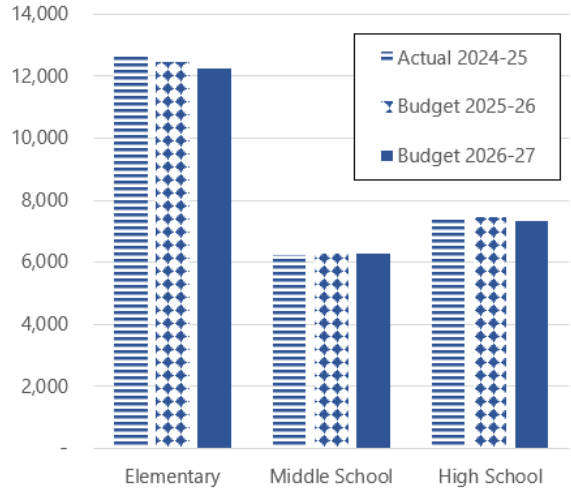
2026-2027 Adopted Budget

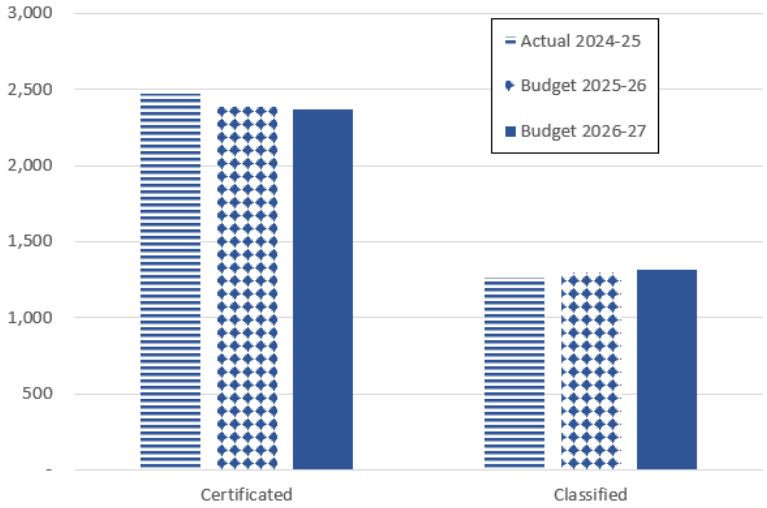
School Board Meeting
Adopted Budget
August 26, 2026

Spokane Public Schools

Budget At-a-Glance: Students and Staff

Students Full Time Equivalent (FTE)	Actual 2024-25	Budget 2025-26	Budget 2026-27
Elementary	12,611	12,459	12,266
Middle School	6,259	6,272	6,298
High School	7,458	7,458	7,325
Subtotal	26,328	26,189	25,889
High School - Running Start	460	465	495
Dropout Reengagement	203	201	190
ALE (Alternative Learning)	1,688	1,725	1,696
Total K-12	28,679	28,580	28,270

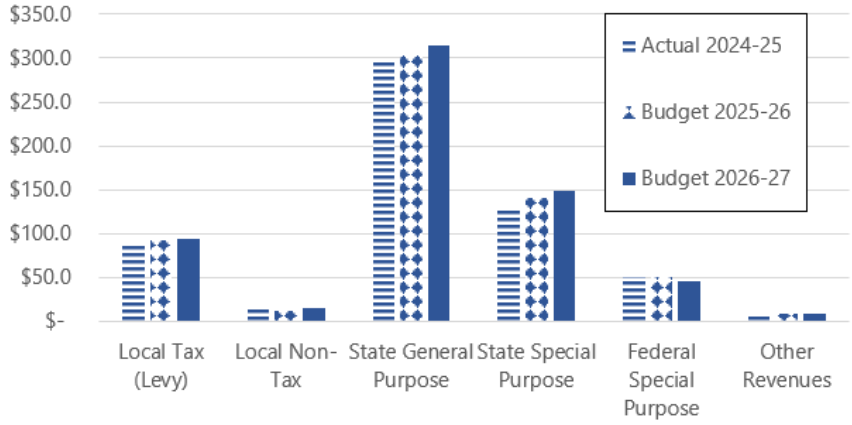


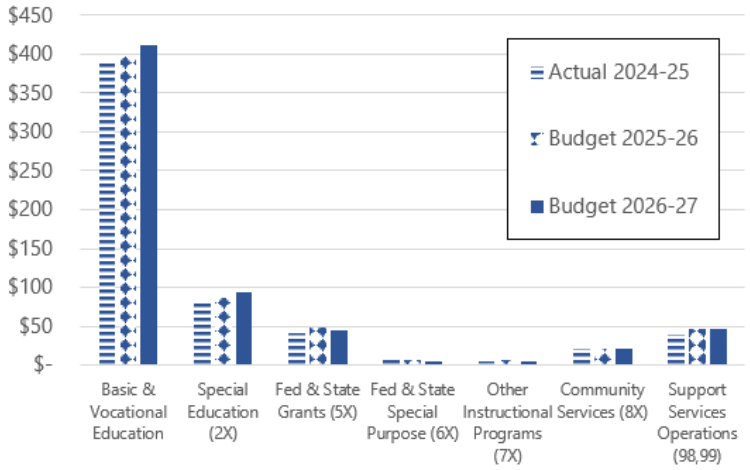


Employees Full Time Equivalent (FTE)	Actual 2024-25	Budget 2025-26	Budget 2026-27
Certificated	2,475	2,383	2,368
Classified	1,266	1,299	1,317
Total	3,741	3,682	3,685

Budget At-a-Glance: Revenue and Expenditures

Revenue Type	Actual 2024-25	Budget 2025-26	Budget 2026-27
Local Tax (Levy)	$ 86.3	$ 92.2	$ 93.3
Local Non-Tax	14.1	12.3	14.7
State General Purpose	294.5	304.3	313.8
State Special Purpose	127.8	140.1	148.3
Federal Special Purpose	50.9	50.8	46.0
Other Revenues	6.0	9.3	8.3
Total Revenue (in millions)	$ 579.6	$ 609.0	$ 624.4





Expenditure Type	Actual 2024-25	Budget 2025-26	Budget 2026-27
Basic & Vocational Education	$ 391.2	$ 396.6	$ 411.2
Special Education (2X)	82.6	86.0	93.0
Fed & State Grants (5X)	42.1	48.2	44.7
Fed & State Special Purpose (6X)	5.9	6.2	5.5
Other Instructional Programs (7X	4.5	6.5	5.0
Community Services (8X)	21.2	20.9	21.6
Support Services Operations (98,	38.8	47.1	46.6
Total Expenditures (in millions)	$ 586.3	$ 611.5	$ 627.6

Budget At-a-Glance: Expenditures by Activity

Teaching Activities – Classroom instruction and instructional assistants, extracurricular activities

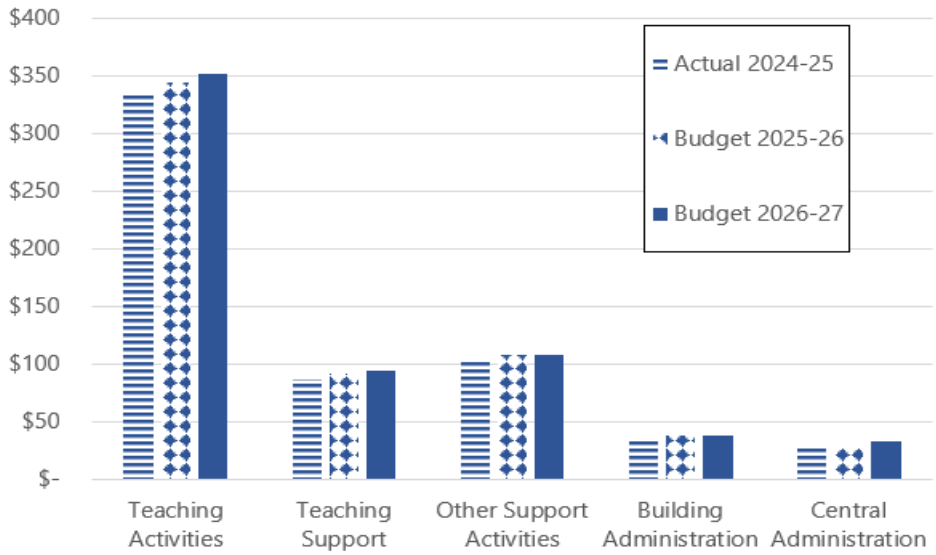
Teaching Support – Counselors, library staff, nurses, curriculum, curriculum development, instructional professional development, student safety, etc.

Other Support Activities – Food service operations, pupil transportation, insurance, information systems, printing, facilities maintenance & operations, utilities, warehouse and Express childcare

Building Administration – Principal's office: duties assigned to the principal, assistant or vice principal, and secretarial/clerical assistants, to coordinate and manage the operation of a school building

Central Administration – Supervision of instruction, food service, facilities, transportation, Board of Directors, superintendent's office, governmental relations, business office, human resources, community relations, legal and audit fees, election costs

Expenditures by Activity	Actual 2024-25	Budget 2025-26	Budget 2026-27
Teaching Activities	$ 334.6	$ 345.0	$ 352.0
Teaching Support	86.8	91.6	95.1
Other Support Activities	102.4	108.1	108.0
Building Administration	35.5	38.2	38.6
Central Administration	27.0	28.6	33.9
Total Expenditures (in millions)	$ 586.3	$ 611.5	$ 627.6



Spokane Public Schools

Spokane School District No.081

FISCAL YEAR 2026-2027

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibt: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

Spokane School District No.081

FISCAL YEAR 2026-2027

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

Spokane School District No.081

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Spokane School District School District No. 081 of Spokane County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;
(a) established the total appropriation expenditure amount for each fund for the fiscal year; and
(b) the budget for each fund represents the budget as adopted by the Board of Directors; and
(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors	Budget Adoption Date	Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 08/20/2026

Spokane School District No.081

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	624,353,220	5,893,000	53,354,254	103,000,000	7,138,600
Total Appropriation (Expenditures)	627,584,567	5,568,000	50,698,354	115,275,000	6,800,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-3,231,346	325,000	2,655,900	-12,275,000	338,600
Beginning Total Fund Balance	52,334,129	2,563,000	20,000,000	76,519,755	100,000
Ending Total Fund Balance	49,102,782	2,888,000	22,655,900	64,244,755	438,600
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	103,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	9,133,699	0	0	0	0
Net excess levy amount for 2027 collection after rollback	93,866,301	XXXXX	54,800,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Spokane School District No.081

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	28,794.02		28,580.00		28,270.00	
FTE Certificated Employees	2,473.253		2,382.927		2,367.749	
FTE Classified Employees	1,224.885		1,299.408		1,317.373	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	579,619,717		608,981,997		624,353,220	
Total Expenditures	586,335,661		611,479,745		627,584,567	
Total Beginning Fund Balance	69,826,676		56,816,496		52,334,129	
Total Ending Fund Balance	63,110,731		54,318,748		49,102,782	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	302,520,693	51.60	309,212,731	50.57	321,403,494	51.21
Federal Special Purpose Funding	860,906	14.09	0	0.00	XXXXX	XXXXX
Special Education Instruction	82,643,404	2.54	86,029,818	14.07	93,022,999	14.82
Vocational Instruction	14,875,189	0.92	14,316,531	2.34	13,925,729	2.22
Skill Center Instruction	5,403,776	8.18	5,566,714	0.91	5,970,227	0.95
Compensatory Education	47,987,851	0.77	54,352,627	8.89	50,145,429	7.99
Other Instructional Programs	4,525,785	3.62	6,548,049	1.07	5,020,770	0.80
Community Services	21,225,660	18.13	20,903,911	3.42	21,620,894	3.45
Support Services	106,292,397	100.00	114,549,364	18.73	116,475,025	18.56
Total - Program Groups	586,335,661		611,479,745	100.00	627,584,567	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	334,554,357	57.06	344,999,780	56.42	351,957,390	56.08
Teaching Support	81,924,552	13.97	91,551,422	14.97	95,127,948	15.16
Other Supportive Activities	102,018,380	17.40	108,140,299	17.69	108,020,117	17.21
Building Administration	35,500,087	6.05	38,188,245	6.25	38,569,928	6.15
Central Administration	27,014,210	4.61	28,599,999	4.68	33,909,184	5.40
Total - Activity Groups	586,335,661	100.00	611,479,745	100.00	627,584,567	100.00

Spokane School District No.081

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	276,919,619	47.23	277,027,414	45.30	284,117,392	45.27
Classified Salaries	90,671,788	15.46	95,651,968	15.64	100,253,458	15.97
Employee Benefits and Payroll Taxes	126,040,882	21.50	122,779,481	20.08	128,822,491	20.53
Supplies, Instructional Resources and Noncapitalized Items	28,302,008	4.83	48,298,261	7.90	43,787,024	6.98
Purchased Services	56,443,260	9.63	58,736,882	9.61	61,587,123	9.81
Travel	1,013,115	0.17	1,188,886	0.19	1,220,226	0.19
Capital Outlay	6,944,990	1.18	7,796,853	1.28	7,796,853	1.24
Total - Objects	586,335,661	100.00	611,479,745	100.00	627,584,567	100.00

Spokane School District No.081

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	2,078.08	1,981.00	1,893.00
2. Grade 1	2,033.94	1,982.00	1,928.00
3. Grade 2	2,091.20	2,053.00	1,961.00
4. Grade 3	2,288.05	2,073.00	2,054.00
5. Grade 4	2,063.55	2,297.00	2,118.00
6. Grade 5	2,166.60	2,073.00	2,312.00
7. Grade 6	2,193.80	2,077.00	2,050.00
8. Grade 7	2,043.37	2,144.00	2,089.00
9. Grade 8	2,019.41	2,051.00	2,159.00
10. Grade 9	2,095.83	2,049.00	2,061.00
11. Grade 10	1,925.06	1,958.00	1,913.00
12. Grade 11 (excluding Running Start)	1,804.70	1,699.00	1,791.00
13. Grade 12 (excluding Running Start)	1,634.26	1,752.00	1,560.00
14. SUBTOTAL	**26,437.85**	**26,189.00**	**25,889.00**
15. Running Start	459.82	465.00	495.00
16. Dropout Reengagement Enrollment	208.23	201.00	190.00
17. ALE Enrollment	1,688.12	1,725.00	1,696.00
18. TOTAL K-12	**28,794.02**	**28,580.00**	**28,270.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	2,473.25	2,382.93	2,367.749
2. General Fund FTE Classified Employees /4	1,224.89	1,299.41	1,317.373

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	86,334,005	92,230,960	93,274,801
2000 | Local Nontax Support	14,145,913	12,337,616	14,749,205
3000 | State, General Purpose	294,451,263	304,261,584	313,828,664
4000 | State, Special Purpose	127,793,264	140,118,828	148,322,562
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	50,909,111	50,792,406	46,015,942
7000 | Revenues from Other School Districts	1,431,516	1,067,139	1,222,564
8000 | Revenues from Other Entities	695,128	1,738,464	904,482
9000 | Other Financing Sources	3,859,517	6,435,000	6,035,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**579,619,717**	**608,981,997**	**624,353,220**
EXPENDITURES			
00 | Regular Instruction	302,520,693	309,212,731	321,403,494
20 | Special Education Instruction	82,643,404	86,029,818	93,022,999
30 | Vocational Education Instruction	14,875,189	14,316,531	13,925,729
40 | Skill Center Instruction	5,403,776	5,566,714	5,970,227
50 and 60 | Compensatory Education Instruction	47,987,851	54,352,627	50,145,429
70 | Other Instructional Programs	4,525,785	6,548,049	5,020,770
80 | Community Services	21,225,660	20,903,911	21,620,894
90 | Support Services	106,292,397	114,549,364	116,475,025
B. TOTAL EXPENDITURES	**586,335,661**	**611,479,745**	**627,584,567**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-6,715,945**	**-2,497,747**	**-3,231,346**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	2,078,978	2,078,978	2,353,880

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	4,585,544	4,600,000	4,585,544
G.L.830	Restricted for Debt Service	7,300,000	7,519,000	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	12,767,267	11,305,100	11,895,604
G.L.845	Restricted for Self-Insurance	1,320,000	1,820,000	1,835,000
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	6,991,718	1,792,212	800,000
G.L.890	Unassigned Fund Balance	14,226,306	1,120,605	0
G.L.891	Unassigned to Minimum Fund Balance Policy	21,381,096	26,580,601	30,864,101
H.	**TOTAL BEGINNING FUND BALANCE**	**69,826,676**	**56,816,496**	**52,334,129**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	0	0	0
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	2,353,880	2,078,978	2,353,880
G.L.828	Restricted for Carryover of Food Service Revenue	4,585,544	4,000,000	4,585,544
G.L.830	Restricted for Debt Service	10,500,000	7,744,570	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	11,175,790	9,405,100	10,365,604
G.L.845	Restricted for Self-Insurance	1,835,000	1,874,600	1,890,050
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	716,897	800,000	800,000

Spokane School District No.081

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890	Unassigned Fund Balance	3,343,733	842,686	1,462
G.L.891	Unassigned to Minimum Fund Balance Policy	28,599,886	27,572,814	29,106,242
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**63,110,731**	**54,318,748**	**49,102,782**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	86,333,771	92,230,960	93,274,801
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	234	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**86,334,005**	**92,230,960**	**93,274,801**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	251,089	7,030	172,136
2122	Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131	Secondary Vocational Education Tuition	5,160	4,435	0
2145	Skill Center Tuitions and Fees	0	0	0
2171	Traffic Safety Education Fees	0	0	0
2173	Summer School Tuition and Fees	0	0	0
2186	Community School Tuition and Fees	0	0	0
2188	Childcare Tuitions and Fees	2,093,937	2,143,433	2,338,209
2200	Sales of Goods, Supplies, and Services, Unassigned	817,749	809,265	1,501,234
2231	Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	567	0	0
2245	Skill Center, Sales of Goods, Supplies and Services	142,267	59,565	59,565
2288	Childcare, Sales of Goods, Supplies and Services	0	0	0
2289	Other Community Svcs Sales of Goods, Supplies and Svcs	6,540,142	6,298,997	6,498,918
2298	School Food Services, Sales of Goods, Supplies and Svcs	181,533	180,000	180,000
2300	Investment Earnings	2,033,943	1,500,000	2,050,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	616,839	387,131	691,520
2600	Fines and Damages	124,451	139,131	93,650
2700	Rentals and Leases	993,609	607,083	961,083
2800	Judgement and Settlements	14,871	2,024	2,024
2900	Local Support Nontax, Unassigned	299,537	199,522	200,866
2998	Local School Food Services-non NSLP	30,219	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**14,145,913**	**12,337,616**	**14,749,205**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE				
3100	Apportionment	281,037,880	286,140,053	290,105,209
3121	Special Education--General Apportionment	11,093,233	11,638,169	12,562,543
3300	Local Effort Assistance	2,320,150	6,483,362	11,160,912
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**294,451,263**	**304,261,584**	**313,828,664**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	1,646,077	1,720,350	4,070,350
4109	Transition To Kindergarten	1,115,653	1,337,072	1,123,782
4121	Special Education	59,903,210	66,663,661	72,425,315
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	17,691,095	19,176,509	19,216,976
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	5,207,540	10,387,849	9,152,562
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	4,559,441	4,665,355	5,058,925
4174	Highly Capable	894,389	909,358	926,090
4188	Childcare	0	0	0
4198	School Food Services	5,569,195	5,737,515	7,018,000
4199	Transportation--Operations	16,307,136	15,973,039	15,130,628
4300	Other State Agencies, Unassigned	1,405,858	42,477	67,477
4321	Special Education--Other State Agencies	810,136	450,000	450,000
4322	Special Education-Infants and Toddlers-State	0	0	0
4326	State Institutions--Special Education--Other State Agcs	0	0	0
4356	State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358	Special and Pilot Programs--Other State Agencies	82,762	22,063	22,063
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	12,517,354	13,033,580	13,585,394
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	83,419	0	75,000
4000	**TOTAL STATE, SPECIAL PURPOSE**	**127,793,264**	**140,118,828**	**148,322,562**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
6100	Special Purpose, OSPI, Unassigned	881,283	408,911	0
6109	Transition To Kindergarten	0	0	0
6121	Special Education--Medicaid Reimbursement	0	0	0
6122	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124	Special Education--Supplemental	7,318,814	7,175,133	7,210,096
6125	Special Education-Infants and Toddlers-Federal	0	0	0
6138	Secondary Vocational Education	370,306	262,917	262,917
6146	Skill Center	118,761	101,200	91,980
6151	Disadvantaged ESEA Disadvantaged, Fed	15,721,935	16,479,135	14,466,752
6152	School Improve, Fed Other Title Grants under ESEA, Fed	3,782,479	3,289,686	2,656,980
6153	Migrant ESEA Migrant, Federal	0	0	0
6157	Institutions, Neglected and Delinquent	0	0	0
6161	Head Start	0	0	0
6164	Limited English Proficiency (formerly Bilingual)	672,703	294,257	317,257
6167	Indian Education JOM	0	0	0
6168	Indian Education, ED	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6178	Youth Training Programs	0	0	0
6188	Childcare	72,473	60,600	60,000
6189	Other Community Services	0	0	0
6198	School Food Services	16,557,760	16,664,542	16,159,712
6199	Transportation--Operations	0	0	0
6200	Direct Special Purpose Grants	836,567	208,525	88,663
6210	E-Rate	395,540	0	0

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253	ESEA Migrant, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	291,022	335,307	350,652
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	569,623	3,559,275	2,429,015
6310	Medicaid Administrative Match	0	0	0
6321	Special Education--Medicaid Reimbursement	808,276	455,136	455,136
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324	Special Education--Supplemental	10,200	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368	Indian Education, ED	0	0	0
6376	Targeted Assistance ESSER I	0	0	0
6378	Youth Training Programs	0	0	0
6388	Childcare	0	0	0
6389	Other Community Services	173,406	67,782	65,782
6398	School Food Services	50,078	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	1,418,162	1,430,000	1,401,000
6000	**TOTAL FEDERAL, SPECIAL PURPOSE**	**50,909,111**	**50,792,406**	**46,015,942**
	REVENUES FROM OTHER SCHOOL DISTRICTS			
7100	Program Participation, Unassigned	967,865	828,647	974,072
7121	Special Education	330,924	192,287	192,287
7122	Special Education-Infants and Toddlers	0	0	0
7131	Vocational Education	37,225	39,500	39,500
7145	Skill Center	0	0	0
7189	Other Community Services	90,847	0	0
7197	Support Services	0	0	0
7198	School Food Services	0	0	0
7199	Transportation	4,655	0	10,000
7301	Nonhigh Participation	0	6,705	6,705
7000	**TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS**	**1,431,516**	**1,067,139**	**1,222,564**
	REVENUES FROM OTHER ENTITIES			
8100	Governmental Entities	0	2,500	69,500
8101	Governmental Entities-Enrichment	0	0	0
8188	Childcare	0	0	0
8189	Community Services	389,410	579,300	563,000
8198	School Food Services	0	0	0
8199	Transportation	0	0	0
8200	Private Foundations	298,756	1,156,664	271,982
8500	Nonfederal, ESD	6,962	0	0
8521	Educational Service Districts-Special Education	0	0	0
8522	Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000	**TOTAL REVENUES FROM OTHER ENTITES**	**695,128**	**1,738,464**	**904,482**

Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	47,979	35,000	35,000
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	3,811,538	6,400,000	6,000,000
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**3,859,517**	**6,435,000**	**6,035,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**579,619,717**	**608,981,997**	**624,353,220**

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	286,380,099	289,039,679	300,728,833
02 | Alternative Learning Experience	13,314,202	16,987,465	17,164,048
03 | Basic Education - Dropout Reengagement	1,710,740	1,985,885	2,473,394
09 | Transition to Kindergarten	1,115,653	1,199,702	1,037,219
00 | TOTAL REGULAR INSTRUCTION	**302,520,693**	**309,212,731**	**321,403,494**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	75,442,595	79,066,993	86,034,804
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	7,200,809	6,962,825	6,988,195
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**82,643,404**	**86,029,818**	**93,022,999**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	12,109,207	11,460,113	11,066,868
34 | Middle School Career and Technical Education, State	2,401,109	2,601,134	2,611,780
38 | Vocational, Federal	364,873	255,284	247,081
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**14,875,189**	**14,316,531**	**13,925,729**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	5,286,866	5,406,665	5,820,317
46 | Skill Center, Federal	116,909	99,449	89,310
47 | Skill Center - Facility Upgrades	0	60,600	60,600
40 | TOTAL SKILL CENTER INSTRUCTION	**5,403,776**	**5,566,714**	**5,970,227**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	15,522,179	16,020,723	14,049,046
52 | Other Title Grants under ESEA-Federal	3,717,058	3,191,845	2,609,558
53 | Migrant ESEA Migrant, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	17,385,117	18,619,769	18,635,547
56 | State Institutions, Centers and Homes, Delinquent	0	0	0

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	5,492,688	10,346,470	9,352,288
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	0	0	0
64 | Limited English Proficiency, Federal	661,069	314,307	339,361
65 | Transitional Bilingual, State	4,558,660	4,538,134	4,695,807
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	285,803	325,571	340,042
69 | Compensatory, Other	365,277	995,808	123,780
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**47,987,851**	**54,352,627**	**50,145,429**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	2,129,659	2,273,712	2,357,411
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	2,396,126	4,274,337	2,663,359
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**4,525,785**	**6,548,049**	**5,020,770**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	13,677,411	13,742,298	14,403,759
89 | Other Community Services	7,548,249	7,161,613	7,217,135
80 | TOTAL COMMUNITY SERVICES	**21,225,660**	**20,903,911**	**21,620,894**
SUPPORT SERVICES			
97 | District-wide Support	74,332,740	67,485,621	69,836,195
98 | School Food Services	21,812,972	24,486,579	23,281,964
99 | Pupil Transportation	16,991,394	22,577,164	23,356,866
90 | TOTAL SUPPORT SERVICES	**113,137,106**	**114,549,364**	**116,475,025**
TOTAL PROGRAM EXPENDITURES	**593,180,370**	**611,479,745**	**627,584,567**

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 | Basic Education	300,728,833	1,104,454		179,249,064	24,306,807	63,395,155	17,489,899	12,079,143	104,311	3,000,000
02 | ALE	17,164,048	3,803		11,620,242	1,267,758	3,953,171	238,838	45,626	34,610	0
03 | Basic Education - Dropout Reengagement	2,473,394	0		335,446	58,511	125,387	0	1,954,050	0	0
09 | Transition to Kindergarten	1,037,219	12,176		562,778	95,165	237,438	67,160	62,502	0	0
TOTAL REGULAR INSTRUCTION	**321,403,494**	**1,120,433**		**191,767,530**	**25,728,241**	**67,711,151**	**17,795,897**	**14,141,321**	**138,921**	**3,000,000**
21 | Sp Ed, Sup, St	86,034,804	121,117		37,717,095	21,685,924	24,192,531	423,202	1,843,731	51,204	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	6,988,195	12,517		5,331,677	14,597	1,626,002	2,752	57	593	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**93,022,999**	**133,634**		**43,048,772**	**21,700,521**	**25,818,533**	**425,954**	**1,843,788**	**51,797**	**0**
31 | Voc, Basic, St	11,066,868	15,556		6,709,792	142,207	2,099,779	1,151,381	388,871	559,282	0
34 | MidSchCar/Tec	2,611,780	3,086		1,706,109	40,381	526,803	267,583	54,470	13,348	0
38 | Voc, Fed	247,081	0		9,500	0	1,681	134,521	81,379	0	20,000
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**13,925,729**	**18,642**		**8,425,401**	**182,588**	**2,628,263**	**1,553,485**	**524,720**	**572,630**	**20,000**
45 | Skil Cnt, Bas, St	5,820,317	14,966	-9,163	3,135,553	245,586	1,088,233	873,616	451,860	19,666	0
46 | Skill Cntr, Fed	89,310	0	0	0	0	0	62,707	13,000	0	13,603

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
47 | Skill Cntr, Fclty Upg	60,600	0		0	0	0	30,300	30,300		0
TOTAL SKILL CENTER INSTRUCTION	**5,970,227**	**14,966**	**-9,163**	**3,135,553**	**245,586**	**1,088,233**	**966,623**	**495,160**	**19,666**	**13,603**
51 | ESEA Disadvantaged, Federal	14,049,046	31,230		7,750,995	1,461,003	2,802,482	1,386,821	383,510	233,005	0
52 | Other Title Grants under ESEA-Federal	2,609,558	4,587	0	1,049,064	262,541	372,545	153,541	748,040	19,240	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 | LAP	18,635,547	34,898		13,013,964	672,114	4,246,971	543,100	119,500	5,000	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	9,352,288	3,084		3,815,029	520,311	785,697	2,076,073	2,143,944	8,150	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	339,361	685		251,913	7,001	60,947	7,790	1,945	9,080	0
65 | Tran Biling, St	4,695,807	17,577		2,453,821	880,947	1,208,515	5,959	119,746	9,242	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	340,042	1,000		75,861	140,093	93,088	13,300	8,500	8,200	0
69 | Comp, Othr	123,780	0		9,500	16,209	8,791	73,992	14,346	942	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**50,145,429**	**93,061**	**0**	**28,420,147**	**3,960,219**	**9,579,036**	**4,260,576**	**3,539,531**	**292,859**	**0**
71 | Traffic Safety	0	0		0	0	0	0	0	0	0
73 | Summer School	0	0		0	0	0	0	0	0	0

Spokane School District No.081

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
74 | Highly Capable	2,357,411	0		1,802,875	0	554,536	0	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	2,663,359	2,096		157,661	226,712	119,407	1,014,083	1,137,799	5,601	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**5,020,770**	**2,096**		**1,960,536**	**226,712**	**673,943**	**1,014,083**	**1,137,799**	**5,601**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Early Learning Programs	14,403,759	514,393		5,126,717	4,410,554	3,936,950	202,845	206,450	5,850	0
89 | Othr Comm Srv	7,217,135	114,834	0	295,564	4,795,423	1,834,931	66,180	105,527	4,676	0
TOTAL COMMUNITY SERVICES	**21,620,894**	**629,227**	**0**	**5,422,281**	**9,205,977**	**5,771,881**	**269,025**	**311,977**	**10,526**	**0**
97 | Distwide Suppt	69,836,195	628,421	-2,423,389	1,726,940	29,581,773	11,229,690	6,112,963	18,860,155	106,392	4,013,250
98 | Schl Food Serv	23,281,964	69,614	-282,161	28,508	7,750,618	3,772,655	11,136,230	38,000	18,500	750,000
99 | Pupil Transp	23,356,866	4,619	0	181,724	1,671,223	549,106	252,188	20,694,672	3,334	0
TOTAL SUPPORT SERVICES	**116,475,025**	**702,654**	**-2,705,550**	**1,937,172**	**39,003,614**	**15,551,451**	**17,501,381**	**39,592,827**	**128,226**	**4,763,250**
OBJECT TOTALS	**627,584,567**	**2,714,713**	**-2,714,713**	**284,117,392**	**100,253,458**	**128,822,491**	**43,787,024**	**61,587,123**	**1,220,226**	**7,796,853**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	7,355,728	19,327		3,584,387	1,951,987	1,541,722	195,381	45,568	17,356	0
22 | Lrn Resrc	1,753,978	232		14,000	1,020,353	562,052	82,015	75,326	0	0
23 | Princ Off	36,024,484	64,547		15,430,716	10,369,631	9,328,589	309,000	521,900	101	0
24 | Guid/Coun	13,743,480	153		9,234,104	6,200	2,889,784	1,405,610	202,680	4,949	0
25 | Pupil M/S	2,999,480	0		92,375	1,874,790	1,032,315	0	0	0	0
26 | Health	4,936,636	7,671		1,172,099	2,384,175	1,290,821	9,276	71,839	755	0
27 | Teaching	194,162,464	18,578		138,565,465	281,575	42,988,843	3,384,265	8,922,815	923	0
28 | Extracur	10,371,029	4,843		3,230,838	3,088,885	1,185,234	1,317,496	1,543,395	338	0
29 | Pmt to SD	0							0		
31 | InstProDev	6,790,653	18,178		5,229,559	950	926,107	100,950	448,020	66,889	0
32 | Inst Tech	12,600,357	896,204			1,798,529	611,023	6,122,501	159,100	13,000	3,000,000
33 | Curriculum	6,199,673	73,342		780,672	367,653	326,101	4,563,405	88,500	0	0
34 | Prof Lrng St	2,209,544	0		1,914,849		294,695	0	0	0	0
35 | Pupil Safety	1,581,327	1,379		0	1,162,079	417,869	0	0	0	0
Total	**300,728,833**	**1,104,454**		**179,249,064**	**24,306,807**	**63,395,155**	**17,489,899**	**12,079,143**	**104,311**	**3,000,000**
FTE Program Staff				**1,471.075**	**304.290**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	770,363	0		8,683	555,023	206,657	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	1,727,168	0		715,262	564,501	447,405	0	0	0	0
24 | Guid/Coun	678,955	0		516,876	0	162,079	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	13,287,974	3,803		9,909,404	146,766	3,047,930	138,326	36,626	5,119	0
28 | Extracur	33,380	0		14,250	0	2,521	16,609	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	582,305	0		455,767	1,468	86,579	0	9,000	29,491	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	83,903	0		0	0	0	83,903	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**17,164,048**	**3,803**		**11,620,242**	**1,267,758**	**3,953,171**	**238,838**	**45,626**	**34,610**	**0**
FTE Program Staff				**101.000**	**15.029**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,456,945	0		321,292	58,511	123,092	0	1,954,050	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	16,449	0		14,154	0	2,295	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**2,473,394**	**0**		**335,446**	**58,511**	**125,387**	**0**	**1,954,050**	**0**	**0**
FTE Program Staff				**2.800**	**0.746**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	745,598	12,176		534,532	0	182,730	16,160	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	21,614	0		19,147	0	2,467	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	10,499	0		9,099		1,400	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	25,000	0		0	0	0	25,000	0	0	0
63 | Oper Bldg	146,006	0		0	95,165	50,841	0	0	0	0
64 | Maintnce	26,000	0		0	0	0	26,000	0	0	0
65 | Utilities	62,502	0					0	62,502	0	0
67 | Bldg Secu	0	0		0	0	0	0	0	0	0
Total	**1,037,219**	**12,176**		**562,778**	**95,165**	**237,438**	**67,160**	**62,502**	**0**	**0**
FTE Program Staff				**5.832**	**2.000**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	2,726,472	8,376		1,524,290	510,534	595,454	73,118	11,700	3,000		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
23 | Princ Off	99	99		0	0	0	0	0	0		0
24 | Guid/Coun	500	0		0	0	0	0	0	500		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
26 | Health	18,967,998	23,371		13,278,519	688,755	4,594,312	90,330	276,681	16,030		0
27 | Teaching	61,513,433	2,056		20,756,788	20,486,635	18,649,705	91,097	1,503,356	23,796		0
28 | Extracur	0	0		0	0	0	0	0	0		0
29 | Pmt to SD	0							0			
31 | InstProDev	1,963,362	0		1,628,889	0	271,707	3,334	51,554	7,878		0
32 | Inst Tech	120,318	86,965			0	0	33,203	150	0		0
33 | Curriculum	132,660	250		0	0	0	132,120	290	0		0
34 | Prof Lrng St	609,962	0		528,609		81,353	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**86,034,804**	**121,117**		**37,717,095**	**21,685,924**	**24,192,531**	**423,202**	**1,843,731**	**51,204**		**0**
FTE Program Staff				**355.993**	**336.164**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	362,886	433		273,643	0	88,506	0	51	253	0
27 | Teaching	6,310,598	461		4,791,389	14,597	1,501,053	2,752	6	340	0
29 | Pmt to SD	0							0		
31 | InstProDev	303,088	0		266,645	0	36,443	0	0	0	0
32 | Inst Tech	11,623	11,623			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**6,988,195**	**12,517**		**5,331,677**	**14,597**	**1,626,002**	**2,752**	**57**	**593**	**0**
FTE Program Staff				**46.800**	**0.130**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	803,635	1,574		445,775	142,207	167,995	45,024	818	242	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	704,702	0		536,586	0	168,116	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	7,858,378	2,789		5,179,436	0	1,669,434	950,683	56,036	0	0
28 | Extracur	942,752	0		252,004	0	44,586	125,374	13,258	507,530	0
29 | Pmt to SD	0							0		
31 | InstProDev	549,844	0		199,114	0	34,393	0	265,837	50,500	0
32 | Inst Tech	42,604	11,193			0	0	30,300	101	1,010	0
33 | Curriculum	17,654	0		15,000	0	2,654	0	0	0	0
34 | Prof Lrng St	94,478	0		81,877		12,601	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	52,821							52,821		
Total	**11,066,868**	**15,556**		**6,709,792**	**142,207**	**2,099,779**	**1,151,381**	**388,871**	**559,282**	**0**
FTE Program Staff				**56.850**	**1.759**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	154,114	267		69,099	40,381	34,124	9,990	0	253	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,262,675	51		1,557,544	0	480,175	222,430	2,374	101	0
28 | Extracur	34,846	0		0	0	0	31,816	0	3,030	0
29 | Pmt to SD	0							0		
31 | InstProDev	79,313	0		59,862	0	9,487	0	0	9,964	0
32 | Inst Tech	6,115	2,768			0	0	3,347	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	22,621	0		19,604		3,017	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0				0	0	0	0	0	0
65 | Utilities	52,096							52,096		
Total	**2,611,780**	**3,086**		**1,706,109**	**40,381**	**526,803**	**267,583**	**54,470**	**13,348**	**0**
FTE Program Staff				**14.653**	**0.502**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	135,303	0		0	0	0	68,924	46,379	0	20,000
29 | Pmt to SD	0							0		
31 | InstProDev	46,181	0		9,500	0	1,681	0	35,000	0	0
32 | Inst Tech	65,597	0			0	0	65,597	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0		0	0	0	0	0	0	0
Total	**247,081**	**0**		**9,500**	**0**	**1,681**	**134,521**	**81,379**	**0**	**20,000**
FTE Program Staff				**0.000**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	818,177	3,193		332,971	242,436	193,194	36,081	6,262	4,040	0
24 | Guid/Coun	158,916	1,313		121,383	0	35,917	202	101	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	4,263,454	5,008	-9,163	2,570,147	3,150	841,268	703,400	144,518	5,126	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	88,384	0		62,818	0	10,431	0	4,646	10,489	0
32 | Inst Tech	7,550	5,227			0	0	2,323	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	55,657	0		48,234		7,423	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	20,197	197			0	0	20,000	0	0	0
64 | Maintnce	145,711	28			0	0	111,610	34,062	11	0
65 | Utilities	182,271	0					0	182,271		0
67 | Bldg Secu	0	0			0	0	0	0	0	0
68 | Insurance	80,000	0						80,000		
Total	**5,820,317**	**14,966**	**-9,163**	**3,135,553**	**245,586**	**1,088,233**	**873,616**	**451,860**	**19,666**	**0**
FTE Program Staff				**29.000**	**3.646**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	54,310	0		0	0	0	40,707	0	0	13,603
29 | Pmt to SD	0							0		
31 | InstProDev	13,000	0		0	0	0	0	13,000	0	0
32 | Inst Tech	10,000	0			0	0	10,000	0	0	0
33 | Curriculum	12,000	0		0	0	0	12,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**89,310**	**0**	**0**	**0**	**0**	**0**	**62,707**	**13,000**	**0**	**13,603**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 | Supv Bldg	0	0		0	0	0	0	0		0
62 | Grnd Mnt	0	0			0	0	0	0		0
64 | Maintnce	60,600	0			0	0	30,300	30,300		0
67 | Bldg Secu	0	0			0	0	0	0		0
Total	**60,600**	**0**		**0**	**0**	**0**	**30,300**	**30,300**		**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	790,570	3,210		511,358	95,399	168,104	10,000	499	2,000	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	1,716,893	9,037		977,453	274,936	450,467	3,000	0	2,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	9,387,590	3,000		5,241,512	1,090,668	1,909,548	1,089,357	49,500	4,005	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,991,671	1,161		1,020,672	0	274,363	145,964	324,511	225,000	0
32 | Inst Tech	102,322	14,822			0	0	78,500	9,000	0	0
33 | Curriculum	60,000	0		0	0	0	60,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**14,049,046**	**31,230**		**7,750,995**	**1,461,003**	**2,802,482**	**1,386,821**	**383,510**	**233,005**	**0**
FTE Program Staff				**66.161**	**12.776**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 | Pblc Rltn	0	0		0	0	0	0	0	0	0
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0	0	0	0	0	0	0	0	0
24 | Guid/Coun	431,036	0		0	262,541	93,495	75,000	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	551,012	0		88,062	0	25,245	40,536	397,169	0	0
28 | Extracur	30,000	0		0	0	0	30,000	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,595,923	3,000		961,002	0	253,805	8,005	350,871	19,240	0
32 | Inst Tech	1,587	1,587			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	**2,609,558**	**4,587**	**0**	**1,049,064**	**262,541**	**372,545**	**153,541**	**748,040**	**19,240**	**0**
FTE Program Staff				**6.192**	**2.731**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
68 | Insurance	0	0						0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	870,504	2,188		580,286	91,825	187,705	5,000	2,000	1,500		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
24 | Guid/Coun	2,741,834	3,150		2,076,491	0	662,193	0	0	0		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
26 | Health	0	0		0	0	0	0	0	0		0
27 | Teaching	12,437,969	5,498		8,474,160	580,289	2,900,167	429,355	46,000	2,500		0
29 | Pmt to SD	0							0			
31 | InstProDev	2,213,956	3,439		1,663,410	0	463,107	11,500	71,500	1,000		0
32 | Inst Tech	20,623	20,623			0	0	0	0	0		0
33 | Curriculum	97,245	0		0	0	0	97,245	0	0		0
34 | Prof Lrng St	253,416	0		219,617		33,799	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**18,635,547**	**34,898**		**13,013,964**	**672,114**	**4,246,971**	**543,100**	**119,500**	**5,000**		**0**
FTE Program Staff				**111.176**	**8.294**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	225,301	0		0	164,703	60,598	0	0	0	0
22 | Lrn Resrc	36,483	0		31,588	0	4,895	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	574,238	51		164,622	280,108	126,734	2,073	0	650	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	64,814	0		56,120	0	8,694	0	0	0	0
27 | Teaching	7,843,059	0		3,257,670	0	504,668	2,040,232	2,040,489	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	596,370	2,010		305,029	75,500	80,108	22,768	103,455	7,500	0
32 | Inst Tech	1,023	1,023			0	0	0	0	0	0
33 | Curriculum	11,000	0		0	0	0	11,000	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**9,352,288**	**3,084**		**3,815,029**	**520,311**	**785,697**	**2,076,073**	**2,143,944**	**8,150**	**0**
FTE Program Staff				**1.000**	**4.978**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	0	0		0		0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	73,263	0		53,045	6,000	11,064	1,639	1,010	505	0
29 | Pmt to SD	0							0		
31 | InstProDev	265,911	500		198,868	1,001	49,883	6,149	935	8,575	0
32 | Inst Tech	185	185			0	0	0	0	0	0
33 | Curriculum	2	0		0	0	0	2	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**339,361**	**685**		**251,913**	**7,001**	**60,947**	**7,790**	**1,945**	**9,080**	**0**
FTE Program Staff				**1.600**	**0.000**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay	
21 | Supv Inst	391,132	1,187		181,538	111,126	96,523	303	354	101		0
22 | Lrn Resrc	0	0		0	0	0	0	0	0		0
24 | Guid/Coun	1,414	0		0	0	0	0	0	1,414		0
25 | Pupil M/S	0	0		0	0	0	0	0	0		0
27 | Teaching	4,168,798	3,889		2,173,503	769,821	1,095,173	5,656	113,029	7,727		0
29 | Pmt to SD	0							0			
31 | InstProDev	50,180	0		36,572	0	7,245	0	6,363	0		0
32 | Inst Tech	12,400	12,400			0	0	0	0	0		0
33 | Curriculum	101	101		0	0	0	0	0	0		0
34 | Prof Lrng St	71,782	0		62,208		9,574	0	0	0		0
35 | Pupil Safety	0	0		0	0	0	0	0	0		0
Total	**4,695,807**	**17,577**		**2,453,821**	**880,947**	**1,208,515**	**5,959**	**119,746**	**9,242**		**0**
FTE Program Staff				**22.630**	**12.153**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	97,315	200		75,861	0	20,954	0	0	300	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	227,927	0		0	140,093	72,134	13,300	1,500	900	0
29 | Pmt to SD	0							0		
31 | InstProDev	14,000	0		0	0	0	0	7,000	7,000	0
32 | Inst Tech	800	800			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**340,042**	**1,000**		**75,861**	**140,093**	**93,088**	**13,300**	**8,500**	**8,200**	**0**
FTE Program Staff				**0.500**	**1.865**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	121,338	0		8,000	16,209	8,791	73,992	14,346	0	0
28 | Extracur	942	0		0	0	0	0	0	942	0
29 | Pmt to SD	0							0		
31 | InstProDev	1,500	0		1,500	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**123,780**	**0**		**9,500**	**16,209**	**8,791**	**73,992**	**14,346**	**942**	**0**
FTE Program Staff				**0.000**	**0.245**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
68 | Insurance	0	0						0		
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,262,951	0		1,721,692	0	541,259	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	81,587	0		70,027	0	11,560	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
34 | Prof Lrng St	12,873	0		11,156		1,717	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**2,357,411**	**0**		**1,802,875**	**0**	**554,536**	**0**	**0**	**0**	**0**
FTE Program Staff				**16.000**						

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	27,729	176		0	17,990	9,206	357	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
24 | Guid/Coun	191,741	0		0	134,332	55,409	0	0	2,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	0	0		0	0	0	0	0	0	0
27 | Teaching	2,400,363	1,162		146,025	74,390	52,800	1,000,206	1,125,000	780	0
28 | Extracur	20,351	0		0	0	0	12,346	8,005	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	14,474	758		4,566	0	741	794	4,794	2,821	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
62 | Grnd Mnt	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
64 | Maintnce	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
66 | E-Rate	0	0					0	0		0
68 | Insurance	0	0						0		
91 | Publ Actv	8,701	0		7,070	0	1,251	380	0	0	0
Total	**2,663,359**	**2,096**		**157,661**	**226,712**	**119,407**	**1,014,083**	**1,137,799**	**5,601**	**0**
FTE Program Staff				**1.000**	**2.319**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
22 | Lrn Resrc	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		0
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
23 | Princ Off	0	0		0	0	0	0	0	0	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
27 | Teaching	0	0		0	0	0	0	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	0	0		0	0	0	0	0	0	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0					0	0		
68 | Insurance	0	0						0		
91 | Publ Actv	0	0		0	0	0	0	0	0	0
Total	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	420,100	0		77,096	237,822	100,137	2,345	2,700	0	0
24 | Guid/Coun	1,556,813	0		911,430	259,955	382,428	0	0	3,000	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
26 | Health	207,932	0		52,438	100,929	54,565	0	0	0	0
27 | Teaching	7,980,688	81,000		3,518,596	1,899,736	2,327,556	119,800	34,000	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	726,954	0		567,157	700	138,449	0	19,948	700	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	359,190	0			234,113	125,077	0	0	0	0
65 | Utilities	364,878	364,878			0	0	0	0	0	0
68 | Insurance	0	0						0		
91 | Publ Actv	2,787,204	68,515		0	1,677,299	808,738	80,700	149,802	2,150	0
Total	**14,403,759**	**514,393**		**5,126,717**	**4,410,554**	**3,936,950**	**202,845**	**206,450**	**5,850**	**0**
FTE Program Staff				**50.187**	**63.649**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 | Supv Inst	0	0		0	0	0	0	0	0	0
27 | Teaching	18,000	0		0	0	0	18,000	0	0	0
28 | Extracur	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
31 | InstProDev	10,236	0		0	0	0	606	6,600	3,030	0
32 | Inst Tech	0	0			0	0	0	0	0	0
33 | Curriculum	0	0		0	0	0	0	0	0	0
42 | Food	0	0					0	0		
44 | Operation	0	0			0	0	0	0	0	0
63 | Oper Bldg	0	0			0	0	0	0	0	0
65 | Utilities	0	0			0	0	0	0	0	0
68 | Insurance	0	0						0		
75 | Mtr Pool	0	0			0	0	0	0	0	0
91 | Publ Actv	7,188,899	114,834	0	295,564	4,795,423	1,834,931	47,574	98,927	1,646	0
Total	**7,217,135**	**114,834**	**0**	**295,564**	**4,795,423**	**1,834,931**	**66,180**	**105,527**	**4,676**	**0**
FTE Program Staff				**1.600**	**56.783**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 | Bd of Dir	2,059,096	11,005			226,800	52,516	12,928	1,737,414	18,433	0
12 | Supt Off	613,218	6,449		371,366	89,012	88,366	11,363	31,512	15,150	0
13 | Busns Off	3,764,342	21,025		0	2,568,413	779,148	50,748	127,804	17,204	200,000
14 | HR	5,657,935	32,616		1,074,578	2,752,923	977,579	56,120	736,548	27,571	0
15 | Pblc Rltn	1,798,379	34,276		0	836,195	240,383	131,455	544,020	12,050	0
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
61 | Supv Bldg	985,799	12,245		57,016	646,890	229,998	10,000	26,600	3,050	0
62 | Grnd Mnt	1,569,323	152,027			767,666	334,509	247,121	43,000	0	25,000
63 | Oper Bldg	18,644,278	13,071			11,431,732	5,009,953	836,758	611,964	2,550	738,250
64 | Maintnce	8,656,522	261,623	0		5,220,653	1,800,449	832,747	490,750	300	50,000
65 | Utilities	8,954,325	0	-364,878		0	0	2,300	9,316,903	0	0
67 | Bldg Secu	1,348,246	60,590			646,684	253,658	247,490	136,440	3,384	0
68 | Insurance	4,446,631	51					0	4,446,580		0
69 | Dep Fac Mnt	0	0			0	0	0	0		0
72 | Info Sys	9,559,055	10,100	-1,340,750	223,980	3,278,711	1,061,291	2,901,923	418,300	5,500	3,000,000
73 | Printing	493,996	2,660	-238,409	0	236,667	88,658	240,000	164,220	200	0
74 | Warehouse	991,730	10,464	0	0	712,006	251,650	5,510	11,100	1,000	0
75 | Mtr Pool	293,320	219	-479,352	0	167,421	61,532	526,500	17,000	0	0
83 | Interest	0							0		
84 | Principal	0							0		
85 | Debt Expn	0		0					0		0
Total	**69,836,195**	**628,421**	**-2,423,389**	**1,726,940**	**29,581,773**	**11,229,690**	**6,112,963**	**18,860,155**	**106,392**	**4,013,250**
FTE Program Staff				**4.420**	**364.093**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Pupil M/S	0	0		0	0	0	0	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	185,169	0		0	134,364	50,805	0	0	0	0
41 | Supervisn	1,233,023	2,164		28,508	859,657	304,194	23,000	4,500	11,000	0
42 | Food	10,382,730	0					10,382,730	0		
44 | Operation	11,763,203	67,450			6,756,597	3,417,656	730,500	33,500	7,500	750,000
49 | Transfers	-282,161		-282,161							
Total	**23,281,964**	**69,614**	**-282,161**	**28,508**	**7,750,618**	**3,772,655**	**11,136,230**	**38,000**	**18,500**	**750,000**
FTE Program Staff				**0.140**	**103.837**					

Spokane School District No.081

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Pupil M/S	555,594	303		0	472,321	78,105	4,865	0	0	0
29 | Pmt to SD	0							0		
35 | Pupil Safety	0	0		0	0	0	0	0	0	0
51 | Supervisn	3,164,429	4,316		181,724	1,198,902	471,001	1,010	1,304,142	3,334	0
52 | Operation	19,636,843	0			0	0	246,313	19,390,530	0	0
53 | Maintnce	0	0			0	0	0	0	0	0
56 | Insurance	0							0		
58 | Remote Learning Operations	0	0			0	0	0	0		
59 | Transfers	0		0							
Total	**23,356,866**	**4,619**	**0**	**181,724**	**1,671,223**	**549,106**	**252,188**	**20,694,672**	**3,334**	**0**
FTE Program Staff				**1.140**	**19.384**					

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	278,622	275,022	3,600
01-21-130	OTHER DISTRICT ADMINISTRATOR	18.700	215,678	143,480	168,746.36	3,155,557	3,155,557	0
01-21-400	OTHER SUPPORT PERSONNEL	1.031	151,594	143,480	145,691.56	150,208	150,208	0
ACTIVITY CODE 21 TOTAL		**19.731**				**3,584,387**	**3,580,787**	**3,600**
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,000	14,000	0
ACTIVITY CODE 22 TOTAL		**0.000**				**14,000**	**14,000**	**0**
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,783,196	1,783,196	0
01-23-210	ELEMENTARY PRINCIPAL	35.740	161,676	140,859	157,415.11	5,626,016	5,626,016	0
01-23-230	SECONDARY PRINCIPAL	15.000	178,246	165,642	172,027.47	2,580,412	2,580,412	0
01-23-240	SECONDARY VICE PRINCIPAL	36.000	161,676	135,243	151,141.44	5,441,092	5,441,092	0
ACTIVITY CODE 23 TOTAL		**86.740**				**15,430,716**	**15,430,716**	**0**
01-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	768,022	411,103	356,919
01-24-400	OTHER SUPPORT PERSONNEL	1.500	111,140	89,670	96,826.67	145,240	145,240	0
01-24-420	COUNSELOR	82.350	114,695	83,706	101,042.40	8,320,842	5,455,730	2,865,112
ACTIVITY CODE 24 TOTAL		**83.850**				**9,234,104**	**6,012,073**	**3,222,031**
01-25-005	OTHER SALARY ITEMS	0.000	0	0	0.00	92,375	92,375	0
ACTIVITY CODE 25 TOTAL		**0.000**				**92,375**	**92,375**	**0**
01-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	91,204	91,204	0
01-26-430	OCCUPATIONAL THERAPIST	0.628	114,700	78,600	102,288.22	64,237	64,237	0
01-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.400	97,985	97,985	97,985.00	39,194	39,194	0
01-26-470	NURSE	10.283	114,695	71,925	91,454.24	940,424	940,424	0
01-26-480	PHYSICAL THERAPIST	0.380	114,700	78,600	97,473.68	37,040	37,040	0
ACTIVITY CODE 26 TOTAL		**11.691**				**1,172,099**	**1,172,099**	**0**
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,622,345	3,430,860	6,191,485

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-310	ELEMENTARY HOMEROOM TEACHER	577.470	114,694	62,896	102,049.38	58,930,456	40,930,551	17,999,905
01-27-320	SECONDARY TEACHER	457.500	114,695	59,400	103,884.35	47,527,090	32,481,420	15,045,670
01-27-330	OTHER TEACHER	47.870	114,700	61,302	92,827.34	4,443,645	4,443,645	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	138.610	114,695	61,301	96,263.62	13,343,101	13,343,101	0
01-27-400	OTHER SUPPORT PERSONNEL	38.070	127,870	95,621	120,413.29	4,584,134	4,584,134	0
01-27-610	ON LEAVE	1.000	114,694	114,694	114,694.00	114,694	114,694	0
ACTIVITY CODE 27 TOTAL		**1,260.520**				**138,565,465**	**99,328,405**	**39,237,060**
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,790,455	0	2,790,455
01-28-510	EXTRACURRICULAR	3.000	173,919	101,120	146,794.33	440,383	0	440,383
ACTIVITY CODE 28 TOTAL		**3.000**				**3,230,838**	**0**	**3,230,838**
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,968,496	0	4,968,496
01-31-400	OTHER SUPPORT PERSONNEL	1.700	169,765	114,694	153,566.47	261,063	0	261,063
ACTIVITY CODE 31 TOTAL		**1.700**				**5,229,559**	**0**	**5,229,559**
01-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	154,804	154,804	0
01-33-130	OTHER DISTRICT ADMINISTRATOR	3.843	185,739	143,480	162,859.22	625,868	625,868	0
ACTIVITY CODE 33 TOTAL		**3.843**				**780,672**	**780,672**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,914,849	1,914,849	0
ACTIVITY CODE 34 TOTAL		**0.000**				**1,914,849**	**1,914,849**	**0**
PROGRAM TOTAL		**1,471.075**				**179,249,064**	**128,325,976**	**50,923,088**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,683	8,683	0
ACTIVITY CODE 21 TOTAL		**0.000**				**8,683**	**8,683**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	118,848	118,848	0
02-23-210	ELEMENTARY PRINCIPAL	1.000	161,676	161,676	161,676.00	161,676	161,676	0
02-23-230	SECONDARY PRINCIPAL	1.000	156,133	156,133	156,133.00	156,133	156,133	0
02-23-240	SECONDARY VICE PRINCIPAL	2.000	139,303	139,302	139,302.50	278,605	278,605	0
ACTIVITY CODE 23 TOTAL		**4.000**				**715,262**	**715,262**	**0**
02-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	24,720	24,720	0
02-24-420	COUNSELOR	4.800	114,694	81,109	102,532.50	492,156	492,156	0
ACTIVITY CODE 24 TOTAL		**4.800**				**516,876**	**516,876**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	328,974	328,974	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	10.400	114,695	73,624	100,993.17	1,050,329	1,050,329	0
02-27-320	SECONDARY TEACHER	64.000	114,695	67,376	103,310.22	6,611,854	6,611,854	0
02-27-330	OTHER TEACHER	13.200	114,694	81,583	104,964.92	1,385,537	1,385,537	0
02-27-400	OTHER SUPPORT PERSONNEL	4.300	127,870	114,693	123,886.05	532,710	532,710	0
ACTIVITY CODE 27 TOTAL		**91.900**				**9,909,404**	**9,909,404**	**0**
02-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,250	0	14,250
ACTIVITY CODE 28 TOTAL		**0.000**				**14,250**	**0**	**14,250**
02-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	421,359	0	421,359

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-31-400	OTHER SUPPORT PERSONNEL	0.300	114,693	114,693	114,693.33	34,408	0	34,408
ACTIVITY CODE 31 TOTAL		**0.300**				**455,767**	**0**	**455,767**
PROGRAM TOTAL		**101.000**				**11,620,242**	**11,150,225**	**470,017**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,422	8,422	0
03-27-320	SECONDARY TEACHER	2.800	114,694	104,353	111,739.29	312,870	312,870	0
ACTIVITY CODE 27 TOTAL		**2.800**				**321,292**	**321,292**	**0**
03-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,154	0	14,154
ACTIVITY CODE 31 TOTAL		**0.000**				**14,154**	**0**	**14,154**
PROGRAM TOTAL		**2.800**				**335,446**	**321,292**	**14,154**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,580	0	14,580
09-27-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	0	0	0
09-27-330	OTHER TEACHER	5.832	114,691	59,401	89,155.01	519,952	0	519,952
ACTIVITY CODE 27 TOTAL		**5.832**				**534,532**	**0**	**534,532**
09-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,147	1,266	17,881
ACTIVITY CODE 31 TOTAL		**0.000**				**19,147**	**1,266**	**17,881**
09-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,099	9,099	0
ACTIVITY CODE 34 TOTAL		**0.000**				**9,099**	**9,099**	**0**
PROGRAM TOTAL		**5.832**				**562,778**	**10,365**	**552,413**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	63,636	63,636	0
21-21-130	OTHER DISTRICT ADMINISTRATOR	9.600	178,247	139,303	152,151.46	1,460,654	1,460,654	0
ACTIVITY CODE 21 TOTAL		**9.600**				**1,524,290**	**1,524,290**	**0**
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	624,837	624,837	0
21-26-390	ORIENTATION AND MOBILITY SPECIALIST	4.800	114,694	64,530	90,610.83	434,932	434,932	0
21-26-430	OCCUPATIONAL THERAPIST	14.723	114,694	78,595	100,155.27	1,474,586	1,474,586	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	65.600	114,695	71,508	100,068.03	6,564,463	6,564,463	0
21-26-460	PSYCHOLOGIST	35.000	114,695	71,508	98,089.54	3,433,134	3,433,134	0
21-26-470	NURSE	0.250	111,133	74,060	97,948.00	24,487	24,487	0
21-26-480	PHYSICAL THERAPIST	7.420	114,694	78,595	97,315.36	722,080	722,080	0
ACTIVITY CODE 26 TOTAL		**127.793**				**13,278,519**	**13,278,519**	**0**
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,115,453	1,115,453	0
21-27-320	SECONDARY TEACHER	1.000	114,694	114,694	114,694.00	114,694	114,694	0
21-27-330	OTHER TEACHER	214.600	114,695	59,399	90,990.87	19,526,641	19,526,641	0
ACTIVITY CODE 27 TOTAL		**215.600**				**20,756,788**	**20,756,788**	**0**
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,332,506	1,332,506	0
21-31-400	OTHER SUPPORT PERSONNEL	3.000	114,694	83,706	98,794.33	296,383	296,383	0
ACTIVITY CODE 31 TOTAL		**3.000**				**1,628,889**	**1,628,889**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	528,609	528,609	0
ACTIVITY CODE 34 TOTAL		**0.000**				**528,609**	**528,609**	**0**
PROGRAM TOTAL		**355.993**				**37,717,095**	**37,717,095**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	33,091	33,091	0
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.800	114,695	69,291	85,911.43	240,552	240,552	0
ACTIVITY CODE 26 TOTAL		**2.800**				**273,643**	**273,643**	**0**
24-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	224,723	224,723	0
24-27-330	OTHER TEACHER	44.000	114,694	61,301	103,787.86	4,566,666	4,566,666	0
ACTIVITY CODE 27 TOTAL		**44.000**				**4,791,389**	**4,791,389**	**0**
24-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	266,645	266,645	0
ACTIVITY CODE 31 TOTAL		**0.000**				**266,645**	**266,645**	**0**
PROGRAM TOTAL		**46.800**				**5,331,677**	**5,331,677**	**0**

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Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	29,263	29,263	0
31-21-130	OTHER DISTRICT ADMINISTRATOR	2.550	185,739	135,243	163,338.04	416,512	416,512	0
ACTIVITY CODE 21 TOTAL		**2.550**				**445,775**	**445,775**	**0**
31-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	13,388	13,388	0
31-24-420	COUNSELOR	5.000	114,694	92,000	104,639.60	523,198	523,198	0
ACTIVITY CODE 24 TOTAL		**5.000**				**536,586**	**536,586**	**0**
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	276,234	276,234	0
31-27-320	SECONDARY TEACHER	48.800	114,695	69,695	99,406.27	4,851,026	4,851,026	0
31-27-400	OTHER SUPPORT PERSONNEL	0.500	104,352	104,352	104,352.00	52,176	52,176	0
ACTIVITY CODE 27 TOTAL		**49.300**				**5,179,436**	**5,179,436**	**0**
31-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	252,004	252,004	0
ACTIVITY CODE 28 TOTAL		**0.000**				**252,004**	**252,004**	**0**
31-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	199,114	199,114	0
ACTIVITY CODE 31 TOTAL		**0.000**				**199,114**	**199,114**	**0**
31-33-005	OTHER SALARY ITEMS	0.000	0	0	0.00	15,000	15,000	0
ACTIVITY CODE 33 TOTAL		**0.000**				**15,000**	**15,000**	**0**
31-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	81,877	81,877	0
ACTIVITY CODE 34 TOTAL		**0.000**				**81,877**	**81,877**	**0**
PROGRAM TOTAL		**56.850**				**6,709,792**	**6,709,792**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,953	2,953	0
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.450	161,675	135,244	146,991.11	66,146	66,146	0
ACTIVITY CODE 21 TOTAL		**0.450**				**69,099**	**69,099**	**0**
34-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	0	0	0
ACTIVITY CODE 23 TOTAL		**0.000**				**0**	**0**	**0**
34-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	77,371	77,371	0
34-27-310	ELEMENTARY HOMEROOM TEACHER	0.400	114,695	83,705	99,200.00	39,680	39,680	0
34-27-320	SECONDARY TEACHER	13.803	114,749	83,025	104,360.86	1,440,493	1,440,493	0
ACTIVITY CODE 27 TOTAL		**14.203**				**1,557,544**	**1,557,544**	**0**
34-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	59,862	59,862	0
ACTIVITY CODE 31 TOTAL		**0.000**				**59,862**	**59,862**	**0**
34-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,604	19,604	0
ACTIVITY CODE 34 TOTAL		**0.000**				**19,604**	**19,604**	**0**
PROGRAM TOTAL		**14.653**				**1,706,109**	**1,706,109**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	9,500	9,500	0
ACTIVITY CODE 31 TOTAL		**0.000**				**9,500**	**9,500**	**0**
PROGRAM TOTAL		**0.000**				**9,500**	**9,500**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	25,377	25,377	0
45-23-230	SECONDARY PRINCIPAL	1.000	156,133	156,133	156,133.00	156,133	156,133	0
45-23-240	SECONDARY VICE PRINCIPAL	1.000	151,461	151,461	151,461.00	151,461	151,461	0
ACTIVITY CODE 23 TOTAL		**2.000**				**332,971**	**332,971**	**0**
45-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,689	6,689	0
45-24-420	COUNSELOR	1.000	114,694	114,694	114,694.00	114,694	114,694	0
ACTIVITY CODE 24 TOTAL		**1.000**				**121,383**	**121,383**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	189,543	189,543	0
45-27-320	SECONDARY TEACHER	25.000	114,694	66,595	91,065.36	2,276,634	2,276,634	0
45-27-400	OTHER SUPPORT PERSONNEL	1.000	103,970	103,970	103,970.00	103,970	103,970	0
ACTIVITY CODE 27 TOTAL		**26.000**				**2,570,147**	**2,570,147**	**0**
45-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	62,818	62,818	0
ACTIVITY CODE 31 TOTAL		**0.000**				**62,818**	**62,818**	**0**
45-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	48,234	48,234	0
ACTIVITY CODE 34 TOTAL		**0.000**				**48,234**	**48,234**	**0**
PROGRAM TOTAL		**29.000**				**3,135,553**	**3,135,553**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ******								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	**0**
							0	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,445	16,445	0
51-21-130	OTHER DISTRICT ADMINISTRATOR	2.200	169,571	143,480	151,268.64	332,791	332,791	0
51-21-400	OTHER SUPPORT PERSONNEL	1.063	169,492	138,931	152,513.64	162,122	162,122	0
ACTIVITY CODE 21 TOTAL		**3.263**				**511,358**	**511,358**	**0**
51-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,174	6,174	0
51-24-400	OTHER SUPPORT PERSONNEL	0.000	0	0	0.00	0	0	0
51-24-420	COUNSELOR	6.000	114,694	78,595	91,466.00	548,796	548,796	0
51-24-490	BEHAVIOR ANALYST	5.000	86,384	74,227	84,496.60	422,483	422,483	0
ACTIVITY CODE 24 TOTAL		**11.000**				**977,453**	**977,453**	**0**
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	335,888	335,888	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	5.530	114,695	76,602	105,935.62	585,824	585,824	0
51-27-320	SECONDARY TEACHER	1.200	111,140	69,696	76,603.33	91,924	91,924	0
51-27-330	OTHER TEACHER	26.318	114,700	69,697	105,875.07	2,786,420	2,786,420	0
51-27-400	OTHER SUPPORT PERSONNEL	12.800	127,869	95,621	112,613.75	1,441,456	1,441,456	0
ACTIVITY CODE 27 TOTAL		**45.848**				**5,241,512**	**5,241,512**	**0**
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	326,771	326,771	0
51-31-310	ELEMENTARY HOMEROOM TEACHER	0.400	114,695	114,695	114,695.00	45,878	45,878	0

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-31-400	OTHER SUPPORT PERSONNEL	5.650	114,697	114,690	114,694.34	648,023	648,023	0
ACTIVITY CODE 31 TOTAL		**6.050**				**1,020,672**	**1,020,672**	**0**
PROGRAM TOTAL		**66.161**				**7,750,995**	**7,750,995**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,170	14,170	0
52-27-400	OTHER SUPPORT PERSONNEL	0.500	147,784	147,784	147,784.00	73,892	73,892	0
ACTIVITY CODE 27 TOTAL		**0.500**				**88,062**	**88,062**	**0**
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	104,710	104,710	0
52-31-400	OTHER SUPPORT PERSONNEL	5.692	169,764	139,146	150,437.81	856,292	856,292	0
ACTIVITY CODE 31 TOTAL		**5.692**				**961,002**	**961,002**	**0**
PROGRAM TOTAL		**6.192**				**1,049,064**	**1,049,064**	**0**

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Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	21,386	21,386	0
55-21-130	OTHER DISTRICT ADMINISTRATOR	2.143	169,568	143,480	153,084.93	328,061	328,061	0
55-21-400	OTHER SUPPORT PERSONNEL	1.531	169,492	139,301	150,776.62	230,839	230,839	0
ACTIVITY CODE 21 TOTAL		**3.674**				**580,286**	**580,286**	**0**
55-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	80,625	80,625	0
55-24-400	OTHER SUPPORT PERSONNEL	15.000	114,700	89,144	104,622.93	1,569,344	1,569,344	0
55-24-490	BEHAVIOR ANALYST	5.000	86,384	74,228	85,304.40	426,522	426,522	0
ACTIVITY CODE 24 TOTAL		**20.000**				**2,076,491**	**2,076,491**	**0**
55-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	388,608	388,608	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.970	114,695	114,693	114,693.81	111,253	111,253	0
55-27-330	OTHER TEACHER	74.182	114,700	66,207	106,414.13	7,894,013	7,894,013	0
55-27-400	OTHER SUPPORT PERSONNEL	0.700	114,694	114,694	114,694.29	80,286	80,286	0
ACTIVITY CODE 27 TOTAL		**75.852**				**8,474,160**	**8,474,160**	**0**
55-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	336,340	336,340	0
55-31-310	ELEMENTARY HOMEROOM TEACHER	1.100	114,694	114,693	114,693.64	126,163	126,163	0
55-31-330	OTHER TEACHER	0.500	114,694	114,694	114,694.00	57,347	57,347	0
55-31-400	OTHER SUPPORT PERSONNEL	10.050	114,715	105,577	113,787.06	1,143,560	1,143,560	0
ACTIVITY CODE 31 TOTAL		**11.650**				**1,663,410**	**1,663,410**	**0**

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	219,617	219,617	0
ACTIVITY CODE 34 TOTAL		**0.000**				**219,617**	**219,617**	**0**
PROGRAM TOTAL		**111.176**				**13,013,964**	**13,013,964**	**0**

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2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	31,588	31,588	0
ACTIVITY CODE 22 TOTAL		**0.000**				**31,588**	**31,588**	**0**
58-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	164,622	164,622	0
ACTIVITY CODE 24 TOTAL		**0.000**				**164,622**	**164,622**	**0**
58-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	56,120	56,120	0
ACTIVITY CODE 26 TOTAL		**0.000**				**56,120**	**56,120**	**0**
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,257,670	3,257,670	0
ACTIVITY CODE 27 TOTAL		**0.000**				**3,257,670**	**3,257,670**	**0**
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	190,335	190,335	0
58-31-400	OTHER SUPPORT PERSONNEL	1.000	114,694	114,694	114,694.00	114,694	114,694	0
ACTIVITY CODE 31 TOTAL		**1.000**				**305,029**	**305,029**	**0**
PROGRAM TOTAL		**1.000**				**3,815,029**	**3,815,029**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	53,045	53,045	0
ACTIVITY CODE 27 TOTAL		**0.000**				**53,045**	**53,045**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	18,912	18,912	0
64-31-400	OTHER SUPPORT PERSONNEL	1.600	114,693	111,140	112,472.50	179,956	179,956	0
ACTIVITY CODE 31 TOTAL		**1.600**				**198,868**	**198,868**	**0**
PROGRAM TOTAL		**1.600**				**251,913**	**251,913**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,862	19,862	0
65-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	161,676	161,676	161,676.00	161,676	161,676	0
ACTIVITY CODE 21 TOTAL		**1.000**				**181,538**	**181,538**	**0**
65-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	55,078	43,023	12,055
65-27-330	OTHER TEACHER	21.630	114,700	61,300	97,939.20	2,118,425	2,118,425	0
ACTIVITY CODE 27 TOTAL		**21.630**				**2,173,503**	**2,161,448**	**12,055**
65-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	36,572	36,572	0
ACTIVITY CODE 31 TOTAL		**0.000**				**36,572**	**36,572**	**0**
65-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	62,208	62,208	0
ACTIVITY CODE 34 TOTAL		**0.000**				**62,208**	**62,208**	**0**
PROGRAM TOTAL		**22.630**				**2,453,821**	**2,441,766**	**12,055**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	730	730	0
68-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	150,262	150,262	150,262.00	75,131	75,131	0
ACTIVITY CODE 21 TOTAL		**0.500**				**75,861**	**75,861**	**0**
PROGRAM TOTAL		**0.500**				**75,861**	**75,861**	**0**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	8,000	0	8,000
ACTIVITY CODE 27 TOTAL		**0.000**				**8,000**	**0**	**8,000**
69-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,500	0	1,500
ACTIVITY CODE 31 TOTAL		**0.000**				**1,500**	**0**	**1,500**
PROGRAM TOTAL		**0.000**				**9,500**	**0**	**9,500**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	58,052	34,474	23,578
74-27-310	ELEMENTARY HOMEROOM TEACHER	3.000	111,140	76,602	93,427.33	280,282	280,282	0
74-27-320	SECONDARY TEACHER	13.000	114,694	89,147	106,412.15	1,383,358	205,415	1,177,943
ACTIVITY CODE 27 TOTAL		**16.000**				**1,721,692**	**520,171**	**1,201,521**
74-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	70,027	64,105	5,922
ACTIVITY CODE 31 TOTAL		**0.000**				**70,027**	**64,105**	**5,922**
74-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,156	11,156	0
ACTIVITY CODE 34 TOTAL		**0.000**				**11,156**	**11,156**	**0**
PROGRAM TOTAL		**16.000**				**1,802,875**	**595,432**	**1,207,443**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	45,094	42,805	2,289
79-27-340	ELEMENTARY SPECIALIST TEACHER	1.000	111,140	90,722	100,931.00	100,931	0	100,931
ACTIVITY CODE 27 TOTAL		**1.000**				**146,025**	**42,805**	**103,220**
79-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	4,566	0	4,566
ACTIVITY CODE 31 TOTAL		**0.000**				**4,566**	**0**	**4,566**
79-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,070	0	7,070
ACTIVITY CODE 91 TOTAL		**0.000**				**7,070**	**0**	**7,070**
PROGRAM TOTAL		**1.000**				**157,661**	**42,805**	**114,856**

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Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,798	0	5,798
88-21-130	OTHER DISTRICT ADMINISTRATOR	0.400	178,245	178,245	178,245.00	71,298	0	71,298
ACTIVITY CODE 21 TOTAL		**0.400**				**77,096**	**0**	**77,096**
88-24-005	OTHER SALARY ITEMS	0.000	0	0	0.00	42,069	0	42,069
88-24-400	OTHER SUPPORT PERSONNEL	1.930	127,875	95,625	121,050.26	233,627	0	233,627
88-24-420	COUNSELOR	5.020	161,683	71,500	126,640.24	635,734	0	635,734
ACTIVITY CODE 24 TOTAL		**6.950**				**911,430**	**0**	**911,430**
88-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	1,784	0	1,784
88-26-470	NURSE	0.469	114,696	78,889	108,004.26	50,654	0	50,654
ACTIVITY CODE 26 TOTAL		**0.469**				**52,438**	**0**	**52,438**
88-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	93,511	0	93,511
88-27-310	ELEMENTARY HOMEROOM TEACHER	1.200	114,696	83,025	104,138.33	124,966	0	124,966
88-27-330	OTHER TEACHER	38.168	114,695	59,399	86,462.98	3,300,119	0	3,300,119
ACTIVITY CODE 27 TOTAL		**39.368**				**3,518,596**	**0**	**3,518,596**
88-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	265,333	0	265,333
88-31-400	OTHER SUPPORT PERSONNEL	3.000	114,694	89,147	100,608.00	301,824	0	301,824
ACTIVITY CODE 31 TOTAL		**3.000**				**567,157**	**0**	**567,157**
PROGRAM TOTAL		**50.187**				**5,126,717**	**0**	**5,126,717**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-91-005	OTHER SALARY ITEMS	0.000	0	0	0.00	31,181	8,242	22,939
89-91-130	OTHER DISTRICT ADMINISTRATOR	1.600	178,250	161,676	165,239.38	264,383	84,882	179,501
ACTIVITY CODE 91 TOTAL		**1.600**				**295,564**	**93,124**	**202,440**
PROGRAM TOTAL		**1.600**				**295,564**	**93,124**	**202,440**

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3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-005	OTHER SALARY ITEMS	0.000	0	0	0.00	48,030	48,030	0
97-12-110	SUPERINTENDENT	1.000	323,336	323,336	323,336.00	323,336	323,336	0
ACTIVITY CODE 12 TOTAL		**1.000**				**371,366**	**371,366**	**0**
97-14-005	OTHER SALARY ITEMS	0.000	0	0	0.00	708,744	708,744	0
97-14-130	OTHER DISTRICT ADMINISTRATOR	2.000	196,071	169,763	182,917.00	365,834	365,834	0
ACTIVITY CODE 14 TOTAL		**2.000**				**1,074,578**	**1,074,578**	**0**
97-61-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,010	5,010	0
97-61-130	OTHER DISTRICT ADMINISTRATOR	0.280	185,736	185,736	185,735.71	52,006	52,006	0
ACTIVITY CODE 61 TOTAL		**0.280**				**57,016**	**57,016**	**0**
97-72-005	OTHER SALARY ITEMS	0.000	0	0	0.00	19,731	19,731	0
97-72-130	OTHER DISTRICT ADMINISTRATOR	1.140	185,736	178,246	179,165.79	204,249	204,249	0
ACTIVITY CODE 72 TOTAL		**1.140**				**223,980**	**223,980**	**0**
PROGRAM TOTAL		**4.420**				**1,726,940**	**1,726,940**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-005	OTHER SALARY ITEMS	0.000	0	0	0.00	2,505	2,505	0
98-41-130	OTHER DISTRICT ADMINISTRATOR	0.140	185,736	185,736	185,735.71	26,003	26,003	0
ACTIVITY CODE 41 TOTAL		**0.140**				**28,508**	**28,508**	**0**
PROGRAM TOTAL		**0.140**				**28,508**	**28,508**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-005	OTHER SALARY ITEMS	0.000	0	0	0.00	14,863	14,863	0
99-51-130	OTHER DISTRICT ADMINISTRATOR	1.140	185,736	140,858	146,369.30	166,861	166,861	0
ACTIVITY CODE 51 TOTAL		**1.140**				**181,724**	**181,724**	**0**
PROGRAM TOTAL		**1.140**				**181,724**	**181,724**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	54,562	54,562	0
01-21-940	OFFICE/CLERICAL	6.203	12,899.72	52.55	25.68	34.45	444,358	444,358	0
01-21-960	PROFESSIONAL	2.300	4,784.00	53.06	46.53	49.48	236,733	236,733	0
01-21-980	TECHNICAL	5.470	11,376.00	59.33	33.83	43.57	495,601	495,601	0
01-21-990	DIRECTOR/SUPERVISOR	6.000	12,480.00	78.82	46.44	57.75	720,733	720,733	0
ACTIVITY CODE 21 TOTAL		**19.973**					**1,951,987**	**1,951,987**	**0**
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	79,888	58,275	21,613
01-22-940	OFFICE/CLERICAL	17.500	36,400.01	33.34	22.08	25.84	940,465	762,482	177,983
ACTIVITY CODE 22 TOTAL		**17.500**					**1,020,353**	**820,757**	**199,596**
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,061,009	645,477	415,532
01-23-910	AIDES	21.960	45,674.96	17.64	17.63	17.63	805,250	740,990	64,260
01-23-940	OFFICE/CLERICAL	143.825	299,068.82	36.33	21.91	28.43	8,503,372	4,339,029	4,164,343
ACTIVITY CODE 23 TOTAL		**165.785**					**10,369,631**	**5,725,496**	**4,644,135**
01-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,200	6,200	0
ACTIVITY CODE 24 TOTAL		**0.000**					**6,200**	**6,200**	**0**
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	209,143	209,143	0
01-25-910	AIDES	28.215	58,722.09	32.67	25.72	28.21	1,656,672	1,656,672	0
01-25-940	OFFICE/CLERICAL	0.196	408.00	22.00	22.00	22.00	8,975	8,975	0
ACTIVITY CODE 25 TOTAL		**28.411**					**1,874,790**	**1,874,790**	**0**
01-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	228,150	194,157	33,993
01-26-910	AIDES	2.068	4,300.80	34.38	30.28	32.61	140,264	140,264	0
01-26-940	OFFICE/CLERICAL	0.000	0.00	0.00	0.00	0.00	0	0	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-26-960	PROFESSIONAL	18.686	38,858.94	60.98	32.90	51.87	2,015,761	1,548,638	467,123
ACTIVITY CODE 26 TOTAL		**20.754**					**2,384,175**	**1,883,059**	**501,116**
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	100,867	99,475	1,392
01-27-910	AIDES	1.888	4,300.17	34.25	19.88	20.79	89,415	89,415	0
01-27-960	PROFESSIONAL	1.153	2,398.00	48.24	30.28	38.07	91,293	91,293	0
ACTIVITY CODE 27 TOTAL		**3.041**					**281,575**	**280,183**	**1,392**
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,788,221	0	1,788,221
01-28-940	OFFICE/CLERICAL	0.500	1,040.00	28.89	28.89	28.89	30,047	0	30,047
01-28-990	DIRECTOR/SUPERVISOR	11.000	22,880.00	72.24	45.31	55.53	1,270,617	0	1,270,617
ACTIVITY CODE 28 TOTAL		**11.500**					**3,088,885**	**0**	**3,088,885**
01-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	950	0	950
ACTIVITY CODE 31 TOTAL		**0.000**					**950**	**0**	**950**
01-32-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	97,179	97,179	0
01-32-980	TECHNICAL	19.600	40,768.00	45.96	28.48	38.21	1,557,871	1,557,871	0
01-32-990	DIRECTOR/SUPERVISOR	1.200	2,496.00	68.98	49.27	57.48	143,479	143,479	0
ACTIVITY CODE 32 TOTAL		**20.800**					**1,798,529**	**1,798,529**	**0**
01-33-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,148	8,148	0
01-33-940	OFFICE/CLERICAL	4.920	10,233.60	35.13	35.13	35.13	359,505	359,505	0
ACTIVITY CODE 33 TOTAL		**4.920**					**367,653**	**367,653**	**0**
01-35-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	174,716	137,665	37,051

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-35-970	SERVICE WORKERS	11.606	24,136.48	46.95	38.61	40.91	987,363	503,714	483,649
ACTIVITY CODE 35 TOTAL		**11.606**					**1,162,079**	**641,379**	**520,700**
PROGRAM TOTAL		**304.290**					**24,306,807**	**15,350,033**	**8,956,774**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	63,552	63,552	0
02-21-960	PROFESSIONAL	2.615	5,440.00	50.60	38.03	46.35	252,145	252,145	0
02-21-980	TECHNICAL	3.470	7,216.00	35.66	29.36	33.17	239,326	239,326	0
ACTIVITY CODE 21 TOTAL		**6.085**					**555,023**	**555,023**	**0**
02-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	55,968	55,968	0
02-23-940	OFFICE/CLERICAL	8.199	17,052.60	36.33	23.88	29.82	508,533	508,533	0
ACTIVITY CODE 23 TOTAL		**8.199**					**564,501**	**564,501**	**0**
02-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	100,782	100,782	0
02-27-910	AIDES	0.092	193.26	27.22	23.08	25.15	4,860	4,860	0
02-27-960	PROFESSIONAL	0.653	1,358.00	30.28	30.28	30.28	41,124	41,124	0
ACTIVITY CODE 27 TOTAL		**0.745**					**146,766**	**146,766**	**0**
02-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,468	0	1,468
ACTIVITY CODE 31 TOTAL		**0.000**					**1,468**	**0**	**1,468**
PROGRAM TOTAL		**15.029**					**1,267,758**	**1,266,290**	**1,468**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
03-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,752	2,752	0
03-27-960	PROFESSIONAL	0.746	1,552.00	35.93	35.93	35.93	55,759	55,759	0
ACTIVITY CODE 27 TOTAL		**0.746**					**58,511**	**58,511**	**0**
PROGRAM TOTAL		**0.746**					**58,511**	**58,511**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 09 - Transition to Kindergarten

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
09-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,204	2,204	0
09-63-970	SERVICE WORKERS	2.000	4,160.00	22.35	22.35	22.35	92,961	92,961	0
ACTIVITY CODE 63 TOTAL		**2.000**					**95,165**	**95,165**	**0**
PROGRAM TOTAL		**2.000**					**95,165**	**95,165**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,121	8,121	0
21-21-940	OFFICE/CLERICAL	1.812	3,768.00	36.33	31.45	34.14	128,647	128,647	0
21-21-960	PROFESSIONAL	2.057	4,278.00	53.06	35.43	43.08	184,303	184,303	0
21-21-980	TECHNICAL	1.000	2,080.00	39.08	39.08	39.08	81,277	81,277	0
21-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	52.01	52.01	52.01	108,186	108,186	0
ACTIVITY CODE 21 TOTAL		**5.869**					**510,534**	**510,534**	**0**
21-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	48,863	48,863	0
21-26-910	AIDES	2.316	4,817.38	34.38	28.65	29.91	144,093	144,093	0
21-26-960	PROFESSIONAL	4.535	9,430.35	60.98	32.90	52.57	495,799	495,799	0
ACTIVITY CODE 26 TOTAL		**6.851**					**688,755**	**688,755**	**0**
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,570,985	1,570,985	0
21-27-910	AIDES	322.632	670,819.57	37.33	19.88	28.10	18,851,129	18,851,129	0
21-27-940	OFFICE/CLERICAL	0.812	1,688.00	38.22	38.22	38.22	64,521	64,521	0
ACTIVITY CODE 27 TOTAL		**323.444**					**20,486,635**	**20,486,635**	**0**
PROGRAM TOTAL		**336.164**					**21,685,924**	**21,685,924**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,648	6,648	0
24-27-910	AIDES	0.130	270.01	29.44	29.44	29.44	7,949	7,949	0
ACTIVITY CODE 27 TOTAL		**0.130**					**14,597**	**14,597**	**0**
PROGRAM TOTAL		**0.130**					**14,597**	**14,597**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,840	5,840	0
31-21-940	OFFICE/CLERICAL	0.750	1,560.00	36.33	36.33	36.33	56,674	56,674	0
31-21-960	PROFESSIONAL	0.400	832.00	48.24	48.24	48.24	40,135	40,135	0
31-21-980	TECHNICAL	0.609	1,267.20	31.22	31.22	31.22	39,558	39,558	0
ACTIVITY CODE 21 TOTAL		**1.759**					**142,207**	**142,207**	**0**
PROGRAM TOTAL		**1.759**					**142,207**	**142,207**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,565	1,565	0
34-21-940	OFFICE/CLERICAL	0.250	520.00	36.33	36.33	36.33	18,892	18,892	0
34-21-960	PROFESSIONAL	0.100	208.00	48.24	48.24	48.24	10,034	10,034	0
34-21-980	TECHNICAL	0.152	316.80	31.22	31.22	31.22	9,890	9,890	0
ACTIVITY CODE 21 TOTAL		**0.502**					**40,381**	**40,381**	**0**
PROGRAM TOTAL		**0.502**					**40,381**	**40,381**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 45 - Skill Center, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
45-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	18,077	18,077	0
45-23-940	OFFICE/CLERICAL	3.646	7,584.00	35.13	23.29	29.58	224,359	224,359	0
ACTIVITY CODE 23 TOTAL		**3.646**					**242,436**	**242,436**	**0**
45-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,150	3,150	0
45-27-910	AIDES	0.000	0.00	21.17	21.17	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		**0.000**					**3,150**	**3,150**	**0**
PROGRAM TOTAL		**3.646**					**245,586**	**245,586**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 46 - Skill Center, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 47 - Skill Center - Facility Upgrades

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,561	1,561	0
51-21-940	OFFICE/CLERICAL	0.406	844.90	36.33	36.33	36.33	30,695	30,695	0
51-21-960	PROFESSIONAL	0.600	1,248.00	50.60	50.60	50.60	63,143	63,143	0
ACTIVITY CODE 21 TOTAL		**1.006**					**95,399**	**95,399**	**0**
51-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,983	15,983	0
51-24-960	PROFESSIONAL	1.582	3,290.00	41.44	33.67	37.12	122,116	122,116	0
51-24-980	TECHNICAL	1.405	2,923.30	52.01	39.93	46.81	136,837	136,837	0
ACTIVITY CODE 24 TOTAL		**2.987**					**274,936**	**274,936**	**0**
51-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	450,707	450,707	0
51-27-960	PROFESSIONAL	8.783	18,267.88	41.21	26.10	35.03	639,961	639,961	0
ACTIVITY CODE 27 TOTAL		**8.783**					**1,090,668**	**1,090,668**	**0**
PROGRAM TOTAL		**12.776**					**1,461,003**	**1,461,003**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,461	1,461	0
52-24-960	PROFESSIONAL	0.731	1,520.00	44.66	44.66	44.66	67,876	67,876	0
52-24-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	46.44	46.44	46.44	193,204	193,204	0
ACTIVITY CODE 24 TOTAL		**2.731**					**262,541**	**262,541**	**0**
PROGRAM TOTAL		**2.731**					**262,541**	**262,541**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,994	3,994	0
55-21-940	OFFICE/CLERICAL	0.776	1,615.30	36.33	33.18	34.83	56,260	56,260	0
55-21-960	PROFESSIONAL	0.300	624.00	50.60	50.60	50.59	31,571	31,571	0
ACTIVITY CODE 21 TOTAL		**1.076**					**91,825**	**91,825**	**0**
55-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	54,635	54,635	0
55-27-960	PROFESSIONAL	7.218	15,016.30	44.05	27.24	35.01	525,654	525,654	0
ACTIVITY CODE 27 TOTAL		**7.218**					**580,289**	**580,289**	**0**
PROGRAM TOTAL		**8.294**					**672,114**	**672,114**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,165	4,165	0
58-21-940	OFFICE/CLERICAL	0.812	1,688.00	27.85	27.85	27.85	47,016	47,016	0
58-21-960	PROFESSIONAL	0.100	208.00	53.06	53.06	53.06	11,037	11,037	0
58-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	49.27	49.27	49.27	102,485	102,485	0
ACTIVITY CODE 21 TOTAL		**1.912**					**164,703**	**164,703**	**0**
58-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,565	7,565	0
58-24-960	PROFESSIONAL	1.316	2,737.20	41.62	33.84	37.01	101,315	101,315	0
58-24-990	DIRECTOR/SUPERVISOR	1.750	3,640.00	47.84	46.44	47.04	171,228	171,228	0
ACTIVITY CODE 24 TOTAL		**3.066**					**280,108**	**280,108**	**0**
58-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	75,500	75,500	0
ACTIVITY CODE 31 TOTAL		**0.000**					**75,500**	**75,500**	**0**
PROGRAM TOTAL		**4.978**					**520,311**	**520,311**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
ACTIVITY CODE 27 TOTAL		**0.000**					**6,000**	**6,000**	**0**
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,001	1,001	0
ACTIVITY CODE 31 TOTAL		**0.000**					**1,001**	**1,001**	**0**
PROGRAM TOTAL		**0.000**					**7,001**	**7,001**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,825	4,825	0
65-21-940	OFFICE/CLERICAL	1.666	3,466.00	35.13	23.98	30.67	106,301	106,301	0
ACTIVITY CODE 21 TOTAL		**1.666**					**111,126**	**111,126**	**0**
65-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	65,387	59,515	5,872
65-27-910	AIDES	8.036	16,712.50	37.33	27.15	31.04	518,825	518,825	0
65-27-960	PROFESSIONAL	2.451	5,100.00	43.74	28.21	36.39	185,609	185,609	0
ACTIVITY CODE 27 TOTAL		**10.487**					**769,821**	**763,949**	**5,872**
PROGRAM TOTAL		**12.153**					**880,947**	**875,075**	**5,872**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,686	24,686	0
68-27-960	PROFESSIONAL	1.865	3,880.00	31.22	27.94	29.74	115,407	115,407	0
ACTIVITY CODE 27 TOTAL		**1.865**					**140,093**	**140,093**	**0**
PROGRAM TOTAL		**1.865**					**140,093**	**140,093**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	787	0	787
69-27-960	PROFESSIONAL	0.245	509.25	30.28	30.28	30.28	15,422	0	15,422
ACTIVITY CODE 27 TOTAL		**0.245**					**16,209**	**0**	**16,209**
PROGRAM TOTAL		**0.245**					**16,209**	**0**	**16,209**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
****** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ******									
								0	0
								0	**0**
								0	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,409	2,409	0
79-21-940	OFFICE/CLERICAL	0.238	495.50	31.45	31.45	31.45	15,581	15,581	0
ACTIVITY CODE 21 TOTAL		**0.238**					**17,990**	**17,990**	**0**
79-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,806	6,806	0
79-24-960	PROFESSIONAL	2.081	3,028.00	45.85	38.26	42.12	127,526	127,526	0
ACTIVITY CODE 24 TOTAL		**2.081**					**134,332**	**134,332**	**0**
79-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	74,390	74,390	0
ACTIVITY CODE 27 TOTAL		**0.000**					**74,390**	**74,390**	**0**
PROGRAM TOTAL		**2.319**					**226,712**	**226,712**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,297	0	2,297
88-21-940	OFFICE/CLERICAL	1.000	2,080.00	31.37	31.37	31.37	65,257	0	65,257
88-21-960	PROFESSIONAL	1.500	3,120.00	50.60	49.12	49.61	154,791	0	154,791
88-21-990	DIRECTOR/SUPERVISOR	0.100	208.00	74.41	74.41	74.41	15,477	0	15,477
ACTIVITY CODE 21 TOTAL		**2.600**					**237,822**	**0**	**237,822**
88-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,622	0	15,622
88-24-940	OFFICE/CLERICAL	3.215	6,685.00	38.03	36.07	36.55	244,333	0	244,333
ACTIVITY CODE 24 TOTAL		**3.215**					**259,955**	**0**	**259,955**
88-26-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	6,257	0	6,257
88-26-960	PROFESSIONAL	0.864	1,796.70	60.98	44.01	52.69	94,672	0	94,672
ACTIVITY CODE 26 TOTAL		**0.864**					**100,929**	**0**	**100,929**
88-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	174,400	0	174,400
88-27-910	AIDES	30.402	63,228.36	31.16	23.29	27.29	1,725,336	0	1,725,336
ACTIVITY CODE 27 TOTAL		**30.402**					**1,899,736**	**0**	**1,899,736**
88-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	700	0	700
ACTIVITY CODE 31 TOTAL		**0.000**					**700**	**0**	**700**
88-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	5,421	0	5,421
88-63-970	SERVICE WORKERS	4.920	10,233.98	22.35	22.35	22.35	228,692	0	228,692
ACTIVITY CODE 63 TOTAL		**4.920**					**234,113**	**0**	**234,113**
88-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	433,873	0	433,873
88-91-910	AIDES	18.148	37,744.95	31.51	17.85	24.12	910,559	0	910,559
88-91-940	OFFICE/CLERICAL	1.000	2,080.00	33.45	33.45	33.45	69,577	0	69,577
88-91-960	PROFESSIONAL	0.500	1,040.00	50.60	50.60	50.60	52,619	0	52,619

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	52.01	49.27	50.64	210,671	0	210,671
ACTIVITY CODE 91 TOTAL		**21.648**					**1,677,299**	**0**	**1,677,299**
PROGRAM TOTAL		**63.649**					**4,410,554**	**0**	**4,410,554**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		**0.000**					**0**	**0**	**0**
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	222,595	2,094	220,501
89-91-960	PROFESSIONAL	56.783	118,104.80	50.60	33.70	38.72	4,572,828	218,885	4,353,943
ACTIVITY CODE 91 TOTAL		**56.783**					**4,795,423**	**220,979**	**4,574,444**
PROGRAM TOTAL		**56.783**					**4,795,423**	**220,979**	**4,574,444**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-11-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	22,900	400	22,500
97-11-940	OFFICE/CLERICAL	1.000	2,080.00	43.95	43.95	43.95	91,407	91,407	0
97-11-990	DIRECTOR/SUPERVISOR	0.750	1,560.00	72.11	72.11	72.11	112,493	112,493	0
ACTIVITY CODE 11 TOTAL		**1.750**					**226,800**	**204,300**	**22,500**
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,500	12,500	0
97-12-940	OFFICE/CLERICAL	0.700	1,456.00	52.55	52.55	52.55	76,512	76,512	0
ACTIVITY CODE 12 TOTAL		**0.700**					**89,012**	**89,012**	**0**
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	127,798	127,798	0
97-13-940	OFFICE/CLERICAL	4.000	8,320.00	52.55	28.32	39.89	331,871	331,871	0
97-13-960	PROFESSIONAL	14.500	30,160.00	50.60	36.15	44.82	1,351,777	1,351,777	0
97-13-990	DIRECTOR/SUPERVISOR	4.900	10,192.00	94.27	49.27	74.27	756,967	756,967	0
ACTIVITY CODE 13 TOTAL		**23.400**					**2,568,413**	**2,568,413**	**0**
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	440,906	440,906	0
97-14-940	OFFICE/CLERICAL	3.000	6,240.00	42.34	29.89	37.00	230,875	230,875	0
97-14-960	PROFESSIONAL	14.000	29,120.00	46.53	32.79	40.22	1,171,262	1,171,262	0
97-14-990	DIRECTOR/SUPERVISOR	6.000	12,480.00	78.82	68.98	72.91	909,880	909,880	0
ACTIVITY CODE 14 TOTAL		**23.000**					**2,752,923**	**2,752,923**	**0**
97-15-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	47,332	47,332	0
97-15-940	OFFICE/CLERICAL	0.500	1,040.00	36.33	36.33	36.33	37,783	37,783	0
97-15-960	PROFESSIONAL	4.000	8,320.00	63.44	40.84	48.90	406,809	406,809	0
97-15-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	86.70	78.82	82.76	344,271	344,271	0
ACTIVITY CODE 15 TOTAL		**6.500**					**836,195**	**836,195**	**0**
97-61-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,232	7,232	0
97-61-940	OFFICE/CLERICAL	2.700	5,616.00	37.55	24.55	29.89	167,881	167,881	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-61-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	76.26	49.27	56.70	471,777	471,777	0
ACTIVITY CODE 61 TOTAL		**6.700**					**646,890**	**646,890**	**0**
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	46,165	46,165	0
97-62-970	SERVICE WORKERS	12.000	24,960.00	45.26	21.95	28.91	721,501	721,501	0
ACTIVITY CODE 62 TOTAL		**12.000**					**767,666**	**767,666**	**0**
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	552,298	489,094	63,204
97-63-940	OFFICE/CLERICAL	1.843	3,834.00	33.01	28.89	31.13	119,341	119,341	0
97-63-970	SERVICE WORKERS	179.000	372,320.00	40.45	21.14	28.90	10,760,093	7,691,846	3,068,247
ACTIVITY CODE 63 TOTAL		**180.843**					**11,431,732**	**8,300,281**	**3,131,451**
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	215,288	215,288	0
97-64-920	CRAFTS/TRADES	55.000	114,400.00	54.27	37.87	42.81	4,897,179	4,897,179	0
97-64-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	52.01	52.01	52.01	108,186	108,186	0
ACTIVITY CODE 64 TOTAL		**56.000**					**5,220,653**	**5,220,653**	**0**
97-67-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	13,394	7,343	6,051
97-67-940	OFFICE/CLERICAL	2.000	4,160.00	35.13	30.33	32.73	136,159	0	136,159
97-67-970	SERVICE WORKERS	5.000	10,400.00	28.68	27.97	28.11	292,343	174,525	117,818
97-67-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	52.01	46.44	49.23	204,788	0	204,788
ACTIVITY CODE 67 TOTAL		**9.000**					**646,684**	**181,868**	**464,816**
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	23,826	23,826	0
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	36.33	36.33	36.33	75,566	75,566	0
97-72-960	PROFESSIONAL	0.500	1,040.00	48.24	48.24	48.24	50,169	50,169	0
97-72-980	TECHNICAL	27.400	56,992.00	59.33	28.48	49.23	2,805,551	2,805,551	0

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-72-990	DIRECTOR/SUPERVISOR	2.300	4,784.00	72.82	49.27	67.64	323,599	323,599	0
ACTIVITY CODE 72 TOTAL		**31.200**					**3,278,711**	**3,278,711**	**0**
97-73-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,811	2,811	0
97-73-980	TECHNICAL	2.000	4,160.00	35.74	27.42	31.58	131,371	131,371	0
97-73-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	49.27	49.27	49.27	102,485	102,485	0
ACTIVITY CODE 73 TOTAL		**3.000**					**236,667**	**236,667**	**0**
97-74-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	44,181	44,181	0
97-74-940	OFFICE/CLERICAL	1.000	2,080.00	32.92	32.92	32.92	68,468	68,468	0
97-74-970	SERVICE WORKERS	6.000	12,480.00	41.61	35.64	39.36	491,171	491,171	0
97-74-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	52.01	52.01	52.01	108,186	108,186	0
ACTIVITY CODE 74 TOTAL		**8.000**					**712,006**	**712,006**	**0**
97-75-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	7,648	7,648	0
97-75-920	CRAFTS/TRADES	2.000	4,160.00	38.94	37.87	38.41	159,773	159,773	0
ACTIVITY CODE 75 TOTAL		**2.000**					**167,421**	**167,421**	**0**
PROGRAM TOTAL		**364.093**					**29,581,773**	**25,963,006**	**3,618,767**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-35-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	8,378	8,378	0
98-35-970	SERVICE WORKERS	1.466	3,063.52	46.95	38.61	41.12	125,986	125,986	0
ACTIVITY CODE 35 TOTAL		**1.466**					**134,364**	**134,364**	**0**
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,913	27,913	0
98-41-940	OFFICE/CLERICAL	3.666	7,624.00	33.01	28.33	31.56	240,645	240,645	0
98-41-960	PROFESSIONAL	0.500	1,040.00	48.24	48.24	48.24	50,169	50,169	0
98-41-990	DIRECTOR/SUPERVISOR	5.000	10,400.00	52.01	52.01	52.01	540,930	540,930	0
ACTIVITY CODE 41 TOTAL		**9.166**					**859,657**	**859,657**	**0**
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,637,835	1,637,835	0
98-44-970	SERVICE WORKERS	93.205	193,847.50	38.47	20.05	26.41	5,118,762	5,118,762	0
ACTIVITY CODE 44 TOTAL		**93.205**					**6,756,597**	**6,756,597**	**0**
PROGRAM TOTAL		**103.837**					**7,750,618**	**7,750,618**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	472,321	472,321	0
ACTIVITY CODE 25 TOTAL		**0.000**					**472,321**	**472,321**	**0**
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	24,262	24,262	0
99-51-940	OFFICE/CLERICAL	7.366	15,320.00	31.48	19.31	24.14	369,766	369,766	0
99-51-950	OPERATORS	3.750	2,300.00	21.80	18.80	19.78	45,500	45,500	0
99-51-980	TECHNICAL	6.268	13,036.70	52.01	34.10	38.01	495,462	495,462	0
99-51-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	63.44	63.44	63.44	263,912	263,912	0
ACTIVITY CODE 51 TOTAL		**19.384**					**1,198,902**	**1,198,902**	**0**
PROGRAM TOTAL		**19.384**					**1,671,223**	**1,671,223**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	9,414,236	XXXXX	2,634,505	XXXXX	2,714,713	XXXXX
(1) Credit Transfers	-9,414,236	XXXXX	-2,634,505	XXXXX	-2,714,713	XXXXX
(2) Certificated Salaries	276,919,619	47.23	277,027,414	45.30	284,117,392	45.27
(3) Classified Salaries	90,671,788	15.46	95,651,968	15.64	100,253,458	15.97
(4) Employee Benefits and Payroll Taxes	126,040,882	21.50	122,779,481	20.08	128,822,491	20.53
(5) Supplies and Materials	28,302,008	4.83	48,298,261	7.90	43,787,024	6.98
(7) Purchased Services	56,443,260	9.63	58,736,882	9.61	61,587,123	9.81
(8) Travel	1,013,115	0.17	1,188,886	0.19	1,220,226	0.19
(9) Capital Outlay	6,944,990	1.18	7,796,853	1.28	7,796,853	1.24
TOTAL EXPENDITURES	**586,335,661**	**100.00**	**611,479,745**	**100.00**	**627,584,567**	**100.00**

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	323,238,333	55.13	333,287,916	54.51	340,524,090	54.26
28 | Extracur	11,316,024	1.93	11,711,864	1.92	11,433,300	1.82
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**334,554,357**	**57.06**	**344,999,780**	**56.42**	**351,957,390**	**56.08**
TEACHING SUPPORT						
22 | Lrn Resrc	1,468,475	0.25	1,632,937	0.27	1,790,461	0.29
24 | Guid/Coun	22,864,732	3.90	22,236,574	3.64	22,500,522	3.59
25 | Pupil M/S	2,860,329	0.49	3,013,962	0.49	3,555,074	0.57
26 | Health	22,752,651	3.88	23,230,583	3.80	24,540,266	3.91
31 | InstProDev	16,346,801	2.79	19,574,784	3.20	18,016,955	2.87
32 | Inst Tech	10,694,108	1.82	7,235,409	1.18	13,003,104	2.07
33 | Curriculum	4,937,455	0.84	9,524,447	1.56	6,614,238	1.05
34 | Prof Lrng St	3,182,025	0.54	3,266,545	0.53	3,340,832	0.53
35 | Pupil Safety	0	0.00	1,836,181	0.30	1,766,496	0.28
TOTAL TEACHING SUPPORT	**81,924,552**	**13.97**	**91,551,422**	**14.97**	**95,127,948**	**15.16**
OTHER SUPPORT ACTIVITIES						
42 | Food	9,842,966	1.68	11,573,966	1.89	10,382,730	1.65
44 | Operation	10,939,581	1.87	11,387,098	1.86	11,763,203	1.87
49 | Transfers	-200,837	-0.03	-251,389	-0.04	-282,161	-0.04
52 | Operation	15,943,436	2.72	21,143,230	3.46	19,636,843	3.13
53 | Maintnce	0	0.00	0	0.00	0	0.00
56 | Insurance	0	0.00	0	0.00	0	0.00
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	0	0.00	0	0.00	0	0.00
62 | Grnd Mnt	1,445,152	0.25	1,516,234	0.25	1,594,323	0.25
63 | Oper Bldg	17,944,761	3.06	18,546,241	3.03	19,169,671	3.05
64 | Maintnce	10,085,749	1.72	8,787,817	1.44	8,888,833	1.42
65 | Utilities	9,765,854	1.67	9,405,093	1.54	9,668,893	1.54
66 | E-Rate	4,937,455	0.84	0	0.00	0	0.00
67 | Bldg Secu	1,386,410	0.24	1,582,045	0.26	1,348,246	0.21
68 | Insurance	3,227,212	0.55	4,092,389	0.67	4,526,631	0.72

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	6,127,553	1.05	9,338,107	1.53	9,559,055	1.52
73 | Printing	363,647	0.06	457,185	0.07	493,996	0.08
74 | Warehouse	1,149,581	0.20	953,342	0.16	991,730	0.16
75 | Mtr Pool	0	0.00	193,581	0.03	293,320	0.05
83 | Interest	309,164	0.05	0	0.00	0	0.00
84 | Principal	6,535,545	1.11	0	0.00	0	0.00
85 | Debt Expn	-3,083,935	-0.53	0	0.00	0	0.00
91 | Publ Actv	10,236,540	1.75	9,415,360	1.54	9,984,804	1.59
TOTAL OTHER SUPPORT ACTIVITIES	**102,018,380**	**17.40**	**108,140,299**	**17.69**	**108,020,117**	**17.21**
UNIT ADMINISTRATION						
23 | Princ Off	35,500,087	6.05	38,188,245	6.25	38,569,928	6.15
TOTAL UNIT ADMINISTRATION	**35,500,087**	**6.05**	**38,188,245**	**6.25**	**38,569,928**	**6.15**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	1,971,499	0.34	1,920,402	0.31	2,059,096	0.33
12 | Supt Off	531,495	0.09	581,004	0.10	613,218	0.10
13 | Busns Off	3,688,447	0.63	3,863,872	0.63	3,764,342	0.60
14 | HR	4,575,466	0.78	5,874,115	0.96	5,657,935	0.90
15 | Pblc Rltn	1,417,182	0.24	1,556,169	0.25	1,798,379	0.29
21 | Supv Inst	10,963,536	1.87	11,732,688	1.92	14,632,963	2.33
41 | Supervisn	1,231,262	0.21	1,227,223	0.20	1,233,023	0.20
51 | Supervisn	673,928	0.11	888,731	0.15	3,164,429	0.50
61 | Supv Bldg	1,961,395	0.33	955,795	0.16	985,799	0.16
TOTAL CENTRAL ADMINISTRATION	**27,014,210**	**4.61**	**28,599,999**	**4.68**	**33,909,184**	**5.40**
TOTAL EXPENDITURES	**586,335,661**	**100.00**	**611,479,745**	**100.00**	**627,584,567**	**100.00**

Spokane School District No.081

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	92,617,885	0	92,617,885	47.38	43,882,354
Spring 2027	93,866,301	0	93,866,301	52.62	49,392,448
1100 TOTAL LOCAL TAXES:					**93,274,801**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Spokane School District No.081

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0 3/**	**0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	1,910.353	80.68	387.106	29.42
28 | Extracuricular	3.000	0.13	11.500	0.87
TOTAL TEACHING ACTIVITIES	**1,913.353**	**80.81**	**398.606**	**30.30**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	17.500	1.33
24 | Guidance and Counseling	132.600	5.60	14.080	1.07
25 | Pupil Management and Safety	0.000	0.00	28.411	2.16
26 | Health/Related Services	142.753	6.03	28.469	2.16
31 | InstProDev	33.992	1.44	0.000	0.00
32 | Inst Tech	XXXXX	XXXXX	20.800	1.58
33 | Curriculum	3.843	0.16	4.920	0.37
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**13.072**	**0.99**
TOTAL TEACHING SUPPORT	**313.188**	**13.23**	**127.252**	**9.67**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	93.205	7.08
52 | Operations	XXXXX	XXXXX	0.000	0.00
53 | Maintenance	XXXXX	XXXXX	0.000	0.00
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	12.000	0.91
63 | Operation of Buildings	XXXXX	XXXXX	187.763	14.27
64 | Maintenance	XXXXX	XXXXX	56.000	4.26
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	9.000	0.68
72 | Information Systems	1.140	0.05	31.200	2.37
73 | Printing	0.000	0.00	3.000	0.23
74 | Warehousing and Distribution	0.000	0.00	8.000	0.61
75 | Motor Pool	0.000	0.00	2.000	0.15
91 | Public Activities	1.600	0.07	78.431	5.96
TOTAL OTHER SUPPORT ACTIVITIES	**2.740**	**0.12**	**480.599**	**36.53**

Spokane School District No.081

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	92.740	3.92	177.630	13.50
TOTAL UNIT ADMINISTRATION	**92.740**	**3.92**	**177.630**	**13.50**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	1.000	0.04	0.700	0.05
13 | Business Office	0.000	0.00	23.400	1.78
14 | Human Resources	2.000	0.08	23.000	1.75
15 | Public Relations	0.000	0.00	6.500	0.49
21 | Supervision - Instruction	41.168	1.74	42.686	3.24
41 | Supervision - Nutrition Services	0.140	0.01	9.166	0.70
51 | Supervision - Transportation	1.140	0.05	19.384	1.47
61 | Supervision - Building	0.280	0.01	6.700	0.51
TOTAL CENTRAL ADMINISTRATION	**45.728**	**1.93**	**131.536**	**10.00**
TOTAL FTE STAFF	**2,367.749**	**100.00**	**1,315.623**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	839,748	915,000	882,000
200 | Athletics	796,242	1,081,000	1,373,000
300 | Classes	574,684	1,264,000	2,945,000
400 | Clubs	192,092	592,000	693,000
600 | Private Moneys	0	118,729	0
A. TOTAL REVENUES	**2,402,766**	**3,970,729**	**5,893,000**
EXPENDITURES			
100 | General Student Body	720,888	701,000	696,000
200 | Athletics	582,163	1,316,000	1,416,000
300 | Classes	580,359	1,255,000	2,887,000
400 | Clubs	172,208	566,000	569,000
600 | Private Moneys	0	151,154	0
B. TOTAL EXPENDITURES	**2,055,617**	**3,989,154**	**5,568,000**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**347,149**	**-18,425**	**325,000**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,426,110	3,120,392	2,563,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**2,426,110**	**3,120,392**	**2,563,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,758,342	3,101,967	2,888,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	14,916	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)		**2,773,258**	**3,101,967**	**2,888,000**

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	52,163,270	50,568,120	52,824,254
2000 | Local Nontax Support	501,964	475,000	530,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	2,800	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**52,668,034**	**51,043,120**	**53,354,254**
EXPENDITURES			
Matured Bond Expenditures	23,790,000	23,725,000	23,541,754
Interest on Bonds	26,603,671	28,088,000	27,056,600
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	100,000	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**50,393,671**	**51,913,000**	**50,698,354**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**2,274,362**	**-869,880**	**2,655,900**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	17,406,926	20,889,426	20,000,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**17,406,926**	**20,889,426**	**20,000,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	19,681,288	20,019,546	22,655,900

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SUMMARY OF DEBT SERVICE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**19,681,288**	**20,019,546**	**22,655,900**

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Taxes	52,162,725	50,568,120	52,824,254
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	545	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**52,163,270**	**50,568,120**	**52,824,254**
LOCAL SUPPORT NONTAX				
2300	Investment Earnings	501,964	475,000	530,000
2450	Other Interest Earnings	0	0	0
2700	Rentals and Leases	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**501,964**	**475,000**	**530,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	2,800	0	0
9900	Transfers	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	0	0	0
9000 | TOTAL OTHER FINANCING SOURCES	**2,800**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**52,668,034**	**51,043,120**	**53,354,254**

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REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	50,630,000	0	50,630,000	47.38	23,988,494
Spring 2027	54,800,000	0	54,800,000	52.62	28,835,760
1100 TOTAL LOCAL TAXES:					**52,824,254**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
12-04-2012	50,000,000	41,475,000
12-09-2015	36,055,000	16,685,000
12-09-2015	29,000,000	29,000,000
11-22-2017	64,320,000	62,625,000
11-22-2017	29,320,000	29,320,000
02-26-2019	127,910,000	90,745,000
04-08-2021	230,785,000	157,580,000
12-08-2022	91,150,000	70,860,000
10-17-2023	70,000,000	50,420,000
12-10-2024	19,090,000	13,645,000
02-25-2026	64,170,000	64,170,000
01-01-2000	0	0
TOTAL VOTED BONDS	811,800,000	626,525,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
TOTAL ALL BONDS	811,800,000	626,525,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	3,094,630	4,130,000	2,300,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	2,589,004	2,000,000	10,700,000
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	-284,185	250,000	0
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	20,187,670	75,100,000	90,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**25,587,119**	**81,480,000**	**103,000,000**
EXPENDITURES			
10 | Sites	4,373,855	3,000,000	1,000,000
20 | Buildings	20,709,359	40,000,000	111,975,000
30 | Equipment	799,291	2,000,000	1,600,000
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	355,118	0	300,000
60 | Bond Issuance Expenditures	187,770	400,000	400,000
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**27,347,408**	**45,400,000**	**115,275,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-1,760,289**	**36,080,000**	**-12,275,000**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	100,000	100,000	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861	Restricted from Bond Proceeds	27,444,306	26,185,487	35,767,123
G.L.862	Committed from Levy Proceeds	0	0	0
G.L.863	Restricted from State Proceeds	20,185,957	20,288,666	18,610,194
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	18,519,781	20,795,791	22,142,438
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**66,250,044**	**67,369,944**	**76,519,755**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	0	0	0
G.L.830	Restricted for Debt Service	85,000	100,000	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	9,745,429	60,227,087	21,558,638
G.L.862	Committed from Levy Proceeds	0	0	0
G.L.863	Restricted from State Proceeds	34,850,811	20,763,666	19,210,194
G.L.864	Restricted from Federal Proceeds	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	19,808,514	22,359,191	23,475,923
G.L.890	Unassigned Fund Balance	0	0	0
I.	**TOTAL ENDING FUND BALANCE (G+H)**	**64,489,755**	**103,449,944**	**64,244,755**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**0**	**0**	**0**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	2,137,074	2,500,000	1,400,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	957,556	1,630,000	900,000
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
2000	**TOTAL LOCAL NONTAX SUPPORT**	**3,094,630**	**4,130,000**	**2,300,000**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	-3,944	0	0
4130	State Matching Funding Assistance, Paid Direct to Districts	2,592,948	2,000,000	10,700,000
4230	State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300	Other State Agencies, Unassigned	0	0	0
4330	State Matching Funding Assistance - - Other	0	0	0
4000	**TOTAL STATE, SPECIAL PURPOSE**	**2,589,004**	**2,000,000**	**10,700,000**
FEDERAL, GENERAL PURPOSE				

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	XXXXX
6112	Federal Special Purpose—ESSER II	0	0	XXXXX
6113	Federal Special Purpose—ESSER III	0	0	XXXXX
6114	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118	Federal Special Purpose—Reserved G	0	0	XXXXX
6119	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	-284,185	250,000	0
6211	Federal Special Purpose—SLFRF	0	0	XXXXX
6212	Federal Special Purpose—ESSER II	0	0	XXXXX
6213	Federal Special Purpose—ESSER III	0	0	XXXXX
6214	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218	Federal Special Purpose—Reserved G	0	0	XXXXX
6219	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6240	Impact Aid-Construction	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6311	Federal Special Purpose—SLFRF	0	0	XXXXX
6312	Federal Special Purpose—ESSER II	0	0	XXXXX
6313	Federal Special Purpose—ESSER III	0	0	XXXXX
6314	Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318	Federal Special Purpose—Reserved G	0	0	XXXXX
6319	Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340	Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**-284,185**	**250,000**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	20,187,670	75,100,000	90,000,000
9200 | Sale of Real Property	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**20,187,670**	**75,100,000**	**90,000,000**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**25,587,119**	**81,480,000**	**103,000,000**

Spokane School District No.081

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	47.38	0
Spring 2027	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Projects to be Determined	26,075,000	1,000,000	22,775,000	1,600,000	0	0	300,000	400,000	0
Adams Elementary	21,000,000	0	21,000,000	0	0	0	0	0	0
North Central High School	18,500,000	0	18,500,000	0	0	0	0	0	0
Chase Middle School	300,000	0	300,000	0	0	0	0	0	0
Madison Elementary School	16,500,000	0	16,500,000	0	0	0	0	0	0
Garry Middle School	200,000	0	200,000	0	0	0	0	0	0
Athletic Fields	32,200,000	0	32,200,000	0	0	0	0	0	0
Trades High School	500,000	0	500,000	0	0	0	0	0	0
TOTAL EXPENDITURES	**115,275,000**	**1,000,000**	**111,975,000**	**1,600,000**	**0**	**0**	**300,000**	**400,000**	**0**

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SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
CP-CP-130	OTHER DISTRICT ADMINISTRATOR	0.300	185,747	185,747	185,746.67	55,724	55,724	0
CP-CP-005	OTHER SALARY ITEMS	0.000	0	0	0.00	7,468	7,468	0
ACTIVITY CODE CP TOTAL		**0.300**				**63,192**	**63,192**	**0**
PROGRAM TOTAL		**0.300**				**63,192**	**63,192**	**0**

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Spokane School District No.081

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
CP-CP-940	OFFICE/CLERICAL	1.000	2,080.00	34.59	34.59	34.60	71,963	71,963	0
CP-CP-960	PROFESSIONAL	3.000	6,240.00	55.65	55.65	55.65	347,283	347,283	0
CP-CP-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	72.41	63.41	66.52	276,739	276,739	0
CP-CP-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,835	3,835	0
ACTIVITY CODE CP TOTAL		**6.000**					**699,820**	**699,820**	**0**
PROGRAM TOTAL		**6.000**					**699,820**	**699,820**	**0**

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Spokane School District No.081

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
		0	0	0	0	0
A.	**TOTAL**		**0**	**0**	**0**	**0**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	**TOTAL**		**0**	**0**	**0**	**0 4/**

C.	**TOTAL for Both Sections (A+B)**	**0**	**3/**	**0**	**3/** **0**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	0	1,000	33,600
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	0	0	0
2600	Fines and Damages	0	0	0
2700	Rentals and Leases	0	0	2,205,000
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0
3600	State Forests	0	0	0
4100	Special Purpose-Unassigned	0	0	0
4300	Other State Agencies-Unassigned	0	0	0
4499	Transportation Reimbursement Depreciation	0	350,000	1,800,000
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0
8100	Governmental Entities	0	0	0
8101	Governmental Entities	0	0	0
8500	NonFederal ESD	0	0	0
9100	Sale of Bonds	0	0	0
9300	Sale of Equipment	0	0	0
9400	Insurance Recoveries	0	0	0

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	0	35,725,000	3,100,000
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**0**	**36,076,000**	**7,138,600**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**0**	**36,076,000**	**7,138,600**
EXPENDITURES			
33 Transportation Equipment Purchases	0	35,725,000	3,000,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	30,000	50,000
91 Principal - formerly Act 84	0	0	2,014,000
92 Interest 1/ - formerly Act. 83	0	0	1,736,000
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**0**	**35,755,000**	**6,800,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**0**	**321,000**	**338,600**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	100,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	**0**	**0**	**100,000**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819	Restricted for Fund Purposes	0	321,000	438,600
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0
K.	**TOTAL ENDING FUND BALANCE (I+J)**	**0**	**321,000**	**438,600**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Spokane School District No.081

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	47.38	0
Spring 2027	0	0	0	52.62	0
1100 TOTAL LOCAL TAXES:					**0**

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					**0**

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Spokane School District No.081

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
	BUS PURCHASE	156	35,725,000	0	0	35,725,000
A.	**TOTAL**		**35,725,000**	**0**	**0**	**35,725,000**

B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
	VAN PURCHASE	132	3,100,000	0	0	3,100,000
B.	**TOTAL**		**3,100,000**	**0**	**0**	**3,100,000 4/**

C.	**TOTAL for Both Sections (A+B)**	**0 3/**	**0 3/**	**38,825,000**

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Spokane School District No. 081

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.053	**Warning** Your district has been identified as having juveniles in adult jails. Revenue account 4159, Institutions-Juveniles in Adult Jails, is zero.	0.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.00	0.00
Informational	1.602	Unrestricted Fund Balance is below 6% of Revenues	0.04	0.00
Informational	1.710	On report GF4, Revenue Account 6138 + 6238 + 6338; on report GF8, expenditures for Program 38.	262,917.00	247,081.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	317,257.00	339,361.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	15,215,628.00	23,356,866.00
Informational	1.743	On report GF4, Revenue Account 2188 + 4188 + 4388 + 6188 + 6288 + 6388 + 8188; on report GF8, expenditures for Program 88.	15,983,603.00	14,403,759.00
Informational	1.905	District has an amount in Program 99, but Activity 59 is zero. Has the district budgeted to remove non to/from transportation costs from Program 99?		0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Spokane School District No. 081

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	290,105,209.74	290,105,209.00	0.74
	3121	12,562,543.27	12,562,543.00	0.27
	3600	0.00	0.00	0.00
	4121	72,425,315.19	72,425,315.00	0.19
	4155	18,231,725.03	19,216,976.00	-985,250.97
	4165	5,058,925.33	5,058,925.00	0.33
	4174	926,089.83	926,090.00	-0.17
	4198	0.00	7,018,000.00	-7,018,000.00
	4199	15,130,628.00	15,130,628.00	0.00
	4499	1,800,000.00	1,800,000.00	0.00
	5400	0.00	0.00	0.00
	Total	416,240,436.39	424,243,686.00	-8,003,249.61

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	7,018,000.00	0.00
Informational	116	F-195 Revenue Account 4155 (Learning Assistance) on page GF5 is not equal to Revenue Account 4155, F-203 Output Item 071a.	19,216,976.00	18,231,725.03

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $20,000.	52,334,129.00	-14,202,317.54

Spokane School District No. 081

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $5,000.	100,000.00	0.00
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $1.	76,519,755.00	115,439,879.95
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = $20,000.	2,563,000.00	3,365,250.75

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	290,105,209.74
3121	Z288	Special Education, Gen Apportionment	12,562,543.27
4121	N7	Special Education	72,425,315.19
4155	071a	Learning Assistance Program	18,231,725.03
4165	Z477	Transitional Bilingual	5,058,925.33
4174	Z095	Highly Capable	926,089.83
4199	I4	Transportation - Operations	15,130,628.00
4499	J1	Transportation Reimbursement	1,800,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	6,350,716.24
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	2,611,780.39
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	11,066,867.29
n/a	V13	Estimated Next Year LEA	11,301,041
n/a	TKM49S	Transition to Kindergarten State Funding	1,123,781.66

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	1,396.44	109.82	1,506.27
District Generated			
Total	1,396.44	109.82	1,506.27
CIS Salary Allocation			
School Generated	114,854,479.37	9,032,804.35	123,887,283.72
District Generated			
Total	114,854,479.37	9,032,804.35	123,887,283.72
Total Certificated Adminstrative Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Certificated Administrative Staff (CAS) Units			
School Generated	75.30	8.18	83.48
District Generated	24.72		24.72
Total	100.02	8.18	108.20
CAS Salary Allocation			
School Generated	9,193,226.40	999,168.19	10,192,394.59
District Generated	3,017,893.27		3,017,893.27
Total	12,211,119.67	999,168.19	13,210,287.86
Total Classified Staff Units and Salary	**1191/1191ED**	**Other**	**Total**
Classified Staff (CLS) Units			
School Generated	292.74	32.32	325.06
District Generated	138.99		138.99
Total	431.73	32.32	464.05
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	17,272,481.49	1,906,944.65	19,179,426.14
District Generated	8,200,687.97		8,200,687.97
Total	25,473,169.46	1,906,944.65	27,380,114.11

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	465.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	5,373.00
Z271	Enroll K	1,893.00
A6A1	Enroll 1	1,928.00
A6A2	Enroll 2	1,961.00
A6A3	Enroll 3	2,054.00
A39	Enroll K-3	7,836.00
A7a	Enroll 4	2,118.00
A8a5	Enroll 5	2,312.00
A8a6	Enroll 6	2,050.00
A40	Enroll 5-6	4,362.00
A11a7	Enroll 7	2,089.00
A11a8	Enroll 8	2,159.00
A12	Enroll 7-8	4,248.00
A13a9	Enroll 9	2,061.00
A13a10	Enroll 10	1,913.00
A13a11	Enroll 11	1,791.00
A13a12	Enroll 12	1,560.00
A41	Enroll 9-12	7,325.00
Z298	Enroll K-8	18,564.00
Z472	Enroll Total Entered	25,889.00
A42	Enroll Total	25,889.00
A14	Enroll ALE K-6	469.00
A14B	Enroll ALE 7-8	207.00
A18	Enroll ALE 9-12	1,020.00
A16	Enroll Run Start	480.00
A15	Enroll Run Start CTE	15.00
A60	Enroll Program 1418 Reg	190.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Droput and ALE	28,270.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	1,655.00
A49	Enroll R&N 7	0.00

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	420.00
A64	Enroll TBIP 9-12	840.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	190.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	255.00
E55	Enroll 9-12 CTE exp	1,065.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	531.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,475.00
C1	Enroll Total PY for LAP	28,519.87
Z076	LAP PY HiPov Students	17,426.96
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	1,100,000.00
B5	Home/Hosp Ed Alloc	98,500.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	11,301,041

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	14,930,628.00
I2	In-Lieu-Of Deprec for Contracting Dists	200,000.00
J1	Prgm 4499 Alloc Trans Deprec	1,800,000.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	89.00

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code			Amount
	A. District-Wide Regionalization		
A33rb	1. District-Wide Regionalization Base		1.000
A33r	2. District-Wide Regionalization		1.000
A33re	3. District-Wide Regionalization Experience		0.000
	B. School Generated – Certificated Instructional Staff (CIS)		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,396.441 * 78,209.00 * 1.000	$	109,214,254.17
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1,396.441 * 82,248.00) * (1.000 + 0.000)) - 109,214,254.17	$	5,640,225.20
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 109,214,254.17 + 5,640,225.20	$	114,854,479.37
	C. School Generated – Certificated Administrative Staff (CAS)		
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 75.300 * 116,092.00 * 1.000	$	8,741,727.60
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 75.300 * 122,088.00 * 1.000 - 8,741,727.60	$	451,498.80
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 8,741,727.60 + 451,498.80	$	9,193,226.40

	D. School Generated – Classified Staff (CLS)		
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 292.744 * 56,105.00 * 1.000	$	16,424,402.12
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 292.744 * 59,002.00 * 1.000 - 16,424,402.12	$	848,079.37
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 16,424,402.12 + 848,079.37	$	17,272,481.49
	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 1,227.914 * 4.000 * 151.86	$	745,884.08
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code			Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 43.581 * 56,105.00 * 1.000	$	2,445,112.01
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 43.581 * 59,002.00 * 1.000 - 2,445,112.01	$	126,254.15
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 2,445,112.01 + 126,254.15	$	2,571,366.16

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.981 * 56,105.00 * 1.000	$	447,774.01
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 7.981 * 59,002.00 * 1.000 - 447,774.01	$	23,120.95
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 447,774.01 + 23,120.95	$	470,894.96
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 15.096 * 56,105.00 * 1.000	$	846,961.08
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 15.096 * 59,002.00 * 1.000 - 846,961.08	$	43,733.11
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 846,961.08 + 43,733.11	$	890,694.19
	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 72.332 * 56,105.00 * 1.000	$	4,058,186.86
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 72.332 * 59,002.00 * 1.000 - 4,058,186.86	$	209,545.80
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 4,058,186.86 + 209,545.80	$	4,267,732.66

	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 24.719 * 116,092.00 * 1.000	$	2,869,678.15
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 24.719 * 122,088.00 * 1.000 - 2,869,678.15	$	148,215.12
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 2,869,678.15 + 148,215.12	$	3,017,893.27

III. Summary and Benefits

Item Code			Amount
	A. District Staffing Total Salaries		
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1,396.441 * 78,209.00 * 1.000	$	109,214,254.17
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1,396.441 * 82,248.00) * (1.000 + 0.000)) - 109,214,254.17	$	5,640,225.20
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 2,869,678.15 + 8,741,727.60	$	11,611,405.75
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 148,215.12 + 451,498.80	$	599,713.92
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 16,424,402.12 + 2,445,112.01 + 447,774.01 + 846,961.08 + 4,058,186.86	$	24,222,436.08
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 848,079.37 + 126,254.15 + 23,120.95 + 43,733.11 + 209,545.80	$	1,250,733.38
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 109,214,254.17 + 5,640,225.20 + 11,611,405.75 + 599,713.92 + 24,222,436.08 + 1,250,733.38	$	152,538,768.50

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (1,396.441 + 100.019) * 15,684.00	$	23,470,478.64
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((1,396.441 + 100.019) * (16,488.00 * 1.02)) - 23,470,478.64	$	1,696,626.49
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 431.734 * 15,684.00	$	6,771,316.06
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (431.734 * 16,488.00 * 1.430) - 6,771,316.06	$	3,408,039.11
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (109,214,254.17 + 11,611,405.75) * 0.16020	$	19,356,270.72
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (5,640,225.20 + 599,713.92) * 0.15390	$	960,326.63
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 24,222,436.08 * 0.18070	$	4,376,994.20
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 1,250,733.38 * 0.14720	$	184,107.95
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 23,470,478.64 + 1,696,626.49 + 6,771,316.06 + 3,408,039.11 + 19,356,270.72 + 960,326.63 + 4,376,994.20 + 184,107.95	$	60,224,159.80

	C. Professional Learning Days - General Apportionment		
Z345pd	1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((1,396.441 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	1,914,241.32
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,914,241.32 * 0.15390	$	294,601.74
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 1,914,241.32 + 294,601.74	$	2,208,843.06
	D. Running Start (Community and Technical College FTEs)		
Z385	1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 480.00 * 10,585.00	$	5,080,800.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 15.00 * 11,479.00	$	172,185.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 5,080,800.00 + 172,185.00	$	5,252,985.00
	E. Dropout Reengagement		
Z389	1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 190.00 * 10,585.00	$	2,011,150.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 2,011,150.00 + 0.00	$	2,011,150.00
	F. Alternative Learning Experience Program Funding		
Z343	1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (469.00 + 207.00 + 1,020.00) * 10,585.00	$	17,952,160.00

	G. Materials, Supplies, and Operating Costs (MSOC)		
M8T	1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 24,038.00 * 1,656.25		39,812,937.50
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 7,325.00 * 220.43	$	1,614,649.75
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,508.80	$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 39,812,937.50 + 1,614,649.75 + 0.00	$	41,427,587.25
	H. Career & Technical Education and Skills Centers		
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 1,176,228.65 + 131,855.04 + 263,325.93 + 620,202.04 + 473,578.35 + 8,081.38 + 22,620.84	$	2,695,892.23
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 4,912,590.79 + 553,180.73 + 1,096,788.18 + 2,589,308.90 + 1,977,886.05 + 33,752.40 + 94,477.30	$	11,257,984.35
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 2,943,984.91 + 314,132.42 + 546,830.54 + 1,482,621.64 + 986,157.27 + 20,371.72 + 56,617.74	$	6,350,716.24
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 2,695,892.23 + 11,257,984.35 + 6,350,716.24	$	20,304,592.82

IV. Guaranteed Entitlement

Item Code			Amount
	A.Totals		
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 745,884.08 + 0.00 + 152,538,768.50 + 60,224,159.80 + 5,252,985.00 + 2,011,150.00 + 17,952,160.00 + 41,427,587.25 + 6,350,716.24 + 2,695,892.23 + 11,257,984.35 + 2,208,843.06	$	302,666,130.51
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 302,666,130.51 / 28,270.00	$	10,706.27
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,246.99 + 2,468.56 + 31.73 + 1,731.69 + 90.12	$	10,569.09
	4. Computation of State Funded Support Computation of State Funded Support		
	a. Local Deductible Revenue Sources		
A24	i. 1400 Local In-Lieu-of Taxes	$	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	$	0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	$	0.00
A34	b. BEA Reduce/Delay	$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 50,250,173.06 * 0.25000	$	12,562,543.27
A28	d. Federal Forest Account 5500 Deduction	$	0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,475.00 * 1.10	$	1,622.50
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 302,666,130.51 - 0.00 - 0.00 - 12,562,543.27 - 0.00 + 1,622.50	$	290,105,209.74

1191 SC — Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 35.794 * 78,209.00 * 1.000	$ 2,799,412.95
Z097	2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((35.794 * 82,248.00) * (1.000 + 0.000)) - 2,799,412.95	$ 144,571.96
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 2,799,412.95 + 144,571.96	$ 2,943,984.91
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 2.573 * 116,092.00 * 1.000	$ 298,704.72
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 2.573 * 122,088.00 * 1.000 - 298,704.72	$ 15,427.70
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 298,704.72 + 15,427.70	$ 314,132.42
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 9.268 * 56,105.00 * 1.000	$ 519,981.14
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 9.268 * 59,002.00 * 1.000 - 519,981.14	$ 26,849.40
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 519,981.14 + 26,849.40	$ 546,830.54

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 38.367 * 15,684.00	$	601,748.03
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (38.367 * 16,488.00 * 1.02) - 601,748.03	$	43,498.97
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (2,799,412.95 + 298,704.72) * 0.16020	$	496,318.45
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (144,571.96 + 15,427.70) * 0.15390	$	24,623.95
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 9.268 * 15,684.00	$	145,359.31
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (9.268 * 16,488.00 * 1.430) - 145,359.31	$	73,160.11
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 519,981.14 * 0.18070	$	93,960.59
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 26,849.40 * 0.14720	$	3,952.23
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 601,748.03 + 43,498.97 + 496,318.45 + 24,623.95 + 145,359.31 + 73,160.11 + 93,960.59 + 3,952.23	$	1,482,621.64

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((35.794 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	49,066.42
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 49,066.42 * 0.15390	$	7,551.32
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 49,066.42 + 7,551.32	$	56,617.74
	F. Materials, Supplies, and Operating Costs (MSOC)		
M40T	1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 531.00 * 1,857.17	$	986,157.27
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 33.537 * 4.000 * 151.86	$	20,371.72
	G. Total		
Z109	1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 2,943,984.91 + 314,132.42 + 546,830.54 + 1,482,621.64 + 986,157.27 + 20,371.72 + 56,617.74	$	6,350,716.24

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code			Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)		
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.301 * 78,209.00 * 1.000	$	1,118,466.91
Z111	2. CTE 7-8 CIS Salary Inc (([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((14.301 * 82,248.00) * (1.000 + 0.000)) - 1,118,466.91	$	57,761.74
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 1,118,466.91 + 57,761.74	$	1,176,228.65
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.080 * 116,092.00 * 1.000	$	125,379.36
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 1.080 * 122,088.00 * 1.000 - 125,379.36	$	6,475.68
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 125,379.36 + 6,475.68	$	131,855.04
	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.463 * 56,105.00 * 1.000	$	250,396.62
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 4.463 * 59,002.00 * 1.000 - 250,396.62	$	12,929.31
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 250,396.62 + 12,929.31	$	263,325.93

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 15.381 * 15,684.00	$	241,235.60
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (15.381 * 16,488.00 * 1.02) - 241,235.60	$	17,438.37
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,118,466.91 + 125,379.36) * 0.16020	$	199,264.17
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (57,761.74 + 6,475.68) * 0.15390	$	9,886.14
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 4.463 * 15,684.00	$	69,997.69
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (4.463 * 16,488.00 * 1.430) - 69,997.69	$	35,230.21
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 250,396.62 * 0.18070	$	45,246.67
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 12,929.31 * 0.14720	$	1,903.19
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 241,235.60 + 17,438.37 + 199,264.17 + 9,886.14 + 69,997.69 + 35,230.21 + 45,246.67 + 1,903.19	$	620,202.04

	E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries	$	19,603.81
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]		
	(((14.301 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00		
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits	$	3,017.03
	[CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]		
	19,603.81 * 0.15390		
3034pd	3. Total CTE 7-8 Professional Learning Days	$	22,620.84
	[CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]		
	19,603.81 + 3,017.03		
	F. Other Generated Entitlements		
Z164T	1. Total MSOC CTE 7-8	$	473,578.35
	[Enroll 7-8 CTE] * [MSOC -CTE per Student]		
	255.00 * 1,857.17		
Z122	2. CTE 7-8 Substitutes	$	8,081.38
	[CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]		
	13.304 * 4.000 * 151.86		
	G. Grades 7-8 Exploratory Career & Technical Education – Total		
Z123	1. CTE 7-8 Total	$	2,695,892.23
	[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]		
	1,176,228.65 + 131,855.04 + 263,325.93 + 620,202.04 + 473,578.35 + 8,081.38 + 22,620.84		

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 59.729 * 78,209.00 * 1.000	$	4,671,345.36
Z125	2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((59.729 * 82,248.00) * (1.000 + 0.000)) - 4,671,345.36	$	241,245.43
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 4,671,345.36 + 241,245.43	$	4,912,590.79
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4.531 * 116,092.00 * 1.000	$	526,012.85
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 4.531 * 122,088.00 * 1.000 - 526,012.85	$	27,167.88
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 526,012.85 + 27,167.88	$	553,180.73
	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 18.589 * 56,105.00 * 1.000	$	1,042,935.85
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 18.589 * 59,002.00 * 1.000 - 1,042,935.85	$	53,852.33
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 1,042,935.85 + 53,852.33	$	1,096,788.18

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 64.260 * 15,684.00	$	1,007,853.84
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (64.260 * 16,488.00 * 1.02) - 1,007,853.84	$	72,855.42
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,671,345.36 + 526,012.85) * 0.16020	$	832,616.79
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (241,245.43 + 27,167.88) * 0.15390	$	41,308.81
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 18.589 * 15,684.00	$	291,549.88
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (18.589 * 16,488.00 * 1.430) - 291,549.88	$	146,738.59
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 1,042,935.85 * 0.18070	$	188,458.51
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 53,852.33 * 0.14720	$	7,927.06
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 1,007,853.84 + 72,855.42 + 832,616.79 + 41,308.81 + 291,549.88 + 146,738.59 + 188,458.51 + 7,927.06	$	2,589,308.90

	E. Professional Learning Days - CTE 9-12		
Z125pd	1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((59.729 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	81,876.51
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 81,876.51 * 0.15390	$	12,600.79
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 81,876.51 + 12,600.79	$	94,477.30
	F. Other Generated Entitlements		
146A	1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 1,977,886.05 + 0.00	$	1,977,886.05
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (55.565 + 0.000) * (4.000 * 151.86)	$	33,752.40
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 4,912,590.79 + 553,180.73 + 1,096,788.18 + 2,589,308.90 + 1,977,886.05 + 33,752.40 + 94,477.30	$	11,257,984.35

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	465.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	5,373.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 89.00 + 28,270.00 + 0.00	28,359.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 5,373.00) / 28,359.00	0.1895
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1895 > 1.00000 THEN 0.1895 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,246.99 + 2,468.56 + 31.73 + 1,731.69 + 90.12	$ 10,569.09
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 465.00 * 0.00 * 1.20 ELSE (465.00 * 10,569.09 * 1.20)	$ 5,897,552.22
	I. Age K-21 Allocation	
Z278	1. Fed Funds Integration Rate	$ 21.32
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.32) * 0.00 ELSE ((10,569.09 * 1.1600) - 21.32) * 0.00	$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.32) * 5,373.00 ELSE ((10,569.09 * 1.1600) - 21.32) * 5,373.00	$	65,759,203.50
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN (((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1895 > 1.00000 THEN ((((0 + 65,759,203.50) * -1) / 0.1895) * 0.0000) ELSE 0	$	0.00

B4	J. State Safety Net	$	1,100,000.00
B5	K. Home Hospital Allocation	$	98,500.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 5,897,552.22 + 0.00 + 65,759,203.50 + 0.00	$	71,656,755.72
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 71,656,755.72 * 0.0060	$	429,940.53
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 71,656,755.72 - 429,940.53 + 1,100,000.00 + 98,500.00	$	72,425,315.19

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 5,373.00 + 0.00	5,373.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 5,373.00 ELSE 10,569.09 * 5,373.00	$ 56,787,720.57
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1301

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 56,787,720.57 / (1 + 0.1301)	$	50,250,173.06
B8S	S. Percent used in Special Education Instruction		0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 50,250,173.06 * 0.25000	$	12,562,543.27
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 72,425,315.19 + 12,562,543.27	$	84,987,858.46

III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 89.00 * 0.074582	6.638
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (1,893.00 + 1,928.00 + 1,961.00 + 2,054.00) * 0.074582	584.425
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 2,118.00 * 0.04941	104.667
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 4,362.00 * 0.04941	215.561
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 4,248.00 * 0.04954	210.484
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (7,325.00 + 469.00 + 207.00 + 1,020.00 + 190.00 + 0.00 + 480.00 + 15.00) * 0.05088	493.861
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (6.638 + 584.425 + 104.667 + 215.561 + 210.484 + 493.861) / (28,270.00 + 89.00)	0.056971
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 89.00 * 0.004385	0.390
Z555	CAS BEA FTE K-3	34.361

	([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (1,893.00 + 1,928.00 + 1,961.00 + 2,054.00) * 0.004385	
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 2,118.00 * 0.00404	8.569
Z555Z6	CAS BEA FTE 5-6 [Enroll 5-6] * [SpEd CAS BEA Ratio 5-6] 4,362.00 * 0.00404	17.649

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 4,248.00 * 0.00404	17.175
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (7,325.00 + 469.00 + 207.00 + 1,020.00 + 190.00 + 0.00 + 480.00 + 15.00) * 0.00406	39.416
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] +[CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (0.390 +34.361 + 8.569 + 17.649 + 17.175 + 39.416) / (28,270.00 + 89.00)	0.004145
TKZ556	CLS BEA FTE TTK [Enroll TTK] * [SpEd CLS BEA Ratio TTK] 89.00 * 0.018734	1.667
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (1,893.00 + 1,928.00 + 1,961.00 + 2,054.00) * 0.018734	146.800
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 2,118.00 * 0.01774	37.573
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 4,362.00 * 0.01774	77.382

Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 4,248.00 * 0.01750	74.353
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (7,325.00 + 469.00 + 207.00 + 1,020.00 + 190.00 + 0.00 + 480.00 + 15.00) * 0.01745	169.409
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Droput and ALE] + [Enroll TTK]) (1.667 + 146.800 + 37.573 + 77.382 + 74.353 + 169.409) / (28,270.00 + 89.00)	0.017884

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.056971 * 78,209.00 * 1.000	$ 4,455.64
Z226	CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.056971 * 82,248.00) * (1.000 + 0.000)) - 4,455.64	$ 230.11
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,455.64 + 230.11	$ 4,685.75
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004145 * 116,092.00 * 1.000	$ 481.20
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004145 * 122,088.00 * 1.000 - 481.20	$ 24.85
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 481.20 + 24.85	$ 506.05
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017884 * 56,105.00 * 1.000	$ 1,003.38
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017884 * 59,002.00 * 1.000 - 1,003.38	$ 51.81
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,003.38 + 51.81	$ 1,055.19
Z234	TOTAL Salary BEA	$ 6,246.99

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,685.75 + 506.05 + 1,055.19	

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.056971 + 0.004145) * 15,684.00	$ 958.54
Z236	2. CIS/CAS BEA Insurance Inc Total (([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.056971 + 0.004145) * (16,488.00 * 1.02)) - 958.54	$ 69.29
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017884 * 15,684.00	$ 280.49
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017884 * 16,488.00 * 1.430) - 280.49	$ 141.18
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,455.64 + 481.20) * 0.16020	$ 790.88
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (230.11 + 24.85) * 0.15390	$ 39.24
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,003.38 * 0.18070	$ 181.31
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 51.81 * 0.14720	$ 7.63
Z243	9. TOTAL Benefits BEA	$ 2,468.56

	[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 958.54 + 69.29 + 280.49 + 141.18 + 790.88 + 39.24 + 181.31 + 7.63	

Substitutes BEA

Item Code		Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.056971 * 0.9170) * (4.000 * 151.86)	$ 31.73

MSOC BEA

Item Code		Amount
Z245	MSOC BEA Per Student	$ 1,731.69
	Professional Learning Days - Special Ed BEA	
Z226pd	1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.056971 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$ 78.10
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 78.10 * 0.15390	$ 12.02
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 78.10 + 12.02	$ 90.12

3. BEA Rate for Special Education

Item Code		Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,246.99 + 2,468.56 + 31.73 + 1,731.69 + 90.12	$ 10,569.09

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 28,519.87 * 0.5983	17,063.44
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 17,063.44 * 2.39750 * 36.00 / 15.00 / 900.00	109.092
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 109.092 * 78,209.00 * 1.000	$ 8,531,976.23
Z070	D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((109.092 * 82,248.00) * (1.000 + 0.000)) - 8,531,976.23	$ 440,622.59
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 109.092 * 15,684.00	$ 1,710,998.93
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (109.092 * 16,488.00 * 1.02) - 1,710,998.93	$ 123,684.14
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 8,531,976.23 * 0.16020	$ 1,366,822.59
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 440,622.59 * 0.15390	$ 67,811.82

M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 17,063.44 * 0	$	0.00
	J. Professional Learning Days - LAP		
Z070pd	1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((109.092 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	149,543.31
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 149,543.31 * 0.15390	$	23,014.72
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 149,543.31 + 23,014.72	$	172,558.03
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 8,531,976.23 + 440,622.59 + 1,710,998.93 + 123,684.14 + 1,366,822.59 + 67,811.82 + 0.00 + 172,558.03	$	12,414,474.33

LAP High Poverty Calculations

Item Code			Amount
Z076	A. Eligible Students - High Poverty		17,426.96
Z068A	B. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((17,426.96 * 1.10000 * 36.00) / 15.00) / 900.00		51.119
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 51.119 * 78,209.00 * 1.000	$	3,997,965.87
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((51.119 * 82,248.00) * (1.000 + 0.000)) - 3,997,965.87	$	206,469.64

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 51.119 * 15,684.00	$	801,750.40
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (51.119 * 16,488.00 * 1.02) - 801,750.40	$	57,956.67
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,997,965.87 * 0.16020	$	640,474.13
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 206,469.64 * 0.15390	$	31,775.68
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 17,426.96 * 0	$	0.00
	J. Professional Learning Days - LAP High Poverty		
Z070hppd	1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((51.119 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	70,073.93
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 70,073.93 * 0.15390	$	10,784.38
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 70,073.93 + 10,784.38	$	80,858.31
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 3,997,965.87 + 206,469.64 + 801,750.40 + 57,956.67 + 640,474.13 + 31,775.68 + 0.00 + 80,858.31	$	5,817,250.70
LAP Program Totals			
071a	Calculated Allotment - Regular & High Poverty	$	18,231,725.03
	[LAP HiPov TOTAL] + [LAP Regular TOTAL] 5,817,250.70 + 12,414,474.33		

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 1,655.00 + 420.00 + 840.00	2,915.00
A62	B. TBIP Enroll K-6 Subtotal	1,655.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 1,655.00 * 4.778 * 36.00 / 15.00 / 900.00	21.087
A63	D. TBIP Enroll 7-8 Subtotal	420.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 420.00 * 6.778 * 36.00 / 15.00 / 900.00	7.591
A64	F. TBIP Enroll 9-12 Subtotal	840.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 840.00 * 6.778 * 36.00 / 15.00 / 900.00	15.183
A65	H. TBIP Exited Kindergarten - Grade 12	190.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 190.00 * 3.000 * 36.00 / 15.00 / 900.00	1.520
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 21.087 + 7.591 + 15.183 + 1.520	45.381

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 45.381 * 78,209.00 * 1.000	$	3,549,202.63
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((45.381 * 82,248.00) * (1.000 + 0.000)) - 3,549,202.63	$	183,293.86
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 45.381 * 15,684.00	$	711,755.60
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (45.381 * 16,488.00 * 1.02) - 711,755.60	$	51,451.17
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,549,202.63 * 0.16020	$	568,582.26
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 183,293.86 * 0.15390	$	28,208.93
M48T	Q. TBIP MSOC [Enroll TBiP K-12] * [MSOC -TBIP per Student] 2,915.00 * 0	$	0.00
	R. Professional Learning Days -TBIP		
Z079pd	1. Professional Learning Days Salaries ((([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((45.381 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	62,208.27
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 62,208.27 * 0.15390	$	9,573.85
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 62,208.27 + 9,573.85	$	71,782.12

Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 3,549,202.63 + 183,293.86 + 711,755.60 + 51,451.17 + 568,582.26 + 28,208.93 + 0.00 + 71,782.12	$ 5,164,276.57
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 5,164,276.57 * 0.0204	$ 105,351.24
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 5,164,276.57 - 105,351.24	$ 5,058,925.33

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	1,413.50
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 1,413.50 * 2.1590 * 36.00 / 15.00 / 900.00	8.138
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.138 * 78,209.00 * 1.000	$ 636,464.84
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((8.138 * 82,248.00) * (1.000 + 0.000)) - 636,464.84	$ 32,869.38
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 8.138 * 15,684.00	$ 127,636.39
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (8.138 * 16,488.00 * 1.02) - 127,636.39	$ 9,226.54
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 636,464.84 * 0.16020	$ 101,961.67
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 32,869.38 * 0.15390	$ 5,058.60
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 1,413.50 * 0	$ 0.00

	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((8.138 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	$	11,155.57
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 11,155.57 * 0.15390	$	1,716.84
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 11,155.57 + 1,716.84	$	12,872.41
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 636,464.84 + 32,869.38 + 127,636.39 + 9,226.54 + 101,961.67 + 5,058.60 + 0.00 + 12,872.41	$	926,089.83

VII. Transportation - Operations – Acct 4199

Item Code			Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 14,930,628.00 + 200,000.00	$	15,130,628.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	1,800,000.00	0.00

Spokane School District No.081

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,893.00	1,877.00	1,872.00	1,862.00
2. Grade 1	1,928.00	1,937.00	1,927.00	1,922.00
3. Grade 2	1,961.00	1,916.00	1,926.00	1,916.00
4. Grade 3	2,054.00	1,987.00	1,940.00	1,950.00
5. Grade 4	2,118.00	2,076.00	2,010.00	1,963.00
6. Grade 5	2,312.00	2,124.00	2,076.00	2,009.00
7. Grade 6	2,050.00	2,294.00	2,110.00	2,062.00
8. Grade 7	2,089.00	2,029.00	2,265.00	2,081.00
9. Grade 8	2,159.00	2,096.00	2,018.00	2,256.00
10. Grade 9	2,061.00	2,233.00	2,149.00	2,069.00
11. Grade 10	1,913.00	2,000.00	2,161.00	2,077.00
12. Grade 11 (excluding Running Start)	1,791.00	1,816.00	1,845.00	1,998.00
13. Grade 12 (excluding Running Start)	1,560.00	1,566.00	1,541.00	1,570.00
14. SUBTOTAL	25,889.00	25,951.00	25,840.00	25,735.00
15. Running Start	495.00	495.00	495.00	495.00
16. Dropout Reengagement Enrollment	190.00	190.00	190.00	190.00
17. ALE Enrollment	1,696.00	1,696.00	1,696.00	1,696.00
18. TOTAL K-12	28,270.00	28,332.00	28,221.00	28,116.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	2,367.749	2,375.000	2,375.000	2,375.000
2. General Fund FTE Classified Employees /4	1,317.373	1,345.000	1,345.000	1,345.000

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	93,274,801	95,841,998	99,675,678	103,662,706
2000 | Local Nontax Support	14,749,205	14,835,973	14,906,499	14,980,169
3000 | State, General Purpose	313,828,664	316,246,242	320,352,323	325,952,004
4000 | State, Special Purpose	148,322,562	147,460,248	150,322,066	152,916,374
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	46,015,942	45,982,617	46,406,843	46,932,954
7000 | Revenues from Other School Districts	1,222,564	1,237,860	1,233,302	1,233,508
8000 | Revenues from Other Entities	904,482	814,934	813,362	829,254
9000 | Other Financing Sources	6,035,000	6,435,000	6,435,000	6,435,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	624,353,220	628,854,872	640,145,073	652,941,969
EXPENDITURES				
00 | Regular Instruction	321,403,494	318,592,043	321,571,763	326,874,402
20 | Special Education Instruction	93,022,999	96,360,234	99,483,392	102,286,665
30 | Vocational Education Instruction	13,925,729	14,321,948	14,648,572	15,003,574
40 | Skill Center Instruction	5,970,227	6,140,218	6,306,480	6,476,174
50 and 60 | Compensatory Education Instruction	50,145,429	50,408,319	51,525,288	52,526,922
70 | Other Instructional Programs	5,020,770	4,906,089	5,020,377	5,071,458
80 | Community Services	21,620,894	22,307,125	23,044,451	23,640,690
90 | Support Services	116,475,025	117,709,295	119,919,677	121,450,115
B. TOTAL EXPENDITURES	627,584,567	630,745,271	641,520,000	653,330,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-3,231,346	-1,890,399	-1,374,927	-388,031
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	2,353,880	2,353,880	2,353,880	2,353,880
G.L.828 Restricted for Carryover of Food Service Revenue	4,585,544	4,585,544	4,585,544	4,585,544
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	11,895,604	10,245,790	9,945,790	8,895,790
G.L.845 Restricted for Self-Insurance	1,835,000	1,890,050	1,946,752	2,005,154
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	800,000	800,000	800,000	800,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	30,864,101	29,227,518	27,580,417	27,197,088
H. TOTAL BEGINNING FUND BALANCE	52,334,129	49,102,782	47,212,383	45,837,456
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	2,353,880	2,353,880	2,353,880	2,353,880
G.L.828 Restricted for Carryover of Food Service Revenue	4,585,544	4,585,544	4,585,544	2,890,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,365,604	9,945,790	8,995,790	8,295,790
G.L.845 Restricted for Self-Insurance	1,890,050	1,946,751	2,005,154	2,065,308
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	800,000	800,000	800,000	800,000
G.L.890 Unassigned Fund Balance	1,462	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	29,106,242	27,580,418	27,197,088	27,348,903
I. TOTAL ENDING FUND BALANCE (G+H)	49,102,782	47,212,383	45,837,456	45,449,425

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	882,000	908,000	935,000	963,000
200 | Athletics	1,373,000	1,414,000	1,456,000	1,500,000
300 | Classes	2,945,000	3,073,000	3,174,000	3,208,000
400 | Clubs	693,000	714,000	735,000	757,000
600 | Private Moneys	0	0	0	0
A. TOTAL REVENUES	5,893,000	6,109,000	6,300,000	6,428,000
EXPENDITURES				
100 | General Student Body	696,000	717,000	739,000	761,000
200 | Athletics	1,416,000	1,458,000	1,502,000	1,547,000
300 | Classes	2,887,000	2,944,000	3,083,000	3,155,000
400 | Clubs	569,000	586,000	604,000	622,000
600 | Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	5,568,000	5,705,000	5,928,000	6,085,000
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	325,000	404,000	372,000	343,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,563,000	2,888,000	3,292,000	3,664,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,563,000	2,888,000	3,292,000	3,664,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,888,000	3,292,000	3,664,000	4,007,000

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
G. TOTAL	ENDING FUND BALANCE (E+F)	2,888,000	3,292,000	3,664,000	4,007,000

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	52,824,254	58,000,000	69,000,000	68,000,000
2000 | Local Nontax Support	530,000	530,000	530,000	530,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,354,254	58,530,000	69,530,000	68,530,000
EXPENDITURES				
Matured Bond Expenditures	23,541,754	28,030,802	37,941,088	36,964,941
Interest on Bonds	27,056,600	29,483,758	31,544,357	30,732,785
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	100,000	100,000	100,000	100,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	50,698,354	57,614,560	69,585,445	67,797,726
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	2,655,900	915,440	-55,445	732,274
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	20,000,000	22,655,900	23,571,340	23,515,895
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	20,000,000	22,655,900	23,571,340	23,515,895
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	22,655,900	23,571,340	23,515,895	24,248,169
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	22,655,900	23,571,340	23,515,895	24,248,169

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	0	0	0	0
2000 | Local Nontax Support	2,300,000	850,000	150,000	75,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	10,700,000	19,600,000	6,700,000	1,000,000
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	90,000,000	56,765,000	0	25,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	103,000,000	77,215,000	6,850,000	26,075,000
EXPENDITURES				
10 | Sites	1,000,000	1,000,000	1,000,000	1,000,000
20 | Buildings	111,975,000	89,110,000	39,300,000	21,950,000
30 | Equipment	1,600,000	2,000,000	2,000,000	2,000,000
40 | Energy	0	0	0	0
50 | Sales and Lease Expenditures	300,000	1,850,000	1,100,000	400,000
60 | Bond Issuance Expenditures	400,000	400,000	400,000	400,000
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	115,275,000	94,360,000	43,800,000	25,750,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-12,275,000	-17,145,000	-36,950,000	325,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	35,767,123	23,355,923	10,017,723	3,452,423
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	18,610,194	19,210,194	16,210,194	2,010,194
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	22,142,438	21,678,638	20,871,838	4,687,138
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	76,519,755	64,244,755	47,099,755	10,149,755
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	21,558,638	10,017,723	3,452,423	3,452,423
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	19,210,194	16,210,194	2,010,194	2,230,005
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	23,475,923	20,871,838	4,687,138	4,792,327
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	64,244,755	47,099,755	10,149,755	10,474,755

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	33,600	7,000	3,000	3,000
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	2,205,000	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	1,800,000	2,078,618	2,364,480	2,657,775
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
5700	Qualified Energy Investment Tax Credits	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 | Sale of Equipment	0	0	0	0
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	3,100,000	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	1,400,000	1,400,000	1,100,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,138,600	3,485,618	3,767,480	3,760,775
EXPENDITURES				
33 Transportation Equipment Purchases	3,000,000	0	0	0
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	50,000	0	0	0
91 Principal	2,014,000	2,139,971	2,245,370	2,356,185
92 Interest 1/	1,736,000	1,610,251	1,505,852	1,394,287
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	6,800,000	3,750,222	3,751,222	3,750,472
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	338,600	-264,604	16,258	10,303
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	100,000	438,600	173,996	190,254
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	100,000	438,600	173,996	190,254

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	438,600	173,996	190,254	200,557
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	438,600	173,996	190,254	200,557

1/ Includes interest portion of purchase contracts.
2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.