Total Function	2120	Guidance Services	1,891,795	1,977,936	20.45	2,184,560	23.95	2,836,367	0	0.00	0

## 2130 Health Services

Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	10.50	0.00	10.50	\$337,973	\$292,361	\$272,600	\$10,300	\$0	\$0	\$913,234
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	43,976	23,160	0	0	0	0	67,136
Increase 380 - Noninstructional professional services for nursing services previously funded by ESSERIII grant.	0.00	0.00	0	0.00	0	0	316,406	0	0	0	383,542
Increase 380 - Noninstructional professional services for nursing services for additional student needs.	0.00	0.00	0	0.00	0	0	158,203	0	0	0	541,745
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>	<b>\$381,949</b>	<b>\$315,521</b>	<b>\$747,209</b>	<b>\$10,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,454,979</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2130</b>	<b>Health Services</b>										
112	Classified salaries		273,941	290,657	10.50	328,884	10.50	369,658	0	0.00	0
124	Temporary - classified		13,058	10,128	0.00	0	0.00	0	0	0.00	0
130	Additional salary		5,846	6,698	0.00	9,089	0.00	12,291	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>292,846</b>	<b>307,484</b>	<b>10.50</b>	<b>337,973</b>	<b>10.50</b>	<b>381,949</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		65,540	73,791	0.00	85,933	0.00	94,765	0	0.00	0
220	Social security		22,401	23,506	0.00	25,854	0.00	29,219	0	0.00	0
230	Other Required Payroll Costs		1,207	1,070	0.00	3,820	0.00	10,885	0	0.00	0
240	Contractual Employee Benefits		163,423	170,214	0.00	176,754	0.00	180,652	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>252,571</b>	<b>268,581</b>	<b>0.00</b>	<b>292,361</b>	<b>0.00</b>	<b>315,521</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		1,702	1,754	0.00	1,500	0.00	1,500	0	0.00	0
350	Communication		741	810	0.00	1,100	0.00	1,100	0	0.00	0
380	Non-instruction prof & tech		106,190	98,742	0.00	270,000	0.00	744,609	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>108,632</b>	<b>101,305</b>	<b>0.00</b>	<b>272,600</b>	<b>0.00</b>	<b>747,209</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,136	8,907	0.00	9,800	0.00	9,800	0	0.00	0
460	Non-consumable supplies		0	0	0.00	500	0.00	500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>8,136</b>	<b>8,907</b>	<b>0.00</b>	<b>10,300</b>	<b>0.00</b>	<b>10,300</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2130 Health Services</b>			<b>662,185</b>	<b>686,277</b>	<b>10.50</b>	<b>913,234</b>	<b>10.50</b>	<b>1,454,979</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2140 Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing program of psychological services, including psychological counseling for students, staff and parents. Services are provided from the District's student evaluation center located at South Powellhurst.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	5.00	1.50	0.00	6.50	\$406,510	\$219,424	\$306,664	\$46,000	\$0	\$0	\$978,598
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	45,613	81,275	0	0	0	0	1,105,486
Reduce 4.0 Licensed FTE school psychologist salaries and associated payroll costs due to inability to find candidates.	-4.00	0.00	0.00	-4.00	-284,878	-183,352	0	0	0	0	637,256
Realignment from 430 - Library books of \$500 to 470 - Computer software. No change to total.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	637,256
Increase of \$16,686 to 380 - Noninstructional professional services for mental health counseling services.	0.00	0.00	0.00	0.00	0	0	16,686	0	0	0	653,942
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>1.50</b>	<b>0.00</b>	<b>2.50</b>	<b>\$167,245</b>	<b>\$117,347</b>	<b>\$323,350</b>	<b>\$46,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$653,942</b>
<b>Grant Funded Positions:</b>											
2023-24 IDEA (Individuals with Disabilities Education Act)	4.00	2.00	0.00	6.00							
2023-24 IDEA reductions	0.00	-2.00	0.00	-2.00							
<b>Total 2024-25 Grant FTE</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>							
<b>Total FTE</b>	<b>5.00</b>	<b>1.50</b>	<b>0.00</b>	<b>6.50</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2140</b>	<b>Psychological Services</b>										
111	Licensed salaries		0	42,626	5.00	321,820	1.00	79,298	0	0.00	0
112	Classified salaries		68,071	69,634	1.50	75,345	1.50	83,313	0	0.00	0
130	Additional salary		871	2,271	0.00	9,345	0.00	4,634	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>68,941</b>	<b>114,531</b>	<b>6.50</b>	<b>406,510</b>	<b>2.50</b>	<b>167,245</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		18,399	21,950	0.00	101,257	0.00	44,145	0	0.00	0
220	Social security		5,274	8,762	0.00	31,098	0.00	12,794	0	0.00	0
230	Other Required Payroll Costs		275	379	0.00	4,593	0.00	4,767	0	0.00	0
240	Contractual Employee Benefits		36,913	52,129	0.00	82,476	0.00	55,641	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>60,860</b>	<b>83,221</b>	<b>0.00</b>	<b>219,424</b>	<b>0.00</b>	<b>117,347</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		1,300	1,325	0.00	1,660	0.00	1,660	0	0.00	0
340	Travel		1,134	1,369	0.00	25,300	0.00	25,300	0	0.00	0
350	Communication		1,043	1,146	0.00	1,600	0.00	1,600	0	0.00	0
380	Non-instruction prof & tech		151,083	211,084	0.00	278,104	0.00	294,790	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>154,561</b>	<b>214,924</b>	<b>0.00</b>	<b>306,664</b>	<b>0.00</b>	<b>323,350</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		5,374	4,491	0.00	35,000	0.00	35,000	0	0.00	0
430	Library Books		0	0	0.00	500	0.00	0	0	0.00	0
460	Non-consumable supplies		0	0	0.00	10,000	0.00	10,000	0	0.00	0
470	Computer software		64	0	0.00	500	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>5,437</b>	<b>4,491</b>	<b>0.00</b>	<b>46,000</b>	<b>0.00</b>	<b>46,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2140</b>	<b>Psychological Services</b>		<b>289,800</b>	<b>417,167</b>	<b>6.50</b>	<b>978,598</b>	<b>2.50</b>	<b>653,942</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2150 Speech Pathology and Audiology Services

Activities that have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing and language.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	14.20	4.50	0.00	18.70	\$1,451,258	\$798,939	\$42,700	\$7,750	\$0	\$5,700	\$2,306,347
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	83,566	149,861	0	0	0	0	2,539,774
<b>2024-25 Proposed Budget</b>	<b>14.20</b>	<b>4.50</b>	<b>0.00</b>	<b>18.70</b>	<b>\$1,534,824</b>	<b>\$948,800</b>	<b>\$42,700</b>	<b>\$7,750</b>	<b>\$0</b>	<b>\$5,700</b>	<b>\$2,539,774</b>
<b>Grant Funded Positions:</b>											
2024-25 IDEA	3.10	0.00	0.00	3.10							
2023-24 Early Childhood Special Education Grant	49.00	0.00	0.00	49.00							
2023-24 Student Investment Account - EIECSE	24.00	0.00	0.00	24.00							
2023-24 Student Investment Account - EIECSE (reductions)	-3.00	0.00	0.00	(3.00)							
2023-24 Early Intervention Evaluations	3.65	0.00	0.00	3.65							
2023-24 Early Intervention Evaluations adjustment	1.35	0.00	0.00	1.35							
2023-24 Medicaid for Early Intervention Evaluations.	0.35	0.00	0.00	0.35							
2023-24 Medicaid for Early Intervention Evaluations reduction.	-0.35	0.00	0.00	(0.35)							
<b>Total 2024-25 Grant FTE</b>	<b>78.10</b>	<b>0.00</b>	<b>0.00</b>	<b>78.10</b>							
<b>Total FTE</b>	<b>92.30</b>	<b>4.50</b>	<b>0.00</b>	<b>96.80</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2150</b>	<b>Speech, Pathology &amp; Audiology</b>										
111	Licensed salaries		1,060,291	1,064,695	14.20	1,168,105	14.20	1,234,324	0	0.00	0
112	Classified salaries		159,223	147,151	4.50	235,371	4.50	246,279	0	0.00	0
121	Substitutes - licensed		397	113	0.00	540	0.00	540	0	0.00	0
130	Additional salary		37,633	46,794	0.00	47,242	0.00	53,681	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>1,257,544</b>	<b>1,258,754</b>	<b>18.70</b>	<b>1,451,258</b>	<b>18.70</b>	<b>1,534,824</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		304,633	304,498	0.00	370,872	0.00	394,866	0	0.00	0
220	Social security		95,677	94,885	0.00	111,021	0.00	117,414	0	0.00	0
230	Other Required Payroll Costs		4,777	4,303	0.00	16,399	0.00	43,743	0	0.00	0
240	Contractual Employee Benefits		286,955	316,053	0.00	300,647	0.00	392,777	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>692,042</b>	<b>719,739</b>	<b>0.00</b>	<b>798,939</b>	<b>0.00</b>	<b>948,800</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		857	927	0.00	1,500	0.00	1,500	0	0.00	0
340	Travel		494	498	0.00	2,000	0.00	2,000	0	0.00	0
350	Communication		579	395	0.00	250	0.00	250	0	0.00	0
380	Non-instruction prof & tech		30,668	39,864	0.00	38,950	0.00	38,950	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>32,597</b>	<b>41,684</b>	<b>0.00</b>	<b>42,700</b>	<b>0.00</b>	<b>42,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		4,058	4,294	0.00	5,000	0.00	5,000	0	0.00	0
470	Computer software		15,342	5,922	0.00	1,750	0.00	1,750	0	0.00	0
480	Computer hardware		0	1,205	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>19,399</b>	<b>11,421</b>	<b>0.00</b>	<b>7,750</b>	<b>0.00</b>	<b>7,750</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		4,810	4,410	0.00	5,700	0.00	5,700	0	0.00	0
<b>600</b>	<b>Other</b>		<b>4,810</b>	<b>4,410</b>	<b>0.00</b>	<b>5,700</b>	<b>0.00</b>	<b>5,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2150</b>	<b>Speech, Pathology &amp; Audiology</b>		<b>2,006,392</b>	<b>2,036,008</b>	<b>18.70</b>	<b>2,306,347</b>	<b>18.70</b>	<b>2,539,774</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2160 Other Student Treatment Services

Activities associated with providing services such as occupational therapy and physical therapy.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	3.00	1.00	0.00	4.00	\$302,320	\$176,456	\$3,000	\$33,500	\$0	\$0	\$515,276
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	29,289	21,416	0	0	0	0	565,981
<b>2024-25 Proposed Budget</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>4.00</b>	<b>\$331,609</b>	<b>\$197,872</b>	<b>\$3,000</b>	<b>\$33,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$565,981</b>
<b>Grant Funded Positions:</b>											
2023-24 IDEA	1.80	0.10	0.00	1.90							
2023-24 IDEA adjustment	0.00	-0.10	0.00	-0.10							
2023-24 Early Childhood Special Education Grant	24.40	1.40	0.00	25.80							
2023-24 Early Childhood Special Education Grant adjustment	-2.80	0.00	0.00	-2.80							
2023-24 Early Intervention Evaluations	0.40	0.00	0.00	0.40							
2023-24 Student Investment Account - EIECSE	7.00	0.00	0.00	7.00							
2023-24 Student Investment Account - EIECSE (adjustment)	3.00	0.00	0.00	3.00							
<b>Total 2024-25 Grant FTE</b>	<b>33.80</b>	<b>1.40</b>	<b>0.00</b>	<b>35.20</b>							
<b>Total FTE</b>	<b>36.80</b>	<b>2.40</b>	<b>0.00</b>	<b>39.20</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2160</b>	<b>Other Student Treatment Svcs</b>										
111	Licensed salaries		130,407	141,085	3.00	246,830	3.00	263,852	0	0.00	0
112	Classified salaries		41,398	41,941	1.00	47,280	1.00	56,732	0	0.00	0
130	Additional salary		4,942	4,546	0.00	8,210	0.00	11,025	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>176,747</b>	<b>187,572</b>	<b>4.00</b>	<b>302,320</b>	<b>4.00</b>	<b>331,609</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		40,522	45,395	0.00	75,251	0.00	83,891	0	0.00	0
220	Social security		13,328	14,952	0.00	23,127	0.00	25,368	0	0.00	0
230	Other Required Payroll Costs		677	647	0.00	3,417	0.00	9,451	0	0.00	0
240	Contractual Employee Benefits		43,522	49,823	0.00	74,661	0.00	79,162	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>98,048</b>	<b>110,817</b>	<b>0.00</b>	<b>176,456</b>	<b>0.00</b>	<b>197,872</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		2,365	2,363	0.00	3,000	0.00	3,000	0	0.00	0
350	Communication		83	568	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>2,449</b>	<b>2,931</b>	<b>0.00</b>	<b>3,000</b>	<b>0.00</b>	<b>3,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		3,070	4,141	0.00	7,500	0.00	7,500	0	0.00	0
460	Non-consumable supplies		4,381	11,801	0.00	26,000	0.00	26,000	0	0.00	0
470	Computer software		226	315	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>7,676</b>	<b>16,258</b>	<b>0.00</b>	<b>33,500</b>	<b>0.00</b>	<b>33,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2160</b>	<b>Other Student Treatment Svcs</b>		<b>284,920</b>	<b>317,578</b>	<b>4.00</b>	<b>515,276</b>	<b>4.00</b>	<b>565,981</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2190 Service Direction Support, Student Support Services

Activities concerned with direction and management of student support services, (e.g., special education and alternative programs). Expenditures for the special education director, student services coordinators, special education assistant administrators, and secretary are budgeted here as well as the ESL and Equity Director.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	6.55	1.68	3.60	11.83	\$1,257,559	\$689,680	\$11,062	\$7,800	\$0	\$3,250	\$1,969,351
Salary and associated payroll costs changes due to collective bargaining and inflation. Reduction in salary due to change in staffing.	0.00	0.00	0.00	0.00	-26,747	65,727	0	0	0	0	2,008,331
<b>2024-25 Proposed Budget</b>	<b>6.55</b>	<b>1.68</b>	<b>3.60</b>	<b>11.83</b>	<b>\$1,230,812</b>	<b>\$755,407</b>	<b>\$11,062</b>	<b>\$7,800</b>	<b>\$0</b>	<b>\$3,250</b>	<b>\$2,008,331</b>
<b>Grant Funded Positions:</b>											
2024-25 IDEA staffing	0.40	1.13	0.10	1.63							
2023-24 Early Childhood Special Education Grant	1.00	10.20	6.90	18.10							
2023-24 Early Childhood Special Education Grant (SIA)	8.00	0.00	3.00	11.00							
2023-24 Early Childhood Special Education Grant (SIA) adjustment	0.00	1.00	0.00	1.00							
2023-24 Columbia Regional IDEA grant	0.79	0.00	0.00	0.79							
2023-24 Columbia Regional IDEA grant (adjustment)	0.26	0.00	0.00	0.26							
2024-25 EI Evaluations	0.00	0.00	0.10	0.10							
<b>Total 2024-25 Grant FTE</b>	<b>10.45</b>	<b>12.33</b>	<b>10.10</b>	<b>32.88</b>							
<b>Total FTE</b>	<b>17.00</b>	<b>14.01</b>	<b>13.70</b>	<b>44.71</b>							

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			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2190</b>	<b>Student Support (Special Ed)</b>										
111	Licensed salaries		206,556	415,160	6.55	557,584	6.55	577,613	0	0.00	0
112	Classified salaries		80,292	97,616	1.68	105,167	1.68	116,188	0	0.00	0
113	Administrative salaries		508,233	568,212	3.60	567,158	3.60	500,491	0	0.00	0
130	Additional salary		29,978	33,239	0.00	27,650	0.00	36,520	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>825,060</b>	<b>1,114,226</b>	<b>11.83</b>	<b>1,257,559</b>	<b>11.83</b>	<b>1,230,812</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		217,106	288,579	0.00	322,665	0.00	331,959	0	0.00	0
220	Social security		60,771	82,428	0.00	96,203	0.00	94,157	0	0.00	0
230	Other Required Payroll Costs		3,090	3,470	0.00	14,212	0.00	35,077	0	0.00	0
240	Contractual Employee Benefits		154,539	191,956	0.00	256,600	0.00	294,214	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>435,506</b>	<b>566,434</b>	<b>0.00</b>	<b>689,680</b>	<b>0.00</b>	<b>755,407</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		2,084	2,124	0.00	4,378	0.00	4,378	0	0.00	0
340	Travel		5,242	6,238	0.00	3,684	0.00	3,684	0	0.00	0
350	Communication		7,779	5,228	0.00	3,000	0.00	3,000	0	0.00	0
380	Non-instruction prof & tech		750	1,978	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>15,855</b>	<b>15,567</b>	<b>0.00</b>	<b>11,062</b>	<b>0.00</b>	<b>11,062</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		2,093	4,040	0.00	4,700	0.00	4,700	0	0.00	0
440	Periodicals		327	244	0.00	1,000	0.00	1,000	0	0.00	0
460	Non-consumable supplies		0	1,288	0.00	2,100	0.00	2,100	0	0.00	0
470	Computer software		1,488	5,082	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>3,908</b>	<b>10,653</b>	<b>0.00</b>	<b>7,800</b>	<b>0.00</b>	<b>7,800</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		2,735	2,948	0.00	3,250	0.00	3,250	0	0.00	0
<b>600</b>	<b>Other</b>		<b>2,735</b>	<b>2,948</b>	<b>0.00</b>	<b>3,250</b>	<b>0.00</b>	<b>3,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2190</b>	<b>Student Support (Special Ed)</b>		<b>1,283,065</b>	<b>1,709,829</b>	<b>11.83</b>	<b>1,969,351</b>	<b>11.83</b>	<b>2,008,331</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2210 Improvement of Instruction Services

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	16.00	1.00	1.00	18.00	\$1,644,132	\$937,338	\$108,743	\$8,100	\$0	\$2,700	\$2,701,013
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	87,043	62,031	0	0	0	0	2,850,087
Increase for curriculum days due to missed calculation for 2023-24.	0.00	0.00	0.00	0.00	0	0	12,799	0	0	0	2,862,886
Realign \$200 from 430 - Library books to 460 - Nonconsumable supplies. No change to supplies total.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	2,862,886
<b>2024-25 Proposed Budget</b>	<b>16.00</b>	<b>1.00</b>	<b>1.00</b>	<b>18.00</b>	<b>\$1,731,175</b>	<b>\$999,369</b>	<b>\$121,542</b>	<b>\$8,100</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$2,862,886</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2210</b>	<b>Improvement of Instruction</b>										
111	Licensed salaries		1,241,306	1,342,057	16.00	1,382,514	16.00	1,451,477	0	0.00	0
112	Classified salaries		57,715	44,457	1.00	48,734	1.00	55,973	0	0.00	0
113	Administrative salaries		154,753	157,848	1.00	161,005	1.00	167,446	0	0.00	0
121	Substitutes - licensed		388	160	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		6,685	1,365	0.00	0	0.00	0	0	0.00	0
130	Additional salary		67,768	74,620	0.00	51,879	0.00	56,279	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>1,528,614</b>	<b>1,620,506</b>	<b>18.00</b>	<b>1,644,132</b>	<b>18.00</b>	<b>1,731,175</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		381,128	408,131	0.00	428,047	0.00	448,961	0	0.00	0
220	Social security		114,426	120,945	0.00	125,549	0.00	132,434	0	0.00	0
230	Other Required Payroll Costs		5,754	5,492	0.00	17,934	0.00	49,340	0	0.00	0
240	Contractual Employee Benefits		279,435	379,881	0.00	365,808	0.00	368,634	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>780,743</b>	<b>914,448</b>	<b>0.00</b>	<b>937,338</b>	<b>0.00</b>	<b>999,369</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		4,680	7,775	0.00	6,789	0.00	6,789	0	0.00	0
340	Travel		357	1,046	0.00	2,624	0.00	2,624	0	0.00	0
350	Communication		3,176	5,340	0.00	6,500	0.00	6,500	0	0.00	0
380	Non-instruction prof & tech		33,395	41,477	0.00	92,830	0.00	105,629	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>41,607</b>	<b>55,638</b>	<b>0.00</b>	<b>108,743</b>	<b>0.00</b>	<b>121,542</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		924	5,018	0.00	5,900	0.00	5,900	0	0.00	0
430	Library Books		0	0	0.00	200	0.00	0	0	0.00	0
460	Non-consumable supplies		198	859	0.00	500	0.00	700	0	0.00	0
470	Computer software		1,137	813	0.00	500	0.00	500	0	0.00	0
480	Computer hardware		288	0	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>2,546</b>	<b>6,690</b>	<b>0.00</b>	<b>8,100</b>	<b>0.00</b>	<b>8,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		2,007	2,652	0.00	2,700	0.00	2,700	0	0.00	0
<b>600</b>	<b>Other</b>		<b>2,007</b>	<b>2,652</b>	<b>0.00</b>	<b>2,700</b>	<b>0.00</b>	<b>2,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2210 Improvement of Instruction</b>			<b>2,355,517</b>	<b>2,599,935</b>	<b>18.00</b>	<b>2,701,013</b>	<b>18.00</b>	<b>2,862,886</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2220 Educational Media Services

Activities concerned with the use of all teaching and learning resources including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	1.00	13.47	0.00	14.47	\$638,569	\$457,628	\$4,995	\$107,975	\$0	\$275	\$1,209,442
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	78,233	83,374	0	0	0	0	1,371,049
Increase to 380 - Noninstructional professional services for additional sub day for licensed due to collective bargaining.	0.00	0.00	0.00	0.00	0	0	753	0	0	0	1,371,802
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>13.47</b>	<b>0.00</b>	<b>14.47</b>	<b>\$716,802</b>	<b>\$541,002</b>	<b>\$5,748</b>	<b>\$107,975</b>	<b>\$0</b>	<b>\$275</b>	<b>\$1,371,802</b>
<b>Grant Funded Positions:</b>											
2023-24 Measure 98 (High School College and Career Readiness Act).	1.00	0.00	0.00	1.00							
2023-24 Measure 98 (High School College and Career Readiness Act) adjustment. FTE used for counselor in 2120 instead.	-0.50	0.00	0.00	-0.50							
<b>Total 2024-25 Grant FTE</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>							
<b>Total FTE</b>	<b>1.50</b>	<b>13.47</b>	<b>0.00</b>	<b>14.97</b>							

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			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2220</b>	<b>Educational Media Services</b>										
111	Licensed salaries		87,912	89,671	1.00	91,464	1.00	95,122	0	0.00	0
112	Classified salaries		352,781	360,311	13.47	521,680	13.47	593,513	0	0.00	0
121	Substitutes - licensed		512	46	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified		2,972	0	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		16,814	8,151	0.00	5,100	0.00	5,100	0	0.00	0
130	Additional salary		16,287	15,288	0.00	20,325	0.00	23,067	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>477,279</b>	<b>473,467</b>	<b>14.47</b>	<b>638,569</b>	<b>14.47</b>	<b>716,802</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		116,516	105,685	0.00	158,903	0.00	185,466	0	0.00	0
220	Social security		36,263	35,942	0.00	48,040	0.00	54,837	0	0.00	0
230	Other Required Payroll Costs		1,910	1,615	0.00	7,164	0.00	20,430	0	0.00	0
240	Contractual Employee Benefits		200,890	240,926	0.00	243,521	0.00	280,269	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>355,579</b>	<b>384,169</b>	<b>0.00</b>	<b>457,628</b>	<b>0.00</b>	<b>541,002</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		598	561	0.00	1,000	0.00	1,000	0	0.00	0
350	Communication		138	233	0.00	1,000	0.00	1,000	0	0.00	0
380	Non-instruction prof & tech		1,469	1,956	0.00	2,995	0.00	3,748	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>2,205</b>	<b>2,749</b>	<b>0.00</b>	<b>4,995</b>	<b>0.00</b>	<b>5,748</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		1,840	199	0.00	2,975	0.00	2,975	0	0.00	0
430	Library Books		80,483	77,246	0.00	81,000	0.00	81,000	0	0.00	0
440	Periodicals		1,356	1,356	0.00	5,000	0.00	5,000	0	0.00	0
460	Non-consumable supplies		0	77	0.00	500	0.00	500	0	0.00	0
470	Computer software		13,999	14,883	0.00	15,000	0.00	15,000	0	0.00	0
480	Computer hardware		0	0	0.00	3,500	0.00	3,500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>97,677</b>	<b>93,760</b>	<b>0.00</b>	<b>107,975</b>	<b>0.00</b>	<b>107,975</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		195	199	0.00	275	0.00	275	0	0.00	0
<b>600</b>	<b>Other</b>		<b>195</b>	<b>199</b>	<b>0.00</b>	<b>275</b>	<b>0.00</b>	<b>275</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2220</b>	<b>Educational Media Services</b>		<b>932,934</b>	<b>954,344</b>	<b>14.47</b>	<b>1,209,442</b>	<b>14.47</b>	<b>1,371,802</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2230 Assessment and Testing

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	1.00	1.00	\$177,460	\$90,928	\$6,200	\$0	\$0	\$1,000	\$275,588
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	9,597	9,063	0	0	0	0	294,248
Reduction to 390 - Other general professional services of \$1,500. No longer purchase TS Gold for Headstart.	0.00	0.00	0.00	0.00	0	0	-1,500	0	0	0	292,748
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$187,057</b>	<b>\$99,991</b>	<b>\$4,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$292,748</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2230</b>	<b>Assessment &amp; Testing</b>										
113	Administrative salaries		118,821	151,720	1.00	157,849	1.00	167,446	0	0.00	0
121	Substitutes - licensed		0	0	0.00	14,211	0.00	14,211	0	0.00	0
130	Additional salary		4,590	5,400	0.00	5,400	0.00	5,400	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>123,411</b>	<b>157,120</b>	<b>1.00</b>	<b>177,460</b>	<b>1.00</b>	<b>187,057</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		31,677	37,510	0.00	43,379	0.00	47,422	0	0.00	0
220	Social security		10,055	11,697	0.00	13,576	0.00	14,310	0	0.00	0
230	Other Required Payroll Costs		482	473	0.00	2,005	0.00	5,332	0	0.00	0
240	Contractual Employee Benefits		22,864	30,793	0.00	31,968	0.00	32,927	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>65,078</b>	<b>80,472</b>	<b>0.00</b>	<b>90,928</b>	<b>0.00</b>	<b>99,991</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
350	Communication		0	0	0.00	4,700	0.00	4,700	0	0.00	0
380	Non-instruction prof & tech		0	1,781	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs		0	0	0.00	1,500	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>1,781</b>	<b>0.00</b>	<b>6,200</b>	<b>0.00</b>	<b>4,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
470	Computer software		200	200	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>200</b>	<b>200</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		595	645	0.00	1,000	0.00	1,000	0	0.00	0
<b>600</b>	<b>Other</b>		<b>595</b>	<b>645</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2230 Assessment &amp; Testing</b>			<b>189,284</b>	<b>240,218</b>	<b>1.00</b>	<b>275,588</b>	<b>1.00</b>	<b>292,748</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2240 Instructional Staff Development

Activities specifically designed for licensed staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. These include contractually required professional growth funds and monies designated for curriculum days allocated directly to the schools and also for various special projects managed by the curriculum department.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	2.50	0.00	0.00	2.50	\$443,588	\$208,509	\$343,581	\$50,957	\$0	\$0	\$1,046,635
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	7,482	14,736	0	0	0	0	1,068,853
Transfer 1.50 Licensed FTE from 1291 - English as a Second Language for Dual Language Teacher on Special Assignment (TOSA) and Title III TOSA (temporary for 24-25).	1.50	0.00	0.00	1.50	96,600	46,297	0	0	0	0	1,211,750
Add additional salary and associated payroll costs for Peer Advice Leader (PAL) program for licensed teachers per collective bargaining.	0.00	0.00	0.00	0.00	10,500	3,755	0	0	0	0	1,226,005
Reduction to 380 - Noninstructional professional services for substitutes of \$35,553 and 340 - Travel of \$6,000 to anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-41,553	0	0	0	1,184,452
<b>2024-25 Proposed Budget</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>\$558,170</b>	<b>\$273,297</b>	<b>\$302,028</b>	<b>\$50,957</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,184,452</b>
<b>Grant Funded Positions:</b>											
2024-25 Title I	1.00	0.00	0.00	1.00							
2023-24 Title II	1.50	0.00	0.00	1.50							
2023-24 Title II adjustment.	0.00	0.50	0.00	0.50							
2024-25 Title III	1.00	0.00	0.00	1.00							
2024-25 Measure 98 (High School Career and Readiness Grant)	1.00	0.00	0.00	1.00							
2024-25 Student Investment Account	2.00			2.00							
2024-25 Early Literacy Grant	2.50	0.00	0.00	2.50							
<b>Total 2024-25 Grant FTE</b>	<b>9.00</b>	<b>0.50</b>	<b>0.00</b>	<b>9.50</b>							
<b>Total FTE</b>	<b>13.00</b>	<b>0.50</b>	<b>0.00</b>	<b>13.50</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2240</b>	<b>Instructional Staff Developmnt</b>										
111	Licensed salaries		312,473	318,724	2.50	232,215	4.00	333,159	0	0.00	0
121	Substitutes - licensed		1,499	1,001	0.00	35,583	0.00	38,721	0	0.00	0
130	Additional salary		57,702	58,132	0.00	175,790	0.00	186,290	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>371,675</b>	<b>377,858</b>	<b>2.50</b>	<b>443,588</b>	<b>4.00</b>	<b>558,170</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		96,204	96,645	0.00	112,563	0.00	143,818	0	0.00	0
220	Social security		28,346	28,911	0.00	33,942	0.00	42,708	0	0.00	0
230	Other Required Payroll Costs		1,402	1,212	0.00	5,031	0.00	15,926	0	0.00	0
240	Contractual Employee Benefits		57,525	58,312	0.00	56,973	0.00	70,845	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>183,477</b>	<b>185,080</b>	<b>0.00</b>	<b>208,509</b>	<b>0.00</b>	<b>273,297</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		47,509	37,099	0.00	78,610	0.00	72,610	0	0.00	0
350	Communication		0	0	0.00	6,000	0.00	6,000	0	0.00	0
380	Non-instruction prof & tech		52,202	84,490	0.00	258,971	0.00	223,418	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>99,711</b>	<b>121,588</b>	<b>0.00</b>	<b>343,581</b>	<b>0.00</b>	<b>302,028</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		14,061	11,501	0.00	50,957	0.00	50,957	0	0.00	0
470	Computer software		500	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>14,561</b>	<b>11,501</b>	<b>0.00</b>	<b>50,957</b>	<b>0.00</b>	<b>50,957</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		220	1,339	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>220</b>	<b>1,339</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2240 Instructional Staff Developmnt</b>			<b>669,643</b>	<b>697,367</b>	<b>2.50</b>	<b>1,046,635</b>	<b>4.00</b>	<b>1,184,452</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2300 SUPPORT SERVICES – GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy in connection with operating the district.

#### 2310 Board of Education Services

Activities of the legally elected or appointed body vested with the responsibility of educational planning and policymaking. Additional salary (special duty wages) is for clerical support for the Board.

Amounts budgeted include audit, legal, negotiation and election services, and liability / errors and omissions insurance policies.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$6,329	\$2,292	\$382,890	\$4,700	\$0	\$340,747	\$736,958
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	0	152	0	0	0	0	737,110
Realign \$2,600 from 640 - Dues and fees to 670 - Taxes and licenses for Ethics Commission fees of \$1,600 and \$1,000 to 470 - Computer softw are for online meeting softw are.	0.00	0.00	0.00	0.00	0	0	0	1,000	0	-1,000	737,110
Increase to 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	93,824	830,934
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$6,329</b>	<b>\$2,444</b>	<b>\$382,890</b>	<b>\$5,700</b>	<b>\$0</b>	<b>\$433,571</b>	<b>\$830,934</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2310</b>	<b>Board of Education</b>										
124	Temporary - classified		0	310	0.00	0	0.00	0	0	0.00	0
130	Additional salary		4,120	7,991	0.00	6,329	0.00	6,329	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>4,120</b>	<b>8,300</b>	<b>0.00</b>	<b>6,329</b>	<b>0.00</b>	<b>6,329</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		1,128	2,217	0.00	1,737	0.00	1,779	0	0.00	0
220	Social security		315	663	0.00	484	0.00	484	0	0.00	0
230	Other Required Payroll Costs		16	24	0.00	71	0.00	181	0	0.00	0
240	Contractual Employee Benefits		0	93	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,459</b>	<b>2,997</b>	<b>0.00</b>	<b>2,292</b>	<b>0.00</b>	<b>2,444</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		15,113	19,878	0.00	22,500	0.00	22,500	0	0.00	0
350	Communication		0	36,148	0.00	800	0.00	800	0	0.00	0
380	Non-instruction prof & tech		334,374	269,642	0.00	359,590	0.00	359,590	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>349,488</b>	<b>325,668</b>	<b>0.00</b>	<b>382,890</b>	<b>0.00</b>	<b>382,890</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		938	3,035	0.00	4,700	0.00	4,700	0	0.00	0
470	Computer software		6,720	0	0.00	0	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>7,658</b>	<b>3,035</b>	<b>0.00</b>	<b>4,700</b>	<b>0.00</b>	<b>5,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		19,598	13,063	0.00	28,000	0.00	25,400	0	0.00	0
650	Insurance and Judgments		189,017	209,777	0.00	312,747	0.00	406,571	0	0.00	0
670	Taxes and licenses		878	878	0.00	0	0.00	1,600	0	0.00	0
<b>600</b>	<b>Other</b>		<b>209,494</b>	<b>223,718</b>	<b>0.00</b>	<b>340,747</b>	<b>0.00</b>	<b>433,571</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2310</b>	<b>Board of Education</b>		<b>572,218</b>	<b>563,719</b>	<b>0.00</b>	<b>736,958</b>	<b>0.00</b>	<b>830,934</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2320 Executive Administration Services

Activities associated with the overall general administrative or executive responsibility for the entire district. Responsibilities of the superintendent and assistant superintendent include the general direction and management of all affairs of the district.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	5.00	5.00	\$821,329	\$385,090	\$18,455	\$22,700	\$0	\$20,500	\$1,268,074
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	65,260	49,077	0	0	0	0	1,382,411
Increase of \$340 to 470 - Computer software for increased software costs and 340 - Travel for professional development for assistant superintendents.	0.00	0.00	0.00	0.00	0	0	15,000	340	0	0	1,397,751
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>5.00</b>	<b>\$886,589</b>	<b>\$434,167</b>	<b>\$33,455</b>	<b>\$23,040</b>	<b>\$0</b>	<b>\$20,500</b>	<b>\$1,397,751</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2320	Executive Administration									
	113	Administrative salaries	425,325	464,639	3.00	633,893	3.00	660,054	0	0.00	0
	114	Managerial-classified salaries	153,453	159,772	2.00	162,344	2.00	175,660	0	0.00	0
	123	Temporary Licensed Salaries	0	292	0.00	0	0.00	0	0	0.00	0
	124	Temporary - classified	0	200	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	33,928	31,931	0.00	25,092	0.00	50,875	0	0.00	0
100		Salaries and Wages	612,706	656,834	5.00	821,329	5.00	886,589	0	0.00	0
	210	Public Employees Retirement System	144,345	160,393	0.00	222,668	0.00	241,814	0	0.00	0
	220	Social security	36,370	38,216	0.00	62,832	0.00	67,824	0	0.00	0
	230	Other Required Payroll Costs	2,224	1,842	0.00	9,280	0.00	25,268	0	0.00	0
	240	Contractual Employee Benefits	70,908	57,322	0.00	90,310	0.00	99,261	0	0.00	0
200		Associated Payroll Costs	253,848	257,772	0.00	385,090	0.00	434,167	0	0.00	0
	320	Property Services	1,300	1,604	0.00	3,031	0.00	3,031	0	0.00	0
	340	Travel	3,751	2,892	0.00	10,424	0.00	25,424	0	0.00	0
	350	Communication	3,417	3,526	0.00	5,000	0.00	5,000	0	0.00	0
	380	Non-instruction prof & tech	0	885	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	8,468	8,906	0.00	18,455	0.00	33,455	0	0.00	0
	411	Consumable supplies	10,792	13,607	0.00	18,500	0.00	18,500	0	0.00	0
	440	Periodicals	0	0	0.00	700	0.00	700	0	0.00	0
	460	Non-consumable supplies	2,190	300	0.00	2,000	0.00	2,000	0	0.00	0
	470	Computer software	0	0	0.00	500	0.00	840	0	0.00	0
	480	Computer hardware	0	0	0.00	1,000	0.00	1,000	0	0.00	0
400		Supplies and Materials	12,982	13,907	0.00	22,700	0.00	23,040	0	0.00	0
	640	Dues and fees	2,290	2,604	0.00	20,500	0.00	20,500	0	0.00	0
600		Other	2,290	2,604	0.00	20,500	0.00	20,500	0	0.00	0
Total Function	2320	Executive Administration	890,294	940,023	5.00	1,268,074	5.00	1,397,751	0	0.00	0

## 2400 SUPPORT SERVICES – SCHOOL ADMINISTRATION

Activities concerned with area-wide supervisory responsibility.

### 2410 Office of the Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are activities performed by the principal, vice principal and other assistants in general supervision of all operations of the school. Activities related to coordination of student activities shall also be classified under this function. Clerical staff for these activities are included as well.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	38.75	33.00	71.75	\$6,571,930	\$3,932,158	\$234,092	\$58,284	\$0	\$32,950	\$10,829,414
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	447,093	209,670	0	0	0	0	11,486,177
Increase to 320 - Property services for additional copiers of \$8,010 and to 640 - Dues and fees of \$2,240 for additional COSA dues.	0.00	0.00	0.00	0.00	0	0	8,010	0	0	2,240	11,496,427
Add 1.0 Administrator FTE and 1.5 Classified secretarial FTE salaries, associated payroll costs, \$1,000 to 640 - Dues and fees, \$1,000 to 411 - Consumable supplies, 350 - Communications \$2,000 for postage and printing.	0.00	1.50	1.00	2.50	237,535	151,831	2,000	1,000	0	1,000	11,889,793
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>40.25</b>	<b>34.00</b>	<b>74.25</b>	<b>\$7,256,558</b>	<b>\$4,293,659</b>	<b>\$244,102</b>	<b>\$59,284</b>	<b>\$0</b>	<b>\$36,190</b>	<b>\$11,889,793</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2410</b>	<b>Office of the Principal</b>										
112	Classified salaries		1,573,930	1,609,408	38.75	1,831,762	40.25	2,091,390	0	0.00	0
113	Administrative salaries		3,160,338	4,200,365	32.00	4,340,772	33.00	4,693,056	0	0.00	0
114	Managerial-classified salaries		68,362	70,898	1.00	69,729	1.00	78,002	0	0.00	0
122	Substitute - classified		3,678	0	0.00	0	0.00	0	0	0.00	0
123	Temporary Licensed Salaries		5,456	4,080	0.00	1,569	0.00	1,616	0	0.00	0
124	Temporary - classified		4,637	1,209	0.00	0	0.00	0	0	0.00	0
130	Additional salary		191,828	224,340	0.00	328,098	0.00	392,494	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>5,008,228</b>	<b>6,110,300</b>	<b>71.75</b>	<b>6,571,930</b>	<b>74.25</b>	<b>7,256,558</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		1,288,120	1,514,960	0.00	1,714,324	0.00	1,898,816	0	0.00	0
220	Social security		377,217	464,231	0.00	502,752	0.00	555,129	0	0.00	0
230	Other Required Payroll Costs		18,935	18,805	0.00	74,232	0.00	206,612	0	0.00	0
240	Contractual Employee Benefits		1,173,970	1,420,136	0.00	1,640,850	0.00	1,633,102	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>2,858,242</b>	<b>3,418,132</b>	<b>0.00</b>	<b>3,932,158</b>	<b>0.00</b>	<b>4,293,659</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		75,708	94,382	0.00	135,885	0.00	143,895	0	0.00	0
340	Travel		58	2,157	0.00	8,700	0.00	8,700	0	0.00	0
350	Communication		59,816	76,803	0.00	89,507	0.00	91,507	0	0.00	0
380	Non-instruction prof & tech		4,030	750	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>139,612</b>	<b>174,091</b>	<b>0.00</b>	<b>234,092</b>	<b>0.00</b>	<b>244,102</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,576	13,653	0.00	39,989	0.00	40,989	0	0.00	0
460	Non-consumable supplies		6,872	26,914	0.00	14,295	0.00	14,295	0	0.00	0
470	Computer software		140	0	0.00	1,000	0.00	1,000	0	0.00	0
480	Computer hardware		0	0	0.00	3,000	0.00	3,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>15,588</b>	<b>40,566</b>	<b>0.00</b>	<b>58,284</b>	<b>0.00</b>	<b>59,284</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		19,370	27,792	0.00	32,950	0.00	36,190	0	0.00	0
<b>600</b>	<b>Other</b>		<b>19,370</b>	<b>27,792</b>	<b>0.00</b>	<b>32,950</b>	<b>0.00</b>	<b>36,190</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2410 Office of the Principal</b>			<b>8,041,040</b>	<b>9,770,882</b>	<b>71.75</b>	<b>10,829,414</b>	<b>74.25</b>	<b>11,889,793</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2490 Other Support Services – School Administration.

Other school administration services which cannot be recorded under the preceding functions.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	2.00	2.00	2.00	6.00	\$619,812	\$329,046	\$43,000	\$12,500	\$0	\$2,950	\$1,007,308
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	756	39,830	0	0	0	0	1,047,894
Reduce placeholder from Board modification to eliminate the Director of Elementary Education position. Moved to additional salary and associated payroll costs for 2023-24.	0.00	0.00	0.00	0.00	-75,834	-27,482	0	0	0	0	944,578
<b>2024-25 Proposed Budget</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>6.00</b>	<b>\$ 544,734</b>	<b>\$ 341,394</b>	<b>\$ 43,000</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 2,950</b>	<b>\$ 944,578</b>
<b>Positions Funded through Other Funds:</b>											
2023-24 ESSER 2 for online school	0.00	1.50	1.00	2.50							
2023-24 ESSER 2 for online school. Adjustment (funded through General Fund)	0.00	-1.50	-1.00	-2.50							
2024-25 Student Investment Account (SIA)	1.00	0.00	0.00	1.00							
2024-25 Preschool for All and Preschool Promise	0.00	0.00	0.69	0.69							
<b>Total 2024-25 Other Funds</b>	<b>1.00</b>	<b>0.00</b>	<b>0.69</b>	<b>1.69</b>							
<b>Total FTE</b>	<b>3.00</b>	<b>2.00</b>	<b>2.69</b>	<b>7.69</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2490</b>	<b>Other Sup Svc - Sch Admin</b>										
111	Licensed salaries		65,847	74,752	2.00	157,252	2.00	153,310	0	0.00	0
112	Classified salaries		47,539	41,010	2.00	114,088	2.00	128,481	0	0.00	0
113	Administrative salaries		154,753	280,991	1.00	142,611	1.00	148,316	0	0.00	0
114	Managerial-classified salaries		69,507	80,766	1.00	92,908	1.00	73,966	0	0.00	0
130	Additional salary		15,792	25,533	0.00	112,953	0.00	40,661	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>353,438</b>	<b>503,052</b>	<b>6.00</b>	<b>619,812</b>	<b>6.00</b>	<b>544,734</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		86,387	129,273	0.00	159,370	0.00	147,938	0	0.00	0
220	Social security		26,107	37,154	0.00	47,415	0.00	41,672	0	0.00	0
230	Other Required Payroll Costs		1,348	1,555	0.00	6,916	0.00	15,524	0	0.00	0
240	Contractual Employee Benefits		69,888	102,342	0.00	115,345	0.00	136,260	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>183,731</b>	<b>270,323</b>	<b>0.00</b>	<b>329,046</b>	<b>0.00</b>	<b>341,394</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		189	198	0.00	17,200	0.00	17,200	0	0.00	0
350	Communication		0	0	0.00	800	0.00	800	0	0.00	0
380	Non-instruction prof & tech		650	0	0.00	25,000	0.00	25,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>839</b>	<b>198</b>	<b>0.00</b>	<b>43,000</b>	<b>0.00</b>	<b>43,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		581	224	0.00	12,000	0.00	12,000	0	0.00	0
460	Non-consumable supplies		608	0	0.00	500	0.00	500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>1,190</b>	<b>224</b>	<b>0.00</b>	<b>12,500</b>	<b>0.00</b>	<b>12,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		1,140	1,859	0.00	2,950	0.00	2,950	0	0.00	0
<b>600</b>	<b>Other</b>		<b>1,140</b>	<b>1,859</b>	<b>0.00</b>	<b>2,950</b>	<b>0.00</b>	<b>2,950</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2490</b>	<b>Other Sup Svc - Sch Admin</b>		<b>540,337</b>	<b>775,657</b>	<b>6.00</b>	<b>1,007,308</b>	<b>6.00</b>	<b>944,578</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2500 SUPPORT SERVICES – BUSINESS

Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the district. Included are fiscal services, operations and maintenance, and internal services for operating all schools.

### 2510 Direction of Business Support Services

Activities concerned with directing and managing the business support services as a group. Areas of oversight include budget/financial operations, facilities, transportation, nutrition service and information services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	1.85	1.85	\$252,279	\$114,563	\$12,200	\$2,700	\$0	\$3,220	\$384,962
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	15,532	19,772	0	0	0	0	420,266
Transfer 0.15 Administrator FTE salaries and associated payroll costs to Capital Projects Fund for bond project oversight.	0.00	0.00	-0.15	-0.15	-25,218	-11,677	0	0	0	0	383,371
Add 0.15 Confidential assistant FTE salaries and associated payroll costs previously grant funded.			0.15	0.15	11,606	4,062	0	0	0	0	399,039
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>1.85</b>	<b>1.85</b>	<b>\$254,199</b>	<b>\$126,720</b>	<b>\$12,200</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$3,220</b>	<b>\$399,039</b>
<b>Positions Funded through Other Funds:</b>											
2023-24 Early Childhood Special Education Grant fund for contract assistance.	0.00	0.00	0.15	0.15							
2023-24 Early Childhood Special Education Grant adjustment.	0.00	0.00	-0.15	-0.15							
Capital Projects Fund for bond staffing (4110 function)	0.00	0.00	0.15	0.15							
<b>Total 2024-25 Other Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.15</b>	<b>0.15</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>100</b>	<b>General Fund</b>									
<b>Function</b>	<b>2510</b>	<b>Direction of Business Support</b>									
113	Administrative salaries		166,725	173,460	1.00	180,468	0.85	162,723	0	0.00	0
114	Managerial-classified salaries		60,072	5,524	0.85	63,551	1.00	77,367	0	0.00	0
130	Additional salary		11,238	10,004	0.00	8,260	0.00	14,109	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>238,035</b>	<b>188,988</b>	<b>1.85</b>	<b>252,279</b>	<b>1.85</b>	<b>254,199</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		63,257	50,567	0.00	67,299	0.00	67,998	0	0.00	0
220	Social security		16,366	12,323	0.00	19,299	0.00	21,332	0	0.00	0
230	Other Required Payroll Costs		884	552	0.00	2,850	0.00	6,897	0	0.00	0
240	Contractual Employee Benefits		28,878	13,669	0.00	25,115	0.00	30,493	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>109,384</b>	<b>77,112</b>	<b>0.00</b>	<b>114,563</b>	<b>0.00</b>	<b>126,720</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		897	434	0.00	9,200	0.00	9,200	0	0.00	0
350	Communication		5,510	4,289	0.00	3,000	0.00	3,000	0	0.00	0
380	Non-instruction prof & tech		0	74,550	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>6,407</b>	<b>79,273</b>	<b>0.00</b>	<b>12,200</b>	<b>0.00</b>	<b>12,200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		822	2,747	0.00	1,200	0.00	1,200	0	0.00	0
440	Periodicals		0	0	0.00	100	0.00	100	0	0.00	0
460	Non-consumable supplies		0	0	0.00	400	0.00	400	0	0.00	0
470	Computer software		1,564	126	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>2,386</b>	<b>2,873</b>	<b>0.00</b>	<b>2,700</b>	<b>0.00</b>	<b>2,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		2,760	3,379	0.00	3,220	0.00	3,220	0	0.00	0
670	Taxes and licenses		0	200	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>2,760</b>	<b>3,579</b>	<b>0.00</b>	<b>3,220</b>	<b>0.00</b>	<b>3,220</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>2510</b>	<b>Direction of Business Support</b>	<b>358,972</b>	<b>351,825</b>	<b>1.85</b>	<b>384,962</b>	<b>1.85</b>	<b>399,039</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2520 Fiscal Services

Activities concerned with the fiscal operations of the district. This program area includes budgeting, purchasing, accounts payable, financial accounting, payroll and internal auditing. A portion of these costs are recovered through grant indirect charges which are budgeted as revenue to the General Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	7.90	5.00	12.90	\$1,125,764	\$646,785	\$60,488	\$222,315	\$0	\$250,000	\$2,305,352
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	19,463	35,965	0	0	0	0	2,360,780
Transfer 1.0 FTE supervisor from Program 2544. 0.60 FTE for Purchasing Supervisor and 0.40 FTE for Classified.	0.00	0.40	0.60	1.00	99,486	75,072	0	0	0	0	2,535,338
Add 0.10 Classified FTE for accounts receivable clerk previously paid by PEERS Program which was discontinued.	0.00	0.10	0.00	0.10	5,822	3,872	0	0	0	0	2,545,032
Increase to 470- Computer software for financial software program inflationary increase.	0.00	0.00	0.00	0.00	0	0	0	10,341	0	0	2,555,373
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>8.40</b>	<b>5.60</b>	<b>14.00</b>	<b>\$1,250,535</b>	<b>\$761,694</b>	<b>\$60,488</b>	<b>\$232,656</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$2,555,373</b>
<b>Positions Funded Through Other Funds:</b>											
2023-24 Early Childhood Special Education staff support.	0.00	1.75	0.00	1.75							
2023-24 Early Childhood Special Education adjustment.	0.00	-0.75	1.15	0.40							
2023-24 PEERS Program support (EIECSE)	0.00	0.10	0.00	0.10							
2023-24 PEERS Program support (EIECSE) adjustment	0.00	-0.10	0.00	-0.10							
2024-25 Capital Projects Fund staffing (4110 function)	0.00	0.60	0.25	0.85							
<b>Total 2024-25 Grant FTE</b>	<b>0.00</b>	<b>1.60</b>	<b>1.40</b>	<b>3.00</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>10.00</b>	<b>7.00</b>	<b>17.00</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2520</b>	<b>Fiscal Services</b>										
112	Classified salaries		408,897	405,447	7.90	547,997	8.40	620,638	0	0.00	0
114	Managerial-classified salaries		249,281	258,796	5.00	519,729	5.60	589,674	0	0.00	0
124	Temporary - classified		0	986	0.00	5,000	0.00	5,000	0	0.00	0
130	Additional salary		12,793	16,118	0.00	53,038	0.00	35,223	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>670,971</b>	<b>681,347</b>	<b>12.90</b>	<b>1,125,764</b>	<b>14.00</b>	<b>1,250,535</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		159,304	154,475	0.00	276,139	0.00	305,487	0	0.00	0
220	Social security		51,213	52,068	0.00	84,220	0.00	95,318	0	0.00	0
230	Other Required Payroll Costs		2,606	2,148	0.00	12,606	0.00	35,548	0	0.00	0
240	Contractual Employee Benefits		153,366	156,828	0.00	273,820	0.00	325,341	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>366,489</b>	<b>365,519</b>	<b>0.00</b>	<b>646,785</b>	<b>0.00</b>	<b>761,694</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		3,428	3,300	0.00	6,223	0.00	6,223	0	0.00	0
340	Travel		1,947	1,940	0.00	7,740	0.00	7,740	0	0.00	0
350	Communication		9,390	12,342	0.00	8,600	0.00	8,600	0	0.00	0
380	Non-instruction prof & tech		118,348	217,286	0.00	37,925	0.00	37,925	0	0.00	0
390	Other general prof/tech svcs		1,493	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>134,607</b>	<b>234,868</b>	<b>0.00</b>	<b>60,488</b>	<b>0.00</b>	<b>60,488</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		5,969	11,188	0.00	9,500	0.00	9,500	0	0.00	0
460	Non-consumable supplies		537	5,667	0.00	6,000	0.00	6,000	0	0.00	0
470	Computer software		173,981	217,132	0.00	206,815	0.00	217,156	0	0.00	0
480	Computer hardware		0	15,625	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>180,487</b>	<b>249,612</b>	<b>0.00</b>	<b>222,315</b>	<b>0.00</b>	<b>232,656</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	51,460	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>51,460</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		43,793	63,560	0.00	50,000	0.00	50,000	0	0.00	0
650	Insurance and Judgments		26,468	27,177	0.00	200,000	0.00	200,000	0	0.00	0
670	Taxes and licenses		0	250	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>70,261</b>	<b>90,986</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>	<b>250,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2520</b>	<b>Fiscal Services</b>		<b>1,422,815</b>	<b>1,673,792</b>	<b>12.90</b>	<b>2,305,352</b>	<b>14.00</b>	<b>2,555,373</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2540 SUPPORT SERVICES – OPERATION & MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

### 2541 Service Area Direction – Operations/Maintenance

Activities of directing and managing the operation and maintenance of the school plan facilities.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	1.00	3.00	4.00	\$399,498	\$236,013	\$6,806	\$27,695	\$0	\$200	\$670,212
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	10,985	7,926	0	0	0	0	689,123
Realignment from 320 - Property Services of \$1,200 to 470 - Computer software for anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-1,200	1,200	0	0	689,123
Increase 410 - Computer software for cost increase for facility workorder software.	0.00	0.00	0.00	0.00	0	0	0	2,947	0	0	692,070
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>1.00</b>	<b>3.00</b>	<b>4.00</b>	<b>\$410,483</b>	<b>\$243,939</b>	<b>\$5,606</b>	<b>\$31,842</b>	<b>\$0</b>	<b>\$200</b>	<b>\$692,070</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2541</b>	<b>Operations/Maintenance</b>										
112	Classified salaries		63,021	64,227	1.00	69,363	1.00	58,219	0	0.00	0
114	Managerial-classified salaries		306,918	315,191	3.00	325,515	3.00	342,794	0	0.00	0
130	Additional salary		2,700	2,400	0.00	4,620	0.00	9,470	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>372,639</b>	<b>381,818</b>	<b>4.00</b>	<b>399,498</b>	<b>4.00</b>	<b>410,483</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		93,653	94,109	0.00	97,811	0.00	106,742	0	0.00	0
220	Social security		28,216	29,100	0.00	30,562	0.00	31,402	0	0.00	0
230	Other Required Payroll Costs		6,680	6,099	0.00	12,464	0.00	17,939	0	0.00	0
240	Contractual Employee Benefits		55,004	68,099	0.00	95,176	0.00	87,856	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>183,554</b>	<b>197,407</b>	<b>0.00</b>	<b>236,013</b>	<b>0.00</b>	<b>243,939</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		1,094	1,115	0.00	2,506	0.00	1,306	0	0.00	0
340	Travel		1,399	845	0.00	1,000	0.00	1,000	0	0.00	0
350	Communication		1,628	1,860	0.00	3,300	0.00	3,300	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>4,121</b>	<b>3,820</b>	<b>0.00</b>	<b>6,806</b>	<b>0.00</b>	<b>5,606</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		1,403	407	0.00	1,000	0.00	1,000	0	0.00	0
460	Non-consumable supplies		0	0	0.00	500	0.00	500	0	0.00	0
470	Computer software		23,633	25,817	0.00	25,195	0.00	29,342	0	0.00	0
480	Computer hardware		2,454	0	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>27,490</b>	<b>26,224</b>	<b>0.00</b>	<b>27,695</b>	<b>0.00</b>	<b>31,842</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		224	180	0.00	200	0.00	200	0	0.00	0
<b>600</b>	<b>Other</b>		<b>224</b>	<b>180</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2541</b>	<b>Operations/Maintenance</b>		<b>588,029</b>	<b>609,448</b>	<b>4.00</b>	<b>670,212</b>	<b>4.00</b>	<b>692,070</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2542 Care & Upkeep of Buildings Services

Activities primarily concerned with keeping the physical plant clean and ready for daily use including operating the heating, lighting and ventilating systems. Budgeted are custodians, cleaning supplies, utilities and property insurance.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Proposed Budget	0.00	60.75	1.00	61.75	\$3,509,001	\$2,221,630	\$2,662,550	\$335,200	\$40,000	\$356,979	\$9,125,360
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	404,289	189,991	0	0	0	0	9,719,640
Add 9.375 Classified FTE previously funded by ESSER3.	0.00	9.38	0.00	9.38	510,614	378,065	0	0	0	0	10,608,319
Add \$341,509 to 320 - Property services for increased utility costs. Realign \$5,200 from 390 - Other professional services to 320 - Property Services for increased costs.	0.00	0.00	0.00	0.00	0	0	341,509	0	0	0	10,949,828
Increase \$1,000 to 350 - Communications for increased telephone costs.	0.00	0.00	0.00	0.00	0	0	1,000	0	0	0	10,950,828
Increase \$101,244 to 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	101,244	11,052,072
Increase \$15,000 to 670 - Taxes and licenses for permit fees increases.	0.00	0.00	0.00	0.00	0	0	0	0	0	15,000	11,067,072
Reduction of 2.0 Classified FTE.	0.00	-2.00	0.00	-2.00	-103,500	-76,506	0	0	0	0	10,887,066
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>68.13</b>	<b>1.00</b>	<b>69.13</b>	<b>\$4,320,404</b>	<b>\$2,713,180</b>	<b>\$3,005,059</b>	<b>\$335,200</b>	<b>\$40,000</b>	<b>\$473,223</b>	<b>\$10,887,066</b>
<b>Grant Funded Positions:</b>											
2023-24 Early Childhood Special Education Grant	0.00	2.00	0.00	2.00							
2023-24 ESSER grant funding for additional custodial and supervisor.	0.00	10.38	0.00	10.38							
2024-25 ESSER grant funded custodian adjustment. Grant ends.	0.00	-10.38	0.00	-10.38							
<b>Total 2024-25 Grants</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>70.13</b>	<b>1.00</b>	<b>71.13</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100 General Fund</b>											
<b>Function 2542</b>	<b>Care &amp; Upkeep of Buildings</b>										
112	Classified salaries		2,692,469	2,814,032	60.75	3,323,928	68.13	4,129,800	0	0.00	0
114	Managerial-classified salaries		62,857	81,394	1.00	83,173	1.00	87,954	0	0.00	0
122	Substitute - classified		10,129	6,935	0.00	55,000	0.00	55,000	0	0.00	0
130	Additional salary		12,792	29,514	0.00	46,900	0.00	47,650	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,778,247</b>	<b>2,931,874</b>	<b>61.75</b>	<b>3,509,001</b>	<b>69.13</b>	<b>4,320,404</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		657,779	671,578	0.00	854,442	0.00	1,091,768	0	0.00	0
220	Social security		212,500	224,427	0.00	268,437	0.00	330,512	0	0.00	0
230	Other Required Payroll Costs		60,504	54,704	0.00	109,482	0.00	188,805	0	0.00	0
240	Contractual Employee Benefits		852,507	923,119	0.00	989,269	0.00	1,102,095	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,783,290</b>	<b>1,873,828</b>	<b>0.00</b>	<b>2,221,630</b>	<b>0.00</b>	<b>2,713,180</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		2,344,761	2,762,437	0.00	2,644,850	0.00	2,991,559	0	0.00	0
340	Travel		457	787	0.00	1,700	0.00	1,700	0	0.00	0
350	Communication		2,517	2,774	0.00	3,000	0.00	4,000	0	0.00	0
390	Other general prof/tech svcs		0	0	0.00	13,000	0.00	7,800	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>2,347,735</b>	<b>2,765,998</b>	<b>0.00</b>	<b>2,662,550</b>	<b>0.00</b>	<b>3,005,059</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		301,472	319,863	0.00	310,200	0.00	310,200	0	0.00	0
460	Non-consumable supplies		12,311	27,604	0.00	25,000	0.00	25,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>313,783</b>	<b>347,467</b>	<b>0.00</b>	<b>335,200</b>	<b>0.00</b>	<b>335,200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		22,686	18,863	0.00	40,000	0.00	40,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>22,686</b>	<b>18,863</b>	<b>0.00</b>	<b>40,000</b>	<b>0.00</b>	<b>40,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		0	90	0.00	500	0.00	500	0	0.00	0
650	Insurance and Judgments		281,025	289,051	0.00	337,479	0.00	438,723	0	0.00	0
670	Taxes and licenses		7,840	14,708	0.00	19,000	0.00	34,000	0	0.00	0
<b>600</b>	<b>Other</b>		<b>288,865</b>	<b>303,849</b>	<b>0.00</b>	<b>356,979</b>	<b>0.00</b>	<b>473,223</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2542 Care &amp; Upkeep of Buildings</b>			<b>7,534,606</b>	<b>8,241,880</b>	<b>61.75</b>	<b>9,125,360</b>	<b>69.13</b>	<b>10,887,066</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2543 Care & Upkeep of Grounds Services

Activities concerned with maintaining land and its improvements (other than buildings) in good condition. The budget includes costs for summer help and equipment replacement.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	4.00	0.00	4.00	\$235,786	\$138,305	\$48,850	\$72,450	\$10,000	\$200	\$505,591
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	26,711	25,989	0	0	0	0	558,291
Realign \$500 from 320 - Property Services to 340 - Travel for trainings. No change to total costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	558,291
Realign \$300 from 460 - Nonconsumable supplies to 670 - Taxes and licenses for licenses.	0.00	0.00	0.00	0.00	0	0	0	-300		300	558,291
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>\$262,497</b>	<b>\$164,294</b>	<b>\$48,850</b>	<b>\$72,150</b>	<b>\$10,000</b>	<b>\$500</b>	<b>\$558,291</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2543</b>	<b>Care &amp; Upkeep of Grounds</b>										
112	Classified salaries		173,589	200,788	4.00	233,021	4.00	258,232	0	0.00	0
124	Temporary - classified		0	2,402	0.00	0	0.00	0	0	0.00	0
130	Additional salary		126	2,089	0.00	2,765	0.00	4,265	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>173,716</b>	<b>205,279</b>	<b>4.00</b>	<b>235,786</b>	<b>4.00</b>	<b>262,497</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		45,747	52,656	0.00	60,960	0.00	68,605	0	0.00	0
220	Social security		13,289	15,704	0.00	18,038	0.00	20,081	0	0.00	0
230	Other Required Payroll Costs		3,691	3,772	0.00	7,357	0.00	11,471	0	0.00	0
240	Contractual Employee Benefits		38,551	37,550	0.00	51,950	0.00	64,137	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>101,278</b>	<b>109,682</b>	<b>0.00</b>	<b>138,305</b>	<b>0.00</b>	<b>164,294</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		32,848	97,045	0.00	47,300	0.00	46,800	0	0.00	0
340	Travel		0	695	0.00	600	0.00	1,100	0	0.00	0
350	Communication		4	218	0.00	950	0.00	950	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>32,852</b>	<b>97,958</b>	<b>0.00</b>	<b>48,850</b>	<b>0.00</b>	<b>48,850</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		38,412	40,113	0.00	57,500	0.00	57,500	0	0.00	0
460	Non-consumable supplies		6,599	4,102	0.00	14,950	0.00	14,650	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>45,012</b>	<b>44,215</b>	<b>0.00</b>	<b>72,450</b>	<b>0.00</b>	<b>72,150</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	0	0.00	10,000	0.00	10,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		150	424	0.00	200	0.00	500	0	0.00	0
<b>600</b>	<b>Other</b>		<b>150</b>	<b>424</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2543</b>	<b>Care &amp; Upkeep of Grounds</b>		<b>353,007</b>	<b>457,559</b>	<b>4.00</b>	<b>505,591</b>	<b>4.00</b>	<b>558,291</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2544 Maintenance (District Wide)

Activities concerned with keeping the district's physical plant maintained and ready for daily use, as well as repair and replacement of facilities and building equipment.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	9.00	1.00	10.00	\$833,687	\$459,653	\$662,320	\$552,493	\$45,000	\$2,500	\$2,555,653
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	175,910	106,170	0	0	0	0	2,837,733
Transfer from Program 2660 - Technology for security camera replacements.	0.00	0.00	0.00	0.00	0	0	0	25,000	0	0	2,862,733
Transfer to Program 2520 - Fiscal services for 1.0 FTE supervisor for purchasing.	0.00	0.00	-1.00	-1.00	-99,486	-58,988	0	0	0	0	2,704,259
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>\$910,111</b>	<b>\$506,835</b>	<b>\$662,320</b>	<b>\$577,493</b>	<b>\$45,000</b>	<b>\$2,500</b>	<b>\$2,704,259</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2544</b>	<b>Maintenance - District Wide</b>										
112	Classified salaries		490,613	440,174	9.00	727,061	9.00	902,971	0	0.00	0
114	Managerial-classified salaries		27,429	0	1.00	98,286	0.00	0	0	0.00	0
124	Temporary - classified		7,990	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		3,257	1,501	0.00	8,340	0.00	7,140	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>529,288</b>	<b>441,674</b>	<b>10.00</b>	<b>833,687</b>	<b>9.00</b>	<b>910,111</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		122,347	99,714	0.00	215,395	0.00	229,985	0	0.00	0
220	Social security		40,795	33,711	0.00	63,778	0.00	69,624	0	0.00	0
230	Other Required Payroll Costs		11,565	9,914	0.00	25,834	0.00	38,987	0	0.00	0
240	Contractual Employee Benefits		130,943	139,602	0.00	154,646	0.00	168,239	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>305,651</b>	<b>282,941</b>	<b>0.00</b>	<b>459,653</b>	<b>0.00</b>	<b>506,835</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		645,581	688,318	0.00	565,013	0.00	565,013	0	0.00	0
340	Travel		850	1,585	0.00	3,000	0.00	3,000	0	0.00	0
350	Communication		4,446	3,562	0.00	6,000	0.00	6,000	0	0.00	0
380	Non-instruction prof & tech		19,710	39,071	0.00	88,307	0.00	88,307	0	0.00	0
390	Other general prof/tech svcs		0	29,581	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>670,587</b>	<b>762,117</b>	<b>0.00</b>	<b>662,320</b>	<b>0.00</b>	<b>662,320</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		145,656	169,306	0.00	362,493	0.00	362,493	0	0.00	0
460	Non-consumable supplies		162,873	158,100	0.00	185,000	0.00	210,000	0	0.00	0
480	Computer hardware		0	0	0.00	5,000	0.00	5,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>308,529</b>	<b>327,405</b>	<b>0.00</b>	<b>552,493</b>	<b>0.00</b>	<b>577,493</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		120,493	82,211	0.00	45,000	0.00	45,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>120,493</b>	<b>82,211</b>	<b>0.00</b>	<b>45,000</b>	<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		593	360	0.00	2,000	0.00	2,000	0	0.00	0
670	Taxes and licenses		2,191	2,595	0.00	500	0.00	500	0	0.00	0
<b>600</b>	<b>Other</b>		<b>2,784</b>	<b>2,955</b>	<b>0.00</b>	<b>2,500</b>	<b>0.00</b>	<b>2,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2544</b>	<b>Maintenance - District Wide</b>		<b>1,937,333</b>	<b>1,899,304</b>	<b>10.00</b>	<b>2,555,653</b>	<b>9.00</b>	<b>2,704,259</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2545 Care and Upkeep of Vehicles

Budgeted here are activities concerned with maintenance and replacement of approximately 40 non-student transport vehicles such as trucks, vans and automobiles primarily in maintenance and grounds. Repair and upkeep costs are allocated to this program based on actual hours worked on these vehicles.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$9,100	\$32,500	\$0	\$7,670	\$49,270
Increase 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	2,121	51,391
Realign \$3,000 from 320 - Property Services to 411 - Consumable supplies to align w ith anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-3,000	3,000	0	0	51,391
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,100</b>	<b>\$35,500</b>	<b>\$0</b>	<b>\$9,791</b>	<b>\$51,391</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2545	Care & Upkeep of Vehicles									
	320	Property Services	2,040	4,163	0.00	9,100	0.00	6,100	0	0.00	0
	300	Purchased Services	2,040	4,163	0.00	9,100	0.00	6,100	0	0.00	0
	411	Consumable supplies	28,689	26,802	0.00	26,500	0.00	29,500	0	0.00	0
	460	Non-consumable supplies	1,467	4,351	0.00	6,000	0.00	6,000	0	0.00	0
	400	Supplies and Materials	30,156	31,153	0.00	32,500	0.00	35,500	0	0.00	0
	650	Insurance and Judgments	6,865	9,778	0.00	7,070	0.00	9,191	0	0.00	0
	670	Taxes and licenses	30	400	0.00	600	0.00	600	0	0.00	0
	600	Other	6,895	10,178	0.00	7,670	0.00	9,791	0	0.00	0
Total Function	2545	Care & Upkeep of Vehicles	39,091	45,494	0.00	49,270	0.00	51,391	0	0.00	0

### 2546 Security Services (Buildings)

Activities concerned with maintaining security and safety of school property. Payments to alarm monitoring and response companies. A security coordinator was added in 2015-16 to administer security access to District buildings. Security access was added to each building as part of the 2012 bond projects.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	1.00	0.00	1.00	\$62,280	\$53,309	\$277,630	\$10,000	\$0	\$7,400	\$410,619
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	8,544	5,669	0	0	0	0	424,832
Realign \$3,700 from 670 - taxes and licenses to 411 - consumable supplies to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	0	3,700	0	-3,700	424,832
Increase 320 - Property services for security cost increases including addition of new telecenter u costs.	0.00	0.00	0.00	0.00	0	0	60,843	0	0	0	485,675
Increase \$300 for 411 - Consumable supplies, \$2,000 for 470 - Computer software for increases in supply and software costs for badging.	0.00	0.00	0.00	0.00	0	0	0	2,300	0	0	487,975
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>\$70,824</b>	<b>\$58,978</b>	<b>\$338,473</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$3,700</b>	<b>\$487,975</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2546</b>	<b>Security Services - Building</b>										
112	Classified salaries		48,382	56,615	1.00	62,280	1.00	70,824	0	0.00	0
130	Additional salary		591	493	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>48,972</b>	<b>57,108</b>	<b>1.00</b>	<b>62,280</b>	<b>1.00</b>	<b>70,824</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		11,886	13,658	0.00	15,644	0.00	18,054	0	0.00	0
220	Social security		3,747	4,369	0.00	4,764	0.00	5,418	0	0.00	0
230	Other Required Payroll Costs		197	184	0.00	703	0.00	2,019	0	0.00	0
240	Contractual Employee Benefits		14,796	21,836	0.00	32,198	0.00	33,487	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>30,625</b>	<b>40,046</b>	<b>0.00</b>	<b>53,309</b>	<b>0.00</b>	<b>58,978</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		138,385	143,298	0.00	277,630	0.00	338,473	0	0.00	0
380	Non-instruction prof & tech		0	44,915	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>138,385</b>	<b>188,213</b>	<b>0.00</b>	<b>277,630</b>	<b>0.00</b>	<b>338,473</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,055	4,531	0.00	2,000	0.00	6,000	0	0.00	0
460	Non-consumable supplies		4,583	0	0.00	0	0.00	0	0	0.00	0
470	Computer software		7,783	9,500	0.00	8,000	0.00	10,000	0	0.00	0
480	Computer hardware		3,635	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>24,056</b>	<b>14,031</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>16,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		3,250	3,250	0.00	7,400	0.00	3,700	0	0.00	0
<b>600</b>	<b>Other</b>		<b>3,250</b>	<b>3,250</b>	<b>0.00</b>	<b>7,400</b>	<b>0.00</b>	<b>3,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2546 Security Services - Building</b>			<b>245,288</b>	<b>302,648</b>	<b>1.00</b>	<b>410,619</b>	<b>1.00</b>	<b>487,975</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2550 SUPPORT SERVICES – STUDENT TRANSPORTATION SERVICES

Activities concerned with the transportation of students between home and school, as provided by state law, and trips to school activities.

### 2551 Service Area Direction (Transportation)

Activities pertaining to directing and managing student transportation services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	6.75	3.00	9.75	\$634,896	\$395,110	\$11,933	\$23,500	\$0	\$200	\$1,065,639
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	109,341	46,782	0	0	0	0	1,221,762
Realign \$800 from 350 - Communication to 340 - Travel for staff professional development. No change to total purchased services.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	1,221,762
Realign \$3,600 from 470 - Computer software to \$2,500 to 411 - Consumable supplies, \$1,000 to 460 - Nonconsumable supplies and \$100 to 640 - Dues and fees to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	0	-100	0	100	1,221,762
Reduce 1.5 Classified FTE for unfilled positions.	0.00	-1.50	0.00	-1.50	-91,383	-49,931	0	0	0	0	1,080,448
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>5.25</b>	<b>3.00</b>	<b>8.25</b>	<b>\$652,854</b>	<b>\$391,961</b>	<b>\$11,933</b>	<b>\$23,400</b>	<b>\$0</b>	<b>\$300</b>	<b>\$1,080,448</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2551</b>	<b>Transportation</b>										
112	Classified salaries		271,569	237,691	6.75	350,992	5.25	362,071	0	0.00	0
114	Managerial-classified salaries		244,217	262,727	3.00	279,504	3.00	278,772	0	0.00	0
124	Temporary - classified		0	47	0.00	0	0.00	0	0	0.00	0
130	Additional salary		28,870	29,711	0.00	4,400	0.00	12,011	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>544,656</b>	<b>530,176</b>	<b>9.75</b>	<b>634,896</b>	<b>8.25</b>	<b>652,854</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		128,572	122,441	0.00	150,714	0.00	134,145	0	0.00	0
220	Social security		41,972	41,797	0.00	48,570	0.00	49,943	0	0.00	0
230	Other Required Payroll Costs		14,033	13,284	0.00	25,841	0.00	38,627	0	0.00	0
240	Contractual Employee Benefits		143,407	142,154	0.00	169,985	0.00	169,246	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>327,985</b>	<b>319,676</b>	<b>0.00</b>	<b>395,110</b>	<b>0.00</b>	<b>391,961</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		1,523	1,571	0.00	3,333	0.00	3,333	0	0.00	0
340	Travel		3,943	5,736	0.00	4,000	0.00	4,800	0	0.00	0
350	Communication		2,004	2,257	0.00	4,600	0.00	3,800	0	0.00	0
380	Non-instruction prof & tech		7,892	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>15,362</b>	<b>9,564</b>	<b>0.00</b>	<b>11,933</b>	<b>0.00</b>	<b>11,933</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		3,240	3,738	0.00	2,000	0.00	4,500	0	0.00	0
460	Non-consumable supplies		3,512	1,642	0.00	1,500	0.00	2,500	0	0.00	0
470	Computer software		10,258	7,766	0.00	19,000	0.00	15,400	0	0.00	0
480	Computer hardware		1,407	52	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>18,417</b>	<b>13,198</b>	<b>0.00</b>	<b>23,500</b>	<b>0.00</b>	<b>23,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		220	275	0.00	200	0.00	300	0	0.00	0
<b>600</b>	<b>Other</b>		<b>220</b>	<b>275</b>	<b>0.00</b>	<b>200</b>	<b>0.00</b>	<b>300</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2551 Transportation</b>			<b>906,640</b>	<b>872,889</b>	<b>9.75</b>	<b>1,065,639</b>	<b>8.25</b>	<b>1,080,448</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2552 Vehicle Operation Services

Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles and liability insurance on student transportation vehicles is included. Special education transportation is budgeted in function 2558.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	40.65	0.00	40.65	\$1,760,237	\$1,527,343	\$112,000	\$380,050	\$645,000	\$51,900	\$4,476,530
Salary and associated payroll costs changes due to collective bargaining and inflation. (Note reduction due to partial PERS budgeted for new hires and reduced insurance options taken by new employees.)	0.00	0.00	0.00	0.00	165,792	-3,279	0	0	0	0	4,639,043
Realign \$24,000 from 122 - Substitute - classified to 130 - Additional salary to align with expenditures. No change to total salaries.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	4,639,043
Realign \$5,000 from 470 - Computer software to 330 - student transportation services, \$64,000 from 460 - nonconsumable supplies to 411 - Consumable supplies for increased costs for supplies including fuel.	0.00	0.00	0.00	0.00	0	0	5,000	-5,000	0	0	4,639,043
Increase to 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	31,681	4,670,724
Reduce 4.0 Classified FTE for reduction in students riding transportation.	0.00	-4.00	0.00	-4.00	-152,065	-118,810	0	0	0	0	4,399,849
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>36.65</b>	<b>0.00</b>	<b>36.65</b>	<b>\$1,773,964</b>	<b>\$1,405,254</b>	<b>\$117,000</b>	<b>\$375,050</b>	<b>\$645,000</b>	<b>\$83,581</b>	<b>\$4,399,849</b>
<b>Positions Funded by Other Funds:</b>											
2023-24 Preschool Promise grant	0.00	0.50	0.00	0.50							
2023-24 Preschool Promise grant adjustment	0.00	-0.50	0.00	-0.50							
<b>Total 2024-25 Grant FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>36.65</b>	<b>0.00</b>	<b>36.65</b>							

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>									
<b>Function 2552</b>	<b>Vehicle Operations</b>									
112	Classified salaries	1,089,114	1,113,867	40.65	1,650,799	36.65	1,623,061	0	0.00	0
122	Substitute - classified	1,270	0	0.00	25,500	0.00	1,500	0	0.00	0
124	Temporary - classified	18,198	47,951	0.00	0	0.00	0	0	0.00	0
130	Additional salary	124,834	136,926	0.00	83,938	0.00	149,403	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>1,233,416</b>	<b>1,298,745</b>	<b>40.65</b>	<b>1,760,237</b>	<b>36.65</b>	<b>1,773,964</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	290,884	296,675	0.00	444,214	0.00	434,182	0	0.00	0
220	Social security	93,446	98,238	0.00	134,658	0.00	135,708	0	0.00	0
230	Other Required Payroll Costs	37,814	35,502	0.00	71,642	0.00	98,277	0	0.00	0
240	Contractual Employee Benefits	494,261	513,438	0.00	876,829	0.00	737,087	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>916,406</b>	<b>943,853</b>	<b>0.00</b>	<b>1,527,343</b>	<b>0.00</b>	<b>1,405,254</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	23,083	38,233	0.00	25,500	0.00	25,500	0	0.00	0
330	Student Transportation Services	13,331	16,850	0.00	30,000	0.00	35,000	0	0.00	0
340	Travel	721	0	0.00	0	0.00	0	0	0.00	0
350	Communication	16,547	23,414	0.00	41,500	0.00	41,500	0	0.00	0
380	Non-instruction prof & tech	63,049	33,156	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs	11,495	8,570	0.00	15,000	0.00	15,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>128,227</b>	<b>120,223</b>	<b>0.00</b>	<b>112,000</b>	<b>0.00</b>	<b>117,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	267,145	250,142	0.00	241,050	0.00	305,050	0	0.00	0
460	Non-consumable supplies	85,453	41,451	0.00	124,000	0.00	60,000	0	0.00	0
470	Computer software	4,300	4,020	0.00	15,000	0.00	10,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>356,897</b>	<b>295,613</b>	<b>0.00</b>	<b>380,050</b>	<b>0.00</b>	<b>375,050</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment	0	70,567	0.00	0	0.00	0	0	0.00	0
564	Bus purchases	0	567,183	0.00	645,000	0.00	645,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>637,750</b>	<b>0.00</b>	<b>645,000</b>	<b>0.00</b>	<b>645,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	210	160	0.00	150	0.00	150	0	0.00	0
650	Insurance and Judgments	45,044	61,869	0.00	48,750	0.00	80,431	0	0.00	0
670	Taxes and licenses	267	1,227	0.00	3,000	0.00	3,000	0	0.00	0
<b>600</b>	<b>Other</b>	<b>45,521</b>	<b>63,256</b>	<b>0.00</b>	<b>51,900</b>	<b>0.00</b>	<b>83,581</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2552</b>	<b>Vehicle Operations</b>	<b>2,680,467</b>	<b>3,359,440</b>	<b>40.65</b>	<b>4,476,530</b>	<b>36.65</b>	<b>4,399,849</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2554 Vehicle Servicing & Maintenance

Activities concerned with maintaining 91 student school buses in good condition including repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and preventative maintenance. Mechanics serve as back-up drivers in the event of a shortage.

Costs for special education and non-student vehicle maintenance are allocated to other functions.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	3.00	1.00	4.00	\$325,539	\$206,048	\$34,445	\$49,100	\$0	\$0	\$615,132
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	26,943	17,153	0	0	0	0	659,228
Increase to 320 - Property services for garbage costs.	0.00	0.00	0.00	0.00	0	0	555	0	0	0	659,783
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>\$352,482</b>	<b>\$223,201</b>	<b>\$35,000</b>	<b>\$49,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$659,783</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2554</b>	<b>Vehicle Service &amp; Maintenance</b>										
112	Classified salaries		183,771	219,593	3.00	238,136	3.00	256,173	0	0.00	0
114	Managerial-classified salaries		81,287	84,303	1.00	84,571	1.00	92,727	0	0.00	0
130	Additional salary		24,632	39,897	0.00	2,832	0.00	3,582	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>289,690</b>	<b>343,793</b>	<b>4.00</b>	<b>325,539</b>	<b>4.00</b>	<b>352,482</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		71,869	84,147	0.00	83,232	0.00	91,603	0	0.00	0
220	Social security		22,160	26,475	0.00	24,904	0.00	26,965	0	0.00	0
230	Other Required Payroll Costs		8,815	7,390	0.00	13,250	0.00	19,528	0	0.00	0
240	Contractual Employee Benefits		74,642	46,127	0.00	84,662	0.00	85,105	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>177,486</b>	<b>164,139</b>	<b>0.00</b>	<b>206,048</b>	<b>0.00</b>	<b>223,201</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		10,246	10,207	0.00	34,045	0.00	34,600	0	0.00	0
350	Communication		14	22	0.00	400	0.00	400	0	0.00	0
380	Non-instruction prof & tech		210	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>10,471</b>	<b>10,229</b>	<b>0.00</b>	<b>34,445</b>	<b>0.00</b>	<b>35,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		11,919	9,811	0.00	10,600	0.00	10,600	0	0.00	0
460	Non-consumable supplies		1,280	5,496	0.00	35,500	0.00	35,500	0	0.00	0
470	Computer software		0	750	0.00	3,000	0.00	3,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>13,199</b>	<b>16,057</b>	<b>0.00</b>	<b>49,100</b>	<b>0.00</b>	<b>49,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2554 Vehicle Service &amp; Maintenance</b>			<b>490,846</b>	<b>534,218</b>	<b>4.00</b>	<b>615,132</b>	<b>4.00</b>	<b>659,783</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2558 Special Education Transportation

Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment for dedicated special education routes are included here. Insurance costs are allocated between regular and special education transportation.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	17.00	0.00	17.00	\$718,560	\$482,924	\$26,500	\$159,500	\$375,400	\$22,500	\$1,785,384
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	91,085	78,849	0	0	0	0	1,955,318
Realign \$500 from 411 - Consumable supplies to 670 - taxes and licenses for anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	0	-500	0	500	1,955,318
Realign \$20,000 from 564 - Bus purchases to 330 - Student Transportation Services for outside transportation for high needs students.	0.00	0.00	0.00	0.00	0	0	20,000	0	-20,000	0	1,955,318
Increase 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	6,600	1,961,918
Reduce 3.0 Classified FTE salaries and associated payroll costs due to fewer students needing transport.	0.00	-3.00	0.00	-3.00	-116,143	-79,156	0	0	0	0	1,766,619
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>	<b>\$693,502</b>	<b>\$482,617</b>	<b>\$46,500</b>	<b>\$159,000</b>	<b>\$355,400</b>	<b>\$29,600</b>	<b>\$1,766,619</b>

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		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>									
<b>Function 2558</b>	<b>Special Educ Transportation</b>									
112	Classified salaries	404,470	376,044	17.00	649,669	14.00	634,054	0	0.00	0
124	Temporary - classified	0	2,024	0.00	2,000	0.00	2,000	0	0.00	0
130	Additional salary	42,276	37,564	0.00	66,891	0.00	57,448	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>446,746</b>	<b>415,631</b>	<b>17.00</b>	<b>718,560</b>	<b>14.00</b>	<b>693,502</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	112,140	100,875	0.00	177,709	0.00	160,954	0	0.00	0
220	Social security	34,161	31,513	0.00	54,970	0.00	53,053	0	0.00	0
230	Other Required Payroll Costs	14,002	11,406	0.00	29,245	0.00	38,420	0	0.00	0
240	Contractual Employee Benefits	166,359	155,849	0.00	221,000	0.00	230,190	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>326,662</b>	<b>299,643</b>	<b>0.00</b>	<b>482,924</b>	<b>0.00</b>	<b>482,617</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	4,692	10,516	0.00	8,000	0.00	8,000	0	0.00	0
330	Student Transportation Services	12,146	9,713	0.00	0	0.00	20,000	0	0.00	0
350	Communication	5,478	6,653	0.00	16,500	0.00	16,500	0	0.00	0
390	Other general prof/tech svcs	0	0	0.00	2,000	0.00	2,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>22,317</b>	<b>26,882</b>	<b>0.00</b>	<b>26,500</b>	<b>0.00</b>	<b>46,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	75,922	80,197	0.00	114,500	0.00	114,000	0	0.00	0
460	Non-consumable supplies	8,928	12,168	0.00	45,000	0.00	45,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>84,849</b>	<b>92,365</b>	<b>0.00</b>	<b>159,500</b>	<b>0.00</b>	<b>159,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
564	Bus purchases	0	229,178	0.00	375,400	0.00	355,400	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>229,178</b>	<b>0.00</b>	<b>375,400</b>	<b>0.00</b>	<b>355,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
650	Insurance and Judgments	17,375	21,301	0.00	22,000	0.00	28,600	0	0.00	0
670	Taxes and licenses	0	672	0.00	500	0.00	1,000	0	0.00	0
<b>600</b>	<b>Other</b>	<b>17,375</b>	<b>21,973</b>	<b>0.00</b>	<b>22,500</b>	<b>0.00</b>	<b>29,600</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2558</b>	<b>Special Educ Transportation</b>	<b>897,949</b>	<b>1,085,672</b>	<b>17.00</b>	<b>1,785,384</b>	<b>14.00</b>	<b>1,766,619</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2559 Other Student Transportation Services

Student transportation services which cannot be classified under the preceding functions. Budgeted here are administrative costs relating to the student transportation system such as operating and maintenance costs for the bus facilities (including allocated utility costs).

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$57,500	\$0	\$0	\$0	\$57,500
2024-25 Proposed Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$57,500	\$0	\$0	\$0	\$57,500

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2559	Other Student Transportation									
	320	Property Services	45,373	50,588	0.00	57,500	0.00	57,500	0	0.00	0
	300	Purchased Services	45,373	50,588	0.00	57,500	0.00	57,500	0	0.00	0
Total Function	2559	Other Student Transportation	45,373	50,588	0.00	57,500	0.00	57,500	0	0.00	0

### 2570 Internal Services (Warehouse)

Activities concerned with buying, storing, and distributing food, supplies, furniture and equipment. Operation of the district's intra-district mail service (pony) is also budgeted here. Costs are shared between this program and nutrition services.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	1.75	0.00	1.75	\$86,022	\$60,936	\$1,400	\$7,500	\$0	\$1,428	\$157,286
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	20,883	42,201	0	0	0	0	220,370
Increase to 650 - Insurance for increased insurance costs.	0.00	0.00	0.00	0.00	0	0	0	0	0	428	220,798
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>1.75</b>	<b>0.00</b>	<b>1.75</b>	<b>\$106,905</b>	<b>\$103,137</b>	<b>\$1,400</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$1,856</b>	<b>\$220,798</b>
<b>Positions Funded by Other Funds:</b>											
2024-25 Nutrition Services (3130)	0.00	3.25	0.00	3.25							
<b>Total 2024-25 Other Funds FTE</b>	<b>0.00</b>	<b>3.25</b>	<b>0.00</b>	<b>3.25</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2570	Warehouse									
	112	Classified salaries	75,315	76,191	1.75	82,452	1.75	101,835	0	0.00	0
	122	Substitute - classified	3,808	1,494	0.00	3,000	0.00	3,000	0	0.00	0
	130	Additional salary	87	39	0.00	570	0.00	2,070	0	0.00	0
100		Salaries and Wages	79,210	77,723	1.75	86,022	1.75	106,905	0	0.00	0
	210	Public Employees Retirement System	17,857	18,646	0.00	20,946	0.00	27,329	0	0.00	0
	220	Social security	6,060	5,927	0.00	6,581	0.00	8,178	0	0.00	0
	230	Other Required Payroll Costs	2,360	2,500	0.00	3,501	0.00	5,922	0	0.00	0
	240	Contractual Employee Benefits	30,072	32,224	0.00	29,908	0.00	61,708	0	0.00	0
200		Associated Payroll Costs	56,349	59,297	0.00	60,936	0.00	103,137	0	0.00	0
	320	Property Services	0	0	0.00	1,000	0.00	1,000	0	0.00	0
	350	Communication	72	87	0.00	400	0.00	400	0	0.00	0
300		Purchased Services	72	87	0.00	1,400	0.00	1,400	0	0.00	0
	411	Consumable supplies	6,114	11,250	0.00	7,000	0.00	7,000	0	0.00	0
	460	Non-consumable supplies	0	654	0.00	500	0.00	500	0	0.00	0
400		Supplies and Materials	6,114	11,904	0.00	7,500	0.00	7,500	0	0.00	0
	650	Insurance and Judgments	1,270	1,616	0.00	1,428	0.00	1,856	0	0.00	0
600		Other	1,270	1,616	0.00	1,428	0.00	1,856	0	0.00	0
Total Function	2570	Warehouse	143,015	150,628	1.75	157,286	1.75	220,798	0	0.00	0

### 2574 Printing and Publishing, and Duplicating

Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	2.00	0.00	2.00	\$108,364	\$67,607	\$50,067	\$24,900	\$0	\$0	\$250,938
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	23,270	13,585	0	0	0	0	\$287,793
Realign \$100 from 340 Travel to 411 - Consumable supplies for anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-100	100	0		\$287,793
Increase to 320 - Property services for copier lease increase.	0.00	0.00	0.00	0.00	0	0	1,045	0	0		288,838
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>\$131,634</b>	<b>\$81,192</b>	<b>\$51,012</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$288,838</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>									
<b>Function 2574</b>	<b>Printing, Publishing, and Duplicating Svc</b>									
112	Classified salaries	93,375	97,513	2.00	99,702	2.00	121,472	0	0.00	0
124	Temporary - classified	0	0	0.00	4,407	0.00	4,407	0	0.00	0
130	Additional salary	0	148	0.00	4,255	0.00	5,755	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>93,375</b>	<b>97,661</b>	<b>2.00</b>	<b>108,364</b>	<b>2.00</b>	<b>131,634</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	22,663	23,352	0.00	26,387	0.00	33,579	0	0.00	0
220	Social security	7,143	7,471	0.00	8,290	0.00	10,070	0	0.00	0
230	Other Required Payroll Costs	376	322	0.00	3,381	0.00	5,752	0	0.00	0
240	Contractual Employee Benefits	29,076	29,959	0.00	29,549	0.00	31,791	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>59,258</b>	<b>61,104</b>	<b>0.00</b>	<b>67,607</b>	<b>0.00</b>	<b>81,192</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	45,302	52,056	0.00	49,967	0.00	51,012	0	0.00	0
340	Travel	0	0	0.00	100	0.00	0	0	0.00	0
380	Non-instruction prof & tech	3,915	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>49,217</b>	<b>52,056</b>	<b>0.00</b>	<b>50,067</b>	<b>0.00</b>	<b>51,012</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	0	477	0.00	6,400	0.00	6,500	0	0.00	0
460	Non-consumable supplies	13,445	0	0.00	500	0.00	500	0	0.00	0
470	Computer software	28,022	16,917	0.00	18,000	0.00	18,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>41,467</b>	<b>17,394</b>	<b>0.00</b>	<b>24,900</b>	<b>0.00</b>	<b>25,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2574</b>	<b>Printing, Publishing, and Duplicating Svc</b>	<b>243,317</b>	<b>228,215</b>	<b>2.00</b>	<b>250,938</b>	<b>2.00</b>	<b>288,838</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2600 SUPPORT SERVICES – CENTRAL ACTIVITIES

Central activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical and data management.

### 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services

Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	2.00	0.00	2.00	\$195,161	\$103,299	\$1,250	\$750	\$0	\$0	\$300,460
Salary and associated payroll costs changes due to collective bargaining and inflation. Reduction in associated payroll costs due to insurance change.	0.00	0.00	0.00	0.00	10,165	-8,684	0	0	0	0	301,941
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>\$205,326</b>	<b>\$94,615</b>	<b>\$1,250</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$301,941</b>
<b>Grant Funded Positions</b>											
2023-24 Measure 98 (High School and Career Readiness)	0.50	0.00	0.00	0.50							
2023-24 Measure 98 (High School and Career Readiness) adjustment	-0.27	0.00	0.00	(0.27)							
2024-25 Title I Grant	0.00	0.50	1.30	1.80							
2024-25 Title I Grant (adjustment)	0.00	0.00	-0.30	-0.30							
2023-24 Title II Grant	0.00	0.50	0.00	-0.30							
2023-24 Title II Grant adjustment	0.00	-0.50	0.00	0.50							
2023-24 21st Century Grant	0.50	0.00	0.00	-0.50							
2023-24 21st Century Grant adjustment	0.10	0.00	0.00	0.10							
<b>Total 2024-25 Grant FTE</b>	<b>0.83</b>	<b>0.50</b>	<b>1.00</b>	<b>2.33</b>							
<b>Total FTE</b>	<b>0.83</b>	<b>2.50</b>	<b>1.00</b>	<b>4.33</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2620</b>	<b>Planning Evaluation &amp; Stat Svc</b>										
112	Classified salaries		94,084	96,436	2.00	193,961	2.00	204,126	0	0.00	0
130	Additional salary		1,200	1,200	0.00	1,200	0.00	1,200	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>95,284</b>	<b>97,636</b>	<b>2.00</b>	<b>195,161</b>	<b>2.00</b>	<b>205,326</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		23,126	23,309	0.00	47,523	0.00	41,978	0	0.00	0
220	Social security		7,296	7,478	0.00	14,930	0.00	15,707	0	0.00	0
230	Other Required Payroll Costs		363	301	0.00	2,206	0.00	5,852	0	0.00	0
240	Contractual Employee Benefits		3,085	3,017	0.00	38,640	0.00	31,078	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>33,871</b>	<b>34,105</b>	<b>0.00</b>	<b>103,299</b>	<b>0.00</b>	<b>94,615</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		970	0	0.00	1,000	0.00	1,000	0	0.00	0
350	Communication		0	0	0.00	250	0.00	250	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>970</b>	<b>0</b>	<b>0.00</b>	<b>1,250</b>	<b>0.00</b>	<b>1,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		0	0	0.00	300	0.00	300	0	0.00	0
460	Non-consumable supplies		0	0	0.00	450	0.00	450	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>750</b>	<b>0.00</b>	<b>750</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2620</b>	<b>Planning Evaluation &amp; Stat Svc</b>		<b>130,125</b>	<b>131,741</b>	<b>2.00</b>	<b>300,460</b>	<b>2.00</b>	<b>301,941</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2630 Information Services

Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the internet, auto dialing system, telephone messaging or personal contact.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	3.00	1.00	4.00	\$315,477	\$175,155	\$31,064	\$50,215	\$0	\$1,200	\$573,111
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	17,587	9,431	0	0	0	0	600,129
Realign from 124 - Temporary classified to 130 - Additional salary. No change to total salaries	0.00	0.00	0.00	0.00	0	0	0	0	0	0	600,129
Transfer from Program 2660 - Technology 1.0 FTE Digital media specialist position salary and associated payroll costs.	0.00	1.00	0.00	1.00	64,272	32,451	0	0	0	0	696,852
Increase 320 - Property services for copier lease costs.	0.00	0.00	0.00	0.00	0	0	2,374	0	0	0	699,226
Increase to 470 - Computer software for ParentSquare increases.	0.00	0.00	0.00	0.00	0	0	0	7,485	0	0	706,711
Increase 411 - Consumable supplies \$2,150 and 460 - Nonconsumable supplies \$3,000 for digital media needs.	0.00	0.00	0.00	0.00	0	0	0	5,150	0	0	704,376
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>4.00</b>	<b>1.00</b>	<b>5.00</b>	<b>\$397,336</b>	<b>\$217,037</b>	<b>\$33,438</b>	<b>\$62,850</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$711,861</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2630</b>	<b>Information/Production</b>										
112	Classified salaries		150,568	158,016	3.00	173,846	4.00	248,185	0	0.00	0
114	Managerial-classified salaries		96,359	113,406	1.00	130,856	1.00	138,376	0	0.00	0
122	Substitute - classified		2,848	4,255	0.00	2,000	0.00	2,000	0	0.00	0
124	Temporary - classified		0	0	0.00	3,120	0.00	1,120	0	0.00	0
130	Additional salary		9,203	9,480	0.00	5,655	0.00	7,655	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>258,978</b>	<b>285,156</b>	<b>4.00</b>	<b>315,477</b>	<b>5.00</b>	<b>397,336</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		67,741	72,986	0.00	83,847	0.00	102,532	0	0.00	0
220	Social security		19,967	21,979	0.00	24,134	0.00	30,396	0	0.00	0
230	Other Required Payroll Costs		1,008	856	0.00	3,565	0.00	11,324	0	0.00	0
240	Contractual Employee Benefits		40,952	49,837	0.00	63,609	0.00	72,785	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>129,668</b>	<b>145,658</b>	<b>0.00</b>	<b>175,155</b>	<b>0.00</b>	<b>217,037</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		5,159	5,746	0.00	7,524	0.00	9,898	0	0.00	0
340	Travel		16	0	0.00	540	0.00	540	0	0.00	0
350	Communication		20,286	15,609	0.00	22,000	0.00	22,000	0	0.00	0
380	Non-instruction prof & tech		0	693	0.00	1,000	0.00	1,000	0	0.00	0
390	Other general prof/tech svcs		7,544	8,085	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>33,005</b>	<b>30,133</b>	<b>0.00</b>	<b>31,064</b>	<b>0.00</b>	<b>33,438</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		2,027	2,134	0.00	5,500	0.00	7,650	0	0.00	0
460	Non-consumable supplies		0	699	0.00	1,800	0.00	4,800	0	0.00	0
470	Computer software		24,351	50,920	0.00	42,915	0.00	50,400	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>26,378</b>	<b>53,753</b>	<b>0.00</b>	<b>50,215</b>	<b>0.00</b>	<b>62,850</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		375	393	0.00	1,200	0.00	1,200	0	0.00	0
<b>600</b>	<b>Other</b>		<b>375</b>	<b>393</b>	<b>0.00</b>	<b>1,200</b>	<b>0.00</b>	<b>1,200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2630 Information/Production</b>			<b>448,403</b>	<b>515,093</b>	<b>4.00</b>	<b>573,111</b>	<b>5.00</b>	<b>711,861</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2640 Staff Services (Human Resources)

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, workplace safety and staff accounting.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	5.00	2.00	7.00	\$559,707	\$555,134	\$265,544	\$69,150	\$0	\$1,000	\$1,450,535
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	47,471	37,967	0	0	0	0	1,535,973
Increase to 240 - Contractual employee benefits for classified tuition reimbursement per the collective bargaining agreement.	0.00	0.00	0.00	0.00	0	10,000	0	0	0	0	1,545,973
Reduce 390 - Other general professional services for pay equity study as it is completed. Realign \$15,000 from 390 - Other professional services to 380 - Noninstructional professional services for anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-150,000	0	0	0	1,395,973
Increase 470 - Computer software for inflationary increase to software programs.	0.00	0.00	0.00	0.00	0	0	0	3,600	0	0	1,399,573
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>5.00</b>	<b>2.00</b>	<b>7.00</b>	<b>\$607,178</b>	<b>\$603,101</b>	<b>\$115,544</b>	<b>\$72,750</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,399,573</b>
<b>Grant Funded Positions:</b>											
2023-24 DDEA Union President Reimbursement	0.50	0.00	0.00	0.50							
2023-24 DDEA Union President Reimbursement adjustment	0.50	0.00	0.00	0.50							
2024-25 ODE Grow Your Own grant	1.00	0.00	0.00	1.00							
<b>Total 2024-25 Grant FTE</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>							
<b>Total FTE</b>	<b>2.00</b>	<b>5.00</b>	<b>2.00</b>	<b>9.00</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2640</b>	<b>Human Resources-Staff Services</b>										
112	Classified salaries		284,171	302,002	5.00	334,784	5.00	373,125	0	0.00	0
114	Managerial-classified salaries		175,840	182,708	2.00	187,883	2.00	197,013	0	0.00	0
124	Temporary - classified		34,152	3,704	0.00	2,800	0.00	2,800	0	0.00	0
130	Additional salary		145,317	36,640	0.00	34,240	0.00	34,240	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>639,480</b>	<b>525,054</b>	<b>7.00</b>	<b>559,707</b>	<b>7.00</b>	<b>607,178</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		187,143	131,100	0.00	143,212	0.00	158,579	0	0.00	0
220	Social security		59,378	39,419	0.00	42,817	0.00	46,449	0	0.00	0
230	Other Required Payroll Costs		2,298	1,636	0.00	6,325	0.00	17,305	0	0.00	0
240	Contractual Employee Benefits		265,122	261,027	0.00	362,780	0.00	380,768	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>513,941</b>	<b>433,181</b>	<b>0.00</b>	<b>555,134</b>	<b>0.00</b>	<b>603,101</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		3,622	8,647	0.00	21,660	0.00	21,660	0	0.00	0
340	Travel		1,858	1,520	0.00	2,684	0.00	2,684	0	0.00	0
350	Communication		13,045	16,336	0.00	32,700	0.00	32,700	0	0.00	0
380	Non-instruction prof & tech		20,443	132,927	0.00	0	0.00	15,000	0	0.00	0
390	Other general prof/tech svcs		21,304	24,896	0.00	208,500	0.00	43,500	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>60,272</b>	<b>184,326</b>	<b>0.00</b>	<b>265,544</b>	<b>0.00</b>	<b>115,544</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		21,005	4,891	0.00	37,250	0.00	37,250	0	0.00	0
460	Non-consumable supplies		3,269	370	0.00	900	0.00	900	0	0.00	0
470	Computer software		30,620	30,846	0.00	30,000	0.00	33,600	0	0.00	0
480	Computer hardware		0	0	0.00	1,000	0.00	1,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>54,893</b>	<b>36,107</b>	<b>0.00</b>	<b>69,150</b>	<b>0.00</b>	<b>72,750</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		110	110	0.00	1,000	0.00	1,000	0	0.00	0
<b>600</b>	<b>Other</b>		<b>110</b>	<b>110</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2640</b>	<b>Human Resources-Staff Services</b>		<b>1,268,696</b>	<b>1,178,778</b>	<b>7.00</b>	<b>1,450,535</b>	<b>7.00</b>	<b>1,399,573</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2660 Technology Services

Activities concerned with aspects of technology that involve district-wide computing and data management. Support services, shared with the ESD, are provided for the major integrated systems of student information and financials within this function. The district communications systems which include e-mail, telephone, web services and the underlying technical infrastructure of wide and local area networks reside here.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	1.00	9.73	2.00	12.73	\$988,275	\$647,937	\$157,129	\$668,000	\$0	\$350	\$2,461,691
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	90,557	38,385	0	0	0	0	2,590,633
Transfer to Program 2630 - Information Services for 1.0 FTE Classified digital media specialist salaries and associated payroll costs.	0.00	-1.00	0.00	-1.00	-64,272	-32,451	0	0	0	0	2,493,910
Transfer \$25,000 from 460 - Nonconsumable supplies to Program 2544 - Maintenance for security camera replacements.	0.00	0.00	0.00	0.00	0	0	0	-25,000	0	0	2,468,910
Realign \$50,000 from 460 - Nonconsumable supplies to 480 - Computer hardware to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	2,468,910
Increase 470 - Computer software for GoGuardian software.	0.00	0.00	0.00	0.00	0	0	0	38,000	0	0	2,506,910
Increase 470 - Computer software for Destiny software to track chromebooks previously funded through ESSER3.	0.00	0.00	0.00	0.00	0	0	0	12,000	0	0	2,518,910
Increase to 350 - Communication of \$10,815 for telephone cost increases.	0.00	0.00	0.00	0.00	0	0	10,815	0	0	0	2,529,725
Increase 320 - Property services \$2,142 for copier lease and \$1,988 for repairs.	0.00	0.00	0.00	0.00	0	0	4,130	0	0	0	2,533,855
Adjustment to Classified FTE due to rounding.	0.00	0.03	0.00	0.03	0	0	0	0	0	0	2,533,855
<b>2024-25 Proposed Budget</b>	<b>1.00</b>	<b>8.76</b>	<b>2.00</b>	<b>11.76</b>	<b>\$1,014,560</b>	<b>\$653,871</b>	<b>\$172,074</b>	<b>\$693,000</b>	<b>\$0</b>	<b>\$350</b>	<b>\$2,533,855</b>
<b>Grant Funded Positions:</b>											
2024-25 Early Childhood Special Education Grant	1.00	1.00	0.00	2.00							
2024-25 IDEA Assistive Technology TOSA	1.00	0.00	0.00	1.00							
2024-25 EIECSE SIA grant	0.00	0.70	0.00	0.70							
2023-24 EIS grant	0.00	0.20	0.00	0.20							
2023-24 EIS grant adjustment	0.00	-0.03	0.00	-0.03							
<b>Total 2024-25 Grant FTE</b>	<b>2.00</b>	<b>1.87</b>	<b>0.00</b>	<b>3.87</b>							
<b>Total FTE</b>	<b>3.00</b>	<b>10.63</b>	<b>2.00</b>	<b>15.63</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2660</b>	<b>Technology Services</b>										
111	Licensed salaries		43,231	86,405	1.00	90,511	1.00	96,601	0	0.00	0
112	Classified salaries		447,375	578,812	9.73	666,759	8.76	674,863	0	0.00	0
114	Managerial-classified salaries		171,240	177,901	2.00	184,823	2.00	193,691	0	0.00	0
124	Temporary - classified		57,745	49,474	0.00	13,256	0.00	13,256	0	0.00	0
130	Additional salary		31,175	21,521	0.00	32,926	0.00	36,149	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>750,766</b>	<b>914,113</b>	<b>12.73</b>	<b>988,275</b>	<b>11.76</b>	<b>1,014,560</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		185,195	222,061	0.00	282,335	0.00	279,017	0	0.00	0
220	Social security		57,442	69,910	0.00	75,603	0.00	77,615	0	0.00	0
230	Other Required Payroll Costs		2,919	2,921	0.00	11,169	0.00	28,914	0	0.00	0
240	Contractual Employee Benefits		169,296	213,368	0.00	278,830	0.00	268,325	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>414,853</b>	<b>508,260</b>	<b>0.00</b>	<b>647,937</b>	<b>0.00</b>	<b>653,871</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		32,904	2,615	0.00	38,125	0.00	42,255	0	0.00	0
340	Travel		3,183	13,745	0.00	13,000	0.00	13,000	0	0.00	0
350	Communication		97,435	110,016	0.00	92,335	0.00	103,150	0	0.00	0
380	Non-instruction prof & tech		9,695	1,316	0.00	13,669	0.00	13,669	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>143,217</b>	<b>127,692</b>	<b>0.00</b>	<b>157,129</b>	<b>0.00</b>	<b>172,074</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		40,657	31,405	0.00	5,000	0.00	5,000	0	0.00	0
460	Non-consumable supplies		59,605	37,174	0.00	140,000	0.00	65,000	0	0.00	0
470	Computer software		402,776	595,179	0.00	505,000	0.00	555,000	0	0.00	0
480	Computer hardware		1,118,501	49,716	0.00	18,000	0.00	68,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>1,621,539</b>	<b>713,474</b>	<b>0.00</b>	<b>668,000</b>	<b>0.00</b>	<b>693,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		0	0	0.00	350	0.00	350	0	0.00	0
650	Insurance and Judgments		329	411	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>329</b>	<b>411</b>	<b>0.00</b>	<b>350</b>	<b>0.00</b>	<b>350</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2660 Technology Services</b>			<b>2,930,703</b>	<b>2,263,950</b>	<b>12.73</b>	<b>2,461,691</b>	<b>11.76</b>	<b>2,533,855</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## 2680 Interpretation and Translation Services

Language and interpretation services not related to the acquisition of the English language.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	4.50	0.00	4.50	\$203,588	\$150,311	\$65,942	\$7,500	\$0	\$0	\$427,341
Salary and associated payroll costs changes due to collective bargaining and inflation. Reduction in associated payroll costs due to change in insurance.	0.00	0.00	0.00	0.00	11,966	-756	0	0	0	0	438,551
Realign \$650 from 350 - Communication to 380 - Noninstructional professional services to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	0	0	0	0	438,551
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>4.50</b>	<b>0.00</b>	<b>4.50</b>	<b>\$215,554</b>	<b>\$149,555</b>	<b>\$65,942</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$438,551</b>
<b>Grant Funded Positions:</b>											
2024-25 Title III (see Program 3300)	0.00	1.66	0.00	1.66							
2024-25 Early Childhood Special Education SIA grant	0.00	2.63	0.00	2.63							
2024-25 Early Childhood Special Education grant	0.00	3.50	0.00	3.50							
<b>Total 2024-25 Grant FTE</b>	<b>0.00</b>	<b>7.79</b>	<b>0.00</b>	<b>7.79</b>							
<b>Total FTE</b>	<b>0.00</b>	<b>12.29</b>	<b>0.00</b>	<b>12.29</b>							

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 2680</b>	<b>Interpretation &amp; Translation Svcs</b>										
112	Classified salaries		137,683	134,821	4.50	197,950	4.50	206,334	0	0.00	0
124	Temporary - classified		1,085	1,143	0.00	0	0.00	0	0	0.00	0
130	Additional salary		9,338	10,648	0.00	5,638	0.00	9,220	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>148,106</b>	<b>146,612</b>	<b>4.50</b>	<b>203,588</b>	<b>4.50</b>	<b>215,554</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		34,021	33,716	0.00	51,937	0.00	49,973	0	0.00	0
220	Social security		11,330	11,212	0.00	15,574	0.00	16,490	0	0.00	0
230	Other Required Payroll Costs		602	496	0.00	2,301	0.00	6,143	0	0.00	0
240	Contractual Employee Benefits		42,870	41,203	0.00	80,499	0.00	76,949	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>88,822</b>	<b>86,627</b>	<b>0.00</b>	<b>150,311</b>	<b>0.00</b>	<b>149,555</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		1,397	2,434	0.00	1,600	0.00	1,600	0	0.00	0
350	Communication		0	476	0.00	3,000	0.00	2,350	0	0.00	0
380	Non-instruction prof & tech		30,675	61,130	0.00	61,342	0.00	61,992	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>32,072</b>	<b>64,040</b>	<b>0.00</b>	<b>65,942</b>	<b>0.00</b>	<b>65,942</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		270	41	0.00	1,000	0.00	1,000	0	0.00	0
460	Non-consumable supplies		710	0	0.00	3,000	0.00	3,000	0	0.00	0
470	Computer software		0	0	0.00	1,000	0.00	1,000	0	0.00	0
480	Computer hardware		0	0	0.00	2,500	0.00	2,500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>979</b>	<b>41</b>	<b>0.00</b>	<b>7,500</b>	<b>0.00</b>	<b>7,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2680</b>	<b>Interpretation &amp; Translation Svcs</b>		<b>269,979</b>	<b>297,320</b>	<b>4.50</b>	<b>427,341</b>	<b>4.50</b>	<b>438,551</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 2700 Supplemental Retirement Programs

Supplemental Retirement Programs accounts for costs associated with a supplemental retirement program provided to both current and prior employees by the District.

In 1981, the District set up programs for early retirement benefits and stipends. These were previously budgeted as a trust fund. In reviewing GASB guidance, these funds do not meet the criteria of being a trust. Starting in 2013-14, the remaining balances and obligations were budgeted in the General Fund.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$212,800	\$1,365,079	\$0	\$0	\$0	\$0	\$1,577,879
2024-25 Proposed Budget	0.00	0.00	0.00	0.00	\$212,800	\$1,365,079	\$0	\$0	\$0	\$0	\$1,577,879

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	2700	Supplemental Retirement Prog									
	116	Retirement stipend	131,507	154,400	0.00	212,800	0.00	212,800	0	0.00	0
	100	Salaries and Wages	131,507	154,400	0.00	212,800	0.00	212,800	0	0.00	0
	210	Public Employees Retirement System	7,387	93	0.00	0	0.00	0	0	0.00	0
	220	Social security	16,190	15,140	0.00	16,279	0.00	16,279	0	0.00	0
	230	Other Required Payroll Costs	97	0	0.00	0	0.00	0	0	0.00	0
	240	Contractual Employee Benefits	1,244,967	1,239,194	0.00	1,348,800	0.00	1,348,800	0	0.00	0
	200	Associated Payroll Costs	1,268,641	1,254,427	0.00	1,365,079	0.00	1,365,079	0	0.00	0
Total Function	2700	Supplemental Retirement Prog	1,400,147	1,408,827	0.00	1,577,879	0.00	1,577,879	0	0.00	0
Total Support Services			46,315,645	50,916,494	413.11	61,272,269	413.62	66,652,968	0	0.00	0

### 3000 ENTERPRISE AND COMMUNITY SERVICES

#### 3100 FOOD SERVICES

Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

#### 3120 Food Preparation and Dispensing Services

Activities concerned with preparing and serving regular and incidental meals, lunches, or snacks to students and staff in a school or district which include operating kitchen equipment, preparing food, cooking, serving food, cleaning dishes, and storing dishes and kitchen equipment.

This budget includes an allocation to schools to pay for student lunches when a need is determined. Unpaid meals and bad debt are unallowable expenses per federal guidelines and Districts must reimburse food services for these expenses. This budget includes \$70,000 for a new truck which was supposed to be purchased during 2022-23. Due to supply chain issues, it will not be delivered until Fall 2023 and is included in the budget for the upcoming year.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.00	0.00	0.00	0.00	\$0	\$0	\$0	\$70,500	\$70,000	\$0	\$140,500
Reduction for 540 - Depreciable equipment for truck purchased in 23-24.	0.00	0.00	0.00	0.00	0	0	0	0	-70,000	0	70,500
Reduction for 411 - Consumable supplies for meals now paid for by preschool grants.	0.00	0.00	0.00	0.00	0	0	0	-50,000	0	0	20,500
<b>2024-25 Proposed Budget</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,500</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	3120	Food Preparation/Dispensing									
	411	Consumable supplies	4,222	6,013	0.00	70,500	0.00	20,500	0	0.00	0
	400	Supplies and Materials	4,222	6,013	0.00	70,500	0.00	20,500	0	0.00	0
	540	Depreciable equipment	0	0	0.00	70,000	0.00	0	0	0.00	0
	500	Capital Outlay	0	0	0.00	70,000	0.00	0	0	0.00	0
Total Function	3120	Food Preparation/Dispensing	4,222	6,013	0.00	140,500	0.00	20,500	0	0.00	0

### 3320 Community Recreation Services

David Douglas School District is proud to have a recreation center that houses an eight-lane competition style pool. Elementary students in grades four and five, and freshmen in high school take two weeks of swimming lessons as part of the physical educational program. The swimming pool operations are budgeted here. The cost of swimming instruction (1.78 FTE) is budgeted under instruction in the Grants Fund, and an addition 0.22 Licensed FTE is budgeted here for time beyond the school day/year. Included in this program are the pool clerk, temporary lifeguards, pool management, and operating costs.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated payroll Costs	Purchases Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.22	2.00	0.00	2.22	\$171,302	\$97,779	\$2,500	\$3,400	\$4,900	\$900	\$280,781
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	26,367	20,535	0	0	0	0	46,902
Add 0.16 FTE Classified swim assistant salaries and associated payroll costs to assist on Saturdays.	0.00	0.16	0.00	0.16	7,477	5,615	0	0	0	0	13,092
Reduction to 380 - Noninstructional professional services to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	-1,001	0	0	0	-1,001
<b>2024-25 Proposed Budget</b>	<b>0.22</b>	<b>2.16</b>	<b>0.00</b>	<b>2.38</b>	<b>\$205,146</b>	<b>\$123,929</b>	<b>\$1,499</b>	<b>\$3,400</b>	<b>\$4,900</b>	<b>\$900</b>	<b>\$339,774</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 3320</b>	<b>Community Recreation (MS)</b>										
111	Licensed salaries		22,543	22,994	0.22	23,454	0.22	24,393	0	0.00	0
112	Classified salaries		109,996	99,209	2.00	105,570	2.16	138,475	0	0.00	0
121	Substitutes - licensed		0	21	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified		1,159	2,297	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		12,383	30,551	0.00	40,800	0.00	40,800	0	0.00	0
130	Additional salary		43	2,102	0.00	1,478	0.00	1,478	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>146,124</b>	<b>157,175</b>	<b>2.22</b>	<b>171,302</b>	<b>2.38</b>	<b>205,146</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		31,905	25,305	0.00	41,927	0.00	53,606	0	0.00	0
220	Social security		11,209	12,024	0.00	13,105	0.00	15,694	0	0.00	0
230	Other Required Payroll Costs		1,665	1,279	0.00	1,936	0.00	5,847	0	0.00	0
240	Contractual Employee Benefits		42,841	39,374	0.00	40,811	0.00	48,782	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>87,619</b>	<b>77,981</b>	<b>0.00</b>	<b>97,779</b>	<b>0.00</b>	<b>123,929</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
350	Communication		166	323	0.00	300	0.00	300	0	0.00	0
380	Non-instruction prof & tech		1,604	1,008	0.00	2,200	0.00	1,199	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>1,769</b>	<b>1,331</b>	<b>0.00</b>	<b>2,500</b>	<b>0.00</b>	<b>1,499</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		1,879	2,782	0.00	2,900	0.00	2,900	0	0.00	0
460	Non-consumable supplies		6,019	0	0.00	500	0.00	500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>7,898</b>	<b>2,782</b>	<b>0.00</b>	<b>3,400</b>	<b>0.00</b>	<b>3,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	0	0.00	4,900	0.00	4,900	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>4,900</b>	<b>0.00</b>	<b>4,900</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		880	880	0.00	900	0.00	900	0	0.00	0
<b>600</b>	<b>Other</b>		<b>880</b>	<b>880</b>	<b>0.00</b>	<b>900</b>	<b>0.00</b>	<b>900</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3320</b>	<b>Community Recreation (MS)</b>		<b>244,290</b>	<b>240,149</b>	<b>2.22</b>	<b>280,781</b>	<b>2.38</b>	<b>339,774</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 3500 Custody & Care of Children Services

Operation of the North Powellhurst Child Services Center is budgeted here. Half of the teacher's cost is budgeted in the high school to recognize the instructional time with pregnant and parenting students. Children served are predominantly from the general public and staff.

Description	Licensed	Classified	Mgmt.	Total FTE	Salaries and Wages	Associated Payroll Costs	Purchased Services	Supplies and Materials	Capital Outlay	Other	Total Budget
2023-24 Adopted Budget	0.50	6.00	0.00	6.50	\$243,959	\$186,237	\$10,522	\$21,500	\$0	\$0	\$462,218
Salary and associated payroll costs changes due to collective bargaining and inflation.	0.00	0.00	0.00	0.00	66,509	24,439	0	0	0	0	553,166
Increase to 380 - Noninstructional professional services for additional sick day substitute in licensed collective bargaining agreement.	0.00	0.00	0.00	0.00	0	0	274	0	0	0	553,440
Realign \$2,000 from 411 - Consumable supplies to 340 - Travel \$1,500 for early childhood conference trainings for staff and \$500 to 460 - Nonconsumable supplies to align with anticipated expenditures.	0.00	0.00	0.00	0.00	0	0	1,500	-1,500	0	0	553,440
<b>2024-25 Proposed Budget</b>	<b>0.50</b>	<b>6.00</b>	<b>0.00</b>	<b>6.50</b>	<b>\$310,468</b>	<b>\$210,676</b>	<b>\$12,296</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$553,440</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 100</b>	<b>General Fund</b>										
<b>Function 3500</b>	<b>Custody &amp; Care of Children</b>										
111	Licensed salaries		33,641	33,957	0.50	35,001	0.50	36,400	0	0.00	0
112	Classified salaries		162,698	138,095	6.00	190,864	6.00	256,691	0	0.00	0
121	Substitutes - licensed		53	83	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		0	0	0.00	10,000	0.00	10,000	0	0.00	0
130	Additional salary		8,213	5,858	0.00	8,094	0.00	7,377	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>204,605</b>	<b>177,993</b>	<b>6.50</b>	<b>243,959</b>	<b>6.50</b>	<b>310,468</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		47,346	40,853	0.00	60,681	0.00	79,501	0	0.00	0
220	Social security		15,652	13,611	0.00	18,663	0.00	23,751	0	0.00	0
230	Other Required Payroll Costs		835	612	0.00	2,757	0.00	8,848	0	0.00	0
240	Contractual Employee Benefits		102,273	101,033	0.00	104,136	0.00	98,576	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>166,106</b>	<b>156,109</b>	<b>0.00</b>	<b>186,237</b>	<b>0.00</b>	<b>210,676</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		0	0	0.00	0	0.00	1,500	0	0.00	0
350	Communication		2,215	2,046	0.00	1,100	0.00	1,100	0	0.00	0
380	Non-instruction prof & tech		6,967	10,797	0.00	9,422	0.00	9,696	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>9,182</b>	<b>12,844</b>	<b>0.00</b>	<b>10,522</b>	<b>0.00</b>	<b>12,296</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		14,532	16,278	0.00	21,300	0.00	19,300	0	0.00	0
460	Non-consumable supplies		0	2,772	0.00	200	0.00	700	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>14,532</b>	<b>19,050</b>	<b>0.00</b>	<b>21,500</b>	<b>0.00</b>	<b>20,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3500</b>	<b>Custody &amp; Care of Children</b>		<b>394,425</b>	<b>365,995</b>	<b>6.50</b>	<b>462,218</b>	<b>6.50</b>	<b>553,440</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Community Services</b>			642,936	612,158	8.72	883,499	8.88	913,714	0	0.00	0

#### **4150 Building Acquisition, Construction, and Improvement Services**

Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service system, other built-in equipment and building additions are included.

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	4150	Building Acquisition/Construc									
	380	Non-instruction prof & tech	950	8,003	0.00	115,500	0.00	115,500	0	0.00	0
	390	Other general prof/tech svcs	0	0	0.00	120,500	0.00	120,500	0	0.00	0
	300	Purchased Services	950	8,003	0.00	236,000	0.00	236,000	0	0.00	0
	520	Building acquisition	48,100	413,372	0.00	264,000	0.00	264,000	0	0.00	0
	500	Capital Outlay	48,100	413,372	0.00	264,000	0.00	264,000	0	0.00	0
Total Function	4150	Building Acquisition/Construc	49,050	421,375	0.00	500,000	0.00	500,000	0	0.00	0
Total Facilities Acquisition and Construction			49,050	421,375	0.00	500,000	0.00	500,000	0	0.00	0

### **5200 Transfers of Funds**

This object category does not represent a purchase. Generally, transfers are used to provide general fund support to funds that are not self-supporting.

- No transfers are budgeted for 2024-25.

### **6000 Contingencies**

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Contingency is simply a placeholder for an unplanned event and takes board action to move budget to the appropriation in which the expense will occur.

### **810 Planned Reserve**

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Expenditures cannot be coded directly to this account. Board action is required to transfer from this account to another appropriation category. The amount budgeted is approximately 4% of total budgeted requirements.

### **7000 Unappropriated Ending Fund Balance**

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

### **820 Reserved for Next Year**

There is no reserve for next year.

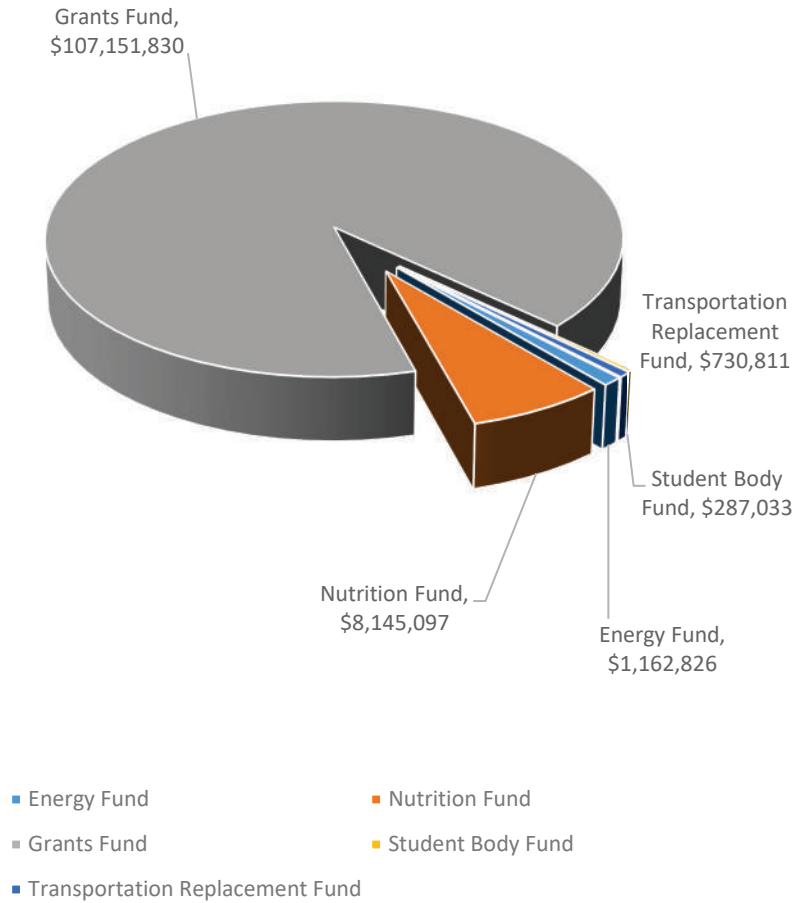
Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	6000	Contingencies									
	810	Planned reserve	0	0	0.00	6,653,741	0.00	5,864,906	0	0.00	0
	800	Other Uses of Funds	0	0	0.00	6,653,741	0.00	5,864,906	0	0.00	0
Total Function	6000	Contingencies	0	0	0.00	6,653,741	0.00	5,864,906	0	0.00	0

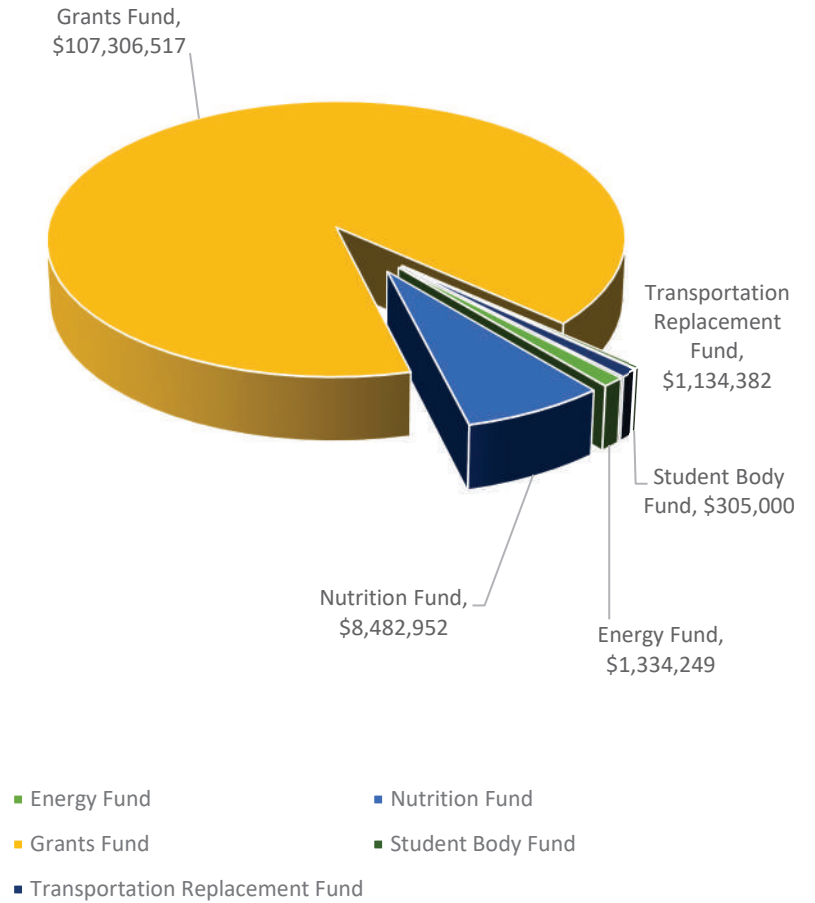
Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	100	General Fund									
Function	7000	Unappropriated Ending Balance									
	820	Reserved for next year	22,586,870	23,628,231	0.00	0	0.00	0	0	0.00	0
	800	Other Uses of Funds	22,586,870	23,628,231	0.00	0	0.00	0	0	0.00	0
Total Function	7000	Unappropriated Ending Balance	22,586,870	23,628,231	0.00	0	0.00	0	0	0.00	0
Total General Fund			136,247,989	142,893,355	1,011.46	139,728,565	1,043.89	152,347,347	0	0.00	0

## Special Revenue Funds Expenditures 2023-24



## Special Revenue Funds Expenditures 2023-24



## **Energy Conservation Projects Fund**

This fund was established in April of 2012 to account for the funds received from public purpose charges as required under HB 2960.

The Oregon Legislature passed The Energy Efficient Schools Program (EESP), also referred to as SB 1149, which requires Portland General Electric and Pacific Power to collect a Public Purpose Charge (PPC) from consumers within their service area equal to 3 percent of the total revenues from electricity services. The purpose of the PPC was to provide K-12 school districts with funds for energy efficiency projects.

Prior to the 2011-12 fiscal year, these funds were distributed from the companies to Education Service Districts which acted as intermediaries for school districts.

During the 2011 legislative session, HB 2960 changed the distribution of the PPC so that funds flow directly from the companies to the school districts.

As part of the change, school districts are required to establish a separate fund for these revenues. Funds may only be expended for energy audits and projects which are approved by the Oregon Department of Energy and meet the Energy Efficient Schools Program Guidelines.

Projects for these funds are currently being discussed and blended with bond projects, and the budget is an estimate based on funds available.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 207</b>	<b>Energy Conservation Projects Fund Resources</b>									
	1510 Interest on investments	2,542	19,330	0.00	18,000	0.00	35,000	0	0.00	0
	1990 Miscellaneous Revenues	247,371	262,912	0.00	260,000	0.00	278,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>249,913</b>	<b>282,242</b>	<b>0.00</b>	<b>278,000</b>	<b>0.00</b>	<b>313,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	362,751	600,391	0.00	884,826	0.00	1,021,249	0	0.00	0
	<b>5000 Other Sources</b>	<b>362,751</b>	<b>600,391</b>	<b>0.00</b>	<b>884,826</b>	<b>0.00</b>	<b>1,021,249</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 207</b>	<b>Energy Conservation Projects Fund</b>	<b>612,664</b>	<b>882,634</b>	<b>0.00</b>	<b>1,162,826</b>	<b>0.00</b>	<b>1,334,249</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 207</b>	<b>Energy Conservation Projects Fund Requirements</b>									
<b>Function 4120</b>	<b>Site Acquisition/Development</b>									
390	Other general prof/tech svcs	12,273	20,085	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>12,273</b>	<b>20,085</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4120</b>	<b>Site Acquisition/Development</b>	<b>12,273</b>	<b>20,085</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
380	Non-instruction prof & tech	0	0	0.00	100,000	0.00	134,249	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>134,249</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
520	Building acquisition	0	0	0.00	1,062,826	0.00	1,200,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,062,826</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,162,826</b>	<b>0.00</b>	<b>1,334,249</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>	12,273	20,085	0.00	1,162,826	0.00	1,334,249	0	0.00	0
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	600,391	862,549	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>600,391</b>	<b>862,549</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>600,391</b>	<b>862,549</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	600,391	862,549	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 207</b>	<b>Energy Conservation Projects Fund</b>	612,664	882,634	0.00	1,162,826	0.00	1,334,249	0	0.00	0

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## Grants Fund

<u>2023-24</u>	<u>2024-25</u>	
\$ 4,307,811	\$ 3,977,998	<b>Title I-A</b> - Funds for this program will be used to help identify students who have serious problems with reading. This grant provides teachers, teaching materials and equipment. Support service funds in this program will be used for diagnostic testing, supplies, travel, equipment, in-service, and activities. Private schools are eligible to participate in this grant. Includes carryover.
1,989,613	1,819,774	<b>IDEA PL 101-476</b> - Funds will provide teachers and assistants to serve students with disabilities. They provide services to students that have mental and physical disabilities. Includes carryover.
3,315,136	2,929,260	<b>High School Graduation and College Readiness (Measure 98)</b> - Funds to improve the graduation rate for students to establish or enhance programs in Career Technical Education, college level opportunities, and dropout prevention.
211,200	216,835	<b>IDEA PL 101-476</b> (through intermediary) - Funds will provide teachers and assistants to serve students with disabilities. They provide services to students that have mental and physical disabilities. Note this funding passes through Columbia Regional Programs to the District for autism services.
174,535	201,196	<b>Professional Technical Education (Carl Perkins)</b> - Funds provide professional and technical opportunities to students at the secondary level.
394,972	350,251	<b>Title III</b> - Funds help ensure that limited English proficient students develop English proficiency and are able to meet the same academic and content achievement standards that all students are expected to meet. Includes carryover.
963,096	663,742	<b>Title II-A</b> - Funds will be used for a variety of professional development programs with emphasis on math and science. Includes carryover.
996,220	888,165	<b>City of Portland Arts Tax</b> - On November 6, 2012, Portland voters passed the Arts Education and Access Income Tax (Arts Tax). This new income tax will fund Portland school teachers and art focused non-profit organizations in Portland.
8,317,137	9,676,584	<b>Student Investment Act K-12</b> - In 2019, the Oregon Legislature passed HB-3427 (Student Success Act), which provides funding to meet students' mental or behavioral health needs and to increase academic achievement for students.
9,559,530	9,904,513	<b>Student Investment Act MECP</b> - This portion of the Student Success Act funding is known as the Early Learning Account, which aims to fund Early Intervention/Early Childhood Special Education (EI/ECSE), expand relief nurseries, and create more preschool slots.
<u>\$30,229,250</u>	<u>\$30,628,318</u>	

2023-24	2024-25	
\$ 815,500	\$ 599,039	<b>21st Century Community Learning Centers</b> - This five year grant provides for an array of services for elementary school students. Services are delivered after school and must promote student academic achievement, parent literacy and opportunities for academic enrichment.
29,636,470	27,158,209	<b>Early Intervention/Special Education Grant</b> - This is a competitive grant through the Oregon Department of Education. Previously the Multnomah Education Service District held this contract. It is funded through state and federal funding.
1,533,864	1,614,688	<b>Early Intervention Evaluations</b> - This service was provided by Multnomah Education Service District. When they did not get the Early Intervention Special Education Contract, they discontinued this service. David Douglas School District is providing this service for Centennial, Parkrose, Riverdale, Corbett and Reynolds.
3,748,860	3,820,000	<b>Medicaid Reimbursements</b> - Under the Early Childhood Special Education Contract, the District is required to bill Medicaid for eligible services provided. The District will receive Medicaid revenue for both the contract and the early intervention evaluations.
2,681,837	0	<b>Coronavirus Response and Relief Supplemental Appropriations Act</b> - (CRSSA) also known as ESSER2 (Elementary and Secondary School Emergency Relief) was passed in December of 2020 to assist schools with the anticipated increase in costs due to the COVID-19 pandemic. These funds expired 9/30/23.
23,274,354	7,100,000	<b>American Rescue Plan</b> - (ARP) also known as ESSER 3 was passed in January of 2021 to assist schools with the anticipated increase in costs due to the COVID-19 pandemic.
350,000	404,813	<b>Oregon Department of Education Grow Your Own Program</b> - this grant provides for school districts to retain and retrain staff to become teachers.
0	1,500,000	<b>Oregon Department of Education Summer Learning grant</b> - this grant was passed by HB5202 to address learning loss and provide for summer programming during the 2022 summer.
0	16,587,375	<b>Portland Clean Energy Fund</b> - this grant pays for clean energy impact projects.
14,881,695	17,894,075	<b>Other Grants</b> - This is a placeholder for smaller competitive grants such as IDEA Reauthorization, pass-through grants, donations, and development and implementation grants.
\$76,922,580	\$76,678,199	<b>Total Grants this page</b>
\$107,151,830	\$107,306,517	<b>Total - All Grant Funds</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
	1330 Summer school tuition	185	740	0.00	0	0.00	0	0	0.00	0
	1510 Interest on investments	8,316	22,545	0.00	0	0.00	50,000	0	0.00	0
	1700 Extracurricular activities	275	770	0.00	0	0.00	0	0	0.00	0
	1920 Private Contributions/donations	144,784	190,578	0.00	0	0.00	0	0	0.00	0
	1960 Recovery of prior year expense	50	1,720	0.00	0	0.00	0	0	0.00	0
	1990 Miscellaneous Revenues	1,622,647	533,615	0.00	20,000	0.00	100,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>1,776,258</b>	<b>749,968</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	2200 Restricted revenue	2,694,974	2,887,281	0.00	5,959,820	0.00	25,405,319	0	0.00	0
	<b>2000 Revenue from Intermediate Sources</b>	<b>2,694,974</b>	<b>2,887,281</b>	<b>0.00</b>	<b>5,959,820</b>	<b>0.00</b>	<b>25,405,319</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	3299 Other restricted grants	36,921,564	50,888,881	0.00	51,837,511	0.00	53,199,677	0	0.00	0
	<b>3000 Revenue from State Sources</b>	<b>36,921,564</b>	<b>50,888,881</b>	<b>0.00</b>	<b>51,837,511</b>	<b>0.00</b>	<b>53,199,677</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	4200 Unrestricted Revenue - Federal through	244,308	330,143	0.00	346,988	0.00	400,000	0	0.00	0
	4300 Federal restricted rec direct	217,736	661,224	0.00	1,524,988	0.00	902,447	0	0.00	0
	4500 Federal restricted from fed	24,295,440	19,709,201	0.00	42,560,092	0.00	21,420,902	0	0.00	0
	4700 Federal from Intermediate Agency	11,514	21,103	0.00	5,000	0.00	8,172	0	0.00	0
	4900 Revenue on/for behalf of district	38,706	237,242	0.00	0	0.00	0	0	0.00	0
	<b>4000 Revenue from Federal Sources</b>	<b>24,807,704</b>	<b>20,958,913</b>	<b>0.00</b>	<b>44,437,068</b>	<b>0.00</b>	<b>22,731,521</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5100 Long-term Debt Financing Sources	343,075	1,798,977	0.00	0	0.00	0	0	0.00	0
	5300 Sale of fixed assets	0	250,000	0.00	0	0.00	0	0	0.00	0
	5400 Beginning Fund Balance	4,417,205	4,660,360	0.00	4,897,431	0.00	5,820,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>4,760,280</b>	<b>6,709,337</b>	<b>0.00</b>	<b>4,897,431</b>	<b>0.00</b>	<b>5,820,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 210</b>	<b>Grant Fund</b>	<b>70,960,780</b>	<b>82,194,379</b>	<b>0.00</b>	<b>107,151,830</b>	<b>0.00</b>	<b>107,306,517</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1111</b>	<b>Primary, K-5</b>										
111	Licensed salaries		1,822,428	1,839,676	27.59	1,938,404	26.14	1,994,920	0	0.00	0
112	Classified salaries		742,083	817,633	32.50	964,510	31.18	1,026,000	0	0.00	0
121	Substitutes - licensed		11,454	3,275	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified		22,761	2,140	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		6,880	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		23,740	193,267	0.00	33,237	0.00	47,321	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,629,345</b>	<b>2,855,990</b>	<b>60.09</b>	<b>2,936,151</b>	<b>57.32</b>	<b>3,068,241</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		607,921	664,127	0.00	764,768	0.00	794,813	0	0.00	0
220	Social security		200,219	217,329	0.00	224,977	0.00	235,152	0	0.00	0
230	Other Required Payroll Costs		10,268	9,851	0.00	33,022	0.00	88,896	0	0.00	0
240	Contractual Employee Benefits		981,571	980,817	0.00	1,126,602	0.00	1,162,184	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,799,979</b>	<b>1,872,123</b>	<b>0.00</b>	<b>2,149,369</b>	<b>0.00</b>	<b>2,281,045</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		66,175	86,778	0.00	652,578	0.00	572,674	0	0.00	0
320	Property Services		1,773	1,615	0.00	0	0.00	0	0	0.00	0
340	Travel		7,268	11,327	0.00	0	0.00	725	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>75,215</b>	<b>99,720</b>	<b>0.00</b>	<b>652,578</b>	<b>0.00</b>	<b>573,399</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		149,648	90,710	0.00	778,019	0.00	500,163	0	0.00	0
420	Textbooks		0	2,216,828	0.00	985,000	0.00	15,000	0	0.00	0
460	Non-consumable supplies		192,534	5,491	0.00	250,000	0.00	0	0	0.00	0
470	Computer software		54,982	90,000	0.00	0	0.00	0	0	0.00	0
480	Computer hardware		0	1,257	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>397,164</b>	<b>2,404,286</b>	<b>0.00</b>	<b>2,013,019</b>	<b>0.00</b>	<b>515,163</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1111</b>	<b>Primary, K-5</b>		<b>4,901,703</b>	<b>7,232,119</b>	<b>60.09</b>	<b>7,751,117</b>	<b>57.32</b>	<b>6,437,848</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>									
<hr/>											
<b>Function</b>	<b>1112</b>	<b>Intermediate Programs</b>									
	320	Property Services	4,015	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>4,015</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>1112</b>	<b>Intermediate Programs</b>	<b>4,015</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
<b>Function 1113</b>	<b>Elementary Extracurricular</b>									
123	Temporary Licensed Salaries	0	7,000	0.00	0	0.00	0	0	0.00	0
130	Additional salary	15,975	19,757	0.00	19,750	0.00	22,950	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>15,975</b>	<b>26,757</b>	<b>0.00</b>	<b>19,750</b>	<b>0.00</b>	<b>22,950</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	4,063	5,725	0.00	4,810	0.00	5,800	0	0.00	0
220	Social security	1,222	2,044	0.00	1,512	0.00	1,756	0	0.00	0
230	Other Required Payroll Costs	62	91	0.00	222	0.00	656	0	0.00	0
240	Contractual Employee Benefits	0	200	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>5,347</b>	<b>8,060</b>	<b>0.00</b>	<b>6,544</b>	<b>0.00</b>	<b>8,212</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.	166,535	162,394	0.00	382,640	0.00	382,640	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>166,535</b>	<b>162,394</b>	<b>0.00</b>	<b>382,640</b>	<b>0.00</b>	<b>382,640</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	8,622	6,821	0.00	16,000	0.00	16,000	0	0.00	0
460	Non-consumable supplies	2,239	0	0.00	0	0.00	600	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>10,862</b>	<b>6,821</b>	<b>0.00</b>	<b>16,000</b>	<b>0.00</b>	<b>16,600</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	645	525	0.00	100	0.00	100	0	0.00	0
<b>600</b>	<b>Other</b>	<b>645</b>	<b>525</b>	<b>0.00</b>	<b>100</b>	<b>0.00</b>	<b>100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1113 Elementary Extracurricular</b>		<b>199,364</b>	<b>204,557</b>	<b>0.00</b>	<b>425,034</b>	<b>0.00</b>	<b>430,502</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1121</b>	<b>Middle School Programs</b>										
111	Licensed salaries		275,661	288,886	14.73	1,109,396	4.73	328,181	0	0.00	0
112	Classified salaries		0	661	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed		2,086	1,839	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		0	132	0.00	0	0.00	0	0	0.00	0
130	Additional salary		11,660	102,325	0.00	227,625	0.00	1,515	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>289,407</b>	<b>393,843</b>	<b>14.73</b>	<b>1,337,021</b>	<b>4.73</b>	<b>329,696</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		66,498	95,367	0.00	352,083	0.00	83,315	0	0.00	0
220	Social security		23,262	30,104	0.00	104,290	0.00	25,222	0	0.00	0
230	Other Required Payroll Costs		1,101	1,318	0.00	15,366	0.00	9,398	0	0.00	0
240	Contractual Employee Benefits		48,396	30,246	0.00	228,553	0.00	57,325	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>139,257</b>	<b>157,035</b>	<b>0.00</b>	<b>700,292</b>	<b>0.00</b>	<b>175,260</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		4,108	12,291	0.00	42,616	0.00	15,854	0	0.00	0
320	Property Services		5,821	21,034	0.00	0	0.00	0	0	0.00	0
340	Travel		300	1,560	0.00	0	0.00	728	0	0.00	0
350	Communication		0	1,201	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>10,229</b>	<b>36,085</b>	<b>0.00</b>	<b>42,616</b>	<b>0.00</b>	<b>16,582</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		58,236	45,412	0.00	20,000	0.00	150,175	0	0.00	0
420	Textbooks		1,497	287,239	0.00	631,000	0.00	0	0	0.00	0
460	Non-consumable supplies		205,943	9,933	0.00	755,000	0.00	5,000	0	0.00	0
470	Computer software		29,328	62,153	0.00	1,500	0.00	0	0	0.00	0
480	Computer hardware		3,377	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>298,381</b>	<b>404,737</b>	<b>0.00</b>	<b>1,407,500</b>	<b>0.00</b>	<b>155,175</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1121</b>	<b>Middle School Programs</b>		<b>737,274</b>	<b>991,700</b>	<b>14.73</b>	<b>3,487,429</b>	<b>4.73</b>	<b>676,713</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1122</b>	<b>Middle Sch Extracurricular</b>										
121	Substitutes - licensed		129	0	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		0	1,394	0.00	0	0.00	0	0	0.00	0
130	Additional salary		129,478	133,354	0.00	157,300	0.00	162,400	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>129,607</b>	<b>134,748</b>	<b>0.00</b>	<b>157,300</b>	<b>0.00</b>	<b>162,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		29,430	30,319	0.00	38,311	0.00	41,043	0	0.00	0
220	Social security		9,916	10,308	0.00	12,036	0.00	12,426	0	0.00	0
230	Other Required Payroll Costs		521	489	0.00	1,676	0.00	4,630	0	0.00	0
240	Contractual Employee Benefits		55	0	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>39,922</b>	<b>41,117</b>	<b>0.00</b>	<b>52,023</b>	<b>0.00</b>	<b>58,099</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		82,391	83,803	0.00	159,211	0.00	164,974	0	0.00	0
320	Property Services		880	0	0.00	0	0.00	0	0	0.00	0
350	Communication		83	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>83,354</b>	<b>83,803</b>	<b>0.00</b>	<b>159,211</b>	<b>0.00</b>	<b>164,974</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		7,961	28,333	0.00	18,000	0.00	18,300	0	0.00	0
460	Non-consumable supplies		0	3,069	0.00	0	0.00	0	0	0.00	0
470	Computer software		0	405	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>7,961</b>	<b>31,807</b>	<b>0.00</b>	<b>18,000</b>	<b>0.00</b>	<b>18,300</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		835	720	0.00	1,900	0.00	1,900	0	0.00	0
<b>600</b>	<b>Other</b>		<b>835</b>	<b>720</b>	<b>0.00</b>	<b>1,900</b>	<b>0.00</b>	<b>1,900</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1122</b>	<b>Middle Sch Extracurricular</b>		<b>261,679</b>	<b>292,194</b>	<b>0.00</b>	<b>388,434</b>	<b>0.00</b>	<b>405,673</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1131</b>	<b>High School Programs</b>										
111	Licensed salaries		392,344	507,721	24.66	1,839,764	5.16	383,487	0	0.00	0
112	Classified salaries		0	397	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed		3,155	1,803	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		370	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		2,361	85,550	0.00	8,332	0.00	2,640	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>398,229</b>	<b>595,472</b>	<b>24.66</b>	<b>1,848,096</b>	<b>5.16</b>	<b>386,127</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		96,243	141,358	0.00	448,131	0.00	97,574	0	0.00	0
220	Social security		30,280	45,012	0.00	141,379	0.00	29,539	0	0.00	0
230	Other Required Payroll Costs		1,522	2,015	0.00	19,744	0.00	11,005	0	0.00	0
240	Contractual Employee Benefits		76,215	114,605	0.00	485,195	0.00	100,497	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>204,261</b>	<b>302,991</b>	<b>0.00</b>	<b>1,094,449</b>	<b>0.00</b>	<b>238,615</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		16,698	27,116	0.00	85,533	0.00	13,400	0	0.00	0
320	Property Services		2,497	83,453	0.00	4,160	0.00	4,000	0	0.00	0
340	Travel		3,592	19,230	0.00	0	0.00	3,025	0	0.00	0
373	Tuition to private schools		35,413	0	0.00	76,000	0.00	94,000	0	0.00	0
374	Other tuition		38,295	33,560	0.00	56,976	0.00	55,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>96,495</b>	<b>163,358</b>	<b>0.00</b>	<b>222,669</b>	<b>0.00</b>	<b>169,425</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		104,395	164,721	0.00	567,672	0.00	547,893	0	0.00	0
420	Textbooks		2,031	189,473	0.00	731,704	0.00	2,300	0	0.00	0
460	Non-consumable supplies		321,710	57,081	0.00	22,905	0.00	18,592	0	0.00	0
470	Computer software		48,954	28,491	0.00	28,099	0.00	19,849	0	0.00	0
480	Computer hardware		81,678	4,425	0.00	14,589	0.00	10,282	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>558,767</b>	<b>444,190</b>	<b>0.00</b>	<b>1,364,969</b>	<b>0.00</b>	<b>598,916</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		5,516	0	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>5,516</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		1,965	4,527	0.00	0	0.00	1,957	0	0.00	0
670	Taxes and licenses		0	1,280	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>1,965</b>	<b>5,807</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,957</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1131</b>	<b>High School Programs</b>		<b>1,265,234</b>	<b>1,511,818</b>	<b>24.66</b>	<b>4,530,183</b>	<b>5.16</b>	<b>1,395,040</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1132</b>	<b>High School Extracurricular</b>										
111	Licensed salaries		0	88,277	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		11,500	10,000	0.00	0	0.00	0	0	0.00	0
130	Additional salary		2,400	5,517	0.00	0	0.00	52,445	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>13,900</b>	<b>103,794</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>52,445</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		2,867	28,052	0.00	0	0.00	13,253	0	0.00	0
220	Social security		1,063	7,940	0.00	0	0.00	4,012	0	0.00	0
230	Other Required Payroll Costs		55	359	0.00	0	0.00	1,495	0	0.00	0
240	Contractual Employee Benefits		0	11,406	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>3,985</b>	<b>47,757</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>18,760</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		23,349	22,219	0.00	172,425	0.00	172,425	0	0.00	0
320	Property Services		1,929	0	0.00	0	0.00	0	0	0.00	0
340	Travel		31,545	71,220	0.00	1,400	0.00	5,600	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>56,822</b>	<b>93,440</b>	<b>0.00</b>	<b>173,825</b>	<b>0.00</b>	<b>178,025</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		124,464	149,838	0.00	75,000	0.00	75,135	0	0.00	0
460	Non-consumable supplies		976	8,113	0.00	0	0.00	0	0	0.00	0
470	Computer software		323	5,564	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>125,763</b>	<b>163,516</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>75,135</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		9,080	8,674	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>9,080</b>	<b>8,674</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1132</b>	<b>High School Extracurricular</b>		<b>209,550</b>	<b>417,180</b>	<b>0.00</b>	<b>248,825</b>	<b>0.00</b>	<b>324,365</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
<b>Function 1140</b>	<b>Pre-Kindergarten Programs</b>									
111	Licensed salaries	408,823	453,791	13.00	908,519	13.00	931,250	0	0.00	0
112	Classified salaries	265,146	310,356	22.75	950,080	22.75	881,704	0	0.00	0
121	Substitutes - licensed	3,134	2,097	0.00	7,000	0.00	0	0	0.00	0
122	Substitute - classified	0	16,219	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified	16	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary	6,212	18,748	0.00	14,072	0.00	40,917	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>683,332</b>	<b>801,210</b>	<b>35.75</b>	<b>1,879,671</b>	<b>35.75</b>	<b>1,853,871</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	167,700	196,190	0.00	412,397	0.00	472,814	0	0.00	0
220	Social security	52,274	61,186	0.00	143,795	0.00	141,822	0	0.00	0
230	Other Required Payroll Costs	2,695	2,805	0.00	16,380	0.00	52,835	0	0.00	0
240	Contractual Employee Benefits	228,537	285,532	0.00	786,915	0.00	576,779	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>451,206</b>	<b>545,712</b>	<b>0.00</b>	<b>1,359,487</b>	<b>0.00</b>	<b>1,244,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.	21,356	80,116	0.00	239,462	0.00	152,194	0	0.00	0
340	Travel	2,557	1,239	0.00	2,262	0.00	8,334	0	0.00	0
350	Communication	84	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>23,997</b>	<b>81,355</b>	<b>0.00</b>	<b>241,724</b>	<b>0.00</b>	<b>160,528</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	11,502	55,656	0.00	28,480	0.00	74,632	0	0.00	0
420	Textbooks	0	4,052	0.00	35,000	0.00	0	0	0.00	0
460	Non-consumable supplies	0	24,409	0.00	280,000	0.00	0	0	0.00	0
470	Computer software	0	965	0.00	0	0.00	0	0	0.00	0
480	Computer hardware	897	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>12,399</b>	<b>85,083</b>	<b>0.00</b>	<b>343,480</b>	<b>0.00</b>	<b>74,632</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment	0	6,359	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>6,359</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	290	125	0.00	0	0.00	0	0	0.00	0
670	Taxes and licenses	0	0	0.00	254	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>290</b>	<b>125</b>	<b>0.00</b>	<b>254</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1140</b>	<b>Pre-Kindergarten Programs</b>	<b>1,171,224</b>	<b>1,519,845</b>	<b>35.75</b>	<b>3,824,616</b>	<b>35.75</b>	<b>3,333,281</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1210	Programs for Talented & Gifted									
	130	Additional salary	0	609	0.00	0	0.00	0	0	0.00	0
100		Salaries and Wages	0	609	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	0	141	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	47	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	2	0.00	0	0.00	0	0	0.00	0
200		Associated Payroll Costs	0	190	0.00	0	0.00	0	0	0.00	0
Total Function	1210	Programs for Talented & Gifted	0	798	0.00	0	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1221	Learning Centers									
	111	Licensed salaries	35,506	100,909	2.00	125,230	2.00	126,311	0	0.00	0
	112	Classified salaries	252,377	304,243	12.13	406,889	12.13	424,879	0	0.00	0
	121	Substitutes - licensed	0	1,773	0.00	1,809	0.00	0	0	0.00	0
	124	Temporary - classified	9,869	0	0.00	0	0.00	0	0	0.00	0
	130	Additional salary	13,105	53,707	0.00	14,157	0.00	50,641	0	0.00	0
100		Salaries and Wages	310,857	460,632	14.13	548,085	14.13	601,831	0	0.00	0
	210	Public Employees Retirement System	66,077	109,062	0.00	152,889	0.00	166,672	0	0.00	0
	220	Social security	23,395	35,099	0.00	41,927	0.00	45,904	0	0.00	0
	230	Other Required Payroll Costs	1,241	1,569	0.00	6,215	0.00	17,103	0	0.00	0
	240	Contractual Employee Benefits	140,014	201,351	0.00	216,818	0.00	221,772	0	0.00	0
200		Associated Payroll Costs	230,728	347,081	0.00	417,849	0.00	451,451	0	0.00	0
	310	Instructional, Prof. & Technical Serv.	8,072	21,112	0.00	20,939	0.00	21,412	0	0.00	0
	340	Travel	0	185	0.00	0	0.00	0	0	0.00	0
	371	Tuition to other Oregon districts	14,100	0	0.00	0	0.00	0	0	0.00	0
	380	Non-instruction prof & tech	152	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	22,324	21,297	0.00	20,939	0.00	21,412	0	0.00	0
	411	Consumable supplies	261	17,794	0.00	200	0.00	1,980	0	0.00	0
	460	Non-consumable supplies	0	7,172	0.00	0	0.00	0	0	0.00	0
	470	Computer software	5,500	1,497	0.00	0	0.00	1,700	0	0.00	0
400		Supplies and Materials	5,761	26,463	0.00	200	0.00	3,680	0	0.00	0
Total Function	1221	Learning Centers	569,669	855,473	14.13	987,073	14.13	1,078,374	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1225	Out of District Programs									
	371	Tuition to other Oregon districts	0	13,355	0.00	22,500	0.00	0	0	0.00	0
	300	Purchased Services	0	13,355	0.00	22,500	0.00	0	0	0.00	0
Total Function	1225	Out of District Programs	0	13,355	0.00	22,500	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1226	Home Instruction									
	130	Additional salary	3,403	25,289	0.00	201,000	0.00	0	0	0.00	0
	100	Salaries and Wages	3,403	25,289	0.00	201,000	0.00	0	0	0.00	0
	210	Public Employees Retirement System	876	6,169	0.00	50,793	0.00	0	0	0.00	0
	220	Social security	260	1,936	0.00	15,377	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	13	78	0.00	203,412	0.00	0	0	0.00	0
	240	Contractual Employee Benefits	0	527	0.00	0	0.00	0	0	0.00	0
	200	Associated Payroll Costs	1,149	8,710	0.00	269,582	0.00	0	0	0.00	0
	470	Computer software	0	5,275	0.00	5,600	0.00	0	0	0.00	0
	400	Supplies and Materials	0	5,275	0.00	5,600	0.00	0	0	0.00	0
Total Function	1226	Home Instruction	4,553	39,274	0.00	476,182	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1250</b>	<b>Resource Rooms</b>										
111	Licensed salaries		107,993	144,900	1.00	85,288	1.00	71,927	0	0.00	0
112	Classified salaries		0	793	0.00	0	0.00	0	0	0.00	0
130	Additional salary		1,092	27,323	0.00	1,782	0.00	58,771	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>109,086</b>	<b>173,016</b>	<b>1.00</b>	<b>87,070</b>	<b>1.00</b>	<b>130,698</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		23,348	41,064	0.00	22,004	0.00	34,644	0	0.00	0
220	Social security		8,243	13,288	0.00	6,661	0.00	9,999	0	0.00	0
230	Other Required Payroll Costs		421	587	0.00	1,054	0.00	3,724	0	0.00	0
240	Contractual Employee Benefits		30,182	41,086	0.00	32,206	0.00	25,596	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>62,195</b>	<b>96,024</b>	<b>0.00</b>	<b>61,925</b>	<b>0.00</b>	<b>73,963</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		0	6,301	0.00	2,913	0.00	2,576	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>6,301</b>	<b>0.00</b>	<b>2,913</b>	<b>0.00</b>	<b>2,576</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
420	Textbooks		0	1,471	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>1,471</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1250</b>	<b>Resource Rooms</b>		<b>171,280</b>	<b>276,812</b>	<b>1.00</b>	<b>151,908</b>	<b>1.00</b>	<b>207,237</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1251</b>	<b>Community Transition Program</b>										
112	Classified salaries		0	143	0.00	0	0.00	0	0	0.00	0
130	Additional salary		8,417	8,789	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>8,417</b>	<b>8,932</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		2,241	2,073	0.00	0	0.00	0	0	0.00	0
220	Social security		644	683	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		32	25	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>2,917</b>	<b>2,781</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		0	75	0.00	0	0.00	0	0	0.00	0
320	Property Services		0	506	0.00	0	0.00	0	0	0.00	0
340	Travel		346	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>346</b>	<b>581</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		2,341	2,442	0.00	5,000	0.00	5,000	0	0.00	0
460	Non-consumable supplies		0	370	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>2,341</b>	<b>2,812</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1251</b>	<b>Community Transition Program</b>		<b>14,021</b>	<b>15,107</b>	<b>0.00</b>	<b>5,000</b>	<b>0.00</b>	<b>5,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1260</b>	<b>Treatment &amp; Habilitation</b>										
111	Licensed salaries		4,778,428	5,037,556	92.00	6,591,932	93.00	6,880,799	0	0.00	0
112	Classified salaries		577,642	606,830	43.00	1,456,152	31.32	1,230,421	0	0.00	0
121	Substitutes - licensed		1,762	699	0.00	0	0.00	0	0	0.00	0
130	Additional salary		222,220	323,848	0.00	1,920	0.00	61,648	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>5,580,052</b>	<b>5,968,932</b>	<b>135.00</b>	<b>8,050,004</b>	<b>124.32</b>	<b>8,172,868</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		1,328,690	1,402,628	0.00	2,058,003	0.00	2,082,308	0	0.00	0
220	Social security		425,284	453,708	0.00	615,822	0.00	625,225	0	0.00	0
230	Other Required Payroll Costs		21,438	19,907	0.00	119,280	0.00	232,928	0	0.00	0
240	Contractual Employee Benefits		1,441,896	1,538,914	0.00	2,228,807	0.00	1,841,608	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>3,217,308</b>	<b>3,415,157</b>	<b>0.00</b>	<b>5,021,912</b>	<b>0.00</b>	<b>4,782,069</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		422,080	1,153,435	0.00	2,455,879	0.00	2,413,873	0	0.00	0
340	Travel		5,236	36,059	0.00	0	0.00	24,600	0	0.00	0
350	Communication		3,571	4,207	0.00	4,000	0.00	37,700	0	0.00	0
371	Tuition to other Oregon districts		48,295	103,251	0.00	60,000	0.00	55,000	0	0.00	0
373	Tuition to private schools		25,500	30,000	0.00	30,000	0.00	32,000	0	0.00	0
374	Other tuition		72,164	89,090	0.00	40,000	0.00	42,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>576,846</b>	<b>1,416,042</b>	<b>0.00</b>	<b>2,589,879</b>	<b>0.00</b>	<b>2,605,173</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		68,072	75,832	0.00	443,068	0.00	116,028	0	0.00	0
460	Non-consumable supplies		115,788	304,658	0.00	265,000	0.00	6,700	0	0.00	0
470	Computer software		10,890	38,284	0.00	17,000	0.00	17,000	0	0.00	0
480	Computer hardware		0	51,949	0.00	50,000	0.00	3,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>194,750</b>	<b>470,723</b>	<b>0.00</b>	<b>775,068</b>	<b>0.00</b>	<b>142,728</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		8,700	375	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>8,700</b>	<b>375</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1260 Treatment &amp; Habilitation</b>			<b>9,577,656</b>	<b>11,271,229</b>	<b>135.00</b>	<b>16,436,863</b>	<b>124.32</b>	<b>15,702,838</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>									
<b>Function</b>	<b>1271</b>	<b>Remediation (Summer/Night Sch)</b>									
124	Temporary - classified		0	741	0.00	0	0.00	0	0	0.00	0
130	Additional salary		71,386	85,242	0.00	125,160	0.00	68,629	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>71,386</b>	<b>85,984</b>	<b>0.00</b>	<b>125,160</b>	<b>0.00</b>	<b>68,629</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		17,698	20,320	0.00	31,621	0.00	18,084	0	0.00	0
220	Social security		5,455	6,564	0.00	9,577	0.00	5,250	0	0.00	0
230	Other Required Payroll Costs		276	278	0.00	1,517	0.00	1,692	0	0.00	0
240	Contractual Employee Benefits		0	1,868	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>23,428</b>	<b>29,030</b>	<b>0.00</b>	<b>42,715</b>	<b>0.00</b>	<b>25,026</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		129,254	118,553	0.00	245,824	0.00	97,000	0	0.00	0
340	Travel		620	2,846	0.00	2,800	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>129,874</b>	<b>121,399</b>	<b>0.00</b>	<b>248,624</b>	<b>0.00</b>	<b>97,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		398	2,102	0.00	27,689	0.00	297	0	0.00	0
420	Textbooks		0	0	0.00	0	0.00	217,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>398</b>	<b>2,102</b>	<b>0.00</b>	<b>27,689</b>	<b>0.00</b>	<b>217,297</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>1271</b>	<b>Remediation (Summer/Night Sch)</b>	<b>225,086</b>	<b>238,515</b>	<b>0.00</b>	<b>444,188</b>	<b>0.00</b>	<b>407,952</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1272</b>	<b>Title I</b>										
111	Licensed salaries		1,348,828	1,347,883	16.50	1,407,562	16.50	1,464,816	0	0.00	0
121	Substitutes - licensed		10,621	4,005	0.00	0	0.00	0	0	0.00	0
130	Additional salary		8,079	18,225	0.00	0	0.00	6,000	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>1,367,528</b>	<b>1,370,113</b>	<b>16.50</b>	<b>1,407,562</b>	<b>16.50</b>	<b>1,470,816</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		343,643	342,885	0.00	374,009	0.00	372,919	0	0.00	0
220	Social security		103,322	103,307	0.00	107,680	0.00	112,574	0	0.00	0
230	Other Required Payroll Costs		5,147	4,739	0.00	17,033	0.00	41,942	0	0.00	0
240	Contractual Employee Benefits		273,265	312,163	0.00	338,597	0.00	314,957	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>725,377</b>	<b>763,095</b>	<b>0.00</b>	<b>837,319</b>	<b>0.00</b>	<b>842,392</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		68,478	50,931	0.00	0	0.00	0	0	0.00	0
350	Communication		13	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>68,490</b>	<b>50,931</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,201	7,189	0.00	0	0.00	0	0	0.00	0
420	Textbooks		48,349	60,385	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies		505	0	0.00	0	0.00	0	0	0.00	0
470	Computer software		259,025	82,943	0.00	25,000	0.00	15,000	0	0.00	0
480	Computer hardware		27,663	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>343,743</b>	<b>150,516</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>15,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1272</b>	<b>Title I</b>		<b>2,505,138</b>	<b>2,334,656</b>	<b>16.50</b>	<b>2,269,881</b>	<b>16.50</b>	<b>2,328,208</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1282	Other Alternative Education									
	371	Tuition to other Oregon districts	0	68,677	0.00	0	0.00	0	0	0.00	0
	373	Tuition to private schools	0	0	0.00	75,000	0.00	0	0	0.00	0
	300	Purchased Services	0	68,677	0.00	75,000	0.00	0	0	0.00	0
Total Function	1282	Other Alternative Education	0	68,677	0.00	75,000	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1283</b>	<b>Fir Ridge Campus</b>										
130	Additional salary		0	9,128	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>0</b>	<b>9,128</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		0	2,231	0.00	0	0.00	0	0	0.00	0
220	Social security		0	697	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	25	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>0</b>	<b>2,953</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		0	350	0.00	1,000	0.00	1,000	0	0.00	0
320	Property Services		0	299	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>649</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		10,414	20,754	0.00	22,638	0.00	10,000	0	0.00	0
420	Textbooks		0	0	0.00	50,000	0.00	0	0	0.00	0
460	Non-consumable supplies		14,442	0	0.00	0	0.00	5,000	0	0.00	0
470	Computer software		1,378	1,317	0.00	1,000	0.00	500	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>26,234</b>	<b>22,071</b>	<b>0.00</b>	<b>73,638</b>	<b>0.00</b>	<b>15,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1283</b>	<b>Fir Ridge Campus</b>		<b>26,234</b>	<b>34,801</b>	<b>0.00</b>	<b>74,638</b>	<b>0.00</b>	<b>16,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>	<hr/>								
<b>Function</b>	<b>1285</b>	<b>Home Tutors</b>									
	130	Additional salary	0	14,630	0.00	0	0.00	0	0	0.00	0
<b>100</b>		<b>Salaries and Wages</b>	<b>0</b>	<b>14,630</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	210	Public Employees Retirement System	0	3,501	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	1,143	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	27	0.00	0	0.00	0	0	0.00	0
<b>200</b>		<b>Associated Payroll Costs</b>	<b>0</b>	<b>4,671</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>1285</b>	<b>Home Tutors</b>	<b>0</b>	<b>19,301</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1286</b>	<b>ONLINE ACADEMY</b>										
111	Licensed salaries		824,566	523,583	7.51	604,249	0.00	0	0	0.00	0
112	Classified salaries		47,015	41,419	1.50	48,352	0.00	0	0	0.00	0
121	Substitutes - licensed		5,729	5,109	0.00	0	0.00	0	0	0.00	0
122	Substitute - classified		4,847	2,966	0.00	0	0.00	0	0	0.00	0
130	Additional salary		15,467	26,105	0.00	4,814	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>897,624</b>	<b>599,182</b>	<b>9.01</b>	<b>657,415</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		225,499	150,014	0.00	169,863	0.00	0	0	0.00	0
220	Social security		68,490	45,475	0.00	50,292	0.00	0	0	0.00	0
230	Other Required Payroll Costs		3,434	2,056	0.00	7,429	0.00	0	0	0.00	0
240	Contractual Employee Benefits		234,845	133,666	0.00	132,975	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>532,268</b>	<b>331,211</b>	<b>0.00</b>	<b>360,559</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		367	751	0.00	22,489	0.00	0	0	0.00	0
340	Travel		0	75	0.00	0	0.00	0	0	0.00	0
350	Communication		1,241	1,738	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>1,609</b>	<b>2,565</b>	<b>0.00</b>	<b>22,489</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		4,008	4,230	0.00	0	0.00	0	0	0.00	0
420	Textbooks		2,109	0	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies		21,188	0	0.00	0	0.00	0	0	0.00	0
470	Computer software		23,083	4,125	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>50,388</b>	<b>8,355</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1286</b>	<b>ONLINE ACADEMY</b>		<b>1,481,889</b>	<b>941,312</b>	<b>9.01</b>	<b>1,040,463</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>	<hr/>								
<b>Function</b>	<b>1288</b>	<b>Charter Schools</b>									
360	Charter school payments		138,819	136,883	0.00	609,497	0.00	138,904	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>138,819</b>	<b>136,883</b>	<b>0.00</b>	<b>609,497</b>	<b>0.00</b>	<b>138,904</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
470	Computer software		0	3,634	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>3,634</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>1288</b>	<b>Charter Schools</b>	<b>138,819</b>	<b>140,518</b>	<b>0.00</b>	<b>609,497</b>	<b>0.00</b>	<b>138,904</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	1291	English Second Language Prog									
	130	Additional salary	0	14,943	0.00	0	0.00	0	0	0.00	0
	100	Salaries and Wages	0	14,943	0.00	0	0.00	0	0	0.00	0
	210	Public Employees Retirement System	0	3,455	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	1,134	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	39	0.00	0	0.00	0	0	0.00	0
	200	Associated Payroll Costs	0	4,629	0.00	0	0.00	0	0	0.00	0
	420	Textbooks	0	0	0.00	250,000	0.00	0	0	0.00	0
	400	Supplies and Materials	0	0	0.00	250,000	0.00	0	0	0.00	0
Total Function	1291	English Second Language Prog	0	19,571	0.00	250,000	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 1400</b>	<b>Summer School Regular</b>										
124	Temporary - classified		14,715	5,793	0.00	0	0.00	0	0	0.00	0
130	Additional salary		477,018	457,002	0.00	1,875,036	0.00	1,516,656	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>491,733</b>	<b>462,795</b>	<b>0.00</b>	<b>1,875,036</b>	<b>0.00</b>	<b>1,516,656</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		117,180	108,958	0.00	473,732	0.00	408,320	0	0.00	0
220	Social security		37,628	35,381	0.00	143,439	0.00	116,024	0	0.00	0
230	Other Required Payroll Costs		1,921	1,236	0.00	41,580	0.00	41,983	0	0.00	0
240	Contractual Employee Benefits		0	300	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>156,729</b>	<b>145,874</b>	<b>0.00</b>	<b>658,751</b>	<b>0.00</b>	<b>566,327</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		217,452	38,888	0.00	0	0.00	0	0	0.00	0
340	Travel		0	470	0.00	0	0.00	16,100	0	0.00	0
350	Communication		1,658	7,215	0.00	0	0.00	0	0	0.00	0
373	Tuition to private schools		2,111	1,072	0.00	0	0.00	0	0	0.00	0
374	Other tuition		2,760	0	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		0	0	0.00	175,000	0.00	75,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>223,982</b>	<b>47,644</b>	<b>0.00</b>	<b>175,000</b>	<b>0.00</b>	<b>91,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		49,417	61,110	0.00	179,530	0.00	197,772	0	0.00	0
420	Textbooks		30,847	29,893	0.00	100,000	0.00	100,386	0	0.00	0
460	Non-consumable supplies		0	787	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>80,264</b>	<b>91,790</b>	<b>0.00</b>	<b>279,530</b>	<b>0.00</b>	<b>298,158</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1400</b>	<b>Summer School Regular</b>		<b>952,708</b>	<b>748,104</b>	<b>0.00</b>	<b>2,988,317</b>	<b>0.00</b>	<b>2,472,241</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Instruction</b>			24,417,096	29,186,916	310.87	46,487,148	258.91	35,360,676	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2110</b>	<b>Attendance &amp; Social Work</b>										
111	Licensed salaries		402,962	514,761	7.50	616,105	6.50	577,158	0	0.00	0
112	Classified salaries		365,221	398,212	8.50	464,668	8.50	535,997	0	0.00	0
113	Administrative salaries		40,959	26,604	0.00	0	0.20	31,036	0	0.00	0
121	Substitutes - licensed		556	436	0.00	0	0.00	0	0	0.00	0
130	Additional salary		29,539	56,855	0.00	2,179	0.00	19,771	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>839,236</b>	<b>996,867</b>	<b>16.00</b>	<b>1,082,952</b>	<b>15.20</b>	<b>1,163,962</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		205,879	246,042	0.00	279,104	0.00	295,072	0	0.00	0
220	Social security		63,636	76,170	0.00	83,992	0.00	89,043	0	0.00	0
230	Other Required Payroll Costs		3,239	3,560	0.00	12,283	0.00	33,172	0	0.00	0
240	Contractual Employee Benefits		188,062	244,520	0.00	285,634	0.00	275,215	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>460,815</b>	<b>570,292</b>	<b>0.00</b>	<b>661,013</b>	<b>0.00</b>	<b>692,502</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		931	0	0.00	0	0.00	0	0	0.00	0
340	Travel		0	2,940	0.00	5,400	0.00	0	0	0.00	0
380	Non-instruction prof & tech		4,350	122	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>5,281</b>	<b>3,063</b>	<b>0.00</b>	<b>5,400</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		27,122	35,449	0.00	10,000	0.00	10,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>27,122</b>	<b>35,449</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2110</b>	<b>Attendance &amp; Social Work</b>		<b>1,332,453</b>	<b>1,605,671</b>	<b>16.00</b>	<b>1,759,365</b>	<b>15.20</b>	<b>1,866,464</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210 Grant Fund</b>									
<b>Function</b>	<b>2115 Student Safety</b>									
130	Additional salary	1,561	17,909	0.00	0	0.00	4,904	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>1,561</b>	<b>17,909</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,904</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	378	4,063	0.00	0	0.00	1,239	0	0.00	0
220	Social security	119	1,373	0.00	0	0.00	375	0	0.00	0
230	Other Required Payroll Costs	34	192	0.00	0	0.00	139	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>532</b>	<b>5,628</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,753</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	119	1,200	0.00	0	0.00	1,753	0	0.00	0
350	Communication	0	2,546	0.00	0	0.00	1,542	0	0.00	0
380	Non-instruction prof & tech	100	50	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>219</b>	<b>3,796</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,295</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	458	0	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	1,072	22,915	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>1,530</b>	<b>22,915</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>2115 Student Safety</b>	<b>3,842</b>	<b>50,248</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>9,952</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2120</b>	<b>Guidance Services</b>										
111	Licensed salaries		2,088,457	2,103,902	26.00	2,113,830	26.50	2,210,914	0	0.00	0
112	Classified salaries		60,351	61,758	1.13	70,519	1.13	75,610	0	0.00	0
130	Additional salary		115,170	133,999	0.00	166,698	0.00	152,474	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,263,979</b>	<b>2,299,658</b>	<b>27.13</b>	<b>2,351,047</b>	<b>27.63</b>	<b>2,438,998</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		569,395	581,525	0.00	601,277	0.00	609,076	0	0.00	0
220	Social security		172,110	176,370	0.00	179,854	0.00	186,582	0	0.00	0
230	Other Required Payroll Costs		8,573	7,931	0.00	25,983	0.00	69,515	0	0.00	0
240	Contractual Employee Benefits		504,456	540,511	0.00	515,715	0.00	537,524	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,254,533</b>	<b>1,306,337</b>	<b>0.00</b>	<b>1,322,829</b>	<b>0.00</b>	<b>1,402,697</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		7,049	817	0.00	4,000	0.00	4,000	0	0.00	0
380	Non-instruction prof & tech		50,951	68,665	0.00	52,546	0.00	107,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>58,000</b>	<b>69,482</b>	<b>0.00</b>	<b>56,546</b>	<b>0.00</b>	<b>111,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		8,611	14,626	0.00	159,504	0.00	5,742	0	0.00	0
460	Non-consumable supplies		0	558	0.00	0	0.00	0	0	0.00	0
470	Computer software		0	6,460	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>8,611</b>	<b>21,644</b>	<b>0.00</b>	<b>159,504</b>	<b>0.00</b>	<b>5,742</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2120</b>	<b>Guidance Services</b>		<b>3,585,123</b>	<b>3,697,121</b>	<b>27.13</b>	<b>3,889,926</b>	<b>27.63</b>	<b>3,958,437</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210 Grant Fund</b>									
<b>Function</b>	<b>2130 Health Services</b>									
124	Temporary - classified	0	3,298	0.00	0	0.00	0	0	0.00	0
130	Additional salary	19,990	21,173	0.00	75,000	0.00	90,281	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>19,990</b>	<b>24,471</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>90,281</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	3,952	5,593	0.00	20,595	0.00	23,248	0	0.00	0
220	Social security	1,529	1,866	0.00	5,738	0.00	6,907	0	0.00	0
230	Other Required Payroll Costs	83	75	0.00	345	0.00	2,573	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>5,565</b>	<b>7,534</b>	<b>0.00</b>	<b>26,678</b>	<b>0.00</b>	<b>32,728</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech	897,131	1,003,988	0.00	1,171,329	0.00	925,323	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>897,131</b>	<b>1,003,988</b>	<b>0.00</b>	<b>1,171,329</b>	<b>0.00</b>	<b>925,323</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	869	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>869</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2130 Health Services</b>		<b>923,554</b>	<b>1,035,992</b>	<b>0.00</b>	<b>1,273,007</b>	<b>0.00</b>	<b>1,048,332</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>									
<b>Function</b>	<b>2140</b>	<b>Psychological Services</b>									
111	Licensed salaries		290,867	226,590	4.00	297,868	4.00	319,866	0	0.00	0
112	Classified salaries		51	0	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		38,412	38,059	2.00	42,000	0.00	0	0	0.00	0
130	Additional salary		9,146	10,441	0.00	7,210	0.00	750	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>338,476</b>	<b>275,089</b>	<b>6.00</b>	<b>347,078</b>	<b>4.00</b>	<b>320,616</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		79,495	61,610	0.00	87,714	0.00	80,666	0	0.00	0
220	Social security		25,753	21,044	0.00	26,554	0.00	24,527	0	0.00	0
230	Other Required Payroll Costs		1,302	967	0.00	46,196	0.00	8,415	0	0.00	0
240	Contractual Employee Benefits		79,654	72,248	0.00	95,519	0.00	68,237	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>186,204</b>	<b>155,868</b>	<b>0.00</b>	<b>255,983</b>	<b>0.00</b>	<b>181,845</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		160	772	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		9,795	12,000	0.00	12,000	0.00	40,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>9,955</b>	<b>12,772</b>	<b>0.00</b>	<b>12,000</b>	<b>0.00</b>	<b>40,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		364	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>364</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2140 Psychological Services</b>			<b>534,999</b>	<b>443,730</b>	<b>6.00</b>	<b>615,061</b>	<b>4.00</b>	<b>542,461</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
<b>Function 2150</b>	<b>Speech, Pathology &amp; Audiology</b>									
111	Licensed salaries	4,906,212	4,985,903	81.10	5,836,742	78.10	5,969,158	0	0.00	0
112	Classified salaries	58,076	3,028	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed	806	569	0.00	0	0.00	0	0	0.00	0
130	Additional salary	169,170	261,037	0.00	7,886	0.00	30,745	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>5,134,265</b>	<b>5,250,537</b>	<b>81.10</b>	<b>5,844,628</b>	<b>78.10</b>	<b>5,999,903</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	1,192,938	1,271,568	0.00	1,498,566	0.00	1,510,447	0	0.00	0
220	Social security	393,295	401,455	0.00	447,116	0.00	458,994	0	0.00	0
230	Other Required Payroll Costs	19,660	17,539	0.00	90,553	0.00	170,996	0	0.00	0
240	Contractual Employee Benefits	1,174,955	1,210,548	0.00	1,412,966	0.00	1,379,772	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>2,780,848</b>	<b>2,901,110</b>	<b>0.00</b>	<b>3,449,201</b>	<b>0.00</b>	<b>3,520,209</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel	6,975	36,433	0.00	42,837	0.00	137,806	0	0.00	0
380	Non-instruction prof & tech	1,101,479	1,338,340	0.00	2,252,000	0.00	1,500,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>1,108,454</b>	<b>1,374,773</b>	<b>0.00</b>	<b>2,294,837</b>	<b>0.00</b>	<b>1,637,806</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	16,027	7,324	0.00	4,496	0.00	0	0	0.00	0
460	Non-consumable supplies	0	10,024	0.00	0	0.00	0	0	0.00	0
470	Computer software	0	13,115	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>16,027</b>	<b>30,463</b>	<b>0.00</b>	<b>4,496</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	12,325	10,852	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>12,325</b>	<b>10,852</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2150</b>	<b>Speech, Pathology &amp; Audiology</b>	<b>9,051,918</b>	<b>9,567,735</b>	<b>81.10</b>	<b>11,593,162</b>	<b>78.10</b>	<b>11,157,918</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2160</b>	<b>Other Student Treatment Svcs</b>										
111	Licensed salaries		2,103,673	1,913,728	33.60	2,452,662	33.80	2,622,946	0	0.00	0
112	Classified salaries		26,113	29,194	1.50	80,188	1.40	82,549	0	0.00	0
130	Additional salary		54,628	82,743	0.00	4,192	0.00	4,940	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,184,413</b>	<b>2,025,665</b>	<b>35.10</b>	<b>2,537,042</b>	<b>35.20</b>	<b>2,710,435</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		528,240	501,776	0.00	652,103	0.00	678,905	0	0.00	0
220	Social security		164,800	152,958	0.00	194,088	0.00	207,348	0	0.00	0
230	Other Required Payroll Costs		8,334	6,742	0.00	30,129	0.00	77,245	0	0.00	0
240	Contractual Employee Benefits		494,654	428,606	0.00	580,935	0.00	563,587	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,196,028</b>	<b>1,090,082</b>	<b>0.00</b>	<b>1,457,255</b>	<b>0.00</b>	<b>1,527,085</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		4,355	37,623	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		359,026	290,268	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>363,381</b>	<b>327,891</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		49,954	59,551	0.00	12,305	0.00	0	0	0.00	0
460	Non-consumable supplies		248,648	30,326	0.00	5,000	0.00	0	0	0.00	0
470	Computer software		66	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>298,669</b>	<b>89,878</b>	<b>0.00</b>	<b>17,305</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2160</b>	<b>Other Student Treatment Svcs</b>		<b>4,042,491</b>	<b>3,533,516</b>	<b>35.10</b>	<b>4,011,602</b>	<b>35.20</b>	<b>4,237,520</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2190</b>	<b>Student Support (Special Ed)</b>										
111	Licensed salaries		632,061	785,154	10.19	806,467	10.45	886,756	0	0.00	0
112	Classified salaries		342,157	388,533	11.33	555,991	12.33	649,306	0	0.00	0
113	Administrative salaries		1,090,238	1,249,970	10.10	1,392,472	10.10	1,454,847	0	0.00	0
130	Additional salary		97,883	143,620	0.00	48,728	0.00	66,748	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>2,162,340</b>	<b>2,567,277</b>	<b>31.62</b>	<b>2,803,658</b>	<b>32.88</b>	<b>3,057,657</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		527,780	640,270	0.00	736,971	0.00	796,456	0	0.00	0
220	Social security		164,197	195,184	0.00	214,484	0.00	232,775	0	0.00	0
230	Other Required Payroll Costs		8,199	8,139	0.00	44,907	0.00	86,718	0	0.00	0
240	Contractual Employee Benefits		483,843	556,833	0.00	649,478	0.00	671,702	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,184,018</b>	<b>1,400,426</b>	<b>0.00</b>	<b>1,645,840</b>	<b>0.00</b>	<b>1,787,651</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		21,407	113,050	0.00	32,000	0.00	58,600	0	0.00	0
340	Travel		13,052	63,472	0.00	56,290	0.00	11,151	0	0.00	0
350	Communication		109,672	98,833	0.00	118,487	0.00	19,486	0	0.00	0
380	Non-instruction prof & tech		97,106	95,502	0.00	295,881	0.00	10,000	0	0.00	0
390	Other general prof/tech svcs		617	2,804	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>241,854</b>	<b>373,661</b>	<b>0.00</b>	<b>502,658</b>	<b>0.00</b>	<b>99,237</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		38,436	63,132	0.00	120,797	0.00	179,840	0	0.00	0
460	Non-consumable supplies		60,288	112,885	0.00	67,000	0.00	30,300	0	0.00	0
470	Computer software		2,643	4,672	0.00	5,000	0.00	6,000	0	0.00	0
480	Computer hardware		225	0	0.00	3,705	0.00	53,705	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>101,593</b>	<b>180,689</b>	<b>0.00</b>	<b>196,502</b>	<b>0.00</b>	<b>269,845</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	27,632	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>27,632</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		4,760	5,249	0.00	0	0.00	6,500	0	0.00	0
<b>600</b>	<b>Other</b>		<b>4,760</b>	<b>5,249</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>6,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2190</b>	<b>Student Support (Special Ed)</b>		<b>3,694,565</b>	<b>4,554,934</b>	<b>31.62</b>	<b>5,148,658</b>	<b>32.88</b>	<b>5,220,890</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2210</b>	<b>Improvement of Instruction</b>										
121	Substitutes - licensed		422	378	0.00	0	0.00	0	0	0.00	0
130	Additional salary		44,714	104,224	0.00	22,216	0.00	109,451	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>45,135</b>	<b>104,602</b>	<b>0.00</b>	<b>22,216</b>	<b>0.00</b>	<b>109,451</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		11,366	25,583	0.00	5,614	0.00	29,748	0	0.00	0
220	Social security		3,413	7,966	0.00	1,700	0.00	8,375	0	0.00	0
230	Other Required Payroll Costs		171	346	0.00	260	0.00	1,914	0	0.00	0
240	Contractual Employee Benefits		915	132	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>15,864</b>	<b>34,026</b>	<b>0.00</b>	<b>7,574</b>	<b>0.00</b>	<b>40,037</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		0	26,604	0.00	0	0.00	300	0	0.00	0
350	Communication		0	8	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		122,149	81,081	0.00	63,095	0.00	101,478	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>122,149</b>	<b>107,692</b>	<b>0.00</b>	<b>63,095</b>	<b>0.00</b>	<b>101,778</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		7,496	16,643	0.00	60,970	0.00	73,314	0	0.00	0
460	Non-consumable supplies		27,099	31,110	0.00	13,195	0.00	20,858	0	0.00	0
470	Computer software		17,418	17,384	0.00	10,000	0.00	19,800	0	0.00	0
480	Computer hardware		2,498	2,517	0.00	0	0.00	6,121	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>54,511</b>	<b>67,654</b>	<b>0.00</b>	<b>84,165</b>	<b>0.00</b>	<b>120,093</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		28,075	60,235	0.00	57,361	0.00	31,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>28,075</b>	<b>60,235</b>	<b>0.00</b>	<b>57,361</b>	<b>0.00</b>	<b>31,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2210</b>	<b>Improvement of Instruction</b>		<b>265,734</b>	<b>374,210</b>	<b>0.00</b>	<b>234,411</b>	<b>0.00</b>	<b>402,359</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2220</b>	<b>Educational Media Services</b>										
111	Licensed salaries		77,216	76,714	1.00	85,382	0.50	46,822	0	0.00	0
130	Additional salary		697	26,365	0.00	493	0.00	375	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>77,913</b>	<b>103,079</b>	<b>1.00</b>	<b>85,875</b>	<b>0.50</b>	<b>47,197</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		19,974	25,781	0.00	22,849	0.00	11,927	0	0.00	0
220	Social security		5,960	7,860	0.00	6,570	0.00	3,611	0	0.00	0
230	Other Required Payroll Costs		294	344	0.00	750	0.00	1,346	0	0.00	0
240	Contractual Employee Benefits		16,462	10,272	0.00	10,061	0.00	7,632	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>42,690</b>	<b>44,257</b>	<b>0.00</b>	<b>40,230</b>	<b>0.00</b>	<b>24,516</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech		1,469	1,956	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>1,469</b>	<b>1,956</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
430	Library Books		140	6,812	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>140</b>	<b>6,812</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2220 Educational Media Services</b>			<b>122,212</b>	<b>156,102</b>	<b>1.00</b>	<b>126,105</b>	<b>0.50</b>	<b>71,713</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
<b>Function 2230</b>	<b>Assessment &amp; Testing</b>									
130	Additional salary	0	854	0.00	1,108	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>854</b>	<b>0.00</b>	<b>1,108</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	0	201	0.00	269	0.00	0	0	0.00	0
220	Social security	0	65	0.00	224	0.00	0	0	0.00	0
230	Other Required Payroll Costs	0	3	0.00	12	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>0</b>	<b>269</b>	<b>0.00</b>	<b>505</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech	0	1,324	0.00	2,543	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>1,324</b>	<b>0.00</b>	<b>2,543</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
470	Computer software	0	0	0.00	873	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>873</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2230</b>	<b>Assessment &amp; Testing</b>	<b>0</b>	<b>2,446</b>	<b>0.00</b>	<b>5,029</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2240</b>	<b>Instructional Staff Developmnt</b>										
111	Licensed salaries		323,611	528,397	6.50	544,276	9.00	816,856	0	0.00	0
112	Classified salaries		18,819	7,343	0.00	0	0.50	24,887	0	0.00	0
121	Substitutes - licensed		1,140	1,518	0.00	0	0.00	1,824	0	0.00	0
122	Substitute - classified		0	0	0.00	0	0.00	1,836	0	0.00	0
130	Additional salary		196,978	287,263	0.00	353,755	0.00	370,405	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>540,548</b>	<b>824,521</b>	<b>6.50</b>	<b>898,031</b>	<b>9.50</b>	<b>1,215,808</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		138,067	201,544	0.00	226,960	0.00	324,872	0	0.00	0
220	Social security		41,051	62,674	0.00	68,763	0.00	93,144	0	0.00	0
230	Other Required Payroll Costs		2,059	2,418	0.00	9,522	0.00	26,751	0	0.00	0
240	Contractual Employee Benefits		81,929	114,263	0.00	131,267	0.00	197,425	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>263,106</b>	<b>380,899</b>	<b>0.00</b>	<b>436,512</b>	<b>0.00</b>	<b>642,192</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		0	0	0.00	0	0.00	9,200	0	0.00	0
340	Travel		246,198	485,714	0.00	740,222	0.00	449,449	0	0.00	0
380	Non-instruction prof & tech		599,082	1,179,866	0.00	2,725,838	0.00	2,194,951	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>845,280</b>	<b>1,665,580</b>	<b>0.00</b>	<b>3,466,060</b>	<b>0.00</b>	<b>2,653,600</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		7,175	83,175	0.00	122,770	0.00	185,599	0	0.00	0
460	Non-consumable supplies		0	0	0.00	25,000	0.00	25,000	0	0.00	0
470	Computer software		1,750	2,958	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>8,925</b>	<b>86,133</b>	<b>0.00</b>	<b>147,770</b>	<b>0.00</b>	<b>210,599</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		200	7,360	0.00	0	0.00	300	0	0.00	0
<b>600</b>	<b>Other</b>		<b>200</b>	<b>7,360</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>300</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2240</b>	<b>Instructional Staff Developmnt</b>		<b>1,658,058</b>	<b>2,964,493</b>	<b>6.50</b>	<b>4,948,373</b>	<b>9.50</b>	<b>4,722,499</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>	<hr/>								
<b>Function</b>	<b>2320</b>	<b>Executive Administration</b>									
	130	Additional salary	0	2,434	0.00	0	0.00	0	0	0.00	0
<b>100</b>		<b>Salaries and Wages</b>	<b>0</b>	<b>2,434</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	210	Public Employees Retirement System	0	639	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	186	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	6	0.00	0	0.00	0	0	0.00	0
<b>200</b>		<b>Associated Payroll Costs</b>	<b>0</b>	<b>832</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>2320</b>	<b>Executive Administration</b>	<b>0</b>	<b>3,266</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2410</b>	<b>Office of the Principal</b>										
121	Substitutes - licensed		56	0	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		11,545	129	0.00	0	0.00	0	0	0.00	0
130	Additional salary		139,854	130,482	0.00	129,234	0.00	51,823	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>151,455</b>	<b>130,611</b>	<b>0.00</b>	<b>129,234</b>	<b>0.00</b>	<b>51,823</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		37,678	31,650	0.00	31,737	0.00	14,319	0	0.00	0
220	Social security		11,589	9,979	0.00	9,886	0.00	3,964	0	0.00	0
230	Other Required Payroll Costs		585	344	0.00	3,474	0.00	1,478	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>49,853</b>	<b>41,972</b>	<b>0.00</b>	<b>45,097</b>	<b>0.00</b>	<b>19,761</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		432	455	0.00	0	0.00	0	0	0.00	0
350	Communication		487	78	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		612	2,725	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>1,531</b>	<b>3,258</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		45,962	15,955	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies		933	2,238	0.00	0	0.00	0	0	0.00	0
470	Computer software		0	79	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>46,895</b>	<b>18,272</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2410</b>	<b>Office of the Principal</b>		<b>249,734</b>	<b>194,113</b>	<b>0.00</b>	<b>174,331</b>	<b>0.00</b>	<b>71,584</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>									
<b>Function</b>	<b>2490</b>	<b>Other Sup Svc - Sch Admin</b>									
111	Licensed salaries		0	0	1.00	112,553	1.00	104,862	0	0.00	0
112	Classified salaries		52,794	68,296	1.50	82,198	0.00	0	0	0.00	0
113	Administrative salaries		149,210	128,291	1.00	133,054	0.69	102,338	0	0.00	0
124	Temporary - classified		13,399	14,285	0.00	0	0.00	0	0	0.00	0
130	Additional salary		48	9,068	0.00	6,150	0.00	7,555	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>215,450</b>	<b>219,941</b>	<b>3.50</b>	<b>333,955</b>	<b>1.69</b>	<b>214,755</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		56,948	56,699	0.00	85,239	0.00	57,332	0	0.00	0
220	Social security		15,566	16,376	0.00	25,547	0.00	16,430	0	0.00	0
230	Other Required Payroll Costs		824	683	0.00	3,773	0.00	6,115	0	0.00	0
240	Contractual Employee Benefits		17,744	52,275	0.00	78,143	0.00	32,733	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>91,082</b>	<b>126,032</b>	<b>0.00</b>	<b>192,702</b>	<b>0.00</b>	<b>112,610</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		8,962	34,147	0.00	0	0.00	10,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>8,962</b>	<b>34,147</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		1,369	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>1,369</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		845	895	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>845</b>	<b>895</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>2490</b>	<b>Other Sup Svc - Sch Admin</b>	<b>317,708</b>	<b>381,014</b>	<b>3.50</b>	<b>526,657</b>	<b>1.69</b>	<b>337,365</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2510</b>	<b>Direction of Business Support</b>										
114	Managerial-classified salaries		0	0	0.15	10,995	0.00	0	0	0.00	0
130	Additional salary		0	609	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>0</b>	<b>609</b>	<b>0.15</b>	<b>10,995</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		0	160	0.00	2,778	0.00	0	0	0.00	0
220	Social security		0	47	0.00	841	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	2	0.00	122	0.00	0	0	0.00	0
240	Contractual Employee Benefits		0	0	0.00	2,913	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>0</b>	<b>208</b>	<b>0.00</b>	<b>6,654</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2510</b>	<b>Direction of Business Support</b>		<b>0</b>	<b>816</b>	<b>0.15</b>	<b>17,649</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2520</b>	<b>Fiscal Services</b>										
112	Classified salaries		49,863	63,158	2.10	143,009	1.00	73,674	0	0.00	0
114	Managerial-classified salaries		10,601	975	0.00	0	1.15	98,647	0	0.00	0
130	Additional salary		337	6,196	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>60,801</b>	<b>70,329</b>	<b>2.10</b>	<b>143,009</b>	<b>2.15</b>	<b>172,321</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		7,953	16,193	0.00	36,138	0.00	43,546	0	0.00	0
220	Social security		4,658	5,379	0.00	10,941	0.00	13,183	0	0.00	0
230	Other Required Payroll Costs		239	226	0.00	1,589	0.00	4,912	0	0.00	0
240	Contractual Employee Benefits		14,839	19,068	0.00	40,117	0.00	39,558	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>27,689</b>	<b>40,865</b>	<b>0.00</b>	<b>88,785</b>	<b>0.00</b>	<b>101,199</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech		0	147,845	0.00	0	0.00	104,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>147,845</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>104,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
690	Grant indirect charges		1,791,829	1,898,876	0.00	3,248,689	0.00	2,948,257	0	0.00	0
<b>600</b>	<b>Other</b>		<b>1,791,829</b>	<b>1,898,876</b>	<b>0.00</b>	<b>3,248,689</b>	<b>0.00</b>	<b>2,948,257</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2520</b>	<b>Fiscal Services</b>		<b>1,880,319</b>	<b>2,157,915</b>	<b>2.10</b>	<b>3,480,483</b>	<b>2.15</b>	<b>3,325,777</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>									
<b>Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>									
112	Classified salaries	392,896	383,644	12.38	555,899	2.00	136,323	0	0.00	0
130	Additional salary	529	49,314	0.00	0	0.00	6,180	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>393,425</b>	<b>432,958</b>	<b>12.38</b>	<b>555,899</b>	<b>2.00</b>	<b>142,503</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	55,296	90,886	0.00	136,799	0.00	36,862	0	0.00	0
220	Social security	29,984	33,065	0.00	42,527	0.00	10,901	0	0.00	0
230	Other Required Payroll Costs	8,507	7,826	0.00	17,343	0.00	4,062	0	0.00	0
240	Contractual Employee Benefits	133,902	138,697	0.00	166,634	0.00	20,767	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>227,689</b>	<b>270,473</b>	<b>0.00</b>	<b>363,303</b>	<b>0.00</b>	<b>72,592</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	501,497	870,335	0.00	570,000	0.00	788,100	0	0.00	0
340	Travel	500	0	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech	750	336,577	0.00	0	0.00	0	0	0.00	0
390	Other general prof/tech svcs	10,995	46	0.00	500,000	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>513,742</b>	<b>1,206,957</b>	<b>0.00</b>	<b>1,070,000</b>	<b>0.00</b>	<b>788,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	250,148	144,839	0.00	202,500	0.00	0	0	0.00	0
460	Non-consumable supplies	41,686	4,208	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>291,834</b>	<b>149,047</b>	<b>0.00</b>	<b>202,500</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses	10,120	4,544	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>	<b>10,120</b>	<b>4,544</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>	<b>1,436,810</b>	<b>2,063,979</b>	<b>12.38</b>	<b>2,191,702</b>	<b>2.00</b>	<b>1,003,195</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	2551	Transportation									
130	Additional salary		0	4,395	0.00	0	0.00	0	0	0.00	0
100	Salaries and Wages		0	4,395	0.00	0	0.00	0	0	0.00	0
210	Public Employees Retirement System		0	1,146	0.00	0	0.00	0	0	0.00	0
220	Social security		0	371	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	94	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		0	1,611	0.00	0	0.00	0	0	0.00	0
Total Function 2551 Transportation			0	6,005	0.00	0	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2552</b>	<b>Vehicle Operations</b>										
112	Classified salaries		11,634	12,008	0.50	10,217	0.00	0	0	0.00	0
124	Temporary - classified		0	70	0.00	0	0.00	0	0	0.00	0
130	Additional salary		653	23,065	0.00	50,000	0.00	144,231	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>12,287</b>	<b>35,143</b>	<b>0.50</b>	<b>60,217</b>	<b>0.00</b>	<b>144,231</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		3,207	8,503	0.00	15,722	0.00	38,238	0	0.00	0
220	Social security		894	2,595	0.00	4,445	0.00	11,033	0	0.00	0
230	Other Required Payroll Costs		129	535	0.00	283	0.00	7,150	0	0.00	0
240	Contractual Employee Benefits		3,362	3,823	0.00	7,526	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>7,592</b>	<b>15,457</b>	<b>0.00</b>	<b>27,976</b>	<b>0.00</b>	<b>56,421</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
330	Student Transportation Services		0	1,519	0.00	115,105	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>1,519</b>	<b>0.00</b>	<b>115,105</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		744	3,900	0.00	0	0.00	3,472	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>744</b>	<b>3,900</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,472</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		0	0	0.00	55,000	0.00	85,000	0	0.00	0
564	Bus purchases		0	200,000	0.00	1,666,000	0.00	80,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>200,000</b>	<b>0.00</b>	<b>1,721,000</b>	<b>0.00</b>	<b>165,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2552</b>	<b>Vehicle Operations</b>		<b>20,624</b>	<b>256,020</b>	<b>0.50</b>	<b>1,924,298</b>	<b>0.00</b>	<b>369,124</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	2554	Vehicle Service & Maintenance									
130	Additional salary		0	2,434	0.00	0	0.00	0	0	0.00	0
100	Salaries and Wages		0	2,434	0.00	0	0.00	0	0	0.00	0
210	Public Employees Retirement System		0	584	0.00	0	0.00	0	0	0.00	0
220	Social security		0	186	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	49	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		0	819	0.00	0	0.00	0	0	0.00	0
Total Function	2554	Vehicle Service & Maintenance	0	3,253	0.00	0	0.00	0	0	0.00	0

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210 Grant Fund</b>									
<b>Function</b>	<b>2558 Special Educ Transportation</b>									
130	Additional salary	0	6,829	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>0</b>	<b>6,829</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	0	1,601	0.00	0	0.00	0	0	0.00	0
220	Social security	0	525	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs	0	143	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>0</b>	<b>2,269</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
564	Bus purchases	0	45,438	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>45,438</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2558 Special Educ Transportation</b>		<b>0</b>	<b>54,535</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	2570	Warehouse									
130	Additional salary		0	1,826	0.00	0	0.00	0	0	0.00	0
100	Salaries and Wages		0	1,826	0.00	0	0.00	0	0	0.00	0
210	Public Employees Retirement System		0	424	0.00	0	0.00	0	0	0.00	0
220	Social security		0	140	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	16	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		0	580	0.00	0	0.00	0	0	0.00	0
Total Function 2570 Warehouse			0	2,406	0.00	0	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210 Grant Fund</b>											
<b>Function 2620</b>	<b>Planning Evaluation &amp; Stat Svc</b>										
111	Licensed salaries		86,816	59,724	1.00	82,588	0.83	67,413	0	0.00	0
112	Classified salaries		18,819	8,303	1.00	42,018	0.50	24,887	0	0.00	0
113	Administrative salaries		130,384	139,015	1.30	195,365	1.00	155,393	0	0.00	0
121	Substitutes - licensed		0	0	0.00	0	0.00	8,692	0	0.00	0
130	Additional salary		10,990	15,433	0.00	18,670	0.00	7,181	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>247,008</b>	<b>222,475</b>	<b>3.30</b>	<b>338,641</b>	<b>2.33</b>	<b>263,566</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		64,251	57,282	0.00	91,124	0.00	74,521	0	0.00	0
220	Social security		18,939	17,073	0.00	25,905	0.00	20,154	0	0.00	0
230	Other Required Payroll Costs		923	682	0.00	3,936	0.00	7,843	0	0.00	0
240	Contractual Employee Benefits		43,465	39,378	0.00	73,862	0.00	49,148	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>127,579</b>	<b>114,414</b>	<b>0.00</b>	<b>194,827</b>	<b>0.00</b>	<b>151,666</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
380	Non-instruction prof & tech		16,550	15,677	0.00	33,130	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>16,550</b>	<b>15,677</b>	<b>0.00</b>	<b>33,130</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
470	Computer software		1,000	1,000	0.00	2,000	0.00	1,000	0	0.00	0
480	Computer hardware		1,602	2,498	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>2,602</b>	<b>3,498</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		377	0	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>377</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2620 Planning Evaluation &amp; Stat Svc</b>			<b>394,117</b>	<b>356,064</b>	<b>3.30</b>	<b>568,598</b>	<b>2.33</b>	<b>416,232</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	2630	Information/Production									
130	Additional salary		0	2,434	0.00	0	0.00	0	0	0.00	0
100	Salaries and Wages		0	2,434	0.00	0	0.00	0	0	0.00	0
210	Public Employees Retirement System		0	602	0.00	0	0.00	0	0	0.00	0
220	Social security		0	186	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	7	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		0	795	0.00	0	0.00	0	0	0.00	0
Total Function	2630	Information/Production	0	3,229	0.00	0	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2640</b>	<b>Human Resources-Staff Services</b>										
111	Licensed salaries		44,639	83,463	1.50	102,371	2.00	178,126	0	0.00	0
112	Classified salaries		0	164	0.00	0	0.00	0	0	0.00	0
113	Administrative salaries		138,717	143,869	0.00	0	0.00	0	0	0.00	0
124	Temporary - classified		0	911	0.00	0	0.00	0	0	0.00	0
130	Additional salary		2,913,568	44,441	0.00	105,146	0.00	118,521	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>3,096,924</b>	<b>272,848</b>	<b>1.50</b>	<b>207,517</b>	<b>2.00</b>	<b>296,647</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		768,968	65,438	0.00	51,975	0.00	74,962	0	0.00	0
220	Social security		236,212	20,528	0.00	15,876	0.00	22,693	0	0.00	0
230	Other Required Payroll Costs		18,816	838	0.00	1,656	0.00	8,453	0	0.00	0
240	Contractual Employee Benefits		105,967	113,079	0.00	247,259	0.00	103,314	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>1,129,963</b>	<b>199,884</b>	<b>0.00</b>	<b>316,766</b>	<b>0.00</b>	<b>209,422</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		1,500	6,249	0.00	0	0.00	1,300	0	0.00	0
340	Travel		2,249	29,061	0.00	52,000	0.00	8,541	0	0.00	0
350	Communication		0	191	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		7,500	11,766	0.00	0	0.00	20,000	0	0.00	0
390	Other general prof/tech svcs		1,500	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>12,749</b>	<b>47,266</b>	<b>0.00</b>	<b>52,000</b>	<b>0.00</b>	<b>29,841</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		20,772	19,055	0.00	75,500	0.00	500	0	0.00	0
460	Non-consumable supplies		11,453	14,309	0.00	0	0.00	0	0	0.00	0
480	Computer hardware		0	13,746	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>32,225</b>	<b>47,111</b>	<b>0.00</b>	<b>75,500</b>	<b>0.00</b>	<b>500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		1,697	4,903	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>1,697</b>	<b>4,903</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2640</b>	<b>Human Resources-Staff Services</b>		<b>4,273,557</b>	<b>572,011</b>	<b>1.50</b>	<b>651,783</b>	<b>2.00</b>	<b>536,410</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	2660	Technology Services									
	111	Licensed salaries	217,301	174,680	2.00	175,331	2.00	190,245	0	0.00	0
	112	Classified salaries	87,478	107,163	1.90	119,785	1.87	135,557	0	0.00	0
	130	Additional salary	31,984	15,027	0.00	750	0.00	750	0	0.00	0
100		Salaries and Wages	336,763	296,870	3.90	295,866	3.87	326,552	0	0.00	0
	210	Public Employees Retirement System	81,198	77,050	0.00	79,615	0.00	85,179	0	0.00	0
	220	Social security	25,579	22,589	0.00	22,633	0.00	24,981	0	0.00	0
	230	Other Required Payroll Costs	1,294	986	0.00	3,378	0.00	9,306	0	0.00	0
	240	Contractual Employee Benefits	83,083	72,957	0.00	75,361	0.00	74,128	0	0.00	0
200		Associated Payroll Costs	191,154	173,582	0.00	180,987	0.00	193,594	0	0.00	0
	340	Travel	88	741	0.00	0	0.00	325	0	0.00	0
	350	Communication	8,510	10,284	0.00	7,000	0.00	98,400	0	0.00	0
	380	Non-instruction prof & tech	316	0	0.00	0	0.00	0	0	0.00	0
300		Purchased Services	8,915	11,025	0.00	7,000	0.00	98,725	0	0.00	0
	411	Consumable supplies	2,127	4,856	0.00	0	0.00	10,000	0	0.00	0
	460	Non-consumable supplies	12,486	15,117	0.00	0	0.00	20,000	0	0.00	0
	470	Computer software	34,839	15,643	0.00	0	0.00	0	0	0.00	0
	480	Computer hardware	1,083,178	712,632	0.00	74,000	0.00	70,000	0	0.00	0
400		Supplies and Materials	1,132,630	748,248	0.00	74,000	0.00	100,000	0	0.00	0
	540	Depreciable equipment	5,499	0	0.00	0	0.00	0	0	0.00	0
500		Capital Outlay	5,499	0	0.00	0	0.00	0	0	0.00	0
Total Function	2660	Technology Services	1,674,961	1,229,724	3.90	557,853	3.87	718,871	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 2680</b>	<b>Interpretation &amp; Translation Svcs</b>										
112	Classified salaries		133,953	86,080	6.13	199,015	6.13	221,742	0	0.00	0
130	Additional salary		4,389	6,671	0.00	0	0.00	10,395	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>138,342</b>	<b>92,750</b>	<b>6.13</b>	<b>199,015</b>	<b>6.13</b>	<b>232,137</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		33,339	22,053	0.00	50,292	0.00	58,661	0	0.00	0
220	Social security		10,555	7,104	0.00	15,225	0.00	17,758	0	0.00	0
230	Other Required Payroll Costs		570	309	0.00	2,208	0.00	6,616	0	0.00	0
240	Contractual Employee Benefits		103,245	59,847	0.00	124,368	0.00	84,475	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>147,710</b>	<b>89,313</b>	<b>0.00</b>	<b>192,093</b>	<b>0.00</b>	<b>167,510</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		0	1,617	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		118,295	187,059	0.00	258,540	0.00	209,590	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>118,295</b>	<b>188,675</b>	<b>0.00</b>	<b>258,540</b>	<b>0.00</b>	<b>209,590</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2680</b>	<b>Interpretation &amp; Translation Svcs</b>		<b>404,348</b>	<b>370,739</b>	<b>6.13</b>	<b>649,648</b>	<b>6.13</b>	<b>609,237</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Support Services</b>			35,867,127	35,641,287	237.91	44,347,701	223.18	40,626,340	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>	<hr/>								
<b>Function</b>	<b>3110</b>	<b>Direction of Food Services</b>									
	130	Additional salary	0	1,487	0.00	0	0.00	0	0	0.00	0
<b>100</b>		<b>Salaries and Wages</b>	<b>0</b>	<b>1,487</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	210	Public Employees Retirement System	0	357	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	114	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	4	0.00	0	0.00	0	0	0.00	0
<b>200</b>		<b>Associated Payroll Costs</b>	<b>0</b>	<b>475</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>3110</b>	<b>Direction of Food Services</b>	<b>0</b>	<b>1,962</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>									
<b>Function</b>	<b>3120</b>	<b>Food Preparation/Dispensing</b>									
130	Additional salary		0	24,139	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>0</b>	<b>24,139</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		0	5,582	0.00	0	0.00	0	0	0.00	0
220	Social security		0	1,836	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	301	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>0</b>	<b>7,718</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		5,239	34,360	0.00	55,487	0.00	36,773	0	0.00	0
450	Food		78,305	266,076	0.00	100,000	0.00	368,000	0	0.00	0
460	Non-consumable supplies		0	16,956	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>83,544</b>	<b>317,391</b>	<b>0.00</b>	<b>155,487</b>	<b>0.00</b>	<b>404,773</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		31,750	38,635	0.00	0	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>31,750</b>	<b>38,635</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		0	0	0.00	170	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>170</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3120 Food Preparation/Dispensing</b>			<b>115,294</b>	<b>387,883</b>	<b>0.00</b>	<b>155,657</b>	<b>0.00</b>	<b>404,773</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	3130	Food Delivery Service									
130	Additional salary		0	2,434	0.00	0	0.00	0	0	0.00	0
100	Salaries and Wages		0	2,434	0.00	0	0.00	0	0	0.00	0
210	Public Employees Retirement System		0	566	0.00	0	0.00	0	0	0.00	0
220	Social security		0	186	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		0	47	0.00	0	0.00	0	0	0.00	0
200	Associated Payroll Costs		0	799	0.00	0	0.00	0	0	0.00	0
Total Function	3130	Food Delivery Service	0	3,233	0.00	0	0.00	0	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 3300</b>	<b>Community Services</b>										
112	Classified salaries		32,125	42,307	1.66	59,860	1.66	65,205	0	0.00	0
130	Additional salary		4,493	6,671	0.00	1,607	0.00	9,922	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>36,618</b>	<b>48,977</b>	<b>1.66</b>	<b>61,467</b>	<b>1.66</b>	<b>75,127</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		9,000	11,003	0.00	15,929	0.00	18,985	0	0.00	0
220	Social security		2,797	3,726	0.00	4,703	0.00	5,746	0	0.00	0
230	Other Required Payroll Costs		149	167	0.00	732	0.00	2,141	0	0.00	0
240	Contractual Employee Benefits		10,923	14,824	0.00	39,163	0.00	21,297	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>22,869</b>	<b>29,721</b>	<b>0.00</b>	<b>60,527</b>	<b>0.00</b>	<b>48,169</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.		26,949	58,109	0.00	49,769	0.00	0	0	0.00	0
320	Property Services		0	155	0.00	0	0.00	100	0	0.00	0
340	Travel		2,634	7,382	0.00	0	0.00	5,000	0	0.00	0
350	Communication		29,241	32,089	0.00	0	0.00	33,000	0	0.00	0
380	Non-instruction prof & tech		50,564	42,753	0.00	57,842	0.00	88,676	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>109,388</b>	<b>140,488</b>	<b>0.00</b>	<b>107,611</b>	<b>0.00</b>	<b>126,776</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		33,446	42,301	0.00	158,460	0.00	50,710	0	0.00	0
460	Non-consumable supplies		300	0	0.00	0	0.00	0	0	0.00	0
470	Computer software		13,935	16,957	0.00	0	0.00	80,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>47,681</b>	<b>59,258</b>	<b>0.00</b>	<b>158,460</b>	<b>0.00</b>	<b>130,710</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		504	1,054	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>504</b>	<b>1,054</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3300</b>	<b>Community Services</b>		<b>217,060</b>	<b>279,499</b>	<b>1.66</b>	<b>388,065</b>	<b>1.66</b>	<b>380,782</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<hr/>											
<b>Fund</b>	<b>210</b>	<b>Grant Fund</b>	<hr/>								
<b>Function</b>	<b>3320</b>	<b>Community Recreation (MS)</b>									
	130	Additional salary	0	1,217	0.00	0	0.00	0	0	0.00	0
<b>100</b>		<b>Salaries and Wages</b>	<b>0</b>	<b>1,217</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	210	Public Employees Retirement System	0	283	0.00	0	0.00	0	0	0.00	0
	220	Social security	0	93	0.00	0	0.00	0	0	0.00	0
	230	Other Required Payroll Costs	0	10	0.00	0	0.00	0	0	0.00	0
<b>200</b>		<b>Associated Payroll Costs</b>	<b>0</b>	<b>386</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<hr/>											
<b>Total Function</b>	<b>3320</b>	<b>Community Recreation (MS)</b>	<b>0</b>	<b>1,603</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 3500</b>	<b>Custody &amp; Care of Children</b>										
112	Classified salaries		9,197	18,319	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed		225	0	0.00	0	0.00	0	0	0.00	0
130	Additional salary		0	3,066	0.00	0	0.00	0	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>9,422</b>	<b>21,385</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		2,294	5,134	0.00	0	0.00	0	0	0.00	0
220	Social security		721	1,638	0.00	0	0.00	0	0	0.00	0
230	Other Required Payroll Costs		39	75	0.00	0	0.00	0	0	0.00	0
240	Contractual Employee Benefits		3,172	5,545	0.00	0	0.00	0	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>6,226</b>	<b>12,392</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
340	Travel		296	948	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		84,812	0	0.00	1,000,000	0.00	1,000,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>85,108</b>	<b>948</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		4,889	5,121	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>4,889</b>	<b>5,121</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3500</b>	<b>Custody &amp; Care of Children</b>		<b>105,645</b>	<b>39,846</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	<b>Total Community Services</b>		437,998	714,026	1.66	1,543,722	1.66	1,785,555	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	4120	Site Acquisition/Development									
	530	Improvements other than bldg	0	0	0.00	0	0.00	955,000	0	0.00	0
	500	Capital Outlay	0	0	0.00	0	0.00	955,000	0	0.00	0
Total Function	4120	Site Acquisition/Development	0	0	0.00	0	0.00	955,000	0	0.00	0

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 210</b>	<b>Grant Fund</b>										
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>										
350	Communication		978	240	0.00	0	0.00	0	0	0.00	0
380	Non-instruction prof & tech		316,681	150,084	0.00	850,000	0.00	2,785,367	0	0.00	0
390	Other general prof/tech svcs		18,500	55,752	0.00	601,500	0.00	1,612,500	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>336,159</b>	<b>206,076</b>	<b>0.00</b>	<b>1,451,500</b>	<b>0.00</b>	<b>4,397,867</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
520	Building acquisition		1,791,723	6,243,730	0.00	7,835,269	0.00	19,630,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>1,791,723</b>	<b>6,243,730</b>	<b>0.00</b>	<b>7,835,269</b>	<b>0.00</b>	<b>19,630,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		84,601	3,691	0.00	75,000	0.00	300,000	0	0.00	0
690	Grant indirect charges		0	0	0.00	0	0.00	244,875	0	0.00	0
<b>600</b>	<b>Other</b>		<b>84,601</b>	<b>3,691</b>	<b>0.00</b>	<b>75,000</b>	<b>0.00</b>	<b>544,875</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>		<b>2,212,483</b>	<b>6,453,498</b>	<b>0.00</b>	<b>9,361,769</b>	<b>0.00</b>	<b>24,572,742</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Facilities Acquisition and Construction</b>			2,212,483	6,453,498	0.00	9,361,769	0.00	25,527,742	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	5300	Apportionment of Funds by LEA									
	720	Transits	3,365,715	4,771,300	0.00	5,411,490	0.00	4,006,204	0	0.00	0
	700	Transfers	3,365,715	4,771,300	0.00	5,411,490	0.00	4,006,204	0	0.00	0
Total Function	5300	Apportionment of Funds by LEA	3,365,715	4,771,300	0.00	5,411,490	0.00	4,006,204	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	210	Grant Fund									
Function	7000	Unappropriated Ending Balance									
	820	Reserved for next year	4,660,360	5,427,354	0.00	0	0.00	0	0	0.00	0
	800	Other Uses of Funds	4,660,360	5,427,354	0.00	0	0.00	0	0	0.00	0
Total Function 7000 Unappropriated Ending Balance			4,660,360	5,427,354	0.00	0	0.00	0	0	0.00	0
Total Fund	210	Grant Fund	70,960,780	82,194,379	550.44	107,151,830	483.75	107,306,517	0	0.00	0

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### **Nutrition Service Fund**

Activities concerned with providing food to students and staff in a school or district is recorded here. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

The District operates a central kitchen and bakery, and transports food to each of the 16 school kitchens within the district. Breakfast and lunch are available for students and staff. Lunches are also served for the pre-school programs at all our elementary schools as well as a child care program located at North Powellhurst. The Nutrition Service Fund is largely self-supporting and requires limited general fund support. A small amount of state school support for the local match requirement is receipted into the fund.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 205</b>	<b>Nutrition Service Fund Resources</b>									
	1510 Interest on investments	622	28,180	0.00	12,000	0.00	30,000	0	0.00	0
	1610 Daily sales - Reimbursable programs	42,144	90,651	0.00	42,000	0.00	90,000	0	0.00	0
	1620 Daily sales - Non-reimbursable program:	5,271	6,314	0.00	5,000	0.00	6,700	0	0.00	0
	1630 Special function revenues	9,637	6,824	0.00	7,000	0.00	7,000	0	0.00	0
	1990 Miscellaneous Revenues	1,079	3,205	0.00	2,700	0.00	3,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>58,753</b>	<b>135,174</b>	<b>0.00</b>	<b>68,700</b>	<b>0.00</b>	<b>136,700</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	3102 State school lunch match	49,564	45,497	0.00	51,000	0.00	50,000	0	0.00	0
	3299 Other restricted grants	13,911	631,640	0.00	600,000	0.00	600,000	0	0.00	0
	<b>3000 Revenue from State Sources</b>	<b>63,474</b>	<b>677,138</b>	<b>0.00</b>	<b>651,000</b>	<b>0.00</b>	<b>650,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	4500 Federal restricted from fed	5,937,673	4,756,229	0.00	5,050,237	0.00	5,256,237	0	0.00	0
	4900 Revenue on/for behalf of district	440,968	527,609	0.00	375,160	0.00	300,320	0	0.00	0
	<b>4000 Revenue from Federal Sources</b>	<b>6,378,642</b>	<b>5,283,837</b>	<b>0.00</b>	<b>5,425,397</b>	<b>0.00</b>	<b>5,556,557</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	310	1,439,272	0.00	2,000,000	0.00	2,139,695	0	0.00	0
	<b>5000 Other Sources</b>	<b>310</b>	<b>1,439,272</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,139,695</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 205</b>	<b>Nutrition Service Fund</b>	<b>6,501,179</b>	<b>7,535,421</b>	<b>0.00</b>	<b>8,145,097</b>	<b>0.00</b>	<b>8,482,952</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## **2520 Fiscal Services**

Activities concerned with the fiscal operations of the District. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

Starting in 2017-18, the District assessed an indirect fee for administrative costs in the Nutrition Services Fund. Previously, staff had been prorated under the 3110 and 3190 functions. The District previously hired contractors to assist with maintenance of equipment such as freezers. Instead of allocating fees and hiring an outside contractor for freezer issues, the fund will be assessed a fee for administrative costs and an HVAC technician was added to the General Fund maintenance budget in previous years.

David Douglas School District #40  
Multnomah County SD #40 Portland, OR 97220

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund</b>	<b>205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function</b>	<b>2520</b>	<b>Fiscal Services</b>									
	690	Grant indirect charges	154,927	163,750	0.00	257,911	0.00	306,613	0	0.00	0
<b>600</b>		<b>Other</b>	<b>154,927</b>	<b>163,750</b>	<b>0.00</b>	<b>257,911</b>	<b>0.00</b>	<b>306,613</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>2520</b>	<b>Fiscal Services</b>	<b>154,927</b>	<b>163,750</b>	<b>0.00</b>	<b>257,911</b>	<b>0.00</b>	<b>306,613</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Support Services</b>			154,927	163,750	0.00	257,911	0.00	306,613	0	0.00	0

### 3110 Service Area Direction

Activities of directing and managing nutrition services.

	2023-24 Adopted FTE	2024-25 Proposed FTE
Administrative	Nutrition Services	Nutrition Services
Manager	1.00	1.00
Supervisor	1.00	1.00
Secretary	1.00	1.00
<b>Total:</b>	<b>3.00</b>	<b>3.00</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 205</b>	<b>Nutrition Service Fund Requirements</b>									
<b>Function 3110</b>	<b>Direction of Food Services</b>									
112	Classified salaries	48,205	48,085	1.00	54,067	1.00	70,824	0	0.00	0
114	Managerial-classified salaries	176,761	166,646	2.00	174,791	2.00	186,410	0	0.00	0
122	Substitute - classified	0	0	0.00	1,000	0.00	1,000	0	0.00	0
124	Temporary - classified	0	0	0.00	1,000	0.00	1,000	0	0.00	0
130	Additional salary	7,720	4,500	0.00	2,400	0.00	2,400	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>232,687</b>	<b>219,231</b>	<b>3.00</b>	<b>233,258</b>	<b>3.00</b>	<b>261,634</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	59,691	55,300	0.00	60,114	0.00	66,397	0	0.00	0
220	Social security	17,906	16,891	0.00	17,844	0.00	20,015	0	0.00	0
230	Other Required Payroll Costs	893	698	0.00	2,589	0.00	7,427	0	0.00	0
240	Contractual Employee Benefits	43,058	41,096	0.00	47,643	0.00	55,017	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>121,548</b>	<b>113,985</b>	<b>0.00</b>	<b>128,190</b>	<b>0.00</b>	<b>148,856</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services	3,230	3,785	0.00	3,900	0.00	3,900	0	0.00	0
340	Travel	746	1,505	0.00	2,500	0.00	2,500	0	0.00	0
350	Communication	4,032	4,137	0.00	11,500	0.00	11,500	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>8,008</b>	<b>9,427</b>	<b>0.00</b>	<b>17,900</b>	<b>0.00</b>	<b>17,900</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	538	753	0.00	3,000	0.00	3,000	0	0.00	0
460	Non-consumable supplies	787	528	0.00	2,000	0.00	2,000	0	0.00	0
470	Computer software	942	1,040	0.00	1,200	0.00	1,200	0	0.00	0
480	Computer hardware	0	0	0.00	4,000	0.00	4,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>2,267</b>	<b>2,321</b>	<b>0.00</b>	<b>10,200</b>	<b>0.00</b>	<b>10,200</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	143	281	0.00	2,500	0.00	2,500	0	0.00	0
<b>600</b>	<b>Other</b>	<b>143</b>	<b>281</b>	<b>0.00</b>	<b>2,500</b>	<b>0.00</b>	<b>2,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3110</b>	<b>Direction of Food Services</b>	<b>364,652</b>	<b>345,245</b>	<b>3.00</b>	<b>392,048</b>	<b>3.00</b>	<b>441,090</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 3120 Food Preparation & Dispensing

Activities concerned with preparing and serving regular and incidental meals, lunches and snacks to student and staff.

	2023-24 Adopted FTE	2024-25 Proposed FTE
<b>Classified</b>		
Cooks	39.5	41.78
Additional staffing due to increased number of meals being served.	2.28	1.88
<b>Total:</b>	<b>41.78</b>	<b>43.66</b>

Increase of 1.88 Classified FTE due to increase in student meals being served. Note that the District was almost entirely Community Eligible Provision for the National School Lunch Program (NSLP) starting in 2020-21. Only Arthur Academy and the Community Transition Program did not qualify.

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 205</b>	<b>Nutrition Service Fund Requirements</b>										
<b>Function 3120</b>	<b>Food Preparation/Dispensing</b>										
112	Classified salaries		1,088,926	1,061,695	41.78	1,414,064	43.66	1,610,770	0	0.00	0
122	Substitute - classified		116,274	144,613	0.00	126,000	0.00	126,000	0	0.00	0
124	Temporary - classified		4,312	637	0.00	0	0.00	0	0	0.00	0
130	Additional salary		45,345	42,483	0.00	92,095	0.00	118,699	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>1,254,857</b>	<b>1,249,427</b>	<b>41.78</b>	<b>1,632,159</b>	<b>43.66</b>	<b>1,855,469</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		302,153	287,947	0.00	453,817	0.00	514,442	0	0.00	0
220	Social security		96,485	95,953	0.00	124,862	0.00	141,943	0	0.00	0
230	Other Required Payroll Costs		27,616	21,009	0.00	48,349	0.00	77,714	0	0.00	0
240	Contractual Employee Benefits		561,824	567,094	0.00	619,219	0.00	708,185	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>988,077</b>	<b>972,002</b>	<b>0.00</b>	<b>1,246,247</b>	<b>0.00</b>	<b>1,442,284</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
320	Property Services		6,881	11,226	0.00	50,000	0.00	50,000	0	0.00	0
340	Travel		0	803	0.00	1,250	0.00	1,250	0	0.00	0
350	Communication		2	206	0.00	1,000	0.00	1,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>6,883</b>	<b>12,234</b>	<b>0.00</b>	<b>52,250</b>	<b>0.00</b>	<b>52,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		6,855	12,555	0.00	23,800	0.00	23,800	0	0.00	0
450	Food		1,979,098	2,116,844	0.00	3,465,728	0.00	3,241,728	0	0.00	0
460	Non-consumable supplies		2,387	65,977	0.00	91,300	0.00	91,300	0	0.00	0
470	Computer software		5,116	5,378	0.00	10,700	0.00	10,700	0	0.00	0
480	Computer hardware		0	233	0.00	2,000	0.00	2,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>1,993,456</b>	<b>2,200,987</b>	<b>0.00</b>	<b>3,593,528</b>	<b>0.00</b>	<b>3,369,528</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
540	Depreciable equipment		30,410	28,409	0.00	600,000	0.00	600,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>30,410</b>	<b>28,409</b>	<b>0.00</b>	<b>600,000</b>	<b>0.00</b>	<b>600,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees		4,884	12,965	0.00	9,000	0.00	9,000	0	0.00	0
670	Taxes and licenses		12,915	10,545	0.00	14,750	0.00	14,750	0	0.00	0
<b>600</b>	<b>Other</b>		<b>17,799</b>	<b>23,510</b>	<b>0.00</b>	<b>23,750</b>	<b>0.00</b>	<b>23,750</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3120</b>	<b>Food Preparation/Dispensing</b>		<b>4,291,482</b>	<b>4,486,569</b>	<b>41.78</b>	<b>7,147,934</b>	<b>43.66</b>	<b>7,343,281</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### 3130 Food Delivery Service

Included is 75% of the cost of warehouse staff with the exception of the pony driver (who is paid exclusively by the general fund).

	2023-24 Adopted FTE			2024-25 Proposed FTE		
	Nutrition Services	General Fund (2570)	Total FTE	Nutrition Services	General Fund (2570)	Total FTE
<b>Classified</b>						
Warehouse staff	3.25	0.75	4.00	3.25	0.75	4.00
<b>Total:</b>	<b>3.25</b>	<b>0.75</b>	<b>4.00</b>	<b>3.25</b>	<b>0.75</b>	<b>4.00</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	205	Nutrition Service Fund Requirements									
Function	3130	Food Delivery Service									
	112	Classified salaries	124,872	145,629	3.25	168,016	3.25	191,175	0	0.00	0
	122	Substitute - classified	11,164	4,481	0.00	10,000	0.00	10,000	0	0.00	0
	130	Additional salary	139	131	0.00	966	0.00	966	0	0.00	0
100		Salaries and Wages	136,174	150,241	3.25	178,982	3.25	202,141	0	0.00	0
	210	Public Employees Retirement System	28,540	35,918	0.00	43,667	0.00	50,142	0	0.00	0
	220	Social security	10,417	11,493	0.00	13,692	0.00	15,464	0	0.00	0
	230	Other Required Payroll Costs	3,805	4,231	0.00	5,584	0.00	8,834	0	0.00	0
	240	Contractual Employee Benefits	43,585	46,642	0.00	47,779	0.00	57,887	0	0.00	0
200		Associated Payroll Costs	86,348	98,284	0.00	110,722	0.00	132,327	0	0.00	0
	320	Property Services	20,505	23,133	0.00	46,500	0.00	46,500	0	0.00	0
	350	Communication	0	479	0.00	1,000	0.00	1,000	0	0.00	0
300		Purchased Services	20,505	23,612	0.00	47,500	0.00	47,500	0	0.00	0
	411	Consumable supplies	4,115	4,638	0.00	5,600	0.00	5,600	0	0.00	0
	460	Non-consumable supplies	2,370	427	0.00	3,000	0.00	3,000	0	0.00	0
400		Supplies and Materials	6,485	5,065	0.00	8,600	0.00	8,600	0	0.00	0
	640	Dues and fees	146	145	0.00	150	0.00	150	0	0.00	0
	650	Insurance and Judgments	1,150	1,456	0.00	1,250	0.00	1,250	0	0.00	0
600		Other	1,296	1,601	0.00	1,400	0.00	1,400	0	0.00	0
Total Function	3130	Food Delivery Service	250,808	278,803	3.25	347,204	3.25	391,968	0	0.00	0

### **3190 Other Food Services**

The costs related to the meal application clerk and secretary are recorded here. These staff assist with processing and monitoring federal free and reduced meal applications. This category is being discontinued starting 2019-20, and the staff are transferred to 3110 – Service Area Direction for Nutrition Services to better reflect the role of the costs.

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25	
Fund	205	Nutrition Service Fund Requirements										
Function	3190	Other Food Service										
	411	Consumable supplies		40	0	0.00	0	0.00	0	0	0.00	0
	400	Supplies and Materials		40	0	0.00	0	0.00	0	0	0.00	0
Total Function		3190	Other Food Service	40	0	0.00	0	0.00	0	0	0.00	0
Total Community Services				4,906,981	5,110,617	48.03	7,887,186	49.91	8,176,339	0	0.00	0

Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25	
Fund	205	Nutrition Service Fund Requirements										
Function	7000	Unappropriated Ending Balance										
	820	Reserved for next year		1,439,272	2,261,054	0.00	0	0.00	0	0	0.00	0
	800	Other Uses of Funds		1,439,272	2,261,054	0.00	0	0.00	0	0	0.00	0
Total Function		7000	Unappropriated Ending Balance		1,439,272	2,261,054	0.00	0	0.00	0	0.00	0

Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund	205	Nutrition Service Fund Requirements								
Total Fund	205	Nutrition Service Fund								
		6,501,179	7,535,421	48.03	8,145,097	49.91	8,482,952	0	0.00	0

### **Student Body Fund**

This fund accounts for the activities of the schools' student body funds held by the District in an advisory capacity. As the District rolled out purchasing cards and phased the student body checking accounts out, a review was completed of each account and whether it met the criteria of being a student body account: primarily do the students take an active role in raising revenue and determining how it is spent.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 298</b>	<b>Student Body Fund Resources</b>									
	1700 Extracurricular activities	81,482	175,303	0.00	150,000	0.00	150,000	0	0.00	0
	1990 Miscellaneous Revenues	641	6,198	0.00	0	0.00	0	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>82,123</b>	<b>181,501</b>	<b>0.00</b>	<b>150,000</b>	<b>0.00</b>	<b>150,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	123,528	144,868	0.00	137,033	0.00	155,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>123,528</b>	<b>144,868</b>	<b>0.00</b>	<b>137,033</b>	<b>0.00</b>	<b>155,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 298</b>	<b>Student Body Fund</b>	<b>205,651</b>	<b>326,370</b>	<b>0.00</b>	<b>287,033</b>	<b>0.00</b>	<b>305,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 298</b>	<b>Student Body Fund Requirements</b>									
<b>Function 1113</b>	<b>Elementary Extracurricular</b>									
411	Consumable supplies	49	0	0.00	0	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>49</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1113</b>	<b>Elementary Extracurricular</b>	<b>49</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
112	Classified salaries	53	0	0.00	0	0.00	0	0	0.00	0
121	Substitutes - licensed	0	0	0.00	1,000	0.00	1,000	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>	<b>53</b>	<b>0</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System	13	0	0.00	244	0.00	253	0	0.00	0
220	Social security	4	0	0.00	77	0.00	77	0	0.00	0
230	Other Required Payroll Costs	2	0	0.00	12	0.00	29	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>	<b>19</b>	<b>0</b>	<b>0.00</b>	<b>333</b>	<b>0.00</b>	<b>359</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
310	Instructional, Prof. & Technical Serv.	3,854	9,240	0.00	20,000	0.00	50,000	0	0.00	0
320	Property Services	7,477	11,231	0.00	35,000	0.00	10,000	0	0.00	0
340	Travel	0	50,782	0.00	85,200	0.00	100,000	0	0.00	0
390	Other general prof/tech svcs	4,574	0	0.00	0	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>15,904</b>	<b>71,253</b>	<b>0.00</b>	<b>140,200</b>	<b>0.00</b>	<b>160,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	43,972	93,820	0.00	125,000	0.00	100,000	0	0.00	0
460	Non-consumable supplies	0	0	0.00	0	0.00	9,993	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>43,972</b>	<b>93,820</b>	<b>0.00</b>	<b>125,000</b>	<b>0.00</b>	<b>109,993</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640	Dues and fees	735	0	0.00	20,000	0.00	2,000	0	0.00	0
670	Taxes and licenses	50	50	0.00	500	0.00	648	0	0.00	0
<b>600</b>	<b>Other</b>	<b>785</b>	<b>50</b>	<b>0.00</b>	<b>20,500</b>	<b>0.00</b>	<b>2,648</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>60,733</b>	<b>165,122</b>	<b>0.00</b>	<b>287,033</b>	<b>0.00</b>	<b>274,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 1000</b>	<b>Instructional Programs</b>	<b>60,783</b>	<b>165,122</b>	<b>0.00</b>	<b>287,033</b>	<b>0.00</b>	<b>274,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 298</b>	<b>Student Body Fund Requirements</b>									
<b>Function 3300</b>	<b>Community Services</b>									
310	Instructional, Prof. & Technical Serv.	0	0	0.00	0	0.00	10,000	0	0.00	0
320	Property Services	0	0	0.00	0	0.00	7,000	0	0.00	0
340	Travel	0	0	0.00	0	0.00	6,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>23,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	0	0	0.00	0	0.00	8,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>8,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 3300</b>	<b>Community Services</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>31,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 3000</b>	<b>Community Services</b>	0	0	0.00	0	0.00	31,000	0	0.00	0
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	144,868	161,247	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>144,868</b>	<b>161,247</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>144,868</b>	<b>161,247</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	144,868	161,247	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 298</b>	<b>Student Body Fund</b>	205,651	326,370	0.00	287,033	0.00	305,000	0	0.00	0

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### **Technology Fund**

Computers and other technology used throughout the District require continuous upgrading and maintenance.

This fund was established to account for resources allocated for this purpose. The District currently has approximately 2,350 Macintosh, 400 PCs, 1,525 iPads, and 12,750 Chromebooks. Computer software is also purchased from this account as is other related material.

Revenues for this fund come from E-rate funding from telecommunications surcharges. This fund was be closed and any future projects will be coded to the Grants Fund by project.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 202</b>	<b>Technology Fund Resources</b>									
	1510 Interest on investments	38	0	0.00	0	0.00	0	0	0.00	0
	1990 Miscellaneous Revenues	41,619	0	0.00	0	0.00	0	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>41,657</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	(41,657)	0	0.00	0	0.00	0	0	0.00	0
	<b>5000 Other Sources</b>	<b>(41,657)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 202</b>	<b>Technology Fund</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

### Transportation Replacement Fund

This fund was established during the 2012-13 budget process to account for the funds under ORS 327.033.

The State School Fund (SSF) provides a 70% reimbursement of depreciation costs for transportation garages and equipment, e.g., buses. These funds are required by statute to be accounted for in a separate fund and are to be used for the purposes as designated by ORS 327.033. Expenditure of these funds are limited to the acquisition of new buses or transportation garage upgrades.

These funds will be combined with funds in the General Fund and possibly funds from the Volkswagen settlement to purchase replacement busses. Note that some of the busses expected to be purchased in 2022-23 were delayed due to supply chain issues. Since funds were not utilized, the purchases were budgeted for the 2023-24 year. Some busses were again delayed in the 2023-24 school year and may arrive between May and August of 2024.

<b>Bus Age</b>	<b>Total</b>
20 + Years Old	16
15 to 20 Years Old	28
10 to 15 Years Old	21
0 to 10 Years Old	21
<b>TOTAL BUSES</b>	<b>86</b>

**David Douglas School District #40**  
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**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 208</b>	<b>Transportation Replacement Resources</b>									
	1510 Interest on investments	675	6,641	0.00	1,500	0.00	10,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>675</b>	<b>6,641</b>	<b>0.00</b>	<b>1,500</b>	<b>0.00</b>	<b>10,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	3222 SSF transportation equipment	189,749	189,749	0.00	232,264	0.00	356,181	0	0.00	0
	<b>3000 Revenue from State Sources</b>	<b>189,749</b>	<b>189,749</b>	<b>0.00</b>	<b>232,264</b>	<b>0.00</b>	<b>356,181</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5300 Sale of fixed assets	0	3,230	0.00	3,000	0.00	1,500	0	0.00	0
	5400 Beginning Fund Balance	107,207	297,631	0.00	494,067	0.00	766,701	0	0.00	0
	<b>5000 Other Sources</b>	<b>107,207</b>	<b>300,861</b>	<b>0.00</b>	<b>497,067</b>	<b>0.00</b>	<b>768,201</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 208</b>	<b>Transportation Replacement</b>	<b>297,631</b>	<b>497,251</b>	<b>0.00</b>	<b>730,831</b>	<b>0.00</b>	<b>1,134,382</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 208</b>	<b>Transportation Replacement Requirements</b>									
<b>Function 2552</b>	<b>Vehicle Operations</b>									
564	Bus purchases	0	0	0.00	370,831	0.00	1,134,382	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>370,831</b>	<b>0.00</b>	<b>1,134,382</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2552</b>	<b>Vehicle Operations</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>370,831</b>	<b>0.00</b>	<b>1,134,382</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 2558</b>	<b>Special Educ Transportation</b>									
564	Bus purchases	0	0	0.00	360,000	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>360,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2558</b>	<b>Special Educ Transportation</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>360,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 2000</b>	<b>Support Programs</b>	0	0	0.00	730,831	0.00	1,134,382	0	0.00	0
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	297,631	497,251	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>297,631</b>	<b>497,251</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>297,631</b>	<b>497,251</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	297,631	497,251	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 208</b>	<b>Transportation Replacement</b>	297,631	497,251	0.00	730,831	0.00	1,134,382	0	0.00	0

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# Capital Funds

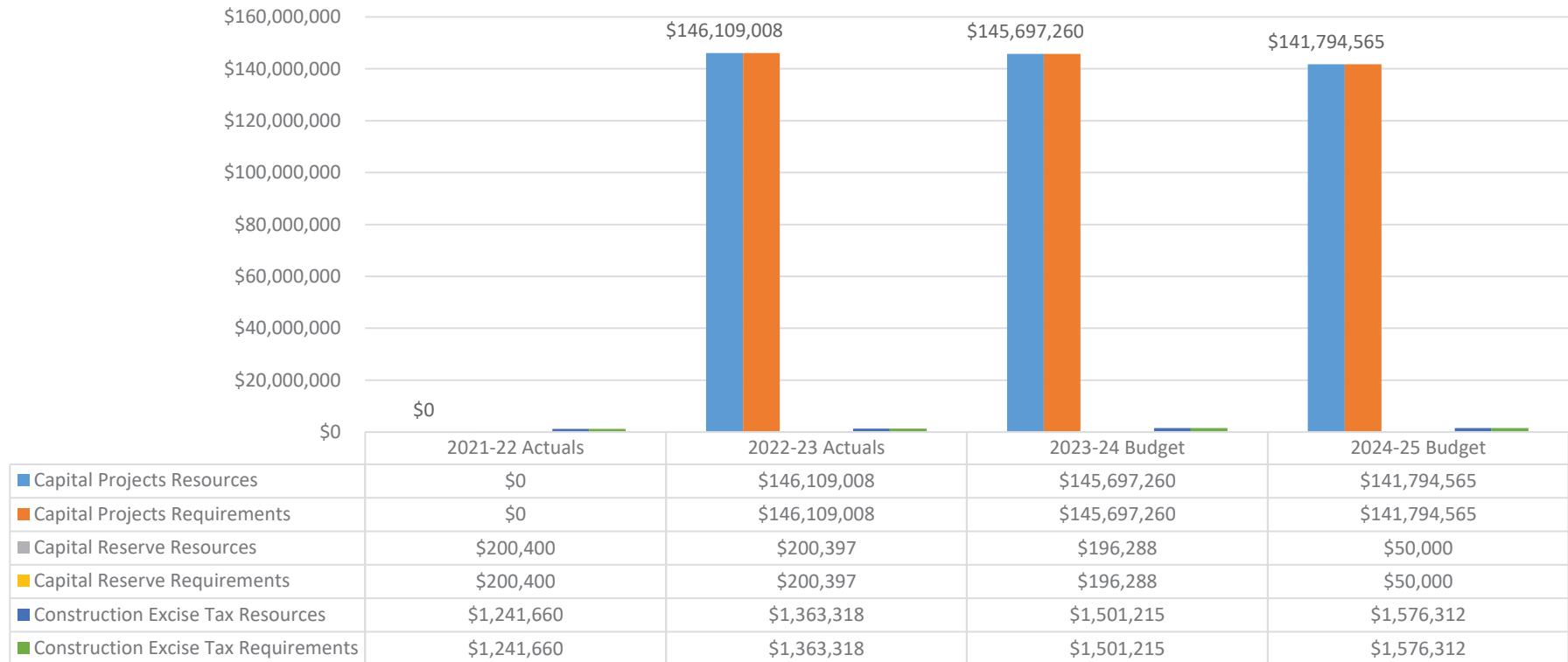
Capital Funds track capital outlay expenditures for the renovation and construction of buildings and equipment.

The District has four capital funds in use:

**Capital Projects Fund:** This fund was reopened with voter approved 2022 levy and subsequent 2023 Bond sale.

**Capital Reserve Fund:** This fund is a reserve fund the district maintains for the acquisition, renovation and construction of buildings and equipment.

**Construction Excise Tax Fund:** This fund collects taxes from newly constructed buildings or additional square footage added to existing buildings from properties within the district's boundaries. These funds will be utilized in combination with Energy Projects Funds and Capital Project Funds to complete capital projects across the District.



### **Capital Projects Fund**

This fund was established after the successful passage of a General Obligation Bond Levy May 15, 2012.

This fund will manage the capital expenditures for specifically authorized projects funded by General Obligation bonds.

In November 2022, the District successfully passed a General Obligation Bond. This fund will manage those projects as well as projects funded by the Oregon School Capital Improvement Matching Grant. The grant will be managed as a subfund.

Projects for 2024-25 include:

Summer 2024 projects: Alice Ott renovations, Gilbert Heights renovations, Gilbert Park renovations, Cherry Park renovations and roofing, Elks demolition, North Powellhurst renovations, David Douglas High School Renovations – phase 1 North Building, and intercom system renovations.

Summer 2025 project planning and projects: David Douglas High School CTE Center and phase 2 renovations, Floyd Light renovations, West Powellhurst renovations, intercom system renovations, Mill Park renovations, and South Powellhurst renovations.

Summer 2026 project planning: Ron Russell renovations, Earl Boyles renovations, Lincoln Park renovations, Theatre lighting and sound upgrades for the Performing Arts Center (PAC), Menlo Park Elementary, and Ventura Park Elementary.

**David Douglas School District #40**  
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**Resources Report**

	Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 403 Capital Projects - Bond Resources</b>									
1510 Interest on investments	0	(303,718)	0.00	1,111,560	0.00	2,000,000	0	0.00	0
<b>1000 Revenue From Local Sources</b>	<b>0</b>	<b>(303,718)</b>	<b>0.00</b>	<b>1,111,560</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
3299 Other restricted grants	0	0	0.00	0	0.00	8,000,000	0	0.00	0
<b>3000 Revenue from State Sources</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
5100 Long-term Debt Financing Sources	0	146,412,727	0.00	0	0.00	0	0	0.00	0
5400 Beginning Fund Balance	0	0	0.00	144,585,700	0.00	131,794,565	0	0.00	0
<b>5000 Other Sources</b>	<b>0</b>	<b>146,412,727</b>	<b>0.00</b>	<b>144,585,700</b>	<b>0.00</b>	<b>131,794,565</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 403 Capital Projects - Bond</b>	<b>0</b>	<b>146,109,008</b>	<b>0.00</b>	<b>145,697,260</b>	<b>0.00</b>	<b>141,794,565</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
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**Requirements Report**

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 403</b>	<b>Capital Projects - Bond Requirements</b>										
<b>Function 2520</b>	<b>Fiscal Services</b>										
640	Dues and fees		0	866,278	0.00	0	0.00	0	0	0.00	0
670	Taxes and licenses		0	110,549	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>0</b>	<b>976,827</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2520</b>	<b>Fiscal Services</b>		<b>0</b>	<b>976,827</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 2000</b>	<b>Support Programs</b>		0	976,827	0.00	0	0.00	0	0	0.00	0
<b>Function 4110</b>	<b>Direction of Acquisition/Const</b>										
112	Classified salaries		0	0	0.00	0	0.60	46,001	0	0.00	0
113	Administrative salaries		0	0	0.00	0	0.15	28,716	0	0.00	0
114	Managerial-classified salaries		0	0	0.00	0	0.25	22,357	0	0.00	0
130	Additional salary		0	0	0.00	0	0.00	1,335	0	0.00	0
<b>100</b>	<b>Salaries and Wages</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>98,409</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
210	Public Employees Retirement System		0	0	0.00	0	0.00	18,598	0	0.00	0
220	Social security		0	0	0.00	0	0.00	7,528	0	0.00	0
230	Other Required Payroll Costs		0	0	0.00	0	0.00	2,804	0	0.00	0
240	Contractual Employee Benefits		0	0	0.00	0	0.00	19,311	0	0.00	0
<b>200</b>	<b>Associated Payroll Costs</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>48,241</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4110</b>	<b>Direction of Acquisition/Const</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>146,650</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4120</b>	<b>Site Acquisition/Development</b>										
350	Communication		0	0	0.00	0	0.00	4,000	0	0.00	0
380	Non-instruction prof & tech		0	0	0.00	0	0.00	150,000	0	0.00	0
390	Other general prof/tech svcs		0	1,854	0.00	0	0.00	151,250	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>1,854</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>305,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
530	Improvements other than bldg		0	0	0.00	2,034,161	0.00	926,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>2,034,161</b>	<b>0.00</b>	<b>926,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 403 Capital Projects - Bond Requirements</b>											
<b>Total Function 4120</b>	<b>Site Acquisition/Development</b>		<b>0</b>	<b>1,854</b>	<b>0.00</b>	<b>2,034,161</b>	<b>0.00</b>	<b>1,231,250</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>										
350	Communication		0	1,551	0.00	150,950	0.00	243,026	0	0.00	0
380	Non-instruction prof & tech		0	678,572	0.00	6,346,750	0.00	8,491,076	0	0.00	0
390	Other general prof/tech svcs		0	471,116	0.00	4,345,273	0.00	7,344,933	0	0.00	0
<b>300</b>	<b>Purchased Services</b>		<b>0</b>	<b>1,151,238</b>	<b>0.00</b>	<b>10,842,973</b>	<b>0.00</b>	<b>16,079,035</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies		0	3,665	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies		0	0	0.00	0	0.00	2,000,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>		<b>0</b>	<b>3,665</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
520	Building acquisition		0	110,855	0.00	28,303,746	0.00	63,837,972	0	0.00	0
530	Improvements other than bldg		0	792,968	0.00	0	0.00	150,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>		<b>0</b>	<b>903,823</b>	<b>0.00</b>	<b>28,303,746</b>	<b>0.00</b>	<b>63,987,972</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
670	Taxes and licenses		0	8,646	0.00	1,785,000	0.00	1,828,232	0	0.00	0
<b>600</b>	<b>Other</b>		<b>0</b>	<b>8,646</b>	<b>0.00</b>	<b>1,785,000</b>	<b>0.00</b>	<b>1,828,232</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>		<b>0</b>	<b>2,067,372</b>	<b>0.00</b>	<b>40,931,719</b>	<b>0.00</b>	<b>83,895,239</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>		0	2,069,227	0.00	42,965,880	1.00	85,273,139	0	0.00	0
<b>Function 6000</b>	<b>Contingencies</b>										
820	Reserved for next year		0	0	0.00	102,731,380	0.00	56,521,426	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>102,731,380</b>	<b>0.00</b>	<b>56,521,426</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 6000</b>	<b>Contingencies</b>		<b>0</b>	<b>0</b>	<b>0.00</b>	<b>102,731,380</b>	<b>0.00</b>	<b>56,521,426</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 6000</b>	<b>Contingencies</b>		0	0	0.00	102,731,380	0.00	56,521,426	0	0.00	0
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>										
820	Reserved for next year		0	143,062,955	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>		<b>0</b>	<b>143,062,955</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>		<b>0</b>	<b>143,062,955</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 403</b>	<b>Capital Projects - Bond Requirements</b>									
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	0	143,062,955	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 403</b>	<b>Capital Projects - Bond Requirements</b>	0	146,109,008	0.00	145,697,260	1.00	141,794,565	0	0.00	0

### **Capital Reserve Fund**

This fund accounts for the acquisition, renovation and construction of buildings and equipment. Revenue includes stadium usage fees and earnings on investments from these resources. Stadium rental income has declined over the past few years and no income was reported at the time this was published for 2022-23.

The District previously rented Deardorff properties, which it discontinued in 2018-19. The budget for 2024-25 is an estimate for any work for the new football field turf which is being installed in late spring/summer of 2024. This fund will be closed once this project is completed.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 401</b>	<b>Capital Reserve Fund Resources</b>									
	1510 Interest on investments	1,039	5,004	0.00	3,000	0.00	0	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>1,039</b>	<b>5,004</b>	<b>0.00</b>	<b>3,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	199,361	195,393	0.00	193,288	0.00	50,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>199,361</b>	<b>195,393</b>	<b>0.00</b>	<b>193,288</b>	<b>0.00</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 401</b>	<b>Capital Reserve Fund</b>	<b>200,400</b>	<b>200,397</b>	<b>0.00</b>	<b>196,288</b>	<b>0.00</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 401</b>	<b>Capital Reserve Fund Requirements</b>									
<b>Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>									
320	Property Services	4,117	3,600	0.00	24,723	0.00	0	0	0.00	0
390	Other general prof/tech svcs	890	0	0.00	20,000	0.00	0	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>5,007</b>	<b>3,600</b>	<b>0.00</b>	<b>44,723</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	0	1,509	0.00	0	0.00	0	0	0.00	0
460	Non-consumable supplies	0	0	0.00	35,000	0.00	0	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>0</b>	<b>1,509</b>	<b>0.00</b>	<b>35,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2540</b>	<b>Operation and Maintenance of Plant Services</b>	<b>5,007</b>	<b>5,109</b>	<b>0.00</b>	<b>79,723</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 2000</b>	<b>Support Programs</b>	5,007	5,109	0.00	79,723	0.00	0	0	0.00	0
<b>Function 4120</b>	<b>Site Acquisition/Development</b>									
530	Improvements other than bldg	0	0	0.00	0	0.00	50,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4120</b>	<b>Site Acquisition/Development</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
520	Building acquisition	0	0	0.00	96,565	0.00	0	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>96,565</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>96,565</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>	0	0	0.00	96,565	0.00	50,000	0	0.00	0
<b>Function 6000</b>	<b>Contingencies</b>									
810	Planned reserve	0	0	0.00	20,000	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 6000</b>	<b>Contingencies</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

Requirements Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
Fund 401	Capital Reserve Fund Requirements									
Major Function 6000 Contingencies		0	0	0.00	20,000	0.00	0	0	0.00	0
Function 7000 Unappropriated Ending Balance										
820	Reserved for next year	195,393	195,288	0.00	0	0.00	0	0	0.00	0
800	Other Uses of Funds	195,393	195,288	0.00	0	0.00	0	0	0.00	0
Total Function 7000 Unappropriated Ending Balance		195,393	195,288	0.00	0	0.00	0	0	0.00	0
Major Function 7000 Unappropriated Ending Balance		195,393	195,288	0.00	0	0.00	0	0	0.00	0
Total Fund 401 Capital Reserve Fund		200,400	200,397	0.00	196,288	0.00	50,000	0	0.00	0

### **Construction Excise Tax Fund**

In 2007, the Oregon Legislative Assembly passed Senate Bill 1036 authorizing school districts to impose construction excise taxes to fund capital improvements to school facilities.

In January 2008, the District imposed this tax pursuant to the provisions of Senate Bill 1036.

In June of 2023, the Board authorized the rates of \$1.56 per square foot (residential), \$0.78 per square foot (non-residential) with a non-residential maximum of \$39,100 as per an update from the Oregon Department of Revenue.

The tax is collected by the City of Portland and disbursed to the District quarterly.

The District plans on braiding these funds to assist with bond projects.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 404</b>	<b>Construction Excise Tax Resources</b>									
	1130 Construction excise tax	119,444	147,347	0.00	150,000	0.00	75,000	0	0.00	0
	1510 Interest on investments	5,821	30,211	0.00	30,000	0.00	40,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>125,264</b>	<b>177,558</b>	<b>0.00</b>	<b>180,000</b>	<b>0.00</b>	<b>115,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	1,116,395	1,185,760	0.00	1,321,215	0.00	1,461,312	0	0.00	0
	<b>5000 Other Sources</b>	<b>1,116,395</b>	<b>1,185,760</b>	<b>0.00</b>	<b>1,321,215</b>	<b>0.00</b>	<b>1,461,312</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 404</b>	<b>Construction Excise Tax</b>	<b>1,241,660</b>	<b>1,363,318</b>	<b>0.00</b>	<b>1,501,215</b>	<b>0.00</b>	<b>1,576,312</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
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**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 404</b>	<b>Construction Excise Tax Requirements</b>									
<b>Function 4120</b>	<b>Site Acquisition/Development</b>									
530	Improvements other than bldg	0	0	0.00	0	0.00	400,000	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>400,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4120</b>	<b>Site Acquisition/Development</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>400,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Function 4150</b>	<b>Building Acquisition/Construc</b>									
380	Non-instruction prof & tech	55,900	2,006	0.00	300,000	0.00	300,000	0	0.00	0
390	Other general prof/tech svcs	0	0	0.00	200,000	0.00	200,000	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>55,900</b>	<b>2,006</b>	<b>0.00</b>	<b>500,000</b>	<b>0.00</b>	<b>500,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
520	Building acquisition	0	0	0.00	1,001,215	0.00	676,312	0	0.00	0
<b>500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,001,215</b>	<b>0.00</b>	<b>676,312</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 4150</b>	<b>Building Acquisition/Construc</b>	<b>55,900</b>	<b>2,006</b>	<b>0.00</b>	<b>1,501,215</b>	<b>0.00</b>	<b>1,176,312</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition and Construction</b>	55,900	2,006	0.00	1,501,215	0.00	1,576,312	0	0.00	0
<b>Function 7000</b>	<b>Unappropriated Ending Balance</b>									
820	Reserved for next year	1,185,760	1,361,312	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>1,185,760</b>	<b>1,361,312</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Balance</b>	<b>1,185,760</b>	<b>1,361,312</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Balance</b>	1,185,760	1,361,312	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 404</b>	<b>Construction Excise Tax</b>	1,241,660	1,363,318	0.00	1,501,215	0.00	1,576,312	0	0.00	0

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## Internal Service Funds

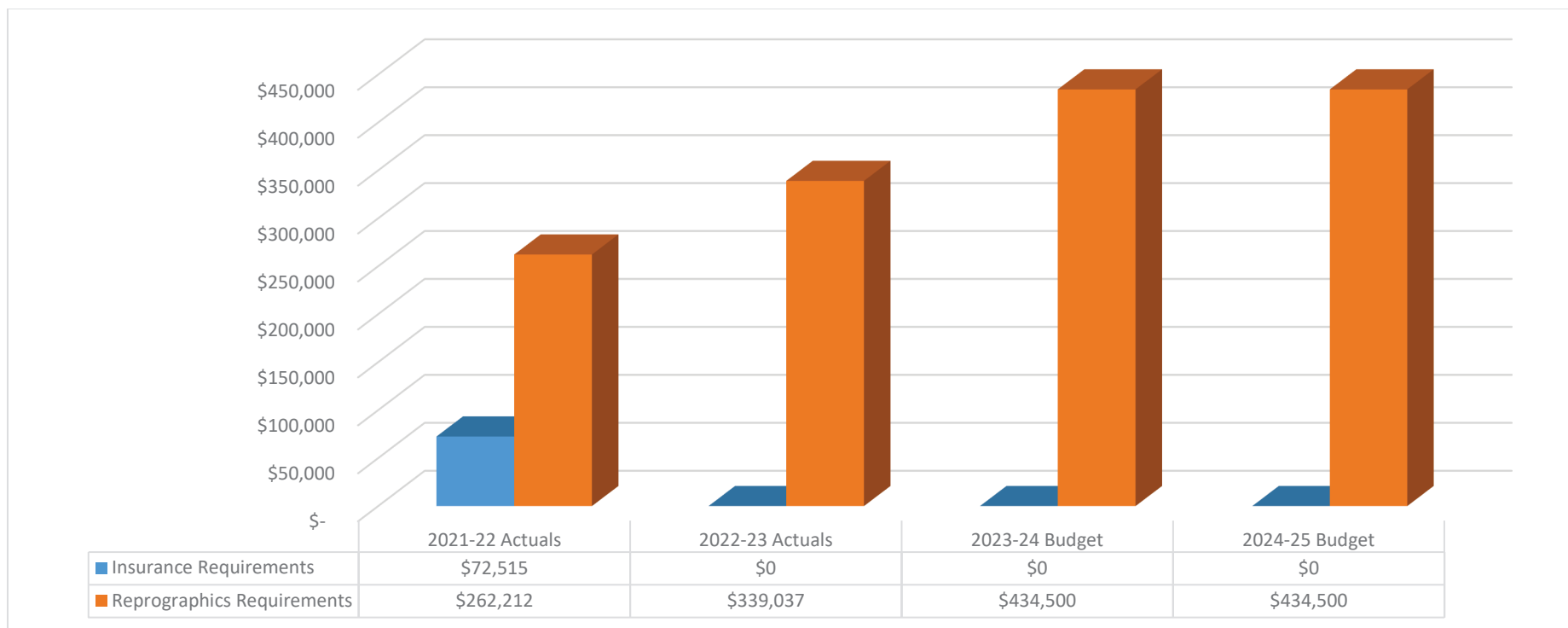
Internal Service Funds track services provided by one District department to other District departments. Governmental entities may provide such services under the internal service structure and charge back the costs of services to those departments using the services.

David Douglas School District has two internal services funds:

**Insurance Fund:** This fund provided for payment of certain insurance claims and deductibles for those risks the District is self-insured but was discontinued in 2021-22.

**Reprographics and Postal Fund:** This fund provides printing and postage services district-wide. The expenditures for printing costs of the District's central print shop are expensed here. The staff expenses for the print shop can be found in the General Fund under program 2574 – Printing, Publishing and Duplicating.

The chart below compares three years of prior actual expenditures to the current and proposed requirements budgets for each fund.



## **Insurance Fund**

This fund was established in April 1972 to cover the cost of uninsured losses.

The establishment of higher deductibles, primarily in the area of property and liability, allows the District to reduce its insurance premiums.

In fiscal year 2003, retention levels were raised to \$50,000 per occurrence. In 07/08, the general liability limit was raised from \$5 million to \$10 million per occurrence due to a court decision that was made which increased the district's liability risk substantially.

This fund will either be fully expended in 2020-21 or 2021-22 and future expenditures will be recorded under the 2528 function in the General Fund.

Coverage Recap:

<b><i>Type:</i></b>	<b><i>Coverage / Deductible</i></b>
Property	\$100m limit / \$50k deductible
General Liability / Auto	\$10m limit per occurrence / \$500k per occurrence / \$50k deductible per occurrence
Boiler / Machinery	\$50m limit / \$1k deductible

**The balance of this fund was used and this fund is closed. This is included as required to show the previous 2 years of expenditures.**

**Insurance deductibles and claims are now budgeted under 2520 – Fiscal Services in the General Fund.**

David Douglas School District #40  
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Resources Report

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 600</b>	<b>Insurance Fund Resources</b>									
	5400 Beginning Fund Balance	72,515	0	0.00	0	0.00	0	0	0.00	0
	<b>5000 Other Sources</b>	<b>72,515</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 600</b>	<b>Insurance Fund</b>	<b>72,515</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

David Douglas School District #40  
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Requirements Report

			Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 600</b>	<b>Insurance Fund Requirements</b>										
<b>Function 2520</b>	<b>Fiscal Services</b>										
650	Insurance and Judgments		72,515	0	0.00	0	0.00	0	0	0.00	0
<b>600</b>	<b>Other</b>		<b>72,515</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function 2520</b>	<b>Fiscal Services</b>		<b>72,515</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function 2000</b>	<b>Support Programs</b>		72,515	0	0.00	0	0.00	0	0	0.00	0
<b>Total Fund 600</b>	<b>Insurance Fund</b>		72,515	0	0.00	0	0.00	0	0	0.00	0

### Reprographics and Postal Services Fund

This fund was established during the 2012-13 budget process to account for the expenditures and revenue of District printing and postage. These expenditures are billed accordingly to District users.

Description	Purchased Services	Supplies & Materials	Total Budget
2023-24 Adopted Budget	\$334,500	\$100,000	\$434,500
<b>2024-25 Proposed Budget</b>	<b>\$334,500</b>	<b>\$100,000</b>	<b>\$434,500</b>

**David Douglas School District #40**  
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**Resources Report**

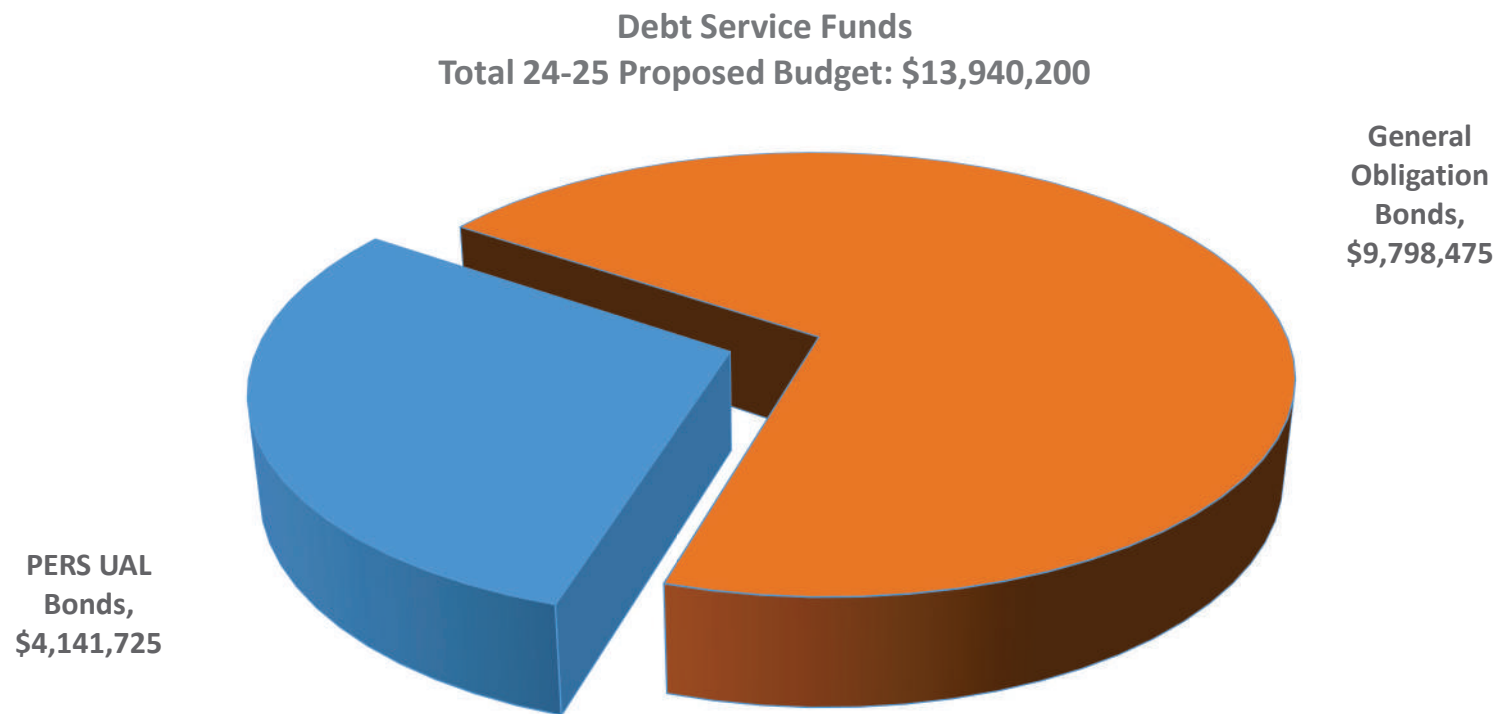
		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 601</b>	<b>Reprographics and Postal Services Fund Resources</b>									
	1510 Interest on investments	5	0	0.00	100	0.00	100	0	0.00	0
	1970 Services provided other funds	262,153	338,562	0.00	432,400	0.00	432,400	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>262,157</b>	<b>338,562</b>	<b>0.00</b>	<b>432,500</b>	<b>0.00</b>	<b>432,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	55	475	0.00	2,000	0.00	2,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>55</b>	<b>475</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 601</b>	<b>Reprographics and Postal Services Fund</b>	<b>262,212</b>	<b>339,037</b>	<b>0.00</b>	<b>434,500</b>	<b>0.00</b>	<b>434,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 601 Reprographics and Postal Services Fund Requirements</b>										
<b>Function</b>	<b>2570 Warehouse</b>									
320	Property Services	143,926	180,560	0.00	250,000	0.00	250,000	0	0.00	0
350	Communication	61,423	58,828	0.00	84,500	0.00	84,500	0	0.00	0
<b>300</b>	<b>Purchased Services</b>	<b>205,350</b>	<b>239,388</b>	<b>0.00</b>	<b>334,500</b>	<b>0.00</b>	<b>334,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
411	Consumable supplies	56,388	82,661	0.00	100,000	0.00	100,000	0	0.00	0
<b>400</b>	<b>Supplies and Materials</b>	<b>56,388</b>	<b>82,661</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>2570 Warehouse</b>	<b>261,737</b>	<b>322,049</b>	<b>0.00</b>	<b>434,500</b>	<b>0.00</b>	<b>434,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>2000 Support Programs</b>	261,737	322,049	0.00	434,500	0.00	434,500	0	0.00	0
<b>Function</b>	<b>7000 Unappropriated Ending Balance</b>									
820	Reserved for next year	475	16,988	0.00	0	0.00	0	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>475</b>	<b>16,988</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>7000 Unappropriated Ending Balance</b>	<b>475</b>	<b>16,988</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>7000 Unappropriated Ending Balance</b>	475	16,988	0.00	0	0.00	0	0	0.00	0
<b>Total Fund</b>	<b>601 Reprographics and Postal Services Fund</b>	262,212	339,037	0.00	434,500	0.00	434,500	0	0.00	0

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### General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund is used to repay the principal and interest on voter approved General Obligation Bonds. \$19.8 million in bonds was approved by the voters in May 1993, and another \$39.9 million was approved in November 2000. Both issues were subsequently refunded to take advantage of declining interest rates. In May of 2012, voters approved a \$49.5 million bond levy. The District sold bonds in July and August of 2012. In November of 2022, the voters approved a \$140.3 million bond.

Future General Obligation bond maturities are as follows:

<b>Fiscal Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	4,964,314	4,309,161	9,273,475
2026	5,195,986	4,585,615	9,781,601
2027	5,173,026	4,876,700	10,049,726
2028	5,172,126	6,431,181	11,603,307
2029	5,147,473	5,462,472	10,609,945
2030-2034	26,064,168	29,490,708	55,554,876
2035-2039	24,622,833	35,718,954	60,341,787
2040-2044	21,334,208	47,775,361	69,109,569
2045-2049	18,646,310	60,497,013	79,143,323
2050-2053	50,452,659	19,785,271	70,237,930
	<u>\$ 166,773,103</u>	<u>\$ 218,932,436</u>	<u>\$ 385,705,539</u>

Note: The payment for interest has been rounded up for budgetary purposes.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 303</b>	<b>GO Bond Debt Service Fund Resources</b>									
	1111 Current year's taxes	4,771,683	4,790,120	0.00	7,729,815	0.00	9,148,475	0	0.00	0
	1112 Prior year's taxes	69,217	174,383	0.00	100,000	0.00	40,000	0	0.00	0
	1190 Penalties & interest on tax	1,394	9,529	0.00	8,200	0.00	10,000	0	0.00	0
	1510 Interest on investments	14,281	91,006	0.00	92,000	0.00	75,000	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>4,856,575</b>	<b>5,065,038</b>	<b>0.00</b>	<b>7,930,015</b>	<b>0.00</b>	<b>9,273,475</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	682,265	705,802	0.00	900,000	0.00	525,000	0	0.00	0
	<b>5000 Other Sources</b>	<b>682,265</b>	<b>705,802</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>525,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 303</b>	<b>GO Bond Debt Service Fund</b>	<b>5,538,840</b>	<b>5,770,840</b>	<b>0.00</b>	<b>8,830,015</b>	<b>0.00</b>	<b>9,798,475</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 303 GO Bond Debt Service Fund Requirements</b>										
<b>Function</b>	<b>5100 Debt Service</b>									
	610 Redemption of principal	4,445,000	4,735,000	0.00	3,621,817	0.00	4,964,314	0	0.00	0
	621 Regular debt service interest	388,038	214,225	0.00	4,683,198	0.00	4,309,161	0	0.00	0
<b>600</b>	<b>Other</b>	<b>4,833,038</b>	<b>4,949,225</b>	<b>0.00</b>	<b>8,305,015</b>	<b>0.00</b>	<b>9,273,475</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>5100 Debt Service</b>	<b>4,833,038</b>	<b>4,949,225</b>	<b>0.00</b>	<b>8,305,015</b>	<b>0.00</b>	<b>9,273,475</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>5000 Other Uses</b>	4,833,038	4,949,225	0.00	8,305,015	0.00	9,273,475	0	0.00	0
<b>Function</b>	<b>7000 Unappropriated Ending Balance</b>									
	820 Reserved for next year	705,802	821,615	0.00	525,000	0.00	525,000	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>705,802</b>	<b>821,615</b>	<b>0.00</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>7000 Unappropriated Ending Balance</b>	<b>705,802</b>	<b>821,615</b>	<b>0.00</b>	<b>525,000</b>	<b>0.00</b>	<b>525,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>7000 Unappropriated Ending Balance</b>	705,802	821,615	0.00	525,000	0.00	525,000	0	0.00	0
<b>Total Fund</b>	<b>303 GO Bond Debt Service Fund</b>	5,538,840	5,770,840	0.00	8,830,015	0.00	9,798,475	0	0.00	0

### **PERS UAL Debt Service Fund**

In December 2005, PERS estimated the unfunded actuarial liability for Tier 1 and Tier 2 pension programs attributable to the actuarial pool in which school districts and education service districts participate, at over \$2 billion.

The District's allocated share of that unfunded liability was valued as of October 2007 to be approximately \$38 million. Participating in a pooled sale with several other Oregon school districts, the District sold \$38,060,000 in bonds to finance its unfunded pension liability and potentially reduce expenses. This fund accounts for the debt service payments on the bonds.

Future Limited Tax Pension Obligation bond maturities are as follows:

<b>Fiscal Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FYE 2025	3,340,000	741,725	4,081,725
FYE 2026	3,680,000	554,118	4,234,118
FYE 2027	4,045,000	347,411	4,392,411
FYE 2028	2,140,000	120,205	2,260,205
	<u>\$ 13,205,000</u>	<u>\$ 1,763,459</u>	<u>\$ 14,968,459</u>

Note: The payment for interest has been rounded up for budgetary purposes.

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Resources Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 304</b>	<b>PERS UAL Debt Service Fund Resources</b>									
	1510 Interest on investments	11,027	67,669	0.00	30,000	0.00	50,000	0	0.00	0
	1970 Services provided other funds	3,793,980	3,654,767	0.00	3,904,340	0.00	4,009,760	0	0.00	0
	<b>1000 Revenue From Local Sources</b>	<b>3,805,006</b>	<b>3,722,437</b>	<b>0.00</b>	<b>3,934,340</b>	<b>0.00</b>	<b>4,059,760</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
	5400 Beginning Fund Balance	68,837	221,525	0.00	62,300	0.00	81,965	0	0.00	0
	<b>5000 Other Sources</b>	<b>68,837</b>	<b>221,525</b>	<b>0.00</b>	<b>62,300</b>	<b>0.00</b>	<b>81,965</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Fund 304</b>	<b>PERS UAL Debt Service Fund</b>	<b>3,873,844</b>	<b>3,943,962</b>	<b>0.00</b>	<b>3,996,640</b>	<b>0.00</b>	<b>4,141,725</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**David Douglas School District #40**  
**Multnomah County SD #40 Portland, OR 97220**

**Requirements Report**

		Actuals for 2021-22	Actuals for 2022-23	FTE 2023-24	Adopted Budget FY 23-24	Proposed FTE 2024-25	Proposed Budget 2024-25	Approved Budget 2024-25	Adopted FTE 2024-25	Adopted Budget 2024-25
<b>Fund 304 PERS UAL Debt Service Fund Requirements</b>										
<b>Function</b>	<b>5100 Debt Service</b>									
	610 Redemption of principal	2,450,000	2,725,000	0.00	3,025,000	0.00	3,340,000	0	0.00	0
	621 Regular debt service interest	1,202,319	1,064,702	0.00	911,640	0.00	741,725	0	0.00	0
<b>600</b>	<b>Other</b>	<b>3,652,319</b>	<b>3,789,702</b>	<b>0.00</b>	<b>3,936,640</b>	<b>0.00</b>	<b>4,081,725</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>5100 Debt Service</b>	<b>3,652,319</b>	<b>3,789,702</b>	<b>0.00</b>	<b>3,936,640</b>	<b>0.00</b>	<b>4,081,725</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>5000 Other Uses</b>	3,652,319	3,789,702	0.00	3,936,640	0.00	4,081,725	0	0.00	0
<b>Function</b>	<b>7000 Unappropriated Ending Balance</b>									
	820 Reserved for next year	221,525	154,259	0.00	60,000	0.00	60,000	0	0.00	0
<b>800</b>	<b>Other Uses of Funds</b>	<b>221,525</b>	<b>154,259</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total Function</b>	<b>7000 Unappropriated Ending Balance</b>	<b>221,525</b>	<b>154,259</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Major Function</b>	<b>7000 Unappropriated Ending Balance</b>	221,525	154,259	0.00	60,000	0.00	60,000	0	0.00	0
<b>Total Fund</b>	<b>304 PERS UAL Debt Service Fund</b>	3,873,844	3,943,962	0.00	3,996,640	0.00	4,141,725	0	0.00	0

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**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

Program		No. of FTE	Annual Salary Range			Budgeted Salary
General Fund						
1111	Elementary Schools					
	Licensed	112.99	50,408	-	96,601	\$9,124,757
	Classified	65.64	36,136	-	85,680	2,133,368
		178.63				11,258,125
1121	Middle Schools					
	Licensed	89.10	50,408	-	96,601	\$7,249,376
	Classified	17.65	36,136	-	85,680	566,518
		106.75				7,815,894
1131	High School					
	Licensed	107.10	50,408	-	96,601	\$8,749,843
	Classified	11.31	36,136	-	85,680	450,007
		118.41				9,199,850
1132	High School Extra Curricular					
	Licensed	1.00	50,408	-	96,601	\$120,751
	Classified	1.00	36,136	-	85,680	59,705
		2.00				180,456
1210	TAG					
	Licensed	1.00	50,408	-	96,601	\$72,801
		1.00				72,801
1221	Learning Centers					
	Licensed	19.00	50,408	-	96,601	\$1,306,914
	Classified	51.63	36,136	-	85,680	1,764,897
		70.63				3,071,811
1250	Resource Room					
	Licensed	27.00	50,408	-	96,601	\$2,224,292
	Classified	19.50	36,136	-	85,680	651,380
		46.50				2,875,672

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
1251 Community Transition Program			
Licensed	3.00	50,408 - 96,601	\$249,323
Classified	11.38	36,136 - 85,680	399,093
	14.38		648,416
1283 Alternate Education - Fir Ridge Campus			
Licensed	13.00	50,408 - 96,601	1,125,715
Classified	1.63	36,136 - 85,680	62,018
	14.63		1,187,733
1285 Home Tutors			
Licensed	1.00	50,408 - 96,601	96,601
	1.00		96,601
1286 Online Academy			
Licensed	6.51	50,408 - 96,601	560,218
Classified	2.25	36,136 - 85,680	83,037
	8.76		643,255
1291 ESL			
Licensed	58.70	50,408 - 96,601	4,741,112
	58.70		4,741,112
2110 Attendance			
Licensed	5.00	50,408 - 96,601	358,044
Classified	1.50	36,136 - 85,680	86,997
	6.50		445,041
2115 Student Safety			
Classified	13.03	36,136 - 85,680	631,417
	13.03		631,417
2120 Guidance and Counseling			
Licensed	13.00	50,408 - 96,601	1,149,337
Classified	10.95	36,136 - 85,680	545,422
	23.95		1,694,759
2130 Health Services			
Classified	10.50	36,136 - 85,680	369,658
	10.50		369,658
2140 Psychological Services			
Licensed	1.00	50,408 - 96,601	79,298
Classified	1.50	36,136 - 85,680	83,313
	2.50		162,611

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
2150 Speech, Pathology and Audiology			
Licensed	14.20	50,408 - 96,601	1,234,324
Classified	4.50	36,136 - 85,680	246,279
	18.70		1,480,603
2160 Other Student Services			
Licensed	3.00	50,408 - 96,601	263,852
Classified	1.00	36,136 - 85,680	56,732
	4.00		320,584
2190 Service Direction, Student Support Services			
Licensed	6.55	50,408 - 96,601	577,613
Classified	1.68	36,136 - 85,680	116,188
Managerial/administrative	3.60	70,359 - 194,930	500,491
	11.83		1,194,292
2210 Improvement of Instruction			
Licensed	16.00	50,408 - 96,601	1,451,477
Classified	1.00	36,136 - 85,680	55,973
Managerial/administrative	1.00	70,359 - 194,930	167,446
	18.00		1,674,896
2220 Ed Media Services			
Licensed	1.00	50,408 - 96,601	95,122
Classified	13.47	36,136 - 85,680	593,513
	14.47		688,635
2230 Assessment & Testing			
Licensed	0.00	50,408 - 96,601	0
Managerial/administrative	1.00	70,359 - 194,930	167,446
	1.00		167,446
2240 Instructional Staff Development			
Licensed	4.00	50,408 - 96,601	333,159
	4.00		333,159
2320 Executive Administrative Services			
Managerial/administrative	5.00	70,359 - 194,930	835,714
	5.00		835,714
2410 Office of the Principal			
Classified	40.25	36,136 - 85,680	2,091,390
Managerial/administrative	34.00	70,359 - 194,930	4,771,058
	74.25		6,862,448

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

Program		No. of FTE	Annual Salary Range		Budgeted Salary
2490	Other School Administration				
	Licensed	2.00	50,408	- 96,601	153,310
	Classified	2.00	36,136	- 85,680	128,481
	Managerial/administrative	2.00	70,359	- 194,930	222,282
		6.00			504,073
2510	Direction of Business Support				
	Managerial/administrative	1.85	70,359	- 194,930	240,090
		1.85			240,090
2520	Fiscal Services				
	Classified	8.40	36,136	- 85,680	620,638
	Managerial/administrative	4.60	70,359	- 194,930	492,588
		13.00			1,113,226
2528	Risk Management Services				
	Managerial/administrative	1.00	70,359	- 194,930	97,086
		1.00			97,086
2541	Direction of Maintenance				
	Classified	1.00	36,136	- 85,680	58,219
	Managerial/administrative	3.00	70,359	- 194,930	342,794
		4.00			401,013
2542	Building Upkeep - Custodians				
	Classified	68.13	36,136	- 85,680	4,129,800
	Managerial/administrative	1.00	70,359	- 194,930	87,954
		69.13			4,217,754
2543	Building Upkeep - Grounds				
	Classified	4.00	36,136	- 85,680	258,232
		4.00			258,232
2544	District Wide Maintenance				
	Classified	9.00	36,136	- 85,680	902,971
		9.00			902,971
2546	Security Services (Buildings)				
	Classified	1.00	36,136	- 85,680	70,824
		1.00			70,824

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
2551 Direction of Transportation			
Classified	5.25	36,136 - 85,680	362,071
Managerial/administrative	3.00	70,359 - 194,930	278,772
	8.25		640,843
2552 Vehicle Operation			
Classified	36.65	36,136 - 85,680	1,623,061
	36.65		1,623,061
2554 Vehicle Maintenance			
Classified	3.00	36,136 - 85,680	256,173
Managerial/administrative	1.00	70,359 - 194,930	92,727
	4.00		348,900
2558 Special Education Transportation			
Classified	14.00	36,136 - 85,680	634,054
	14.00		634,054
2570 Internal Services (Warehouse)			
Classified	1.75	36,136 - 85,680	101,835
	1.75		101,835
2574 Printing, Publishing & Duplication Services			
Classified	2.00	36,136 - 85,680	121,472
	2.00		121,472
2620 Grant Writing			
Classified	2.00	36,136 - 85,680	204,126
	2.00		204,126
2630 Information Services			
Classified	4.00	36,136 - 85,680	248,185
Managerial/administrative	1.00	70,359 - 194,930	138,376
	5.00		386,561
2640 Human Relations			
Classified	5.00	36,136 - 85,680	373,125
Managerial/administrative	2.00	70,359 - 194,930	197,013
	7.00		570,138
2660 Mgmt. Info. Systems			
Licensed	1.00	50,408 - 96,601	96,601
Classified	8.76	36,136 - 85,680	674,863
Managerial/administrative	2.00	70,359 - 194,930	193,691
	11.76		965,155

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
2680 Interpretation & Translation Services			
Classified	4.50	36,136 - 85,680	206,334
	4.50		206,334
3320 Community Recreation Services			
Licensed	0.22	50,408 - 96,601	24,393
Classified	2.16	36,136 - 85,680	138,475
	2.38		162,868
3500 Care of Children Services			
Licensed	0.50	50,408 - 96,601	36,400
Classified	6.00	36,136 - 85,680	256,691
	6.50		293,091
<b>General Fund Total</b>	<b>1043.89</b>		<b>\$ 72,716,696</b>
<b>Grant Funds</b>			
IDEA			
1250 Licensed	1.00	50,408 - 96,601	71,927
2140 Licensed	4.00	50,408 - 96,601	319,866
2150 Licensed	3.10	50,408 - 96,601	262,987
2160 Licensed	1.80	50,408 - 96,601	152,131
2190 Licensed	0.40	50,408 - 96,601	35,513
2660 Licensed	1.00	50,408 - 96,601	96,601
2120 Classified	1.00	36,136 - 85,680	70,136
2190 Classified	1.13	36,136 - 85,680	70,855
2190 Managerial/administrative	0.10	70,359 - 194,930	14,747
Sub Total	13.53		1,094,763
IDEA - Columbia Regional			
2190 Licensed	1.05	50,408 - 96,601	93,224
1221 Classified	0.75	36,136 - 85,680	29,893
Sub Total	1.80		123,117
Title I			
1272 Licensed	14.70	50,408 - 96,601	1,293,891
2110 Managerial/administrative	0.20	70,359 - 194,930	31,036
2120 Licensed	9.00	50,408 - 96,601	806,441
2240 Licensed	1.00	50,408 - 96,601	82,156
2620 Managerial/administrative	1.00	70,359 - 194,930	155,393
2620 Classified	0.50	36,136 - 85,680	24,887
Sub Total	26.40		2,393,804

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
Title II A			
2240 Licensed	1.50	50,408 - 96,601	125,513
2240 Classified	0.50	36,136 - 85,680	24,887
Sub Total	2.00		150,400
Measure 98			
1121 Licensed	0.50	50,408 - 96,601	29,082
1131 Licensed	5.16	50,408 - 96,601	383,487
2110 Licensed	1.50	50,408 - 96,601	105,011
2110 Classified	7.50	36,136 - 85,680	466,829
2120 Licensed	3.00	50,408 - 96,601	255,044
2120 Classified	0.13	36,136 - 85,680	5,474
2220 Licensed	0.50	50,408 - 96,601	46,822
2240 Licensed	1.00	50,408 - 96,601	93,644
2620 Licensed	0.23	50,408 - 96,601	17,102
Sub Total	19.52		1,402,495
Title III			
2240 Licensed	1.00	50,408 - 96,601	96,601
3300 Classified	1.66	36,136 - 85,680	65,205
Sub Total	2.66		161,806
Title IV			
1272 Licensed	1.80	50,408 - 96,601	170,925
Sub Total	1.80		170,925
Early Literacy			
2240 Licensed	2.50	50,408 - 96,601	246,200
Sub Total	2.50		246,200

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
Early Childhood Special Education			
1260 Licensed	54.00	50,408 - 96,601	3,954,647
1260 Classified	18.19	36,136 - 85,680	693,819
2110 Licensed	4.00	50,408 - 96,601	378,503
2150 Licensed	49.00	50,408 - 96,601	3,762,318
2160 Licensed	21.60	50,408 - 96,601	1,715,539
2160 Classified	1.40	36,136 - 85,680	82,549
2190 Licensed	1.00	50,408 - 96,601	88,700
2190 Classified	10.20	36,136 - 85,680	517,902
2190 Managerial/administrative	6.90	70,359 - 194,930	1,024,193
2520 Classified	1.00	36,136 - 85,680	73,674
2520 Managerial/administrative	1.15	70,359 - 194,930	98,647
2540 Classified	2.00	36,136 - 85,680	136,323
2660 Classified	1.70	36,136 - 85,680	118,508
2680 Classified	3.50	36,136 - 85,680	135,754
Sub Total	175.64		12,781,076
Early Childhood - Preschool For all			
1260 Licensed	10.00	50,408 - 96,601	874,686
1260 Classified	13.13	36,136 - 85,680	536,602
Sub Total	23.13		1,411,288
Early Intervention Evaluations			
1260 Licensed	5.00	50,408 - 96,601	461,868
2150 Licensed	5.00	50,408 - 96,601	415,781
2160 Licensed	0.40	50,408 - 96,601	31,990
2190 Managerial/administrative	0.10	70,359 - 194,930	14,832
Sub Total	10.50		924,471
David Douglas Education Association			
2640 Licensed	1.00	50,408 - 96,601	96,601
Sub Total	1.00		96,601
21st Century			
2110 Licensed	1.00	50,408 - 96,601	69,168
2620 Licensed	0.60	50,408 - 96,601	50,311
Sub Total	1.60		119,479
Preschool For All			
1140 Licensed	7.00	50,408 - 96,601	500,114
1140 Classified	12.25	36,136 - 85,680	471,745
2490 Managerial/administrative	0.42	70,359 - 194,930	62,293
Sub Total	19.67		1,034,152

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>	<b>Budgeted Salary</b>
Preschool Promise Grant			
1140 Licensed	5.00	50,408 - 96,601	376,852
1140 Classified	8.75	36,136 - 85,680	346,713
2490 Managerial/administrative	0.20	70,359 - 194,930	29,663
Sub Total	13.95		753,228
Portland Children's Levy			
1140 Licensed	1.00	50,408 - 96,601	54,284
1140 Classified	1.75	36,136 - 85,680	63,246
2490 Managerial/administrative	0.07	70,359 - 194,930	10,382
Sub Total	2.82		127,912
ODE Grow Your Own			
2640 Licensed	1.00	50,408 - 96,601	81,525
Sub Total	1.00		81,525
Early Indicator and Intervention			
2660 Managerial/administrative	0.17	70,359 - 194,930	17,049
Sub Total	0.17		17,049
City of Portland Arts Tax			
1111 Licensed	6.75	50,408 - 96,601	539,897
Sub Total	6.75		539,897
Student Investment Account			
1111 Licensed	19.39	50,408 - 96,601	1,455,023
1111 Classified	31.18	36,136 - 85,680	1,026,000
1121 Licensed	4.23	50,408 - 96,601	299,099
1221 Licensed	2.00	50,408 - 96,601	126,311
1221 Classified	11.38	36,136 - 85,680	394,986
2120 Licensed	14.50	50,408 - 96,601	1,149,429
2240 Licensed	2.00	50,408 - 96,601	172,742
2490 Licensed	1.00	50,408 - 96,601	104,862
Sub Total	85.68		4,728,452

**David Douglas School District**  
**Staff (FTE) Recap and Salary Schedule 2024-25**

<b>Program</b>	<b>No. of FTE</b>	<b>Annual Salary Range</b>			<b>Budgeted Salary</b>
Student Investment Account - Early Intervention					
1260 Licensed	24.00	50,408	-	96,601	1,589,598
2110 Licensed	1.00	50,408	-	96,601	93,644
2150 Licensed	21.00	50,408	-	96,601	1,528,072
2160 Licensed	10.00	50,408	-	96,601	723,286
2190 Licensed	8.00	50,408	-	96,601	669,319
2190 Classified	1.00	36,136	-	85,680	60,549
2190 Managerial/administrative	3.00	70,359	-	194,930	401,075
2660 Licensed	1.00	50,408	-	96,601	93,644
2680 Classified	2.63	36,136	-	85,680	85,988
Sub Total	71.63				5,245,175
<hr/>					
<b>Grant Funds Total</b>	<b>483.75</b>			<b>\$</b>	<b>33,603,815</b>
<hr/>					
<b>Nutrition Service</b>					
3110/3120/3130 Classified	47.91	36,136	-	85,680	1,872,769
3110 Managerial/administrative	2.00	70,359	-	194,930	186,410
<b>Nutrition Services Fund Total</b>	<b>49.91</b>			<b>\$</b>	<b>2,059,179</b>
<hr/>					
<b>Capital Projects</b>					
4110 Classified	0.60	36,136	-	85,680	46,001
4110 Managerial/administrative	0.40	70,359	-	194,930	51,073
<b>Capital Projects Fund Total</b>	<b>1.00</b>			<b>\$</b>	<b>97,074</b>
<hr/>					
<b>Total - All Funds</b>	<b>1578.55</b>			<b>\$</b>	<b>108,476,764</b>

**Textbook Expenditures  
(Ten Years)**

		2015/16 <sup>1</sup>	2016/17 <sup>2</sup>	2017/18 <sup>3</sup>	2018/19 <sup>4</sup>	2019/20 <sup>5</sup>	2020/21 <sup>6</sup>	2021/22 <sup>7</sup>	2022/23 <sup>8</sup>	2023/24 <sup>9</sup>	2024/25 <sup>10</sup>
1111/1112 - *	420	\$ 20,000	\$38,000	\$ 0	\$ 0	\$0	\$0	\$0	\$967,000	\$0	\$0
Elementary	421	60,000	60,000	60,000	60,000	13,304	1,344	100,000	60,000	70,000	70,000
	440	0	0	38,000	42,750	35,312	32,340	42,750	42,750	42,750	42,750
	<b>subtotal</b>	<b>80,000</b>	<b>98,000</b>	<b>98,000</b>	<b>102,750</b>	<b>48,616</b>	<b>33,684</b>	<b>142,750</b>	<b>1,069,750</b>	<b>112,750</b>	<b>112,750</b>
1121 -	420	0	0	0	200,000	43,568	0	0	567,880	14,880	14,880
Middle	421	35,000	35,000	35,000	35,000	10,656	5,101	62,000	35,000	35,000	35,000
	440	0	0	18,000	20,000	20,491	33,707	20,000	20,000	20,000	20,000
	<b>subtotal</b>	<b>35,000</b>	<b>35,000</b>	<b>53,000</b>	<b>255,000</b>	<b>74,715</b>	<b>38,808</b>	<b>82,000</b>	<b>622,880</b>	<b>69,880</b>	<b>69,880</b>
1131 -	420	200,000	0	62,064	270,000	14,880	39,216	0	665,880	14,880	14,880
High	421	70,000	70,000	70,000	70,000	20,380	1,620	107,000	70,000	70,000	70,000
	422	0	0	0	0	0	14,880	0	0	0	0
	<b>subtotal</b>	<b>270,000</b>	<b>70,000</b>	<b>132,064</b>	<b>340,000</b>	<b>35,260</b>	<b>55,716</b>	<b>107,000</b>	<b>735,880</b>	<b>84,880</b>	<b>84,880</b>
1140 -	420	10,000	10,000	10,000	0	0	0	0	0	0	0
Preschool	422	0	0	0	0	0	0	0	0	0	0
	<b>subtotal</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1210	421	0	0	0	0	0	0	0	0	0	0
	422	0	0	0	0	0	0	0	0	0	0
	<b>subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1221/ 1250/ 1251	420	5,000	17,000	17,000	17,000	2,889	0	22,500	0	0	0
	422	5,500	5,500	5,500	5,500	1,201	0	0	22,500	22,500	22,500
	<b>subtotal</b>	<b>10,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>4,090</b>	<b>0</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
1283	420	0	0	5,028	12,000	0	0	0	0	0	0
	421	6,000	6,000	6,000	6,000	59	3,442	6,000	6,000	6,000	6,000
	422	0	0	0	0	220	0	0	0	0	0
	<b>subtotal</b>	<b>6,000</b>	<b>6,000</b>	<b>11,028</b>	<b>18,000</b>	<b>279</b>	<b>3,442</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
1291	420	0	0	225,000	0	0	0	0	0	0	0
	421	0	0	0	0	0	0	0	0	0	0
	422	13,500	13,500	13,500	13,500	0	0	13,500	13,500	13,500	13,500
	<b>subtotal</b>	<b>13,500</b>	<b>13,500</b>	<b>238,500</b>	<b>13,500</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
Spec Ed	420	0	0	0	0	0	0	0	0	0	0
	<b>subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2120	420	0	0	0	20,000	28,069	0	0	0	0	0
	<b>subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>28,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Grants	420	0	50,000	0	80,000	88,245	1,356	3,984,514	3,916,694	2,782,704	334,686
	<b>subtotal</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>80,000</b>	<b>88,245</b>	<b>1,356</b>	<b>3,984,514</b>	<b>3,916,694</b>	<b>2,782,704</b>	<b>334,686</b>
2012 Bond	420	252,970	0	0	0	0	0	0	0	0	0
	<b>subtotal</b>	<b>252,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Facility Grant	420	0	75,319	0	0	0	0	0	0	0	0
	<b>subtotal</b>	<b>0</b>	<b>75,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>		<b>\$ 677,970</b>	<b>\$ 380,319</b>	<b>\$ 565,092</b>	<b>\$ 851,750</b>	<b>\$ 279,274</b>	<b>\$ 133,006</b>	<b>\$ 4,358,264</b>	<b>\$ 6,387,204</b>	<b>\$ 3,092,214</b>	<b>\$ 644,196</b>

**Notes:**

- For 2015-16 Math Curriculum is budgeted under the General fund for \$200K and \$100K under Bond Funds; Remaining bond textbook budget is for the adoption of Health Curriculum.
- For 2016-17 K-5 health curriculum is added for \$38,000; \$12,000 was added to 1221 for ULS online curriculum; \$75,319 was added under facility grant for K-5 Science Adoption. Grants includes curriculum purchases for early intervention programs.
- For 2017-18 K-5 health curriculum is a continuing periodical - moved to 440. \$18,000 added to 1121 - Middle School Instruction for health curriculum. \$62,064 was added to 1131 and \$5,028 was added to 1283 for health curriculum adoption. \$225,000 was added to 1291 for ESL curriculum adoption.
- For 2018-19, the District plans on purchasing secondary social studies curriculum. An addition for the costs of the health periodical s was added. \$80,000 is set aside in grants to fund an elementary math supplemental adoption. \$20,000 was added for a social skills curriculum for counselors under 2120.
- For 2019-20, the District plans on continuing the science digital curriculum for middle and high school and adopting the high school world language curriculum. An additional \$17,000 was added to Function 2120 for social skills curriculum.
- For 2020-21, the District plans on adopting the high school world language curriculum which was delayed from 2019-20 due to COVID-19 and is adding an adoption for elementary social studies.
- For 2021-22, the District plans on adopting elementary, middle and high school English Language Arts curriculum. This budget also includes additional curriculum for summer school and online academy funded by grants.
- For 2022-23, the District plans on adopting elementary, middle and high school math curriculum. This budget also includes additional curriculum for summer school and online academy funded by grants. Note English Language Arts curriculum may not come in until 2022-23.
- For 2023-24, the District plans on adopting elementary, middle and high school math curriculum. The 2022-23 adoption was scheduled later and out of grant funds. This budget also includes ELD curriculum for \$250,000 as well as additional equity related materials.
- For 2024-25, the District was unable to adopt elementary, middle and high school science curriculum due to a lack of funding. The District plans to continue to purchase replacement and growth textbooks for existing curriculum needs. The Early Literacy grant will also provide supplemental reading curriculum.

\* 420 - Textbooks; 421 - Textbooks, replacement & growth; 422 - Textbooks, supplemental, 440 - Periodicals.

## Appendix A - Terminology

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The following explanations are drawn from several sources including: Oregon Department of Education (ODE), Oregon Revised Statutes (ORS), Oregon Administrative Rules (OAR), Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).

**ACCOUNT CODES:** Account codes identify the funding source and nature of a budgeted expenditure.

**ACCOUNTING SYSTEM:** The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

**ACCOUNTS PAYABLE:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**ACCRUAL BASIS:** The basis of accounting where revenues are recorded when earned and expenses are recorded at the time

liabilities are incurred, regardless of when the related cash flows take place. The District uses the accrual basis of accounting in its government-wide financial statements and also in its proprietary fund and fiduciary fund financial statements. Accrual basis accounting is also referred to as full-accrual accounting.

**ACCUMULATED DEPRECIATION:** A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

**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.

**ACT:** American College Test

**ACTIVITY:** A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund or account so that

the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund or account. The factors considered in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for PERS is an example of a fund concerned with actuarial basis data.

**AD VALOREM TAX:** A tax based on value (e.g., a property tax).

**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.

**ADOPTED BUDGET:** The financial plan adopted by the school board which forms a basis for expenditure appropriations.

**ALLOCATIONS:** To divide an appropriation into amounts for specific purposes.

**APC:** Associated Payroll Costs

## Appendix A - Terminology

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**APPROPRIATION:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited the in amount and time it may be expended.

**ARBITRAGE:** Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**ARC:** Annual Required Contributions

**ARRA:** American Recovery and Reinvestment Act

**ASB:** Associated Student Body

**ASBO:** Association of School Business Officials International

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSETS:** Resources owned or held which have monetary value. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**AYP:** Adequate Yearly Progress

**BALANCE SHEET:** The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET:** The budget for a fund where the total projected resources equal the total projected requirements

**BASIC FINANCIAL STATEMENTS:** Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an “all-inclusive” operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and nonexpendable trust funds).

**BASIS OF ACCOUNTING:** A term used to refer to *when* revenues, expenditures, expenses and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BC:** Budget Committee. Consists of the seven elected School Board members and seven

citizen members appointed by the Board. Citizen members serve three-year terms.

**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.

**BOLI:** Bureau of Labor and Industries.

**BOND OR BOND ISSUE:** A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body

## Appendix A - Terminology

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for adoption, and sometimes it designates the plan finally approved by that body.

**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 School Board.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**BUDGET DOCUMENT:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during

the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

**CAFR:** Comprehensive Annual Financial Report

**CAPITAL ASSETS (also called fixed-assets):** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

**CAPITAL BUDGET:** A plan of proposed capital outlays and the means of financing them.

**CAPITAL EXPENDITURES:** Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

**CAPITAL OUTLAY:** Expenditures that result in the acquisition of or addition to capital assets.

**CAPITAL PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**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.

**CASH:** Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

**CASH BASIS:** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CET:** Construction Excise Tax

**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.

**COLA:** Cost of Living Adjustment

**COMMON CORE STATE STANDARDS:** 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 12<sup>th</sup> 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.

## Appendix A - Terminology

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

**CONTINGENCY:** A special amount set aside in the budget for unforeseen expenditures. Transfer of general fund operating contingency funds to cover unanticipated expenditures requires School Board approval.

**COSA:** Confederation of Oregon School Administrators

**COST:** The amount of money or other consideration exchanged for goods or services.

**COST ACCOUNTING:** The method of accounting that provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**COUNTY SCHOOL FUND:** Distributed by county sources and includes property tax levy, state forest fees and various fines such as gambling fees.

**CSIP:** Comprehensive School Improvement Plan

**CTE:** Career and Technical Education

**CTP:** Community Transition Program

**CURRENT:** As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually suggests items likely to be used up or converted into cash within one year.

**DBI:** Data Base Initiative. A cost accounting and performance tracking system established by the Oregon Department of Education for the purpose of tracking expenditures against performance.

**DDEA:** David Douglas Education Association.

**DEBT:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEFERRED INFLOWS OF RESOURCES:** The acquisition of net assets by the government that is applicable to a future reporting period. An example for the District is property taxes which have been collected but will not be available until the subsequent fiscal period.

**DEFERRED OUTFLOWS OF RESOURCES:** The consumption of net assets by the government that is applicable to future reporting periods. An example for the District is debt refunding charges that do not have present service capacity and must be amortized over future periods.

**DEFICIT:** (1) The excess of the liabilities and deferred inflows of resources of a fund over its assets and deferred outflows of resources. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period. Oregon school districts may not carry deficits in any fund.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DOUBLE ENTRY:** A system of bookkeeping requiring that for every entry made to the debit side of an account or accounts, an entry or entries be made for an equal amount to the credit side of another account or accounts.

**EESP:** Energy Efficient Schools Program.

**EIECSE:** Early Intervention Early Childhood Special Education. Early Intervention (EI) for birth to age 3, and Early Child

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**ELL (ESL):** The English Language Learning program provides educational support to students who do not meet a minimal English language proficiency standard. Former term (and sometimes 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.

**ENCUMBRANCES:** Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTITY:** (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes and alone may issue CAFRs and GPFS.

**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 Oregon schools are treated 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.

**EQUITY ACCOUNTS:** The District's equity is its ownership in itself. Net position defines the District's equity when accrual accounting is used and Ending Fund Balance defines the District's equity when modified accrual accounting is used. The formula for equity is expressed:  $\text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES} = \text{EQUITY}$ .

**ERC** – Educational Resource Center.

**ESD:** Education Service District.

**ESL:** English As a Second Language.

**EXECUTIVE COUNCIL:** Consists of a group of District administrators appointed by the Superintendent.

**EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**FAS:** Formative Assessment System

**FEDERAL PROGRAMS:** Federally funded programs – bilingual, migrant and Indian education, among others.

**FINANCIAL AUDIT:** An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations.

**FIXED COSTS:** A cost such as rent that does not change from month to month with increases or decreases in the amount of services provided.

**FIXTURES:** Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

**FTE:** Full-Time Equivalency (1.00 FTE equals one full-time position).

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

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**FUND:** A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** Fund balance is the residual of all other elements presented in a governmental funds balance sheet using the modified accrual basis of accounting, and it is expressed with the formula:  $\text{FUND BALANCE} = \text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES}$ .

**FUND TYPE:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GED:** General Educational Development.

**GENERAL FUND:** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS:** Bonds backed by the full faith and credit of government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitutes GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

**GFOA:** Government Finance Officers Association

**GO BOND:** General Obligation Bond

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The authoritative accounting and financial reporting standard-setting body for government entities.

**GROSS BONDED DEBT:** The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

**HIGH COST DISABILITY GRANT:** State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high school special education.

**HR:** Human Resources Department

**IA:** Instructional Assistant

**IDEA:** Individuals with Disabilities Education Act

**IEP:** Individualized Education Plan

**INDIRECT COST:** A necessary cost for the functioning of the organization as a whole that cannot be assigned to a single program.

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**INTERNAL AUDITING:** An independent appraisal of the diverse operations and controls within a government entity to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically and the organization's objectives are being achieved. The term covers all forms of appraisal of activities undertaken by auditors working for and within an organization.

**INTERNAL CONTROL STRUCTURE:** Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

**INVENTORY:** (1) A detailed list showing qualities, descriptions and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

**LEVY:** (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITIES:** Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**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 approved by the 1999 Oregon Legislature that allows 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 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 the Oregon 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.

**MEASUREMENT FOCUS:** The accounting convention that determines (1) which assets and which liabilities are included on a

government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NCLB:** No Child Left Behind refers to the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K-12 education. A number of federal entitlement programs (Title I – V) have been grouped together under this program name.

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NEA: National Education Association

NET INCOME: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

NET POSITION: Net position is the residual of all other elements presented in a statement of net position using the full accrual basis of accounting, and it is expressed with the formula:  $\text{NET POSITION} = \text{ASSETS} + \text{DEFERRED OUTFLOWS OF RESOURCES} - \text{LIABILITIES} - \text{DEFERRED INFLOWS OF RESOURCES}$ .

OAKS: Oregon Assessment of Knowledge and Skills

OAR: Oregon Administrative Rules

OBJECT: As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

ODE: Oregon Department of Education

OEA: Oregon Education Association

OEBB: Oregon Educators Benefit Board

OEIB: Oregon Education Investment Board

OESE: Office of Elementary and Secondary Education.

OPEB: Other Post-Employment Benefits

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES: Proprietary fund expenses related directly to the fund's primary activities.

OPSRP: Oregon Public Service Retirement Plan

ORS: Oregon Revised Statutes. Oregon laws established by the Legislature.

OSBA: Oregon School Boards Association

OVERHEAD: Those elements of cost necessary in the production of a good or service which are not directly traceable to the produce or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or

service, such as rent, heat, light, supplies, management and supervision.

PBAM: Program Budgeting and Accounting Manual.

PBIS: Positive Behavior Intervention and Support.

PEBB: Public Employees Benefit Board.

PERS: Public Employees Retirement System.

PERS UAL: PERS Unfunded Accrued Liability.

PERMANENT TAX RATE LIMIT: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

PROGRAM BUDGET: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

PROGRAM REVENUES: Program revenues 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 budgetary needs for the next year.

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**PROJECTED TOTAL-LIFE COST:** The total anticipated costs related to a fixed asset during its estimated useful life. Projected total-life cost normally includes a detailed schedule of maintenance requirements for each year of the asset's life, including preventive maintenance, normal repair and replacement, and replacement of major parts or components needed to achieve the normal (intended) life of the asset. The total-life cost is calculated at the time an asset is acquired or constructed, often as an integral part of capital acquisition or budgeting procedures.

**PROPOSED BUDGET:** Financial and operating plan for the District that the Superintendent recommends to the public and to the budget committee.

**PURCHASE ORDER:** A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**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.

**REPLACEMENT COST:** The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

**REQUIREMENT:** An expenditure or net decrease to a fund's resources.

**REQUISITION:** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**RESOURCES:** Total resources are the estimated beginning fund balance on hand at the beginning of the fiscal year, plus all anticipated revenues

**REVENUES:** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**RHIA:** Retirement Health Insurance Account

**SAT:** Scholastic Aptitude Test

**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.

**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 for goods and services, and growth.

**SPED:** Special Education

**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 certain other local revenues. This formula determines the majority of the District's general fund revenues.

**STAFFING RATIO:** The licensed staffing ratio is the proportion 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.

**STANDARD COST:** The predetermined cost of performing an operation or producing a product when labor, materials and equipment are used efficiently under reasonable and normal conditions. Normal conditions exist when there is an absence of special or extraordinary factors affecting the quality or quantity of the work performed or the time or method to perform it.

**SUBFUNCTION:** A grouping of related activities within a particular government function.

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SUN: Schools Uniting Neighbors.

SUPPLEMENTAL BUDGET: A 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 the tax levy.

T&A: Trust and Agency.

TAG: Talented and Gifted.

TIS: Technology and Information Services

TITLE I: A federally funded program (special revenue fund grant) that provides additional basic skills instruction for low achieving students, grades K-12, in eligible schools.

TOSA: Teacher on Special Assignment.

TRANSFERS: Amounts distributed from one fund to another fund.

TSPC: Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides and monitors licenses of Oregon teachers and administrators.

UAAL: Unfunded Actuarial Accrued Liability.

ULS: Unique Learning System.

UNAPPROPRIATED ENDING FUND BALANCE: The amount budgeted to carry over into 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.

UNENCUMBERED APPROPRIATION: That portion of an appropriation not yet expended or encumbered.

WORK ORDER: A written order authorizing and directing the performance of a certain task and issued to the person who is to direct the work. Among the items of information included on the order are the nature and location of the job, specifications of the work to be performed and a job number, which is referred to in reporting the amount of labor, materials and equipment used.

## Accounting Definitions

As Defined by Oregon Department of Education's  
2019 Program Budgeting and Accounting Manual

## Fund Classifications

100	<u>General Fund.</u> Accounts for all financial resources of the district except those required to be accounted for in another fund.	500	<u>Enterprise Funds.</u> Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.
200	<u>Special Revenue Funds.</u> Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.		
300	<u>Debt Service Funds.</u> Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.	600	<u>Internal Service Funds.</u> Account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.
400	<u>Capital Projects Funds.</u> Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).	700	<u>Trust and Agency Funds.</u> Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

## Revenue

This dimension permits classification of revenues by source. The primary classification differentiates local, intermediate, State and Federal revenue sources.

1000	<u>Revenue from Local Sources.</u>	1120	<b>Local Option Ad Valorem Taxes Levied by District.</b> Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 *Real Market Value) and the Measure 50 Tax Limit (Sum of permanent and gap bond tax rates times Assessed Value).
1110	<b>Ad Valorem Taxes Levies by District.</b> Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.		
1111	Current Year's Taxes.	1121	Current Year's Local Option Taxes.
1112	Prior Year's Taxes.	1122	Prior Year's Local Option Taxes.
1113	County Tax Sales for Back Taxes.	1123	Penalties and Interest on Local Option Taxes.
1114	Payments in Lieu of Property Taxes		

- 1130 **Construction Excise Tax.** Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.
- 1190 **Penalties and Interest on Taxes.** Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- 1200 **Revenue from Local Governmental Units Other Than Districts.** Revenue from the appropriations of another local governmental unit. The district is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- 1300 **Tuition.** Money received from individuals, welfare agencies, private sources and other districts for education provided in the district.
- 1310 **Regular Day School Tuition.**
- 1311 Tuition from Individuals.
  - 1312 Tuition from Other Districts Within the State.
  - 1313 Tuition from Other Districts Outside the State.
- 1320 **Adult/Continuing Education Tuition.** Money received as tuition for students attending adult/continuing education schools in district.
- 1321 Tuition from Individuals.
  - 1322 Tuition from Other Districts Within the State.
  - 1323 Tuition from Other Districts Outside the State.
  - 1324 Tuition/Contract Receipts for Community Services.
- 1330 **Summer School Tuition.** Money received as tuition for students attending summer school.
- 1331 Tuition from Individuals.
  - 1332 Tuition from Other Districts Within the State.
  - 1333 Tuition from Other Districts Outside the State.
- 1400 **Transportation Fees.** Money received from individuals, private sources, welfare agencies, and other districts for transporting students to and from school and school activities.
- 1410 **Regular Day School Transportation.** Money received for transporting students to and from regular day schools, activities, including alternative programs entitled to State School Fund support.
- 1411 Transportation Fees from Individuals.
  - 1412 Transportation Fees from Other Districts Within the State.
  - 1413 Transportation Fees from Other Districts Outside the State.
- 1420 **Summer School Transportation.** Money received for transporting students to and from summer school.
- 1421 Transportation Fees from Individuals.
  - 1422 Transportation Fees from Other Districts Within the State.
  - 1423 Transportation Fees from Other Districts Outside the State.
- 1500 **Earnings on Investments.** Money received as profit from holdings for savings.
- 1510 **Interest on Investments.** Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.
- 1530 **Gain or Loss on Sale of Investments.** Gains or losses realized from the sale of bonds or stocks.
- 1600 **Food Service.** Revenue for dispensing food to students and adults.

1610	<b>Daily Sales—Reimbursable Programs.</b> Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the US Department of Agriculture. Federal Reimbursements are not entered here.	1900	<b>Other Revenue from Local Sources.</b> Other revenue from local sources which are not classified above.
	1611 Breakfast.	1910	<b>Rentals.</b> Revenue from the rental of either real or personal property owned by the district.
	1612 Lunch.	1920	<b>Contributions and Donations from Private Sources.</b> Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
	1613 Special Milk Program.	1930	<b>Rental or Lease Payments from Private Contractors.</b> Payments received from private contractors for use of district-owned buses and garages in the operation of the pupil transportation system by the private contractor.
1620	<b>Daily Sales—Non Reimbursable Program.</b> Money received from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk.	1940	<b>Services Provided Other Local Education Agencies.</b> Revenue from services provided other districts, other than for tuition and transportation services.
1630	<b>Special Functions.</b> Money received from students, adults or organizations for the sale of food products and services considered special functions.	1941	Services Provided Other Districts Within the State.
1700	<b>Extracurricular Activities.</b> Revenue from school-sponsored activities.	1942	Services Provided Other Districts Outside the State.
1710	<b>Admissions.</b> Revenue from patrons of a school-sponsored activity.	1943	Services Provided Other Charter Schools.
1720	<b>Bookstore Sales.</b> Revenue from sales by students or student-sponsored bookstores.	1950	<b>Textbook Sales and Rentals.</b> Revenue from the rental or sale of textbooks.
1730	<b>Student Organization Membership Dues &amp; Fees.</b> Revenue from students for memberships in school clubs/organizations.	1960	<b>Recovery of Prior Year's Expenditure.</b>
1740	<b>Fees.</b> Revenue from students for fees such as lockers, towel fees, equipment fees, etc.	1970	<b>Services Provided Other Funds.</b> Services provided other funds, such as printing or data processing.
1750	<b>Concessions.</b>	1980	<b>Fees Charged to Grants.</b>
1760	<b>Club Fund Raising.</b>	1990	<b>Miscellaneous.</b> Revenue from local sources not provided for elsewhere. Medicaid Administrative Claiming (MAC) reimbursements, E-Rate and SB1149 Energy revenues are recorded in this revenue source.
1790	<b>Other Extra Curricular Activities.</b>		
1800	<b>Community Services Activities.</b> Revenue from community services activities operated by a district.		

2000 Revenue from Intermediate Sources.

- 2100 **Unrestricted Revenue.** Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
- 2101 County School Funds.
- 2102 General Education Service District Funds.
- 2105 Natural Gas, Oil, and Mineral Receipts.
- 2199 Other Intermediate Sources.
- 2200 **Restricted Revenue.** Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.
- 2800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by an intermediate governmental unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same basis as privately owned property or other tax base.
- 2900 **Revenue for/on Behalf of the District.** Payments made by an intermediate governmental jurisdiction for the benefit of the district, or contributions of equipment or supplies.

3000 Revenue from State Sources

- 3100 **Unrestricted Grants-In-aid.** Revenue recorded as grants by the district from state funds which can be used for any legal purpose desired by the district without restriction.
- 3101 State School Fund—General Support.
- 3102 State School Fund—School Lunch Match.
- 3103 Common School Fund.
- 3104 State Managed County Timber.
- 3106 State School Fund-Accrual—That portion of the SSF paid in July and accrued to prior year
- 3199 Other Unrestricted Grants-in-aid.

- 3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the district from state funds which must be used for a categorical or specific purpose.

- 3204 Driver Education.
- 3222 State School Fund (SSF) Transportation Equipment.
- 3299 Other Restricted Grants-in-aid.

- 3800 **Revenue in Lieu of Taxes.** Payments made out of general revenue by a state to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the district on the same basis as privately owned property or other tax base.

- 3900 **Revenue for/on Behalf of the District.** Payment made by a state for the benefit of the district, or contributions of equipment or supplies.

4000 Revenue from Federal Sources.

- 4100 **Unrestricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4200 **Unrestricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which can be used for any legal purpose desired by the district without restriction.

- 4300 **Restricted Revenue Direct from the Federal Government.** Revenue direct from the federal government as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

- 4500 **Restricted Revenue from the Federal Government Through the State.** Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4000 Revenue from Federal Sources (Continued).

4700 **Grants-In-Aid from the Federal Government Through Other Intermediate Agencies.**

4800 **Revenue in Lieu of Taxes.** Payments made out of general revenues by the federal government unit to the district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the district on the same bases as privately owned property or other tax base.

4801 Federal Forest Fees.

4802 Impact Aid to School Districts for Operation.

4803 Coos Bay Wagon Road Funds.

4899 Other Revenue in Lieu of Taxes.

4900 **Revenue for/on Behalf of the District.** Payments made by the federal government for the benefit of the district, or contributions of equipment or supplies.

5000 Other Sources.

5100 **Long-term Debt Financing Sources.** The principal portion from the sale of bonds.

5200 **Interfund Transfers.** Revenue earned or received from another fund which will not be repaid.

5300 **Sale of or Compensation for Loss of Fixed Assets.** Revenue from the sale of school property or compensation for the sale loss of fixed assets.

5400 **Resources—Beginning Fund Balance.**

## Expenditures

### Functions

Function describes the type of activity that is carried out. The five major functional areas are: 1000—Instruction, 2000—Support Services, 3000—Enterprise and Community Services, 4000—Facilities Acquisition and Construction, and 5000—Other Uses. The four digit function codes are sub-functions to provide program and service area information. Functions and sub-functions consist of activities which have similar general operational objectives.

#### 1000 Instruction

##### 1100 **Regular Programs**

1111 **Elementary, K-5 or K-6.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during elementary school years.

1113 **Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1121 **Middle/Junior High Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

1122 **Middle/Junior High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff.

1131 **High School Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

1132 **High School Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills.

1140 **Pre-kindergarten Programs.** Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

1200 **Special Programs.** Instructional activities designed primarily to deal with students having special needs.

1210 **Programs for the Talented and Gifted.**

1220 **Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting.

1221 Learning Centers—Structured and Intensive.

1222 Developmental Kindergarten.

1223 Community Transition Centers.

1225 Out of District Programs.

1226 Home Instruction.

1227 Extended School Year Programs.

1228 Diagnostic Classrooms.

1229 Other.

1250 **Less Restrictive Programs for Students with Disabilities.** Special learning experiences for students with disabilities outside the regular classroom.

- 1260 **Treatment and Habilitation.** Services designed to address a child's developmental deficits in sensory, motor, communication, self-help and socialization areas.
- 1270 **Educationally Disadvantaged.** Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.
- 1271 **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.
- 1272 **Title I A/D.** Used to record these instructional activities.
- 1280 **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting.
- 1281 Public Alternative Programs.  
1282 Private Alternative Programs.  
1283-1287 District Alternative Programs.  
1288 Charter Schools.  
1289 Other Alternative Programs.
- 1290 **Designated Programs.** Special learning experiences for other students with special needs.
- 1291 English Language Learner programs.  
1292 Teen parent programs.  
1293 Migrant Education.  
1294 Youth Corrections Education.  
1299 Other Programs.

- 1300 **Adult/Continuing Education programs.** Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
- 1400 **Summer School Programs.** Instructional programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. This does not include the summer term of a 12-month school year.
- 1410 Elementary  
1420 Middle/Junior High.  
1430 High School.  
1440 Primary/Intermediate.  
1460 Special Programs, Summer School.  
1490 Other Summer School Programs.

- 2000 **Support Services.** Support services are those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction.
- 2100 **Support Services—Students.** Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
- 2110 Attendance and Social Work Services.  
2112 Attendance Services.  
2113 Social Work Services.  
2114 Student Accounting Services.  
2115 Student Safety.  
2117 Identification and Recruitment of Migrant Children.  
2119 Other Attendance and Social Work Services.

2120 **Guidance Services.** Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

- 2121 Service Area Direction.
- 2122 Counseling Services.
- 2123 Appraisal Services.
- 2124 Information Services.
- 2126 Placement Services.
- 2129 Other Guidance Services.

2130 **Health Services.** Physical and mental health services which are not direct instruction.

- 2131 Service Area Direction.
- 2132 Medical Services.
- 2133 Dental Services.
- 2134 Nurse Services.
- 2139 Other Health Services.

2140 **Psychological Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

- 2141 Service Area Direction.
- 2142 Psychological Testing Services.
- 2143 Psychological Counseling Services.
- 2144 Psychotherapy Services.
- 2148 Other Psychological Service

2150 **Speech Pathology and Audiology Services.** Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

- 2151 Service Area Direction.
- 2152 Speech pathology Services.
- 2153 Audiology Services.
- 2159 Other Speech Pathology and Audiology Services.

2160 **Other Student Treatment Services.** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2190 **Service Direction, Student Support Services.** Activities concerned with direction and management of student support services.

2200 **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 **Improvement of Instruction Services.** Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

- 2211 Service Area Direction.
- 2213 Curriculum Development.
- 2219 Other Improvement of Instruction Services.

2220 **Educational Media Services.** Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources.

- 2221 Service Area Direction.
- 2222 Library/Media Center.
- 2223 Multimedia Services.
- 2224 Educational Television Services.
- 2229 Other Educational Media Services.

- 2230 **Assessment and Testing.** Activities to measure individual student achievement.
- 2240 **Instructional Staff Development.** Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.
- 2300 **Support Services—General Administration.** Activities concerned with establishing and administering policy in connection with operating the district.
- 2310 **Board of Education Services.** Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
- 2320 **Executive Administration Services.** Activities associated with the overall general administrative or executive responsibility for the entire district.
- 2321 Office of the Superintendent Services.
- 2324 State and Federal Relations Services.
- 2329 Other Executive Administration Services.
- 2400 **School Administration.** Activities concerned with area wide supervisory responsibility.
- 2410 Office of the Principal Services.
- 2490 Other Support Services—School Administration.
- 2500 **Support Services—Business.** Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district.
- 2510 Direction of Business Support Services.
- 2520 Fiscal Services.
- 2521 Service Area Direction.
- 2522 Budgeting Services.

- 2500 **Support Services—Business. (Continued)**
- 2523 Receiving and Disbursing Funds Services.
- 2524 Payroll Services.
- 2525 Financial Accounting Services.
- 2526 Internal Auditing Services.
- 2527 Property Accounting Services.
- 2528 Risk Management Services.
- 2529 Other Fiscal Services.
- 2540 **Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair.
- 2541 Service Area Direction.
- 2542 Care and Upkeep of Buildings Services.
- 2543 Care and Upkeep of Grounds Services.
- 2544 Maintenance.
- 2546 Security Services.
- 2549 Other Operation and Maintenance of Plant Services.
- 2550 **Student Transportation Services.** Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities.
- 2551 Service Area Direction.
- 2552 Vehicle Operations Services.
- 2558 Special Education Transportation Services.
- 2559 Other Student Transportation Services.
- 2570 **Internal Services.** Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
- 2571 Service Area Direction.
- 2572 Purchasing Services.
- 2573 Warehousing and Distributing Services.

- 2570 **Internal Services (Continued).**
- 2574 Printing, Publishing and Duplicating Services.
  - 2579 Other Internal Services.
- 2600 **Support Services—Central Activities.** Activities other than general administration, which support each of the other instructional and supporting services programs.
- 2610 **Direction of Central Support Services.**
- 2620 **Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services.**
- 2621 Service Area Direction.
  - 2622 Development Services.
  - 2623 Evaluation Services.
  - 2624 Planning Services.
  - 2625 Research Services.
  - 2626 Grant Writing.
  - 2627 Statistical Services.
  - 2628 Fundraising/Resource Development
  - 2629 Other Planning, Research, Development and Evaluation Services.
- 2630 **Information Services.** Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.
- 2631 Service Area Direction.
  - 2632 Internal Information Services.
  - 2633 Public Information Services.
  - 2634 Management Information Services.
  - 2639 Other Information Services.
- 2640 **Staff Services.** Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

- 2640 **Staff Services. (Continued)**
- 2641 Service Area Direction.
  - 2642 Recruitment and Placement Services.
  - 2643 Staff Accounting Services.
  - 2645 Health Services.
  - 2649 Other Staff Services.
- 2660 **Technology Services.** Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones.
- 2661 Service Area Direction.
  - 2662 Systems Analysis Services.
  - 2663 Programming Services.
  - 2664 Operations Services.
  - 2669 Other Technology Services.
- 2670 **Records Management Services.**
- 2680 **Interpretation & Translation Services.**
- 2690 **Other Support Services—Central.**
- 2700 **Supplemental Retirement Program.**
- 3000 **Enterprise and Community Services.** Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
- 3100 **Food Services.** Activities concerned with providing food to students and staff in a school or district.
- 3110 Service Area Direction.
  - 3120 Food Preparation and Dispensing Services.
  - 3130 Food Delivery Services.
  - 3190 Other Food Services.
- 3200 **Other Enterprise Services.**

3300 **Community Services.** Activities which are not directly related to the provision of education for pupils in a district.

- 3310 Direction of Community Services Activities.
- 3320 Community Recreation Services.
- 3330 Civic Services.
- 3340 Public Library Services.
- 3360 Welfare Activities Services.
- 3370 Nonpublic School Students Services.
- 3390 Other Community Services.

3500 **Custody and Care of Children Services.** Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

4000 **Facilities Acquisition and Construction.** Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

- 4110 Service Area Direction.
- 4120 Site Acquisition and Development Services.
- 4150 Building Acquisition, Construction, and Improvement Services.
- 4180 Other Capital Items (bondable textbooks/technology)
- 4190 Other Facilities Construction Services.

5000 **Other Uses.** Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5100 **Debt Service.**

- 5110 Long-Term Debt Service.
- 5120 Short-Term Debt Retirement.

5200 **Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse.

5300 **Apportionment of Funds by ESD or LEA.** Apportionment of equalization funds and distribution of other funds by the educational service districts or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.

5400 **PERS UAL Bond Lump Sum Payment to PERS.** The one time lump sum payment made to PERS following the issuance of a PERS UAL Bond.

6000 **Contingencies (for budget only).** Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency.

7000 **Unappropriated Ending Fund Balance.** An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

## Objects

Object means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described here: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers.

100 Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

110 **Regular Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees in positions considered to be of a permanent nature.

- 111 Licensed Salaries.
- 112 Classified Salaries.
- 113 Administrators.
- 114 Managerial—Classified.
- 115 Sabbatical.
- 116 Supplemental Retirement Stipends.

120 **Nonpermanent Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by employees hired on a temporary or substitute basis to work in positions considered to be of a temporary nature.

- 121 Substitutes—Licensed.
- 122 Substitute—Classified.
- 123 Temporary—Licensed.
- 124 Temporary—Classified.

130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

140-190 **Additional Salary.** District defined.

200 Associated Payroll Costs. Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above.

210 **Public Employees Retirement System.**

- 211 Employer Contribution.
- 212 Employee contribution.
- 213-215 PERS UAL Contribution.
- 216 Employer Contribution.

220 **Social Security Administration.** Employer's contribution to Social Security/Medicare (FICA) for employees.

230 **Other Required Payroll Costs.**

- 231 Workers' Compensation.
- 232 Unemployment Compensation.

240 **Contractual Employee Benefits.**

270 **Post Retirement Health Benefits.**

300 Purchased Services. Services which can be performed only by persons or firms with specialized skills and knowledge.

310 **Instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.

- 311 Instruction Services.
- 312 Instructional Programs Improvement Services.
- 313 Student Services.
- 316 Data Processing Services.
- 317 Statistical Services.
- 318 Professional and Improvement Costs for Non-Instructional Staff.
- 319 Other Instructional, Professional and Technical Services.

- 320 **Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district.
- 321 Cleaning Services.
  - 322 Repairs and Maintenance Services.
  - 324 Rentals.
  - 325 Electricity.
  - 326 Fuel.
  - 327 Water and Sewage.
  - 328 Garbage.
  - 329 Other Property Services.
- 330 **Student Transportation Services.** Expenditures to persons or agencies for the purpose of transporting children.
- 331 Reimbursable Student Transportation.
  - 332 Non-reimbursable Student Transportation.
  - 333 Board and Room in Lieu of Transportation.
  - 334 Transportation Portion of Tuition Payments.
- 340 **Travel.** Costs for transportation for all district personnel, conference registration, meals, hotel, and other expenses associated with traveling on business for the district.
- 341 Travel, Local in District.
  - 342 Travel Out of District.
  - 343 Travel, Student, Out of District.
  - 349 Other Travel.
- 350 **Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information.
- 351 Telephone.
  - 353 Postage.
  - 354 Advertising.
  - 355 Printing and Binding.
  - 359 Other Communication Services.
- 360 **Charter School Payments.** Expenditures to reimburse Charter Schools for services rendered to students.

- 370 **Tuition.** Expenditures to reimburse other educational agencies for services rendered to students.
- 371 Tuition Payments to Other Districts Within the State.
  - 372 Tuition Payments to Other Districts Outside the State.
  - 373 Tuition Payments to Private Schools.
  - 374 Other Tuition.
- 380 **Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge.
- 381 Audit Services.
  - 382 Legal Services.
  - 383 Architect/Engineer Services.
  - 384 Negotiation Services.
  - 385 Management Services.
  - 386 Data Processing Services.
  - 387 Statistical Services.
  - 388 Election Services.
  - 389 Other Non-instructional Professional and Technical Services.
- 390 **Other General Professional and Technological Services.**
- 400 Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 410 Consumable Supplies and Materials.
  - 420 Textbooks.
  - 430 Library Books
  - 440 Periodicals.
  - 450 Food.
  - 460 Non-consumable Items.
  - 470 Computer Software.
  - 480 Computer Hardware.

500 **Capital Outlay.** Expenditures for the acquisition of fixed assets or additions to fixed assets.

510 **Land Acquisition.**

520 **Buildings Acquisition.**

530 **Improvements Other Than Buildings.**

540 **Depreciable Equipment.** Expenditures for equipment, furniture or furnishing, instrument, machine or apparatus which meets the requirement to record as a fixed asset.

541 Initial and Additional Equipment Purchase.

542 Replacement Equipment Purchases.

550 **Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology.

560 **Depreciable Transportation.** Expenditures for bus garages, buses and capital bus improvements for student transportation.

562 Bus Garage Purchases.

564 Bus and Capital Bus Improvements.

590 **Other Capital Outlay.**

600 **Other Objects.** Amounts paid for goods and services not otherwise classified above.

610 **Redemption of Principal.** Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.

620 **Interest.** Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.

621 Regular Interest.

622 Bus Garage, Bus and Capital Bus Improvement Interest.

640 **Dues and Fees.**

650 **Insurance and Judgments.**

651 Liability Insurance.

652 Fidelity Bond Premiums.

653 Property Insurance Premiums.

654 Student Insurance Premiums.

655 Judgments and Settlements Against the District.

659 Other Insurance and Judgments.

660 **Depreciation.** The portion of the cost of a fixed asset, except for land, which is charged as an expense during a particular period.

662 Buildings.

663 Improvements Other Than Buildings.

664 Equipment.

665 Technology.

669 Other Capital Assets.

670 **Taxes and Licenses.**

680 **PERS UAL Lump Sum Payment to PERS.**

690 **Grant Indirect Charges.**

- 700 **Transfers.** This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
- 710 **Fund Modifications.** This category represents transactions of conveying money from one fund to another.
- 720 **Transits.** This category represents transactions which are transit or flow-through means to convey money to the recipient.
- 790 **Other Transfers.**

- 800 **Other Uses of Funds.**
- 810 **Planned Reserve.** Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
- 820 **Reserved for Next Year.**