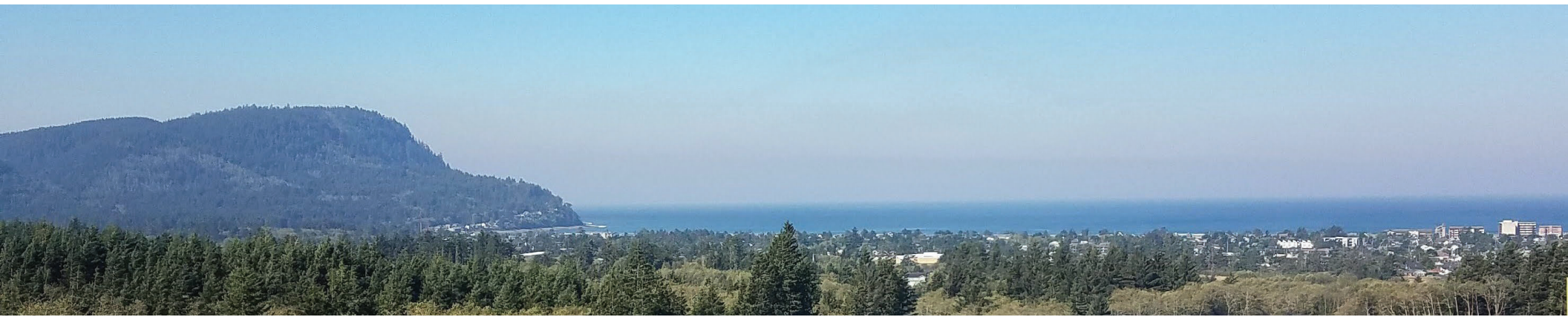




SEASIDE  
SCHOOL DISTRICT

# Proposed Budget Fiscal Year 2023-2024

April 18, 2023



# **SEASIDE SCHOOL DISTRICT**

SEASIDE, OREGON

## **PROPOSED BUDGET 2023-2024**

Susan Penrod  
Superintendent

Toni Vandershule  
Business Manager

# SEASIDE SCHOOL DISTRICT 10

## 2022-2023 Budget Calendar

2023

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

|                  |                                                                                                                                                                                               |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| January 17, 2023 | <b>Board Meeting.</b> Adopt Budget Calendar.                                                                                                                                                  |
| March 23, 2023   | Publish “Notice of First Meeting” of the Budget Committee in the Astorian. <i>(Not more than 30 days prior.)</i>                                                                              |
| April 6, 2023    | Publish second “Notice of First Meeting” of the Budget Committee in the Astorian. <i>(Not less than 5 days prior.)</i>                                                                        |
| April 18, 2023   | <b>First Meeting of the Budget Committee.</b> Elect chair and vice-chair. Presentation of the Budget Message and Budget Document by the Budget Officer. <b>Board Meeting.</b>                 |
| May 16, 2023     | <b>Second Meeting of the Budget Committee.</b> Target date for approval of budget by Budget Committee. <b>Board Meeting.</b>                                                                  |
| June 6, 2023     | Publish “Notice of Budget Hearing and Budget Summary” in the Astorian. <i>(Not less than 5 days nor more than 30 days before.)</i>                                                            |
| June 20, 2023    | <b>Public Hearing</b> on the budget as approved by the Budget Committee. <b>Board Meeting.</b> Enact resolutions to adopt the budget, to make the appropriations and to declare the tax levy. |

**SEASIDE SCHOOL DISTRICT  
2023-2024 PROPOSED BUDGET  
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# SEASIDE SCHOOL DISTRICT 10

2022-2023

## BOARD OF DIRECTORS

|                                    |                            |      |
|------------------------------------|----------------------------|------|
| Zone 1 - Position 1 - Cannon Beach | Shannon Swedenborg         | 2023 |
| Zone 2 - Position 2 - Cannon Beach | Brian Taylor ~ Chair Chris | 2025 |
| Zone 3 - Position 1 - Gearhart     | Corder                     | 2023 |
| Zone 4 - Position 2 - Gearhart     | Mark Truax ~ Vice Chair    | 2023 |
| Zone 5 - Position 1 - Seaside      | Sondra Gomez               | 2023 |
| Zone 6 - Position 2 - Seaside      | Brian Owen                 | 2025 |
| Zone 7 - Position 1 - At Large     | Michelle Hawken            | 2025 |

## BUDGET COMMITTEE

|                                 |           |
|---------------------------------|-----------|
| Ryan Dewey                      | 2020-2023 |
| Mary Bess Gloria                | 2021-2024 |
| Jason Haag                      | 2021-2024 |
| Nancy McCune                    | 2021-2024 |
| Darryl Walker                   | 2021-2024 |
| AJ Wahl                         | 2021-2024 |
| Tony Wozniak (beginning 4/2022) | 2021-2024 |

*TBD ~ Chair*

*TBD~ Vice-chair*

## BUDGET OFFICER

Susan Penrod

## SEASIDE STAFF

Business Manager – Toni Vandershule  
Executive Assistant – Leslie Garvin  
Assistant Superintendent of Instruction – Sarah Shields  
Director of Special Services – Jenny Risner Principals

—  
Pacific Ridge Elementary – Juli Wozniak  
Seaside Middle School – Jeff Roberts  
Seaside High School – Jeff Roberts

# **SEASIDE SCHOOL DISTRICT BUDGET PROCESS**

## **INTRODUCTION**

The Seaside School District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Opportunity for public involvement in the budget process is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff, with guidance from the School Board. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

## **HOW THE BUDGET IS ADOPTED**

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting. The adopted budget becomes the basic short term operational plan and fiscal guideline for the Seaside School District board of directors and administrative staff for the 2022-2023 fiscal year.

## **SUPPLEMENTAL BUDGETS**

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

## **BUDGET FORMAT**

The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting. The Seaside School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

## 2023-2024 Budget Message

Dear Seaside School District Community,

Over the last year, we are seeing the results of prioritizing academic and social-emotional support for students as they transition back to in-person learning. These results include an almost 15% increase in our 2022 graduation rate to 91.5%, as well as improved intervention programs, additional instructional coaching for staff, and the development of an instructional framework. This well-rounded approach to supporting student's individual needs is the key to increased success. I have heard so many times this year, "It feels like we are getting back to *normal*". The new normal gives us the opportunity to bring back honored traditions, improve our practices, and continue to provide our staff with a much-loved wellness program.

Since last October, our school district has launched an outreach campaign to gather feedback from all stakeholders. The *Integrated Guidance Plan*, initiated by the Oregon Department of Education, consolidates several of our grants into one funding source, offering a more comprehensive view into our programs and priorities, such as Career Technical Education, Multi-Tiered Systems of Support, Early Learning, Literacy, and Attendance. Through this engagement process we have set the following priorities:

The Seaside School District 2023-2024 budget includes the multiple resources provided by federal and state grants designed to continue our goals from 2022-2023:

- Maintain and expand our CTE programs
- Increase student mental health support and access for all students, with a focus on focal student groups
- Continue to increase instructional supports and enrichment for students and staff
- Increase elective opportunities for secondary students
- Evaluate the need for a 6-12 alternative program to further increase graduation rates and college/career readiness

We are in our final year receiving grant funds through the Elementary and Secondary School Emergency Relief Fund (ESSER), so our Leadership Team has prioritized essential staffing and programs that support continued improvement. It is truly the best of both worlds when a school district can sustain a sufficient operating contingency **and** provide programs and positions that enable students and staff to excel. We continue to meet our goal of 10% in our contingency fund, providing financial security for our school district.

The Seaside School District continues our commitment to the core values of equitable, safe learning environments, an engaging well-rounded education, and a focus on collective wellness and community partnerships. Thank you to our entire community for supporting our schools.

Sincerely,



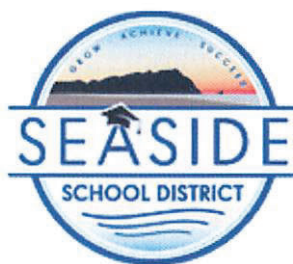
Susan Penrod

Superintendent and Budget Officer

**Seaside School District #10**  
**Budget Summary - All Funds**  
**2023-2024**

| <u>RESOURCES</u>                     | <u>GENERAL FUND</u> |                   | <u>GRANTS &amp; MISC<br/>SPECIAL REVENUE<br/>FUNDS</u> |                  | <u>DEBT SERVICE GO<br/>BOND/FFCO<br/>FUNDS</u> |                  | <u>DEBT SERVICE<br/>FUND PERS UAL</u> |                  | <u>CAPITAL<br/>PROJECT<br/>FUNDS</u> |                  | <u>ALL FUNDS<br/>PROPOSED BUDGET</u> |                   |               |
|--------------------------------------|---------------------|-------------------|--------------------------------------------------------|------------------|------------------------------------------------|------------------|---------------------------------------|------------------|--------------------------------------|------------------|--------------------------------------|-------------------|---------------|
| LOCAL REVENUE                        | \$                  | 20,098,449        | \$                                                     | 1,109,967        | \$                                             | 5,216,845        | \$                                    | 1,038,480        | \$                                   | 5,000            | \$                                   | 27,468,741        |               |
| INTERMEDIATE REVENUE                 |                     | 1,144,500         |                                                        | 28,350           |                                                | -                |                                       | -                |                                      | -                |                                      | 1,172,850         |               |
| STATE REVENUE                        |                     | 429,238           |                                                        | 2,452,534        |                                                | -                |                                       | -                |                                      | -                |                                      | 2,881,772         |               |
| FEDERAL REVENUE                      |                     | 45,000            |                                                        | 4,551,773        |                                                | -                |                                       | -                |                                      | -                |                                      | 4,596,773         |               |
| TRANSFERS IN                         |                     | -                 |                                                        | 170,000          |                                                | 565,800          |                                       | -                |                                      | 75,000           |                                      | 810,800           |               |
| OTHER REVENUE (BFB)                  |                     | 5,889,072         |                                                        | 799,849          |                                                | 245,544          |                                       | -                |                                      | 9,225,966        |                                      | 16,160,430        |               |
| <b>Total Revenue</b>                 | <b>\$</b>           | <b>27,606,259</b> | <b>\$</b>                                              | <b>9,112,473</b> | <b>\$</b>                                      | <b>6,028,189</b> | <b>\$</b>                             | <b>1,038,480</b> | <b>\$</b>                            | <b>9,305,966</b> | <b>\$</b>                            | <b>53,091,367</b> |               |
|                                      |                     |                   |                                                        |                  |                                                |                  |                                       |                  |                                      |                  |                                      |                   |               |
| <u>EXPENDITURES</u>                  | <u>FTE</u>          |                   | <u>FTE</u>                                             |                  |                                                |                  |                                       |                  |                                      |                  | <u>FTE</u>                           |                   |               |
| INSTRUCTION                          | \$                  | 14,513,488        | 130.40                                                 | \$               | 4,524,358                                      | 15.94            | \$                                    | -                | \$                                   | -                | \$                                   | 19,037,846        | 146.34        |
| SUPPORT SERVICES                     |                     | 9,531,971         | 61.75                                                  |                  | 2,315,124                                      | 9.00             |                                       | -                |                                      | -                |                                      | 11,847,095        | 70.75         |
| COMMUNITY SERVICES                   |                     | -                 | -                                                      |                  | 1,420,773                                      | 11.97            |                                       | -                |                                      | -                |                                      | 1,420,773         | 11.97         |
| FACILITIES &<br>ACQUISITION SERVICES |                     | -                 | -                                                      |                  | 627,422                                        | -                |                                       | -                |                                      | 8,074,966        |                                      | 8,702,388         | -             |
| DEBT SERVICE                         |                     | -                 | -                                                      |                  | 27,540                                         | -                |                                       | 6,028,189        |                                      | 1,038,480        |                                      | 7,094,209         | -             |
| TRANSFERS OUT                        |                     | 810,800           | -                                                      |                  | -                                              | -                |                                       | -                |                                      | -                |                                      | 810,800           | -             |
| CONTINGENCY                          |                     | 2,750,000         | -                                                      |                  | -                                              | -                |                                       | -                |                                      | -                |                                      | 2,750,000         | -             |
| ENDING FUND BALANCE                  |                     | -                 | -                                                      |                  | 197,256                                        | -                |                                       | -                |                                      | 1,231,000        |                                      | 1,428,256         | -             |
| <b>Total Expenditures</b>            | <b>\$</b>           | <b>27,606,259</b> | <b>192.15</b>                                          | <b>\$</b>        | <b>9,112,473</b>                               | <b>36.91</b>     | <b>\$</b>                             | <b>6,028,189</b> | <b>\$</b>                            | <b>1,038,480</b> | <b>\$</b>                            | <b>53,091,367</b> | <b>229.06</b> |

# General Fund (100)



## **GENERAL FUND**

The General Fund is the District's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

General Fund activities are primarily supported by property taxes and other non-dedicated revenues, such as timber revenues. Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable is due from property owners within the District.

Timber revenues are considered a local revenue component of the State School Fund (SSF) formula. The formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local revenues and other statutorily prescribed factors. The grant received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes and other local revenues. Generally, the District does not receive funding from the State Grant since local revenues meet or exceed the District's funding allocation according to the formula.

**Seaside School District #10**

**General Fund**

**Revenue by Source**

| <b>MAJOR<br/>SOURCE</b> | <b>MAJOR<br/>SOURCE</b>   | <b>ACTUALS<br/>2020-21</b> | <b>ACTUALS *<br/>2021-22</b> | <b>BUDGET<br/>2022-23</b> |   | <b>PROPOSED<br/>2023-24</b> | <b>APPROVED<br/>2023-24</b> | <b>ADOPTED<br/>2023-24</b> |
|-------------------------|---------------------------|----------------------------|------------------------------|---------------------------|---|-----------------------------|-----------------------------|----------------------------|
| 1110                    | PROPERTY TAXES            | \$ 16,728,370              | 17,047,029                   | 17,209,164                | 3 | <b>18,099,622</b>           | \$ -                        | \$ -                       |
| 1120                    | LOCAL OPTION LEVY         | 1,599,666                  | 1,631,472                    | 1,650,000                 | 2 | <b>1,712,327</b>            | -                           | -                          |
| 1100                    | OTHER LOCAL REVENUES      | 228,816                    | 190,902                      | 170,000                   | 7 | <b>286,500</b>              | -                           | -                          |
| 2000                    | INTERMEDIATE SOURCES      | 1,064,993                  | 1,407,708                    | 1,090,000                 | 3 | <b>1,144,500</b>            | -                           | -                          |
| 3000                    | STATE SOURCES             | 1,303,160                  | 318,766                      | 570,703                   | 0 | <b>429,238</b>              | -                           | -                          |
| 4000/5100               | FEDERAL/OTHER SOURCES     | 18,192                     |                              | 15,000                    | 2 | <b>45,000</b>               | -                           | -                          |
| 5400                    | BEGINNING FUND BALANCE    | 3,548,206                  | 5,558,123                    | 4,500,000                 | 2 | <b>5,889,072</b>            | -                           | -                          |
|                         | <b>General Fund Total</b> | <b>\$ 24,491,403</b>       | <b>\$ 26,154,000</b>         | <b>\$ 25,204,867</b>      |   | <b>\$ 27,606,259</b>        | <b>\$ -</b>                 | <b>\$ -</b>                |

**Seaside School District #10**

**General Fund**

**Expenditure Summary by Major Function**

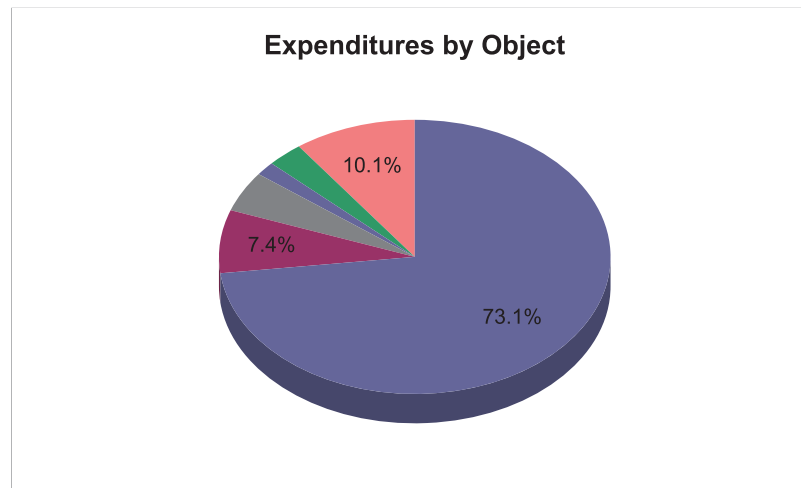
| <b>MAJOR<br/>SOURCE</b>   | <b>DESCRIPTION</b>                    | <b>ACTUALS<br/>2020-21</b>  | <b>ACTUALS<br/>2021-22</b>  | <b>BUDGET<br/>2022-23</b>   | <b>FTE</b>           | <b>PROPOSED<br/>2023-24</b> | <b>PROPOSED<br/>FTE</b> | <b>APPROVED<br/>2023-24</b> | <b>ADOPTED<br/>2023-24</b> | <b>ADOPTED<br/>FTE</b> |
|---------------------------|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 1000                      | INSTRUCTION                           | \$ 11,674,152               | 12,428,102                  | \$ 13,607,158               | 123.73               | \$ 14,513,488               | 130.40                  | \$ -                        | \$ -                       | -                      |
| 2000                      | SUPPORT SERVICES                      | 6,810,474                   | 6,834,148                   | 8,293,409                   | 56.98                | 9,531,971                   | 61.75                   | -                           | -                          | -                      |
| 5200                      | TRANSFERS                             | 448,655                     | 1,002,679                   | 804,300                     | -                    | 810,800                     | -                       | -                           | -                          | -                      |
| 6000                      | CONTINGENCIES                         | -                           | -                           | 2,500,000                   | -                    | 2,750,000                   | -                       | -                           | -                          | -                      |
| 7000                      | UNAPPROPRIATED<br>ENDING FUND BALANCE | -                           | -                           | -                           | -                    | -                           | -                       | -                           | -                          | -                      |
| <b>General Fund Total</b> |                                       | <u><u>\$ 18,933,281</u></u> | <u><u>\$ 20,264,929</u></u> | <u><u>\$ 25,204,867</u></u> | <u><u>180.71</u></u> | <u><u>\$ 27,606,259</u></u> | <u><u>192.15</u></u>    | <u><u>\$ -</u></u>          | <u><u>\$ -</u></u>         | <u><u>-</u></u>        |

**Seaside School District #10**

**General Fund**

**Expenditure Summary by Major Object**

| <b>MAJOR<br/>OBJECT</b>   | <b>DESCRIPTION</b>      | <b>ACTUALS<br/>2020-21</b> | <b>ACTUALS<br/>2021-22</b> | <b>BUDGET<br/>2022-23</b> | <b>FTE</b>    | <b>PROPOSED<br/>2023-24</b> | <b>PROPOSED<br/>FTE</b> | <b>APPROVED<br/>2023-24</b> | <b>ADOPTED<br/>2023-24</b> | <b>ADOPTED<br/>FTE</b> |
|---------------------------|-------------------------|----------------------------|----------------------------|---------------------------|---------------|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|
| 100                       | SALARIES                | \$ 9,572,289               | 10,295,472                 | 11,765,276                | 180.71        | 3 13,265,269                | 192.15                  | \$ -                        | \$ -                       | -                      |
| 200                       | ASSOCIATED PAYROLL COST | 6,509,509                  | 6,280,524                  | 6,485,758                 | -             | 2 6,663,474                 | -                       | -                           | -                          | -                      |
| 300                       | PURCHASED SERVICES      | 1,478,883                  | 1,473,478                  | 1,901,900                 | -             | 7 2,028,904                 | -                       | -                           | -                          | -                      |
| 400                       | SUPPLIES AND MATERIALS  | 460,459                    | 715,379                    | 1,016,728                 | -             | 3 1,303,069                 | -                       | -                           | -                          | -                      |
| 500                       | CAPITAL OUTLAY          | 144,366                    | 91,702                     | 305,000                   | -             | 0 340,000                   | -                       | -                           | -                          | -                      |
| 600                       | OTHER OBJECTS           | 319,120                    | 405,695                    | 425,905                   | -             | 2 444,743                   | -                       | -                           | -                          | -                      |
| 700                       | TRANSFERS               | 448,655                    | 1,002,679                  | 804,300                   | -             | 2 810,800                   | -                       | -                           | -                          | -                      |
| 800                       | PLANNED RESERVE         | -                          | -                          | 2,500,000                 | -             | 1 2,750,000                 | -                       | -                           | -                          | -                      |
| <b>General Fund Total</b> |                         | <b>\$ 18,933,281</b>       | <b>\$ 20,264,929</b>       | <b>\$ 25,204,867</b>      | <b>180.71</b> | <b>\$ 27,606,259</b>        | <b>192.15</b>           | <b>\$ -</b>                 | <b>\$ -</b>                | <b>-</b>               |



Seaside Public Schools  
2600 SPRUCE DRIVE, SUITE 100 SEASIDE, OR 97138

Resources Report

|                |                                     | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 100       | GENERAL FUND                        |              |               |               |                   |                |                    |                |               |                   |
|                | 1111 CURRENT YEAR'S TAXES           | (15,853,915) | (16,458,771)  | (16,709,164)  | 0.00              | (17,574,622)   | 0.00               | 0              | 0             | 0.00              |
|                | 1112 PRIOR YEAR'S TAXES             | (835,620)    | (371,383)     | (500,000)     | 0.00              | (525,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 1114 PAYMENTS IN LIEU OF PROPERTY T | (38,835)     | (216,875)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1121 CURRENT YEAR'S LOCAL OPTION    | (1,550,113)  | (1,597,208)   | (1,600,000)   | 0.00              | (1,659,827)    | 0.00               | 0              | 0             | 0.00              |
|                | 1122 PRIOR YEAR'S LOCAL OPTION      | (49,553)     | (34,263)      | (50,000)      | 0.00              | (52,500)       | 0.00               | 0              | 0             | 0.00              |
|                | 1500 EARNINGS ON INVESTMENTS        | (212)        | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1510 INTEREST EARNED                | (56,057)     | (83,671)      | (40,000)      | 0.00              | (150,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 1740 STUDENT FEES                   | 0            | (3,825)       | (5,000)       | 0.00              | (5,250)        | 0.00               | 0              | 0             | 0.00              |
|                | 1900 OTHER REVENUE FROM LOCAL SOU   | (15)         | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1910 RENTALS                        | (3,178)      | (6,250)       | (25,000)      | 0.00              | (26,250)       | 0.00               | 0              | 0             | 0.00              |
|                | 1960 RECOVERY OF PRIOR YEARS EXPEN  | (21,463)     | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1990 MISCELLANEOUS                  | (147,891)    | (97,156)      | (100,000)     | 0.00              | (105,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES          | (18,556,851) | (18,869,403)  | (19,029,164)  | 0.00              | (20,098,449)   | 0.00               | 0              | 0             | 0.00              |
|                | 2101 COUNTY SCHOOL FUNDS            | (1,054,605)  | (1,321,821)   | (1,000,000)   | 0.00              | (1,050,000)    | 0.00               | 0              | 0             | 0.00              |
|                | 2102 ESD APPORTIONMENT              | (2,500)      | (74,547)      | (90,000)      | 0.00              | (94,500)       | 0.00               | 0              | 0             | 0.00              |
|                | 2199 OTHER INTERMEDIATE SOURCES     | (7,889)      | (11,341)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 2000 INTERMEDIATE SOURCES           | (1,064,993)  | (1,407,708)   | (1,090,000)   | 0.00              | (1,144,500)    | 0.00               | 0              | 0             | 0.00              |
|                | 3103 COMMON SCHOOL FUND             | (227,290)    | (188,194)     | (170,703)     | 0.00              | (179,238)      | 0.00               | 0              | 0             | 0.00              |
|                | 3104 STATE MANAGED COUNTY TIMBER    | (1,071,877)  | (130,572)     | (400,000)     | 0.00              | (250,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID  | (3,994)      | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES     | (1,303,160)  | (318,766)     | (570,703)     | 0.00              | (429,238)      | 0.00               | 0              | 0             | 0.00              |
|                | 4506 VOC ED                         | (8,894)      | 0             | (15,000)      | 0.00              | (45,000)       | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES                | (8,894)      | 0             | (15,000)      | 0.00              | (45,000)       | 0.00               | 0              | 0             | 0.00              |
|                | 5300 SALE/LOSS FIXED ASSETS         | (9,298)      | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE         | (3,548,206)  | (5,558,123)   | (4,500,000)   | 0.00              | (5,889,072)    | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                     | (3,557,504)  | (5,558,123)   | (4,500,000)   | 0.00              | (5,889,072)    | 0.00               | 0              | 0             | 0.00              |
| Total Fund 100 | GENERAL FUND                        | (24,491,403) | (26,154,000)  | (25,204,867)  | 0.00              | (27,606,259)   | 0.00               | 0              | 0             | 0.00              |

Seaside Public Schools  
2600 SPRUCE DRIVE, SUITE 100 SEASIDE, OR 97138

Requirements Report

|                 |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|-----------------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b> | <b>GENERAL FUND</b>                    |              |               |               |                      |                |                       |                |               |                      |
| Function 1111   | PRIMARY K-5                            |              |               |               |                      |                |                       |                |               |                      |
| 111             | LICENSED SALARIES                      | 2,109,556    | 2,310,176     | 2,364,067     | 34.50                | 2,616,995      | 36.00                 | 0              | 0             | 0.00                 |
| 112             | CLASSIFIED SALARIES                    | 132,867      | 170,774       | 252,555       | 9.73                 | 219,480        | 7.59                  | 0              | 0             | 0.00                 |
| 117             | UNUSED LEAVE                           | 9,132        | 1,776         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 121             | SUBSTITUTE-LICENSED                    | 6,637        | 9,963         | 0             | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 123             | TEMPORARY-LICENSED                     | 0            | 0             | 45,444        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 130             | ADDITIONAL SALARY                      | 190          | 12,451        | 1,810         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134             | EXTRA DUTY SALARY                      | 0            | 23,570        | 8,835         | 0.00                 | 14,124         | 0.00                  | 0              | 0             | 0.00                 |
| 136             | PERSONAL LEAVE PAYOUT                  | 0            | 0             | 10,000        | 0.00                 | 10,000         | 0.00                  | 0              | 0             | 0.00                 |
| 137             | OPT OUT INSURANCE                      | 0            | 0             | 85,320        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100             | SALARIES                               | 2,258,383    | 2,528,709     | 2,768,030     | 44.23                | 2,940,445      | 43.59                 | 0              | 0             | 0.00                 |
| 210             | PUBLIC EMP RETIREMENT (PERS)           | 384,057      | 343,074       | 378,273       | 0.00                 | 406,053        | 0.00                  | 0              | 0             | 0.00                 |
| 213             | PERS UAL CONTRIBUTION                  | 182,573      | 194,717       | 196,151       | 0.00                 | 197,356        | 0.00                  | 0              | 0             | 0.00                 |
| 220             | FICA                                   | 179,049      | 198,983       | 209,264       | 0.00                 | 218,156        | 0.00                  | 0              | 0             | 0.00                 |
| 231             | WORKER'S COMPENSATION                  | 13,649       | 13,780        | 13,548        | 0.00                 | 15,690         | 0.00                  | 0              | 0             | 0.00                 |
| 232             | UNEMPLOYMENT                           | 2,330        | 2,601         | 2,746         | 0.00                 | 2,969          | 0.00                  | 0              | 0             | 0.00                 |
| 233             | PFMLI                                  | 0            | 0             | 10,051        | 0.00                 | 11,876         | 0.00                  | 0              | 0             | 0.00                 |
| 242             | MEDICAL/VISION INSURANCE               | 620,328      | 727,258       | 798,956       | 0.00                 | 661,102        | 0.00                  | 0              | 0             | 0.00                 |
| 243             | DENTAL INSURANCE                       | 44,895       | 55,749        | 56,800        | 0.00                 | 52,087         | 0.00                  | 0              | 0             | 0.00                 |
| 244             | LIFE INSURANCE                         | 1,371        | 1,545         | 1,414         | 0.00                 | 1,294          | 0.00                  | 0              | 0             | 0.00                 |
| 200             | ASSOCIATED PAYROLL COSTS               | 1,428,252    | 1,537,706     | 1,667,203     | 0.00                 | 1,566,583      | 0.00                  | 0              | 0             | 0.00                 |
| 322             | REPAIRS & MAINT SERVICES               | 8,961        | 11,308        | 23,500        | 0.00                 | 24,675         | 0.00                  | 0              | 0             | 0.00                 |
| 324             | RENTALS                                | 62           | 62            | 600           | 0.00                 | 630            | 0.00                  | 0              | 0             | 0.00                 |
| 389             | OTHER NON-INST PROF/TECHNICAL SERVICES | 42,286       | 99,869        | 92,320        | 0.00                 | 92,586         | 0.00                  | 0              | 0             | 0.00                 |
| 300             | PURCHASED SERVICES                     | 51,309       | 111,238       | 116,420       | 0.00                 | 117,891        | 0.00                  | 0              | 0             | 0.00                 |
| 410             | CONSUMABLE SUPPLIES                    | 21,296       | 32,100        | 28,400        | 0.00                 | 40,000         | 0.00                  | 0              | 0             | 0.00                 |
| 420             | TEXTBOOKS                              | 9,325        | 17,791        | 49,400        | 0.00                 | 53,600         | 0.00                  | 0              | 0             | 0.00                 |
| 460             | NON-CONSUMABLE SUPPLIES                | 20,504       | 15,090        | 10,000        | 0.00                 | 11,000         | 0.00                  | 0              | 0             | 0.00                 |
| 470             | SOFTWARE                               | 47,651       | 51,099        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480             | COMPUTER HARDWARE                      | 25,902       | 28,467        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400             |                                        |              |               | 87,800        | 0.00                 | 104,600        | 0.00                  | 0              | 10            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                 | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|---------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>     | <b>GENERAL FUND</b>             |              |               |               |                      |                |                       |                |               |                      |
| Function 1111       | PRIMARY K-5                     |              |               |               |                      |                |                       |                |               |                      |
| 610                 | REDEMPTION OF PRINCIPAL         | 0            | 8,459         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 621                 | REGULAR INTEREST                | 0            | 1,114         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 600                 | OTHER OBJECTS                   | 0            | 9,573         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1111 | PRIMARY K-5                     | 3,862,622    | 4,331,775     | 4,639,453     | 44.23                | 4,729,519      | 43.59                 | 0              | 0             | 0.00                 |
| Function 1113       | ELEMENTARY EXTRACURRICULAR      |              |               |               |                      |                |                       |                |               |                      |
| 133                 | EXTENDED DUTY SALARY            | 1,624        | 1,677         | 1,767         | 0.00                 | 1,767          | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY               | 0            | 240           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                        | 1,624        | 1,917         | 1,767         | 0.00                 | 1,767          | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)    | 343          | 249           | 283           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION           | 137          | 149           | 141           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                            | 124          | 147           | 135           | 0.00                 | 71             | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION           | 9            | 10            | 0             | 0.00                 | 9              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                    | 2            | 2             | 4             | 0.00                 | 2              | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                           | 0            | 0             | 0             | 0.00                 | 7              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS        | 614          | 557           | 563           | 0.00                 | 89             | 0.00                  | 0              | 0             | 0.00                 |
| 310                 | INSTR PROF & TECHNICAL SERVICES | 39,472       | 0             | 20,000        | 0.00                 | 21,000         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES              | 39,472       | 0             | 20,000        | 0.00                 | 21,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1113 | ELEMENTARY<br>EXTRACURRICULAR   | 41,710       | 2,474         | 22,330        | 0.00                 | 22,856         | 0.00                  | 0              | 0             | 0.00                 |
| Function 1121       | MIDDLE/JUNIOR HIGH PROGRAMS     |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES               | 1,053,988    | 1,063,230     | 1,160,694     | 16.00                | 1,228,389      | 17.50                 | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES             | 419          | 89            | 20,136        | 1.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                    | 2,254        | 850           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 121                 | SUBSTITUTE-LICENSED             | 0            | 1,767         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 130                 | ADDITIONAL SALARY               | 0            | 295           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY               | 0            | 9,635         | 0             | 0.00                 | 6,204          | 0.00                  | 0              | 0             | 0.00                 |
| 136                 | PERSONAL LEAVE PAYOUT           | 0            | 0             | 10,000        | 0.00                 | 10,000         | 0.00                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE               | 0            | 0             | 47,400        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                        | 1,056,660    | 1,075,865     | 1,238,230     | 17.00                | 1,244,593      | 17.50                 | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)    | 190,712      | 151,206       | 172,193       | 0.00                 | 174,013        | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION           | 90,306       | 84,564        | 90,551        | 0.00                 | 90,564         | 0.00                  | 0              | 12<br>0       | 0.00                 |

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## Requirements Report

|                       |             | 20-21Actuals                           | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|-----------------------|-------------|----------------------------------------|------------------|------------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund</b>           | <b>100</b>  | <b>GENERAL FUND</b>                    |                  |                  |                      |                |                       |                |               |                      |
| <b>Function</b>       | <b>1121</b> | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>     |                  |                  |                      |                |                       |                |               |                      |
|                       | 220         | FICA                                   | 82,986           | 85,283           | 94,120               | 0.00           | 95,437                | 0.00           | 0             | 0.00                 |
|                       | 231         | WORKER'S COMPENSATION                  | 6,302            | 5,843            | 6,307                | 0.00           | 6,641                 | 0.00           | 0             | 0.00                 |
|                       | 232         | UNEMPLOYMENT                           | 1,085            | 1,115            | 1,240                | 0.00           | 1,261                 | 0.00           | 0             | 0.00                 |
|                       | 233         | PFMLI                                  | 0                | 0                | 4,801                | 0.00           | 5,043                 | 0.00           | 0             | 0.00                 |
|                       | 242         | MEDICAL/VISION INSURANCE               | 250,644          | 249,661          | 229,733              | 0.00           | 287,066               | 0.00           | 0             | 0.00                 |
|                       | 243         | DENTAL INSURANCE                       | 18,448           | 16,525           | 16,675               | 0.00           | 20,646                | 0.00           | 0             | 0.00                 |
|                       | 244         | LIFE INSURANCE                         | 563              | 566              | 603                  | 0.00           | 548                   | 0.00           | 0             | 0.00                 |
|                       | 200         | ASSOCIATED PAYROLL COSTS               | 641,045          | 594,764          | 616,224              | 0.00           | 681,220               | 0.00           | 0             | 0.00                 |
|                       | 322         | REPAIRS & MAINT SERVICES               | 2,511            | 5,122            | 9,200                | 0.00           | 9,660                 | 0.00           | 0             | 0.00                 |
|                       | 389         | OTHER NON-INST PROF/TECHNICAL SERVICES | 15,232           | 33,015           | 48,000               | 0.00           | 50,400                | 0.00           | 0             | 0.00                 |
|                       | 300         | PURCHASED SERVICES                     | 17,744           | 38,138           | 57,200               | 0.00           | 60,060                | 0.00           | 0             | 0.00                 |
|                       | 410         | CONSUMABLE SUPPLIES                    | 6,805            | 13,771           | 17,000               | 0.00           | 31,800                | 0.00           | 0             | 0.00                 |
|                       | 420         | TEXTBOOKS                              | 8,222            | 8,181            | 27,500               | 0.00           | 35,000                | 0.00           | 0             | 0.00                 |
|                       | 460         | NON-CONSUMABLE SUPPLIES                | 0                | 3,800            | 3,800                | 0.00           | 6,000                 | 0.00           | 0             | 0.00                 |
|                       | 470         | SOFTWARE                               | 15,520           | 44,067           | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 480         | COMPUTER HARDWARE                      | 11,880           | 13,681           | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 400         | SUPPLIES AND MATERIALS                 | 42,426           | 83,500           | 48,300               | 0.00           | 72,800                | 0.00           | 0             | 0.00                 |
|                       | 610         | REDEMPTION OF PRINCIPAL                | 0                | 3,464            | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 621         | REGULAR INTEREST                       | 0                | 456              | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 600         | OTHER OBJECTS                          | 0                | 3,921            | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
| <b>Total Function</b> | <b>1121</b> | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>     | <b>1,757,875</b> | <b>1,796,186</b> | <b>1,959,954</b>     | <b>17.00</b>   | <b>2,058,673</b>      | <b>17.50</b>   | <b>0</b>      | <b>0.00</b>          |
| <b>Function</b>       | <b>1122</b> | <b>MIDDLE SCHOOL EXTRACURRICULAR</b>   |                  |                  |                      |                |                       |                |               |                      |
|                       | 133         | EXTENDED DUTY SALARY                   | 4,555            | 65,459           | 70,455               | 0.00           | 105,733               | 0.00           | 0             | 0.00                 |
|                       | 134         | EXTRA DUTY SALARY                      | 5,009            | 7,398            | 7,307                | 0.00           | 100                   | 0.00           | 0             | 0.00                 |
|                       | 100         | SALARIES                               | 9,564            | 72,857           | 77,762               | 0.00           | 105,833               | 0.00           | 0             | 0.00                 |
|                       | 210         | PUBLIC EMP RETIREMENT (PERS)           | 1,726            | 7,512            | 8,866                | 0.00           | 6,288                 | 0.00           | 0             | 0.00                 |
|                       | 213         | PERS UAL CONTRIBUTION                  | 700              | 4,132            | 5,047                | 0.00           | 3,725                 | 0.00           | 0             | 0.00                 |
|                       | 220         | FICA                                   | 730              | 5,408            | 5,939                | 0.00           | 6,742                 | 0.00           | 0             | 0.00                 |
|                       | 231         | WORKER'S COMPENSATION                  | 55               | 372              | 361                  | 0.00           | 558                   | 0.00           | 0             | 0.00                 |
|                       | 232         | UNEMPLOYMENT                           | 10               | 71               | 86                   | 0.00           | 106                   | 0.00           | 0             | 0.00                 |
|                       | 233         | PFMLI                                  | 0                | 0                | 257                  | 0.00           | 406                   | 0.00           | 0             | 0.00                 |

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## Requirements Report

|                            |                                          | 20-21Actuals  | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------|---------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                      |               |                |                |                      |                |                       |                |               |                      |
| 200                        | ASSOCIATED PAYROLL COSTS                 | 3,221         | 17,496         | 20,557         | 0.00                 | 17,824         | 0.00                  | 0              | 0             | 0.00                 |
| 320                        | PROPERTY SERVICES                        | 0             | 1,234          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 322                        | REPAIRS & MAINT SERVICES                 | 1,233         | 1,223          | 2,000          | 0.00                 | 2,100          | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES   | 0             | 4,925          | 5,500          | 0.00                 | 5,775          | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                       | 1,233         | 7,382          | 7,500          | 0.00                 | 7,875          | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                      | 0             | 3,373          | 0              | 0.00                 | 6,300          | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                   | 0             | 3,373          | 0              | 0.00                 | 6,300          | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                            | 0             | 0              | 200            | 0.00                 | 210            | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                            | 0             | 0              | 200            | 0.00                 | 210            | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1122</b> | <b>MIDDLE SCHOOL<br/>EXTRACURRICULAR</b> | <b>14,018</b> | <b>101,109</b> | <b>106,019</b> | <b>0.00</b>          | <b>138,042</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1131</b>       | <b>HIGH SCHOOL PROGRAMS</b>              |               |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                        | 1,487,884     | 1,518,058      | 1,520,233      | 20.50                | 1,650,510      | 21.50                 | 0              | 0             | 0.00                 |
| 112                        | CLASSIFIED SALARIES                      | 13,731        | 2,512          | 50,399         | 1.76                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                             | 3,964         | 8,155          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 121                        | SUBSTITUTE-LICENSED                      | 2,627         | 1,197          | 0              | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 123                        | TEMPORARY-LICENSED                       | 0             | 8,606          | 3,800          | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                        | 0             | 16,323         | 0              | 0.00                 | 14,103         | 0.00                  | 0              | 0             | 0.00                 |
| 136                        | PERSONAL LEAVE PAYOUT                    | 0             | 0              | 10,000         | 0.00                 | 10,000         | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                        | 0             | 0              | 28,440         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                 | 1,508,206     | 1,554,852      | 1,612,873      | 22.26                | 1,779,459      | 21.50                 | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)             | 298,602       | 226,775        | 234,268        | 0.00                 | 232,041        | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                    | 141,747       | 119,942        | 111,996        | 0.00                 | 112,344        | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                     | 116,722       | 120,197        | 122,485        | 0.00                 | 131,487        | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                    | 8,880         | 8,233          | 8,220          | 0.00                 | 9,470          | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                             | 1,526         | 1,571          | 1,615          | 0.00                 | 1,814          | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                    | 0             | 0              | 6,249          | 0.00                 | 7,256          | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                 | 334,204       | 377,635        | 381,425        | 0.00                 | 338,338        | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                         | 27,568        | 29,682         | 29,341         | 0.00                 | 23,754         | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                           | 727           | 781            | 758            | 0.00                 | 678            | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                 | 929,977       | 884,815        | 896,358        | 0.00                 | 857,182        | 0.00                  | 0              | 0             | 0.00                 |
| 310                        | INSTR PROF & TECHNICAL SERVICES          | 0             | 4,590          | 6,300          | 0.00                 | 6,615          | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                        | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|------------------|------------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                    |                  |                  |                  |                      |                  |                       |                |               |                      |
| <b>Function 1131</b>       | <b>HIGH SCHOOL PROGRAMS</b>            |                  |                  |                  |                      |                  |                       |                |               |                      |
| 322                        | REPAIRS & MAINT SERVICES               | 3,684            | 6,681            | 14,900           | 0.00                 | 15,645           | 0.00                  | 0              | 0             | 0.00                 |
| 324                        | RENTALS                                | 0                | 850              | 500              | 0.00                 | 525              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                 | 0                | 0                | 1,000            | 0.00                 | 1,050            | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 23,729           | 52,317           | 54,000           | 0.00                 | 56,700           | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>              | <b>27,413</b>    | <b>64,438</b>    | <b>76,700</b>    | <b>0.00</b>          | <b>80,535</b>    | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                    | 11,239           | 30,194           | 30,870           | 0.00                 | 44,900           | 0.00                  | 0              | 0             | 0.00                 |
| 420                        | TEXTBOOKS                              | 8,826            | 59,266           | 36,000           | 0.00                 | 45,000           | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                | 9,154            | 18,988           | 12,500           | 0.00                 | 38,000           | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                               | 22,570           | 38,881           | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                      | 17,668           | 14,861           | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>          | <b>69,457</b>    | <b>162,191</b>   | <b>79,370</b>    | <b>0.00</b>          | <b>127,900</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 610                        | REDEMPTION OF PRINCIPAL                | 0                | 3,108            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST                       | 0                | 409              | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                          | 0                | 0                | 500              | 0.00                 | 525              | 0.00                  | 0              | 0             | 0.00                 |
| <b>600</b>                 | <b>OTHER OBJECTS</b>                   | <b>0</b>         | <b>3,517</b>     | <b>500</b>       | <b>0.00</b>          | <b>525</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1131</b> | <b>HIGH SCHOOL PROGRAMS</b>            | <b>2,535,053</b> | <b>2,669,814</b> | <b>2,665,800</b> | <b>22.26</b>         | <b>2,845,601</b> | <b>21.50</b>          | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1132</b>       | <b>HIGH SCHOOL EXTRACURRICULAR</b>     |                  |                  |                  |                      |                  |                       |                |               |                      |
| 121                        | SUBSTITUTE-LICENSED                    | 0                | 0                | 25,000           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 130                        | ADDITIONAL SALARY                      | 0                | 238              | 238              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 131                        | ACTIVITY SUPERVISION                   | 0                | 300              | 300              | 0.00                 | 300              | 0.00                  | 0              | 0             | 0.00                 |
| 133                        | EXTENDED DUTY SALARY                   | 224,600          | 248,210          | 318,100          | 0.50                 | 355,597          | 0.50                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 5,930            | 8,451            | 450              | 0.00                 | 800              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>230,530</b>   | <b>257,198</b>   | <b>344,088</b>   | <b>0.50</b>          | <b>356,697</b>   | <b>0.50</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 26,260           | 23,761           | 35,685           | 0.00                 | 19,774           | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 11,276           | 18,146           | 23,244           | 0.00                 | 11,723           | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 17,538           | 19,549           | 26,188           | 0.00                 | 20,449           | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 1,329            | 1,340            | 1,458            | 0.00                 | 1,832            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 229              | 252              | 401              | 0.00                 | 351              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0                | 0                | 1,103            | 0.00                 | 1,426            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 767              | 823              | 759              | 0.00                 | 9,418            | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 50               | 0                | 0                | 0.00                 | 603              | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                |      |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund           | 100  | GENERAL FUND                           |              |               |               |                      |                |                       |                |               |                      |
| Function       | 1132 | HIGH SCHOOL EXTRACURRICULAR            |              |               |               |                      |                |                       |                |               |                      |
|                | 244  | LIFE INSURANCE                         | 1            | 4             | 4             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 200  | ASSOCIATED PAYROLL COSTS               | 57,451       | 63,875        | 88,841        | 0.00                 | 65,577         | 0.00                  | 0              | 0             | 0.00                 |
|                | 324  | RENTALS                                | 10,900       | 7,272         | 37,900        | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
|                | 340  | TRAVEL                                 | 0            | 5,018         | 8,800         | 0.00                 | 9,240          | 0.00                  | 0              | 0             | 0.00                 |
|                | 350  | COMMUNICATION                          | 300          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 300  | PURCHASED SERVICES                     | 11,200       | 12,290        | 46,700        | 0.00                 | 34,240         | 0.00                  | 0              | 0             | 0.00                 |
|                | 410  | CONSUMABLE SUPPLIES                    | 0            | 704           | 5,194         | 0.00                 | 7,500          | 0.00                  | 0              | 0             | 0.00                 |
|                | 460  | NON-CONSUMABLE SUPPLIES                | 5,566        | 9,981         | 15,000        | 0.00                 | 10,000         | 0.00                  | 0              | 0             | 0.00                 |
|                | 400  | SUPPLIES AND MATERIALS                 | 5,566        | 10,685        | 20,194        | 0.00                 | 17,500         | 0.00                  | 0              | 0             | 0.00                 |
|                | 640  | DUES AND FEES                          | 1,920        | 6,820         | 11,225        | 0.00                 | 11,786         | 0.00                  | 0              | 0             | 0.00                 |
|                | 600  | OTHER OBJECTS                          | 1,920        | 6,820         | 11,225        | 0.00                 | 11,786         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 1132 | HIGH SCHOOL<br>EXTRACURRICULAR         | 306,668      | 350,868       | 511,048       | 0.50                 | 485,800        | 0.50                  | 0              | 0             | 0.00                 |
| Function       | 1140 | PRE-KINDERGARTEN PROGRAMS              |              |               |               |                      |                |                       |                |               |                      |
|                | 112  | CLASSIFIED SALARIES                    | 0            | 0             | 47,062        | 1.75                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 100  | SALARIES                               | 0            | 0             | 47,062        | 1.75                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 210  | PUBLIC EMP RETIREMENT (PERS)           | 0            | 0             | 6,118         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 213  | PERS UAL CONTRIBUTION                  | 0            | 0             | 1,677         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 220  | FICA                                   | 0            | 0             | 3,585         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 231  | WORKER'S COMPENSATION                  | 0            | 0             | 261           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 232  | UNEMPLOYMENT                           | 0            | 0             | 47            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 233  | PFMLI                                  | 0            | 0             | 187           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 242  | MEDICAL/VISION INSURANCE               | 0            | 0             | 32,868        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 243  | DENTAL INSURANCE                       | 0            | 0             | 2,598         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 244  | LIFE INSURANCE                         | 0            | 0             | 30            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 200  | ASSOCIATED PAYROLL COSTS               | 0            | 0             | 47,372        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 1140 | PRE-KINDERGARTEN<br>PROGRAMS           | 0            | 0             | 94,433        | 1.75                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 1210 | TALENTED & GIFTED                      |              |               |               |                      |                |                       |                |               |                      |
|                | 340  | TRAVEL                                 | 0            | 0             | 981           | 0.00                 | 1,030          | 0.00                  | 0              | 0             | 0.00                 |
|                | 389  | OTHER NON-INST PROF/TECHNICAL SERVICES | 0            | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 16<br>0       | 0.00                 |

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# Requirements Report

|                     |                                         | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>     | <b>GENERAL FUND</b>                     |              |               |               |                      |                |                       |                |               |                      |
| 300                 | PURCHASED SERVICES                      | 0            | 0             | 3,981         | 0.00                 | 4,180          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1210 | TALENTED & GIFTED                       | 0            | 0             | 3,981         | 0.00                 | 4,180          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1220       | RESTRCTV FOR STUDENTS W/DISABILITIES    |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                       | 221,453      | 209,873       | 245,760       | 3.00                 | 222,277        | 3.00                  | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES                     | 267,397      | 219,379       | 233,660       | 7.56                 | 267,535        | 8.61                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                            | 1,306        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 121                 | SUBSTITUTE-LICENSED                     | 0            | 14,802        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                       | 502          | 5,288         | 1,767         | 0.00                 | 2,854          | 0.00                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE                       | 0            | 0             | 28,440        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                | 490,659      | 449,343       | 509,628       | 10.56                | 492,666        | 11.61                 | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)            | 93,294       | 69,005        | 74,870        | 0.00                 | 68,460         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                   | 44,585       | 35,833        | 35,420        | 0.00                 | 32,375         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                    | 39,156       | 35,501        | 38,586        | 0.00                 | 37,799         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                   | 3,087        | 2,511         | 2,542         | 0.00                 | 2,742          | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                            | 512          | 464           | 512           | 0.00                 | 501            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                   | 0            | 0             | 1,882         | 0.00                 | 2,005          | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                | 249,222      | 189,542       | 158,101       | 0.00                 | 172,050        | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                        | 16,338       | 13,751        | 11,634        | 0.00                 | 12,894         | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                          | 449          | 414           | 339           | 0.00                 | 366            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                | 446,642      | 347,022       | 323,887       | 0.00                 | 329,193        | 0.00                  | 0              | 0             | 0.00                 |
| 313                 | STUDENT SERVICES                        | 153,547      | 0             | 35,000        | 0.00                 | 36,750         | 0.00                  | 0              | 0             | 0.00                 |
| 322                 | REPAIRS & MAINT SERVICES                | 0            | 0             | 200           | 0.00                 | 210            | 0.00                  | 0              | 0             | 0.00                 |
| 350                 | COMMUNICATION                           | 320          | 152           | 350           | 0.00                 | 368            | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES  | 1,340        | 9,109         | 41,000        | 0.00                 | 43,050         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                      | 155,207      | 9,261         | 76,550        | 0.00                 | 80,378         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                     | 978          | 3,944         | 4,000         | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                                | 0            | 596           | 1,500         | 0.00                 | 6,000          | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                       | 0            | 1,327         | 1,320         | 0.00                 | 2,000          | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                  | 978          | 5,866         | 6,820         | 0.00                 | 33,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1220 | RESTRCTV FOR STUDENTS<br>W/DISABILITIES | 1,093,485    | 811,492       | 916,885       | 10.56                | 935,237        | 11.61                 | 0              | 0             | 0.00                 |

Function 1227 EXTENDED SCHOOL YEAR

## Requirements Report

|                     |                                           | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>     | <b>GENERAL FUND</b>                       |              |               |               |                      |                |                       |                |               |                      |
| Function 1227       | EXTENDED SCHOOL YEAR                      |              |               |               |                      |                |                       |                |               |                      |
| 311                 | INSTRUCTIONAL SERVICES                    | 0            | 0             | 3,500         | 0.00                 | 3,675          | 0.00                  | 0              | 0             | 0.00                 |
| 330                 | STUDENT TRANSPORTATION SERVICES           | 0            | 0             | 800           | 0.00                 | 840            | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                        | 0            | 0             | 4,300         | 0.00                 | 4,515          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1227 | EXTENDED SCHOOL YEAR                      | 0            | 0             | 4,300         | 0.00                 | 4,515          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1250       | LESS RESTRCTV FOR STUDENTS W/DISABILITIES |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                         | 274,865      | 275,241       | 372,704       | 5.00                 | 611,612        | 9.00                  | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES                       | 319,499      | 378,235       | 407,830       | 13.78                | 508,744        | 17.56                 | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                              | 1,166        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 121                 | SUBSTITUTE-LICENSED                       | 0            | 949           | 20,324        | 0.81                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 123                 | TEMPORARY-LICENSED                        | 0            | 1,882         | 16,000        | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                         | 334          | 4,401         | 0             | 0.00                 | 1,875          | 0.00                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE                         | 0            | 0             | 75,840        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                  | 595,864      | 660,707       | 892,698       | 19.59                | 1,281,923      | 26.56                 | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)              | 91,718       | 83,124        | 116,478       | 0.00                 | 112,956        | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                     | 45,585       | 51,180        | 59,026        | 0.00                 | 67,079         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                      | 47,611       | 54,891        | 67,745        | 0.00                 | 89,809         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                     | 3,803        | 3,911         | 4,115         | 0.00                 | 7,014          | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                              | 621          | 717           | 902           | 0.00                 | 1,300          | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                     | 0            | 0             | 2,956         | 0.00                 | 5,198          | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                  | 344,454      | 304,412       | 330,109       | 0.00                 | 340,284        | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                          | 24,693       | 20,205        | 19,736        | 0.00                 | 23,774         | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                            | 655          | 723           | 575           | 0.00                 | 729            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                  | 559,140      | 519,163       | 601,641       | 0.00                 | 648,142        | 0.00                  | 0              | 0             | 0.00                 |
| 313                 | STUDENT SERVICES                          | 2,651        | 16,833        | 90,000        | 0.00                 | 94,500         | 0.00                  | 0              | 0             | 0.00                 |
| 340                 | TRAVEL                                    | 0            | 0             | 500           | 0.00                 | 525            | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES    | 4,853        | 65,024        | 27,580        | 0.00                 | 28,959         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                        | 7,504        | 81,857        | 118,080       | 0.00                 | 123,984        | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                       | 268          | 1,899         | 5,500         | 0.00                 | 21,000         | 0.00                  | 0              | 0             | 0.00                 |
| 420                 | TEXTBOOKS                                 | 0            | 4,149         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                                  | 0            | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                         | 1,320        | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                       |             |                                                      | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|-----------------------|-------------|------------------------------------------------------|------------------|------------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund</b>           | <b>100</b>  | <b>GENERAL FUND</b>                                  |                  |                  |                  |                      |                  |                       |                |               |                      |
|                       | <b>400</b>  | <b>SUPPLIES AND MATERIALS</b>                        | <b>1,588</b>     | <b>6,049</b>     | <b>11,500</b>    | <b>0.00</b>          | <b>27,300</b>    | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function</b> | <b>1250</b> | <b>LESS RESTRCTV FOR<br/>STUDENTS W/DISABILITIES</b> | <b>1,164,096</b> | <b>1,267,776</b> | <b>1,623,920</b> | <b>19.59</b>         | <b>2,081,349</b> | <b>26.56</b>          | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function</b>       | <b>1280</b> | <b>ALTERNATIVE EDUCATION</b>                         |                  |                  |                  |                      |                  |                       |                |               |                      |
|                       | 112         | CLASSIFIED SALARIES                                  | 26,235           | 29,791           | 31,036           | 0.94                 | 32,794           | 0.94                  | 0              | 0             | 0.00                 |
|                       | <b>100</b>  | <b>SALARIES</b>                                      | <b>26,235</b>    | <b>29,791</b>    | <b>31,036</b>    | <b>0.94</b>          | <b>32,794</b>    | <b>0.94</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
|                       | 210         | PUBLIC EMP RETIREMENT (PERS)                         | 5,533            | 4,813            | 5,019            | 0.00                 | 5,565            | 0.00                  | 0              | 0             | 0.00                 |
|                       | 213         | PERS UAL CONTRIBUTION                                | 2,623            | 2,322            | 2,264            | 0.00                 | 2,393            | 0.00                  | 0              | 0             | 0.00                 |
|                       | 220         | FICA                                                 | 2,007            | 2,268            | 2,361            | 0.00                 | 2,506            | 0.00                  | 0              | 0             | 0.00                 |
|                       | 231         | WORKER'S COMPENSATION                                | 160              | 162              | 169              | 0.00                 | 179              | 0.00                  | 0              | 0             | 0.00                 |
|                       | 232         | UNEMPLOYMENT                                         | 26               | 30               | 31               | 0.00                 | 33               | 0.00                  | 0              | 0             | 0.00                 |
|                       | 233         | PFMLI                                                | 0                | 0                | 123              | 0.00                 | 131              | 0.00                  | 0              | 0             | 0.00                 |
|                       | 242         | MEDICAL/VISION INSURANCE                             | 18,258           | 15,162           | 20,368           | 0.00                 | 18,454           | 0.00                  | 0              | 0             | 0.00                 |
|                       | 243         | DENTAL INSURANCE                                     | 1,614            | 1,600            | 1,760            | 0.00                 | 1,896            | 0.00                  | 0              | 0             | 0.00                 |
|                       | 244         | LIFE INSURANCE                                       | 30               | 30               | 33               | 0.00                 | 29               | 0.00                  | 0              | 0             | 0.00                 |
|                       | <b>200</b>  | <b>ASSOCIATED PAYROLL COSTS</b>                      | <b>30,251</b>    | <b>26,386</b>    | <b>32,128</b>    | <b>0.00</b>          | <b>31,186</b>    | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function</b> | <b>1280</b> | <b>ALTERNATIVE EDUCATION</b>                         | <b>56,487</b>    | <b>56,177</b>    | <b>63,165</b>    | <b>0.94</b>          | <b>63,980</b>    | <b>0.94</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function</b>       | <b>1288</b> | <b>ALTERNATIVE EDUCATION CHARTER SCHOOL</b>          |                  |                  |                  |                      |                  |                       |                |               |                      |
|                       | 313         | STUDENT SERVICES                                     | 4,443            | 3,556            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
|                       | 360         | CHARTER SCHOOL PAYMENTS                              | 332,883          | 337,732          | 350,000          | 0.00                 | 372,770          | 0.00                  | 0              | 0             | 0.00                 |
|                       | <b>300</b>  | <b>PURCHASED SERVICES</b>                            | <b>337,325</b>   | <b>341,288</b>   | <b>350,000</b>   | <b>0.00</b>          | <b>372,770</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function</b> | <b>1288</b> | <b>ALTERNATIVE EDUCATION<br/>CHARTER SCHOOL</b>      | <b>337,325</b>   | <b>341,288</b>   | <b>350,000</b>   | <b>0.00</b>          | <b>372,770</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function</b>       | <b>1291</b> | <b>ENGLISH SECOND LANGUAGE</b>                       |                  |                  |                  |                      |                  |                       |                |               |                      |
|                       | 111         | LICENSED SALARIES                                    | 160,234          | 300,103          | 268,933          | 3.50                 | 331,681          | 4.00                  | 0              | 0             | 0.00                 |
|                       | 112         | CLASSIFIED SALARIES                                  | 104,390          | 106,773          | 101,772          | 3.38                 | 130,176          | 4.20                  | 0              | 0             | 0.00                 |
|                       | 117         | UNUSED LEAVE                                         | 3,333            | 0                | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
|                       | 134         | EXTRA DUTY SALARY                                    | 2,201            | 3,527            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
|                       | 137         | OPT OUT INSURANCE                                    | 0                | 0                | 9,480            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
|                       | <b>100</b>  | <b>SALARIES</b>                                      | <b>270,158</b>   | <b>410,402</b>   | <b>380,185</b>   | <b>6.88</b>          | <b>461,857</b>   | <b>8.20</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
|                       | 210         | PUBLIC EMP RETIREMENT (PERS)                         | 51,345           | 58,732           | 53,420           | 0.00                 | 68,958           | 0.00                  | 0              | 0             | 0.00                 |

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## Requirements Report

|                            |                                              | 20-21Actuals      | 21-22 Actuals     | 22-23 Adopted     | 22-23 FTE<br>Adopted | 23-24 Proposed    | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                          |                   |                   |                   |                      |                   |                       |                |               |                      |
| <b>Function 1291</b>       | <b>ENGLISH SECOND LANGUAGE</b>               |                   |                   |                   |                      |                   |                       |                |               |                      |
| 213                        | PERS UAL CONTRIBUTION                        | 24,239            | 32,075            | 26,255            | 0.00                 | 33,708            | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                         | 21,123            | 31,856            | 28,929            | 0.00                 | 35,469            | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                        | 1,647             | 2,212             | 2,004             | 0.00                 | 2,479             | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                 | 276               | 416               | 378               | 0.00                 | 467               | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                        | 0                 | 0                 | 1,513             | 0.00                 | 1,870             | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                     | 123,931           | 149,320           | 130,911           | 0.00                 | 144,150           | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                             | 10,504            | 12,027            | 11,755            | 0.00                 | 10,754            | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                               | 238               | 318               | 262               | 0.00                 | 257               | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                     | 233,303           | 286,957           | 255,428           | 0.00                 | 298,112           | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                       | 0                 | 0                 | 100               | 0.00                 | 105               | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES       | 568               | 1,277             | 8,658             | 0.00                 | 9,091             | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                           | 568               | 1,277             | 8,758             | 0.00                 | 9,196             | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                          | 784               | 508               | 1,500             | 0.00                 | 1,800             | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                       | 784               | 508               | 1,500             | 0.00                 | 1,800             | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1291</b> | <b>ENGLISH SECOND LANGUAGE</b>               | <b>504,812</b>    | <b>699,144</b>    | <b>645,871</b>    | <b>6.88</b>          | <b>770,964</b>    | <b>8.20</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>                           | <b>11,674,152</b> | <b>12,428,102</b> | <b>13,607,158</b> | <b>123.73</b>        | <b>14,513,488</b> | <b>130.40</b>         | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2110</b>       | <b>ATTENDANCE &amp; SOCIAL WORK SERVICES</b> |                   |                   |                   |                      |                   |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                          | 30,539            | 10,851            | 39,407            | 1.41                 | 13,033            | 0.41                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                     | 30,539            | 10,851            | 39,407            | 1.41                 | 13,033            | 0.41                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                 | 5,986             | 1,411             | 5,123             | 0.00                 | 1,842             | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                        | 3,241             | 846               | 898               | 0.00                 | 951               | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                         | 2,327             | 830               | 3,015             | 0.00                 | 997               | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                        | 185               | 59                | 220               | 0.00                 | 72                | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                 | 30                | 11                | 39                | 0.00                 | 13                | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                        | 0                 | 0                 | 158               | 0.00                 | 52                | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                     | 10,531            | 0                 | 0                 | 0.00                 | 0                 | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                             | 998               | 0                 | 0                 | 0.00                 | 0                 | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                               | 21                | 0                 | 36                | 0.00                 | 0                 | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                     | 23,319            | 3,157             | 9,489             | 0.00                 | 3,926             | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                            | 0                 | 1,080             | 0                 | 0.00                 | 0                 | 0.00                  | 0              | 0             | 0.00                 |

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# Requirements Report

|                     |                                   | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-----------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>     | <b>GENERAL FUND</b>               |              |               |               |                      |                |                       |                |               |                      |
| 400                 | SUPPLIES AND MATERIALS            | 0            | 1,080         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2110 | ATTENDANCE & SOCIAL WORK SERVICES | 53,858       | 15,088        | 48,896        | 1.41                 | 16,959         | 0.41                  | 0              | 0             | 0.00                 |
| Function 2120       | GUIDANCE SERVICES                 |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                 | 348,917      | 263,606       | 384,605       | 5.00                 | 399,642        | 5.00                  | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES               | 35,674       | 66,736        | 43,874        | 1.00                 | 76,396         | 2.00                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                      | 863          | 31            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                 | 4,644        | 3,229         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE                 | 0            | 0             | 9,480         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                          | 390,098      | 333,603       | 437,959       | 6.00                 | 476,038        | 7.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)      | 73,764       | 51,451        | 64,194        | 0.00                 | 73,367         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION             | 35,147       | 30,704        | 27,139        | 0.00                 | 34,961         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                              | 30,500       | 25,749        | 32,880        | 0.00                 | 35,994         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION             | 2,346        | 1,787         | 2,280         | 0.00                 | 2,510          | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                      | 399          | 337           | 430           | 0.00                 | 470            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                             | 0            | 0             | 1,719         | 0.00                 | 1,882          | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE          | 91,715       | 70,700        | 92,298        | 0.00                 | 114,016        | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                  | 7,806        | 5,793         | 9,090         | 0.00                 | 9,844          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                    | 209          | 173           | 212           | 0.00                 | 231            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS          | 241,885      | 186,692       | 230,242       | 0.00                 | 273,276        | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES               | 229          | 315           | 850           | 0.00                 | 1,800          | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS            | 229          | 315           | 850           | 0.00                 | 1,800          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2120 | GUIDANCE SERVICES                 | 632,212      | 520,611       | 669,051       | 6.00                 | 751,114        | 7.00                  | 0              | 0             | 0.00                 |
| Function 2130       | HEALTH SERVICES                   |              |               |               |                      |                |                       |                |               |                      |
| 112                 | CLASSIFIED SALARIES               | 0            | 22,132        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 114                 | MANAGERIAL-CONFIDENTIAL           | 71,000       | 82,856        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                 | 0            | 228           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                          | 71,000       | 105,216       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)      | 12,540       | 13,877        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION             | 6,188        | 8,322         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                              | 6,134        | 8,009         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION             | 463          | 550           | 0             | 0.00                 | 0              | 0.00                  | 0              | 20            | 0.00                 |

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## Requirements Report

|                |      |                                      | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|------|--------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund           | 100  | GENERAL FUND                         |              |               |               |                      |                |                       |                |               |                      |
| Function       | 2130 | HEALTH SERVICES                      |              |               |               |                      |                |                       |                |               |                      |
|                | 232  | UNEMPLOYMENT                         | 80           | 105           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 242  | MEDICAL/VISION INSURANCE             | 9,180        | 30,472        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 243  | DENTAL INSURANCE                     | 0            | 2,695         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 244  | LIFE INSURANCE                       | 36           | 65            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 200  | ASSOCIATED PAYROLL COSTS             | 34,621       | 64,094        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 311  | INSTRUCTIONAL SERVICES               | 0            | 0             | 400           | 0.00                 | 420            | 0.00                  | 0              | 0             | 0.00                 |
|                | 322  | REPAIRS & MAINT SERVICES             | 0            | 128           | 400           | 0.00                 | 420            | 0.00                  | 0              | 0             | 0.00                 |
|                | 324  | RENTALS                              | 0            | 0             | 600           | 0.00                 | 630            | 0.00                  | 0              | 0             | 0.00                 |
|                | 340  | TRAVEL                               | 0            | 0             | 400           | 0.00                 | 420            | 0.00                  | 0              | 0             | 0.00                 |
|                | 380  | NON-INSTR PROF & TECH SERVICES       | 0            | 0             | 1,500         | 0.00                 | 1,575          | 0.00                  | 0              | 0             | 0.00                 |
|                | 300  | PURCHASED SERVICES                   | 0            | 128           | 3,300         | 0.00                 | 3,465          | 0.00                  | 0              | 0             | 0.00                 |
|                | 410  | CONSUMABLE SUPPLIES                  | 1,315        | 496           | 3,100         | 0.00                 | 3,500          | 0.00                  | 0              | 0             | 0.00                 |
|                | 480  | COMPUTER HARDWARE                    | 1,320        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 400  | SUPPLIES AND MATERIALS               | 2,635        | 496           | 3,100         | 0.00                 | 3,500          | 0.00                  | 0              | 0             | 0.00                 |
|                | 640  | DUES AND FEES                        | 140          | 0             | 135           | 0.00                 | 142            | 0.00                  | 0              | 0             | 0.00                 |
|                | 650  | INSURANCE AND JUDGMENTS              | 102          | 102           | 500           | 0.00                 | 525            | 0.00                  | 0              | 0             | 0.00                 |
|                | 600  | OTHER OBJECTS                        | 242          | 102           | 635           | 0.00                 | 667            | 0.00                  | 0              | 0             | 0.00                 |
| <hr/>          |      |                                      |              |               |               |                      |                |                       |                |               |                      |
| Total Function | 2130 | HEALTH SERVICES                      | 108,497      | 170,036       | 7,035         | 0.00                 | 7,632          | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 2150 | SPEECH THERAPIST                     |              |               |               |                      |                |                       |                |               |                      |
|                | 313  | STUDENT SERVICES                     | 204,407      | 239,080       | 175,000       | 0.00                 | 183,750        | 0.00                  | 0              | 0             | 0.00                 |
|                | 300  | PURCHASED SERVICES                   | 204,407      | 239,080       | 175,000       | 0.00                 | 183,750        | 0.00                  | 0              | 0             | 0.00                 |
| <hr/>          |      |                                      |              |               |               |                      |                |                       |                |               |                      |
| Total Function | 2150 | SPEECH THERAPIST                     | 204,407      | 239,080       | 175,000       | 0.00                 | 183,750        | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 2190 | SERV DIRECTION, STUDENT SUPPORT SRVS |              |               |               |                      |                |                       |                |               |                      |
|                | 112  | CLASSIFIED SALARIES                  | 27,682       | 31,210        | 30,813        | 0.81                 | 33,198         | 0.81                  | 0              | 0             | 0.00                 |
|                | 113  | ADMINISTRATOR SALARY                 | 105,600      | 123,970       | 105,714       | 1.00                 | 119,457        | 1.00                  | 0              | 0             | 0.00                 |
|                | 134  | EXTRA DUTY SALARY                    | 0            | 2,177         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 135  | MILEAGE STIPEND                      | 0            | 3,660         | 3,660         | 0.00                 | 3,660          | 0.00                  | 0              | 0             | 0.00                 |
|                | 137  | OPT OUT INSURANCE                    | 0            | 0             | 9,480         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 100  | SALARIES                             | 133,282      | 161,018       | 149,667       | 1.81                 | 156,315        | 1.81                  | 0              | 0             | 0.00                 |
|                | 210  | PUBLIC EMP RETIREMENT (PERS)         | 28,688       | 14,669        | 19,457        | 0.00                 | 23,465         | 0.00                  | 0              | 220           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                |      |                                         | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|------|-----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <hr/>          |      |                                         |              |               |               |                      |                |                       |                |               |                      |
| Fund           | 100  | GENERAL FUND                            |              |               |               |                      |                |                       |                |               |                      |
| <hr/>          |      |                                         |              |               |               |                      |                |                       |                |               |                      |
| Function       | 2190 | SERV DIRECTION, STUDENT SUPPORT SRVS    |              |               |               |                      |                |                       |                |               |                      |
|                | 213  | PERS UAL CONTRIBUTION                   | 14,709       | 8,437         | 10,919        | 0.00                 | 12,116         | 0.00                  | 0              | 0             | 0.00                 |
|                | 220  | FICA                                    | 11,132       | 12,850        | 11,257        | 0.00                 | 12,437         | 0.00                  | 0              | 0             | 0.00                 |
|                | 231  | WORKER'S COMPENSATION                   | 838          | 886           | 781           | 0.00                 | 864            | 0.00                  | 0              | 0             | 0.00                 |
|                | 232  | UNEMPLOYMENT                            | 144          | 168           | 147           | 0.00                 | 163            | 0.00                  | 0              | 0             | 0.00                 |
|                | 233  | PFMLI                                   | 0            | 0             | 589           | 0.00                 | 650            | 0.00                  | 0              | 0             | 0.00                 |
|                | 242  | MEDICAL/VISION INSURANCE                | 26,231       | 33,930        | 15,153        | 0.00                 | 27,989         | 0.00                  | 0              | 0             | 0.00                 |
|                | 243  | DENTAL INSURANCE                        | 1,938        | 2,300         | 1,600         | 0.00                 | 1,891          | 0.00                  | 0              | 0             | 0.00                 |
|                | 244  | LIFE INSURANCE                          | 313          | 321           | 256           | 0.00                 | 516            | 0.00                  | 0              | 0             | 0.00                 |
|                | 200  | ASSOCIATED PAYROLL COSTS                | 83,994       | 73,561        | 60,159        | 0.00                 | 80,090         | 0.00                  | 0              | 0             | 0.00                 |
|                | 340  | TRAVEL                                  | 3,660        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 300  | PURCHASED SERVICES                      | 3,660        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 410  | CONSUMABLE SUPPLIES                     | 0            | 55            | 0             | 0.00                 | 10,794         | 0.00                  | 0              | 0             | 0.00                 |
|                | 440  | PERIODICALS                             | 100          | 0             | 450           | 0.00                 | 500            | 0.00                  | 0              | 0             | 0.00                 |
|                | 480  | COMPUTER HARDWARE                       | 0            | 2,112         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 400  | SUPPLIES AND MATERIALS                  | 100          | 2,167         | 450           | 0.00                 | 11,294         | 0.00                  | 0              | 0             | 0.00                 |
|                | 640  | DUES AND FEES                           | 595          | 1,597         | 1,000         | 0.00                 | 1,050          | 0.00                  | 0              | 0             | 0.00                 |
|                | 600  | OTHER OBJECTS                           | 595          | 1,597         | 1,000         | 0.00                 | 1,050          | 0.00                  | 0              | 0             | 0.00                 |
| <hr/>          |      |                                         |              |               |               |                      |                |                       |                |               |                      |
| Total Function | 2190 | SERV DIRECTION, STUDENT<br>SUPPORT SRVS | 221,631      | 238,343       | 211,276       | 1.81                 | 248,749        | 1.81                  | 0              | 0             | 0.00                 |
| <hr/>          |      |                                         |              |               |               |                      |                |                       |                |               |                      |
| Function       | 2210 | IMPROVEMENT OF INSTRUCTION SERVICES     |              |               |               |                      |                |                       |                |               |                      |
|                | 113  | ADMINISTRATOR SALARY                    | 61,295       | 1,259         | 66,384        | 0.50                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 117  | UNUSED LEAVE                            | 2,259        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 130  | ADDITIONAL SALARY                       | 0            | 0             | 180           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 134  | EXTRA DUTY SALARY                       | 0            | 4,190         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 135  | MILEAGE STIPEND                         | 0            | 0             | 1,800         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 100  | SALARIES                                | 63,554       | 5,449         | 68,364        | 0.50                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 210  | PUBLIC EMP RETIREMENT (PERS)            | 13,720       | 878           | 9,043         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 213  | PERS UAL CONTRIBUTION                   | 6,974        | 327           | 4,988         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 220  | FICA                                    | 4,802        | 415           | 5,211         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 231  | WORKER'S COMPENSATION                   | 370          | 28            | 351           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 232  | UNEMPLOYMENT                            | 61           | 5             | 68            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 233  | PFMLI                                   | 0            | 0             | 272           | 0.00                 | 0              | 0.00                  | 0              | 23<br>0       | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                            | 20-21Actuals   | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------------------|----------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                        |                |               |                |                      |                |                       |                |               |                      |
| <b>Function 2210</b>       | <b>IMPROVEMENT OF INSTRUCTION SERVICES</b> |                |               |                |                      |                |                       |                |               |                      |
| 242                        | MEDICAL/VISION INSURANCE                   | 16,324         | 1,592         | 8,199          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                           | 1,776          | 161           | 499            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                             | 262            | 24            | 143            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                   | 44,290         | 3,430         | 28,774         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                     | 1,500          | 0             | 750            | 0.00                 | 788            | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES     | 0              | 0             | 3,500          | 0.00                 | 3,675          | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                         | 1,500          | 0             | 4,250          | 0.00                 | 4,463          | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                        | 187            | 684           | 1,000          | 0.00                 | 2,000          | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                    | 304            | 496           | 500            | 0.00                 | 600            | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                          | 1,320          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                     | 1,811          | 1,180         | 1,500          | 0.00                 | 2,600          | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                              | 595            | 595           | 600            | 0.00                 | 630            | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                              | 595            | 595           | 600            | 0.00                 | 630            | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2210</b> | <b>IMPROVEMENT OF INSTRUCTION SERVICES</b> | <b>111,749</b> | <b>10,655</b> | <b>103,487</b> | <b>0.50</b>          | <b>7,693</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2222</b>       | <b>LIBRARY SERVICES</b>                    |                |               |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                        | 80,979         | 88,729        | 93,195         | 3.00                 | 118,141        | 4.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                          | 0              | 0             | 9,480          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                   | 80,979         | 88,729        | 102,675        | 3.00                 | 118,141        | 4.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)               | 16,130         | 14,250        | 14,649         | 0.00                 | 15,860         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                      | 7,727          | 7,774         | 7,491          | 0.00                 | 7,585          | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                       | 6,845          | 7,573         | 7,797          | 0.00                 | 8,808          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                      | 545            | 541           | 559            | 0.00                 | 681            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                               | 89             | 99            | 102            | 0.00                 | 125            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                      | 0              | 0             | 408            | 0.00                 | 501            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                   | 46,178         | 48,588        | 38,116         | 0.00                 | 38,989         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                           | 2,622          | 2,598         | 2,598          | 0.00                 | 2,581          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                             | 89             | 107           | 89             | 0.00                 | 96             | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                   | 80,226         | 81,529        | 71,809         | 0.00                 | 75,225         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                        | 698            | 1,373         | 1,650          | 0.00                 | 1,800          | 0.00                  | 0              | 0             | 0.00                 |
| 430                        | LIBRARY BOOKS/REFERENCE                    | 1,744          | 2,353         | 8,500          | 0.00                 | 9,350          | 0.00                  | 0              | 24            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                |            |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|------------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund</b>    | <b>100</b> | <b>GENERAL FUND</b>                    |              |               |               |                      |                |                       |                |               |                      |
| Function       | 2222       | LIBRARY SERVICES                       |              |               |               |                      |                |                       |                |               |                      |
|                | 440        | PERIODICALS                            | 280          | 723           | 3,530         | 0.00                 | 3,813          | 0.00                  | 0              | 0             | 0.00                 |
|                | 480        | COMPUTER HARDWARE                      | 0            | 3,240         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 400        | SUPPLIES AND MATERIALS                 | 2,723        | 7,689         | 13,680        | 0.00                 | 14,963         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 2222       | LIBRARY SERVICES                       | 163,928      | 177,947       | 188,164       | 3.00                 | 208,329        | 4.00                  | 0              | 0             | 0.00                 |
| Function       | 2230       | ASSESSMENT AND TESTING                 |              |               |               |                      |                |                       |                |               |                      |
|                | 410        | CONSUMABLE SUPPLIES                    | 0            | 0             | 1,200         | 0.00                 | 1,260          | 0.00                  | 0              | 0             | 0.00                 |
|                | 470        | SOFTWARE                               | 0            | 0             | 3,500         | 0.00                 | 3,675          | 0.00                  | 0              | 0             | 0.00                 |
|                | 400        | SUPPLIES AND MATERIALS                 | 0            | 0             | 4,700         | 0.00                 | 4,935          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 2230       | ASSESSMENT AND TESTING                 | 0            | 0             | 4,700         | 0.00                 | 4,935          | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 2240       | STAFF DEVELOPMENT                      |              |               |               |                      |                |                       |                |               |                      |
|                | 134        | EXTRA DUTY SALARY                      | 11,948       | 1,503         | 40,000        | 0.00                 | 65,000         | 0.00                  | 0              | 0             | 0.00                 |
|                | 100        | SALARIES                               | 11,948       | 1,503         | 40,000        | 0.00                 | 65,000         | 0.00                  | 0              | 0             | 0.00                 |
|                | 210        | PUBLIC EMP RETIREMENT (PERS)           | 1,575        | 176           | 6,400         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 213        | PERS UAL CONTRIBUTION                  | 709          | 117           | 3,200         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
|                | 220        | FICA                                   | 904          | 115           | 3,060         | 0.00                 | 2,619          | 0.00                  | 0              | 0             | 0.00                 |
|                | 231        | WORKER'S COMPENSATION                  | 355          | 86            | 0             | 0.00                 | 333            | 0.00                  | 0              | 0             | 0.00                 |
|                | 232        | UNEMPLOYMENT                           | 12           | 2             | 80            | 0.00                 | 65             | 0.00                  | 0              | 0             | 0.00                 |
|                | 233        | PFMLI                                  | 0            | 0             | 0             | 0.00                 | 260            | 0.00                  | 0              | 0             | 0.00                 |
|                | 200        | ASSOCIATED PAYROLL COSTS               | 3,555        | 496           | 12,740        | 0.00                 | 3,277          | 0.00                  | 0              | 0             | 0.00                 |
|                | 310        | INSTR PROF & TECHNICAL SERVICES        | 0            | 0             | 7,069         | 0.00                 | 7,423          | 0.00                  | 0              | 0             | 0.00                 |
|                | 312        | INST PROGRAMS IMPRV SERV               | 0            | 0             | 3,500         | 0.00                 | 3,675          | 0.00                  | 0              | 0             | 0.00                 |
|                | 340        | TRAVEL                                 | 71,788       | 47,513        | 50,000        | 0.00                 | 77,750         | 0.00                  | 0              | 0             | 0.00                 |
|                | 389        | OTHER NON-INST PROF/TECHNICAL SERVICES | 0            | 0             | 30,000        | 0.00                 | 17,588         | 0.00                  | 0              | 0             | 0.00                 |
|                | 300        | PURCHASED SERVICES                     | 71,788       | 47,513        | 90,569        | 0.00                 | 106,435        | 0.00                  | 0              | 0             | 0.00                 |
|                | 410        | CONSUMABLE SUPPLIES                    | 0            | 0             | 0             | 0.00                 | 13,913         | 0.00                  | 0              | 0             | 0.00                 |
|                | 470        | SOFTWARE                               | 0            | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
|                | 400        | SUPPLIES AND MATERIALS                 | 0            | 0             | 3,000         | 0.00                 | 17,063         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 2240       | STAFF DEVELOPMENT                      | 87,291       | 49,512        | 146,309       | 0.00                 | 191,775        | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 2310       | BOARD OF EDUCATION SERVICES            |              |               |               |                      |                |                       |                |               |                      |

## Requirements Report

|                       |             | 20-21Actuals                             | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|-----------------------|-------------|------------------------------------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund</b>           | <b>100</b>  | <b>GENERAL FUND</b>                      |               |               |                      |                |                       |                |               |                      |
| <b>Function</b>       | <b>2310</b> | <b>BOARD OF EDUCATION SERVICES</b>       |               |               |                      |                |                       |                |               |                      |
|                       | 380         | NON-INSTR PROF & TECH SERVICES           | 47,078        | 80,716        | 85,000               | 0.00           | 95,000                | 0.00           | 0             | 0.00                 |
|                       | 300         | PURCHASED SERVICES                       | 47,078        | 80,716        | 85,000               | 0.00           | 95,000                | 0.00           | 0             | 0.00                 |
|                       | 640         | DUES AND FEES                            | 3,688         | 385           | 4,000                | 0.00           | 4,200                 | 0.00           | 0             | 0.00                 |
|                       | 600         | OTHER OBJECTS                            | 3,688         | 385           | 4,000                | 0.00           | 4,200                 | 0.00           | 0             | 0.00                 |
| <b>Total Function</b> | <b>2310</b> | <b>BOARD OF EDUCATION SERVICES</b>       | <b>50,766</b> | <b>81,101</b> | <b>89,000</b>        | <b>0.00</b>    | <b>99,200</b>         | <b>0.00</b>    | <b>0</b>      | <b>0.00</b>          |
| <b>Function</b>       | <b>2320</b> | <b>EXECUTIVE ADMINISTRATION SERVICES</b> |               |               |                      |                |                       |                |               |                      |
|                       | 112         | CLASSIFIED SALARIES                      | 52,009        | 55,306        | 62,928               | 1.00           | 71,130                | 1.00           | 0             | 0.00                 |
|                       | 113         | ADMINISTRATOR SALARY                     | 177,222       | 205,350       | 211,184              | 1.50           | 296,750               | 2.00           | 0             | 0.00                 |
|                       | 130         | ADDITIONAL SALARY                        | 0             | 720           | 540                  | 0.00           | 720                   | 0.00           | 0             | 0.00                 |
|                       | 135         | MILEAGE STIPEND                          | 0             | 8,200         | 6,400                | 0.00           | 8,200                 | 0.00           | 0             | 0.00                 |
|                       | 137         | OPT OUT INSURANCE                        | 0             | 0             | 18,960               | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 100         | SALARIES                                 | 229,231       | 269,576       | 300,011              | 2.50           | 376,800               | 3.00           | 0             | 0.00                 |
|                       | 210         | PUBLIC EMP RETIREMENT (PERS)             | 47,992        | 42,900        | 44,594               | 0.00           | 60,471                | 0.00           | 0             | 0.00                 |
|                       | 213         | PERS UAL CONTRIBUTION                    | 25,510        | 30,687        | 21,888               | 0.00           | 28,572                | 0.00           | 0             | 0.00                 |
|                       | 220         | FICA                                     | 18,599        | 21,820        | 22,754               | 0.00           | 29,798                | 0.00           | 0             | 0.00                 |
|                       | 231         | WORKER'S COMPENSATION                    | 1,394         | 1,497         | 1,550                | 0.00           | 2,018                 | 0.00           | 0             | 0.00                 |
|                       | 232         | UNEMPLOYMENT                             | 241           | 287           | 297                  | 0.00           | 389                   | 0.00           | 0             | 0.00                 |
|                       | 233         | PFMLI                                    | 0             | 0             | 1,190                | 0.00           | 1,558                 | 0.00           | 0             | 0.00                 |
|                       | 240         | CONTRACTUAL EMPLOYEE BENEFITS            | 0             | 600           | 0                    | 0.00           | 2,400                 | 0.00           | 0             | 0.00                 |
|                       | 242         | MEDICAL/VISION INSURANCE                 | 34,557        | 45,750        | 23,981               | 0.00           | 51,086                | 0.00           | 0             | 0.00                 |
|                       | 243         | DENTAL INSURANCE                         | 2,745         | 2,472         | 2,099                | 0.00           | 3,325                 | 0.00           | 0             | 0.00                 |
|                       | 244         | LIFE INSURANCE                           | 440           | 464           | 464                  | 0.00           | 1,716                 | 0.00           | 0             | 0.00                 |
|                       | 200         | ASSOCIATED PAYROLL COSTS                 | 131,479       | 146,476       | 118,818              | 0.00           | 181,334               | 0.00           | 0             | 0.00                 |
|                       | 322         | REPAIRS & MAINT SERVICES                 | 0             | 611           | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 340         | TRAVEL                                   | 4,600         | 0             | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 350         | COMMUNICATION                            | 360           | 300           | 0                    | 0.00           | 0                     | 0.00           | 0             | 0.00                 |
|                       | 355         | PRINTING AND BINDING                     | 0             | 0             | 1,400                | 0.00           | 1,500                 | 0.00           | 0             | 0.00                 |
|                       | 380         | NON-INSTR PROF & TECH SERVICES           | 0             | 0             | 6,000                | 0.00           | 3,500                 | 0.00           | 0             | 0.00                 |
|                       | 300         | PURCHASED SERVICES                       | 4,960         | 911           | 7,400                | 0.00           | 5,000                 | 0.00           | 0             | 0.00                 |
|                       | 410         | CONSUMABLE SUPPLIES                      | 2,193         | 3,049         | 2,500                | 0.00           | 3,000                 | 0.00           | 0             | 0.00                 |
|                       | 460         | NON-CONSUMABLE SUPPLIES                  | 910           | 519           | 0                    | 0.00           | 0                     | 0.00           | 260           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                          | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                      |                |                |                |                      |                |                       |                |               |                      |
| Function 2320              | EXECUTIVE ADMINISTRATION SERVICES        |                |                |                |                      |                |                       |                |               |                      |
| 480                        | COMPUTER HARDWARE                        | 99             | 1,480          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                   | 3,201          | 5,049          | 2,500          | 0.00                 | 3,000          | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                            | 5,650          | 4,045          | 4,350          | 0.00                 | 4,568          | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                            | 5,650          | 4,045          | 4,350          | 0.00                 | 4,568          | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2320</b> | <b>EXECUTIVE ADMINISTRATION SERVICES</b> | <b>374,522</b> | <b>426,057</b> | <b>433,079</b> | <b>2.50</b>          | <b>570,702</b> | <b>3.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| Function 2410              | OFFICE OF THE PRINCIPAL                  |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                        | 80,117         | 82,721         | 85,203         | 1.00                 | 87,759         | 1.00                  | 0              | 0             | 0.00                 |
| 112                        | CLASSIFIED SALARIES                      | 213,657        | 273,445        | 281,179        | 6.88                 | 293,785        | 6.88                  | 0              | 0             | 0.00                 |
| 113                        | ADMINISTRATOR SALARY                     | 600,535        | 602,968        | 641,654        | 6.00                 | 713,493        | 6.50                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                        | 3,402          | 136            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 135                        | MILEAGE STIPEND                          | 0              | 17,750         | 18,000         | 0.00                 | 15,000         | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                        | 0              | 0              | 28,440         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                 | 897,711        | 977,019        | 1,054,475      | 13.88                | 1,110,037      | 14.37                 | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)             | 171,620        | 143,835        | 151,576        | 0.00                 | 152,693        | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                    | 86,679         | 85,216         | 76,932         | 0.00                 | 72,548         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                     | 70,932         | 76,642         | 80,239         | 0.00                 | 82,045         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                    | 5,412          | 5,260          | 5,513          | 0.00                 | 5,944          | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                             | 926            | 1,000          | 1,049          | 0.00                 | 1,133          | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                    | 0              | 0              | 3,811          | 0.00                 | 4,534          | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                 | 244,352        | 231,372        | 194,604        | 0.00                 | 213,660        | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                         | 19,636         | 17,486         | 15,415         | 0.00                 | 16,255         | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                           | 2,012          | 1,972          | 1,964          | 0.00                 | 2,911          | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                 | 601,568        | 562,783        | 531,105        | 0.00                 | 551,723        | 0.00                  | 0              | 0             | 0.00                 |
| 322                        | REPAIRS & MAINT SERVICES                 | 1,576          | 364            | 6,200          | 0.00                 | 6,510          | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                   | 18,000         | 0              | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 353                        | POSTAGE                                  | 0              | 0              | 7,340          | 0.00                 | 7,707          | 0.00                  | 0              | 0             | 0.00                 |
| 355                        | PRINTING AND BINDING                     | 2,123          | 2,093          | 2,702          | 0.00                 | 2,837          | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                       | 21,699         | 2,458          | 16,242         | 0.00                 | 17,054         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                      | 6,572          | 15,656         | 15,000         | 0.00                 | 18,000         | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                 | 1,807          | 1,649          | 1,500          | 0.00                 | 4,575          | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                        | 879            | 9,720          | 0              | 0.00                 | 0              | 0.00                  | 0              | 270           | 0.00                 |

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## Requirements Report

|                            |                                | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------|------------------|------------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>            |                  |                  |                  |                      |                  |                       |                |               |                      |
| 400                        | SUPPLIES AND MATERIALS         | 9,257            | 27,026           | 16,500           | 0.00                 | 22,575           | 0.00                  | 0              | 0             | 0.00                 |
| 610                        | REDEMPTION OF PRINCIPAL        | 0                | 5,440            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST               | 0                | 717              | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                  | 6,557            | 8,159            | 9,000            | 0.00                 | 9,450            | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                  | 6,557            | 14,316           | 9,000            | 0.00                 | 9,450            | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2410</b> | <b>OFFICE OF THE PRINCIPAL</b> | <b>1,536,793</b> | <b>1,583,601</b> | <b>1,627,322</b> | <b>13.88</b>         | <b>1,710,839</b> | <b>14.37</b>          | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2520</b>       | <b>FISCAL SERVICES</b>         |                  |                  |                  |                      |                  |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES            | 93,559           | 84,196           | 110,400          | 2.00                 | 147,462          | 2.50                  | 0              | 0             | 0.00                 |
| 113                        | ADMINISTRATOR SALARY           | 119,098          | 92,082           | 94,700           | 1.00                 | 119,700          | 1.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                   | 23,709           | 570              | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 130                        | ADDITIONAL SALARY              | 0                | 360              | 360              | 0.00                 | 360              | 0.00                  | 0              | 0             | 0.00                 |
| 135                        | MILEAGE STIPEND                | 0                | 1,200            | 3,000            | 0.00                 | 3,000            | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                       | 236,365          | 178,408          | 208,460          | 3.00                 | 270,522          | 3.50                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)   | 38,646           | 22,403           | 27,383           | 0.00                 | 33,932           | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION          | 18,894           | 14,044           | 15,209           | 0.00                 | 17,345           | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                           | 18,227           | 13,563           | 15,838           | 0.00                 | 20,339           | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION          | 2,299            | 4,355            | 1,100            | 0.00                 | 1,549            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                   | 238              | 177              | 207              | 0.00                 | 295              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                          | 0                | 0                | 828              | 0.00                 | 1,178            | 0.00                  | 0              | 0             | 0.00                 |
| 240                        | CONTRACTUAL EMPLOYEE BENEFITS  | 0                | 545              | 0                | 0.00                 | 2,400            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE       | 52,767           | 30,318           | 36,036           | 0.00                 | 37,703           | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE               | 4,871            | 2,788            | 3,519            | 0.00                 | 3,097            | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                 | 362              | 304              | 583              | 0.00                 | 710              | 0.00                  | 0              | 0             | 0.00                 |
| 245                        | TUITION REIMBURSEMENT          | 20,362           | 18,175           | 25,000           | 0.00                 | 25,000           | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS       | 156,666          | 106,672          | 125,704          | 0.00                 | 143,547          | 0.00                  | 0              | 0             | 0.00                 |
| 322                        | REPAIRS & MAINT SERVICES       | 6,015            | 8,172            | 12,000           | 0.00                 | 12,692           | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                         | 1,223            | 0                | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 350                        | COMMUNICATION                  | 367              | 0                | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 353                        | POSTAGE                        | 5,423            | 10,814           | 10,000           | 0.00                 | 10,500           | 0.00                  | 0              | 0             | 0.00                 |
| 355                        | PRINTING AND BINDING           | 0                | 0                | 1,500            | 0.00                 | 1,575            | 0.00                  | 0              | 0             | 0.00                 |
| 380                        | NON-INSTR PROF & TECH SERVICES | 0                | 4,442            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 385                        | MANAGEMENT SERVICES            | 0                | 0                | 1,000            | 0.00                 | 1,000            | 0.00                  | 0              | 0             | 0.00                 |
|                            |                                | 28               |                  |                  |                      |                  |                       |                |               |                      |

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## Requirements Report

|                            |                                                     | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-----------------------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                                 |                |                |                |                      |                |                       |                |               |                      |
| 300                        | PURCHASED SERVICES                                  | 13,028         | 23,428         | 24,500         | 0.00                 | 25,767         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                                 | 4,616          | 1,810          | 12,200         | 0.00                 | 13,000         | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                             | 469            | 1,310          | 500            | 0.00                 | 600            | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                            | 0              | 4,163          | 0              | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                                   | 0              | 1,480          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                              | 5,085          | 8,763          | 12,700         | 0.00                 | 25,600         | 0.00                  | 0              | 0             | 0.00                 |
| 610                        | REDEMPTION OF PRINCIPAL                             | 0              | 2,600          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST                                    | 0              | 342            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                                       | 19,695         | 10,007         | 44,000         | 0.00                 | 46,200         | 0.00                  | 0              | 0             | 0.00                 |
| 650                        | INSURANCE AND JUDGMENTS                             | 242,824        | 304,308        | 310,000        | 0.00                 | 317,931        | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                                       | 262,519        | 317,258        | 354,000        | 0.00                 | 364,131        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2520</b> | <b>FISCAL SERVICES</b>                              | <b>673,663</b> | <b>634,529</b> | <b>725,364</b> | <b>3.00</b>          | <b>829,568</b> | <b>3.50</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2540</b>       | <b>OPERATION &amp; MAINTENANCE - PLANT SERVICES</b> |                |                |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                                 | 408,611        | 455,500        | 493,279        | 11.50                | 659,091        | 13.00                 | 0              | 0             | 0.00                 |
| 114                        | MANAGERIAL-CONFIDENTIAL                             | 70,916         | 79,696         | 84,316         | 1.00                 | 87,200         | 1.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                                        | 0              | 27             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 122                        | SUBSTITUTE-CLASSIFIED                               | 4,069          | 6,998          | 20,000         | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 124                        | TEMPORARY-CLASSIFIED                                | 253            | 579            | 14,325         | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 130                        | ADDITIONAL SALARY                                   | 0              | 450            | 450            | 0.00                 | 540            | 0.00                  | 0              | 0             | 0.00                 |
| 132                        | OVERTIME-CLASSIFIED                                 | 257            | 1,815          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                                   | 0              | 2,724          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                                   | 0              | 0              | 33,180         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                            | 484,105        | 547,789        | 645,550        | 12.50                | 906,523        | 14.00                 | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                        | 82,927         | 72,376         | 89,181         | 0.00                 | 97,317         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                               | 42,439         | 41,887         | 45,591         | 0.00                 | 48,773         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                                | 38,639         | 44,282         | 48,989         | 0.00                 | 61,652         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                               | 22,168         | 20,270         | 20,339         | 0.00                 | 25,118         | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                        | 497            | 577            | 675            | 0.00                 | 938            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                               | 0              | 0              | 2,276          | 0.00                 | 3,751          | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                            | 197,625        | 183,139        | 150,406        | 0.00                 | 191,335        | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                                    | 17,512         | 15,427         | 12,713         | 0.00                 | 13,781         | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                      | 428            | 465            | 402            | 0.00                 | 411            | 0.00                  | 0              | 0             | 0.00                 |
|                            |                                                     |                |                |                |                      |                |                       |                |               | 29                   |

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## Requirements Report

|                |            |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund</b>    | <b>100</b> | <b>GENERAL FUND</b>                      |              |               |               |                      |                |                       |                |               |                      |
| 200            |            | ASSOCIATED PAYROLL COSTS                 | 402,235      | 378,422       | 370,572       | 0.00                 | 443,078        | 0.00                  | 0              | 0             | 0.00                 |
| 325            |            | ELECTRICITY                              | 140,793      | 131,408       | 203,000       | 0.00                 | 213,150        | 0.00                  | 0              | 0             | 0.00                 |
| 326            |            | HEATING FUEL                             | 53,895       | 52,323        | 101,000       | 0.00                 | 106,050        | 0.00                  | 0              | 0             | 0.00                 |
| 327            |            | WATER AND SEWAGE                         | 38,284       | 23,388        | 36,600        | 0.00                 | 38,430         | 0.00                  | 0              | 0             | 0.00                 |
| 328            |            | GARBAGE                                  | 33,051       | 35,916        | 47,600        | 0.00                 | 49,980         | 0.00                  | 0              | 0             | 0.00                 |
| 340            |            | TRAVEL                                   | 0            | 0             | 700           | 0.00                 | 735            | 0.00                  | 0              | 0             | 0.00                 |
| 350            |            | COMMUNICATION                            | 360          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300            |            | PURCHASED SERVICES                       | 266,383      | 243,035       | 388,900       | 0.00                 | 408,345        | 0.00                  | 0              | 0             | 0.00                 |
| 410            |            | CONSUMABLE SUPPLIES                      | 27,861       | 47,435        | 40,000        | 0.00                 | 50,000         | 0.00                  | 0              | 0             | 0.00                 |
| 411            |            | VEHICLE FUEL                             | 2,266        | 2,258         | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
| 470            |            | SOFTWARE                                 | 0            | 1,512         | 3,800         | 0.00                 | 3,990          | 0.00                  | 0              | 0             | 0.00                 |
| 400            |            | SUPPLIES AND MATERIALS                   | 30,126       | 51,205        | 46,800        | 0.00                 | 57,140         | 0.00                  | 0              | 0             | 0.00                 |
| 541            |            | INITIAL & ADDITIONAL EQUIPMENT           | 0            | 14,544        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 500            |            | CAPITAL OUTLAY                           | 0            | 14,544        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 640            |            | DUES AND FEES                            | 0            | 16            | 100           | 0.00                 | 105            | 0.00                  | 0              | 0             | 0.00                 |
| 650            |            | INSURANCE AND JUDGMENTS                  | 8,020        | 9,025         | 10,000        | 0.00                 | 10,500         | 0.00                  | 0              | 0             | 0.00                 |
| 600            |            | OTHER OBJECTS                            | 8,020        | 9,041         | 10,100        | 0.00                 | 10,605         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 2540       | OPERATION & MAINTENANCE - PLANT SERVICES | 1,190,869    | 1,244,036     | 1,461,922     | 12.50                | 1,825,691      | 14.00                 | 0              | 0             | 0.00                 |
| Function       | 2542       | CARE & UPKEEP - BUILDINGS                |              |               |               |                      |                |                       |                |               |                      |
| 322            |            | REPAIRS & MAINT SERVICES                 | 113,295      | 73,751        | 66,170        | 0.00                 | 91,378         | 0.00                  | 0              | 0             | 0.00                 |
| 300            |            | PURCHASED SERVICES                       | 113,295      | 73,751        | 66,170        | 0.00                 | 91,378         | 0.00                  | 0              | 0             | 0.00                 |
| 410            |            | CONSUMABLE SUPPLIES                      | 25,310       | 29,136        | 35,600        | 0.00                 | 37,380         | 0.00                  | 0              | 0             | 0.00                 |
| 460            |            | NON-CONSUMABLE SUPPLIES                  | 16,710       | 47,749        | 87,550        | 0.00                 | 91,928         | 0.00                  | 0              | 0             | 0.00                 |
| 400            |            | SUPPLIES AND MATERIALS                   | 42,019       | 76,885        | 123,150       | 0.00                 | 129,308        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function | 2542       | CARE & UPKEEP - BUILDINGS                | 155,314      | 150,636       | 189,320       | 0.00                 | 220,686        | 0.00                  | 0              | 0             | 0.00                 |
| Function       | 2543       | CARE & UPKEEP - GROUNDS                  |              |               |               |                      |                |                       |                |               |                      |
| 322            |            | REPAIRS & MAINT SERVICES                 | 2,439        | 3,048         | 30,250        | 0.00                 | 32,788         | 0.00                  | 0              | 0             | 0.00                 |
| 300            |            | PURCHASED SERVICES                       | 2,439        | 3,048         | 30,250        | 0.00                 | 32,788         | 0.00                  | 0              | 0             | 0.00                 |
| 410            |            | CONSUMABLE SUPPLIES                      | 1,462        | 456           | 14,500        | 0.00                 | 15,225         | 0.00                  | 0              | 0             | 0.00                 |
| 460            |            | NON-CONSUMABLE SUPPLIES                  | 220          | 1,017         | 15,000        | 0.00                 | 15,750         | 0.00                  | 0              | 300           | 0.00                 |

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# Requirements Report

|                     |                                 | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|---------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund 100            | GENERAL FUND                    |              |               |               |                      |                |                       |                |               |                      |
| 400                 | SUPPLIES AND MATERIALS          | 1,682        | 1,473         | 29,500        | 0.00                 | 30,975         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2543 | CARE & UPKEEP - GROUNDS         | 4,121        | 4,521         | 59,750        | 0.00                 | 63,763         | 0.00                  | 0              | 0             | 0.00                 |
| Function 2550       | STUDENT TRANSPORTATION SERVICES |              |               |               |                      |                |                       |                |               |                      |
| 112                 | CLASSIFIED SALARIES             | 179,236      | 219,784       | 320,377       | 9.48                 | 483,334        | 10.25                 | 0              | 0             | 0.00                 |
| 114                 | MANAGERIAL-CONFIDENTIAL         | 74,787       | 83,777        | 87,491        | 1.00                 | 90,463         | 1.00                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                    | 3,000        | 43            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 122                 | SUBSTITUTE-CLASSIFIED           | 4,413        | 17,172        | 15,245        | 0.00                 | 79,846         | 0.00                  | 0              | 0             | 0.00                 |
| 132                 | OVERTIME-CLASSIFIED             | 1,823        | 11,083        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY               | 9,971        | 40,588        | 40,000        | 0.00                 | 84,000         | 0.00                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE               | 0            | 0             | 75,840        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                        | 273,230      | 372,449       | 538,952       | 10.48                | 737,643        | 11.25                 | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)    | 48,973       | 56,789        | 76,088        | 0.00                 | 70,473         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION           | 25,311       | 33,045        | 39,710        | 0.00                 | 34,394         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                            | 23,062       | 34,059        | 41,142        | 0.00                 | 48,459         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION           | 18,262       | 23,894        | 25,678        | 0.00                 | 26,114         | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                    | 302          | 445           | 593           | 0.00                 | 781            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                           | 0            | 0             | 1,930         | 0.00                 | 3,123          | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE        | 141,824      | 141,787       | 83,554        | 0.00                 | 113,881        | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                | 10,019       | 6,812         | 7,594         | 0.00                 | 6,619          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                  | 282          | 336           | 378           | 0.00                 | 309            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS        | 268,035      | 297,167       | 276,668       | 0.00                 | 304,153        | 0.00                  | 0              | 0             | 0.00                 |
| 321                 | CLEANING SERVICES               | 297          | 800           | 600           | 0.00                 | 1,130          | 0.00                  | 0              | 0             | 0.00                 |
| 322                 | REPAIRS & MAINT SERVICES        | 10,133       | 16,191        | 20,000        | 0.00                 | 21,000         | 0.00                  | 0              | 0             | 0.00                 |
| 330                 | STUDENT TRANSPORTATION SERVICES | 0            | 1,855         | 5,000         | 0.00                 | 7,250          | 0.00                  | 0              | 0             | 0.00                 |
| 332                 | NON-REIMBURSABLE STUDENT TRANSP | 0            | 0             | 2,500         | 0.00                 | 2,625          | 0.00                  | 0              | 0             | 0.00                 |
| 340                 | TRAVEL                          | 784          | 910           | 2,900         | 0.00                 | 3,045          | 0.00                  | 0              | 0             | 0.00                 |
| 350                 | COMMUNICATION                   | 4,387        | 4,003         | 4,500         | 0.00                 | 4,725          | 0.00                  | 0              | 0             | 0.00                 |
| 390                 | OTHER GENERAL PROF & TECH SRVS  | 2,497        | 2,883         | 4,000         | 0.00                 | 4,200          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES              | 18,097       | 26,640        | 39,500        | 0.00                 | 43,975         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES             | 20,633       | 17,617        | 42,800        | 0.00                 | 44,940         | 0.00                  | 0              | 0             | 0.00                 |
| 411                 | VEHICLE FUEL                    | 27,466       | 66,661        | 152,000       | 0.00                 | 159,600        | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES         | 251          | 0             | 2,000         | 0.00                 | 2,100          | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                        | 41,384       | 4,970         | 7,700         | 0.00                 | 11,085         | 0.00                  | 0              | 310           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                        | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|----------------|----------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>            | <b>GENERAL FUND</b>                    |                |                |                  |                      |                  |                       |                |               |                      |
| <b>Function 2550</b>       | <b>STUDENT TRANSPORTATION SERVICES</b> |                |                |                  |                      |                  |                       |                |               |                      |
| 480                        | COMPUTER HARDWARE                      | 1,320          | 1,080          | 879              | 0.00                 | 1,500            | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                 | 91,054         | 90,328         | 205,379          | 0.00                 | 219,225          | 0.00                  | 0              | 0             | 0.00                 |
| 541                        | INITIAL & ADDITIONAL EQUIPMENT         | 144,366        | 77,158         | 305,000          | 0.00                 | 340,000          | 0.00                  | 0              | 0             | 0.00                 |
| 500                        | CAPITAL OUTLAY                         | 144,366        | 77,158         | 305,000          | 0.00                 | 340,000          | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                          | 0              | 0              | 150              | 0.00                 | 158              | 0.00                  | 0              | 0             | 0.00                 |
| 650                        | INSURANCE AND JUDGMENTS                | 29,185         | 34,376         | 29,965           | 0.00                 | 36,463           | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                          | 29,185         | 34,376         | 30,115           | 0.00                 | 36,621           | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2550</b> | <b>STUDENT TRANSPORTATION SERVICES</b> | <b>823,967</b> | <b>898,118</b> | <b>1,395,614</b> | <b>10.48</b>         | <b>1,681,617</b> | <b>11.25</b>          | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2660</b>       | <b>TECHNOLOGY SERVICES</b>             |                |                |                  |                      |                  |                       |                |               |                      |
| 111                        | LICENSED SALARIES                      | 30,732         | 34,449         | 35,479           | 0.40                 | 36,544           | 0.40                  | 0              | 0             | 0.00                 |
| 112                        | CLASSIFIED SALARIES                    | 102,212        | 46,890         | 22,720           | 0.50                 | 46,424           | 1.00                  | 0              | 0             | 0.00                 |
| 114                        | MANAGERIAL-CONFIDENTIAL                | 0              | 36,907         | 75,400           | 1.00                 | 87,872           | 1.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                           | 6,006          | 0              | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 124                        | TEMPORARY-CLASSIFIED                   | 0              | 2,749          | 22,000           | 0.00                 | 45,000           | 0.00                  | 0              | 0             | 0.00                 |
| 130                        | ADDITIONAL SALARY                      | 0              | 90             | 90               | 0.00                 | 180              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0              | 1,388          | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                      | 0              | 0              | 14,220           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                               | 138,950        | 122,473        | 169,910          | 1.90                 | 216,020          | 2.40                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 26,725         | 7,068          | 23,875           | 0.00                 | 24,586           | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 13,402         | 3,795          | 4,348            | 0.00                 | 11,846           | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 10,592         | 9,826          | 12,970           | 0.00                 | 15,040           | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 800            | 674            | 774              | 0.00                 | 1,193            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 138            | 128            | 192              | 0.00                 | 229              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0              | 0              | 590              | 0.00                 | 914              | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 23,506         | 10,947         | 0                | 0.00                 | 13,430           | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 2,129          | 313            | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 46             | 51             | 51               | 0.00                 | 47               | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS               | 77,338         | 32,802         | 42,800           | 0.00                 | 67,286           | 0.00                  | 0              | 0             | 0.00                 |
| 310                        | INSTR PROF & TECHNICAL SERVICES        | 0              | 0              | 5,000            | 0.00                 | 5,250            | 0.00                  | 0              | 0             | 0.00                 |
| 322                        | REPAIRS & MAINT SERVICES               | 1,342          | 11,266         | 9,000            | 0.00                 | 9,450            | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                 | 328            | 0              | 0                | 0.00                 | 0                | 0.00                  | 0              | 320           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

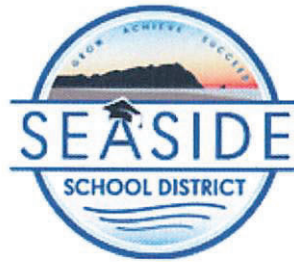
|                     |                                 | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|---------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>     | <b>GENERAL FUND</b>             |              |               |               |                      |                |                       |                |               |                      |
| Function 2660       | TECHNOLOGY SERVICES             |              |               |               |                      |                |                       |                |               |                      |
| 350                 | COMMUNICATION                   | 59,905       | 54,336        | 70,630        | 0.00                 | 80,162         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES              | 61,575       | 65,601        | 84,630        | 0.00                 | 94,862         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES             | 2,212        | 8,746         | 8,500         | 0.00                 | 9,400          | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES         | 1,772        | 1,039         | 2,000         | 0.00                 | 3,550          | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                        | 7,204        | 9,972         | 197,336       | 0.00                 | 256,943        | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE               | 13,871       | 5,246         | 89,599        | 0.00                 | 98,000         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS          | 25,058       | 25,003        | 297,435       | 0.00                 | 367,892        | 0.00                  | 0              | 0             | 0.00                 |
| 640                 | DUES AND FEES                   | 150          | 150           | 180           | 0.00                 | 300            | 0.00                  | 0              | 0             | 0.00                 |
| 600                 | OTHER OBJECTS                   | 150          | 150           | 180           | 0.00                 | 300            | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2660 | TECHNOLOGY SERVICES             | 303,071      | 246,029       | 594,955       | 1.90                 | 746,359        | 2.40                  | 0              | 0             | 0.00                 |
| Function 2700       | SUPPLEMENTAL RETIREMENT PROGRAM |              |               |               |                      |                |                       |                |               |                      |
| 116                 | SUPPLEMENTAL RETIREE STIPEND    | 83,415       | 79,748        | 106,487       | 0.00                 | 111,684        | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                        | 83,415       | 79,748        | 106,487       | 0.00                 | 111,684        | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)    | 3,600        | 146           | 8,640         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION           | 2,251        | 349           | 4,498         | 0.00                 | 435            | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                            | 6,366        | 6,017         | 8,065         | 0.00                 | 6,590          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION           | 0            | 8             | 5             | 0.00                 | 280            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                    | 0            | 1             | 108           | 0.00                 | 59             | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                           | 0            | 0             | 121           | 0.00                 | 447            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE        | 16,577       | 52,261        | 31,778        | 0.00                 | 39,300         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                | 1,608        | 5,719         | 3,464         | 0.00                 | 3,818          | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS        | 30,402       | 64,500        | 56,678        | 0.00                 | 50,929         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2700 | SUPPLEMENTAL RETIREMENT PROGRAM | 113,817      | 144,248       | 163,166       | 0.00                 | 162,613        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                | 6,810,474    | 6,834,148     | 8,293,409     | 56.98                | 9,531,971      | 61.75                 | 0              | 0             | 0.00                 |
| Function 5200       | TRANSFER OF FUNDS               |              |               |               |                      |                |                       |                |               |                      |
| 790                 | OTHER TRANSFERS                 | 448,655      | 1,002,679     | 804,300       | 0.00                 | 810,800        | 0.00                  | 0              | 0             | 0.00                 |
| 700                 | TRANSFERS                       | 448,655      | 1,002,679     | 804,300       | 0.00                 | 810,800        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 5200 | TRANSFER OF FUNDS               | 448,655      | 1,002,679     | 804,300       | 0.00                 | 810,800        | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                       |                       | 20-21Actuals      | 21-22 Actuals     | 22-23 Adopted     | 22-23 FTE<br>Adopted | 23-24 Proposed    | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|-----------------------|-----------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 100</b>       | <b>GENERAL FUND</b>   |                   |                   |                   |                      |                   |                       |                |               |                      |
| Major Function 5000   | OTHER USES            | 448,655           | 1,002,679         | 804,300           | 0.00                 | 810,800           | 0.00                  | 0              | 0             | 0.00                 |
| Function 6110         | OPERATING CONTINGENCY |                   |                   |                   |                      |                   |                       |                |               |                      |
| 810                   | PLANNED RESERVES      | 0                 | 0                 | 2,500,000         | 0.00                 | 2,750,000         | 0.00                  | 0              | 0             | 0.00                 |
| 800                   | OTHER USES OF FUNDS   | 0                 | 0                 | 2,500,000         | 0.00                 | 2,750,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 6110   | OPERATING CONTINGENCY | 0                 | 0                 | 2,500,000         | 0.00                 | 2,750,000         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 6000   | CONTINGENCIES         | 0                 | 0                 | 2,500,000         | 0.00                 | 2,750,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Fund 100</b> | <b>GENERAL FUND</b>   | <b>18,933,281</b> | <b>20,264,929</b> | <b>25,204,867</b> | <b>180.71</b>        | <b>27,606,259</b> | <b>192.15</b>         | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

# Special Revenue Funds (200)



The Special Revenue Funds account for the uses of specific revenue sources that are legally restricted to specified purposes. Some examples of special revenue funds include restricted state or federal grants-in-aid and food service sales.

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 233       | MISCELLANEOUS GRANTS, FEDERAL      |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID | 0            | 0             | (5,000)       | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES    | 0            | 0             | (5,000)       | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 4508 IDEA                          | 0            | 0             | (10,500)      | 0.00              | (11,183)       | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES               | 0            | 0             | (10,500)      | 0.00              | (11,183)       | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE        | (40,647)     | (40,647)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                    | (40,647)     | (40,647)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
| Total Fund 233 | MISCELLANEOUS GRANTS, FEDERAL      | (40,647)     | (40,647)      | (15,500)      | 0.00              | (11,183)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                           |  | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-------------------------------------------|--|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 233</b>     | <b>MISCELLANEOUS GRANTS, FEDERAL</b>      |  |              |               |               |                      |                |                       |                |               |                      |
| Function 1250       | LESS RESTRCTV FOR STUDENTS W/DISABILITIES |  |              |               |               |                      |                |                       |                |               |                      |
| 313                 | STUDENT SERVICES                          |  | 0            | 0             | 2,500         | 0.00                 | 2,783          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                        |  | 0            | 0             | 2,500         | 0.00                 | 2,783          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1250 | LESS RESTRCTV FOR STUDENTS W/DISABILITIES |  | 0            | 0             | 2,500         | 0.00                 | 2,783          | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                               |  |              |               |               |                      |                |                       |                |               |                      |
| Function 2240       | STAFF DEVELOPMENT                         |  |              |               |               |                      |                |                       |                |               |                      |
| 340                 | TRAVEL                                    |  | 0            | 0             | 2,250         | 0.00                 | 2,363          | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES    |  | 0            | 0             | 5,750         | 0.00                 | 6,038          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                        |  | 0            | 0             | 8,000         | 0.00                 | 8,400          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                         |  | 0            | 0             | 8,000         | 0.00                 | 8,400          | 0.00                  | 0              | 0             | 0.00                 |
| Function 2660       | TECHNOLOGY SERVICES                       |  |              |               |               |                      |                |                       |                |               |                      |
| 470                 | SOFTWARE                                  |  | 0            | 0             | 5,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                    |  | 0            | 0             | 5,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2660 | TECHNOLOGY SERVICES                       |  | 0            | 0             | 5,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                          |  |              |               |               |                      |                |                       |                |               |                      |
| Total Fund 233      | MISCELLANEOUS GRANTS, FEDERAL             |  | 0            | 0             | 15,500        | 0.00                 | 11,183         | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                            | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 234       | TITLE IIA-CSRI             |              |               |               |                   |                |                    |                |               |                   |
|                | 4900 OTHER FEDERAL SOURCES | (32,118)     | (85,564)      | (90,000)      | 0.00              | (94,500)       | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES       | (32,118)     | (85,564)      | (90,000)      | 0.00              | (94,500)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 234 | TITLE IIA-CSRI             | (32,118)     | (85,564)      | (90,000)      | 0.00              | (94,500)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                        | 20-21Actuals  | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|---------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 234</b>            | <b>TITLE IIA-CSRI</b>                  |               |               |               |                      |                |                       |                |               |                      |
| <b>Function 1111</b>       | <b>PRIMARY K-5</b>                     |               |               |               |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                      | 0             | 6,163         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0             | 945           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>0</b>      | <b>7,108</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>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 0             | 666           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 0             | 438           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 0             | 534           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 0             | 38            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 0             | 7             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>0</b>      | <b>1,684</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>Total Function 1111</b> | <b>PRIMARY K-5</b>                     | <b>0</b>      | <b>8,791</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>Major Function 1000</b> | <b>INSTRUCTION</b>                     | <b>0</b>      | <b>8,791</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>Function 2240</b>       | <b>STAFF DEVELOPMENT</b>               |               |               |               |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                      | 20,580        | 16,576        | 21,000        | 0.00                 | 19,873         | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>20,580</b> | <b>16,576</b> | <b>21,000</b> | <b>0.00</b>          | <b>19,873</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 4,338         | 2,101         | 3,360         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 2,143         | 1,102         | 1,680         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 1,574         | 1,263         | 1,607         | 0.00                 | 801            | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 113           | 88            | 0             | 0.00                 | 102            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 21            | 17            | 42            | 0.00                 | 20             | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0             | 0             | 0             | 0.00                 | 79             | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>8,190</b>  | <b>4,570</b>  | <b>6,689</b>  | <b>0.00</b>          | <b>1,002</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 310                        | INSTR PROF & TECHNICAL SERVICES        | 0             | 0             | 49,000        | 0.00                 | 26,102         | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                 | 2,871         | 50,275        | 7,512         | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 477           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>              | <b>3,348</b>  | <b>50,275</b> | <b>56,512</b> | <b>0.00</b>          | <b>51,102</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                    | 0             | 5,352         | 5,800         | 0.00                 | 22,522         | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>          | <b>0</b>      | <b>5,352</b>  | <b>5,800</b>  | <b>0.00</b>          | <b>22,522</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 2240</b> | <b>STAFF DEVELOPMENT</b>               | <b>32,118</b> | <b>76,773</b> | <b>90,000</b> | <b>0.00</b>          | <b>94,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 2000</b> | <b>SUPPORT SERVICES</b>                | <b>32,118</b> | <b>76,773</b> | <b>90,000</b> | <b>0.00</b>          | <b>94,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                |                | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|----------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 234       | TITLE IIA-CSRI |              |               |               |                   |                |                    |                |               |                   |
| Total Fund 234 | TITLE IIA-CSRI | 32,118       | 85,564        | 90,000        | 0.00              | 94,500         | 0.00               | 0              | 0             | 0.00              |

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 235       | ESSER - CARES (COVID)              |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID | 0            | (655,930)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES    | 0            | (655,930)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 4500 RESTRICTED REVENUE FROM FED C | (618,599)    | 0             | (3,035,000)   | 0.00              | (3,047,292)    | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES               | (618,599)    | 0             | (3,035,000)   | 0.00              | (3,047,292)    | 0.00               | 0              | 0             | 0.00              |
| Total Fund 235 | ESSER - CARES (COVID)              | (618,599)    | (655,930)     | (3,035,000)   | 0.00              | (3,047,292)    | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                        | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>           |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 1111</b>       | <b>PRIMARY K-5</b>                     |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                      | 41,086         | 0              | 47,188         | 1.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0              | 0              | 0              | 0.00                 | 50,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>41,086</b>  | <b>0</b>       | <b>47,188</b>  | <b>1.00</b>          | <b>50,000</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 3,213          | 0              | 6,134          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 1,283          | 0              | 3,443          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 3,143          | 0              | 3,610          | 0.00                 | 2,014          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 233            | 0              | 252            | 0.00                 | 257            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 41             | 0              | 47             | 0.00                 | 50             | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0              | 0              | 189            | 0.00                 | 200            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 18,000         | 0              | 20,012         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 1,710          | 0              | 1,694          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 36             | 0              | 36             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>27,659</b>  | <b>0</b>       | <b>35,417</b>  | <b>0.00</b>          | <b>2,521</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 353                        | POSTAGE                                | 8,972          | 348            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 0              | 0              | 10,000         | 0.00                 | 10,500         | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>              | <b>8,972</b>   | <b>348</b>     | <b>10,000</b>  | <b>0.00</b>          | <b>10,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                    | 33,326         | 58,081         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 420                        | TEXTBOOKS                              | 0              | 8,773          | 70,000         | 0.00                 | 373,500        | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                               | 22,362         | 10,240         | 35,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                      | 130,593        | 47,174         | 45,000         | 0.00                 | 50,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>          | <b>186,281</b> | <b>124,267</b> | <b>150,000</b> | <b>0.00</b>          | <b>423,500</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1111</b> | <b>PRIMARY K-5</b>                     | <b>263,998</b> | <b>124,615</b> | <b>242,605</b> | <b>1.00</b>          | <b>486,521</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1121</b>       | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>     |                |                |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                    | 0              | 0              | 210,085        | 3.82                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0              | 0              | 0              | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>0</b>       | <b>0</b>       | <b>210,085</b> | <b>3.82</b>          | <b>25,000</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 0              | 0              | 29,861         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 0              | 0              | 14,931         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 0              | 0              | 16,071         | 0.00                 | 1,007          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 0              | 0              | 318            | 0.00                 | 128            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 0              | 0              | 210            | 0.00                 | 25             | 0.00                  | 0              | 40            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                        | 20-21Actuals  | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|---------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>           |               |               |                |                      |                |                       |                |               |                      |
| <b>Function 1121</b>       | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>     |               |               |                |                      |                |                       |                |               |                      |
| 233                        | PFMLI                                  | 0             | 0             | 94             | 0.00                 | 100            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 0             | 0             | 77,308         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 0             | 0             | 944            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 0             | 0             | 30             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS               | 0             | 0             | 139,767        | 0.00                 | 1,260          | 0.00                  | 0              | 0             | 0.00                 |
| 353                        | POSTAGE                                | 2,260         | 348           | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 0             | 0             | 75,250         | 0.00                 | 68,931         | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                     | 2,260         | 348           | 75,250         | 0.00                 | 68,931         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                    | 7,394         | 11,110        | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 420                        | TEXTBOOKS                              | 0             | 9,150         | 292,771        | 0.00                 | 307,410        | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                               | 5,390         | 5,545         | 25,000         | 0.00                 | 68,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                      | 47,234        | 2,447         | 20,250         | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                 | 60,018        | 28,252        | 338,021        | 0.00                 | 400,410        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1121</b> | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>     | <b>62,278</b> | <b>28,600</b> | <b>763,123</b> | <b>3.82</b>          | <b>495,601</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1131</b>       | <b>HIGH SCHOOL PROGRAMS</b>            |               |               |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                      | 0             | 0             | 51,121         | 1.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0             | 0             | 0              | 0.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                               | 0             | 0             | 51,121         | 1.00                 | 25,000         | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 0             | 0             | 6,646          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 0             | 0             | 3,730          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 0             | 0             | 3,897          | 0.00                 | 1,007          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 0             | 0             | 270            | 0.00                 | 128            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 0             | 0             | 51             | 0.00                 | 25             | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0             | 0             | 204            | 0.00                 | 100            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 0             | 0             | 18,657         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 0             | 0             | 1,920          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 0             | 0             | 36             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS               | 0             | 0             | 35,409         | 0.00                 | 1,260          | 0.00                  | 0              | 0             | 0.00                 |
| 353                        | POSTAGE                                | 2,168         | 348           | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 0             | 0             | 89,750         | 0.00                 | 94,238         | 0.00                  | 0              | 0             | 0.00                 |
|                            |                                        |               |               |                |                      |                |                       |                | 43            |                      |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                                  | 20-21Actuals   | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------------------------|----------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>                     |                |               |                |                      |                |                       |                |               |                      |
| 300                        | PURCHASED SERVICES                               | 2,168          | 348           | 89,750         | 0.00                 | 94,238         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                              | 40,757         | 20,659        | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 420                        | TEXTBOOKS                                        | 0              | 0             | 350,000        | 0.00                 | 367,500        | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                         | 963            | 12,827        | 35,000         | 0.00                 | 50,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                                | 79,841         | 2,447         | 24,750         | 0.00                 | 40,000         | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                           | 121,562        | 35,933        | 409,750        | 0.00                 | 457,500        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1131</b> | <b>HIGH SCHOOL PROGRAMS</b>                      | <b>123,730</b> | <b>36,281</b> | <b>586,030</b> | <b>1.00</b>          | <b>577,998</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1220</b>       | <b>RESTRCTV FOR STUDENTS W/DISABILITIES</b>      |                |               |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                              | 0              | 6,248         | 60,762         | 1.88                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                                | 0              | 15            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                         | 0              | 6,263         | 60,762         | 1.88                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                     | 0              | 860           | 8,881          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                            | 0              | 457           | 4,433          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                             | 0              | 406           | 4,529          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                            | 0              | 34            | 330            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                     | 0              | 5             | 59             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                            | 0              | 0             | 237            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                         | 0              | 6,708         | 19,355         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                                 | 0              | 293           | 944            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                   | 0              | 12            | 30             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                         | 0              | 8,776         | 38,798         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1220</b> | <b>RESTRCTV FOR STUDENTS W/DISABILITIES</b>      | <b>0</b>       | <b>15,039</b> | <b>99,560</b>  | <b>1.88</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1250</b>       | <b>LESS RESTRCTV FOR STUDENTS W/DISABILITIES</b> |                |               |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                              | 0              | 4,218         | 53,524         | 0.88                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                         | 0              | 4,218         | 53,524         | 0.88                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                     | 0              | 548           | 6,958          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                            | 0              | 308           | 3,905          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                             | 0              | 300           | 3,853          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                            | 0              | 23            | 292            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                     | 0              | 4             | 50             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                            | 0              | 0             | 201            | 0.00                 | 0              | 0.00                  | 0              | 46            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                                  | 20-21Actuals  | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------------------------|---------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>                     |               |               |                |                      |                |                       |                |               |                      |
| <b>Function 1250</b>       | <b>LESS RESTRCTV FOR STUDENTS W/DISABILITIES</b> |               |               |                |                      |                |                       |                |               |                      |
| 242                        | MEDICAL/VISION INSURANCE                         | 0             | 2,645         | 39,174         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                                 | 0             | 224           | 2,698          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                   | 0             | 6             | 63             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                         | 0             | 4,059         | 57,193         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1250</b> | <b>LESS RESTRCTV FOR STUDENTS W/DISABILITIES</b> | <b>0</b>      | <b>8,277</b>  | <b>110,718</b> | <b>0.88</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1271</b>       | <b>INTERVENTION</b>                              |               |               |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                                | 0             | 0             | 207,107        | 3.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                                | 0             | 0             | 9,480          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                         | 0             | 0             | 216,587        | 3.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                     | 0             | 0             | 30,802         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                            | 0             | 0             | 12,199         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                             | 0             | 0             | 16,569         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                            | 0             | 0             | 1,120          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                     | 0             | 0             | 217            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                            | 0             | 0             | 866            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                         | 0             | 0             | 19,249         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                                 | 0             | 0             | 1,198          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                   | 0             | 0             | 86             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                         | 0             | 0             | 82,306         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1271</b> | <b>INTERVENTION</b>                              | <b>0</b>      | <b>0</b>      | <b>298,893</b> | <b>3.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1288</b>       | <b>ALTERNATIVE EDUCATION CHARTER SCHOOL</b>      |               |               |                |                      |                |                       |                |               |                      |
| 130                        | ADDITIONAL SALARY                                | 437           | 2,010         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                         | 437           | 2,010         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                              | 2,092         | 25,071        | 50,000         | 0.00                 | 62,500         | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                          | 2,848         | 9,985         | 0              | 0.00                 | 20,000         | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                         | 9,539         | 5,210         | 0              | 0.00                 | 15,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                                | 1,604         | 24,419        | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                           | 16,082        | 64,685        | 50,000         | 0.00                 | 97,500         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1288</b> | <b>ALTERNATIVE EDUCATION CHARTER SCHOOL</b>      | <b>16,519</b> | <b>66,695</b> | <b>50,000</b>  | <b>0.00</b>          | <b>97,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------|----------------|----------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>   |                |                |                  |                      |                  |                       |                |               |                      |
| <b>Function 1291</b>       | <b>ENGLISH SECOND LANGUAGE</b> |                |                |                  |                      |                  |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES            | 0              | 2,638          | 25,799           | 0.94                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY              | 0              | 8              | 0                | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                       | 0              | 2,646          | 25,799           | 0.94                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)   | 0              | 344            | 3,354            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION          | 0              | 193            | 1,882            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                           | 0              | 195            | 1,903            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION          | 0              | 15             | 143              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                   | 0              | 3              | 25               | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                          | 0              | 0              | 99               | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE       | 0              | 1,638          | 19,703           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE               | 0              | 104            | 998              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                 | 0              | 4              | 30               | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS       | 0              | 2,495          | 28,137           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1291</b> | <b>ENGLISH SECOND LANGUAGE</b> | <b>0</b>       | <b>5,141</b>   | <b>53,936</b>    | <b>0.94</b>          | <b>0</b>         | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>             | <b>466,525</b> | <b>284,648</b> | <b>2,204,865</b> | <b>12.52</b>         | <b>1,657,620</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2120</b>       | <b>GUIDANCE SERVICES</b>       |                |                |                  |                      |                  |                       |                |               |                      |
| 111                        | LICENSED SALARIES              | 0              | 0              | 68,598           | 1.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                       | 0              | 0              | 68,598           | 1.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)   | 0              | 0              | 8,918            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION          | 0              | 0              | 5,005            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                           | 0              | 0              | 5,131            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION          | 0              | 0              | 357              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                   | 0              | 0              | 67               | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                          | 0              | 0              | 268              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE       | 0              | 0              | 18,948           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE               | 0              | 0              | 1,132            | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                 | 0              | 0              | 36               | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS       | 0              | 0              | 39,862           | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2120</b> | <b>GUIDANCE SERVICES</b>       | <b>0</b>       | <b>0</b>       | <b>108,460</b>   | <b>1.00</b>          | <b>0</b>         | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2130</b>       | <b>HEALTH SERVICES</b>         |                |                |                  |                      |                  |                       |                |               |                      |

## Requirements Report

|                     |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>     | <b>ESSER - CARES (COVID)</b>             |              |               |               |                      |                |                       |                |               |                      |
| Function 2130       | HEALTH SERVICES                          |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                      | 15,200       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 15,200       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2130 | HEALTH SERVICES                          | 15,200       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2240       | STAFF DEVELOPMENT                        |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                        | 19,369       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                 | 19,369       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)             | 3,627        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                    | 2,252        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                     | 1,474        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                    | 111          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                             | 19           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                 | 7,482        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                 | TRAVEL                                   | 1,168        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 1,168        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                        | 28,019       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2410       | OFFICE OF THE PRINCIPAL                  |              |               |               |                      |                |                       |                |               |                      |
| 480                 | COMPUTER HARDWARE                        | 5,280        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 5,280        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2410 | OFFICE OF THE PRINCIPAL                  | 5,280        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2540       | OPERATION & MAINTENANCE - PLANT SERVICES |              |               |               |                      |                |                       |                |               |                      |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES   | 0            | 0             | 212,000       | 0.00                 | 235,000        | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 0            | 0             | 212,000       | 0.00                 | 235,000        | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                      | 36,399       | 9,725         | 245,000       | 0.00                 | 257,250        | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                  | 6,428        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 42,827       | 9,725         | 245,000       | 0.00                 | 257,250        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2540 | OPERATION & MAINTENANCE - PLANT SERVICES | 42,827       | 9,725         | 457,000       | 0.00                 | 492,250        | 0.00                  | 0              | 0             | 0.00                 |
| Function 2550       | STUDENT TRANSPORTATION SERVICES          |              |               |               |                      |                |                       |                |               |                      |

## Requirements Report

|                            |                                        | 20-21Actuals  | 21-22 Actuals  | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|---------------|----------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>            | <b>ESSER - CARES (COVID)</b>           |               |                |               |                      |                |                       |                |               |                      |
| <b>Function 2550</b>       | <b>STUDENT TRANSPORTATION SERVICES</b> |               |                |               |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                    | 12,610        | 31,242         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 114                        | MANAGERIAL-CONFIDENTIAL                | 4,422         | 0              | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                           | 0             | 16             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>17,032</b> | <b>31,258</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>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 2,522         | 4,300          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 832           | 2,344          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 1,300         | 2,361          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 895           | 1,352          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 17            | 31             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 3,068         | 16,756         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 347           | 985            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 17            | 75             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>8,997</b>  | <b>28,204</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>          |
| 330                        | STUDENT TRANSPORTATION SERVICES        | 0             | 0              | 60,000        | 0.00                 | 60,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>              | <b>0</b>      | <b>0</b>       | <b>60,000</b> | <b>0.00</b>          | <b>60,000</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 470                        | SOFTWARE                               | 4,185         | 0              | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>          | <b>4,185</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>Total Function 2550</b> | <b>STUDENT TRANSPORTATION SERVICES</b> | <b>30,214</b> | <b>59,462</b>  | <b>60,000</b> | <b>0.00</b>          | <b>60,000</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2640</b>       | <b>STAFF SERVICES</b>                  |               |                |               |                      |                |                       |                |               |                      |
| 130                        | ADDITIONAL SALARY                      | 0             | 213,000        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>0</b>      | <b>213,000</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>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 0             | 28,803         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 0             | 14,734         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 0             | 16,055         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 0             | 2,132          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 0             | 210            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 0             | 3,715          | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 0             | 228            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 0             | 7              | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>0</b>      | <b>65,884</b>  | <b>0</b>      | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>48</b>     | <b>0.00</b>          |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                                    |  | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------------------|--|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 235</b>     | <b>ESSER - CARES (COVID)</b>                       |  |              |               |               |                      |                |                       |                |               |                      |
| Total Function 2640 | STAFF SERVICES                                     |  | 0            | 278,884       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2660       | TECHNOLOGY SERVICES                                |  |              |               |               |                      |                |                       |                |               |                      |
| 480                 | COMPUTER HARDWARE                                  |  | 3,881        | 23,211        | 69,675        | 0.00                 | 75,000         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                             |  | 3,881        | 23,211        | 69,675        | 0.00                 | 75,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2660 | TECHNOLOGY SERVICES                                |  | 3,881        | 23,211        | 69,675        | 0.00                 | 75,000         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                                   |  | 125,422      | 371,282       | 695,135       | 1.00                 | 627,250        | 0.00                  | 0              | 0             | 0.00                 |
| Function 3100       | FOOD SERVICES                                      |  |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                                |  | 0            | 0             | 135,000       | 0.00                 | 135,000        | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                            |  | 26,652       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                             |  | 26,652       | 0             | 135,000       | 0.00                 | 135,000        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 3100 | FOOD SERVICES                                      |  | 26,652       | 0             | 135,000       | 0.00                 | 135,000        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 3000 | ENTERPRISE AND<br>COMMUNITY SERVICES               |  | 26,652       | 0             | 135,000       | 0.00                 | 135,000        | 0.00                  | 0              | 0             | 0.00                 |
| Function 4150       | BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT    |  |              |               |               |                      |                |                       |                |               |                      |
| 540                 | EQUIPMENT                                          |  | 0            | 0             | 0             | 0.00                 | 274,000        | 0.00                  | 0              | 0             | 0.00                 |
| 541                 | INITIAL & ADDITIONAL EQUIPMENT                     |  | 0            | 0             | 0             | 0.00                 | 353,422        | 0.00                  | 0              | 0             | 0.00                 |
| 500                 | CAPITAL OUTLAY                                     |  | 0            | 0             | 0             | 0.00                 | 627,422        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 4150 | BUILDING ACQUISITION,<br>CONSTRUCTION, IMPROVEMENT |  | 0            | 0             | 0             | 0.00                 | 627,422        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 4000 | FACILITIES ACQUISITION &<br>CONSTRUCTION           |  | 0            | 0             | 0             | 0.00                 | 627,422        | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 235      | ESSER - CARES (COVID)                              |  | 618,599      | 655,930       | 3,035,000     | 13.52                | 3,047,292      | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 236       | TECHNOLOGY GRANTS           |              |               |               |                   |                |                    |                |               |                   |
|                | 1990 MISCELLANEOUS          | (126,673)    | (65,720)      | (130,000)     | 0.00              | (158,250)      | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (126,673)    | (65,720)      | (130,000)     | 0.00              | (158,250)      | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | 0            | 0             | 0             | 0.00              | (42,877)       | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | 0            | 0             | 0             | 0.00              | (42,877)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 236 | TECHNOLOGY GRANTS           | (126,673)    | (65,720)      | (130,000)     | 0.00              | (201,127)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|--------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 236</b>     | <b>TECHNOLOGY GRANTS</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 2660       | TECHNOLOGY SERVICES      |              |               |               |                      |                |                       |                |               |                      |
| 322                 | REPAIRS & MAINT SERVICES | 113,530      | 5,925         | 69,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 350                 | COMMUNICATION            | 0            | 0             | 11,000        | 0.00                 | 6,127          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES       | 113,530      | 5,925         | 80,000        | 0.00                 | 6,127          | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                 | 13,144       | 16,918        | 35,000        | 0.00                 | 50,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE        | 0            | 0             | 15,000        | 0.00                 | 145,000        | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS   | 13,144       | 16,918        | 50,000        | 0.00                 | 195,000        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2660 | TECHNOLOGY SERVICES      | 126,673      | 22,843        | 130,000       | 0.00                 | 201,127        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES         | 126,673      | 22,843        | 130,000       | 0.00                 | 201,127        | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 236      | TECHNOLOGY GRANTS        | 126,673      | 22,843        | 130,000       | 0.00                 | 201,127        | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                       |                                             | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE Adopted | 23-24 Proposed   | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|-----------------------|---------------------------------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|----------------|---------------|-------------------|
| <b>Fund 237</b>       | <b>MEDICAID ADMINISTRATIVE CLAIMS - MAC</b> |                  |                  |                  |                   |                  |                    |                |               |                   |
|                       | 1990 MISCELLANEOUS                          | 0                | 0                | (75,000)         | 0.00              | (85,000)         | 0.00               | 0              | 0             | 0.00              |
|                       | 1000 REVENUE-LOCAL SOURCES                  | 0                | 0                | (75,000)         | 0.00              | (85,000)         | 0.00               | 0              | 0             | 0.00              |
|                       | 2102 ESD APPORTIONMENT                      | (102,949)        | (62,927)         | 0                | 0.00              | 0                | 0.00               | 0              | 0             | 0.00              |
|                       | 2000 INTERMEDIATE SOURCES                   | (102,949)        | (62,927)         | 0                | 0.00              | 0                | 0.00               | 0              | 0             | 0.00              |
|                       | 5400 BEGINNING FUND BALANCE                 | (146,649)        | (246,571)        | (270,000)        | 0.00              | (180,000)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5000 OTHER USES                             | (146,649)        | (246,571)        | (270,000)        | 0.00              | (180,000)        | 0.00               | 0              | 0             | 0.00              |
| <b>Total Fund 237</b> | <b>MEDICAID ADMINISTRATIVE CLAIMS - MAC</b> | <b>(249,598)</b> | <b>(309,499)</b> | <b>(345,000)</b> | <b>0.00</b>       | <b>(265,000)</b> | <b>0.00</b>        | <b>0</b>       | <b>0</b>      | <b>0.00</b>       |

## Requirements Report

|                            |                                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|---------------------------------------------|--------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 237</b>            | <b>MEDICAID ADMINISTRATIVE CLAIMS - MAC</b> |              |               |                |                      |                |                       |                |               |                      |
| <b>Function 2130</b>       | <b>HEALTH SERVICES</b>                      |              |               |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                         | 0            | 0             | 27,518         | 1.00                 | 30,501         | 1.00                  | 0              | 0             | 0.00                 |
| 114                        | MANAGERIAL-CONFIDENTIAL                     | 0            | 0             | 76,200         | 1.00                 | 76,200         | 1.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                             | <b>0</b>     | <b>0</b>      | <b>103,718</b> | <b>2.00</b>          | <b>106,701</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                | 0            | 0             | 13,483         | 0.00                 | 15,077         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                       | 0            | 0             | 7,567          | 0.00                 | 7,785          | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                        | 0            | 0             | 7,727          | 0.00                 | 7,971          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                       | 0            | 0             | 551            | 0.00                 | 567            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                | 0            | 0             | 101            | 0.00                 | 104            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                       | 0            | 0             | 404            | 0.00                 | 417            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                    | 0            | 0             | 33,109         | 0.00                 | 38,601         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                            | 0            | 0             | 2,716          | 0.00                 | 3,325          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                              | 0            | 0             | 60             | 0.00                 | 61             | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>             | <b>0</b>     | <b>0</b>      | <b>65,718</b>  | <b>0.00</b>          | <b>73,908</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 380                        | NON-INSTR PROF & TECH SERVICES              | 100          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>                   | <b>100</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>          |
| 460                        | NON-CONSUMABLE SUPPLIES                     | 925          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>               | <b>925</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>Total Function 2130</b> | <b>HEALTH SERVICES</b>                      | <b>1,025</b> | <b>0</b>      | <b>169,437</b> | <b>2.00</b>          | <b>180,609</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2240</b>       | <b>STAFF DEVELOPMENT</b>                    |              |               |                |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                           | 1,496        | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                             | <b>1,496</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>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                | 235          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                       | 147          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                        | 114          | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                       | 8            | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                | 2            | 0             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>             | <b>506</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>Total Function 2240</b> | <b>STAFF DEVELOPMENT</b>                    | <b>2,002</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>Major Function 2000</b> | <b>SUPPORT SERVICES</b>                     | <b>3,027</b> | <b>0</b>      | <b>169,437</b> | <b>2.00</b>          | <b>180,609</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|---------------------------------------------|--------------|---------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 237</b>            | <b>MEDICAID ADMINISTRATIVE CLAIMS - MAC</b> |              |               |                |                      |                |                       |                |               |                      |
| Function 7000              | UNAPPROPRIATED ENDING FUND BALANCE          |              |               |                |                      |                |                       |                |               |                      |
| 820                        | RESERVED FOR NEXT YEAR                      | 0            | 0             | 175,563        | 0.00                 | 84,391         | 0.00                  | 0              | 0             | 0.00                 |
| 800                        | OTHER USES OF FUNDS                         | 0            | 0             | 175,563        | 0.00                 | 84,391         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 7000</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>   | <b>0</b>     | <b>0</b>      | <b>175,563</b> | <b>0.00</b>          | <b>84,391</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 7000</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>   | <b>0</b>     | <b>0</b>      | <b>175,563</b> | <b>0.00</b>          | <b>84,391</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 237</b>      | <b>MEDICAID ADMINISTRATIVE CLAIMS - MAC</b> | <b>3,027</b> | <b>0</b>      | <b>345,000</b> | <b>2.00</b>          | <b>265,000</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                                       | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|---------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 238       | COMPREHENSIVE DISTANCE LEARNING (CDL) |              |               |               |                   |                |                    |                |               |                   |
|                | 4500 RESTRICTED REVENUE FROM FED C    | (112,640)    | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES                  | (112,640)    | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
| Total Fund 238 | COMPREHENSIVE DISTANCE LEARNING (CDL) | (112,640)    | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                              | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 238</b>     | <b>COMPREHENSIVE DISTANCE LEARNING (CDL)</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1111       | PRIMARY K-5                                  |              |               |               |                      |                |                       |                |               |                      |
| 470                 | SOFTWARE                                     | 34,908       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                       | 34,908       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1111 | PRIMARY K-5                                  | 34,908       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1121       | MIDDLE/JUNIOR HIGH PROGRAMS                  |              |               |               |                      |                |                       |                |               |                      |
| 470                 | SOFTWARE                                     | 4,000        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                       | 4,000        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1121 | MIDDLE/JUNIOR HIGH PROGRAMS                  | 4,000        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1131       | HIGH SCHOOL PROGRAMS                         |              |               |               |                      |                |                       |                |               |                      |
| 470                 | SOFTWARE                                     | 64,524       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                       | 64,524       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1131 | HIGH SCHOOL PROGRAMS                         | 64,524       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1288       | ALTERNATIVE EDUCATION CHARTER SCHOOL         |              |               |               |                      |                |                       |                |               |                      |
| 130                 | ADDITIONAL SALARY                            | 1,163        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                     | 1,163        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                          | 4,670        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                      | 283          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                            | 1,539        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                       | 6,492        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1288 | ALTERNATIVE EDUCATION CHARTER SCHOOL         | 7,655        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                                  | 111,087      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2240       | STAFF DEVELOPMENT                            |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                            | 1,130        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                     | 1,130        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                 | 162          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                        | 37           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                         | 81           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                              | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 238</b>     | <b>COMPREHENSIVE DISTANCE LEARNING (CDL)</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 2240       | STAFF DEVELOPMENT                            |              |               |               |                      |                |                       |                |               |                      |
| 231                 | WORKER'S COMPENSATION                        | 7            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                 | 1            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                     | 288          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                            | 1,418        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2550       | STUDENT TRANSPORTATION SERVICES              |              |               |               |                      |                |                       |                |               |                      |
| 114                 | MANAGERIAL-CONFIDENTIAL                      | 100          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                     | 100          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                 | 21           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                         | 8            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                        | 6            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                 | 0            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                     | 35           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2550 | STUDENT TRANSPORTATION<br>SERVICES           | 135          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                             | 1,553        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 238      | COMPREHENSIVE DISTANCE<br>LEARNING (CDL)     | 112,640      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 239       | ASPIRE                             |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID | (2,400)      | 0             | (2,400)       | 0.00              | (2,520)        | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES    | (2,400)      | 0             | (2,400)       | 0.00              | (2,520)        | 0.00               | 0              | 0             | 0.00              |
| Total Fund 239 | ASPIRE                             | (2,400)      | 0             | (2,400)       | 0.00              | (2,520)        | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 239</b>            | <b>ASPIRE</b>            |              |               |               |                      |                |                       |                |               |                      |
| Function 2120              | GUIDANCE SERVICES        |              |               |               |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES      | 2,400        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                 | 2,400        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES      | 0            | 0             | 2,400         | 0.00                 | 2,520          | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS   | 0            | 0             | 2,400         | 0.00                 | 2,520          | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2120</b> | <b>GUIDANCE SERVICES</b> | <b>2,400</b> | <b>0</b>      | <b>2,400</b>  | <b>0.00</b>          | <b>2,520</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 2000</b> | <b>SUPPORT SERVICES</b>  | <b>2,400</b> | <b>0</b>      | <b>2,400</b>  | <b>0.00</b>          | <b>2,520</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 239</b>      | <b>ASPIRE</b>            | <b>2,400</b> | <b>0</b>      | <b>2,400</b>  | <b>0.00</b>          | <b>2,520</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                      | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|----------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 240       | TITLE I FUND         |              |               |               |                   |                |                    |                |               |                   |
|                | 4501 TITLE I         | (408,262)    | (268,376)     | (453,340)     | 0.00              | (418,812)      | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES | (408,262)    | (268,376)     | (453,340)     | 0.00              | (418,812)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 240 | TITLE I FUND         | (408,262)    | (268,376)     | (453,340)     | 0.00              | (418,812)      | 0.00               | 0              | 0             | 0.00              |

# Requirements Report

|                            |                                        | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 240</b>            | <b>TITLE I FUND</b>                    |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 1272</b>       | <b>TITLE I</b>                         |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                      | 130,069        | 92,784         | 161,668        | 2.00                 | 91,359         | 1.00                  | 0              | 0             | 0.00                 |
| 112                        | CLASSIFIED SALARIES                    | 76,402         | 61,304         | 105,979        | 3.86                 | 106,170        | 3.44                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                           | 0              | 0              | 0              | 0.00                 | 7,110          | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                      | 0              | 712            | 2,939          | 0.00                 | 2,939          | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                      | 0              | 0              | 18,960         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                        | <b>206,471</b> | <b>154,800</b> | <b>289,546</b> | <b>5.86</b>          | <b>207,578</b> | <b>4.44</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)           | 38,094         | 23,911         | 41,082         | 0.00                 | 32,738         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                  | 18,300         | 11,888         | 20,566         | 0.00                 | 15,564         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                   | 16,156         | 12,155         | 21,720         | 0.00                 | 15,822         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                  | 1,218          | 865            | 1,435          | 0.00                 | 1,150          | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                           | 211            | 159            | 287            | 0.00                 | 208            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                  | 0              | 0              | 1,052          | 0.00                 | 833            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE               | 101,087        | 58,656         | 72,390         | 0.00                 | 67,402         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                       | 7,137          | 5,119          | 5,119          | 0.00                 | 5,461          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                         | 191            | 149            | 143            | 0.00                 | 168            | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>        | <b>182,393</b> | <b>112,900</b> | <b>163,794</b> | <b>0.00</b>          | <b>139,346</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 340                        | TRAVEL                                 | 0              | 0              | 0              | 0.00                 | 22,077         | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES | 19,398         | 0              | 0              | 0.00                 | 20,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>              | <b>19,398</b>  | <b>0</b>       | <b>0</b>       | <b>0.00</b>          | <b>42,077</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                    | 0              | 0              | 0              | 0.00                 | 3,000          | 0.00                  | 0              | 0             | 0.00                 |
| 420                        | TEXTBOOKS                              | 0              | 675            | 0              | 0.00                 | 10,300         | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                | 0              | 0              | 0              | 0.00                 | 5,700          | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                               | 0              | 0              | 0              | 0.00                 | 10,811         | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>          | <b>0</b>       | <b>675</b>     | <b>0</b>       | <b>0.00</b>          | <b>29,811</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1272</b> | <b>TITLE I</b>                         | <b>408,262</b> | <b>268,376</b> | <b>453,340</b> | <b>5.86</b>          | <b>418,812</b> | <b>4.44</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>                     | <b>408,262</b> | <b>268,376</b> | <b>453,340</b> | <b>5.86</b>          | <b>418,812</b> | <b>4.44</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 240</b>      | <b>TITLE I FUND</b>                    | <b>408,262</b> | <b>268,376</b> | <b>453,340</b> | <b>5.86</b>          | <b>418,812</b> | <b>4.44</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|--------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 241       | IDEA PART B, SECTION 611 |              |               |               |                   |                |                    |                |               |                   |
|                | 4508 IDEA                | (260,559)    | (261,263)     | (265,000)     | 0.00              | (305,189)      | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES     | (260,559)    | (261,263)     | (265,000)     | 0.00              | (305,189)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 241 | IDEA PART B, SECTION 611 | (260,559)    | (261,263)     | (265,000)     | 0.00              | (305,189)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                                  | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 241</b>            | <b>IDEA PART B, SECTION 611</b>                  |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 1250</b>       | <b>LESS RESTRCTV FOR STUDENTS W/DISABILITIES</b> |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                                | 163,521        | 169,339        | 173,901        | 2.00                 | 179,118        | 2.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                                     | 0              | 1,994          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                                | 0              | 906            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                                | 0              | 0              | 9,480          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                                  | <b>163,521</b> | <b>172,239</b> | <b>183,381</b> | <b>2.00</b>          | <b>179,118</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                     | 36,423         | 29,343         | 29,653         | 0.00                 | 14,893         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                            | 17,286         | 13,256         | 13,379         | 0.00                 | 6,403          | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                             | 13,157         | 13,864         | 13,997         | 0.00                 | 11,078         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                            | 944            | 938            | 947            | 0.00                 | 924            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                     | 172            | 181            | 183            | 0.00                 | 179            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                            | 0              | 0              | 732            | 0.00                 | 716            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                         | 27,046         | 27,635         | 18,542         | 0.00                 | 18,509         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                                 | 1,937          | 1,920          | 1,920          | 0.00                 | 1,891          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                   | 72             | 72             | 72             | 0.00                 | 45             | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>                  | <b>97,038</b>  | <b>87,209</b>  | <b>79,424</b>  | <b>0.00</b>          | <b>54,637</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES           | 0              | 0              | 1,759          | 0.00                 | 8,793          | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>                        | <b>0</b>       | <b>0</b>       | <b>1,759</b>   | <b>0.00</b>          | <b>8,793</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                              | 0              | 1,815          | 436            | 0.00                 | 62,641         | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>                    | <b>0</b>       | <b>1,815</b>   | <b>436</b>     | <b>0.00</b>          | <b>62,641</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1250</b> | <b>LESS RESTRCTV FOR STUDENTS W/DISABILITIES</b> | <b>260,559</b> | <b>261,263</b> | <b>265,000</b> | <b>2.00</b>          | <b>305,189</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>                               | <b>260,559</b> | <b>261,263</b> | <b>265,000</b> | <b>2.00</b>          | <b>305,189</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 241</b>      | <b>IDEA PART B, SECTION 611</b>                  | <b>260,559</b> | <b>261,263</b> | <b>265,000</b> | <b>2.00</b>          | <b>305,189</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                                         | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 245       | TITLE VI-B - RURAL & LOW INCOME SCHOOLS |              |               |               |                   |                |                    |                |               |                   |
|                | 4900 OTHER FEDERAL SOURCES              | (2,910)      | 0             | (30,000)      | 0.00              | (31,500)       | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES                    | (2,910)      | 0             | (30,000)      | 0.00              | (31,500)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 245 | TITLE VI-B - RURAL & LOW INCOME SCHOOLS | (2,910)      | 0             | (30,000)      | 0.00              | (31,500)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 245</b>            | <b>TITLE VI-B - RURAL &amp; LOW INCOME SCHOOLS</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1131              | HIGH SCHOOL PROGRAMS                               |              |               |               |                      |                |                       |                |               |                      |
| 480                        | COMPUTER HARDWARE                                  | 2,910        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                             | 2,910        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1131</b> | <b>HIGH SCHOOL PROGRAMS</b>                        | <b>2,910</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>Major Function 1000</b> | <b>INSTRUCTION</b>                                 | <b>2,910</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>          |
| Function 2240              | STAFF DEVELOPMENT                                  |              |               |               |                      |                |                       |                |               |                      |
| 312                        | INST PROGRAMS IMPRV SERV                           | 0            | 0             | 10,000        | 0.00                 | 10,500         | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES             | 0            | 0             | 15,000        | 0.00                 | 15,750         | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                                 | 0            | 0             | 25,000        | 0.00                 | 26,250         | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                                | 0            | 0             | 5,000         | 0.00                 | 5,250          | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                             | 0            | 0             | 5,000         | 0.00                 | 5,250          | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2240</b> | <b>STAFF DEVELOPMENT</b>                           | <b>0</b>     | <b>0</b>      | <b>30,000</b> | <b>0.00</b>          | <b>31,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 2000</b> | <b>SUPPORT SERVICES</b>                            | <b>0</b>     | <b>0</b>      | <b>30,000</b> | <b>0.00</b>          | <b>31,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 245</b>      | <b>TITLE VI-B - RURAL &amp; LOW INCOME SCHOOLS</b> | <b>2,910</b> | <b>0</b>      | <b>30,000</b> | <b>0.00</b>          | <b>31,500</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                            | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 246       | TITLE IV - SSAE            |              |               |               |                   |                |                    |                |               |                   |
|                | 4900 OTHER FEDERAL SOURCES | (22,316)     | (12,873)      | (35,000)      | 0.00              | (69,347)       | 0.00               | 0              | 0             | 0.00              |
|                | 4000 FEDERAL SOURCES       | (22,316)     | (12,873)      | (35,000)      | 0.00              | (69,347)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 246 | TITLE IV - SSAE            | (22,316)     | (12,873)      | (35,000)      | 0.00              | (69,347)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 246</b>     | <b>TITLE IV - SSAE</b>                 |              |               |               |                      |                |                       |                |               |                      |
| Function 1111       | PRIMARY K-5                            |              |               |               |                      |                |                       |                |               |                      |
| 420                 | TEXTBOOKS                              | 3,206        | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                | 8,377        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 11,583       | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1111 | PRIMARY K-5                            | 11,583       | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1121       | MIDDLE/JUNIOR HIGH PROGRAMS            |              |               |               |                      |                |                       |                |               |                      |
| 420                 | TEXTBOOKS                              | 1,600        | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 1,600        | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1121 | MIDDLE/JUNIOR HIGH PROGRAMS            | 1,600        | 0             | 0             | 0.00                 | 5,000          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1131       | HIGH SCHOOL PROGRAMS                   |              |               |               |                      |                |                       |                |               |                      |
| 460                 | NON-CONSUMABLE SUPPLIES                | 4,759        | 10,996        | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                      | 4,375        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 9,134        | 10,996        | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1131 | HIGH SCHOOL PROGRAMS                   | 9,134        | 10,996        | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                            | 22,316       | 10,996        | 0             | 0.00                 | 22,000         | 0.00                  | 0              | 0             | 0.00                 |
| Function 2240       | STAFF DEVELOPMENT                      |              |               |               |                      |                |                       |                |               |                      |
| 340                 | TRAVEL                                 | 0            | 0             | 15,000        | 0.00                 | 26,347         | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES | 0            | 0             | 15,000        | 0.00                 | 15,000         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                     | 0            | 0             | 30,000        | 0.00                 | 41,347         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                    | 0            | 1,877         | 5,000         | 0.00                 | 6,000          | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 0            | 1,877         | 5,000         | 0.00                 | 6,000          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                      | 0            | 1,877         | 35,000        | 0.00                 | 47,347         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                       | 0            | 1,877         | 35,000        | 0.00                 | 47,347         | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 246      | TITLE IV - SSAE                        | 22,316       | 12,873        | 35,000        | 0.00                 | 69,347         | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                       |                                          | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE Adopted | 23-24 Proposed   | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|-----------------------|------------------------------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|----------------|---------------|-------------------|
| <b>Fund 250</b>       | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b> |                  |                  |                  |                   |                  |                    |                |               |                   |
|                       | 1920 PRIVATE CONTRIBUTIONS               | (100,000)        | 0                | (20,000)         | 0.00              | (75,000)         | 0.00               | 0              | 0             | 0.00              |
|                       | 1990 MISCELLANEOUS                       | (45,511)         | (61,523)         | (126,695)        | 0.00              | (115,130)        | 0.00               | 0              | 0             | 0.00              |
|                       | 1000 REVENUE-LOCAL SOURCES               | (145,511)        | (61,523)         | (146,695)        | 0.00              | (190,130)        | 0.00               | 0              | 0             | 0.00              |
|                       | 2102 ESD APPORTIONMENT                   | (7,000)          | (2,000)          | (27,000)         | 0.00              | (28,350)         | 0.00               | 0              | 0             | 0.00              |
|                       | 2000 INTERMEDIATE SOURCES                | (7,000)          | (2,000)          | (27,000)         | 0.00              | (28,350)         | 0.00               | 0              | 0             | 0.00              |
|                       | 3299 OTHER RESTRICTEDGRANTS IN AID       | (6,315)          | (7,240)          | (158,000)        | 0.00              | (190,650)        | 0.00               | 0              | 0             | 0.00              |
|                       | 3000 REVENUE FROM STATE SOURCES          | (6,315)          | (7,240)          | (158,000)        | 0.00              | (190,650)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5200 INTERFUND TRANSFERS                 | (1,869)          | 0                | (16,100)         | 0.00              | (20,000)         | 0.00               | 0              | 0             | 0.00              |
|                       | 5400 BEGINNING FUND BALANCE              | 0                | (104,026)        | (100,000)        | 0.00              | (105,000)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5000 OTHER USES                          | (1,869)          | (104,026)        | (116,100)        | 0.00              | (125,000)        | 0.00               | 0              | 0             | 0.00              |
| <b>Total Fund 250</b> | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b> | <b>(160,696)</b> | <b>(174,789)</b> | <b>(447,795)</b> | <b>0.00</b>       | <b>(534,130)</b> | <b>0.00</b>        | <b>0</b>       | <b>0</b>      | <b>0.00</b>       |

## Requirements Report

|                     |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 250</b>     | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1122       | MIDDLE SCHOOL EXTRACURRICULAR            |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                      | 0            | 0             | 20,000        | 0.00                 | 25,295         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 0            | 0             | 20,000        | 0.00                 | 25,295         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1122 | MIDDLE SCHOOL<br>EXTRACURRICULAR         | 0            | 0             | 20,000        | 0.00                 | 25,295         | 0.00                  | 0              | 0             | 0.00                 |
| Function 1131       | HIGH SCHOOL PROGRAMS                     |              |               |               |                      |                |                       |                |               |                      |
| 340                 | TRAVEL                                   | 0            | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 0            | 0             | 3,000         | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                      | 1,477        | 2,000         | 484           | 0.00                 | 508            | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                  | 8,935        | 3,452         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 10,412       | 5,452         | 484           | 0.00                 | 508            | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1131 | HIGH SCHOOL PROGRAMS                     | 10,412       | 5,452         | 3,484         | 0.00                 | 3,658          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1132       | HIGH SCHOOL EXTRACURRICULAR              |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                        | 1,150        | 0             | 1,150         | 0.00                 | 1,150          | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                 | 1,150        | 0             | 1,150         | 0.00                 | 1,150          | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)             | 180          | 0             | 184           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                    | 72           | 0             | 92            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                     | 87           | 0             | 88            | 0.00                 | 46             | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                    | 7            | 0             | 0             | 0.00                 | 6              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                             | 1            | 0             | 2             | 0.00                 | 1              | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                    | 0            | 0             | 0             | 0.00                 | 5              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                 | 347          | 0             | 366           | 0.00                 | 58             | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                      | 0            | 0             | 0             | 0.00                 | 384            | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 0            | 0             | 0             | 0.00                 | 384            | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1132 | HIGH SCHOOL<br>EXTRACURRICULAR           | 1,497        | 0             | 1,516         | 0.00                 | 1,592          | 0.00                  | 0              | 0             | 0.00                 |
| Function 1220       | RESTRCTV FOR STUDENTS W/DISABILITIES     |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                        | 0            | 2,479         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                 | 0            | 2,479         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)             | 0            | 322           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                              | 20-21Actuals  | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------------|---------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 250</b>            | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b>     |               |               |               |                      |                |                       |                |               |                      |
| <b>Function 1220</b>       | <b>RESTRCTV FOR STUDENTS W/DISABILITIES</b>  |               |               |               |                      |                |                       |                |               |                      |
| 213                        | PERS UAL CONTRIBUTION                        | 0             | 181           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                         | 0             | 190           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                        | 0             | 12            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                 | 0             | 2             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                     | 0             | 707           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                                | 0             | 814           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                                | 0             | 814           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1220</b> | <b>RESTRCTV FOR STUDENTS W/DISABILITIES</b>  | <b>0</b>      | <b>4,000</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>Function 1291</b>       | <b>ENGLISH SECOND LANGUAGE</b>               |               |               |               |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                            | 1,051         | 1,000         | 1,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                     | 1,051         | 1,000         | 1,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                 | 192           | 146           | 146           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                        | 77            | 73            | 73            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                         | 80            | 76            | 76            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                        | 6             | 5             | 5             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                 | 1             | 1             | 1             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                        | 0             | 0             | 4             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                     | 355           | 301           | 305           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1291</b> | <b>ENGLISH SECOND LANGUAGE</b>               | <b>1,406</b>  | <b>1,301</b>  | <b>1,305</b>  | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1410</b>       | <b>SUMMER SCHOOL ELEMENTARY</b>              |               |               |               |                      |                |                       |                |               |                      |
| 410                        | CONSUMABLE SUPPLIES                          | 0             | 0             | 25,000        | 0.00                 | 26,250         | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                       | 0             | 0             | 25,000        | 0.00                 | 26,250         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1410</b> | <b>SUMMER SCHOOL ELEMENTARY</b>              | <b>0</b>      | <b>0</b>      | <b>25,000</b> | <b>0.00</b>          | <b>26,250</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>                           | <b>13,315</b> | <b>10,753</b> | <b>51,305</b> | <b>0.00</b>          | <b>56,795</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 2110</b>       | <b>ATTENDANCE &amp; SOCIAL WORK SERVICES</b> |               |               |               |                      |                |                       |                |               |                      |
| 313                        | STUDENT SERVICES                             | 0             | 813           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                           | 0             | 813           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

## Requirements Report

|                     |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 250</b>     | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b> |              |               |               |                      |                |                       |                |               |                      |
| Total Function 2110 | ATTENDANCE & SOCIAL WORK SERVICES        | 0            | 813           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2120       | GUIDANCE SERVICES                        |              |               |               |                      |                |                       |                |               |                      |
| 310                 | INSTR PROF & TECHNICAL SERVICES          | 0            | 0             | 100,000       | 0.00                 | 105,000        | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 0            | 0             | 100,000       | 0.00                 | 105,000        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2120 | GUIDANCE SERVICES                        | 0            | 0             | 100,000       | 0.00                 | 105,000        | 0.00                  | 0              | 0             | 0.00                 |
| Function 2222       | LIBRARY SERVICES                         |              |               |               |                      |                |                       |                |               |                      |
| 430                 | LIBRARY BOOKS/REFERENCE                  | 0            | 2,000         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 0            | 2,000         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2222 | LIBRARY SERVICES                         | 0            | 2,000         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2240       | STAFF DEVELOPMENT                        |              |               |               |                      |                |                       |                |               |                      |
| 133                 | EXTENDED DUTY SALARY                     | 7,925        | 11,168        | 10,635        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                        | 441          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                 | 8,367        | 11,168        | 10,635        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)             | 1,330        | 1,573         | 1,508         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                    | 655          | 812           | 776           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                     | 636          | 844           | 804           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                    | 46           | 59            | 56            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                             | 8            | 11            | 11            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                    | 0            | 0             | 42            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                 | 2,675        | 3,299         | 3,196         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                 | TRAVEL                                   | 7,372        | 0             | 14,740        | 0.00                 | 20,527         | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES   | 0            | 0             | 77,925        | 0.00                 | 96,938         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 7,372        | 0             | 92,665        | 0.00                 | 117,465        | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                      | 7,412        | 14,407        | 100,300       | 0.00                 | 107,976        | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                  | 6,040        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 13,451       | 14,407        | 100,300       | 0.00                 | 107,976        | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                        | 31,864       | 28,874        | 206,795       | 0.00                 | 225,441        | 0.00                  | 0              | 0             | 0.00                 |
| Function 2520       | FISCAL SERVICES                          |              |               |               |                      |                |                       |                |               |                      |

## Requirements Report

|                     |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 250</b>     | <b>MISCELLANEOUS GRANTS, NON-FEDERAL</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 2520       | FISCAL SERVICES                          |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                      | 0            | 2,156         | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 0            | 2,156         | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2520 | FISCAL SERVICES                          | 0            | 2,156         | 0             | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| Function 2550       | STUDENT TRANSPORTATION SERVICES          |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                        | 0            | 0             | 0             | 0.00                 | 47,320         | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                 | 0            | 0             | 0             | 0.00                 | 47,320         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                     | 0            | 0             | 0             | 0.00                 | 1,906          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                    | 0            | 0             | 0             | 0.00                 | 243            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                             | 0            | 0             | 0             | 0.00                 | 47             | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                    | 0            | 0             | 0             | 0.00                 | 189            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                 | 0            | 0             | 0             | 0.00                 | 2,386          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2550 | STUDENT TRANSPORTATION<br>SERVICES       | 0            | 0             | 0             | 0.00                 | 49,705         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                         | 31,864       | 33,843        | 306,795       | 0.00                 | 392,147        | 0.00                  | 0              | 0             | 0.00                 |
| Function 3300       | COMMUNITY SERVICES                       |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                      | 6,661        | 9,212         | 89,695        | 0.00                 | 85,189         | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                                 | 0            | 5,487         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 6,661        | 14,699        | 89,695        | 0.00                 | 85,189         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 3300 | COMMUNITY SERVICES                       | 6,661        | 14,699        | 89,695        | 0.00                 | 85,189         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 3000 | ENTERPRISE AND<br>COMMUNITY SERVICES     | 6,661        | 14,699        | 89,695        | 0.00                 | 85,189         | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 250      | MISCELLANEOUS GRANTS,<br>NON-FEDERAL     | 51,839       | 59,295        | 447,795       | 0.00                 | 534,130        | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 251       | STUDENT INVESTMENT ACT (SIA/SSA)   |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID | (449,787)    | (1,244,697)   | (1,300,000)   | 0.00              | (1,300,000)    | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES    | (449,787)    | (1,244,697)   | (1,300,000)   | 0.00              | (1,300,000)    | 0.00               | 0              | 0             | 0.00              |
|                | 5200 INTERFUND TRANSFERS           | 0            | (37,737)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                    | 0            | (37,737)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
| Total Fund 251 | STUDENT INVESTMENT ACT (SIA/SSA)   | (449,787)    | (1,282,434)   | (1,300,000)   | 0.00              | (1,300,000)    | 0.00               | 0              | 0             | 0.00              |

# Requirements Report

|                            |                                         | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-----------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 251</b>            | <b>STUDENT INVESTMENT ACT (SIA/SSA)</b> |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 1111</b>       | <b>PRIMARY K-5</b>                      |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                       | 83,404         | 120,732        | 157,845        | 2.00                 | 163,366        | 2.00                  | 0              | 0             | 0.00                 |
| 112                        | CLASSIFIED SALARIES                     | 0              | 56,234         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                       | 0              | 53             | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                         | <b>83,404</b>  | <b>177,018</b> | <b>157,845</b> | <b>2.00</b>          | <b>163,366</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)            | 13,044         | 20,283         | 22,594         | 0.00                 | 12,909         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                   | 6,191          | 11,212         | 12,003         | 0.00                 | 11,919         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                    | 6,380          | 12,646         | 12,075         | 0.00                 | 12,454         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                   | 456            | 864            | 528            | 0.00                 | 848            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                            | 83             | 160            | 158            | 0.00                 | 163            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                   | 0              | 0              | 355            | 0.00                 | 651            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                | 18,599         | 52,336         | 38,876         | 0.00                 | 37,703         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                        | 1,209          | 4,717          | 1,920          | 0.00                 | 3,097          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                          | 36             | 155            | 36             | 0.00                 | 64             | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>         | <b>45,999</b>  | <b>102,372</b> | <b>88,544</b>  | <b>0.00</b>          | <b>79,808</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 480                        | COMPUTER HARDWARE                       | 0              | 0              | 150,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>           | <b>0</b>       | <b>0</b>       | <b>150,000</b> | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1111</b> | <b>PRIMARY K-5</b>                      | <b>129,403</b> | <b>279,390</b> | <b>396,389</b> | <b>2.00</b>          | <b>243,174</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1121</b>       | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>      |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                       | 0              | 0              | 0              | 0.00                 | 127,808        | 2.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                         | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0.00</b>          | <b>127,808</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 213                        | PERS UAL CONTRIBUTION                   | 0              | 0              | 0              | 0.00                 | 5,296          | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                    | 0              | 0              | 0              | 0.00                 | 8,606          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                   | 0              | 0              | 0              | 0.00                 | 707            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                            | 0              | 0              | 0              | 0.00                 | 137            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                   | 0              | 0              | 0              | 0.00                 | 546            | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                          | 0              | 0              | 0              | 0.00                 | 8,719          | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0.00</b>          | <b>24,012</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 1121</b> | <b>MIDDLE/JUNIOR HIGH PROGRAMS</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0.00</b>          | <b>151,820</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1131</b>       | <b>HIGH SCHOOL PROGRAMS</b>             |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                       | 0              | 30,756         | 32,989         | 0.50                 | 0              | 0.00                  | 0              | 74<br>0       | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

# Requirements Report

|                     |                                           | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 251</b>     | <b>STUDENT INVESTMENT ACT (SIA/SSA)</b>   |              |               |               |                      |                |                       |                |               |                      |
| 100                 | SALARIES                                  | 0            | 30,756        | 32,989        | 0.50                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)              | 0            | 4,890         | 5,263         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                     | 0            | 2,244         | 2,407         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                      | 0            | 1,786         | 1,926         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                     | 0            | 159           | 170           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                              | 0            | 22            | 24            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                     | 0            | 0             | 101           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                  | 0            | 8,130         | 16,437        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                          | 0            | 1,920         | 1,920         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                            | 0            | 36            | 36            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                  | 0            | 19,186        | 28,282        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                         | 0            | 0             | 150,000       | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                    | 0            | 0             | 150,000       | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1131 | HIGH SCHOOL PROGRAMS                      | 0            | 49,942        | 211,271       | 0.50                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1250       | LESS RESTRCTV FOR STUDENTS W/DISABILITIES |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                         | 0            | 110,113       | 51,993        | 1.00                 | 53,553         | 1.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                  | 0            | 110,113       | 51,993        | 1.00                 | 53,553         | 1.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)              | 0            | 10,422        | 6,759         | 0.00                 | 7,567          | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                     | 0            | 8,233         | 3,793         | 0.00                 | 3,907          | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                      | 0            | 8,323         | 3,769         | 0.00                 | 3,815          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                     | 0            | 593           | 276           | 0.00                 | 283            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                              | 0            | 109           | 49            | 0.00                 | 50             | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                     | 0            | 0             | 197           | 0.00                 | 199            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                  | 0            | 37,129        | 18,180        | 0.00                 | 18,509         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                          | 0            | 3,052         | 1,920         | 0.00                 | 1,891          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                            | 0            | 72            | 36            | 0.00                 | 32             | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                  | 0            | 67,930        | 34,979        | 0.00                 | 36,253         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1250 | LESS RESTRCTV FOR STUDENTS W/DISABILITIES | 0            | 178,043       | 86,972        | 1.00                 | 89,806         | 1.00                  | 0              | 0             | 0.00                 |
| Function 1271       | INTERVENTION                              |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                         | 0            | 173,974       | 85,203        | 1.00                 | 177,152        | 2.00                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                              | 0            | 1,200         | 0             | 0.00                 | 0              | 0.00                  | 0              | 75            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                             | 20-21Actuals  | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|---------------------------------------------|---------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 251</b>            | <b>STUDENT INVESTMENT ACT (SIA/SSA)</b>     |               |                |                |                      |                |                       |                |               |                      |
| <b>Function 1271</b>       | <b>INTERVENTION</b>                         |               |                |                |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                           | 0             | 150            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                    | 0             | 175,323        | 85,203         | 1.00                 | 177,152        | 2.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                | 0             | 22,526         | 11,076         | 0.00                 | 25,760         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                       | 0             | 12,929         | 6,216          | 0.00                 | 12,925         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                        | 0             | 13,341         | 6,518          | 0.00                 | 13,350         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                       | 0             | 910            | 432            | 0.00                 | 917            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                | 0             | 174            | 85             | 0.00                 | 175            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                       | 0             | 0              | 341            | 0.00                 | 698            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                    | 0             | 28,092         | 0              | 0.00                 | 59,825         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                            | 0             | 2,004          | 0              | 0.00                 | 1,670          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                              | 0             | 119            | 36             | 0.00                 | 99             | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                    | 0             | 80,095         | 24,705         | 0.00                 | 115,418        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1271</b> | <b>INTERVENTION</b>                         | <b>0</b>      | <b>255,419</b> | <b>109,908</b> | <b>1.00</b>          | <b>292,570</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1288</b>       | <b>ALTERNATIVE EDUCATION CHARTER SCHOOL</b> |               |                |                |                      |                |                       |                |               |                      |
| 360                        | CHARTER SCHOOL PAYMENTS                     | 10,495        | 0              | 37,000         | 0.00                 | 35,018         | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                          | 10,495        | 0              | 37,000         | 0.00                 | 35,018         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1288</b> | <b>ALTERNATIVE EDUCATION CHARTER SCHOOL</b> | <b>10,495</b> | <b>0</b>       | <b>37,000</b>  | <b>0.00</b>          | <b>35,018</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1291</b>       | <b>ENGLISH SECOND LANGUAGE</b>              |               |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                           | 41,702        | 43,312         | 88,698         | 1.00                 | 45,679         | 0.50                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                           | 0             | 723            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                    | 41,702        | 44,035         | 88,698         | 1.00                 | 45,679         | 0.50                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                | 8,795         | 7,112          | 14,342         | 0.00                 | 7,752          | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                       | 4,174         | 3,213          | 6,471          | 0.00                 | 3,333          | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                        | 3,153         | 3,330          | 6,706          | 0.00                 | 3,439          | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                       | 228           | 227            | 458            | 0.00                 | 236            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                | 41            | 44             | 88             | 0.00                 | 45             | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                       | 0             | 0              | 351            | 0.00                 | 180            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                    | 8,931         | 9,090          | 19,399         | 0.00                 | 9,254          | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                            | 969           | 960            | 1,920          | 0.00                 | 946            | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                              | 18            | 18             | 36             | 0.00                 | 17             | 0.00                  | 0              | <b>76</b>     | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

# Requirements Report

|                     |                                   |  | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-----------------------------------|--|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund 251            | STUDENT INVESTMENT ACT (SIA/SSA)  |  |              |               |               |                      |                |                       |                |               |                      |
| 200                 | ASSOCIATED PAYROLL COSTS          |  | 26,309       | 23,993        | 49,771        | 0.00                 | 25,201         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1291 | ENGLISH SECOND LANGUAGE           |  | 68,011       | 68,027        | 138,469       | 1.00                 | 70,881         | 0.50                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                       |  | 207,909      | 830,822       | 980,009       | 5.50                 | 883,269        | 7.50                  | 0              | 0             | 0.00                 |
| Function 2110       | ATTENDANCE & SOCIAL WORK SERVICES |  |              |               |               |                      |                |                       |                |               |                      |
| 112                 | CLASSIFIED SALARIES               |  | 0            | 31,041        | 62,462        | 2.00                 | 47,958         | 1.50                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                          |  | 0            | 31,041        | 62,462        | 2.00                 | 47,958         | 1.50                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)      |  | 0            | 4,035         | 9,057         | 0.00                 | 4,728          | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION             |  | 0            | 2,265         | 4,777         | 0.00                 | 2,441          | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                              |  | 0            | 2,343         | 4,753         | 0.00                 | 3,207          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION             |  | 0            | 171           | 202           | 0.00                 | 258            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                      |  | 0            | 31            | 62            | 0.00                 | 48             | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                             |  | 0            | 0             | 124           | 0.00                 | 191            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE          |  | 0            | 15,383        | 39,287        | 0.00                 | 15,615         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                  |  | 0            | 1,412         | 1,412         | 0.00                 | 1,392          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                    |  | 0            | 30            | 30            | 0.00                 | 32             | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS          |  | 0            | 25,670        | 59,704        | 0.00                 | 27,912         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2110 | ATTENDANCE & SOCIAL WORK SERVICES |  | 0            | 56,710        | 122,166       | 2.00                 | 75,869         | 1.50                  | 0              | 0             | 0.00                 |
| Function 2120       | GUIDANCE SERVICES                 |  |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                 |  | 0            | 154,146       | 45,444        | 1.00                 | 134,565        | 2.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                          |  | 0            | 154,146       | 45,444        | 1.00                 | 134,565        | 2.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)      |  | 0            | 19,373        | 5,908         | 0.00                 | 20,354         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION             |  | 0            | 6,758         | 3,315         | 0.00                 | 10,509         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                              |  | 0            | 11,593        | 3,452         | 0.00                 | 11,019         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION             |  | 0            | 812           | 241           | 0.00                 | 752            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                      |  | 0            | 151           | 45            | 0.00                 | 144            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                             |  | 0            | 0             | 181           | 0.00                 | 576            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE          |  | 0            | 55,351        | 19,291        | 0.00                 | 25,112         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                  |  | 0            | 5,037         | 1,198         | 0.00                 | 1,576          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                    |  | 0            | 107           | 36            | 0.00                 | 64             | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS          |  | 0            | 99,183        | 33,666        | 0.00                 | 70,106         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES               |  | 0            | 0             | 25,417        | 0.00                 | 0              | 0.00                  | 0              | 770           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                         | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|-----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 251</b>     | <b>STUDENT INVESTMENT ACT (SIA/SSA)</b> |              |               |               |                      |                |                       |                |               |                      |
| 400                 | SUPPLIES AND MATERIALS                  | 0            | 0             | 25,417        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2120 | GUIDANCE SERVICES                       | 0            | 253,329       | 104,527       | 1.00                 | 204,671        | 2.00                  | 0              | 0             | 0.00                 |
| Function 2240       | STAFF DEVELOPMENT                       |              |               |               |                      |                |                       |                |               |                      |
| 340                 | TRAVEL                                  | 0            | 0             | 0             | 0.00                 | 45,783         | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES  | 0            | 0             | 65,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                      | 0            | 0             | 65,000        | 0.00                 | 45,783         | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                                | 0            | 25,525        | 28,298        | 0.00                 | 36,750         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                  | 0            | 25,525        | 28,298        | 0.00                 | 36,750         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                       | 0            | 25,525        | 93,298        | 0.00                 | 82,533         | 0.00                  | 0              | 0             | 0.00                 |
| Function 2320       | EXECUTIVE ADMINISTRATION SERVICES       |              |               |               |                      |                |                       |                |               |                      |
| 113                 | ADMINISTRATOR SALARY                    | 0            | 64,450        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                | 0            | 64,450        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)            | 0            | 8,379         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                   | 0            | 4,702         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                    | 0            | 4,912         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                   | 0            | 331           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                            | 0            | 64            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                | 0            | 8,663         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                        | 0            | 550           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                          | 0            | 143           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                | 0            | 27,742        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2320 | EXECUTIVE ADMINISTRATION SERVICES       | 0            | 92,192        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 2410       | OFFICE OF THE PRINCIPAL                 |              |               |               |                      |                |                       |                |               |                      |
| 113                 | ADMINISTRATOR SALARY                    | 0            | 14,445        | 0             | 0.00                 | 51,082         | 0.50                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                | 0            | 14,445        | 0             | 0.00                 | 51,082         | 0.50                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)            | 0            | 1,878         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                   | 0            | 1,054         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                    | 0            | 1,105         | 0             | 0.00                 | 2,058          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                   | 0            | 75            | 0             | 0.00                 | 262            | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 251</b>     | <b>STUDENT INVESTMENT ACT (SIA/SSA)</b>            |              |               |               |                      |                |                       |                |               |                      |
| Function 2410       | OFFICE OF THE PRINCIPAL                            |              |               |               |                      |                |                       |                |               |                      |
| 232                 | UNEMPLOYMENT                                       | 0            | 14            | 0             | 0.00                 | 51             | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                              | 0            | 0             | 0             | 0.00                 | 204            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                           | 0            | 2,753         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                                   | 0            | 255           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                                     | 0            | 43            | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                           | 0            | 7,177         | 0             | 0.00                 | 2,576          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2410 | OFFICE OF THE PRINCIPAL                            | 0            | 21,622        | 0             | 0.00                 | 53,658         | 0.50                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                                   | 0            | 449,379       | 319,992       | 3.00                 | 416,731        | 4.00                  | 0              | 0             | 0.00                 |
| Function 3300       | COMMUNITY SERVICES                                 |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                                  | 34,753       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                           | 34,753       | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                       | 6,273        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                              | 2,505        | 2,234         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                               | 3,068        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                              | 220          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                       | 40           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                           | 5,355        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                                     | 21           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                           | 17,482       | 2,234         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 3300 | COMMUNITY SERVICES                                 | 52,235       | 2,234         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 3000 | ENTERPRISE AND<br>COMMUNITY SERVICES               | 52,235       | 2,234         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 4150       | BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT    |              |               |               |                      |                |                       |                |               |                      |
| 520                 | BUILDINGS ACQUISITION                              | 189,643      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 500                 | CAPITAL OUTLAY                                     | 189,643      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 4150 | BUILDING ACQUISITION,<br>CONSTRUCTION, IMPROVEMENT | 189,643      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 4000 | FACILITIES ACQUISITION &<br>CONSTRUCTION           | 189,643      | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

## Requirements Report

|            |     |                                     | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|------------|-----|-------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund       | 251 | STUDENT INVESTMENT ACT (SIA/SSA)    |              |               |               |                      |                |                       |                |               |                      |
| Total Fund | 251 | STUDENT INVESTMENT ACT<br>(SIA/SSA) | 449,787      | 1,282,434     | 1,300,000     | 8.50                 | 1,300,000      | 11.50                 | 0              | 0             | 0.00                 |

## Resources Report

|                |                                               |                                               | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------------------------|-----------------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 252       | GRADUATION AND COLLEGE/CAREER READINESS (M98) |                                               |              |               |               |                   |                |                    |                |               |                   |
|                | 3299                                          | OTHER RESTRICTEDGRANTS IN AID                 | (393,825)    | (432,216)     | (475,000)     | 0.00              | (450,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 3000                                          | REVENUE FROM STATE SOURCES                    | (393,825)    | (432,216)     | (475,000)     | 0.00              | (450,000)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 252 |                                               | GRADUATION AND COLLEGE/CAREER READINESS (M98) | (393,825)    | (432,216)     | (475,000)     | 0.00              | (450,000)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                                      | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 252</b>            | <b>GRADUATION AND COLLEGE/CAREER READINESS (M98)</b> |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 1131</b>       | <b>HIGH SCHOOL PROGRAMS</b>                          |                |                |                |                      |                |                       |                |               |                      |
| 111                        | LICENSED SALARIES                                    | 51,923         | 79,293         | 62,043         | 1.00                 | 133,210        | 2.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                                    | 10,196         | 10,516         | 10,000         | 0.00                 | 10,320         | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                                    | 0              | 0              | 9,480          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                                      | <b>62,119</b>  | <b>89,809</b>  | <b>81,523</b>  | <b>1.00</b>          | <b>143,530</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                         | 11,689         | 12,981         | 10,693         | 0.00                 | 22,735         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                                | 5,438          | 7,159          | 5,875          | 0.00                 | 11,724         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                                 | 5,393          | 7,538          | 6,178          | 0.00                 | 12,310         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                                | 395            | 511            | 423            | 0.00                 | 842            | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                         | 70             | 98             | 81             | 0.00                 | 161            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                                | 0              | 0              | 323            | 0.00                 | 644            | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                             | 9,180          | 9,455          | 0              | 0.00                 | 18,170         | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                                       | 36             | 36             | 36             | 0.00                 | 62             | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>                      | <b>32,200</b>  | <b>37,779</b>  | <b>23,608</b>  | <b>0.00</b>          | <b>66,647</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 313                        | STUDENT SERVICES                                     | 21,700         | 21,700         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                               | 0              | 0              | 1,500          | 0.00                 | 1,500          | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES               | 119            | 0              | 14,932         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>                            | <b>21,819</b>  | <b>21,700</b>  | <b>16,432</b>  | <b>0.00</b>          | <b>1,500</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                                  | 5,804          | 12,140         | 19,174         | 0.00                 | 17,484         | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                              | 1,634          | 76,990         | 133,460        | 0.00                 | 12,000         | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                             | 31,475         | 0              | 10,000         | 0.00                 | 10,480         | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                                    | 7,193          | 91,046         | 50,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>                        | <b>46,107</b>  | <b>180,175</b> | <b>212,634</b> | <b>0.00</b>          | <b>39,963</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 541                        | INITIAL & ADDITIONAL EQUIPMENT                       | 135,394        | 18,500         | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>500</b>                 | <b>CAPITAL OUTLAY</b>                                | <b>135,394</b> | <b>18,500</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>Total Function 1131</b> | <b>HIGH SCHOOL PROGRAMS</b>                          | <b>297,640</b> | <b>347,963</b> | <b>334,197</b> | <b>1.00</b>          | <b>251,641</b> | <b>2.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1132</b>       | <b>HIGH SCHOOL EXTRACURRICULAR</b>                   |                |                |                |                      |                |                       |                |               |                      |
| 133                        | EXTENDED DUTY SALARY                                 | 5,751          | 8,284          | 6,362          | 0.00                 | 6,553          | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                                      | <b>5,751</b>   | <b>8,284</b>   | <b>6,362</b>   | <b>0.00</b>          | <b>6,553</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                         | 899            | 1,075          | 827            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                                | 359            | 604            | 464            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                                 | 437            | 627            | 482            | 0.00                 | 264            | 0.00                  | 0              | 820           | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

# Requirements Report

|                     |                                                      | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 252</b>     | <b>GRADUATION AND COLLEGE/CAREER READINESS (M98)</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1132       | HIGH SCHOOL EXTRACURRICULAR                          |              |               |               |                      |                |                       |                |               |                      |
| 231                 | WORKER'S COMPENSATION                                | 32           | 43            | 33            | 0.00                 | 34             | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                         | 6            | 8             | 6             | 0.00                 | 7              | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                                | 0            | 0             | 25            | 0.00                 | 26             | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                             | 1,733        | 2,357         | 1,838         | 0.00                 | 330            | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1132 | HIGH SCHOOL<br>EXTRACURRICULAR                       | 7,484        | 10,641        | 8,200         | 0.00                 | 6,883          | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                                          | 305,124      | 358,604       | 342,397       | 1.00                 | 258,524        | 2.00                  | 0              | 0             | 0.00                 |
| Function 2120       | GUIDANCE SERVICES                                    |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                                    | 0            | 2,726         | 0             | 0.00                 | 53,553         | 1.00                  | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES                                  | 46,261       | 40,995        | 78,952        | 3.00                 | 57,773         | 2.00                  | 0              | 0             | 0.00                 |
| 117                 | UNUSED LEAVE                                         | 133          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                 | EXTRA DUTY SALARY                                    | 0            | 0             | 0             | 0.00                 | 2,000          | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                             | 46,394       | 43,721        | 78,952        | 3.00                 | 113,326        | 3.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                         | 7,925        | 3,159         | 7,601         | 0.00                 | 12,310         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                                | 3,859        | 4,609         | 4,027         | 0.00                 | 8,729          | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                                 | 4,165        | 3,003         | 5,884         | 0.00                 | 9,131          | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                                | 319          | 225           | 324           | 0.00                 | 644            | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                         | 54           | 39            | 77            | 0.00                 | 119            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                                | 0            | 0             | 210           | 0.00                 | 477            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE                             | 24,921       | 17,095        | 34,035        | 0.00                 | 43,775         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                                     | 1,007        | 1,703         | 1,440         | 0.00                 | 2,880          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                                       | 57           | 57            | 54            | 0.00                 | 83             | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                             | 42,308       | 29,890        | 53,651        | 0.00                 | 78,150         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2120 | GUIDANCE SERVICES                                    | 88,701       | 73,612        | 132,603       | 3.00                 | 191,476        | 3.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                                     | 88,701       | 73,612        | 132,603       | 3.00                 | 191,476        | 3.00                  | 0              | 0             | 0.00                 |
| Total Fund 252      | GRADUATION AND<br>COLLEGE/CAREER READINESS<br>(M98)  | 393,825      | 432,216       | 475,000       | 4.00                 | 450,000        | 5.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                                         | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 253       | SUMMER ENRICHMENT AND LEARNING PROGRAMS |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID      | (7,611)      | (293,639)     | (267,081)     | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES         | (7,611)      | (293,639)     | (267,081)     | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5200 INTERFUND TRANSFERS                | 0            | (39,943)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                         | 0            | (39,943)      | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
| Total Fund 253 | SUMMER ENRICHMENT AND LEARNING PROGRAMS | (7,611)      | (333,581)     | (267,081)     | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                                | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 253</b>     | <b>SUMMER ENRICHMENT AND LEARNING PROGRAMS</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1271       | INTERVENTION                                   |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                              | 3,282        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                       | 3,282        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                   | 515          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                          | 206          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                           | 251          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                          | 18           | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                   | 3            | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                       | 993          | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1271 | INTERVENTION                                   | 4,275        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1410       | SUMMER SCHOOL ELEMENTARY                       |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                              | 1,201        | 125,325       | 65,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                       | 1,201        | 125,325       | 65,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                   | 200          | 17,345        | 10,400        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                          | 80           | 8,506         | 5,200         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                           | 98           | 9,505         | 4,973         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                          | 7            | 658           | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                                   | 1            | 124           | 130           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS                       | 387          | 36,138        | 20,703        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 313                 | STUDENT SERVICES                               | 0            | 16,500        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                             | 0            | 16,500        | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                            | 1,570        | 6,132         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                         | 1,570        | 6,132         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1410 | SUMMER SCHOOL ELEMENTARY                       | 3,158        | 184,095       | 85,703        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 1420       | SUMMER SCHOOL MIDDLE                           |              |               |               |                      |                |                       |                |               |                      |
| 134                 | EXTRA DUTY SALARY                              | 0            | 0             | 32,500        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                                       | 0            | 0             | 32,500        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)                   | 0            | 0             | 5,200         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                          | 0            | 0             | 2,600         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                           | 0            | 0             | 2,486         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                            |                                                | 20-21Actuals | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------------|--------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 253</b>            | <b>SUMMER ENRICHMENT AND LEARNING PROGRAMS</b> |              |                |                |                      |                |                       |                |               |                      |
| Function 1420              | SUMMER SCHOOL MIDDLE                           |              |                |                |                      |                |                       |                |               |                      |
| 232                        | UNEMPLOYMENT                                   | 0            | 0              | 65             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                       | 0            | 0              | 10,351         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                            | 0            | 2,248          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                         | 0            | 2,248          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1420</b> | <b>SUMMER SCHOOL MIDDLE</b>                    | <b>0</b>     | <b>2,248</b>   | <b>42,851</b>  | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| Function 1430              | SUMMER SCHOOL HIGH SCHOOL                      |              |                |                |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                              | 0            | 0              | 32,500         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                       | 0            | 0              | 32,500         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                   | 12           | 0              | 5,200          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                          | 5            | 0              | 2,600          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                           | 4            | 0              | 2,486          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                          | 0            | 0              | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                   | 0            | 0              | 65             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                       | 21           | 0              | 10,351         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                            | 157          | 147,238        | 29,751         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                         | 157          | 147,238        | 29,751         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1430</b> | <b>SUMMER SCHOOL HIGH SCHOOL</b>               | <b>179</b>   | <b>147,238</b> | <b>72,603</b>  | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 1000</b> | <b>INSTRUCTION</b>                             | <b>7,611</b> | <b>333,581</b> | <b>201,156</b> | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| Function 2550              | STUDENT TRANSPORTATION SERVICES                |              |                |                |                      |                |                       |                |               |                      |
| 134                        | EXTRA DUTY SALARY                              | 0            | 0              | 50,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                        | SALARIES                                       | 0            | 0              | 50,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                   | 0            | 0              | 8,000          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                          | 0            | 0              | 4,000          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                           | 0            | 0              | 3,825          | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                   | 0            | 0              | 100            | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 200                        | ASSOCIATED PAYROLL COSTS                       | 0            | 0              | 15,925         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 2550</b> | <b>STUDENT TRANSPORTATION SERVICES</b>         | <b>0</b>     | <b>0</b>       | <b>65,925</b>  | <b>0.00</b>          | <b>0</b>       | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Requirements Report

|                     |                                            | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|--------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund 253            | SUMMER ENRICHMENT AND LEARNING PROGRAMS    |              |               |               |                      |                |                       |                |               |                      |
| Major Function 2000 | SUPPORT SERVICES                           | 0            | 0             | 65,925        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 253      | SUMMER ENRICHMENT AND<br>LEARNING PROGRAMS | 7,611        | 333,581       | 267,081       | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 254       | ENGLISH LANGUAGE LEARNER (HB3499)  |              |               |               |                   |                |                    |                |               |                   |
|                | 3299 OTHER RESTRICTEDGRANTS IN AID | 0            | 0             | (132,105)     | 0.00              | (132,105)      | 0.00               | 0              | 0             | 0.00              |
|                | 3000 REVENUE FROM STATE SOURCES    | 0            | 0             | (132,105)     | 0.00              | (132,105)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 254 | ENGLISH LANGUAGE LEARNER (HB3499)  | 0            | 0             | (132,105)     | 0.00              | (132,105)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 254</b>     | <b>ENGLISH LANGUAGE LEARNER (HB3499)</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 1291       | ENGLISH SECOND LANGUAGE                  |              |               |               |                      |                |                       |                |               |                      |
| 310                 | INSTR PROF & TECHNICAL SERVICES          | 0            | 0             | 82,105        | 0.00                 | 33,885         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                       | 0            | 0             | 82,105        | 0.00                 | 33,885         | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                      | 0            | 0             | 50,000        | 0.00                 | 52,500         | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                                 | 0            | 0             | 0             | 0.00                 | 45,720         | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                   | 0            | 0             | 50,000        | 0.00                 | 98,220         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1291 | ENGLISH SECOND LANGUAGE                  | 0            | 0             | 132,105       | 0.00                 | 132,105        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                              | 0            | 0             | 132,105       | 0.00                 | 132,105        | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 254      | ENGLISH LANGUAGE LEARNER<br>(HB3499)     | 0            | 0             | 132,105       | 0.00                 | 132,105        | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 260       | ENERGY EFFICIENT SCHOOLS    |              |               |               |                   |                |                    |                |               |                   |
|                | 1990 MISCELLANEOUS          | (31,432)     | (54,171)      | (35,000)      | 0.00              | (36,750)       | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (31,432)     | (54,171)      | (35,000)      | 0.00              | (36,750)       | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (77,955)     | (81,848)      | (75,000)      | 0.00              | (77,307)       | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (77,955)     | (81,848)      | (75,000)      | 0.00              | (77,307)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 260 | ENERGY EFFICIENT SCHOOLS    | (109,388)    | (136,019)     | (110,000)     | 0.00              | (114,057)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 260</b>     | <b>ENERGY EFFICIENT SCHOOLS</b>        |              |               |               |                      |                |                       |                |               |                      |
| Function 2520       | FISCAL SERVICES                        |              |               |               |                      |                |                       |                |               |                      |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES | 0            | 0             | 82,397        | 0.00                 | 86,517         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                     | 0            | 0             | 82,397        | 0.00                 | 86,517         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2520 | FISCAL SERVICES                        | 0            | 0             | 82,397        | 0.00                 | 86,517         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                       | 0            | 0             | 82,397        | 0.00                 | 86,517         | 0.00                  | 0              | 0             | 0.00                 |
| Function 5110       | LONG-TERM DEBT SERVICE                 |              |               |               |                      |                |                       |                |               |                      |
| 610                 | REDEMPTION OF PRINCIPAL                | 22,213       | 23,703        | 23,703        | 0.00                 | 23,703         | 0.00                  | 0              | 0             | 0.00                 |
| 622                 | BUS IMPROVEMENT INTEREST               | 5,327        | 3,837         | 3,900         | 0.00                 | 3,837          | 0.00                  | 0              | 0             | 0.00                 |
| 600                 | OTHER OBJECTS                          | 27,540       | 27,540        | 27,603        | 0.00                 | 27,540         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 5110 | LONG-TERM DEBT SERVICE                 | 27,540       | 27,540        | 27,603        | 0.00                 | 27,540         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 5000 | OTHER USES                             | 27,540       | 27,540        | 27,603        | 0.00                 | 27,540         | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 260      | ENERGY EFFICIENT SCHOOLS               | 27,540       | 27,540        | 110,000       | 0.00                 | 114,057        | 0.00                  | 0              | 0             | 0.00                 |

**FUND 260 - DEBT SERVICE PAYMENTS**

| Seaside School District<br>Oregon Dept of Energy Loan |                             |                  |                |                          |
|-------------------------------------------------------|-----------------------------|------------------|----------------|--------------------------|
| Issue Date: August 1, 2012                            |                             |                  |                |                          |
| Original Balance: \$326,570                           |                             |                  |                |                          |
| Fiscal<br>Year                                        | # of<br>Monthly<br>Payments | Principal        | Interest       | Total<br>Debt<br>Service |
| 2023-24                                               | 12                          | 23,703           | 3,837          | 27,540                   |
| 2024-25                                               | 12                          | 25,292           | 2,248          | 27,540                   |
| 2025-26                                               | 12                          | 26,127           | 1,413          | 27,540                   |
| 2026-27                                               | 12                          | 26,988           | 552            | 27,540                   |
| 2027-28                                               | 1                           | 2,289            | 6              | 2,295                    |
| Totals                                                |                             | <u>\$104,399</u> | <u>\$8,056</u> | <u>\$112,455</u>         |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 261       | EQUITABLE EDUCATION - MEYER |              |               |               |                   |                |                    |                |               |                   |
|                | 1920 PRIVATE CONTRIBUTIONS  | (77,000)     | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (77,000)     | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | 0            | (35,000)      | (35,000)      | 0.00              | (35,000)       | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | 0            | (35,000)      | (35,000)      | 0.00              | (35,000)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 261 | EQUITABLE EDUCATION - MEYER | (77,000)     | (35,000)      | (35,000)      | 0.00              | (35,000)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 261</b>     | <b>EQUITABLE EDUCATION - MEYER</b> |              |               |               |                      |                |                       |                |               |                      |
| Function 2240       | STAFF DEVELOPMENT                  |              |               |               |                      |                |                       |                |               |                      |
| 310                 | INSTR PROF & TECHNICAL SERVICES    | 42,000       | 0             | 35,000        | 0.00                 | 35,000         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                 | 42,000       | 0             | 35,000        | 0.00                 | 35,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 2240 | STAFF DEVELOPMENT                  | 42,000       | 0             | 35,000        | 0.00                 | 35,000         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 2000 | SUPPORT SERVICES                   | 42,000       | 0             | 35,000        | 0.00                 | 35,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 261      | EQUITABLE EDUCATION - MEYER        | 42,000       | 0             | 35,000        | 0.00                 | 35,000         | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                                 | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|---------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 262       | STUDENT BODY FUNDS              |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED            | (83)         | (97)          | (250)         | 0.00              | (263)          | 0.00               | 0              | 0             | 0.00              |
|                | 1700 EXTRACURRICULAR ACTIVITIES | (45,178)     | (112,118)     | (340,000)     | 0.00              | (357,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 1990 MISCELLANEOUS              | (99,863)     | (229,277)     | (160,000)     | 0.00              | (185,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES      | (145,123)    | (341,491)     | (500,250)     | 0.00              | (542,263)      | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE     | (335,823)    | (304,272)     | (300,000)     | 0.00              | (330,000)      | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                 | (335,823)    | (304,272)     | (300,000)     | 0.00              | (330,000)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 262 | STUDENT BODY FUNDS              | (480,946)    | (645,764)     | (800,250)     | 0.00              | (872,263)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 262</b>            | <b>STUDENT BODY FUNDS</b>                |              |               |               |                      |                |                       |                |               |                      |
| <b>Function 1113</b>       | <b>ELEMENTARY EXTRACURRICULAR</b>        |              |               |               |                      |                |                       |                |               |                      |
| 310                        | INSTR PROF & TECHNICAL SERVICES          | 0            | 0             | 15,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 324                        | RENTALS                                  | 0            | 0             | 1,650         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                   | 0            | 0             | 1,100         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                       | 0            | 0             | 17,750        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                      | 7,480        | 13,303        | 25,000        | 0.00                 | 26,000         | 0.00                  | 0              | 0             | 0.00                 |
| 430                        | LIBRARY BOOKS/REFERENCE                  | 0            | 0             | 4,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                  | 0            | 0             | 600           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                 | 0            | 0             | 1,700         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                   | 7,480        | 13,303        | 31,300        | 0.00                 | 26,000         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1113</b> | <b>ELEMENTARY<br/>EXTRACURRICULAR</b>    | <b>7,480</b> | <b>13,303</b> | <b>49,050</b> | <b>0.00</b>          | <b>26,000</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1122</b>       | <b>MIDDLE SCHOOL EXTRACURRICULAR</b>     |              |               |               |                      |                |                       |                |               |                      |
| 310                        | INSTR PROF & TECHNICAL SERVICES          | 0            | 0             | 18,600        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 324                        | RENTALS                                  | 0            | 0             | 4,050         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                   | 0            | 0             | 3,286         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                       | 0            | 0             | 25,936        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                      | 878          | 13,399        | 15,000        | 0.00                 | 15,800         | 0.00                  | 0              | 0             | 0.00                 |
| 430                        | LIBRARY BOOKS/REFERENCE                  | 0            | 0             | 850           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                  | 0            | 0             | 4,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                        | 0            | 0             | 19,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                   | 878          | 13,399        | 38,850        | 0.00                 | 15,800         | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                            | 0            | 0             | 2,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                            | 0            | 0             | 2,000         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 1122</b> | <b>MIDDLE SCHOOL<br/>EXTRACURRICULAR</b> | <b>878</b>   | <b>13,399</b> | <b>66,786</b> | <b>0.00</b>          | <b>15,800</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Function 1132</b>       | <b>HIGH SCHOOL EXTRACURRICULAR</b>       |              |               |               |                      |                |                       |                |               |                      |
| 310                        | INSTR PROF & TECHNICAL SERVICES          | 0            | 0             | 66,750        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 322                        | REPAIRS & MAINT SERVICES                 | 0            | 0             | 100           | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 324                        | RENTALS                                  | 0            | 0             | 10,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 340                        | TRAVEL                                   | 0            | 0             | 75,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 350                        | COMMUNICATION                            | 0            | 0             | 5,000         | 0.00                 | 0              | 0.00                  | 0              | 96            | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

## Requirements Report

|                     |                                       | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|---------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 262</b>     | <b>STUDENT BODY FUNDS</b>             |              |               |               |                      |                |                       |                |               |                      |
| Function 1132       | HIGH SCHOOL EXTRACURRICULAR           |              |               |               |                      |                |                       |                |               |                      |
| 370                 | TUITION                               | 0            | 0             | 10,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 390                 | OTHER GENERAL PROF & TECH SRVS        | 0            | 0             | 50,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                    | 0            | 0             | 216,850       | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                   | 168,316      | 282,140       | 147,000       | 0.00                 | 745,463        | 0.00                  | 0              | 0             | 0.00                 |
| 430                 | LIBRARY BOOKS/REFERENCE               | 0            | 0             | 1,500         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES               | 0            | 0             | 151,014       | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 470                 | SOFTWARE                              | 0            | 0             | 2,800         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 480                 | COMPUTER HARDWARE                     | 0            | 0             | 15,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                | 168,316      | 282,140       | 317,314       | 0.00                 | 745,463        | 0.00                  | 0              | 0             | 0.00                 |
| 640                 | DUES AND FEES                         | 0            | 0             | 75,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 600                 | OTHER OBJECTS                         | 0            | 0             | 75,000        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1132 | HIGH SCHOOL<br>EXTRACURRICULAR        | 168,316      | 282,140       | 609,164       | 0.00                 | 745,463        | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                           | 176,674      | 308,842       | 725,000       | 0.00                 | 787,263        | 0.00                  | 0              | 0             | 0.00                 |
| Function 7000       | UNAPPROPRIATED ENDING FUND BALANCE    |              |               |               |                      |                |                       |                |               |                      |
| 820                 | RESERVED FOR NEXT YEAR                | 0            | 0             | 75,250        | 0.00                 | 85,000         | 0.00                  | 0              | 0             | 0.00                 |
| 800                 | OTHER USES OF FUNDS                   | 0            | 0             | 75,250        | 0.00                 | 85,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 7000 | UNAPPROPRIATED ENDING<br>FUND BALANCE | 0            | 0             | 75,250        | 0.00                 | 85,000         | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 7000 | UNAPPROPRIATED ENDING<br>FUND BALANCE | 0            | 0             | 75,250        | 0.00                 | 85,000         | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 262      | STUDENT BODY FUNDS                    | 176,674      | 308,842       | 800,250       | 0.00                 | 872,263        | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                       |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|-----------------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| <b>Fund 264</b>       | <b>PRESCHOOL PROMISE</b>           |              |               |               |                   |                |                    |                |               |                   |
|                       | 1311 TUITION FROM INDIVIDUALS      | 0            | (45,939)      | (27,000)      | 0.00              | (32,000)       | 0.00               | 0              | 0             | 0.00              |
|                       | 1000 REVENUE-LOCAL SOURCES         | 0            | (45,939)      | (27,000)      | 0.00              | (32,000)       | 0.00               | 0              | 0             | 0.00              |
|                       | 2102 ESD APPORTIONMENT             | 0            | (229,474)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                       | 2000 INTERMEDIATE SOURCES          | 0            | (229,474)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                       | 3299 OTHER RESTRICTEDGRANTS IN AID | (227,125)    | 0             | (229,824)     | 0.00              | (358,000)      | 0.00               | 0              | 0             | 0.00              |
|                       | 3000 REVENUE FROM STATE SOURCES    | (227,125)    | 0             | (229,824)     | 0.00              | (358,000)      | 0.00               | 0              | 0             | 0.00              |
| <b>Total Fund 264</b> | <b>PRESCHOOL PROMISE</b>           | (227,125)    | (275,413)     | (256,824)     | 0.00              | (390,000)      | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                        | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 264</b>     | <b>PRESCHOOL PROMISE</b>               |              |               |               |                      |                |                       |                |               |                      |
| Function 1140       | PRE-KINDERGARTEN PROGRAMS              |              |               |               |                      |                |                       |                |               |                      |
| 410                 | CONSUMABLE SUPPLIES                    | 0            | 1,574         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 0            | 1,574         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 1140 | PRE-KINDERGARTEN PROGRAMS              | 0            | 1,574         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 1000 | INSTRUCTION                            | 0            | 1,574         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Function 3300       | COMMUNITY SERVICES                     |              |               |               |                      |                |                       |                |               |                      |
| 111                 | LICENSED SALARIES                      | 83,404       | 150,171       | 157,296       | 2.00                 | 128,264        | 2.00                  | 0              | 0             | 0.00                 |
| 112                 | CLASSIFIED SALARIES                    | 33,950       | 24,024        | 0             | 0.00                 | 95,474         | 3.38                  | 0              | 0             | 0.00                 |
| 137                 | OPT OUT INSURANCE                      | 0            | 0             | 18,960        | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 100                 | SALARIES                               | 117,354      | 174,195       | 176,256       | 2.00                 | 223,738        | 5.38                  | 0              | 0             | 0.00                 |
| 210                 | PUBLIC EMP RETIREMENT (PERS)           | 24,836       | 28,114        | 26,025        | 0.00                 | 28,358         | 0.00                  | 0              | 0             | 0.00                 |
| 213                 | PERS UAL CONTRIBUTION                  | 9,267        | 11,855        | 12,859        | 0.00                 | 14,503         | 0.00                  | 0              | 0             | 0.00                 |
| 220                 | FICA                                   | 9,644        | 14,737        | 13,448        | 0.00                 | 17,491         | 0.00                  | 0              | 0             | 0.00                 |
| 231                 | WORKER'S COMPENSATION                  | 1,458        | 1,006         | 911           | 0.00                 | 1,287          | 0.00                  | 0              | 0             | 0.00                 |
| 232                 | UNEMPLOYMENT                           | 126          | 193           | 176           | 0.00                 | 241            | 0.00                  | 0              | 0             | 0.00                 |
| 233                 | PFMLI                                  | 0            | 0             | 703           | 0.00                 | 962            | 0.00                  | 0              | 0             | 0.00                 |
| 242                 | MEDICAL/VISION INSURANCE               | 28,004       | 34,666        | 0             | 0.00                 | 89,571         | 0.00                  | 0              | 0             | 0.00                 |
| 243                 | DENTAL INSURANCE                       | 1,007        | 998           | 0             | 0.00                 | 5,839          | 0.00                  | 0              | 0             | 0.00                 |
| 244                 | LIFE INSURANCE                         | 88           | 101           | 72            | 0.00                 | 157            | 0.00                  | 0              | 0             | 0.00                 |
| 200                 | ASSOCIATED PAYROLL COSTS               | 74,431       | 91,671        | 54,194        | 0.00                 | 158,409        | 0.00                  | 0              | 0             | 0.00                 |
| 340                 | TRAVEL                                 | 0            | 0             | 2,500         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES | 0            | 0             | 2,584         | 0.00                 | 2,500          | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                     | 0            | 0             | 5,084         | 0.00                 | 2,500          | 0.00                  | 0              | 0             | 0.00                 |
| 410                 | CONSUMABLE SUPPLIES                    | 434          | 307           | 1,000         | 0.00                 | 1,000          | 0.00                  | 0              | 0             | 0.00                 |
| 420                 | TEXTBOOKS                              | 6,544        | 0             | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 460                 | NON-CONSUMABLE SUPPLIES                | 28,363       | 7,666         | 20,290        | 0.00                 | 4,353          | 0.00                  | 0              | 0             | 0.00                 |
| 400                 | SUPPLIES AND MATERIALS                 | 35,340       | 7,973         | 21,290        | 0.00                 | 5,353          | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 3300 | COMMUNITY SERVICES                     | 227,125      | 273,838       | 256,824       | 2.00                 | 390,000        | 5.38                  | 0              | 0             | 0.00                 |
| Major Function 3000 | ENTERPRISE AND COMMUNITY SERVICES      | 227,125      | 273,838       | 256,824       | 2.00                 | 390,000        | 5.38                  | 0              | 0             | 0.00                 |

## Requirements Report

|                |                   | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|-------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund 264       | PRESCHOOL PROMISE |              |               |               |                      |                |                       |                |               |                      |
| Total Fund 264 | PRESCHOOL PROMISE | 227,125      | 275,413       | 256,824       | 2.00                 | 390,000        | 5.38                  | 0              | 0             | 0.00                 |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 277       | ANN LEWIS SCHOLARSHIP       |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED        | (5)          | (3)           | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (5)          | (3)           | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (8,207)      | (8,211)       | (7,415)       | 0.00              | (7,415)        | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (8,207)      | (8,211)       | (7,415)       | 0.00              | (7,415)        | 0.00               | 0              | 0             | 0.00              |
| Total Fund 277 | ANN LEWIS SCHOLARSHIP       | (8,211)      | (8,214)       | (7,415)       | 0.00              | (7,415)        | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                               | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-----------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 277</b>            | <b>ANN LEWIS SCHOLARSHIP</b>                  |              |               |               |                      |                |                       |                |               |                      |
| Function 3300              | COMMUNITY SERVICES                            |              |               |               |                      |                |                       |                |               |                      |
| 374                        | SCHOLARSHIPS GRANTED                          | 0            | 0             | 800           | 0.00                 | 800            | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                            | 0            | 0             | 800           | 0.00                 | 800            | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 3300</b> | <b>COMMUNITY SERVICES</b>                     | <b>0</b>     | <b>0</b>      | <b>800</b>    | <b>0.00</b>          | <b>800</b>     | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 3000</b> | <b>ENTERPRISE AND<br/>COMMUNITY SERVICES</b>  | <b>0</b>     | <b>0</b>      | <b>800</b>    | <b>0.00</b>          | <b>800</b>     | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| Function 7000              | UNAPPROPRIATED ENDING FUND BALANCE            |              |               |               |                      |                |                       |                |               |                      |
| 820                        | RESERVED FOR NEXT YEAR                        | 0            | 0             | 6,615         | 0.00                 | 6,615          | 0.00                  | 0              | 0             | 0.00                 |
| 800                        | OTHER USES OF FUNDS                           | 0            | 0             | 6,615         | 0.00                 | 6,615          | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 7000</b> | <b>UNAPPROPRIATED ENDING<br/>FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>6,615</b>  | <b>0.00</b>          | <b>6,615</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 7000</b> | <b>UNAPPROPRIATED ENDING<br/>FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>6,615</b>  | <b>0.00</b>          | <b>6,615</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 277</b>      | <b>ANN LEWIS SCHOLARSHIP</b>                  | <b>0</b>     | <b>0</b>      | <b>7,415</b>  | <b>0.00</b>          | <b>7,415</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 282       | VELLUTINI SCHOLARSHIP       |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED        | (3)          | (2)           | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (3)          | (2)           | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (22,753)     | (22,256)      | (22,000)      | 0.00              | (22,250)       | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (22,753)     | (22,256)      | (22,000)      | 0.00              | (22,250)       | 0.00               | 0              | 0             | 0.00              |
| Total Fund 282 | VELLUTINI SCHOLARSHIP       | (22,756)     | (22,258)      | (22,000)      | 0.00              | (22,250)       | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                               | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-----------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 282</b>            | <b>VELLUTINI SCHOLARSHIP</b>                  |              |               |               |                      |                |                       |                |               |                      |
| Function 3300              | COMMUNITY SERVICES                            |              |               |               |                      |                |                       |                |               |                      |
| 374                        | SCHOLARSHIPS GRANTED                          | 500          | 0             | 1,000         | 0.00                 | 1,000          | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                            | 500          | 0             | 1,000         | 0.00                 | 1,000          | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 3300</b> | <b>COMMUNITY SERVICES</b>                     | <b>500</b>   | <b>0</b>      | <b>1,000</b>  | <b>0.00</b>          | <b>1,000</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 3000</b> | <b>ENTERPRISE AND<br/>COMMUNITY SERVICES</b>  | <b>500</b>   | <b>0</b>      | <b>1,000</b>  | <b>0.00</b>          | <b>1,000</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| Function 7000              | UNAPPROPRIATED ENDING FUND BALANCE            |              |               |               |                      |                |                       |                |               |                      |
| 820                        | RESERVED FOR NEXT YEAR                        | 0            | 0             | 21,000        | 0.00                 | 21,250         | 0.00                  | 0              | 0             | 0.00                 |
| 800                        | OTHER USES OF FUNDS                           | 0            | 0             | 21,000        | 0.00                 | 21,250         | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 7000</b> | <b>UNAPPROPRIATED ENDING<br/>FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>21,000</b> | <b>0.00</b>          | <b>21,250</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 7000</b> | <b>UNAPPROPRIATED ENDING<br/>FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>21,000</b> | <b>0.00</b>          | <b>21,250</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 282</b>      | <b>VELLUTINI SCHOLARSHIP</b>                  | <b>500</b>   | <b>0</b>      | <b>22,000</b> | <b>0.00</b>          | <b>22,250</b>  | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                       |                                    | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE Adopted | 23-24 Proposed   | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|-----------------------|------------------------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|----------------|---------------|-------------------|
| <b>Fund 299</b>       | <b>FOOD SERVICE PROGRAM</b>        |                  |                  |                  |                   |                  |                    |                |               |                   |
|                       | 1612 LUNCH                         | (1,078)          | (388)            | (1,000)          | 0.00              | (1,000)          | 0.00               | 0              | 0             | 0.00              |
|                       | 1620 NON-REIMBURSABLE SALES        | 0                | 0                | (25,000)         | 0.00              | (26,250)         | 0.00               | 0              | 0             | 0.00              |
|                       | 1990 MISCELLANEOUS                 | (44,287)         | (2,521)          | (36,500)         | 0.00              | (38,325)         | 0.00               | 0              | 0             | 0.00              |
|                       | 1000 REVENUE-LOCAL SOURCES         | (45,365)         | (2,909)          | (62,500)         | 0.00              | (65,575)         | 0.00               | 0              | 0             | 0.00              |
|                       | 3299 OTHER RESTRICTEDGRANTS IN AID | (11,346)         | (3,275)          | (18,343)         | 0.00              | (19,260)         | 0.00               | 0              | 0             | 0.00              |
|                       | 3000 REVENUE FROM STATE SOURCES    | (11,346)         | (3,275)          | (18,343)         | 0.00              | (19,260)         | 0.00               | 0              | 0             | 0.00              |
|                       | 4505 NSLF                          | (544,452)        | (760,652)        | (549,000)        | 0.00              | (521,450)        | 0.00               | 0              | 0             | 0.00              |
|                       | 4910 COMMODITIES                   | (45,414)         | (58,250)         | (50,000)         | 0.00              | (52,500)         | 0.00               | 0              | 0             | 0.00              |
|                       | 4000 FEDERAL SOURCES               | (589,866)        | (818,902)        | (599,000)        | 0.00              | (573,950)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5200 INTERFUND TRANSFERS           | 0                | 0                | (145,000)        | 0.00              | (150,000)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5400 BEGINNING FUND BALANCE        | 0                | (46,211)         | 0                | 0.00              | 0                | 0.00               | 0              | 0             | 0.00              |
|                       | 5000 OTHER USES                    | 0                | (46,211)         | (145,000)        | 0.00              | (150,000)        | 0.00               | 0              | 0             | 0.00              |
| <b>Total Fund 299</b> | <b>FOOD SERVICE PROGRAM</b>        | <b>(646,577)</b> | <b>(871,298)</b> | <b>(824,843)</b> | <b>0.00</b>       | <b>(808,785)</b> | <b>0.00</b>        | <b>0</b>       | <b>0</b>      | <b>0.00</b>       |

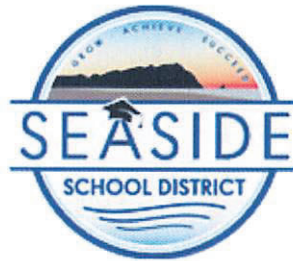
## Requirements Report

|                            |                                              | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|----------------------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 299</b>            | <b>FOOD SERVICE PROGRAM</b>                  |                |                |                |                      |                |                       |                |               |                      |
| <b>Function 3100</b>       | <b>FOOD SERVICES</b>                         |                |                |                |                      |                |                       |                |               |                      |
| 112                        | CLASSIFIED SALARIES                          | 115,288        | 127,831        | 179,539        | 6.46                 | 160,314        | 5.59                  | 0              | 0             | 0.00                 |
| 114                        | MANAGERIAL-CONFIDENTIAL                      | 4,814          | 63,820         | 75,400         | 1.00                 | 72,079         | 1.00                  | 0              | 0             | 0.00                 |
| 117                        | UNUSED LEAVE                                 | 0              | 493            | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 122                        | SUBSTITUTE-CLASSIFIED                        | 3,422          | 5,135          | 15,000         | 0.00                 | 79,843         | 0.00                  | 0              | 0             | 0.00                 |
| 124                        | TEMPORARY-CLASSIFIED                         | 11,513         | 0              | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 134                        | EXTRA DUTY SALARY                            | 920            | 2,799          | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 137                        | OPT OUT INSURANCE                            | 0              | 0              | 56,880         | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>100</b>                 | <b>SALARIES</b>                              | <b>135,958</b> | <b>200,077</b> | <b>326,819</b> | <b>7.46</b>          | <b>312,236</b> | <b>6.59</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 210                        | PUBLIC EMP RETIREMENT (PERS)                 | 22,556         | 23,314         | 47,446         | 0.00                 | 31,547         | 0.00                  | 0              | 0             | 0.00                 |
| 213                        | PERS UAL CONTRIBUTION                        | 11,083         | 16,174         | 21,027         | 0.00                 | 15,442         | 0.00                  | 0              | 0             | 0.00                 |
| 220                        | FICA                                         | 11,738         | 18,125         | 25,003         | 0.00                 | 21,254         | 0.00                  | 0              | 0             | 0.00                 |
| 231                        | WORKER'S COMPENSATION                        | 6,398          | 6,230          | 6,198          | 0.00                 | 8,377          | 0.00                  | 0              | 0             | 0.00                 |
| 232                        | UNEMPLOYMENT                                 | 153            | 237            | 342            | 0.00                 | 328            | 0.00                  | 0              | 0             | 0.00                 |
| 233                        | PFMLI                                        | 0              | 0              | 1,069          | 0.00                 | 1,310          | 0.00                  | 0              | 0             | 0.00                 |
| 242                        | MEDICAL/VISION INSURANCE                     | 94,269         | 113,319        | 109,979        | 0.00                 | 73,877         | 0.00                  | 0              | 0             | 0.00                 |
| 243                        | DENTAL INSURANCE                             | 6,675          | 6,897          | 7,295          | 0.00                 | 5,957          | 0.00                  | 0              | 0             | 0.00                 |
| 244                        | LIFE INSURANCE                               | 185            | 233            | 218            | 0.00                 | 178            | 0.00                  | 0              | 0             | 0.00                 |
| <b>200</b>                 | <b>ASSOCIATED PAYROLL COSTS</b>              | <b>153,057</b> | <b>184,529</b> | <b>218,575</b> | <b>0.00</b>          | <b>158,269</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 321                        | CLEANING SERVICES                            | 1,565          | 1,867          | 3,000          | 0.00                 | 3,150          | 0.00                  | 0              | 0             | 0.00                 |
| 385                        | MANAGEMENT SERVICES                          | 249,550        | 0              | 0              | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| <b>300</b>                 | <b>PURCHASED SERVICES</b>                    | <b>251,115</b> | <b>1,867</b>   | <b>3,000</b>   | <b>0.00</b>          | <b>3,150</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 410                        | CONSUMABLE SUPPLIES                          | 3,572          | 12,792         | 4,587          | 0.00                 | 4,816          | 0.00                  | 0              | 0             | 0.00                 |
| 415                        | COMMODITIES                                  | 45,414         | 58,250         | 50,000         | 0.00                 | 52,500         | 0.00                  | 0              | 0             | 0.00                 |
| 450                        | PURCHASED FOOD                               | 11,250         | 243,148        | 214,862        | 0.00                 | 270,464        | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                     | 0              | 4,358          | 5,000          | 0.00                 | 5,250          | 0.00                  | 0              | 0             | 0.00                 |
| <b>400</b>                 | <b>SUPPLIES AND MATERIALS</b>                | <b>60,236</b>  | <b>318,548</b> | <b>274,448</b> | <b>0.00</b>          | <b>333,030</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| 640                        | DUES AND FEES                                | 0              | 1,321          | 2,000          | 0.00                 | 2,100          | 0.00                  | 0              | 0             | 0.00                 |
| <b>600</b>                 | <b>OTHER OBJECTS</b>                         | <b>0</b>       | <b>1,321</b>   | <b>2,000</b>   | <b>0.00</b>          | <b>2,100</b>   | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Function 3100</b> | <b>FOOD SERVICES</b>                         | <b>600,366</b> | <b>706,342</b> | <b>824,843</b> | <b>7.46</b>          | <b>808,785</b> | <b>6.59</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 3000</b> | <b>ENTERPRISE AND<br/>COMMUNITY SERVICES</b> | <b>600,366</b> | <b>706,342</b> | <b>824,843</b> | <b>7.46</b>          | <b>808,785</b> | <b>6.59</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Requirements Report

|                |                      | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------|----------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Fund 299       | FOOD SERVICE PROGRAM |              |               |               |                      |                |                       |                |               |                      |
| Total Fund 299 | FOOD SERVICE PROGRAM | 600,366      | 706,342       | 824,843       | 7.46                 | 808,785        | 6.59                  | 0              | 0             | 0.00                 |

# Debt Service Funds (300)



Oregon Budget Law requires the establishment of a Debt Service Fund when a bond levy is passed. These funds account for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest. The District has issued bonds for building construction and to pay 50% of the District's Unfunded Actuarial Liability (UAL) of its PERS pension plan.

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 300       | DEBT SERVICE FUND           |              |               |               |                   |                |                    |                |               |                   |
|                | 1111 CURRENT YEAR'S TAXES   | (4,956,328)  | (4,918,175)   | (4,987,227)   | 0.00              | (5,136,845)    | 0.00               | 0              | 0             | 0.00              |
|                | 1112 PRIOR YEAR'S TAXES     | (204,753)    | (110,708)     | (75,000)      | 0.00              | (80,000)       | 0.00               | 0              | 0             | 0.00              |
|                | 1510 INTEREST EARNED        | (14,958)     | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (5,176,039)  | (5,028,884)   | (5,062,227)   | 0.00              | (5,216,845)    | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (532,751)    | (686,729)     | (250,000)     | 0.00              | (245,544)      | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (532,751)    | (686,729)     | (250,000)     | 0.00              | (245,544)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 300 | DEBT SERVICE FUND           | (5,708,791)  | (5,715,612)   | (5,312,227)   | 0.00              | (5,462,389)    | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                               | 20-21Actuals     | 21-22 Actuals    | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-------------------------------|------------------|------------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 300</b>            | <b>DEBT SERVICE FUND</b>      |                  |                  |                  |                      |                  |                       |                |               |                      |
| Function 5110              | LONG-TERM DEBT SERVICE        |                  |                  |                  |                      |                  |                       |                |               |                      |
| 610                        | REDEMPTION OF PRINCIPAL       | 1,577,900        | 2,037,939        | 2,280,227        | 0.00                 | 2,538,389        | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST              | 3,444,162        | 3,133,013        | 3,032,000        | 0.00                 | 2,924,000        | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                 | 5,022,062        | 5,170,952        | 5,312,227        | 0.00                 | 5,462,389        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 5110</b> | <b>LONG-TERM DEBT SERVICE</b> | <b>5,022,062</b> | <b>5,170,952</b> | <b>5,312,227</b> | <b>0.00</b>          | <b>5,462,389</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 5000</b> | <b>OTHER USES</b>             | <b>5,022,062</b> | <b>5,170,952</b> | <b>5,312,227</b> | <b>0.00</b>          | <b>5,462,389</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 300</b>      | <b>DEBT SERVICE FUND</b>      | <b>5,022,062</b> | <b>5,170,952</b> | <b>5,312,227</b> | <b>0.00</b>          | <b>5,462,389</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## DEBT SERVICE FUNDS

| Seaside School District<br>General Obligation Bonds, Series 2017B |                     |        |                     |                          |
|-------------------------------------------------------------------|---------------------|--------|---------------------|--------------------------|
| Date                                                              | Principal           | Coupon | Interest            | Total<br>Debt<br>Service |
| 12/15/2023                                                        |                     |        | 1,442,125           | 1,442,125                |
| 6/15/2024                                                         | 2,405,000           | 5.00%  | 1,442,125           | 3,847,125                |
| 12/15/2024                                                        |                     |        | 1,382,000           | 1,382,000                |
| 6/15/2025                                                         | 2,670,000           | 5.00%  | 1,382,000           | 4,052,000                |
| 12/15/2025                                                        |                     |        | 1,315,250           | 1,315,250                |
| 6/15/2026                                                         | 2,955,000           | 5.00%  | 1,315,250           | 4,270,250                |
| 12/15/2026                                                        |                     |        | 1,241,375           | 1,241,375                |
| 6/15/2027                                                         | 3,255,000           | 5.00%  | 1,241,375           | 4,496,375                |
| 12/15/2027                                                        |                     |        | 1,160,000           | 1,160,000                |
| 6/15/2028                                                         | 3,575,000           | 5.00%  | 1,160,000           | 4,735,000                |
| 12/15/2028                                                        |                     |        | 1,070,625           | 1,070,625                |
| 6/15/2029                                                         | 3,915,000           | 5.00%  | 1,070,625           | 4,985,625                |
| 12/15/2029                                                        |                     |        | 972,750             | 972,750                  |
| 6/15/2030                                                         | 4,280,000           | 5.00%  | 972,750             | 5,252,750                |
| 12/15/2030                                                        |                     |        | 865,750             | 865,750                  |
| 6/15/2031                                                         | 4,660,000           | 5.00%  | 865,750             | 5,525,750                |
| 12/15/2031                                                        |                     |        | 749,250             | 749,250                  |
| 6/15/2032                                                         | 5,070,000           | 5.00%  | 749,250             | 5,819,250                |
| 12/15/2032                                                        |                     |        | 622,500             | 622,500                  |
| 6/15/2033                                                         | 5,505,000           | 5.00%  | 622,500             | 6,127,500                |
| 12/15/2033                                                        |                     |        | 484,875             | 484,875                  |
| 6/15/2034                                                         | 5,965,000           | 5.00%  | 484,875             | 6,449,875                |
| 12/15/2034                                                        |                     |        | 335,750             | 335,750                  |
| 6/15/2035                                                         | 6,455,000           | 5.00%  | 335,750             | 6,790,750                |
| 12/15/2035                                                        |                     |        | 174,375             | 174,375                  |
| 6/15/2036                                                         | 6,975,000           | 5.00%  | 174,375             | 7,149,375                |
| <b>Totals</b>                                                     | <u>\$57,685,000</u> |        | <u>\$23,633,250</u> | <u>\$81,318,250</u>      |

## DEBT SERVICE FUNDS

### Seaside School District General Obligation Bonds, Series 2017A

| Date          | Principal           | Coupon | Compounded<br>Interest | Total<br>Debt<br>Service |
|---------------|---------------------|--------|------------------------|--------------------------|
| 6/15/2037     | \$3,141,838         | 4.36%  | \$4,383,162            | \$7,525,000              |
| 6/15/2038     | 3,078,318           | 4.38%  | 4,651,682              | 7,730,000                |
| 6/15/2039     | 3,003,528           | 4.42%  | 4,941,472              | 7,945,000                |
| 6/15/2040     | 2,939,477           | 4.44%  | 5,220,523              | 8,160,000                |
| 6/15/2041     | 2,877,061           | 4.46%  | 5,507,939              | 8,385,000                |
| 6/15/2042     | 2,814,434           | 4.48%  | 5,800,566              | 8,615,000                |
| 6/15/2043     | 2,753,285           | 4.50%  | 6,101,715              | 8,855,000                |
| 6/15/2044     | 2,691,962           | 4.52%  | 6,408,038              | 9,100,000                |
| 6/15/2045     | 2,630,436           | 4.54%  | 6,719,564              | 9,350,000                |
| 6/15/2046     | 2,568,857           | 4.56%  | 7,036,143              | 9,605,000                |
| 6/15/2047     | 2,508,460           | 4.58%  | 7,361,540              | 9,870,000                |
| <b>Totals</b> | <u>\$31,007,656</u> |        | <u>\$64,132,344</u>    | <u>\$95,140,000</u>      |

## DEBT SERVICE FUNDS

### Seaside School District General Obligation Bonds, Series 2020

| Date       | Principal           | Coupon | Interest          | Total<br>Debt Service |
|------------|---------------------|--------|-------------------|-----------------------|
| 06/15/2023 | \$ 125,227          | 2.040% | 19,986            | 145,213               |
| 12/15/2023 |                     |        | 18,709            | 18,709                |
| 06/15/2024 | 133,389             | 2.040% | 18,709            | 152,098               |
| 12/15/2024 |                     |        | 17,348            | 17,348                |
| 06/15/2025 | 142,416             | 2.040% | 17,348            | 159,764               |
| 12/15/2025 |                     |        | 15,895            | 15,895                |
| 06/15/2026 | 148,127             | 2.040% | 15,895            | 164,022               |
| 12/15/2026 |                     |        | 14,385            | 14,385                |
| 06/15/2027 | 157,448             | 2.040% | 14,385            | 171,833               |
| 12/15/2027 |                     |        | 12,779            | 12,779                |
| 06/15/2028 | 166,319             | 2.040% | 12,779            | 179,098               |
| 12/15/2028 |                     |        | 11,082            | 11,082                |
| 06/15/2029 | 175,851             | 2.040% | 11,082            | 186,933               |
| 12/15/2029 |                     |        | 9,288             | 9,288                 |
| 06/15/2030 | 182,180             | 2.040% | 9,288             | 191,468               |
| 12/15/2030 |                     |        | 7,430             | 7,430                 |
| 06/15/2031 | 196,619             | 2.040% | 7,430             | 204,049               |
| 12/15/2031 |                     |        | 5,425             | 5,425                 |
| 06/15/2032 | 205,212             | 2.040% | 5,425             | 210,637               |
| 12/15/2032 |                     |        | 3,331             | 3,331                 |
| 06/15/2033 | 214,474             | 2.040% | 3,331             | 217,805               |
| 12/15/2033 |                     |        | 1,144             | 1,144                 |
| 06/15/2034 | 112,142             | 2.040% | 1,144             | 113,286               |
|            | <u>\$ 1,959,404</u> |        | <u>\$ 253,618</u> | <u>\$ 2,213,022</u>   |

## Resources Report

|                |                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|------------------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 302       | DEBT SERVICE - PERS UAL            |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED               | (282)        | (707)         | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1970 SERVICES PROVIDED OTHER FUNDS | 0            | (958,146)     | (996,000)     | 0.00              | (1,038,480)    | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES         | (282)        | (958,853)     | (996,000)     | 0.00              | (1,038,480)    | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE        | 0            | (282)         | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES                    | 0            | (282)         | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
| Total Fund 302 | DEBT SERVICE - PERS UAL            | (282)        | (959,135)     | (996,000)     | 0.00              | (1,038,480)    | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                | 20-21Actuals | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|--------------------------------|--------------|----------------|----------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 302</b>            | <b>DEBT SERVICE - PERS UAL</b> |              |                |                |                      |                  |                       |                |               |                      |
| Function 5110              | LONG-TERM DEBT SERVICE         |              |                |                |                      |                  |                       |                |               |                      |
| 610                        | REDEMPTION OF PRINCIPAL        | 0            | 670,000        | 740,000        | 0.00                 | 820,000          | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST               | 0            | 289,135        | 256,000        | 0.00                 | 218,480          | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                  | 0            | 959,135        | 996,000        | 0.00                 | 1,038,480        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 5110</b> | <b>LONG-TERM DEBT SERVICE</b>  | <b>0</b>     | <b>959,135</b> | <b>996,000</b> | <b>0.00</b>          | <b>1,038,480</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 5000</b> | <b>OTHER USES</b>              | <b>0</b>     | <b>959,135</b> | <b>996,000</b> | <b>0.00</b>          | <b>1,038,480</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 302</b>      | <b>DEBT SERVICE - PERS UAL</b> | <b>0</b>     | <b>959,135</b> | <b>996,000</b> | <b>0.00</b>          | <b>1,038,480</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## DEBT SERVICE FUNDS

| <b>Seaside School District</b><br><b>OSBA Pension Bond Pool (2005 School Pool)</b> |                  |        |                  |                       |
|------------------------------------------------------------------------------------|------------------|--------|------------------|-----------------------|
| Period<br>Ending                                                                   | Principal        | Coupon | Interest         | Total Debt<br>Service |
| 12/30/2023                                                                         |                  |        | 109,240          | 109,240               |
| 6/30/2024                                                                          | 820,000          |        | 109,240          | 929,240               |
| 12/30/2024                                                                         |                  |        | 88,695           | 88,695                |
| 6/30/2025                                                                          | 900,000          |        | 88,695           | 988,695               |
| 12/30/2025                                                                         |                  |        | 66,145           | 66,145                |
| 6/30/2026                                                                          | 990,000          |        | 66,145           | 1,056,145             |
| 12/30/2026                                                                         |                  |        | 41,341           | 41,341                |
| 6/30/2027                                                                          | 1,080,000        |        | 41,341           | 1,121,341             |
| 12/30/2027                                                                         |                  |        | 14,281           | 14,281                |
| 6/30/2028                                                                          | 570,000          |        | 12,282           | 582,282               |
| <b>Totals</b>                                                                      | <u>4,360,000</u> |        | <u>\$637,405</u> | <u>\$4,997,405</u>    |

## Resources Report

|                |                          | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|--------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 310       | DEBT SERVICE - FFCO      |              |               |               |                   |                |                    |                |               |                   |
|                | 5200 INTERFUND TRANSFERS | (370,440)    | (565,000)     | (568,200)     | 0.00              | (565,800)      | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES          | (370,440)    | (565,000)     | (568,200)     | 0.00              | (565,800)      | 0.00               | 0              | 0             | 0.00              |
| Total Fund 310 | DEBT SERVICE - FFCO      | (370,440)    | (565,000)     | (568,200)     | 0.00              | (565,800)      | 0.00               | 0              | 0             | 0.00              |

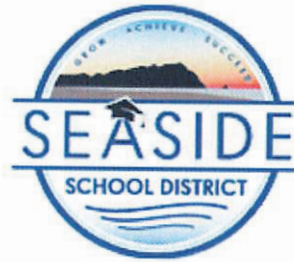
## Requirements Report

|                            |                               | 20-21Actuals   | 21-22 Actuals  | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-------------------------------|----------------|----------------|----------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 310</b>            | <b>DEBT SERVICE - FFCO</b>    |                |                |                |                      |                |                       |                |               |                      |
| Function 5110              | LONG-TERM DEBT SERVICE        |                |                |                |                      |                |                       |                |               |                      |
| 610                        | REDEMPTION OF PRINCIPAL       | 190,000        | 295,000        | 310,000        | 0.00                 | 320,000        | 0.00                  | 0              | 0             | 0.00                 |
| 621                        | REGULAR INTEREST              | 180,440        | 270,000        | 258,200        | 0.00                 | 245,800        | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                 | 370,440        | 565,000        | 568,200        | 0.00                 | 565,800        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 5110</b> | <b>LONG-TERM DEBT SERVICE</b> | <b>370,440</b> | <b>565,000</b> | <b>568,200</b> | <b>0.00</b>          | <b>565,800</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 5000</b> | <b>OTHER USES</b>             | <b>370,440</b> | <b>565,000</b> | <b>568,200</b> | <b>0.00</b>          | <b>565,800</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 310</b>      | <b>DEBT SERVICE - FFCO</b>    | <b>370,440</b> | <b>565,000</b> | <b>568,200</b> | <b>0.00</b>          | <b>565,800</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

**DEBT SERVICE FUNDS**

| <b>Seaside School District<br/>Full Faith Credit Obligation, 2020</b> |                    |               |                    |                                   |
|-----------------------------------------------------------------------|--------------------|---------------|--------------------|-----------------------------------|
| <b>Date</b>                                                           | <b>Principal</b>   | <b>Coupon</b> | <b>Interest</b>    | <b>Total<br/>Debt<br/>Service</b> |
| 12/1/2023                                                             |                    |               | 122,900            | 122,900                           |
| 6/1/2024                                                              | 320,000            | 4.00%         | 122,900            | 442,900                           |
| 12/1/2024                                                             |                    |               | 116,500            | 116,500                           |
| 6/1/2025                                                              | 335,000            | 4.00%         | 116,500            | 451,500                           |
| 12/1/2025                                                             |                    |               | 113,150            | 113,150                           |
| 6/1/2026                                                              | 340,000            | 2.00%         | 113,150            | 453,150                           |
| 12/1/2026                                                             |                    |               | 106,350            | 106,350                           |
| 6/1/2027                                                              | 355,000            | 4.00%         | 106,350            | 461,350                           |
| 12/1/2027                                                             |                    |               | 99,250             | 99,250                            |
| 6/1/2028                                                              | 370,000            | 4.00%         | 99,250             | 469,250                           |
| 12/1/2028                                                             |                    |               | 91,850             | 91,850                            |
| 6/1/2029                                                              | 380,000            | 4.00%         | 91,850             | 471,850                           |
| 12/1/2029                                                             |                    |               | 84,250             | 84,250                            |
| 6/1/2030                                                              | 400,000            | 4.00%         | 84,250             | 484,250                           |
| 12/1/2030                                                             |                    |               | 76,250             | 76,250                            |
| 6/1/2031                                                              | 415,000            | 4.00%         | 76,250             | 491,250                           |
| 12/1/2031                                                             |                    |               | 67,950             | 67,950                            |
| 6/1/2032                                                              | 430,000            | 4.00%         | 67,950             | 497,950                           |
| 12/1/2032                                                             |                    |               | 59,350             | 59,350                            |
| 6/1/2033                                                              | 450,000            | 4.00%         | 59,350             | 509,350                           |
| 12/1/2033                                                             |                    |               | 50,350             | 50,350                            |
| 6/1/2034                                                              | 465,000            | 4.00%         | 50,350             | 515,350                           |
| 12/1/2034                                                             |                    |               | 41,050             | 41,050                            |
| 6/1/2035                                                              | 485,000            | 4.00%         | 41,050             | 526,050                           |
| 12/1/2035                                                             |                    |               | 31,350             | 31,350                            |
| 6/1/2036                                                              | 505,000            | 2.38%         | 31,350             | 536,350                           |
| 12/1/2036                                                             |                    |               | 25,353             | 25,353                            |
| 6/1/2037                                                              | 515,000            | 2.38%         | 25,354             | 540,354                           |
| 12/1/2037                                                             |                    |               | 19,237             | 19,237                            |
| 6/1/2038                                                              | 530,000            | 2.38%         | 19,237             | 549,237                           |
| 12/1/2038                                                             |                    |               | 12,944             | 12,944                            |
| 6/1/2039                                                              | 540,000            | 2.38%         | 12,944             | 552,944                           |
| 12/1/2039                                                             |                    |               | 6,531              | 6,531                             |
| 6/1/2040                                                              | 550,000            | 2.38%         | 6,531              | 556,531                           |
| <b>Totals</b>                                                         | <u>\$7,385,000</u> |               | <u>\$2,249,231</u> | <u>\$9,634,231</u>                |

# Capital Projects Fund (400)



The Capital Projects Fund accounts for activities related to the acquisition, construction, repairing and equipping of facilities.

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 400       | CAPITAL IMPROVEMENT         |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED        | (14,764)     | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1990 MISCELLANEOUS          | 0            | (100,000)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (14,764)     | (100,000)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5200 INTERFUND TRANSFERS    | 0            | (850,000)     | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5300 SALE/LOSS FIXED ASSETS | (2,600,000)  | (3,200,000)   | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (824,922)    | (3,220,244)   | (6,300,000)   | 0.00              | (6,632,403)    | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (3,424,922)  | (7,270,244)   | (6,300,000)   | 0.00              | (6,632,403)    | 0.00               | 0              | 0             | 0.00              |
| Total Fund 400 | CAPITAL IMPROVEMENT         | (3,439,687)  | (7,370,244)   | (6,300,000)   | 0.00              | (6,632,403)    | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                     |                                                    | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------------|----------------------------------------------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 400</b>     | <b>CAPITAL IMPROVEMENT</b>                         |              |               |               |                      |                |                       |                |               |                      |
| Function 4120       | SITE ACQUISITION & DEVELOPMENT SERVICES            |              |               |               |                      |                |                       |                |               |                      |
| 380                 | NON-INSTR PROF & TECH SERVICES                     | 0            | 4,900         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 383                 | ARCHITECT/ENGINEER SERVICES                        | 0            | 0             | 300,000       | 0.00                 | 315,000        | 0.00                  | 0              | 0             | 0.00                 |
| 389                 | OTHER NON-INST PROF/TECHNICAL SERVICES             | 127,500      | 160,000       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                                 | 127,500      | 164,900       | 300,000       | 0.00                 | 315,000        | 0.00                  | 0              | 0             | 0.00                 |
| 520                 | BUILDINGS ACQUISITION                              | 0            | 0             | 2,000,000     | 0.00                 | 2,100,000      | 0.00                  | 0              | 0             | 0.00                 |
| 500                 | CAPITAL OUTLAY                                     | 0            | 0             | 2,000,000     | 0.00                 | 2,100,000      | 0.00                  | 0              | 0             | 0.00                 |
| 640                 | DUES AND FEES                                      | 57,805       | 7,941         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 600                 | OTHER OBJECTS                                      | 57,805       | 7,941         | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 4120 | SITE ACQUISITION &<br>DEVELOPMENT SERVICES         | 185,305      | 172,841       | 2,300,000     | 0.00                 | 2,415,000      | 0.00                  | 0              | 0             | 0.00                 |
| Function 4150       | BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT    |              |               |               |                      |                |                       |                |               |                      |
| 380                 | NON-INSTR PROF & TECH SERVICES                     | 34,138       | 0             | 0             | 0.00                 | 17,403         | 0.00                  | 0              | 0             | 0.00                 |
| 300                 | PURCHASED SERVICES                                 | 34,138       | 0             | 0             | 0.00                 | 17,403         | 0.00                  | 0              | 0             | 0.00                 |
| 520                 | BUILDINGS ACQUISITION                              | 0            | 0             | 4,000,000     | 0.00                 | 4,200,000      | 0.00                  | 0              | 0             | 0.00                 |
| 500                 | CAPITAL OUTLAY                                     | 0            | 0             | 4,000,000     | 0.00                 | 4,200,000      | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 4150 | BUILDING ACQUISITION,<br>CONSTRUCTION, IMPROVEMENT | 34,138       | 0             | 4,000,000     | 0.00                 | 4,217,403      | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 4000 | FACILITIES ACQUISITION &<br>CONSTRUCTION           | 219,442      | 172,841       | 6,300,000     | 0.00                 | 6,632,403      | 0.00                  | 0              | 0             | 0.00                 |
| Function 5200       | TRANSFER OF FUNDS                                  |              |               |               |                      |                |                       |                |               |                      |
| 790                 | OTHER TRANSFERS                                    | 0            | 565,000       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| 700                 | TRANSFERS                                          | 0            | 565,000       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Function 5200 | TRANSFER OF FUNDS                                  | 0            | 565,000       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Major Function 5000 | OTHER USES                                         | 0            | 565,000       | 0             | 0.00                 | 0              | 0.00                  | 0              | 0             | 0.00                 |
| Total Fund 400      | CAPITAL IMPROVEMENT                                | 219,442      | 737,841       | 6,300,000     | 0.00                 | 6,632,403      | 0.00                  | 0              | 0             | 0.00                 |

## Resources Report

|                       |                                    | 20-21Actuals        | 21-22 Actuals      | 22-23 Adopted    | 22-23 FTE Adopted | 23-24 Proposed     | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|-----------------------|------------------------------------|---------------------|--------------------|------------------|-------------------|--------------------|--------------------|----------------|---------------|-------------------|
| <b>Fund 410</b>       | <b>LGIP GO BOND 2017</b>           |                     |                    |                  |                   |                    |                    |                |               |                   |
|                       | 1510 INTEREST EARNED               | (38,247)            | (7,513)            | 0                | 0.00              | (5,000)            | 0.00               | 0              | 0             | 0.00              |
|                       | 1990 MISCELLANEOUS                 | (1,028,938)         | (43,042)           | 0                | 0.00              | 0                  | 0.00               | 0              | 0             | 0.00              |
|                       | 1000 REVENUE-LOCAL SOURCES         | (1,067,185)         | (50,555)           | 0                | 0.00              | (5,000)            | 0.00               | 0              | 0             | 0.00              |
|                       | 3299 OTHER RESTRICTEDGRANTS IN AID | (1,615,825)         | (796,527)          | 0                | 0.00              | 0                  | 0.00               | 0              | 0             | 0.00              |
|                       | 3000 REVENUE FROM STATE SOURCES    | (1,615,825)         | (796,527)          | 0                | 0.00              | 0                  | 0.00               | 0              | 0             | 0.00              |
|                       | 5110 BOND PROCEEDS RECEIVABLE      | (10,387,343)        | 0                  | 0                | 0.00              | 0                  | 0.00               | 0              | 0             | 0.00              |
|                       | 5120 SHORT-TERM DEBT SERVICE       | (957,821)           | 0                  | 0                | 0.00              | 0                  | 0.00               | 0              | 0             | 0.00              |
|                       | 5400 BEGINNING FUND BALANCE        | (6,429,416)         | (1,880,075)        | (500,000)        | 0.00              | (1,437,563)        | 0.00               | 0              | 0             | 0.00              |
|                       | 5000 OTHER USES                    | (17,774,580)        | (1,880,075)        | (500,000)        | 0.00              | (1,437,563)        | 0.00               | 0              | 0             | 0.00              |
| <b>Total Fund 410</b> | <b>LGIP GO BOND 2017</b>           | <b>(20,457,590)</b> | <b>(2,727,157)</b> | <b>(500,000)</b> | <b>0.00</b>       | <b>(1,442,563)</b> | <b>0.00</b>        | <b>0</b>       | <b>0</b>      | <b>0.00</b>       |

## Requirements Report

|                            |                                                            | 20-21Actuals      | 21-22 Actuals    | 22-23 Adopted  | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|------------------------------------------------------------|-------------------|------------------|----------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 410</b>            | <b>LGIP GO BOND 2017</b>                                   |                   |                  |                |                      |                  |                       |                |               |                      |
| <b>Function 4110</b>       | <b>FACILITIES ACQUISITION AND CONTRUCTION</b>              |                   |                  |                |                      |                  |                       |                |               |                      |
| 382                        | NON-INSTR PROF & TECH SERVICES                             | 85,500            | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 389                        | OTHER NON-INST PROF/TECHNICAL SERVICES                     | 123,375           | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                                         | 208,875           | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                                              | 3,562             | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                                              | 3,562             | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 4110</b> | <b>FACILITIES ACQUISITION AND<br/>CONTRUCTION</b>          | <b>212,437</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>Function 4150</b>       | <b>BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT</b>     |                   |                  |                |                      |                  |                       |                |               |                      |
| 325                        | ELECTRICITY                                                | 11,010            | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 326                        | HEATING FUEL                                               | 1,103             | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 380                        | NON-INSTR PROF & TECH SERVICES                             | 16,594,746        | 1,224,728        | 475,000        | 0.00                 | 917,563          | 0.00                  | 0              | 0             | 0.00                 |
| 383                        | ARCHITECT/ENGINEER SERVICES                                | 401,267           | 43,092           | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 300                        | PURCHASED SERVICES                                         | 17,008,126        | 1,267,820        | 475,000        | 0.00                 | 917,563          | 0.00                  | 0              | 0             | 0.00                 |
| 410                        | CONSUMABLE SUPPLIES                                        | 78,193            | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 460                        | NON-CONSUMABLE SUPPLIES                                    | 1,275,240         | 20,332           | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 470                        | SOFTWARE                                                   | 1,840             | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 480                        | COMPUTER HARDWARE                                          | 1,450             | 0                | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 400                        | SUPPLIES AND MATERIALS                                     | 1,356,723         | 20,332           | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 590                        | OTHER CAPITAL OUTLAY                                       | 0                 | 0                | 25,000         | 0.00                 | 525,000          | 0.00                  | 0              | 0             | 0.00                 |
| 500                        | CAPITAL OUTLAY                                             | 0                 | 0                | 25,000         | 0.00                 | 525,000          | 0.00                  | 0              | 0             | 0.00                 |
| 640                        | DUES AND FEES                                              | 229               | 1,442            | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| 600                        | OTHER OBJECTS                                              | 229               | 1,442            | 0              | 0.00                 | 0                | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 4150</b> | <b>BUILDING ACQUISITION,<br/>CONSTRUCTION, IMPROVEMENT</b> | <b>18,365,077</b> | <b>1,289,594</b> | <b>500,000</b> | <b>0.00</b>          | <b>1,442,563</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 4000</b> | <b>FACILITIES ACQUISITION &amp;<br/>CONSTRUCTION</b>       | <b>18,577,515</b> | <b>1,289,594</b> | <b>500,000</b> | <b>0.00</b>          | <b>1,442,563</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 410</b>      | <b>LGIP GO BOND 2017</b>                                   | <b>18,577,515</b> | <b>1,289,594</b> | <b>500,000</b> | <b>0.00</b>          | <b>1,442,563</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

|                |                             | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|----------------|-----------------------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Fund 420       | CAPITAL MAINTENANCE RESERVE |              |               |               |                   |                |                    |                |               |                   |
|                | 1510 INTEREST EARNED        | (7,357)      | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 1000 REVENUE-LOCAL SOURCES  | (7,357)      | 0             | 0             | 0.00              | 0              | 0.00               | 0              | 0             | 0.00              |
|                | 5200 INTERFUND TRANSFERS    | (75,000)     | (75,000)      | (75,000)      | 0.00              | (75,000)       | 0.00               | 0              | 0             | 0.00              |
|                | 5400 BEGINNING FUND BALANCE | (924,088)    | (1,006,445)   | (1,081,000)   | 0.00              | (1,156,000)    | 0.00               | 0              | 0             | 0.00              |
|                | 5000 OTHER USES             | (999,088)    | (1,081,445)   | (1,156,000)   | 0.00              | (1,231,000)    | 0.00               | 0              | 0             | 0.00              |
| Total Fund 420 | CAPITAL MAINTENANCE RESERVE | (1,006,445)  | (1,081,445)   | (1,156,000)   | 0.00              | (1,231,000)    | 0.00               | 0              | 0             | 0.00              |

## Requirements Report

|                            |                                           | 20-21Actuals | 21-22 Actuals | 22-23 Adopted    | 22-23 FTE<br>Adopted | 23-24 Proposed   | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|----------------------------|-------------------------------------------|--------------|---------------|------------------|----------------------|------------------|-----------------------|----------------|---------------|----------------------|
| <b>Fund 420</b>            | <b>CAPITAL MAINTENANCE RESERVE</b>        |              |               |                  |                      |                  |                       |                |               |                      |
| Function 7000              | UNAPPROPRIATED ENDING FUND BALANCE        |              |               |                  |                      |                  |                       |                |               |                      |
| 820                        | RESERVED FOR NEXT YEAR                    | 0            | 0             | 1,156,000        | 0.00                 | 1,231,000        | 0.00                  | 0              | 0             | 0.00                 |
| 800                        | OTHER USES OF FUNDS                       | 0            | 0             | 1,156,000        | 0.00                 | 1,231,000        | 0.00                  | 0              | 0             | 0.00                 |
| <b>Total Function 7000</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>1,156,000</b> | <b>0.00</b>          | <b>1,231,000</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Major Function 7000</b> | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | <b>0</b>     | <b>0</b>      | <b>1,156,000</b> | <b>0.00</b>          | <b>1,231,000</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |
| <b>Total Fund 420</b>      | <b>CAPITAL MAINTENANCE RESERVE</b>        | <b>0</b>     | <b>0</b>      | <b>1,156,000</b> | <b>0.00</b>          | <b>1,231,000</b> | <b>0.00</b>           | <b>0</b>       | <b>0</b>      | <b>0.00</b>          |

## Resources Report

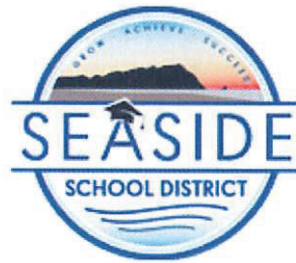
|               | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE Adopted | 23-24 Proposed | 23-24 FTE Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE Adopted |
|---------------|--------------|---------------|---------------|-------------------|----------------|--------------------|----------------|---------------|-------------------|
| Grand Totals: | (59,935,282) | (50,489,451)  | (49,116,846)  | 0.00              | (53,091,367)   | 0.00               | 0              | 0             | 0.00              |

Requirements Report

|               | 20-21Actuals | 21-22 Actuals | 22-23 Adopted | 22-23 FTE<br>Adopted | 23-24 Proposed | 23-24 FTE<br>Proposed | 23-24 Approved | 23-24 Adopted | 23-24 FTE<br>Adopted |
|---------------|--------------|---------------|---------------|----------------------|----------------|-----------------------|----------------|---------------|----------------------|
| Grand Totals: | 46,689,512   | 33,719,962    | 49,116,846    | 226.04               | 53,091,367     | 229.06                | 0              | 0             | 0.00                 |

\*Please recognize that our fiscal year 21/22 remains unaudited and may change slightly from these figures.

# Appendix



## BUDGET TERMINOLOGY

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Approved Budget: The budget that has been Approved by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two fiscal years and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

## **BUDGET TERMINOLOGY (CONT.)**

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

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

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

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The five fund types are: general, special revenue, capital projects, enterprise, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

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

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

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

## **BUDGET TERMINOLOGY (CONT.)**

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

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

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not to anticipated when the regular budget was adopted.

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

Trust and Agency Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.