

**MULTNOMAH COUNTY  
SCHOOL DISTRICT 51J**

**RIVERDALE**

**2020-21**

**ADOPTED BUDGET**

11733 S Breyman Ave., Portland, OR 97219

James Schlachter, Superintendent

**RIVERDALE SCHOOL DISTRICT 51J  
ADOPTED BUDGET 2020-2021  
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**Riverdale School District 51J  
2020-21 Budget Committee**

<b>Board Members</b>	<b>Role</b>	<b>Term Expires</b>
John Bogaty	Board Chair	6/30/2023
Joe Prats	Board Vice Chair	6/30/2023
Carrie Banks	Board Member	6/30/2023
Michelle Janke	Board Member	6/30/2023
Carrie Spurlock	Board Member	6/30/2023

<b>Budget Committee Members</b>	<b>Role</b>	<b>Term Expires</b>
Jeff Dominitz	Citizen Member	6/30/2021
Jay Somera	Citizen Member	6/30/2021
Adrienne Hill	Citizen Member	6/30/2021
Jennie Chandra	Citizen Member	6/30/2022
John Duncan Porter	Alternate	6/30/2022

<b>Alternates</b>	<b>Role</b>	<b>Term Expires</b>
Aaron Chang	Alternate	6/30/2020
Dan Rasay	Citizen Member	6/30/2021
Leon Fabrycki	Citizen Member	6/30/2021
M. Alexia dePottere-Smith	Citizen Member	6/30/2021

# 2020-21 Riverdale School District Budget

## Superintendent's Budget Message

Presented to the Riverdale Budget Committee on May 13, 2020

### Introduction to the 2020-21 Budget

*Riverdale is more than a school district. It is a community. One united by its dedication to its children and its desire to put education first. Our community shares in our triumphs, sees us through our challenges, and shapes what our schools and our students become.*

The 2020-21 Riverdale School District Budget represents the collective efforts of many. It is the product of our need to address current fiscal realities that necessitate the development of a “reduction” budget. The budget proposal presented here is, as in the past, focused on alignment with our district mission and vision and the four strategic themes articulated in our 2024 Strategic Plan.

This budget message will cover the following:

- I. Strategic Plan (pages 4 - 8)
  - A. Areas maintained in 2020-21 budget
  - B. Areas receiving increased support in 2020-21
  - C. Areas being reduced or eliminated
  - D. Areas to be addressed in the future
- II. Revenue Projections (pages 9 - 10)
  - A. Anticipated State School Fund (SSF) for 2020-21
  - B. Projected non-SSF sources for 2020-21
- III. Expenditures (pages 11 - 13)
  - A. Overview of 2020-21 Budgeted Expenditures
- IV. Summary (page 14)

# Riverdale School District Strategic Plan

## 2020-21 Budget Message

- I. Strategic Plan - Overview** - The Riverdale School District completed a strategic planning process during the 2018-19 school year. The 2024 Strategic Plan is characterized by four themes that collectively support the district's mission and align with the district's vision. The four strategic themes are:

***Educational Model** - Students and educators collaborate in relevant, challenging and personalized learning that is shaped by student voice, extends beyond the classroom and draws the world into the school.*

***District Stability** - A public school district with innovative leadership, operational consistency, financial predictability, transparency and efficiency.*

***Climate and Culture** - A safe and supportive district-wide community rooted in the social-emotional well-being of all students, inciting passion for learning and fostering our students' capacity for mutual and self-respect.*

***Curriculum and Instruction** - A passionate learning community where students lead the learning process, demonstrate their mastery through exhibition and where academic risk-taking is rewarded.*

The work of aligning district efforts with the strategic plan includes using the details of the plan to inform the district's budget. In this budget narrative, attention is given to areas where the budget maintains current practice, where expenditure increases or decreases are made and where attention may be needed in the future.

### **A. Areas maintained in 2020-21 budget**

While reductions to the 2020-21 have been made, Six areas are highlighted here from the 2019-20 school year that will continue to be areas of emphasis in 2020-21. The strategic plan includes a number of areas where the district's vision is supported and this budget has preserved these areas of emphasis.

1. **Class Size:** Primary among areas that require status quo support is classroom staffing. The 2020-21 budget will continue to support these class size expectations and the full time equivalent (FTE) needed to make the district's ideal class sizes

possible. Note: An added section of kindergarten has been budgeted for 2020-21. This added section will allow for three sections that will more easily accommodate the enrollment range desired in kindergarten.

2. **Enhanced:** *Providing a variety of co-curricular experiences that allow students to explore personal, physical and academic interests through participation in activities, competitions and team or individual sports.* (athletics and activities)
3. **Challenging:** *A challenging, multi-dimensional program designed to equip all students for success in college and beyond.* (rigorous course content)
4. **Guiding principles:** *Instruction is approached through the lens of the principles of essential schools and current educational research and initiatives, where students are encouraged to demonstrate mastery and embrace challenge.* (instructional practices)
5. **The Arts:** *Dedication to the arts as both a core subject area and a means to reinforce learning in all subjects, as well as foster well-rounded students.* (high school electives and grade school specials)
6. **Collaboration:** *A climate of collaboration that unites and engages students, staff and the extended community to contribute in meaningful ways to our shared success.* Note: The Governor's order to close our schools to on-site instruction and move to distance learning for the balance of the year necessitated an increase in collaboration between all members of our community. From staff in our two schools and district offices working to reinvent how we educate our students, to teachers and parents who continue to partner in the distance learning format, collaboration has been a key part of the on-going success.

## **B. Areas receiving increased support in 2020-21**

A number of areas defined in our *2024 Strategic Plan* are in need of added support if we are to meet our vision for the future. Given the revenue projections for 2020-21, increasing support for areas that require added funding will be very limited and often made possible by the reductions in other areas.. Added support in these areas also may take the form of time and attention. Areas receiving increased financial and support are:

1. **Well-being:** *A positive, safe and healthy environment that prioritizes the personal well-being of students, and is supported through intentional practices and a focus on active, healthy lifestyles and responsible decision-making.* In January of 2020, the Grade School added a new 1.0 FTE position to support student needs and staff work primarily around student behavior.

Funding for this position is included in our SIA application. Due to the unlikely funding of SIA for 2020-21, this critical position is now funded in the general fund budget. Should SIA be funded in 2020-21, this position would be funded from SIA funds.

2. **People:** *Experienced leadership and staff that are committed to delivering on the district's vision and mission, and developing strong and united relationships built on trust.* Riverdale staff members who are not members of the Riverdale Teachers Association have salary schedules that have not been reviewed for comparability with those of area districts. A study of all non-RTA positions with a goal of revising the schedules to meet area averages was completed. The revised salary schedules for non-RTA staff is supported in this budget. Through the use of a two-year phase in and a 2020-21 COLA of 1%, the impact on the 2020-21 budget is approximately \$37,000.
3. **Innovation and integration:** *Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum.* The spring of 2020 has led to the need for instructional innovation. Distance learning was a necessary innovation that was embraced by district staff. Much has been learned and utilized in a successful implementation during the required school closure. Additional attention to these innovations and the integration of these strategies into traditional site-based education will need to be supported in 2020-21. At this time we are uncertain as to the instructional format needed in 2020-21 and will be ready to invest time and staff development resources to meet what is required.
4. **Support:** Neighborhood schools embraced and supported by local voters, neighbors and the parent community. (Increased time and attention will be invested in preparing for a 2020 local option measure. Local option funding currently providing over \$900,000 per year will expire after the 2020-21 school year, if not renewed by voters.
5. **Student-centered:** Responsive to student voice and providing all students with ongoing, future-oriented guidance and support. Full funding of our college and career counselor for 2020-21 has been identified within the general fund and through the use of SIA funds. This position has been modified to provide students with increased support for Advanced Placement (AP) testing, career guidance and exploration, and service projects and trips. Due to the unlikely funding of SIA for 2020-21, this critical position is now fully funded in the general fund budget. Should SIA be funded in 2020-21, this position would be funded from SIA funds.

### C. Areas being reduced or eliminated

Three highly visible areas that have been discontinued or reduced are highlighted here. These, and a number of other less-visible reductions mentioned later in this budget message, are all necessary elements of the overall reductions necessary to develop a responsible budget for 2020-21

1. **Preschool:** A combination of factors including new state preschool regulations and the impact of the preschool on the general fund were contributing factors in the May 4, 2020 board decision to discontinue the preschool. Preschool enrollment is not supported by the State School Fund; the preschool program was designed to be self-sufficient through the use of tuition collected from families enrolled in the preschool. In consideration of the projected general fund impact, the unpredictability of preschool enrollment and related tuition during times of uncertain program design, and the alternate uses of the preschool classroom for K-12 education, this program has been discontinued for 2020-21.
2. **HS Field Studies :** In March 2020, with the closure of Oregon schools due to the Coronavirus, the high school was forced to cancel all field studies. While this was a loss to those students scheduled to attend the 2020 field studies, it provided an opportunity for the high school staff to reconsider the current field studies model in light of needed budget reductions, staff requirements, and overall value to the high school academic program. In preparation for 2020-21, it has been determined that many of the goals of the high school field studies can be met through a mix of different approaches to providing students with experiences integrated within the year-long school academic year. The reduced staff costs of providing the revised field experience plan is approximately \$27,500.
3. **High School French Program:** While we acknowledge that some community members have requested additional World Languages our community has also voiced enhancements to high school Maths and Sciences. Our District Strategic Plan and the RHS School Improvement Plan require added focus and enhancement to Sciences and Maths. Data spanning 2012 through spring 2020 were analyzed to review enrollment numbers of Spanish and French courses; enrollment in the Spanish program overtime is greater. Additionally, our K-8 program provides a Spanish program. The K-8 Spanish program is built upon 9-12 at RHS. Eliminating one language track allows for retention of upper level Math classes.

#### **D. Areas to be addressed in the future**

Long-term planning aligned with the *2024 Strategic Plan* is an important process that may not have an immediate impact on the current budget. However, it is worth noting for the purpose of understanding that the annual budget does not address several important areas associated with district success. These areas are mentioned in the budget narrative to aid in the process of keeping a focus on long-term planning and future budgets.

1. **Student Investment Account (SIA) Full Funding:** As of May 2020, it is uncertain as to whether the Student Investment Account funds will be available for use in 2020-21. The SIA application to ODE was submitted in April and is under review by ODE at this time. Due to economic uncertainties, ODE has advised school districts to not plan on receiving the SIA funding for 2020-21. The district, however, is well-positioned and will be ready to utilize partial or full funding from the SIA fund, should it be made available. The plans for the SIA funds will hopefully be realized in the 2021-22 school year.
2. **Innovation and integration:** *Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum.*
  - a. Long-term support for district curriculum adoptions is dependent on SIA funding and will be addressed in the future through the use of SIA funds.
  - b. Grade school garden support in the amount of \$5,000 has been extended through 2020-21 thanks to the generosity of the GS PTC. Efforts to fund this program beyond 2020-21 will be needed.
3. **People:** *Experienced leadership and staff that are committed to delivering on the district's vision and mission, and developing strong and united relationships built on trust.* General fund support for full-time superintendent beginning 2021-22.

## **Revenue Projections**

### **2020-21 Budget Message**

**II. Revenue - Overview** - Every two years, Oregon K-12 public school districts are provided with projected funding levels as defined in the two-year biennial budget for K-12 schools. This two-year funding cycle is commonly referred to as the State School Fund (SSF) budget. The first year of the biennium, 2019-20 was funded at \$4.4B by the state. The second year of the biennium, 2020-21 is scheduled to be funded at \$4.6B.

**A. Anticipated State School Fund (SSF) for 2020-21**

1. **Measure 98** - Passed by voters in 2017, this measure provides state support for school success and science, technology, engineering and math (STEM) related classes. The Measure 98 funds are earmarked for use in the areas stated above. The anticipated funding for Measure 98 is \$137,423.
2. **Student Success Act - Student Investment Account - Fund 251** - In preparation for receiving and utilizing state dollars that support the district's Student Investment Account application, a separate fund has been established. These added funds have been budgeted in the SIA application and future allocations of these funds will be utilized in accordance with the SIA budget narrative. The projected revenue to be provided to the district in the first year of SIA K-12 funding is \$482,000.

**B. Projected Non-State School Fund sources for 2019-21**

1. **Local Option** - The Riverdale School District is the beneficiary of a local property tax of \$1.37 per \$1,000 of assessed value that was approved by voters in 2015. This revenue source is reasonably predictable in the amount of funding it provides to the school district. Our projections are based on past performance and are increased by approximately 5% over the previous year. Note: A new local option ballot measure will need to be put to the voters in November 2020 if continued local option support is determined to be desirable by the district.
2. **Tuition** - A modest increase in tuition rates was passed by the school board in October 2019 for the 2020-21 school year to address the increases in the cost of providing a Riverdale School District K-12 education. These increased tuition amounts are factored into the 2020-21 Budget. With the addition of a third section of kindergarten, we project an increase in enrollment at the grade school. A portion of the probable 15 added kindergarten students will likely be tuition paying students.

3. **Foundation** - The Riverdale School Foundation has long provided critical financial support for the general fund. For the 2020-21 school year, the foundation has pledged to continue support to the general fund at the 2019-20 rate of \$1.42M. With state funding for K-12 schools lagging behind the projected cost of maintaining the district's current levels of service, the foundation contribution fills a significant portion of the gap between projected revenue and the level of support needed to support our programs.
  
4. **Other Funds and Sources of Revenue**
  - a) **Federal Funds** - The district accessed previously unclaimed federal dollars in the form of Title 1, IIA and IVA funds. These funds assist with student support and staff development work in the district and reduce the general fund support needed in these areas. The federal funds received in 2019-20 were used to reduce budgeted general fund spending in qualifying areas. (*Amount scheduled to be used in 2019-20 = \$43,593*)
  
  - b) **Fund 410 Construction Excise Tax** - Provided through a tax on new construction in the Riverdale attendance area, this tax was used in 2019-20 to fund necessary repairs and improvements to HVAC systems in both schools. We continue to utilize this fund to meet our facility needs in an effort to reduce the demand on the general fund. (*May 2020 Balance = \$92,736*)
  
  - c) **Fund 230 SB 1149 Energy Efficiency Fund** - We utilized SB 1149 dollars to upgrade the lighting at the high school. The project was completed in the fall of 2019. The Energy Trust of Oregon LED relight project leveraged significant technology improvements in LED lighting reducing the annual connected lighting load at Riverdale High by 86%. Total turn-key installed project costs was \$224,204. The Energy Trust of Oregon incentive totaled \$43,000 in direct cash incentives contributing to 254,000 kWh annual savings. The district's SB 1149 funds qualified for use in this project and \$139,006 dollars were applied to the project. Additionally, \$42,198 general fund dollars were used to complete the project. Annual utility cost savings are estimated at \$30,000 and maintenance costs avoided have been calculated at \$20,000. The calculated payback time is 2.95 years with a 33.9% ROI (Return on Investment). (*May 2020 Balance = \$12,392*)
  
  - d) **Fund 400 Grade School Building Fund** – This fund accounted for the construction of the new grade school that opened in 2010. Through previous school board action, the balance remaining is used for the purpose of purchasing curriculum materials as well as facility upgrades. Currently several facility upgrades are being considered that will be supported by these dollars. (*May 2020 Balance = \$58,616*)

## Expenditures

### 2020-21 Budget Message

**III. Expenditures - Overview** - The development of a budget that accurately projects expenditures in 2020-21 involves combining data from the current year (2019-20 actual and projected expenditures) with needed adjustments to expenditure budgets that align with experience and desired changes. To that end, the items below are integrated into the 2020-21 budget.

**A. Overview of 2020-21 Budgeted Expenditures and Fund Balance**

1. **2019-20 Projected Ending Fund Balance (EFB)** At the time of adoption by a school board in June, the year’s EFB is a projection. It is not until the year is audited that we can determine the actual EFB. Based on the April 2020 General Fund Summary Report, we are projecting a 2019-20 general fund ending balance of approximately \$581,000.
  
2. **2020-21 Ending Fund Balance Goal** - In the preparation of the budget, it became clear that a number of factors necessitated that a reduction budget be developed. With reductions in personnel and non-personnel areas necessary (defined in detail below), the ending fund balance must be carefully reviewed with an additional EFB-related goal of limiting the number of staff positions reduced. The goal EFB for 2020-21 is \$300,000.
  
3. **2020-21 budget adjustments in personnel (Full-Time Equivalent: FTE)** - The budget for 2020-21 staffing level calls for 68.55 FTE, compared with 72.5 FTE at the end of 2019-20. The net decrease is -3.95 FTE.
  - a) **2020-21 budget reductions in personnel (FTE)** - The beginning point for building the 2020-21 was that of the status quo. Efforts were made to limit decreases in our overall year-end 2019-20 FTE of 72.50. The year-end 2019-20 FTE reflects 2.90 FTE additions made during the course of the year. These additions were made at various points during the year to meet needs identified as critical to the on-going operation of the district. The FTE reductions made in the 2020-21 budget are summarized below by location and then by employee classification.

	<b>Location</b>
Grade School	-3.55
High School	-1.25
District Office	-.75
<b>Total FTE Reduced</b>	<b>-5.55</b>

	<b>Employee Classification</b>
RTA Members: Licensed staff	-0.55
Other: Classified, Admin., Confl, Ex.	-5.0
<b>Total FTE Reduced</b>	<b>-5.55</b>

- b) **2020-21 budget additions in personnel (FTE)** - In discussing reductions, the beginning point is the proposed staffing level after reductions to the 2020-21 status quo have been made. Additions in FTE are associated with staffing to support a classroom or purpose that did not exist or were not addressed in the previous year's budget. The 2019-20 school year experience and our planning for 2020-21 has produced data on areas where added staffing is needed to meet contractual obligations and to align our practice with our vision as defined by our strategic plan. The FTE additions made in this budget are summarized below by location and then by employee classification. The added FTE is included in the total amount identified in the chart for each location and classification.

<b>Location</b>	
Grade School (36.65 2020-21 FTE)	+1.0
High School (24.35 2020-21 FTE)	+0.6
District Office (7.55 2020-21 FTE)	0
<b>Total (68.55 2020-21 FTE)</b>	<b>+1.6</b>

<b>Classification</b>	
RTA Members: Licensed staff (46.05 2020-21 FTE)	+1.0
Other: Classified, Admin., Confl, Ex.(22.5 2020-21 FTE)	+.6
<b>Total (68.55 2020-21 FTE)</b>	<b>+1.6</b>

- c) **2020-21 budget additions in payroll costs** - The largest increase in personnel costs is in the area of cost of living adjustments and associated payroll costs.

#### 4. **2020-21 adjustments to non-personnel budgets**

- a) **Purchased Services** - The 2020-21 projections for purchased services is approximately \$1.496M. The 2020-21 budget reflects a reduction from the amount needed to address anticipated roll-up costs.. Some examples of the areas to be reduced in purchases services include repairs and maintenance, utilities, travel, advertising, printing and binding, other property services.
- b) **Materials and Supplies**- The 2020-21 status quo projections for materials and supplies was approximately \$342K. The 2020-21 budget reflects a significant reduction that will require district-wide efforts to reduce materials and

supply purchases. Examples include consumable supplies and materials, library books, non-consumable items, computer hardware.

- c) **General Fund Support for Preschool** - Preschool enrollment is not supported by the State School Fund and is designed to be self-sufficient through the use of tuition. In 2019-20, with multiple withdrawals from the program, the general fund subsidy of the preschool has had an increased impact on the general fund. Final calculations are not yet available, but the general fund impact will end up to be more than \$30K. The board action to discontinue the preschool in 2020-21 (See I.C.1 above) will reduce the general fund demand for subsidizing the cost of the preschool program. It is difficult to identify an amount associated with a highly unpredictable source of possible expenditures, but savings to the general fund for direct support of the preschool in 2020-21 are in the \$20-\$35K range. Indirect support for oversight of the program, supplies and materials and custodial support will also be eliminated.
- d) **Superintendent** - Leadership for the district in the superintendent position for 2021-22 school year will need to be addressed in the 2020-21 school year. A budget has been included to cover the costs of the recruitment and selection process. (*Expenditure increase of \$20,000*)

## Summary 2020-21 Budget Message

### Summary of 2020-21 Budget Message

The 2020-21 budget, along with the 2024 Riverdale School District strategic plan can be captured in the following statement taken from the strategic plan.

*Therefore our strategic plan (and 2020-21 budget) is the result of shared community goals and, while it rightly puts our students first, it includes the entire community in its focus on creating an engaged, collaborative and inclusive environment.*

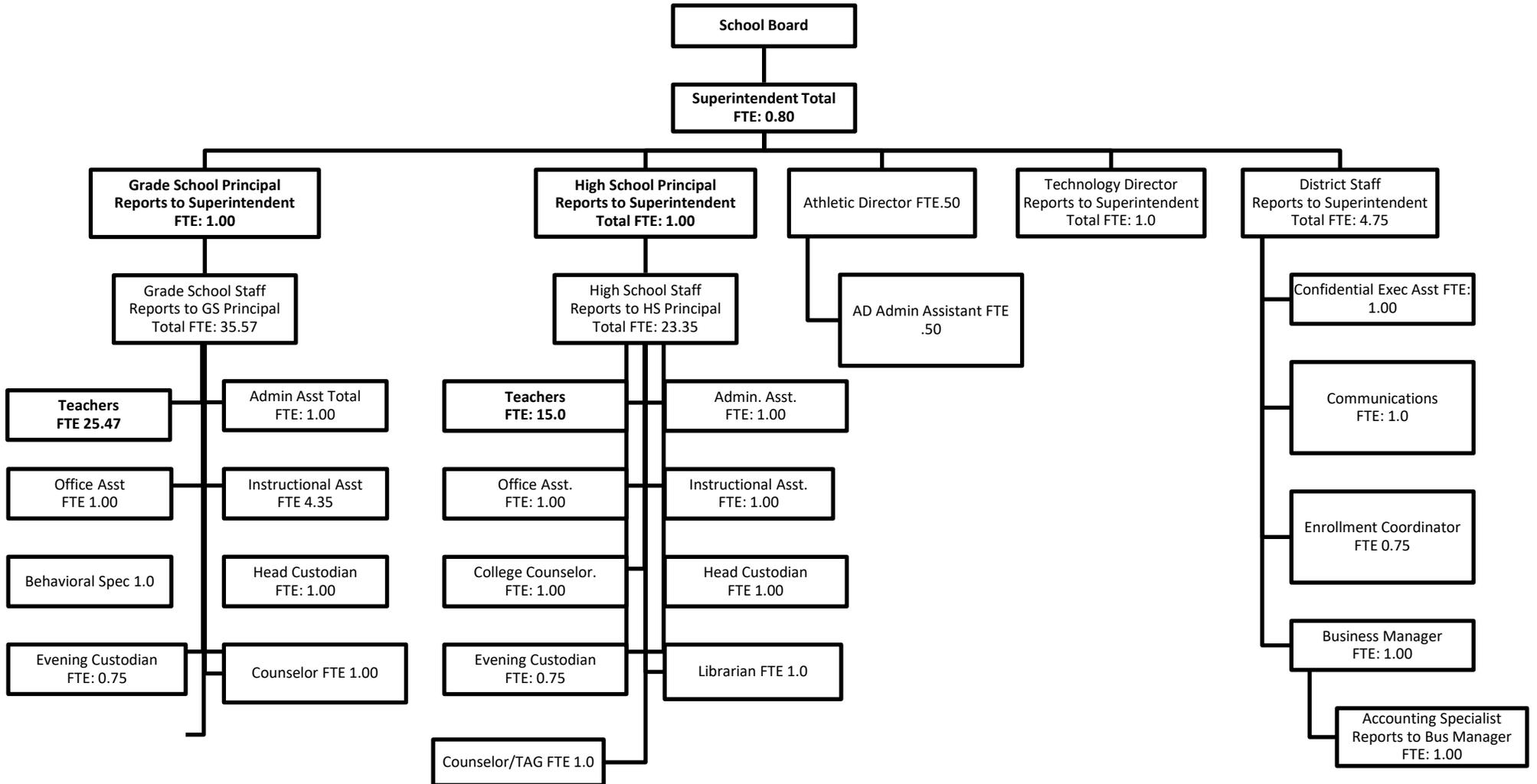
The 2020-21 budget, like the budget for 2019-20 is aligned with the 2024 strategic plan and represents one of many ways in which we continually strive to shape the district to meet our vision for our students: Students learn to use their minds well, engage creatively and act compassionately.

The development of this budget was made possible through the combined work of many. This spring, this included stakeholders, Foundation leaders, the school board and district staff in providing input in the early phases of the budget's development. In the month of May and early June, special thanks to the Budget Committee who is engaged in the work of reviewing the budget. In addition, considerable contributions were made in the very difficult work of identifying by the district leadership team. Finally, the budget would not be possible without the tireless contributions of our business department, led by Cindy Duley.



Superintendent Jim Schlachter

**Riverdale School District 51J**



**Organization Chart 2020-21 Budget**

## Riverdale School District #51J

### 2020-21 Budget Assumptions

This budget represents an initial operating plan for the 2020-21 school year. It is acknowledged that, as a reduction budget, this will establish a baseline that will continue to be monitored closely to ensure revenue projections are met. As the budget is developed, some information is not known or not yet available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2020-21 budget.

#### REVENUES

##### Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and tuition revenues. This report includes an enrollment estimate for 2020-21 categorized by type of enrollment. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2020-21, we project enrollment at 631, of which 70 are tuition payers and 213 attend on transfers from other districts.

##### State School Fund Formula Estimate

We are in the second year of the biennium. The Oregon Department of Education issued a State School Fund (SSF) estimate for 2020-21 on February 25, 2020 based on the legislatively-approved Governor's budget, which allocates \$9.1 billion to fund PK-12 education in Oregon for the biennium with a 49/51 split. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Property taxes, Common School Fund, State timber money, etc are deducted from the SSF formula and reduce the amount received from the state.

Only resident and transfer students count towards the state school funding formula; tuition-paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weighting is allowed for students who are English language learners, living in poverty, or receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 350 students. In 2020-21, each full-time student is expected to generate \$8,712. The calculation is included in this report.

Transportation for home to school service and curricular field trips is budgeted at \$162,000 for 2020-21. These costs are 70 percent reimbursable under the State School Fund Formula.

Tuition Estimate for 2020-21

Grade	Tuition	Students	Total Tuition
Grade K	\$ 12,038	3	\$ 36,114
Grades 1-4	13,108	26	340,808
Grades 5-8	13,518	6	81,108
Grades 9-12	14,000	35	490,000
Subtotal			948,030
Tuition-to-transfer		-4	(56,000)
Tuition estimate			\$ 892,030

Foundation Contribution

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The Foundation is providing \$1,420,000 of the donations raised. There are no restrictions on the use of these monies. The district uses these funds to support teaching positions at the schools. This enormous contribution helps all aspects of school operations. The amount requested is the same as budgeted last year.

Local Option Dollars

In the November 2015 election, community members approved a Local Option Levy of \$1.37/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property-by-property basis. The amount raised for 2020-21 will not be known until October 2020, when the county assessors prepare the tax rolls. If market values decline while assessed value continued to grow at about 3% each year, the amount that may be collected could be compressed.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>20-21</u>
Local Option Revenue	\$616,620	\$690,000	\$800,300	\$865,150	\$891,000	\$908,415

EXPENDITURES

Staffing

General Fund –For the Proposed budget, general fund FTE is 67.75. Calendar work days were increased for the Superintendent from 240 to 260, GS and HS Principals 230 to 235, Athletic Director 210 to 215 and GS Office Assistant from 192 to 202. The

Proposed budget includes an updated classified, exempt and confidential wage salary schedule that goes to seven steps and brings these hourly wages into alignment with comparable positions in other school districts.

Special Revenue Fund\_–For the Proposed budget, Special Revenue Fund FTE is 1.60 in funds 202, 203 and 204. These are Measure 98 Career Technical Education, Title funds and IDEA funds, respectively.

Fund Changes

This budget includes the creation of a new fund, Fund 203 Title and ESSER, to account for revenue and expenditures for federally funded initiatives with specific program requirements.

The budget includes revenue and expenditure allocations to new Fund 251, for Student Success Act funding, which was created by Board action in April, in case such funding becomes available.

The budget does not include allocations to Fund 255 Preschool as the preschool program has been discontinued for 20-21.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association through June 30, 2021. The framework clarifying classified, administrators, and confidential staff salaries is included in this document.

Health care District contributions for 2020-21 have been contractually determined for licensed staff. The framework for classified, confidential and administrative staff contributions has been set and approved by the Board.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	2.5%	\$1,368/month, plus \$75,000 to pool
Classified and Confidential Staff	1%	\$1,368/month
Administrators*	1%	\$1,368/month

\*Some contracts are negotiated outside these parameters.

PERS Rates are set by the PERS board for the biennium. New rates went into effect on July 1, 2019 and will likely remain in place through June 30, 2021. Rates were increased by 32% for Tier 1/Tier 2 members from the last biennium, and by 47% for OPSRP members. Districts across the state along with Riverdale are experiencing significant impacts to their budgets due to these increases.

PERS Rates	Tier 1/Tier 2	OPSRP
2019-21	21.18%	15.73%
2017-19	16.05%	10.72%
2015-17	8.86%	4.17%

PERS UAL Bond Riverdale School District participated in a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. For 2020-21, the rate is estimated to be 9.45% based on project payroll.

Other Expenditures Increases

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget increases these lines by 5% unless we have received notice of an anticipated larger increase for the upcoming year.

Land Lease – Portland Public Schools owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2020-21 payments will be \$18,928 per month for a total cost of \$227,138.

Contingency and Unappropriated Fund Balance

Contingency for the General Fund is not included in this budget. Contingency funds are available only by board action.

Unappropriated Ending Fund Balance provides for future years’ operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed at \$300,000 in this budget. The unappropriated ending fund balance (plus contingency, if any) will decrease from a combined 4.2% reserve between unappropriated ending fund balance and contingency in the general fund for 2019-20 to 3% in the 20-21 budget.

The Facilities Grant in the Special Revenue Fund continues to follow the plan of spending developed in the last few years. In 2011, anticipating that the state’s revenues would remain volatile, Budget Committee members recommended that the Facilities Grant be spent down to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in this budget.

**Riverdale School District  
2020-21 Adopted Budget Summary All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues</b>					
<b>State School Fund Formula</b>					
Local Property Taxes	\$ 2,843,939	\$ -	\$ -	\$ -	\$ 2,843,939
State School Fund	3,586,455	-	-	-	3,586,455
	6,430,394	-	-	-	6,430,394
<b>Other Revenues Outside Formula</b>					
Property Tax Outside Formula - Local Option/Debt Svc	908,415	-	1,821,400	-	2,729,815
Tuition	892,030	-	-	-	892,030
Donations	1,420,000	412,400	-	-	1,832,400
Other Local Sources	301,294	305,600	495,780	11,589	1,114,263
Other State Sources	88,991	482,320	-	-	571,311
Federal Sources	45	386,572	-	-	386,617
Fund Transfer	-	-	-	-	-
	3,610,775	1,586,892	2,317,180	11,589	7,526,436
<b>Total Revenues</b>	<b>10,041,169</b>	<b>1,586,892</b>	<b>2,317,180</b>	<b>11,589</b>	<b>13,956,830</b>
<b>Requirements</b>					
<b>Expenditures</b>					
Instruction	6,542,953	1,821,355	-	-	8,364,308
Support Services	3,690,420	185,572	-	102,736	3,978,728
Enterprise/Community Services	-	20,535	-	-	20,535
Facilities Acquisition	-	-	-	60,205	60,205
Debt Service	-	-	2,302,453	-	2,302,453
Fund Transfer	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>10,233,373</b>	<b>2,027,462</b>	<b>2,302,453</b>	<b>162,941</b>	<b>14,726,229</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(192,204)</b>	<b>(440,570)</b>	<b>14,727</b>	<b>(151,352)</b>	<b>(769,399)</b>
<b>Beginning Fund Balance</b>	<b>583,000</b>	<b>440,570</b>	<b>363,200</b>	<b>151,352</b>	<b>1,538,122</b>
<b>Contingency - Accessible by Board Action</b>	<b>90,796</b>	<b>-</b>	<b>239,727</b>	<b>-</b>	<b>330,523</b>
<b>Ending Fund Balance - Untouchable until 2021-22</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 138,200</b>	<b>\$ -</b>	<b>\$ 438,200</b>

<b>For Resolution Making Appropriations</b>	<b>\$10,324,169</b>	<b>\$2,027,462</b>	<b>\$2,542,180</b>	<b>\$162,941</b>	<b>\$15,056,752</b>
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<b>For Resolution Adopting the Budget:</b>	<b>10,624,169</b>	<b>2,027,462</b>	<b>2,680,380</b>	<b>162,941</b>	<b>15,494,952</b>
<b>(must be in balance)</b>	<b>10,624,169</b>	<b>2,027,462</b>	<b>2,680,380</b>	<b>162,941</b>	<b>15,494,952</b>

**Riverdale School District  
2020-21 Schedule of Principal and Interest Requirements**

Fiscal Year	Fund 300				Fund 330		Totals	
	G.O. Bonds Series 2009B		Adv Refunding G.O. Bonds Series 2015		PERS UAL Obligation Series 2003			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15		
2020-21	-	-	1,545,000	276,400	119,775	359,678	1,664,775	636,078
2021-22	-	-	1,660,000	214,600	117,949	381,504	1,777,949	596,104
2022-23	-	-	1,790,000	148,200	116,430	403,023	1,906,430	551,223
2023-24	-	-	1,915,000	76,600	405,000	114,453	2,320,000	191,053
2024-25	2,095,000	-	-	-	430,000	91,732	2,525,000	91,732
2025-26	2,155,000	-	-	-	455,000	67,308	2,610,000	67,308
2026-27	2,220,000	-	-	-	480,000	41,464	2,700,000	41,464
2027-28	2,285,000	-	-	-	250,000	14,200	2,535,000	14,200
2028-29	2,355,000	-	-	-	-	-	2,355,000	-
2029-30	2,425,000	-	-	-	-	-	2,425,000	-
2030-31	2,500,000	-	-	-	-	-	2,500,000	-
2031-32	2,575,000	-	-	-	-	-	2,575,000	-
2032-33	2,650,000	-	-	-	-	-	2,650,000	-
2033-34	2,730,000	-	-	-	-	-	2,730,000	-
	<b>\$ 23,990,000</b>	<b>\$ -</b>	<b>\$ 6,910,000</b>	<b>\$ 715,800</b>	<b>\$ 2,374,154</b>	<b>\$ 1,473,362</b>	<b>\$ 33,274,154</b>	<b>\$ 2,189,162</b>

May be rounded for budgetary purposes.

Source: Oregon State Treasury Overlapping Debt Report 6.30.18

**GENERAL FUND**

**Multnomah County School District 51J  
Riverdale School District Portland, OR 97219-8409**

**Resources Report**

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>									
1111 Current Year Taxes	2,470,827	2,591,823	2,741,675	0.00	2,843,939	0.00	2,843,939	2,843,939	0.00
1112 Prior Year Taxes	84,768	92,758	0	0.00	0	0.00	0	0	0.00
1121 Current Year Local Option Taxes	860,030	892,164	908,415	0.00	908,415	0.00	908,415	908,415	0.00
1122 Prior Year Local Option Taxes	33,541	25,669	0	0.00	0	0.00	0	0	0.00
1123 Penalties & Interest on Local Option Tax	631	971	0	0.00	0	0.00	0	0	0.00
1190 Penalties & Interest on Taxes	2,067	7,394	0	0.00	0	0.00	0	0	0.00
1311 Tuition from Individuals	670,274	651,784	657,648	0.00	892,030	0.00	892,030	892,030	0.00
1314 Tuition - Deposits for Next Year	21,261	70,629	0	0.00	0	0.00	0	0	0.00
1315 Application Fees	273	0	0	0.00	0	0.00	0	0	0.00
1510 Interest on Investments	49,215	69,523	25,000	0.00	25,000	0.00	25,000	25,000	0.00
1615 City of Portland Arts Tax	37,384	44,692	44,692	0.00	45,000	0.00	45,000	45,000	0.00
1740 Fees	120,810	129,802	163,825	0.00	163,825	0.00	163,825	163,825	0.00
1910 Rentals	4,256	4,308	3,974	0.00	3,974	0.00	3,974	3,974	0.00
1920 Contributions & Donations - Private Sou	973,900	1,219,900	1,420,000	0.00	1,420,000	0.00	1,420,000	1,420,000	0.00
1960 Recovery of Prior Year Expenditure	0	60,245	0	0.00	0	0.00	0	0	0.00
1970 Services Provided - Other Funds	375	596	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous Revenue	185,031	25,672	63,495	0.00	63,495	0.00	63,495	63,495	0.00
<b>1000 Local Sources</b>	<b>5,514,643</b>	<b>5,887,929</b>	<b>6,028,724</b>	<b>0.00</b>	<b>6,365,678</b>	<b>0.00</b>	<b>6,365,678</b>	<b>6,365,678</b>	<b>0.00</b>
2101 County School Funds	325	0	0	0.00	0	0.00	0	0	0.00
<b>2000 Intermediate Sources</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
3101 State School Fund - General Support	3,043,301	3,181,459	3,477,568	0.00	3,586,455	0.00	3,586,455	3,586,455	0.00
3103 Common School Fund	68,439	61,967	55,835	0.00	56,656	0.00	56,656	56,656	0.00
3110 Prior Year SSF Adjustment	99,247	146,646	0	0.00	0	0.00	0	0	0.00
3120 SSF - Small HS Adj	43,969	38,439	32,335	0.00	32,335	0.00	32,335	32,335	0.00
3199 Other Restricted Grants	2,730	3,389	0	0.00	0	0.00	0	0	0.00
<b>3000 State Sources</b>	<b>3,257,685</b>	<b>3,431,899</b>	<b>3,565,738</b>	<b>0.00</b>	<b>3,675,446</b>	<b>0.00</b>	<b>3,675,446</b>	<b>3,675,446</b>	<b>0.00</b>
4500 Federal Revenue	26,409	13,786	0	0.00	0	0.00	0	0	0.00
4801 Federal Forest Fees	45	78	45	0.00	45	0.00	45	45	0.00
<b>4000 Federal Sources</b>	<b>26,454</b>	<b>13,864</b>	<b>45</b>	<b>0.00</b>	<b>45</b>	<b>0.00</b>	<b>45</b>	<b>45</b>	<b>0.00</b>
5400 Fund Balance	1,098,735	598,459	832,000	0.00	583,000	0.00	583,000	583,000	0.00
<b>5000 Other Sources</b>	<b>1,098,735</b>	<b>598,459</b>	<b>832,000</b>	<b>0.00</b>	<b>583,000</b>	<b>0.00</b>	<b>583,000</b>	<b>583,000</b>	<b>0.00</b>
<b>Total Fund 100 General</b>	<b>9,897,843</b>	<b>9,932,151</b>	<b>10,426,507</b>	<b>0.00</b>	<b>10,624,169</b>	<b>0.00</b>	<b>10,624,169</b>	<b>10,624,169</b>	<b>0.00</b>

**Multnomah County School District 51J**  
**Riverdale School District Portland, OR 97219-8409**

**Requirements Report**

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 1111</b>	<b>Elementary Programs</b>									
111	Licensed Salaries	1,296,470	1,187,699	1,224,579	17.16	1,495,060	20.00	1,435,095	1,435,095	19.00
112	Classified Salaries	0	0	0	0.00	63,940	2.44	63,940	63,940	2.44
121	Substitutes - Licensed	0	2,000	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	9,874	16,522	7,936	0.00	14,747	0.00	14,747	14,747	0.00
131	Overtime	33	0	0	0.00	0	0.00	0	0	0.00
132	Other Hours	40	0	0	0.00	0	0.00	0	0	0.00
210	PERS Related Costs	(1,366)	4,200	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	121,883	98,319	145,107	0.00	145,348	0.00	145,348	145,348	0.00
212	PERS Employee Contribution Pick-Up	76,864	66,635	73,472	0.00	92,219	0.00	88,621	88,621	0.00
213	PERS UAL Contribution	123,617	106,879	118,169	0.00	150,443	0.00	144,657	144,657	0.00
216	PERS Employer Contribution OPSRP/Tier III	53,956	53,638	84,226	0.00	140,499	0.00	131,067	131,067	0.00
220	FICA - Medicare / Social Security	108,681	94,581	93,681	0.00	119,263	0.00	114,676	114,676	0.00
230	Workers Comp/Unemployment	0	0	1,836	0.00	2,241	0.00	2,151	2,151	0.00
231	Workers Compensation - SAIF	5,848	5,849	5,879	0.00	7,483	0.00	7,195	7,195	0.00
232	WBF - Hourly Assessment	2,358	2,181	15,004	0.00	18,708	0.00	17,988	17,988	0.00
240	Insurance	470,573	286,183	357,899	0.00	455,307	0.00	438,891	438,891	0.00
241	Other Insurance	9,096	4,475	0	0.00	0	0.00	0	0	0.00
242	Tuition Reimbursement	0	14,125	0	0.00	0	0.00	0	0	0.00
243	VEBA CONTRIBUTION	16,229	25,256	0	0.00	0	0.00	0	0	0.00
312	Professional Development	3,129	1,311	9,333	0.00	7,000	0.00	7,000	7,000	0.00
319	Other Instructional Prof. Tech. Services	40,366	35,106	0	0.00	0	0.00	0	0	0.00
340	Travel	0	290	0	0.00	0	0.00	0	0	0.00
353	Postage	46	0	0	0.00	0	0.00	0	0	0.00
374	Other Tuition	0	5,000	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	14,380	8,945	64,500	0.00	67,725	0.00	67,725	67,725	0.00
420	Textbooks	1,562	0	0	0.00	0	0.00	0	0	0.00
430	Library Books	390	0	500	0.00	525	0.00	525	525	0.00
440	Periodicals	1,070	4,504	500	0.00	525	0.00	525	525	0.00
460	Non-Consumable Items	80	0	1,400	0.00	1,470	0.00	1,470	1,470	0.00
470	Computer Software	660	1,174	7,500	0.00	6,900	0.00	6,900	6,900	0.00
480	Computer Hardware	20,688	14,035	54,000	0.00	50,000	0.00	50,000	50,000	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Total Function 1111</b>	<b>Elementary Programs</b>	<b>2,376,524</b>	<b>2,038,908</b>	<b>2,265,522</b>	<b>17.16</b>	<b>2,839,403</b>	<b>22.44</b>	<b>2,738,521</b>	<b>2,738,521</b>	<b>21.44</b>
<b>Function 1113</b>	<b>Elementary Extracurricular</b>									
130	Additional Salary	7,005	2,597	54,250	0.00	20,989	0.00	20,989	20,989	0.00
211	PERS Employer Contribution - Tier I/II	612	413	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	385	154	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	676	251	0	0.00	0	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	342	2	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	531	199	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	34	12	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	14	5	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1113</b>	<b>Elementary Extracurricular</b>	<b>9,598</b>	<b>3,633</b>	<b>54,250</b>	<b>0.00</b>	<b>20,989</b>	<b>0.00</b>	<b>20,989</b>	<b>20,989</b>	<b>0.00</b>
<b>Function 1121</b>	<b>Middle School Programs</b>									
111	Licensed Salaries	493,183	451,373	452,417	5.61	466,669	5.61	475,980	475,980	5.73
121	Substitutes - Licensed	510	1,450	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	4,838	12,643	0	0.00	0	0.00	0	0	0.00
131	Overtime	152	0	0	0.00	0	0.00	0	0	0.00
132	Other Hours	772	0	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	17,975	17,280	30,295	0.00	22,291	0.00	22,291	22,291	0.00
212	PERS Employee Contribution Pick-Up	29,966	27,864	27,147	0.00	28,000	0.00	28,559	28,559	0.00
213	PERS UAL Contribution	48,196	44,883	43,659	0.00	45,034	0.00	45,932	45,932	0.00
216	PERS Employer Contribution OPSRP/Tier III	41,534	38,318	45,599	0.00	56,852	0.00	58,316	58,316	0.00
220	FICA - Medicare / Social Security	37,809	35,436	34,608	0.00	35,700	0.00	36,412	36,412	0.00
230	Workers Comp/Unemployment	0	0	678	0.00	980	0.00	994	994	0.00
231	Workers Compensation - SAIF	1,973	2,232	2,172	0.00	2,240	0.00	2,285	2,285	0.00
232	WBF - Hourly Assessment	933	823	5,337	0.00	5,600	0.00	5,712	5,712	0.00
240	Insurance	80,457	78,256	92,094	0.00	93,033	0.00	94,962	94,962	0.00
241	Other Insurance	1,620	1,442	0	0.00	0	0.00	0	0	0.00
243	VEBA CONTRIBUTION	13,028	16,403	0	0.00	0	0.00	0	0	0.00
311	Instruction Services	150	0	0	0.00	0	0.00	0	0	0.00
312	Professional Development	326	475	4,900	0.00	4,000	0.00	4,000	4,000	0.00
319	Other Instructional Prof. Tech. Services	40,338	46,047	165,982	0.00	176,166	0.00	176,166	176,166	0.00
322	Repairs & Maintenance	0	418	0	0.00	0	0.00	0	0	0.00
340	Travel	185	382	0	0.00	0	0.00	0	0	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 1121</b>	<b>Middle School Programs</b>									
410	Consumable Supplies & Materials	6,745	4,136	3,728	0.00	3,914	0.00	3,914	3,914	0.00
440	Periodicals	1,382	2,586	1,365	0.00	1,433	0.00	1,433	1,433	0.00
460	Non-Consumable Items	0	115	525	0.00	551	0.00	551	551	0.00
<b>Total Function 1121</b>	<b>Middle School Programs</b>	<b>822,074</b>	<b>782,559</b>	<b>910,506</b>	<b>5.61</b>	<b>942,463</b>	<b>5.61</b>	<b>957,507</b>	<b>957,507</b>	<b>5.73</b>
<b>Function 1122</b>	<b>Middle School Extracurricular</b>									
112	Classified Salaries	20,645	9,339	20,124	0.50	19,656	0.50	19,656	19,656	0.50
130	Additional Salary	65,051	55,722	12,757	0.00	50,843	0.00	50,843	50,843	0.00
211	PERS Employer Contribution - Tier I/II	3,183	2,493	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	2,439	1,757	1,207	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	6,806	4,484	1,942	0.00	1,897	0.00	1,897	1,897	0.00
216	PERS Employer Contribution OPSRP/Tier III	5,434	3,526	2,977	0.00	3,092	0.00	3,092	3,092	0.00
220	FICA - Medicare / Social Security	6,530	4,961	1,540	0.00	1,504	0.00	1,504	1,504	0.00
230	Workers Comp/Unemployment	0	0	30	0.00	29	0.00	29	29	0.00
231	Workers Compensation - SAIF	68	404	97	0.00	94	0.00	94	94	0.00
232	WBF - Hourly Assessment	177	127	241	0.00	236	0.00	236	236	0.00
240	Insurance	1,160	1,425	8,208	0.00	8,208	0.00	8,208	8,208	0.00
241	Other Insurance	110	75	0	0.00	0	0.00	0	0	0.00
243	VEBA CONTRIBUTION	1,253	0	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	1,652	600	2,000	0.00	2,100	0.00	2,100	2,100	0.00
324	Rentals	0	2,600	0	0.00	0	0.00	0	0	0.00
389	Other Non-Instr / Prof Technical Services	20,967	22,698	6,100	0.00	6,405	0.00	6,405	6,405	0.00
410	Consumable Supplies & Materials	1,293	13,728	8,200	0.00	6,200	0.00	6,200	6,200	0.00
470	Computer Software	0	398	450	0.00	1,200	0.00	1,200	1,200	0.00
640	Dues and Fees	674	285	1,000	0.00	1,050	0.00	1,050	1,050	0.00
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>137,441</b>	<b>124,620</b>	<b>66,873</b>	<b>0.50</b>	<b>102,514</b>	<b>0.50</b>	<b>102,514</b>	<b>102,514</b>	<b>0.50</b>
<b>Function 1131</b>	<b>High School Programs</b>									
111	Licensed Salaries	1,094,382	1,019,648	1,077,310	13.75	1,038,478	13.15	1,038,478	1,038,478	13.15
113	Administrators	0	0	39,597	0.50	48,488	0.50	48,488	48,488	0.50
121	Substitutes - Licensed	738	2,617	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	5,586	7,571	8,233	0.00	1,493	0.00	1,493	1,493	0.00
132	Other Hours	400	0	0	0.00	0	0.00	0	0	0.00
199	Taxable Stipends	375	0	0	0.00	0	0.00	0	25	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 1131</b>	<b>High School Programs</b>									
210	PERS Related Costs	2	0	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	127,061	121,305	283,704	0.00	249,578	0.00	249,578	249,578	0.00
212	PERS Employee Contribution Pick-Up	70,754	66,669	67,013	0.00	65,218	0.00	65,218	65,218	0.00
213	PERS UAL Contribution	113,813	103,054	107,779	0.00	104,892	0.00	104,892	104,892	0.00
216	PERS Employer Contribution OPSRP/Tier III	41,567	38,093	63,079	0.00	68,176	0.00	68,176	68,176	0.00
220	FICA - Medicare / Social Security	88,281	84,474	83,214	0.00	83,153	0.00	83,153	83,153	0.00
230	Workers Comp/Unemployment	0	0	1,674	0.00	1,630	0.00	1,630	1,630	0.00
231	Workers Compensation - SAIF	5,236	5,334	5,360	0.00	5,217	0.00	5,217	5,217	0.00
232	WBF - Hourly Assessment	2,088	1,958	13,657	0.00	13,044	0.00	13,044	13,044	0.00
240	Insurance	211,971	224,288	238,032	0.00	228,974	0.00	228,974	228,974	0.00
241	Other Insurance	3,897	3,923	0	0.00	0	0.00	0	0	0.00
243	VEBA CONTRIBUTION	15,255	23,308	0	0.00	0	0.00	0	0	0.00
312	Professional Development	721	249	7,350	0.00	18,684	0.00	18,684	18,684	0.00
319	Other Instructional Prof. Tech. Services	42,166	45,270	0	0.00	0	0.00	0	0	0.00
340	Travel	171	297	3,675	0.00	3,859	0.00	3,859	3,859	0.00
374	Other Tuition	2,005	2,630	1,050	0.00	1,103	0.00	1,103	1,103	0.00
389	Other Non-Instr / Prof Technical Services	0	465	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	3,296	7,414	260	0.00	273	0.00	273	273	0.00
420	Textbooks	0	3,858	10,500	0.00	11,025	0.00	11,025	11,025	0.00
440	Periodicals	0	2,516	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	210	(980)	2,363	0.00	2,481	0.00	2,481	2,481	0.00
470	Computer Software	0	308	300	0.00	500	0.00	500	500	0.00
480	Computer Hardware	27,137	(4,426)	27,000	0.00	25,000	0.00	25,000	25,000	0.00
640	Dues and Fees	373	1,339	14,175	0.00	14,884	0.00	14,884	14,884	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>1,857,486</b>	<b>1,761,180</b>	<b>2,055,325</b>	<b>14.25</b>	<b>1,986,149</b>	<b>13.65</b>	<b>1,986,149</b>	<b>1,986,149</b>	<b>13.65</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
111	Licensed Salaries	5,165	1,508	0	0.00	0	0.00	0	0	0.00
112	Classified Salaries	20,645	9,339	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	146,295	124,365	142,591	0.00	183,417	0.00	183,417	183,417	0.00
131	Overtime	639	0	0	0.00	0	0.00	0	0	0.00
132	Other Hours	160	0	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	7,596	5,115	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	5,215	3,624	0	0.00	0	0.00	0	<b>26</b>	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 1132</b>	<b>High School Extracurricular</b>									
213	PERS UAL Contribution	10,790	6,953	0	0.00	0	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	6,913	4,354	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	13,067	10,351	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	(24)	716	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	322	255	0	0.00	0	0.00	0	0	0.00
240	Insurance	1,595	1,236	0	0.00	0	0.00	0	0	0.00
241	Other Insurance	70	73	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	2,800	850	6,000	0.00	6,300	0.00	6,300	6,300	0.00
324	Rentals	4,433	6,372	12,000	0.00	7,000	0.00	7,000	7,000	0.00
340	Travel	3,696	11,379	3,500	0.00	3,675	0.00	3,675	3,675	0.00
389	Other Non-Instr / Prof Technical Services	6,878	10,126	14,500	0.00	15,225	0.00	15,225	15,225	0.00
410	Consumable Supplies & Materials	6,173	11,918	11,750	0.00	8,750	0.00	8,750	8,750	0.00
470	Computer Software	0	398	400	0.00	500	0.00	500	500	0.00
480	Computer Hardware	0	0	50	0.00	800	0.00	800	800	0.00
540	Depreciable Equipment	0	3,599	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	4,083	3,519	4,200	0.00	4,410	0.00	4,410	4,410	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>246,512</b>	<b>216,050</b>	<b>194,991</b>	<b>0.00</b>	<b>230,077</b>	<b>0.00</b>	<b>230,077</b>	<b>230,077</b>	<b>0.00</b>
<b>Function 1210</b>	<b>Gifted and Talented Programs</b>									
111	Licensed Salaries	16,631	17,008	17,391	0.20	13,065	0.20	13,065	13,065	0.20
211	PERS Employer Contribution - Tier I/II	0	0	2,572	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	998	1,020	1,044	0.00	386	0.00	386	386	0.00
213	PERS UAL Contribution	1,605	1,641	1,678	0.00	1,261	0.00	1,261	1,261	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,783	1,823	0	0.00	2,055	0.00	2,055	2,055	0.00
220	FICA - Medicare / Social Security	1,264	1,301	1,330	0.00	999	0.00	999	999	0.00
230	Workers Comp/Unemployment	0	0	26	0.00	20	0.00	20	20	0.00
231	Workers Compensation - SAIF	80	82	84	0.00	63	0.00	63	63	0.00
232	WBF - Hourly Assessment	29	30	208	0.00	157	0.00	157	157	0.00
240	Insurance	3,550	3,783	3,283	0.00	3,283	0.00	3,283	3,283	0.00
241	Other Insurance	55	55	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1210</b>	<b>Gifted and Talented Programs</b>	<b>25,995</b>	<b>26,743</b>	<b>27,616</b>	<b>0.20</b>	<b>21,288</b>	<b>0.20</b>	<b>21,288</b>	<b>21,288</b>	<b>0.20</b>
<b>Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>									
111	Licensed Salaries	145,770	148,213	189,520	2.06	185,438	2.16	185,438	185,438	2.16

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>									
112	Classified Salaries	82,149	94,431	97,754	4.32	83,035	3.20	83,035	83,035	3.20
121	Substitutes - Licensed	2,676	13,206	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	15,632	12,426	0	0.00	0	0.00	0	0	0.00
131	Overtime	1,445	322	2,600	0.00	2,600	0.00	2,600	2,600	0.00
211	PERS Employer Contribution - Tier I/II	27,875	28,919	38,654	0.00	41,859	0.00	41,859	41,859	0.00
212	PERS Employee Contribution Pick-Up	9,758	9,998	11,371	0.00	12,046	0.00	12,046	12,046	0.00
213	PERS UAL Contribution	22,804	25,905	27,471	0.00	25,908	0.00	25,908	25,908	0.00
216	PERS Employer Contribution OPSRP/Tier III	7,099	6,942	13,973	0.00	11,143	0.00	11,143	11,143	0.00
220	FICA - Medicare / Social Security	18,352	20,115	21,777	0.00	18,937	0.00	18,937	18,937	0.00
230	Workers Comp/Unemployment	0	0	426	0.00	473	0.00	473	473	0.00
231	Workers Compensation - SAIF	1,188	1,288	1,367	0.00	1,289	0.00	1,289	1,289	0.00
232	WBF - Hourly Assessment	480	516	3,415	0.00	3,222	0.00	3,222	3,222	0.00
240	Insurance	75,605	68,147	100,929	0.00	87,989	0.00	87,989	87,989	0.00
241	Other Insurance	799	1,029	0	0.00	0	0.00	0	0	0.00
312	Professional Development	750	0	7,000	0.00	7,000	0.00	7,000	7,000	0.00
319	Other Instructional Prof. Tech. Services	21,636	23,055	0	0.00	0	0.00	0	0	0.00
340	Travel	99	986	400	0.00	420	0.00	420	420	0.00
382	Legal Services	14,310	6,483	2,000	0.00	2,100	0.00	2,100	2,100	0.00
389	Other Non-Instr / Prof Technical Services	525	2,072	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	1,563	2,594	500	0.00	525	0.00	525	525	0.00
420	Textbooks	0	639	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	0	0	500	0.00	525	0.00	525	525	0.00
470	Computer Software	45	255	1,200	0.00	1,200	0.00	1,200	1,200	0.00
480	Computer Hardware	0	1,504	200	0.00	200	0.00	200	200	0.00
640	Dues and Fees	99	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>	<b>450,658</b>	<b>469,046</b>	<b>521,058</b>	<b>6.38</b>	<b>485,907</b>	<b>5.36</b>	<b>485,907</b>	<b>485,907</b>	<b>5.36</b>
<b>Function 2122</b>	<b>Counseling Services</b>									
111	Licensed Salaries	151,516	152,187	156,517	1.80	117,587	1.80	117,587	117,587	1.80
112	Classified Salaries	42,741	21,564	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	1,985	1,772	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	9,193	9,237	9,392	0.00	7,055	0.00	7,055	7,055	0.00
213	PERS UAL Contribution	19,041	18,829	15,104	0.00	11,347	0.00	11,347	11,347	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2122</b>	<b>Counseling Services</b>									
216	PERS Employer Contribution OPSRP/Tier III	21,153	20,916	19,126	0.00	18,496	0.00	18,496	18,496	0.00
220	FICA - Medicare / Social Security	14,969	14,637	11,974	0.00	8,995	0.00	8,995	8,995	0.00
230	Workers Comp/Unemployment	0	0	234	0.00	176	0.00	176	176	0.00
231	Workers Compensation - SAIF	942	935	752	0.00	1,258	0.00	1,258	1,258	0.00
232	WBF - Hourly Assessment	356	343	0	0.00	0	0.00	0	0	0.00
240	Insurance	41,735	50,265	29,549	0.00	29,549	0.00	29,549	29,549	0.00
241	Other Insurance	634	628	0	0.00	0	0.00	0	0	0.00
319	Other Instructional Prof. Tech. Services	1,331	0	0	0.00	0	0.00	0	0	0.00
340	Travel	0	440	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	114	0	300	0.00	315	0.00	315	315	0.00
460	Non-Consumable Items	2,498	77	0	0.00	0	0.00	0	0	0.00
470	Computer Software	0	1,790	1,900	0.00	2,000	0.00	2,000	2,000	0.00
480	Computer Hardware	0	0	200	0.00	300	0.00	300	300	0.00
<b>Total Function 2122</b>	<b>Counseling Services</b>	<b>308,209</b>	<b>293,620</b>	<b>245,048</b>	<b>1.80</b>	<b>197,080</b>	<b>1.80</b>	<b>197,080</b>	<b>197,080</b>	<b>1.80</b>
<b>Function 2130</b>	<b>Health Services</b>									
410	Consumable Supplies & Materials	0	0	300	0.00	315	0.00	315	315	0.00
640	Dues and Fees	15	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2130</b>	<b>Health Services</b>	<b>15</b>	<b>0</b>	<b>300</b>	<b>0.00</b>	<b>315</b>	<b>0.00</b>	<b>315</b>	<b>315</b>	<b>0.00</b>
<b>Function 2190</b>	<b>Student Support</b>									
130	Additional Salary	5,000	5,000	5,000	0.00	5,500	0.00	5,500	5,500	0.00
211	PERS Employer Contribution - Tier I/II	803	803	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	300	300	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	482	482	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	382	381	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	24	24	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	9	8	0	0.00	0	0.00	0	0	0.00
340	Travel	2,101	3,033	2,000	0.00	2,100	0.00	2,100	2,100	0.00
470	Computer Software	0	0	100	0.00	0	0.00	0	0	0.00
640	Dues and Fees	0	145	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2190</b>	<b>Student Support</b>	<b>9,101</b>	<b>10,177</b>	<b>7,100</b>	<b>0.00</b>	<b>7,600</b>	<b>0.00</b>	<b>7,600</b>	<b>7,600</b>	<b>0.00</b>
<b>Function 2210</b>	<b>Professional Development</b>									

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2210</b>	<b>Professional Development</b>									
130	Additional Salary	5,000	5,000	5,000	0.00	5,500	0.00	5,500	5,500	0.00
132	Other Hours	1,500	0	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	1,043	1,043	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	390	390	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	627	627	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	491	491	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	31	31	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	11	11	0	0.00	0	0.00	0	0	0.00
240	Insurance	118	135	0	0.00	0	0.00	0	0	0.00
241	Other Insurance	2	2	0	0.00	0	0.00	0	0	0.00
318	Professional/Improvement Non Instruc Staff	790	0	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	0	0	2,500	0.00	1,218	0.00	1,218	1,218	0.00
<b>Total Function 2210</b>	<b>Professional Development</b>	<b>10,003</b>	<b>7,730</b>	<b>7,500</b>	<b>0.00</b>	<b>6,718</b>	<b>0.00</b>	<b>6,718</b>	<b>6,718</b>	<b>0.00</b>
<b>Function 2213</b>	<b>Curriculum Development</b>									
130	Additional Salary	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
<b>Total Function 2213</b>	<b>Curriculum Development</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>
<b>Function 2222</b>	<b>Library/Media Center</b>									
111	Licensed Salaries	103,707	94,479	104,888	1.58	94,575	1.20	94,575	94,575	1.20
112	Classified Salaries	5,221	0	0	0.00	8,112	0.25	8,112	8,112	0.25
130	Additional Salary	0	110	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	5,420	63	1,221	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	6,222	5,675	5,963	0.00	7,820	0.00	7,820	7,820	0.00
213	PERS UAL Contribution	10,059	9,128	10,077	0.00	9,393	0.00	9,393	9,393	0.00
216	PERS Employer Contribution OPSRP/Tier III	7,554	10,098	22,011	0.00	16,153	0.00	16,153	16,153	0.00
220	FICA - Medicare / Social Security	8,304	7,225	8,024	0.00	7,856	0.00	7,856	7,856	0.00
230	Workers Comp/Unemployment	0	0	157	0.00	154	0.00	154	154	0.00
231	Workers Compensation - SAIF	523	454	503	0.00	493	0.00	493	493	0.00
232	WBF - Hourly Assessment	200	168	1,259	0.00	1,232	0.00	1,232	1,232	0.00
233	state transit	0	0	150	0.00	0	0.00	0	0	0.00
240	Insurance	26,488	24,294	21,833	0.00	23,803	0.00	23,803	23,803	0.00
241	Other Insurance	376	309	0	0.00	0	0.00	0	0	0.00
319	Other Instructional Prof. Tech. Services	6,810	7,171	0	0.00	0	0.00	0	<b>30</b>	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2222</b>	<b>Library/Media Center</b>									
410	Consumable Supplies & Materials	850	600	0	0.00	0	0.00	0	0	0.00
430	Library Books	2,274	1,836	2,200	0.00	2,310	0.00	2,310	2,310	0.00
440	Periodicals	996	707	1,150	0.00	1,208	0.00	1,208	1,208	0.00
460	Non-Consumable Items	0	597	625	0.00	656	0.00	656	656	0.00
470	Computer Software	4,286	3,216	4,200	0.00	4,400	0.00	4,400	4,400	0.00
480	Computer Hardware	0	0	200	0.00	200	0.00	200	200	0.00
640	Dues and Fees	154	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2222</b>	<b>Library/Media Center</b>	<b>189,445</b>	<b>166,129</b>	<b>184,462</b>	<b>1.58</b>	<b>178,365</b>	<b>1.45</b>	<b>178,365</b>	<b>178,365</b>	<b>1.45</b>
<b>Function 2230</b>	<b>Assessment and Testing</b>									
130	Additional Salary	0	160	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	0	10	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	0	15	0	0.00	0	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	0	17	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	0	12	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	0	1	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	0	0	0	0.00	0	0.00	0	0	0.00
319	Other Instructional Prof. Tech. Services	0	0	1,000	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	23,708	2,214	23,650	0.00	24,833	0.00	24,833	24,833	0.00
460	Non-Consumable Items	250	0	0	0.00	0	0.00	0	0	0.00
470	Computer Software	39	23,602	15,000	0.00	19,500	0.00	19,500	19,500	0.00
480	Computer Hardware	0	9	1,200	0.00	0	0.00	0	0	0.00
<b>Total Function 2230</b>	<b>Assessment and Testing</b>	<b>23,997</b>	<b>26,040</b>	<b>40,850</b>	<b>0.00</b>	<b>44,333</b>	<b>0.00</b>	<b>44,333</b>	<b>44,333</b>	<b>0.00</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
111	Licensed Salaries	85,348	58,443	60,868	0.70	56,150	0.63	56,150	56,150	0.63
130	Additional Salary	2,128	7,972	4,550	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	14,040	10,332	13,482	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	5,249	3,862	3,652	0.00	3,369	0.00	3,369	3,369	0.00
213	PERS UAL Contribution	8,441	6,212	5,874	0.00	5,418	0.00	5,418	5,418	0.00
220	FICA - Medicare / Social Security	6,617	4,894	4,657	0.00	4,295	0.00	4,295	4,295	0.00
230	Workers Comp/Unemployment	0	0	91	0.00	84	0.00	84	84	0.00
231	Workers Compensation - SAIF	420	309	292	0.00	270	0.00	270	270	0.00
232	WBF - Hourly Assessment	154	117	730	0.00	674	0.00	674	<del>634</del>	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
240	Insurance	18,918	2,560	16,416	0.00	10,342	0.00	10,342	10,342	0.00
241	Other Insurance	275	272	0	0.00	0	0.00	0	0	0.00
242	Tuition Reimbursement	20,000	20,000	0	0.00	0	0.00	0	0	0.00
310	Instructional/Professional/Technical Services	0	263	0	0.00	0	0.00	0	0	0.00
340	Travel	441	25	5,000	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	0	0	505	0.00	0	0.00	0	0	0.00
640	Dues and Fees	0	0	100	0.00	0	0.00	0	0	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>	<b>162,031</b>	<b>115,262</b>	<b>116,217</b>	<b>0.70</b>	<b>80,603</b>	<b>0.63</b>	<b>80,603</b>	<b>80,603</b>	<b>0.63</b>
<b>Function 2310</b>	<b>Board of Education Services</b>									
340	Travel	566	0	300	0.00	315	0.00	315	315	0.00
381	Audit Services	17,475	0	24,000	0.00	25,200	0.00	25,200	25,200	0.00
382	Legal Services	20,853	1,625	20,000	0.00	21,000	0.00	21,000	21,000	0.00
388	Election Services	0	12	6,000	0.00	6,300	0.00	6,300	6,300	0.00
389	Other Non-Instr / Prof Technical Services	60,440	29,956	40,000	0.00	20,000	0.00	20,000	20,000	0.00
410	Consumable Supplies & Materials	0	(165)	3,030	0.00	3,182	0.00	3,182	3,182	0.00
460	Non-Consumable Items	0	598	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	763	0	6,510	0.00	6,836	0.00	6,836	6,836	0.00
<b>Total Function 2310</b>	<b>Board of Education Services</b>	<b>100,097</b>	<b>32,026</b>	<b>99,840</b>	<b>0.00</b>	<b>82,832</b>	<b>0.00</b>	<b>82,832</b>	<b>82,832</b>	<b>0.00</b>
<b>Function 2320</b>	<b>Executive Administration Services</b>									
310	Instructional/Professional/Technical Services	4,825	3,694	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2320</b>	<b>Executive Administration Services</b>	<b>4,825</b>	<b>3,694</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2321</b>	<b>Office of the Superintendent</b>									
112	Classified Salaries	51,936	77,808	0	0.00	0	0.00	0	0	0.00
113	Administrators	138,142	87,138	143,143	1.60	183,527	1.80	183,527	183,527	1.80
124	Temporary - Classified	0	2,381	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	1,985	6,600	1,437	0.00	1,713	0.00	1,713	1,713	0.00
131	Overtime	1,572	1,036	0	0.00	0	0.00	0	0	0.00
199	Taxable Stipends	1,178	1,188	10,944	0.00	10,944	0.00	10,944	10,944	0.00
211	PERS Employer Contribution - Tier I/II	31	96	7,671	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	8,514	3,143	8,606	0.00	11,012	0.00	11,012	11,012	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function</b>	<b>2321 Office of the Superintendent</b>									
213	PERS UAL Contribution	18,908	17,010	13,841	0.00	17,710	0.00	17,710	17,710	0.00
216	PERS Employer Contribution OPSRP/Tier III	20,984	8,999	7,301	0.00	35,872	0.00	35,872	35,872	0.00
220	FICA - Medicare / Social Security	14,192	13,667	10,973	0.00	14,040	0.00	14,040	14,040	0.00
230	Workers Comp/Unemployment	0	0	215	0.00	275	0.00	275	275	0.00
231	Workers Compensation - SAIF	1,050	1,741	689	0.00	881	0.00	881	881	0.00
232	WBF - Hourly Assessment	364	331	1,721	0.00	2,202	0.00	2,202	2,202	0.00
240	Insurance	29,363	7,843	32,832	0.00	32,832	0.00	32,832	32,832	0.00
241	Other Insurance	860	229	14,645	0.00	14,645	0.00	14,645	14,645	0.00
242	Tuition Reimbursement	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
243	VEBA CONTRIBUTION	0	16,416	74,875	0.00	74,875	0.00	74,875	74,875	0.00
246	Annuity Stipend	4,800	0	12,000	0.00	12,000	0.00	12,000	12,000	0.00
312	Professional Development	0	350	0	0.00	0	0.00	0	0	0.00
318	Professional/Improvement Non Instruc Staff	1,401	989	8,000	0.00	2,000	0.00	2,000	2,000	0.00
319	Other Instructional Prof. Tech. Services	0	313	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	370	0	500	0.00	525	0.00	525	525	0.00
324	Rentals	537	2,159	0	0.00	0	0.00	0	0	0.00
340	Travel	768	219	2,000	0.00	2,100	0.00	2,100	2,100	0.00
351	Telephone	385	159	300	0.00	315	0.00	315	315	0.00
353	Postage	254	225	50	0.00	53	0.00	53	53	0.00
355	Printing & Binding	2,197	4,489	10,000	0.00	10,500	0.00	10,500	10,500	0.00
359	Other Communication Services	400	1,020	1,192	0.00	1,252	0.00	1,252	1,252	0.00
389	Other Non-Instr / Prof Technical Services	6,615	23,594	1,000	0.00	1,050	0.00	21,050	21,050	0.00
410	Consumable Supplies & Materials	4,987	4,034	1,515	0.00	1,591	0.00	1,591	1,591	0.00
440	Periodicals	0	0	101	0.00	106	0.00	106	106	0.00
450	Food	187	955	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	990	14,951	0	0.00	0	0.00	0	0	0.00
470	Computer Software	0	0	100	0.00	500	0.00	500	500	0.00
480	Computer Hardware	0	285	1,500	0.00	200	0.00	200	200	0.00
640	Dues and Fees	9,414	5,609	2,900	0.00	3,045	0.00	3,045	3,045	0.00
<b>Total Function</b>	<b>2321 Office of the Superintendent</b>	<b>322,384</b>	<b>304,977</b>	<b>390,051</b>	<b>1.60</b>	<b>455,765</b>	<b>1.80</b>	<b>475,765</b>	<b>475,765</b>	<b>1.80</b>
<b>Function</b>	<b>2410 Office of the Principal</b>									
111	Licensed Salaries	0	0	86,954	1.00	0	0.00	0	0	0.00
112	Classified Salaries	172,831	146,568	239,343	6.56	202,624	5.81	202,624	202,624	5.81

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2410</b>	<b>Office of the Principal</b>									
113	Administrators	220,388	221,629	227,605	2.00	238,162	2.00	238,162	238,162	2.00
130	Additional Salary	8,172	9,270	0	0.00	0	0.00	0	0	0.00
131	Overtime	4,789	1,458	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	36,794	37,266	69,418	0.00	50,757	0.00	50,757	50,757	0.00
212	PERS Employee Contribution Pick-Up	13,672	13,847	23,165	0.00	16,066	0.00	16,066	16,066	0.00
213	PERS UAL Contribution	37,958	34,169	53,562	0.00	44,466	0.00	44,466	44,466	0.00
216	PERS Employer Contribution OPSRP/Tier III	17,591	14,834	40,668	0.00	34,785	0.00	34,785	34,785	0.00
220	FICA - Medicare / Social Security	30,683	28,540	42,376	0.00	35,250	0.00	35,250	35,250	0.00
230	Workers Comp/Unemployment	0	0	828	0.00	691	0.00	691	691	0.00
231	Workers Compensation - SAIF	1,088	1,816	2,658	0.00	2,212	0.00	2,212	2,212	0.00
232	WBF - Hourly Assessment	775	699	6,822	0.00	5,529	0.00	5,529	5,529	0.00
240	Insurance	67,556	64,396	161,084	0.00	131,419	0.00	131,419	131,419	0.00
241	Other Insurance	1,325	1,146	0	0.00	0	0.00	0	0	0.00
243	VEBA CONTRIBUTION	263	0	0	0.00	0	0.00	0	0	0.00
244	Opt Out Stipend	3,000	3,600	0	0.00	0	0.00	0	0	0.00
312	Professional Development	525	413	0	0.00	0	0.00	0	0	0.00
319	Other Instructional Prof. Tech. Services	0	417	0	0.00	0	0.00	0	0	0.00
324	Rentals	13,145	22,196	1,000	0.00	1,050	0.00	1,050	1,050	0.00
340	Travel	33	195	1,350	0.00	1,418	0.00	1,418	1,418	0.00
351	Telephone	7,272	15,557	4,700	0.00	4,935	0.00	4,935	4,935	0.00
353	Postage	4,331	7,820	4,300	0.00	4,515	0.00	4,515	4,515	0.00
355	Printing & Binding	13,128	28,728	20,000	0.00	21,000	0.00	21,000	21,000	0.00
389	Other Non-Instr / Prof Technical Services	0	209	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	7,633	7,260	3,500	0.00	3,675	0.00	3,675	3,675	0.00
440	Periodicals	0	0	150	0.00	158	0.00	158	158	0.00
460	Non-Consumable Items	1,135	315	500	0.00	525	0.00	525	525	0.00
470	Computer Software	1,790	110	100	0.00	0	0.00	0	0	0.00
480	Computer Hardware	799	298	1,800	0.00	200	0.00	200	200	0.00
640	Dues and Fees	2,329	4,128	3,013	0.00	3,164	0.00	3,164	3,164	0.00
<b>Total Function 2410</b>	<b>Office of the Principal</b>	<b>669,005</b>	<b>666,884</b>	<b>994,896</b>	<b>9.56</b>	<b>802,601</b>	<b>7.81</b>	<b>802,601</b>	<b>802,601</b>	<b>7.81</b>
<b>Function 2520</b>	<b>Fiscal Services</b>									
112	Classified Salaries	0	0	0	0.00	0	0.00	45,254	45,254	1.00
113	Administrators	86,641	89,827	94,077	1.00	98,872	1.00	98,872	98,872	1.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2520</b>	<b>Fiscal Services</b>									
130	Additional Salary	1,260	1,230	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	5,274	5,462	5,645	0.00	5,932	0.00	5,932	5,932	0.00
213	PERS UAL Contribution	8,488	8,787	9,078	0.00	9,541	0.00	13,908	13,908	0.00
216	PERS Employer Contribution OPSRP/Tier III	9,429	9,758	13,914	0.00	15,553	0.00	22,671	22,671	0.00
220	FICA - Medicare / Social Security	6,468	6,914	7,197	0.00	7,564	0.00	11,026	11,026	0.00
230	Workers Comp/Unemployment	0	0	141	0.00	148	0.00	216	216	0.00
231	Workers Compensation - SAIF	(3)	437	452	0.00	475	0.00	692	692	0.00
232	WBF - Hourly Assessment	154	160	1,129	0.00	1,186	0.00	1,730	1,730	0.00
240	Insurance	16,704	15,948	16,416	0.00	16,416	0.00	32,832	32,832	0.00
241	Other Insurance	285	283	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	0	0	500	0.00	525	0.00	525	525	0.00
340	Travel	769	208	3,800	0.00	3,990	0.00	3,990	3,990	0.00
353	Postage	1,066	1,875	500	0.00	525	0.00	525	525	0.00
354	Advertising	0	633	500	0.00	525	0.00	525	525	0.00
355	Printing & Binding	256	1,592	300	0.00	315	0.00	315	315	0.00
389	Other Non-Instr / Prof Technical Services	19,281	17,993	68,440	0.00	71,862	0.00	71,862	71,862	0.00
410	Consumable Supplies & Materials	754	446	505	0.00	530	0.00	530	530	0.00
450	Food	0	144	0	0.00	0	0.00	0	0	0.00
470	Computer Software	15,064	15,607	16,500	0.00	17,500	0.00	17,500	17,500	0.00
480	Computer Hardware	36	930	100	0.00	100	0.00	100	100	0.00
640	Dues and Fees	15,670	160,648	16,375	0.00	17,194	0.00	17,194	17,194	0.00
<b>Total Function 2520</b>	<b>Fiscal Services</b>	<b>187,595</b>	<b>338,881</b>	<b>255,569</b>	<b>1.00</b>	<b>268,753</b>	<b>1.00</b>	<b>346,199</b>	<b>346,199</b>	<b>2.00</b>
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
112	Classified Salaries	159,098	165,096	139,985	3.00	163,499	3.50	163,499	163,499	3.50
130	Additional Salary	357	359	12,000	0.00	0	0.00	0	0	0.00
131	Overtime	1,264	1,552	4,656	0.00	4,656	0.00	4,656	4,656	0.00
213	PERS UAL Contribution	13,695	16,079	13,510	0.00	15,778	0.00	15,778	15,778	0.00
216	PERS Employer Contribution OPSRP/Tier III	15,214	17,862	20,704	0.00	25,718	0.00	25,718	25,718	0.00
220	FICA - Medicare / Social Security	12,210	12,677	10,708	0.00	12,508	0.00	12,508	12,508	0.00
230	Workers Comp/Unemployment	0	0	212	0.00	245	0.00	245	245	0.00
231	Workers Compensation - SAIF	4,603	6,095	672	0.00	785	0.00	785	785	0.00
232	WBF - Hourly Assessment	351	350	1,682	0.00	1,962	0.00	1,962	1,962	0.00
240	Insurance	42,649	45,316	49,248	0.00	57,456	0.00	57,456	57,456	0.00

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
241	Other Insurance	522	540	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	144,169	166,368	127,163	0.00	133,521	0.00	133,521	133,521	0.00
324	Rentals	169,826	295,821	252,934	0.00	265,581	0.00	265,581	265,581	0.00
325	Electricity	103,254	217,600	113,000	0.00	118,650	0.00	118,650	118,650	0.00
326	Fuel	34,565	73,771	55,000	0.00	57,750	0.00	57,750	57,750	0.00
327	Water and Sewage	41,311	71,097	54,958	0.00	69,300	0.00	69,300	69,300	0.00
328	Garbage	21,039	26,251	14,010	0.00	14,711	0.00	14,711	14,711	0.00
329	Other Property Services	0	0	74,250	0.00	27,963	0.00	27,963	27,963	0.00
340	Travel	0	0	200	0.00	210	0.00	210	210	0.00
359	Other Communication Services	0	0	940	0.00	987	0.00	987	987	0.00
389	Other Non-Instr / Prof Technical Services	18,835	11,922	10,000	0.00	10,500	0.00	10,500	10,500	0.00
410	Consumable Supplies & Materials	45,317	21,135	35,150	0.00	36,908	0.00	36,908	36,908	0.00
450	Food	370	0	2,500	0.00	2,625	0.00	2,625	2,625	0.00
460	Non-Consumable Items	4,442	2,646	5,525	0.00	5,801	0.00	5,801	5,801	0.00
480	Computer Hardware	0	1,352	100	0.00	105	0.00	105	105	0.00
640	Dues and Fees	125	1,051	1,200	0.00	1,260	0.00	1,260	1,260	0.00
653	Property Insurance Premiums	68,962	71,281	76,805	0.00	83,663	0.00	83,663	83,663	0.00
670	Multnomah County Tax Assessment	10,031	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>912,209</b>	<b>1,226,220</b>	<b>1,077,112</b>	<b>3.00</b>	<b>1,112,139</b>	<b>3.50</b>	<b>1,112,139</b>	<b>1,112,139</b>	<b>3.50</b>
<b>Function 2550</b>	<b>Student Transportation Services</b>									
322	Repairs & Maintenance	2,579	0	0	0.00	0	0.00	0	0	0.00
331	Reimbursable Student Transportation	189,076	153,661	150,800	0.00	158,340	0.00	158,340	158,340	0.00
332	Non-Reimbursable Transportation	28,344	24,835	37,200	0.00	39,060	0.00	39,060	39,060	0.00
640	Dues and Fees	0	547	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2550</b>	<b>Student Transportation Services</b>	<b>220,000</b>	<b>179,042</b>	<b>188,000</b>	<b>0.00</b>	<b>197,400</b>	<b>0.00</b>	<b>197,400</b>	<b>197,400</b>	<b>0.00</b>
<b>Function 2633</b>	<b>Public Information Services</b>									
112	Classified Salaries	81,221	45,328	55,182	1.00	36,424	1.00	36,424	36,424	1.00
130	Additional Salary	1,200	1,200	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	4,945	2,792	3,311	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	7,954	4,490	5,325	0.00	3,515	0.00	3,515	3,515	0.00
216	PERS Employer Contribution OPSRP/Tier III	8,835	4,988	8,162	0.00	5,730	0.00	5,730	5,730	0.00
									36	

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>										
<b>Function 2633</b>	<b>Public Information Services</b>									
220	FICA - Medicare / Social Security	5,887	2,826	4,221	0.00	2,786	0.00	2,786	2,786	0.00
230	Workers Comp/Unemployment	0	0	83	0.00	55	0.00	55	55	0.00
231	Workers Compensation - SAIF	(30)	223	265	0.00	175	0.00	175	175	0.00
232	WBF - Hourly Assessment	141	69	662	0.00	437	0.00	437	437	0.00
240	Insurance	16,416	9,576	24,624	0.00	16,416	0.00	16,416	16,416	0.00
241	Other Insurance	262	265	0	0.00	0	0.00	0	0	0.00
300	Purchased Services	33	30	0	0.00	0	0.00	0	0	0.00
310	Instructional/Professional/Technical Services	4,390	0	0	0.00	0	0.00	0	0	0.00
340	Travel	0	0	535	0.00	562	0.00	562	562	0.00
353	Postage	0	0	1,475	0.00	1,549	0.00	1,549	1,549	0.00
354	Advertising	14,054	13,633	15,830	0.00	41,580	0.00	16,622	16,622	0.00
355	Printing & Binding	2,291	3,456	5,563	0.00	5,670	0.00	5,670	5,670	0.00
389	Other Non-Instr / Prof Technical Services	0	0	1,400	0.00	1,470	0.00	1,470	1,470	0.00
410	Consumable Supplies & Materials	106	99	1,400	0.00	1,470	0.00	1,470	1,470	0.00
470	Computer Software	0	0	5,700	0.00	6,500	0.00	6,500	6,500	0.00
480	Computer Hardware	0	0	100	0.00	100	0.00	100	100	0.00
640	Dues and Fees	957	952	1,175	0.00	1,234	0.00	1,234	1,234	0.00
<b>Total Function 2633</b>	<b>Public Information Services</b>	<b>148,662</b>	<b>89,926</b>	<b>135,013</b>	<b>1.00</b>	<b>125,672</b>	<b>1.00</b>	<b>100,714</b>	<b>100,714</b>	<b>1.00</b>
<b>Function 2640</b>	<b>Staff Services</b>									
112	Classified Salaries	46,533	45,673	44,928	1.00	45,254	1.00	0	0	0.00
130	Additional Salary	160	543	0	0.00	0	0.00	0	0	0.00
131	Overtime	149	0	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	0	0	2,696	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	4,520	4,406	4,336	0.00	4,367	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	4,986	1,519	6,645	0.00	7,118	0.00	0	0	0.00
220	FICA - Medicare / Social Security	3,565	3,121	3,437	0.00	3,462	0.00	0	0	0.00
230	Workers Comp/Unemployment	0	0	67	0.00	68	0.00	0	0	0.00
231	Workers Compensation - SAIF	(198)	219	216	0.00	217	0.00	0	0	0.00
232	WBF - Hourly Assessment	93	86	539	0.00	543	0.00	0	0	0.00
240	Insurance	10,708	13,466	16,416	0.00	16,416	0.00	0	0	0.00
241	Other Insurance	104	41	0	0.00	0	0.00	0	0	0.00
322	Repairs & Maintenance	0	0	500	0.00	525	0.00	525	525	0.00
340	Travel	499	87	2,000	0.00	2,100	0.00	2,100	2,100	0.00



## Requirements Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 100 General</b>									
<b>Total Function 5200 Transfers of Funds</b>	<b>0</b>	<b>0</b>	<b>15,728</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 6110 Operating Contingency</b>									
810 Contingency (only with 6110 function)	0	0	142,446	0.00	0	0.00	90,796	90,796	0.00
<b>Total Function 6110 Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>142,446</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>90,796</b>	<b>90,796</b>	<b>0.00</b>
<b>Function 7000 Unappropriated Ending Fund Balance</b>									
820 Reserve for Next Year (unappropriated only w/7000)	0	0	300,000	0.00	300,000	0.00	300,000	300,000	0.00
<b>Total Function 7000 Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>	<b>0.00</b>
<b>Total Fund 100 General</b>	<b>9,322,991</b>	<b>8,991,998</b>	<b>10,426,507</b>	<b>65.34</b>	<b>10,624,169</b>	<b>67.75</b>	<b>10,624,169</b>	<b>10,624,169</b>	<b>66.87</b>

# SPECIAL REVENUE FUNDS

## Summary of Special Revenue Funds 2020-2021

Sub Fund	Description	Estimated Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Balance
201	Facilities Grant	\$ 46,987	\$ -	\$ 46,987	\$ -
202	Measure 98 CTE	-	137,423	137,423	-
203	Title and ESSER Grant	-	71,674	71,674	-
204	IDEA Grant	-	82,475	82,475	-
210	Paddle Raise	12,237	100,000	112,237	-
213	GS PTC Grant	-	10,000	10,000	-
214	HS PTC Grant	-	67,400	67,400	-
219	Hillman Grant	2,326	-	2,326	-
230	Energy Efficient Schools SB 1149	12,392	-	12,392	-
250	Grade School Milk	17,035	3,500	20,535	-
251	School Success Act	-	482,320	482,320	-
259	Grant Reserve	-	394,500	394,500	-
271	Grade School Student Body Account	99,593	65,000	164,593	-
272	High School Student Body Account	250,000	172,600	422,600	-
		\$ 440,570	\$ 1,586,892	\$ 2,027,462	\$ -

### Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 201 Facilities Grant</b>									
5400 Fund Balance	87,175	58,650	52,000	0.00	46,987	0.00	46,987	46,987	0.00
<b>5000 Other Sources</b>	<b>87,175</b>	<b>58,650</b>	<b>52,000</b>	<b>0.00</b>	<b>46,987</b>	<b>0.00</b>	<b>46,987</b>	<b>46,987</b>	<b>0.00</b>
<b>Total Fund 201 Facilities Grant</b>	<b>87,175</b>	<b>58,650</b>	<b>52,000</b>	<b>0.00</b>	<b>46,987</b>	<b>0.00</b>	<b>46,987</b>	<b>46,987</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 201 Facilities Grant</b>										
<b>Function 1111 Elementary Programs</b>										
420 Textbooks		1,919	9,993	21,000	0.00	18,987	0.00	18,987	18,987	0.00
<b>Total Function 1111 Elementary Programs</b>		<b>1,919</b>	<b>9,993</b>	<b>21,000</b>	<b>0.00</b>	<b>18,987</b>	<b>0.00</b>	<b>18,987</b>	<b>18,987</b>	<b>0.00</b>
<b>Function 1121 Middle School Programs</b>										
420 Textbooks		1,418	6,493	10,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>Total Function 1121 Middle School Programs</b>		<b>1,418</b>	<b>6,493</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
<b>Function 1131 High School Programs</b>										
420 Textbooks		1,801	8,737	21,000	0.00	18,000	0.00	18,000	18,000	0.00
<b>Total Function 1131 High School Programs</b>		<b>1,801</b>	<b>8,737</b>	<b>21,000</b>	<b>0.00</b>	<b>18,000</b>	<b>0.00</b>	<b>18,000</b>	<b>18,000</b>	<b>0.00</b>
<b>Function 2210 Professional Development</b>										
312 Professional Development		500	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2210 Professional Development</b>		<b>500</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2540 Operation &amp; Maintenance of Plant Services</b>										
322 Repairs & Maintenance		955	0	0	0.00	0	0.00	0	0	0.00
460 Non-Consumable Items		3,195	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2540 Operation &amp; Maintenance of Plant Services</b>		<b>4,150</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 201 Facilities Grant</b>		<b>9,789</b>	<b>25,222</b>	<b>52,000</b>	<b>0.00</b>	<b>46,987</b>	<b>0.00</b>	<b>46,987</b>	<b>46,987</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 202 CTE - CAREER TECHICNICAL EDUCATION</b>									
3005 State - Measure 98 CTE	0	97,391	0	0.00	0	0.00	0	0	0.00
<b>3000 State Sources</b>	<b>0</b>	<b>97,391</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
4503 Federal Grant-Restricted	102,828	0	118,885	0.00	137,423	0.00	137,423	137,423	0.00
<b>4000 Federal Sources</b>	<b>102,828</b>	<b>0</b>	<b>118,885</b>	<b>0.00</b>	<b>137,423</b>	<b>0.00</b>	<b>137,423</b>	<b>137,423</b>	<b>0.00</b>
5400 Fund Balance	0	828	0	0.00	0	0.00	0	0	0.00
<b>5000 Other Sources</b>	<b>0</b>	<b>828</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 202 CTE - CAREER TECHICNICAL EDUCATION</b>	<b>102,828</b>	<b>98,219</b>	<b>118,885</b>	<b>0.00</b>	<b>137,423</b>	<b>0.00</b>	<b>137,423</b>	<b>137,423</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 202</b>	<b>CTE - CAREER TECHICNICAL EDUCATION</b>									
<b>Function 1131</b>	<b>High School Programs</b>									
111	Licensed Salaries	77,931	82,892	62,034	0.75	72,069	0.85	72,069	72,069	0.85
211	PERS Employer Contribution - Tier I/II	0	0	13,741	0.00	15,264	0.00	15,264	15,264	0.00
212	PERS Employee Contribution Pick-Up	0	0	3,722	0.00	4,324	0.00	4,324	4,324	0.00
213	PERS UAL Contribution	0	0	5,986	0.00	6,955	0.00	6,955	6,955	0.00
220	FICA - Medicare / Social Security	1,151	0	4,745	0.00	5,513	0.00	5,513	5,513	0.00
230	Workers Comp/Unemployment	0	0	93	0.00	108	0.00	108	108	0.00
231	Workers Compensation - SAIF	0	0	298	0.00	346	0.00	346	346	0.00
232	WBF - Hourly Assessment	0	0	744	0.00	865	0.00	865	865	0.00
240	Insurance	18,918	4,108	12,312	0.00	13,954	0.00	13,954	13,954	0.00
319	Other Instructional Prof. Tech. Services	0	8,891	15,210	0.00	18,026	0.00	18,026	18,026	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>98,000</b>	<b>95,891</b>	<b>118,885</b>	<b>0.75</b>	<b>137,423</b>	<b>0.85</b>	<b>137,423</b>	<b>137,423</b>	<b>0.85</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
130	Additional Salary	4,000	1,500	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>4,000</b>	<b>1,500</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 202</b>	<b>CTE - CAREER TECHICNICAL EDUCATION</b>	<b>102,000</b>	<b>97,391</b>	<b>118,885</b>	<b>0.75</b>	<b>137,423</b>	<b>0.85</b>	<b>137,423</b>	<b>137,423</b>	<b>0.85</b>

### Resources Report

Fund	Title & ESSER Fund	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
4500	Federal Revenue	0	0	0	0.00	71,674	0.00	71,674	71,674	0.00
<b>4000</b>	<b>Federal Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>71,674</b>	<b>0.00</b>	<b>71,674</b>	<b>71,674</b>	<b>0.00</b>
<b>Total Fund 203</b>	<b>Title &amp; ESSER Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>71,674</b>	<b>0.00</b>	<b>71,674</b>	<b>71,674</b>	<b>0.00</b>

## Requirements Report

Fund	Title & ESSER Fund	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<hr/>										
<b>Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>									
111	Licensed Salaries	0	0	0	0.00	9,187	0.13	9,187	9,187	0.13
130	Additional Salary	0	0	0	0.00	13,504	0.00	13,504	13,504	0.00
211	PERS Employer Contribution - Tier I/II	0	0	0	0.00	1,946	0.00	1,946	1,946	0.00
212	PERS Employee Contribution Pick-Up	0	0	0	0.00	9,187	0.00	9,187	9,187	0.00
213	PERS UAL Contribution	0	0	0	0.00	887	0.00	887	887	0.00
220	FICA - Medicare / Social Security	0	0	0	0.00	703	0.00	703	703	0.00
230	Workers Comp/Unemployment	0	0	0	0.00	14	0.00	14	14	0.00
231	Workers Compensation - SAIF	0	0	0	0.00	44	0.00	44	44	0.00
232	WBF - Hourly Assessment	0	0	0	0.00	110	0.00	110	110	0.00
240	Insurance	0	0	0	0.00	2,134	0.00	2,134	2,134	0.00
<b>Total Function 1250 Less Restrictive - Students with Disabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>37,716</b>	<b>0.13</b>	<b>37,716</b>	<b>37,716</b>	<b>0.13</b>
<hr/>										
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
111	Licensed Salaries	0	0	0	0.00	6,239	0.07	6,239	6,239	0.07
212	PERS Employee Contribution Pick-Up	0	0	0	0.00	374	0.00	374	374	0.00
213	PERS UAL Contribution	0	0	0	0.00	602	0.00	602	602	0.00
220	FICA - Medicare / Social Security	0	0	0	0.00	477	0.00	477	477	0.00
230	Workers Comp/Unemployment	0	0	0	0.00	9	0.00	9	9	0.00
231	Workers Compensation - SAIF	0	0	0	0.00	30	0.00	30	30	0.00
232	WBF - Hourly Assessment	0	0	0	0.00	75	0.00	75	75	0.00
240	Insurance	0	0	0	0.00	1,149	0.00	1,149	1,149	0.00
389	Other Non-Instr / Prof Technical Services	0	0	0	0.00	1,457	0.00	1,457	1,457	0.00
<b>Total Function 2240 Instructional Staff Development</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,413</b>	<b>0.07</b>	<b>10,413</b>	<b>10,413</b>	<b>0.07</b>
<hr/>										
<b>Function 2321</b>	<b>Office of the Superintendent</b>									
410	Consumable Supplies & Materials	0	0	0	0.00	23,545	0.00	23,545	23,545	0.00
<b>Total Function 2321 Office of the Superintendent</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>23,545</b>	<b>0.00</b>	<b>23,545</b>	<b>23,545</b>	<b>0.00</b>
<hr/>										
<b>Total Fund 203</b>	<b>Title &amp; ESSER Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>71,674</b>	<b>0.20</b>	<b>71,674</b>	<b>71,674</b>	<b>0.20</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 204 IDEA</b>									
4500 Federal Revenue	68,014	11,235	82,475	0.00	82,475	0.00	82,475	82,475	0.00
<b>4000 Federal Sources</b>	<b>68,014</b>	<b>11,235</b>	<b>82,475</b>	<b>0.00</b>	<b>82,475</b>	<b>0.00</b>	<b>82,475</b>	<b>82,475</b>	<b>0.00</b>
5400 Fund Balance	(5,835)	(5,350)	0	0.00	0	0.00	0	0	0.00
<b>5000 Other Sources</b>	<b>(5,835)</b>	<b>(5,350)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 204 IDEA</b>	<b>62,179</b>	<b>5,885</b>	<b>82,475</b>	<b>0.00</b>	<b>82,475</b>	<b>0.00</b>	<b>82,475</b>	<b>82,475</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 204 IDEA</b>										
<b>Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>									
111	Licensed Salaries	41,432	42,371	21,014	0.24	22,282	0.25	22,282	22,282	0.25
211	PERS Employer Contribution - Tier I/II	6,650	6,801	4,655	0.00	4,719	0.00	4,719	4,719	0.00
212	PERS Employee Contribution Pick-Up	2,486	2,542	1,261	0.00	1,337	0.00	1,337	1,337	0.00
213	PERS UAL Contribution	3,998	4,089	2,028	0.00	2,150	0.00	2,150	2,150	0.00
220	FICA - Medicare / Social Security	3,128	3,222	1,608	0.00	1,705	0.00	1,705	1,705	0.00
230	Workers Comp/Unemployment	0	0	32	0.00	33	0.00	33	33	0.00
231	Workers Compensation - SAIF	199	203	101	0.00	107	0.00	107	107	0.00
232	WBF - Hourly Assessment	72	73	252	0.00	267	0.00	267	267	0.00
240	Insurance	9,426	10,124	8,180	0.00	4,104	0.00	4,104	4,104	0.00
241	Other Insurance	137	136	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>	<b>67,529</b>	<b>69,561</b>	<b>39,131</b>	<b>0.24</b>	<b>36,705</b>	<b>0.25</b>	<b>36,705</b>	<b>36,705</b>	<b>0.25</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
111	Licensed Salaries	0	0	26,087	0.30	26,738	0.30	26,738	26,738	0.30
211	PERS Employer Contribution - Tier I/II	0	0	5,778	0.00	5,663	0.00	5,663	5,663	0.00
212	PERS Employee Contribution Pick-Up	0	0	1,565	0.00	1,604	0.00	1,604	1,604	0.00
213	PERS UAL Contribution	0	0	2,517	0.00	2,580	0.00	2,580	2,580	0.00
220	FICA - Medicare / Social Security	0	0	1,995	0.00	2,045	0.00	2,045	2,045	0.00
230	Workers Comp/Unemployment	0	0	39	0.00	40	0.00	40	40	0.00
231	Workers Compensation - SAIF	0	0	125	0.00	128	0.00	128	128	0.00
232	WBF - Hourly Assessment	0	0	313	0.00	321	0.00	321	321	0.00
240	Insurance	0	0	4,925	0.00	4,925	0.00	4,925	4,925	0.00
410	Consumable Supplies & Materials	0	0	0	0.00	1,725	0.00	1,725	1,725	0.00
<b>Total Function 2240</b>	<b>Instructional Staff Development</b>	<b>0</b>	<b>0</b>	<b>43,344</b>	<b>0.30</b>	<b>45,771</b>	<b>0.30</b>	<b>45,771</b>	<b>45,771</b>	<b>0.30</b>
<b>Total Fund 204</b>	<b>IDEA</b>	<b>67,529</b>	<b>69,561</b>	<b>82,475</b>	<b>0.54</b>	<b>82,475</b>	<b>0.55</b>	<b>82,475</b>	<b>82,475</b>	<b>0.55</b>

## Resources Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 210</b>	<b>PTC - Grants Paddle Raise Funds</b>									
	1920 Contributions & Donations - Private Sou	40,075	78,723	0	0.00	100,000	0.00	100,000	100,000	0.00
	<b>1000 Local Sources</b>	<b>40,075</b>	<b>78,723</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00</b>
	5400 Fund Balance	(1,703)	38,372	91,000	0.00	12,237	0.00	12,237	12,237	0.00
	<b>5000 Other Sources</b>	<b>(1,703)</b>	<b>38,372</b>	<b>91,000</b>	<b>0.00</b>	<b>12,237</b>	<b>0.00</b>	<b>12,237</b>	<b>12,237</b>	<b>0.00</b>
<b>Total Fund 210</b>	<b>PTC - Grants Paddle Raise Funds</b>	<b>38,372</b>	<b>117,095</b>	<b>91,000</b>	<b>0.00</b>	<b>112,237</b>	<b>0.00</b>	<b>112,237</b>	<b>112,237</b>	<b>0.00</b>

## Requirements Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<hr/>									
<b>Fund 210 PTC - Grants Paddle Raise Funds</b>									
<hr/>									
<b>Function 1111 Elementary Programs</b>									
460 Non-Consumable Items	0	8,380	40,600	0.00	55,000	0.00	55,000	55,000	0.00
<b>Total Function 1111 Elementary Programs</b>	<b>0</b>	<b>8,380</b>	<b>40,600</b>	<b>0.00</b>	<b>55,000</b>	<b>0.00</b>	<b>55,000</b>	<b>55,000</b>	<b>0.00</b>
<hr/>									
<b>Function 1131 High School Programs</b>									
130 Additional Salary	0	10,167	0	0.00	0	0.00	0	0	0.00
131 Overtime	0	1,099	0	0.00	0	0.00	0	0	0.00
211 PERS Employer Contribution - Tier I/II	0	930	0	0.00	0	0.00	0	0	0.00
212 PERS Employee Contribution Pick-Up	0	534	0	0.00	0	0.00	0	0	0.00
213 PERS UAL Contribution	0	1,000	0	0.00	0	0.00	0	0	0.00
216 PERS Employer Contribution OPSRP/Tier III	0	490	0	0.00	0	0.00	0	0	0.00
220 FICA - Medicare / Social Security	0	791	0	0.00	0	0.00	0	0	0.00
231 Workers Compensation - SAIF	0	49	0	0.00	0	0.00	0	0	0.00
232 WBF - Hourly Assessment	0	19	0	0.00	0	0.00	0	0	0.00
460 Non-Consumable Items	0	6,902	50,400	0.00	57,237	0.00	57,237	57,237	0.00
540 Depreciable Equipment	0	49,424	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1131 High School Programs</b>	<b>0</b>	<b>71,405</b>	<b>50,400</b>	<b>0.00</b>	<b>57,237</b>	<b>0.00</b>	<b>57,237</b>	<b>57,237</b>	<b>0.00</b>
<hr/>									
<b>Total Fund 210 PTC - Grants Paddle Raise Funds</b>	<b>0</b>	<b>79,785</b>	<b>91,000</b>	<b>0.00</b>	<b>112,237</b>	<b>0.00</b>	<b>112,237</b>	<b>112,237</b>	<b>0.00</b>

### Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 212 Target Donations</b>									
5400 Fund Balance	630	0	0	0.00	0	0.00	0	0	0.00
<b>5000 Other Sources</b>	<b>630</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 212 Target Donations</b>	<b>630</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

			Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<hr/>											
<b>Fund 212</b>	<b>Target Donations</b>										
<hr/>											
<b>Function 2410</b>	<b>Office of the Principal</b>										
410	Consumable Supplies & Materials		0	411	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2410</b>			<b>0</b>	<b>411</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>											
<b>Total Fund 212</b>	<b>Target Donations</b>										
			0	411	0	0.00	0	0.00	0	0	0.00

## Resources Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 213</b>	<b>PTC Grade School Grant Fund</b>									
	1920 Contributions & Donations - Private Sou	27,786	43,521	14,000	0.00	10,000	0.00	10,000	10,000	0.00
	1980 Fees Charged to Grants	0	2,128	0	0.00	0	0.00	0	0	0.00
	1990 Miscellaneous Revenue	0	40	0	0.00	0	0.00	0	0	0.00
	<b>1000 Local Sources</b>	<b>27,786</b>	<b>45,689</b>	<b>14,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
	5400 Fund Balance	3,410	(15,321)	0	0.00	0	0.00	0	0	0.00
	<b>5000 Other Sources</b>	<b>3,410</b>	<b>(15,321)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 213</b>	<b>PTC Grade School Grant Fund</b>	<b>31,196</b>	<b>30,368</b>	<b>14,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>



## Requirements Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 213 PTC Grade School Grant Fund</b>										
<b>Total Function 2410 Office of the Principal</b>	<b>420</b>	<b>205</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2540 Operation &amp; Maintenance of Plant Services</b>										
131 Overtime	1,049	0	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	101	0	0	0.00	0	0.00	0	0	0	0.00
216 PERS Employer Contribution OPSRP/Tier III	112	0	0	0.00	0	0.00	0	0	0	0.00
220 FICA - Medicare / Social Security	79	0	0	0.00	0	0.00	0	0	0	0.00
231 Workers Compensation - SAIF	37	0	0	0.00	0	0.00	0	0	0	0.00
232 WBF - Hourly Assessment	2	0	0	0.00	0	0.00	0	0	0	0.00
<b>Total Function 2540 Operation &amp; Maintenance of Plant Services</b>	<b>1,381</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2633 Public Information Services</b>										
130 Additional Salary	0	471	0	0.00	0	0.00	0	0	0	0.00
212 PERS Employee Contribution Pick-Up	0	28	0	0.00	0	0.00	0	0	0	0.00
213 PERS UAL Contribution	0	45	0	0.00	0	0.00	0	0	0	0.00
216 PERS Employer Contribution OPSRP/Tier III	0	50	0	0.00	0	0.00	0	0	0	0.00
220 FICA - Medicare / Social Security	0	28	0	0.00	0	0.00	0	0	0	0.00
231 Workers Compensation - SAIF	0	2	0	0.00	0	0.00	0	0	0	0.00
232 WBF - Hourly Assessment	0	1	0	0.00	0	0.00	0	0	0	0.00
<b>Total Function 2633 Public Information Services</b>	<b>0</b>	<b>626</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 213 PTC Grade School Grant Fund</b>	<b>46,517</b>	<b>23,251</b>	<b>14,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>

### Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 214 PTC HS Grants</b>									
1920 Contributions & Donations - Private Sou	6,143	39,799	0	0.00	67,400	0.00	67,400	67,400	0.00
1990 Miscellaneous Revenue	(241)	1,202	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>5,902</b>	<b>41,001</b>	<b>0</b>	<b>0.00</b>	<b>67,400</b>	<b>0.00</b>	<b>67,400</b>	<b>67,400</b>	<b>0.00</b>
5400 Fund Balance	(324)	1,277	23,000	0.00	0	0.00	0	0	0.00
<b>5000 Other Sources</b>	<b>(324)</b>	<b>1,277</b>	<b>23,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 214 PTC HS Grants</b>	<b>5,578</b>	<b>42,278</b>	<b>23,000</b>	<b>0.00</b>	<b>67,400</b>	<b>0.00</b>	<b>67,400</b>	<b>67,400</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 214 PTC HS Grants</b>										
<b>Function 1131</b>	<b>High School Programs</b>									
340	Travel	0	620	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	4,301	8,296	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	0	872	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>4,301</b>	<b>9,788</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
112	Classified Salaries	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
340	Travel	0	700	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	0	0	19,216	0.00	47,400	0.00	47,400	47,400	0.00
<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>0</b>	<b>700</b>	<b>19,216</b>	<b>0.00</b>	<b>67,400</b>	<b>0.00</b>	<b>67,400</b>	<b>67,400</b>	<b>0.00</b>
<b>Function 2122</b>	<b>Counseling Services</b>									
112	Classified Salaries	0	20,000	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2122</b>	<b>Counseling Services</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2222</b>	<b>Library/Media Center</b>									
410	Consumable Supplies & Materials	0	0	3,784	0.00	0	0.00	0	0	0.00
<b>Total Function 2222</b>	<b>Library/Media Center</b>	<b>0</b>	<b>0</b>	<b>3,784</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 214</b>	<b>PTC HS Grants</b>	<b>4,301</b>	<b>30,488</b>	<b>23,000</b>	<b>0.00</b>	<b>67,400</b>	<b>0.00</b>	<b>67,400</b>	<b>67,400</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 219 Hillman Grant</b>									
1920 Contributions & Donations - Private Sou	0	72,973	0	0.00	0	0.00	0	0	0.00
1960 Recovery of Prior Year Expenditure	0	14,000	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>0</b>	<b>86,973</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5400 Fund Balance	(14,000)	(14,000)	28,000	0.00	2,326	0.00	2,326	2,326	0.00
<b>5000 Other Sources</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>28,000</b>	<b>0.00</b>	<b>2,326</b>	<b>0.00</b>	<b>2,326</b>	<b>2,326</b>	<b>0.00</b>
<b>Total Fund 219 Hillman Grant</b>	<b>(14,000)</b>	<b>72,973</b>	<b>28,000</b>	<b>0.00</b>	<b>2,326</b>	<b>0.00</b>	<b>2,326</b>	<b>2,326</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 219 Hillman Grant</b>										
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
410	Consumable Supplies & Materials	0	68,871	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>0</b>	<b>68,871</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2660</b>	<b>Technology Support</b>									
470	Computer Software	0	0	28,000	0.00	2,326	0.00	2,326	2,326	0.00
<b>Total Function 2660</b>	<b>Technology Support</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	<b>0.00</b>	<b>2,326</b>	<b>0.00</b>	<b>2,326</b>	<b>2,326</b>	<b>0.00</b>
<b>Total Fund 219</b>	<b>Hillman Grant</b>	<b>0</b>	<b>68,871</b>	<b>28,000</b>	<b>0.00</b>	<b>2,326</b>	<b>0.00</b>	<b>2,326</b>	<b>2,326</b>	<b>0.00</b>

### Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 230 Energy Efficient Schools SB 1149</b>									
3299 Other Restricted Grants-in-aid	11,601	10,749	11,000	0.00	0	0.00	0	0	0.00
<b>3000 State Sources</b>	<b>11,601</b>	<b>10,749</b>	<b>11,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5400 Fund Balance	118,831	130,432	140,000	0.00	12,392	0.00	12,392	12,392	0.00
<b>5000 Other Sources</b>	<b>118,831</b>	<b>130,432</b>	<b>140,000</b>	<b>0.00</b>	<b>12,392</b>	<b>0.00</b>	<b>12,392</b>	<b>12,392</b>	<b>0.00</b>
<b>Total Fund 230 Energy Efficient Schools SB 1149</b>	<b>130,432</b>	<b>141,182</b>	<b>151,000</b>	<b>0.00</b>	<b>12,392</b>	<b>0.00</b>	<b>12,392</b>	<b>12,392</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 230</b>	<b>Energy Efficient Schools SB 1149</b>									
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
389	Other Non-Instr / Prof Technical Services	0	2,000	151,000	0.00	12,392	0.00	12,392	12,392	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>0</b>	<b>2,000</b>	<b>151,000</b>	<b>0.00</b>	<b>12,392</b>	<b>0.00</b>	<b>12,392</b>	<b>12,392</b>	<b>0.00</b>
<b>Total Fund 230</b>	<b>Energy Efficient Schools SB 1149</b>	0	2,000	151,000	0.00	12,392	0.00	12,392	12,392	0.00

## Resources Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 250</b>	<b>Food Service</b>									
	1613 DAILY SALES - GS MILK FEES	0	7,790	0	0.00	0	0.00	0	0	0.00
	1620 Daily Sales - Non--Reimbursable	0	0	3,500	0.00	3,500	0.00	3,500	3,500	0.00
	<b>1000 Local Sources</b>	<b>0</b>	<b>7,790</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00</b>
	4501 Federal Revenue - Milk Claim	8,560	468	0	0.00	0	0.00	0	0	0.00
	<b>4000 Federal Sources</b>	<b>8,560</b>	<b>468</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	5400 Fund Balance	16,639	17,815	15,000	0.00	17,035	0.00	17,035	17,035	0.00
	<b>5000 Other Sources</b>	<b>16,639</b>	<b>17,815</b>	<b>15,000</b>	<b>0.00</b>	<b>17,035</b>	<b>0.00</b>	<b>17,035</b>	<b>17,035</b>	<b>0.00</b>
<b>Total Fund 250</b>	<b>Food Service</b>	<b>25,199</b>	<b>26,073</b>	<b>18,500</b>	<b>0.00</b>	<b>20,535</b>	<b>0.00</b>	<b>20,535</b>	<b>20,535</b>	<b>0.00</b>

## Requirements Report

			Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 250 Food Service</b>											
<b>Function 3100</b>	<b>Food Services</b>										
450	Food		0	0	18,500	0.00	20,535	0.00	20,535	20,535	0.00
<b>Total Function 3100 Food Services</b>			<b>0</b>	<b>0</b>	<b>18,500</b>	<b>0.00</b>	<b>20,535</b>	<b>0.00</b>	<b>20,535</b>	<b>20,535</b>	<b>0.00</b>
<b>Function 3120</b>	<b>Food Preparation and Dispensing Services</b>										
450	Food		7,384	6,630	0	0.00	0	0.00	0	0	0.00
<b>Total Function 3120 Food Preparation and Dispensing Services</b>			<b>7,384</b>	<b>6,630</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 250 Food Service</b>			<b>7,384</b>	<b>6,630</b>	<b>18,500</b>	<b>0.00</b>	<b>20,535</b>	<b>0.00</b>	<b>20,535</b>	<b>20,535</b>	<b>0.00</b>

### Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 251 Student Success Act Fund</b>									
3101 State School Fund - General Support	0	0	0	0.00	482,320	0.00	482,320	482,320	0.00
<b>3000 State Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>482,320</b>	<b>0.00</b>	<b>482,320</b>	<b>482,320</b>	<b>0.00</b>
<b>Total Fund 251 Student Success Act Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>482,320</b>	<b>0.00</b>	<b>482,320</b>	<b>482,320</b>	<b>0.00</b>

## Requirements Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<hr/>										
<b>Fund 251    Student Success Act Fund</b>										
<hr/>										
<b>Function 1111    Elementary Programs</b>										
111    Licensed Salaries	0	0	0	0.00	482,320	0.00	482,320	482,320	482,320	0.00
<b>Total Function 1111    Elementary Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>482,320</b>	<b>0.00</b>	<b>482,320</b>	<b>482,320</b>	<b>482,320</b>	<b>0.00</b>
<hr/>										
<b>Total Fund 251    Student Success Act Fund</b>	0	0	0	0.00	482,320	0.00	482,320	482,320	482,320	0.00

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 255    Preschool</b>									
1740 Fees	86,969	112,403	137,880	0.00	0	0.00	0	0	0.00
1741 PRE-K Deposits for next year	8,500	13,000	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>95,469</b>	<b>125,403</b>	<b>137,880</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5200 Interfund Transfers	0	0	15,728	0.00	0	0.00	0	0	0.00
5400 Fund Balance	29,070	(1,971)	(12,000)	0.00	0	0.00	0	0	0.00
<b>5000 Other Sources</b>	<b>29,070</b>	<b>(1,971)</b>	<b>3,728</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 255    Preschool</b>	<b>124,539</b>	<b>123,432</b>	<b>141,608</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<hr/>										
<b>Fund 255</b>	<b>Preschool</b>									
<hr/>										
<b>Function 0000</b>	<b>All Functions</b>									
242	Tuition Reimbursement	0	(5,048)	0	0.00	0	0.00	0	0	0.00
<b>Total Function 0000 All Functions</b>		<b>0</b>	<b>(5,048)</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>										
<b>Function 1140</b>	<b>Preschool</b>									
112	Classified Salaries	64,140	70,405	71,391	2.31	0	0.00	0	0	0.00
130	Additional Salary	29	2,415	0	0.00	0	0.00	0	0	0.00
131	Overtime	38	0	0	0.00	0	0.00	0	0	0.00
211	PERS Employer Contribution - Tier I/II	1,927	1,964	2,547	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	0	0	2,516	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	5,045	5,330	6,890	0.00	0	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	4,302	4,818	10,180	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	5,100	5,628	5,461	0.00	0	0.00	0	0	0.00
230	Workers Comp/Unemployment	0	0	107	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	314	353	342	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	145	157	857	0.00	0	0.00	0	0	0.00
240	Insurance	16,222	17,702	37,962	0.00	0	0.00	0	0	0.00
241	Other Insurance	232	202	0	0.00	0	0.00	0	0	0.00
244	Opt Out Stipend	2,453	1,800	0	0.00	0	0.00	0	0	0.00
319	Other Instructional Prof. Tech. Services	10,040	4,601	0	0.00	0	0.00	0	0	0.00
340	Travel	0	0	600	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	943	601	2,755	0.00	0	0.00	0	0	0.00
<b>Total Function 1140 Preschool</b>		<b>110,931</b>	<b>115,976</b>	<b>141,608</b>	<b>2.31</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<hr/>										
<b>Total Fund 255</b>	<b>Preschool</b>	110,931	110,927	141,608	2.31	0	0.00	0	0	0.00

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 259 Grant Reserve Fund</b>									
1920 Contributions & Donations - Private Sou	0	0	498,161	0.00	235,000	0.00	235,000	235,000	0.00
1990 Miscellaneous Revenue	0	0	64,500	0.00	64,500	0.00	64,500	64,500	0.00
<b>1000 Local Sources</b>	<b>0</b>	<b>0</b>	<b>562,661</b>	<b>0.00</b>	<b>299,500</b>	<b>0.00</b>	<b>299,500</b>	<b>299,500</b>	<b>0.00</b>
4500 Federal Revenue	0	0	95,000	0.00	95,000	0.00	95,000	95,000	0.00
<b>4000 Federal Sources</b>	<b>0</b>	<b>0</b>	<b>95,000</b>	<b>0.00</b>	<b>95,000</b>	<b>0.00</b>	<b>95,000</b>	<b>95,000</b>	<b>0.00</b>
<b>Total Fund 259 Grant Reserve Fund</b>	<b>0</b>	<b>0</b>	<b>657,661</b>	<b>0.00</b>	<b>394,500</b>	<b>0.00</b>	<b>394,500</b>	<b>394,500</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 259</b>	<b>Grant Reserve Fund</b>									
<b>Function 1111</b>	<b>Elementary Programs</b>									
410	Consumable Supplies & Materials	0	0	402,263	0.00	235,000	0.00	235,000	235,000	0.00
<b>Total Function 1111</b>	<b>Elementary Programs</b>	<b>0</b>	<b>0</b>	<b>402,263</b>	<b>0.00</b>	<b>235,000</b>	<b>0.00</b>	<b>235,000</b>	<b>235,000</b>	<b>0.00</b>
<b>Function 1122</b>	<b>Middle School Extracurricular</b>									
410	Consumable Supplies & Materials	0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00</b>
<b>Function 1131</b>	<b>High School Programs</b>									
389	Other Non-Instr / Prof Technical Services	0	0	70,000	0.00	70,000	0.00	70,000	70,000	0.00
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0.00</b>	<b>70,000</b>	<b>0.00</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00</b>
<b>Function 2222</b>	<b>Library/Media Center</b>									
410	Consumable Supplies & Materials	0	0	60,398	0.00	64,500	0.00	64,500	64,500	0.00
<b>Total Function 2222</b>	<b>Library/Media Center</b>	<b>0</b>	<b>0</b>	<b>60,398</b>	<b>0.00</b>	<b>64,500</b>	<b>0.00</b>	<b>64,500</b>	<b>64,500</b>	<b>0.00</b>
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>									
820	Reserve for Next Year (unappropriated only w/7000)	0	0	100,000	0.00	0	0.00	0	0	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 259</b>	<b>Grant Reserve Fund</b>	<b>0</b>	<b>0</b>	<b>657,661</b>	<b>0.00</b>	<b>394,500</b>	<b>0.00</b>	<b>394,500</b>	<b>394,500</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 271    Grade School Activities</b>									
1700 Extracurricular Activities	0	176	74,800	0.00	65,000	0.00	65,000	65,000	0.00
1740 Fees	100,329	85,541	0	0.00	0	0.00	0	0	0.00
1760 Club Fundraising	150	1,761	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations - Private Sou	28	26	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous Revenue	3	500	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>100,510</b>	<b>88,004</b>	<b>74,800</b>	<b>0.00</b>	<b>65,000</b>	<b>0.00</b>	<b>65,000</b>	<b>65,000</b>	<b>0.00</b>
5400 Fund Balance	33,494	81,136	88,000	0.00	99,593	0.00	99,593	99,593	0.00
<b>5000 Other Sources</b>	<b>33,494</b>	<b>81,136</b>	<b>88,000</b>	<b>0.00</b>	<b>99,593</b>	<b>0.00</b>	<b>99,593</b>	<b>99,593</b>	<b>0.00</b>
<b>Total Fund 271    Grade School Activities</b>	<b>134,003</b>	<b>169,140</b>	<b>162,800</b>	<b>0.00</b>	<b>164,593</b>	<b>0.00</b>	<b>164,593</b>	<b>164,593</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 271 Grade School Activities</b>										
<b>Function 1111</b>	<b>Elementary Programs</b>									
319	Other Instructional Prof. Tech. Services	450	5,616	0	0.00	0	0.00	0	0	0.00
340	Travel	18,761	19,874	37,700	0.00	39,493	0.00	39,493	39,493	0.00
410	Consumable Supplies & Materials	200	445	22,000	0.00	22,000	0.00	22,000	22,000	0.00
420	Textbooks	0	0	22,000	0.00	22,000	0.00	22,000	22,000	0.00
460	Non-Consumable Items	0	0	22,000	0.00	22,000	0.00	22,000	22,000	0.00
<b>Total Function 1111 Elementary Programs</b>		<b>19,412</b>	<b>25,935</b>	<b>103,700</b>	<b>0.00</b>	<b>105,493</b>	<b>0.00</b>	<b>105,493</b>	<b>105,493</b>	<b>0.00</b>
<b>Function 1113</b>	<b>Elementary Extracurricular</b>									
650	Donations	0	11,100	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1113 Elementary Extracurricular</b>		<b>0</b>	<b>11,100</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 1121</b>	<b>Middle School Programs</b>									
329	Other Property Services	0	1,600	0	0.00	0	0.00	0	0	0.00
340	Travel	26,472	25,072	17,000	0.00	17,000	0.00	17,000	17,000	0.00
410	Consumable Supplies & Materials	160	1,749	12,000	0.00	12,000	0.00	12,000	12,000	0.00
420	Textbooks	0	0	6,000	0.00	6,000	0.00	6,000	6,000	0.00
460	Non-Consumable Items	0	0	6,000	0.00	6,000	0.00	6,000	6,000	0.00
<b>Total Function 1121 Middle School Programs</b>		<b>26,633</b>	<b>28,421</b>	<b>41,000</b>	<b>0.00</b>	<b>41,000</b>	<b>0.00</b>	<b>41,000</b>	<b>41,000</b>	<b>0.00</b>
<b>Function 1122</b>	<b>Middle School Extracurricular</b>									
340	Travel	5,503	797	0	0.00	0	0.00	0	0	0.00
355	Printing & Binding	1,800	3,294	0	0.00	0	0.00	0	0	0.00
650	Donations	150	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 1122 Middle School Extracurricular</b>		<b>7,453</b>	<b>4,091</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2550</b>	<b>Student Transportation Services</b>									
331	Reimburseable Student Transportation	0	0	18,100	0.00	18,100	0.00	18,100	18,100	0.00
<b>Total Function 2550 Student Transportation Services</b>		<b>0</b>	<b>0</b>	<b>18,100</b>	<b>0.00</b>	<b>18,100</b>	<b>0.00</b>	<b>18,100</b>	<b>18,100</b>	<b>0.00</b>
<b>Total Fund 271 Grade School Activities</b>		<b>53,498</b>	<b>69,547</b>	<b>162,800</b>	<b>0.00</b>	<b>164,593</b>	<b>0.00</b>	<b>164,593</b>	<b>164,593</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 272 High School Activities</b>									
1700 Extracurricular Activities	0	1,308	13,957	0.00	172,600	0.00	172,600	172,600	0.00
1710 Admission (tickets)	120	15,212	0	0.00	0	0.00	0	0	0.00
1740 Fees	149,611	167,195	0	0.00	0	0.00	0	0	0.00
1750 Concessions	0	1,904	0	0.00	0	0.00	0	0	0.00
1760 Club Fundraising	5,162	41,591	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations - Private Sou	31,349	10,170	0	0.00	0	0.00	0	0	0.00
1960 Recovery of Prior Year Expenditure	0	1,181	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous Revenue	2,732	0	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>188,973</b>	<b>238,560</b>	<b>13,957</b>	<b>0.00</b>	<b>172,600</b>	<b>0.00</b>	<b>172,600</b>	<b>172,600</b>	<b>0.00</b>
5400 Fund Balance	185,545	257,198	286,000	0.00	250,000	0.00	250,000	250,000	0.00
<b>5000 Other Sources</b>	<b>185,545</b>	<b>257,198</b>	<b>286,000</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00</b>
<b>Total Fund 272 High School Activities</b>	<b>374,518</b>	<b>495,759</b>	<b>299,957</b>	<b>0.00</b>	<b>422,600</b>	<b>0.00</b>	<b>422,600</b>	<b>422,600</b>	<b>0.00</b>

**Requirements Report**

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
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**Fund 272 High School Activities**

**Function 1122 Middle School Extracurricular**

130	Additional Salary	0	2,248	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	0	172	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	0	11	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	0	3	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1122 Middle School Extracurricular</b>	<b>0</b>	<b>2,434</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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**Function 1131 High School Programs**

311	Instruction Services	178	0	0	0.00	0	0.00	0	0	0.00
331	Reimbursable Student Transportation	0	393	0	0.00	0	0.00	0	0	0.00
340	Travel	600	4,186	131,225	0.00	131,225	0.00	131,225	131,225	0.00
389	Other Non-Instr / Prof Technical Services	0	0	91,850	0.00	91,850	0.00	91,850	91,850	0.00
410	Consumable Supplies & Materials	74,170	104,227	73,732	0.00	191,000	0.00	191,000	191,000	0.00
640	Dues and Fees	790	3,970	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1131 High School Programs</b>	<b>75,738</b>	<b>112,776</b>	<b>296,807</b>	<b>0.00</b>	<b>414,075</b>	<b>0.00</b>	<b>414,075</b>	<b>414,075</b>	<b>0.00</b>
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**Function 1132 High School Extracurricular**

130	Additional Salary	12	2,412	0	0.00	0	0.00	0	0	0.00
131	Overtime	460	106	0	0.00	0	0.00	0	0	0.00
212	PERS Employee Contribution Pick-Up	28	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL Contribution	44	50	0	0.00	0	0.00	0	0	0.00
216	PERS Employer Contribution OPSRP/Tier III	49	56	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	35	193	0	0.00	0	0.00	0	0	0.00
231	Workers Compensation - SAIF	2	15	0	0.00	0	0.00	0	0	0.00
232	WBF - Hourly Assessment	1	4	0	0.00	0	0.00	0	0	0.00
313	Student Services	0	2,500	0	0.00	0	0.00	0	0	0.00
324	Rentals	7,425	0	0	0.00	0	0.00	0	0	0.00
340	Travel	580	410	0	0.00	0	0.00	0	0	0.00
389	Other Non-Instr / Prof Technical Services	29	0	0	0.00	0	0.00	0	0	0.00
410	Consumable Supplies & Materials	37,230	75,707	0	0.00	0	0.00	0	0	0.00
640	Dues and Fees	50	831	0	0.00	0	0.00	0	0	0.00
650	Donations	0	4,001	0	0.00	0	0.00	0	0	0.00

<b>Total Function</b>	<b>1132 High School Extracurricular</b>	<b>45,946</b>	<b>86,285</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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**Function 2550 Student Transportation Services**

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 272</b>	<b>High School Activities</b>									
<b>Function 2550</b>	<b>Student Transportation Services</b>									
331	Reimbursable Student Transportation	0	0	3,150	0.00	8,525	0.00	8,525	8,525	0.00
<b>Total Function 2550</b>	<b>Student Transportation Services</b>	<b>0</b>	<b>0</b>	<b>3,150</b>	<b>0.00</b>	<b>8,525</b>	<b>0.00</b>	<b>8,525</b>	<b>8,525</b>	<b>0.00</b>
<b>Total Fund 272</b>	<b>High School Activities</b>	121,684	201,495	299,957	0.00	422,600	0.00	422,600	422,600	0.00

**DEBT SERVICE  
FUNDS**

## Resources Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 300</b>	<b>Debt Service Fund</b>									
	1111 Current Year Taxes	1,778,762	1,620,368	1,353,834	0.00	1,821,400	0.00	1,821,400	1,821,400	0.00
	1112 Prior Year Taxes	24,585	68,582	15,000	0.00	0	0.00	0	0	0.00
	1190 Penalties & Interest on Taxes	0	1,870	0	0.00	0	0.00	0	0	0.00
	1510 Interest on Investments	10,183	23,304	0	0.00	0	0.00	0	0	0.00
	1990 Miscellaneous Revenue	147,260	0	0	0.00	0	0.00	0	0	0.00
	<b>1000 Local Sources</b>	<b>1,960,790</b>	<b>1,714,124</b>	<b>1,368,834</b>	<b>0.00</b>	<b>1,821,400</b>	<b>0.00</b>	<b>1,821,400</b>	<b>1,821,400</b>	<b>0.00</b>
	5400 Fund Balance	146,847	441,212	300,000	0.00	138,200	0.00	138,200	138,200	0.00
	<b>5000 Other Sources</b>	<b>146,847</b>	<b>441,212</b>	<b>300,000</b>	<b>0.00</b>	<b>138,200</b>	<b>0.00</b>	<b>138,200</b>	<b>138,200</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service Fund</b>	<b>2,107,637</b>	<b>2,155,336</b>	<b>1,668,834</b>	<b>0.00</b>	<b>1,959,600</b>	<b>0.00</b>	<b>1,959,600</b>	<b>1,959,600</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 300 Debt Service Fund</b>										
<b>Function 5110</b>	<b>Long-Term Debt Service</b>									
610	Redemption of Principal	1,300,000	1,390,000	929,397	0.00	1,545,000	0.00	1,545,000	1,545,000	0.00
621	Regular Interest	366,425	325,800	739,437	0.00	276,400	0.00	276,400	276,400	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>	<b>1,666,425</b>	<b>1,715,800</b>	<b>1,668,834</b>	<b>0.00</b>	<b>1,821,400</b>	<b>0.00</b>	<b>1,821,400</b>	<b>1,821,400</b>	<b>0.00</b>
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>									
820	Reserve for Next Year (unappropriated only w/7000)	0	0	0	0.00	138,200	0.00	138,200	138,200	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>138,200</b>	<b>0.00</b>	<b>138,200</b>	<b>138,200</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service Fund</b>	<b>1,666,425</b>	<b>1,715,800</b>	<b>1,668,834</b>	<b>0.00</b>	<b>1,959,600</b>	<b>0.00</b>	<b>1,959,600</b>	<b>1,959,600</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 330 Debt Service Fund-PERS Bonds</b>									
1510 Interest on Investments	4,560	5,411	0	0.00	0	0.00	0	0	0.00
1970 Services Provided - Other Funds	467,676	415,715	257,063	0.00	495,780	0.00	495,780	495,780	0.00
<b>1000 Local Sources</b>	<b>472,236</b>	<b>421,126</b>	<b>257,063</b>	<b>0.00</b>	<b>495,780</b>	<b>0.00</b>	<b>495,780</b>	<b>495,780</b>	<b>0.00</b>
5400 Fund Balance	180,155	236,373	199,000	0.00	225,000	0.00	225,000	225,000	0.00
<b>5000 Other Sources</b>	<b>180,155</b>	<b>236,373</b>	<b>199,000</b>	<b>0.00</b>	<b>225,000</b>	<b>0.00</b>	<b>225,000</b>	<b>225,000</b>	<b>0.00</b>
<b>Total Fund 330 Debt Service Fund-PERS Bonds</b>	<b>652,392</b>	<b>657,499</b>	<b>456,063</b>	<b>0.00</b>	<b>720,780</b>	<b>0.00</b>	<b>720,780</b>	<b>720,780</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 330</b>	<b>Debt Service Fund-PERS Bonds</b>									
<b>Function 5110</b>	<b>Long-Term Debt Service</b>									
610	Redemption of Principal	122,925	121,523	120,015	0.00	119,775	0.00	119,775	119,775	0.00
621	Regular Interest	291,494	312,929	334,448	0.00	359,678	0.00	359,678	359,678	0.00
640	Dues and Fees	1,600	1,600	1,600	0.00	1,600	0.00	1,600	1,600	0.00
<b>Total Function 5110</b>	<b>Long-Term Debt Service</b>	<b>416,019</b>	<b>436,053</b>	<b>456,063</b>	<b>0.00</b>	<b>481,053</b>	<b>0.00</b>	<b>481,053</b>	<b>481,053</b>	<b>0.00</b>
<b>Function 6110</b>	<b>Operating Contingency</b>									
810	Contingency (only with 6110 function)	0	0	0	0.00	239,727	0.00	239,727	239,727	0.00
<b>Total Function 6110</b>	<b>Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>239,727</b>	<b>0.00</b>	<b>239,727</b>	<b>239,727</b>	<b>0.00</b>
<b>Total Fund 330</b>	<b>Debt Service Fund-PERS Bonds</b>	<b>416,019</b>	<b>436,053</b>	<b>456,063</b>	<b>0.00</b>	<b>720,780</b>	<b>0.00</b>	<b>720,780</b>	<b>720,780</b>	<b>0.00</b>

**CAPITAL  
PROJECT FUNDS**

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 400 Capital Projects</b>									
1510 Interest on Investments	1,623	2,452	1,200	0.00	1,589	0.00	1,589	1,589	0.00
<b>1000 Local Sources</b>	<b>1,623</b>	<b>2,452</b>	<b>1,200</b>	<b>0.00</b>	<b>1,589</b>	<b>0.00</b>	<b>1,589</b>	<b>1,589</b>	<b>0.00</b>
5400 Fund Balance	67,852	69,475	71,000	0.00	58,616	0.00	58,616	58,616	0.00
<b>5000 Other Sources</b>	<b>67,852</b>	<b>69,475</b>	<b>71,000</b>	<b>0.00</b>	<b>58,616</b>	<b>0.00</b>	<b>58,616</b>	<b>58,616</b>	<b>0.00</b>
<b>Total Fund 400 Capital Projects</b>	<b>69,475</b>	<b>71,927</b>	<b>72,200</b>	<b>0.00</b>	<b>60,205</b>	<b>0.00</b>	<b>60,205</b>	<b>60,205</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 400</b>	<b>Capital Projects</b>									
<b>Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>									
322	Repairs & Maintenance	0	0	64,700	0.00	60,000	0.00	60,000	60,000	0.00
410	Consumable Supplies & Materials	0	0	7,500	0.00	205	0.00	205	205	0.00
<b>Total Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>	<b>0</b>	<b>0</b>	<b>72,200</b>	<b>0.00</b>	<b>60,205</b>	<b>0.00</b>	<b>60,205</b>	<b>60,205</b>	<b>0.00</b>
<b>Total Fund 400</b>	<b>Capital Projects</b>	<b>0</b>	<b>0</b>	<b>72,200</b>	<b>0.00</b>	<b>60,205</b>	<b>0.00</b>	<b>60,205</b>	<b>60,205</b>	<b>0.00</b>

## Resources Report

	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 410 Construction Excise Tax</b>									
1130 Construction Excise Tax	11,202	17,352	11,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>1000 Local Sources</b>	<b>11,202</b>	<b>17,352</b>	<b>11,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
5400 Fund Balance	127,813	118,466	87,000	0.00	92,736	0.00	92,736	92,736	0.00
<b>5000 Other Sources</b>	<b>127,813</b>	<b>118,466</b>	<b>87,000</b>	<b>0.00</b>	<b>92,736</b>	<b>0.00</b>	<b>92,736</b>	<b>92,736</b>	<b>0.00</b>
<b>Total Fund 410 Construction Excise Tax</b>	<b>139,016</b>	<b>135,818</b>	<b>98,000</b>	<b>0.00</b>	<b>102,736</b>	<b>0.00</b>	<b>102,736</b>	<b>102,736</b>	<b>0.00</b>

## Requirements Report

		Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20	Adopted FTE 2019-20	Proposed Budget 20-21	Proposed FTE 2020-21	Approved Budget 2020-21	Adopted Budget 2020-21	Adopted 2020-21 FTE
<b>Fund 410 Construction Excise Tax</b>										
<b>Function 2131</b>	<b>Service Area Direction</b>									
480	Computer Hardware	0	0	10,000	0.00	0	0.00	0	0	0.00
<b>Total Function 2131</b>	<b>Service Area Direction</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2321</b>	<b>Office of the Superintendent</b>									
389	Other Non-Instr / Prof Technical Services	0	0	0	0.00	13,000	0.00	13,000	13,000	0.00
460	Non-Consumable Items	0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
470	Computer Software	0	0	0	0.00	14,736	0.00	14,736	14,736	0.00
<b>Total Function 2321</b>	<b>Office of the Superintendent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>102,736</b>	<b>0.00</b>	<b>102,736</b>	<b>102,736</b>	<b>0.00</b>
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
460	Non-Consumable Items	0	39,634	75,000	0.00	0	0.00	0	0	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>0</b>	<b>39,634</b>	<b>75,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>									
389	Other Non-Instr / Prof Technical Services	834	1,841	13,000	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	19,716	860	0	0.00	0	0.00	0	0	0.00
<b>Total Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>	<b>20,550</b>	<b>2,701</b>	<b>13,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 410</b>	<b>Construction Excise Tax</b>	<b>20,550</b>	<b>42,335</b>	<b>98,000</b>	<b>0.00</b>	<b>102,736</b>	<b>0.00</b>	<b>102,736</b>	<b>102,736</b>	<b>0.00</b>

# APPENDICES

**Riverdale School District**

2020-21 Projected Enrollment as of 5/1/2020

Riverdale Grade School				
Grade	Resident	Transfer	Tuition	Total
Kinder	18	8	3	29
Grade 1	32	10	4	46
Grade 2	19	13	9	41
Grade 3	20	13	6	39
Grade 4	24	14	7	45
Grade 5	37	9	1	47
Grade 6	36	14	2	52
Grade 7	32	16	1	49
Grade 8	36	13	2	51
<b>Total K-8</b>	<b>254</b>	<b>110</b>	<b>35</b>	<b>399</b>

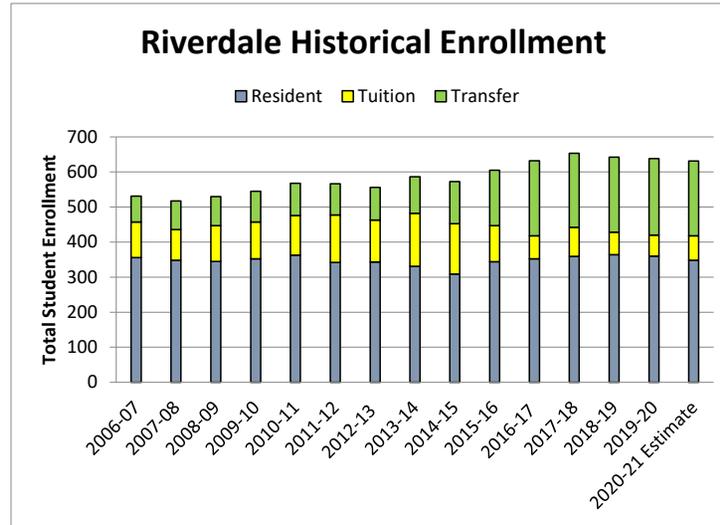
staff no x

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Riverdale High School				
Grade	Resident	Transfer	Tuition	Total
Grade 9	21	25	16	62
Grade 10	26	29	8	63
Grade 11	20	24	4	48
Grade 12	27	25	7	59
<b>Total 9-12</b>	<b>94</b>	<b>103</b>	<b>35</b>	<b>232</b>

Total Projected Enrollment All Grades				
	Resident	Transfer	Tuition	Total
<b>Total</b>	<b>348</b>	<b>213</b>	<b>70</b>	<b>631</b>

Historical Enrollment Data - As of October 1 each year				
School Year	Resident	Transfer	Tuition	Total Students
2006-07	356	74	101	531
2007-08	348	81	88	517
2008-09	345	83	102	530
2009-10	352	88	105	545
2010-11	363	92	113	568
2011-12	342	89	135	566
2012-13	343	93	120	556
2013-14	331	104	151	586
2014-15	309	120	144	573
2015-16	344	158	103	605
2016-17	352	214	66	632
2017-18	359	211	83	653
2018-19	364	214	64	642
2019-20	360	218	60	640
2020-21 Estimate	348	213	70	631



**Notes:**

Enrollment projections for the 2020-21 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all eighth grade students to determine how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. Portland Public Schools has changed their practice and now grants a limited number of transfers. We have decreased the estimate of tuition students accordingly.

**STATE SCHOOL FUND GRANT**

**2020-2021**

Based on \$9 Billion Budget with a 49/51 split as of 2/25/2020

**Multnomah County, Riverdale SD 51J - 2188**

**2020-2021 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$2,843,939.00
Federal Forest Fees	=	\$45.00
Common School Fund	=	\$56,655.88
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$2,900,639.88</b>

**2020-2021 Experience Adjustment**

District Average Teacher Experience	=	13.5
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>1.40</b>

**2020-2021 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$162,000.00
Transportation per ADMr Rank		5%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$113,400.00

**2020-2021 Extended ADMw**

<b>2020-2021 ADMw</b> 735.67	<b>2019-2020 ADMw</b> 731.40	<b>Extended ADMw</b> 735.67
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**2020-2021 General Purpose Grant**

Multiply the Teacher Experience Adjustment of 1.4 by \$25 then add \$4500 to the result = \$4,535.00  
 Then multiply \$4,535.00 by the Extended ADMw 735.67 and then by the funding ratio 1.921058951999 = \$6,409,158.77

**2020-2021 Total Formula Revenue**

Add the General Purpose Grant \$6,409,158.77 to the Transportation Grant \$113,400.00 = \$6,522,558.77

**2020-2021 State School Fund Grant**

Subtract the Local Revenue \$2,900,639.88 from the Total Formula Revenue \$6,522,558.77 = \$3,621,918.89

**2020-2021 Rates per ADMw**

General Purpose Grant per Extended ADMw = \$8,712	Total Formula Revenue per Extended ADMw = \$8,866
Charter Schools Rate( ORS 338.155 ) = \$8,712	

**Payments**

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
Facility Grant Total Paid To Date	Facility Grant Estimated Remaining Balance Due
	High Cost Disability Estimated Remaining Balance Due

**2020-2021 Extended ADMw**

**Riverdale SD 51J: District total extended ADMw for funding calculations**

	2020-2021		2019-2020	
ADMr:	580.00 X 1.00 =	580.00	589.18 X 1.00 =	589.18
Students in ESL programs:	0.00 X 0.50 =	0.00	2.70 X 0.50 =	1.35
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
64 IEP Students capped at 11% of District ADMr:	63.80 X 1.00 =	63.80	49.00 X 1.00 =	49.00
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Students in Poverty:	21.00 X 0.25 =	5.25	21.00 X 0.25 =	5.25
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00
Small High School Correction:	86.62 X 1.00 =	86.62	86.62 X 1.00 =	86.62
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00
	<b>2020-2021 ADMw</b>	<b>735.67</b>	<b>2019-2020 ADMw</b>	<b>731.40</b>
	<b>Riverdale SD 51J Extended ADMw</b>			<b>735.67</b>

**Riverdale SD 51J Extended ADMw 735.67**

Riverdale School District #51 J  
Approved Wage and Salary Schedule  
Fiscal Year 2020-21

<u>Classified - Hourly</u>		Calendar								General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Fund FTE	Funds FTE
A	Educational Assistant	180	\$ 17.05	\$ 17.39	\$ 17.74	\$ 18.09	\$ 18.45	\$ 18.82	\$ 19.20	5.3000	-
B	Office Asst. 1 GS	202	\$ 18.06	\$ 18.42	\$ 18.79	\$ 19.16	\$ 19.55	\$ 19.94	\$ 20.34	1.0000	-
B	Office Asst. 1 HS	202	\$ 18.06	\$ 18.42	\$ 18.79	\$ 19.16	\$ 19.55	\$ 19.94	\$ 20.34	1.0000	-
B	Custodian	260	\$ 18.06	\$ 18.42	\$ 18.79	\$ 19.16	\$ 19.55	\$ 19.94	\$ 20.34	1.5000	-
C	Enrollment/Admissions Coord .	200	\$ 18.37	\$ 18.74	\$ 19.11	\$ 19.50	\$ 19.89	\$ 20.28	\$ 20.69	0.7500	-
D	AD Admin Assistant	235	\$ 20.70	\$ 21.11	\$ 21.53	\$ 21.96	\$ 22.40	\$ 22.85	\$ 23.31	0.5000	-
E	Admin Assistant	240	\$ 21.78	\$ 22.21	\$ 22.66	\$ 23.11	\$ 23.57	\$ 24.04	\$ 24.52	2.0000	-
E	Accounting Specialist	240	\$ 21.78	\$ 22.21	\$ 22.66	\$ 23.11	\$ 23.57	\$ 24.04	\$ 24.52	1.0000	-
E	Communications Coordinator	205	\$ 21.78	\$ 22.21	\$ 22.66	\$ 23.11	\$ 23.57	\$ 24.04	\$ 24.52	1.0000	-
F	Head Custodian	260	\$ 2.38	\$ 22.83	\$ 23.29	\$ 23.75	\$ 24.23	\$ 24.71	\$ 25.21	2.0000	-
G	College Counselor	192	\$ 25.45	\$ 25.96	\$ 26.48	\$ 27.01	\$ 27.55	\$ 28.10	\$ 28.66	1.0000	-

<u>Exempt - Salary</u>		Contract						General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Superintendent*	260			\$ 160,625			0.8000	-	
Principal - Grade School	235	\$ 112,213	\$ 114,457	\$ 116,746	\$ 119,081	\$ 121,463	1.0000	-	
Principal - High School	235	\$ 112,213	\$ 114,457	\$ 116,746	\$ 119,081	\$ 121,463	1.0000	-	
Athletic Director*	215	\$ 93,209	\$ 95,073	\$ 96,975	\$ 98,914	\$ 100,893	0.5000	-	
Business Manager	240	\$ 95,033	\$ 96,934	\$ 98,872	\$ 100,850	\$ 102,867	1.0000	-	

\*Positions paid the percent indicated of the full wage

<u>Confidential - Salary</u>		Calendar						General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Board/ Superintendent Asst.	240	\$ 52,890	\$ 53,948	\$ 55,027	\$ 56,128	\$ 57,250	1.0000	-	

<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7	General	Other
Position	Work Days	Base - Step 1	Max - Step w/ longevity	Fund FTE	Funds FTE	
Teacher	192	\$ 42,834	\$ 89,127	44.5200	1.6000	

Total 66.8700 1.6000

Total FTE, All Positions 68.4700

**Riverdale School District 51J**  
**Adopted Budget History - All Funds**

<b>Requirements by Function</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Instruction	6,603,665	6,922,914	6,678,773	7,505,835	8,450,145
Support Services	3,605,550	3,629,598	3,825,915	4,269,884	3,983,686
Enterprise and Community Services	11,000	11,000	19,482	18,500	20,535
Facilities Acquisition and Construction	309,561	260,871	84,065	85,200	60,205
Debt Service	2,012,777	2,114,140	2,218,045	2,124,897	2,302,453
Transfers	-	-	-	15,728	-
Contingency	420,987	291,204	325,983	242,446	239,727
Ending Fund Balance	655,000	349,767	194,682	300,000	438,200
<b>Total Requirements</b>	<b>13,618,540</b>	<b>13,579,494</b>	<b>13,346,945</b>	<b>14,562,490</b>	<b>15,494,951</b>

<b>Requirements by Object</b>					
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Salaries	4,835,324	5,025,185	4,612,896	4,944,661	5,582,700
Associated Payroll Costs	2,720,191	2,831,043	2,959,447	3,470,289	3,487,214
Purchased Services	1,865,389	1,765,805	1,749,689	2,015,215	1,916,124
Supplies & Materials	1,002,799	1,096,277	1,195,813	1,320,901	1,300,184
Capital Outlay	-	-	-	-	-
Other Objects	2,118,850	2,220,213	2,324,118	2,253,250	2,440,006
Transfers	-	-	-	15,728	-
Other Uses - Planned Reserve	420,987	291,204	325,982	242,446	330,523
Other Uses - Reserved for Next Year	655,000	349,767	179,000	300,000	438,200
<b>Total Requirements</b>	<b>13,618,540</b>	<b>13,579,494</b>	<b>13,346,945</b>	<b>14,562,490</b>	<b>15,494,951</b>

## Riverdale School District 51J Glossary of Terms

**Accounting System:** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity:** A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

**ADMw:** Average daily membership (weighted) is the year-to-date average of daily student enrollment plus additional weighting for special education, English-as-a-second-language, poverty. This factor is the basis for allocation of the State School Fund. The ADMw only counts students who are district residents or attending on approved interdistrict transfers.

**Appropriation:** A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assets:** Resources owned or held by a government, which have monetary value.

**Budget:** A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

**Budgetary Control:** The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

**Budgetary Expenditures:** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets.

**Classified Employees:** Support staff, including instructional assistants, clerical staff, custodians and maintenance staff.

**Contingency:** A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Current Resources:** Resources that can be used to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FTE:** Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day for a fixed contract year.

**Fixed Assets:** Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

**Functional Classification:** Expenditure classification according to the principle purposes for which expenditures are made. Oregon Department of Education requires the use of standardized functions in financial reporting.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Licensed Employees:** Includes teachers, counselors, media specialists, and psychologists

**Modified Accrual Basis:** All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

**Object:** As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies. Oregon Department of Education defines object codes to be used by all public school districts.

**ODE:** Oregon Department of Education has oversight over all Oregon public school districts

**Operating Deficit:** The excess of the operating expenditures of a fund over its operating revenues.

**Payroll Costs:** Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee’s retirement system (PERS)
- Social Security (FICA)
- Workers’ compensation
- Unemployment insurance

**Program Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand. ODE requires school districts to use progress budgeting.

**Purchase Order:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Resources:** Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues:** Moneys received or anticipated by a local government from either tax or nontax sources.

**Staffing Ratio:** The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

**State School Fund:** The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**Transfers:** Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

**Unappropriated Ending Fund Balance:** Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

**Variable Cost:** A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.

Per Governor Kate Brown's Executive Order 20-20, publication of notice of budget committee meetings changed due to COVID-19 closures.

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## Budget Committee Meetings

### Notice of Budget Committee Meeting

The May 20 budget Meeting was postponed to Wednesday, May 27 at 6 p.m.

#### RIVERDALE SCHOOL DISTRICT 51J NOTICE OF BUDGET COMMITTEE MEETING

May 13, 2020

[View meeting on Facebook Link Here](#)  
6:00 p.m.

In accordance with the Governor's Executive Order No. 20-18, issued April 15, 2020, Riverdale School District will conduct the May 13, 2020 meeting by video conference only. Members of the public may [submit the budget 2020/21 link](#).

A public meeting of the Budget Committee of the Riverdale School District 51J, Multnomah County, State of Oregon, on the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held via video link, in accordance with the Governor's Executive Order No. 20-18 dated April 15, 2020.

The meeting will take place on May 13, 2020 at 6:00 p.m.

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear by video link at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 20, 2020 at 6:00 p.m., held via video.

A copy of the budget document may be inspected or obtained on or after May 14, 2020 at 11733 SW Beymann Ave, between the hours of 9:00 a.m. and 4:30 p.m., and will be available electronically on the district's webpage.

Posted online: April 22, 2020

#### Public Comment

The Budget Committee will provide members of the public or taxpayers an opportunity to ask questions and comment by video link on May 20.

Riverdale School District remains committed to the public comment process and will consider all public comment seriously. Please send written comments or testimony to [clouby@riverdale51j.org](mailto:clouby@riverdale51j.org) or via mail addressed to Riverdale School District, 11733 SW Beymann Ave, Portland, OR 97219, attn: Budget Officer.

Clearly label the subject line as: "Public comment" or "Testimony" and include the topic. Example: "Public Comment: Assessment."

All written public comment will be posted to [Board 2020](#).

Public comments or testimony submitted the morning of the Board meeting or during the Board meeting will be posted to [Board 2020](#) within 48 business hours.

The Budget Committee sincerely appreciates your input, and thanks you for your participation.

(Click to enlarge)

**FORM ED-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Riverdale School District Board of Directors will be electronically on June 15, 2020 at 6:00 pm in Portland, OR. A link to the meeting will be provided on the district website. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Riverdale School Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained 11733 S Breyman Avenue, Portland OR, 97219 between the hours of 8:30 a.m. and 4:30 p.m., or online at www.riverdale.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cindy Duley

Telephone: 503.262.4840

Email: cduley@riverdale.k12.or.us

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Budget 2018-2019	Adopted Budget This Year 2019-2020	Approved Budget Next Year 2020-21
Beginning Fund Balance	1,278,709.00	2,200,000.00	1,538,122.27
Current Year Property Tax	4,308,685.00	4,095,509.00	4,665,339.00
Current Year Local Option Property Tax	854,857.00	908,415.00	908,415.00
Other Revenue from Local Sources	3,379,078.00	3,469,695.00	3,838,692.46
Revenue from Intermediate Sources	-	-	-
Revenue from State Sources	3,361,053.00	3,576,738.00	4,157,765.27
Revenue from Federal Sources	164,563.00	296,405.00	386,617.00
Interfund Transfers	-	15,728.00	-
All Other Budget Resources	-	-	-
<b>Total Resources</b>	<b>13,346,945.00</b>	<b>14,562,490.00</b>	<b>15,494,951.00</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Salaries	4,612,895.00	4,944,662.00	5,582,700.00
Other Associated Payroll Costs	2,959,447.00	3,470,288.00	3,487,214.00
Purchased Services	1,749,690.00	2,015,215.00	1,916,124.00
Supplies & Materials	1,195,813.00	1,320,901.00	1,300,184.00
Capital Outlay	-	-	-
Other Objects (except debt service and transfers)	106,073.00	128,353.00	137,553.00
Debt Service*	2,218,045.00	2,124,897.00	2,302,453.00
Interfund Transfers*	-	15,728.00	-
Operating Contingency	325,982.00	242,446.00	330,523.00
Unappropriated Fund Balance & Reserves	179,000.00	300,000.00	438,200.00
<b>Total Requirements</b>	<b>13,346,945.00</b>	<b>14,562,490.00</b>	<b>15,494,951.00</b>

<b>FINANCIAL SUMMARY- REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
1000 Instruction	6,678,773.00	7,505,835.00	8,450,145.00
FTE	46.09	47.40	48.11
2000 Support Services	3,841,598.00	4,269,884.00	3,983,686.00
FTE	21.30	21.54	20.36
3000 Enterprise & Community Service	19,482.00	18,500.00	20,535.00
FTE	-	-	-
4000 Facility Acq	84,065.00	85,200.00	60,205.00
FTE	-	-	-
5000 Other Uses	2,218,045.00	2,140,625.00	2,302,453.00
5100 Debt Service*	2,218,045.00	2,124,897.00	2,302,453.00
5200 Interfund Transfers*	-	15,728.00	-
6000 Contingency	325,982.00	242,446.00	239,727.00
7000 Unappropriated Ending Fund Balance	179,000.00	300,000.00	438,200.00
<b>Total Requirements</b>	<b>13,346,945.00</b>	<b>14,562,490.00</b>	<b>15,494,951.00</b>
<b>Total FTE</b>	<b>67.39</b>	<b>68.94</b>	<b>68.47</b>

\*Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR</b>
New funds for 2020-21 are Fund 203 Title and ESSER and Fund 251 Student Success Act. Fund 255 Preschool has been discontinued for 2020-21.

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy....(Rate limit \$3.8149 per \$1,000)	3.8149	3.8149	3.8149
Local Option Levy.....	1.37	1.37	1.37
Levy for General Obligation Bonds.....	1,746,645	1,773,469	1,935,600

<b>STATEMENT OF INDEBTEDNESS</b>		
	Est Debt Outstanding on July 1	Est Debt Authorized but not incurred
Long Term Debt		
General Obligation Bonds	30,900,000	-
Other Bonds	2,374,154	-
Other Borrowings	-	-
<b>Total</b>	<b>33,274,154</b>	<b>-</b>

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

# FORM ED-50 2020-2021

To assessor of Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>11733 S Breyman Avenue</u>	<u>Portland</u>	<u>OR</u>	<u>97219</u>	<u>7-1-2020</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>James Schlachter</u>	<u>Superintendent</u>	<u>503-262-4840</u>	<u>jschlachter@riverdale.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

### CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TOTAL PROPERTY TAX LEVY

		<b>Subject to Education Limits</b>		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	3.8149	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2.	Local option operating tax . . . . .	2	1.37	
3.	Local option capital project tax . . . . .	3	0	
4a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$0
4b.	Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$1,821,400
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$1,821,400</b>

### PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>3.8149</b>
6.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	N/A
7.	Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	N/A

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/3/2015	2016-17	2020-21	\$1.37/\$1,000 valuation

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

# FORM ED-50 2020-2021

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- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Riverdale School District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Multnomah County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>11733 S Breyman Avenue</u>	<u>Portland</u>	<u>OR</u>	<u>97219</u>	<u>7-1-2020</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>James Schlachter</u>	<u>Superintendent</u>	<u>503-262-4840</u>	<u>jschlachter@riverdale.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

### CERTIFICATION - You must check one box.

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- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

### PART I: TOTAL PROPERTY TAX LEVY

		<b>Subject to Education Limits</b>		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	3.8149	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2.	Local option operating tax . . . . .	2	1.37	
3.	Local option capital project tax . . . . .	3	0	
4a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$0
4b.	Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$1,821,400
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$1,821,400</b>

### PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>3.8149</b>
6.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	N/A
7.	Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	7	N/A

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/3/2015	2016-17	2020-21	\$1.37/\$1,000 valuation

RESOLUTION No. 20-\_\_

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Riverdale School District #51J

hereby adopts the budget for fiscal year 2020-21 in the total amount of \$15,056,752.\* 15,494,952. *Aug*  
This budget is now on file at the District Office, 11733 S Breyman, Portland, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

**General Fund**

Instruction.....	6,542,953
Support Services.....	3,690,420
Contingency.....	90,796
Fund Transfer.....	0
<b>Total.....</b>	<b>\$10,324,169</b>

**Special Revenue Fund**

Instruction.....	1,821,355
Support Services.....	185,572
Enterprise & Comm.....	20,535
Contingency.....	0
<b>Total.....</b>	<b>\$2,027,462</b>

**Debt Service Fund**

Debt Service	1,821,400
<b>Total.....</b>	<b>\$1,821,400</b>

**Capital Projects Fund**

Facilities Acquisition and Construction	60,205
<b>Total.....</b>	<b>\$60,205</b>

**PERS Bond Debt Service Fund**

Debt Service	720,780
<b>Total.....</b>	<b>\$720,780</b>

**Construction Excise Tax Fund**

Support Services.....	102,736
Facilities Acquisition and Construction	0
<b>Total.....</b>	<b>\$102,736</b>

**Total APPROPRIATIONS, All Funds . . . . \$15,056,752**

Total Unappropriated and Reserve Amounts, All Funds . . . . 438,200

**TOTAL ADOPTED BUDGET . . . . \$15,494,952 \***

(\* amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020-21:

- (1) At the rate of \$ 3.8149 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.37 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$1,821,400 for debt service on general obligation bonds.

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax..... \$3.8149/\$1000  
Local Option Tax.....\$1.37/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$1,821,400

The above resolution statements were approved and declared adopted on June 15, 2020.

x *John Bogaty*  
John Bogaty, Board Chair

Attested by: *James Schlachter*  
James Schlachter, District Clerk

