

**RIVERDALE
SCHOOL DISTRICT 51J**

RIVERDALE

**2019-20 FISCAL YEAR
ADOPTED BUDGET**

11733 SW Breyman Ave., Portland, OR 97219
Jim Schlachter, Superintendent

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Riverdale School District
Budget Committee Members
2019-20

Board Members	Term Expires		Citizen Members	Term Expires
Michelle Janke, Chair	June 30, 2021		Jennie Chandra	June 30, 2019
John Bogaty, Vice-Chair	June 30, 2021		Jeff Dominitz	June 30, 2021
Paul Spellman	June 30, 2019		Mark Higgins	June 30, 2021
Carrie Banks	June 30, 2019		Adrienne Hill	June 30, 2021
Joe Prats	June 30, 2019		Jay Somera	June 30, 2021

The Budget Committee Members may be contacted via mail at the District Office,
11733 SW Breyman Avenue, Portland, OR 97219-8409, or via phone at 503-262-4840

OUR VISION: Students learn to use their minds well, engage creatively and act compassionately.

OUR MISSION: Riverdale develops inquisitive, imaginative and eager learners. Our students demonstrate academic mastery through exhibition to become effective communicators and responsible leaders

OUR UNIQUE VALUE: Riverdale students experience a collaborative and personal small school learning environment that integrates art, music and experiential-learning with core academic disciplines and Coalition of Essential School principles.

OUR STRATEGIC MANDATES:

- Provide an outstanding, well-rounded education that engages our students
- Assure a financially healthy and sustainable district
- Attract, develop and retain exceptional faculty, administration and school staff
- Foster a respectful, vibrant, and welcoming community through collaborative, honest and professional relationships.

From the Board adopted 2013 Vision and Strategic Plan

2019-20 Riverdale School District Budget

Superintendent's Budget Message

Presented to the Riverdale Budget Committee on May 21, 2019

Introduction to the 2019-20 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 above statement from the introduction to the 2024 Riverdale School District Strategic Plan captures what the Riverdale school community is all about. It is our community that collectively shares in our triumphs, sees us through our challenges, and shapes what our schools and our students become. Each year we embark upon shaping what our schools and students become through the development of an annual budget. In recent years, this process has presented fiscal challenges that have been met by the efforts of elected board members, school leaders, school staff, Riverdale families and community members. The budget presented for the 2019-20 school year represents another chapter in the district's efforts to realize our stated mission to develop inquisitive, imaginative and eager learners who demonstrate of academic mastery through exhibition and become effective communicators and responsible leaders.

The 2019-20 Riverdale School District Budget represents the collective efforts of many. It incorporates the use of a wide range of data related to current and past budgets, anticipated revenue and projected expenditures. The 2019-20 budget also is informed by the Riverdale School District Strategic Plan.

This budget message will cover the following:

- I. Strategic Plan
 - a. Areas maintained in 2019-20 budget
 - b. Areas receiving increased support in 2019-20
 - c. Areas to be addressed in the future
- II. Revenue Projections
 - a. Anticipated State School Fund (SSF) for 2019-21
 - b. Projected non-SSF sources for 2019-21
- III. Expenditures
 - a. Overview of 2018-19 Budgeted and Actual Expenditures
 - b. Overview of 2019-20 Budgeted Expenditures

Riverdale School District Strategic Plan

2019-20 Budget Message

I.Strategic Plan - Overview - The Riverdale School District completed a strategic planning process during the 2018-19 school year. The 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 2019-20 budget

Relative to the budget, the strategic plan includes a number of areas where the district's vision is supported and it is necessary to continue funding at the current level to maintain these attributes:

1. **Class Size:** Primary among areas that require status quo support is classroom staffing. Grade school and high school class sizes meet district expectations and the 2019-20 budget will continue these class size expectations and the full time equivalent (FTE) needed to make the district's ideal class sizes possible. (class size)
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)

B. Areas receiving increased support in 2019-20

A number of areas are in need of added support if we are to meet our vision for the future. Given the revenue projections for 2019-21, increasing support for areas that require added funding will be very limited and often coupled with reductions in other areas that will not be as impactful on implementing the strategic plan. Added support in these areas also may take the form of time and attention. Areas receiving increased financial and support are:

1. **Technology:** Technology is integral to instruction as both a learning tool and a subject for success in a digital world. (technology replacement and instructional support)
2. **Facilities:** Well-maintained and appropriate facilities that equipped to support the district's goals for the future. (operations and maintenance support)
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. (superintendent recruitment and selection)
4. **Best practices:** Use best practices to maintain financial stability, provide operational efficiency and deliver accurate, reliable reporting. (maintaining appropriate general fund reserves and business office support)
5. **Innovation and integration:** Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum. (increase in electives)
6. **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. (electives)
7. **Collaboration:** A climate of collaboration that unites and engages students, staff and the extended community to contribute in meaningful ways to our shared success. (K-12 collaboration)
8. **Flexible:** Delivering personalized learning in all settings, with flexible schedules that promote innovative instruction - Note: The High School Scheduling Committee submitted a report at the April 15, 2019 school board meeting. The recommendations made in this report will be reviewed and addressed during the 2019-20 school year. (high school schedule)
9. **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. (student support)

C. Areas to be addressed in the future

Long-term planning is an important process that may not have an immediate impact on the current budget. However, it is worth noting for the purpose 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. **Facilities:** Well-maintained and appropriate facilities that are equipped to support the district's goals for the future. (building additions and major capital needs)
2. **Support:** Neighborhood schools embraced and supported by local voters, neighbors and the parent community. (2020 local option measure)
3. **Innovation and integration:** Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum. (purchasing adopted curricula, grade school garden support beyond 2019-20)
4. **Student-centered:** Responsive to student voice and providing all students with ongoing, future-oriented guidance and support. (full funding of college counselor beginning 2020-21)
5. **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. (potential for full-time superintendent beginning 2020-21)

Revenue Projections

2019-20 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 plan is commonly referred to as the State School Fund (SSF) budget. It is necessary for school districts to approach the biennial funding legislation with a detailed one-year budget and a high-level plan for second year budget that assures that both years in the biennium are appropriately funded. As is often the case, the timeline for passed and signed legislation can result in SSF revenue that is not known with certainty until after the time when school district budgets must be adopted.

A. **Anticipated State School Fund (SSF) for 2019-21** - Below is a brief presentation of three levels of state support that have been discussed by legislators during the current 2019 session. (Governor's Budget, Co-Chairs' Budget and Governor's Investment Budget) In addition to the biennial budget revenue projections, related revenue adjustments from the state are listed. (Measure 98, State School Fund May adjustment and the School Improvement Fund) For the 2019-20 Riverdale School District Budget, we are using the Governor's Budget proposed K-12 funding budget.

1. **Governor's Budget (HB 5016)** (Used in development of RSD 2019-20 budget) - \$8.972 B - Proposed by Governor Brown in December 2018, this budget was described as a "current service level" budget. It included an approximately 9% increase in biennial funding and continued Measure 98 funding at the 2017-19 level. Calculations for Riverdale School District revealed that this level of funding would be status quo in terms of meeting the district's projected expenditures over the coming biennium.
2. **Co-Chairs' Budget** (Not used in development of RSD 2019-20 budget) - \$8.772 B - Proposed by the Co-Chairs of the Education Ways and Means committee in February 2019. While described as current service level, the Co-Chairs' Budget does not account for the higher than inflation rates of increases in personnel benefit costs. Due to Public Employees Retirement System (PERS) and health care cost increases, the Co-Chairs' Budget falls short of meeting what is needed for status quo in the Riverdale School District.
3. **Governor's Investment Budget** (If realized, not a factor until the second half of the 2019-21 biennium.) - \$10.37 B - Proposed by Governor Brown in December 2018, this increase in funding is dependent on state revenue reform. If passed by the legislature and not overturned at the ballot box, collections of new revenue sources would probably not produce increased revenue for K-12 education until 2021.
4. **Measure 98** - Passed by voters in 2017, this measure provides additional state support for school success and science, technology, engineering and math (STEM) related classes. Partially funded for 2017-19, the Governor's budget includes funding at the current level.
5. **State School Fund 2017-18 Adjustment** - Annually, the Oregon Department of Education makes adjustments to prior year's payments based on statewide calculations related to transportation data, spending down of reserves, high-cost disability grants and small high school grants. On May 15, 2019 the district received an additional \$146,608 in the May 15, 2019 SSF payment. This added payment is recorded as revenue in the 2018-19 budget, and will have an impact on the 2018-19 ending fund balance (EFB).
6. **School Improvement Fund (Fund for Student Success)** – Should the additional Governor's Investment Budget become a reality, the increased revenue would likely be allocated through a "Fund for Student Success" with detailed expenditure restrictions. In preparation for such a fund, and at the state's request, the Riverdale School District developed a non-binding plan during a series of staff and community meetings in March 2019. This draft plan is included as an attachment to this budget message. The district will be provided guidance on the expected added revenue and the protocols for accessing the added funds in advance of the development of our 2020-21 budget.

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 2018 for the 2019-20 school year to address the increases in the cost of providing a Riverdale School District K-12 education. These increased tuition amounts are factored in to the 2019-20 Budget along with a slight reduction in the number of tuition-paying students. Note: Overall enrollment is steady with resident and transfer students counterbalancing the modest projected decrease in the number of tuition students.
3. **Foundation** - The Riverdale School Foundation has long provided critical financial support for the general fund. For the 2019-20 school year, the foundation increased support to \$1.42M, an unprecedented amount that provides much-needed support in the midst of significant budget challenges. Again, with state funding for K-12 schools lagging behind the projected cost of maintaining the district's current levels of service, the foundation has stepped up to fill a significant portion of the gap between projected revenue and the level of support needed to continue current programs.
4. **Other Funds and Sources of Revenue**
 - a) **Construction Excise Tax** - Provided through a tax on new construction in the Riverdale attendance area, this tax was used in 2018-19 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.
 - b) **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 2018-19 were used to reduce budgeted general fund spending in qualifying areas.
 - c) **SB 1149 Funds** - We are currently accessing SB 1149 dollars to upgrade the lighting at the high school. These dollars are also supporting energy audits at our schools. These audits will produce a list of projects that can be funded with available SB 1149 dollars, thus reducing energy usage and general fund expenditures in energy-saving improvements.
 - d) **Fund 400** – Grade School Bond Proceeds Fund – This fund accounted for the construction of the new grade school that opened in 2010. Through previous school board action, the relatively small balance remaining is being used for the purpose of purchasing curriculum materials. In 2019-20 the adoption and purchase of social studies curriculum will likely deplete the fund. It should be noted that this one-time funding will not be available for the language arts adoption that will need to be budgeted for 2020-21. A line item in the general fund beginning in 2020-21 for purchasing curriculum adoption materials needs to be considered.

Expenditures

2019-20 Budget Message

- III. Expenditures - Overview** - The development of a budget that accurately projects expenditures in 2019-20 involves combining data from the current year (2018-19 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 2019-20 budget.

A. Overview of 2018-19 Budgeted and Actual Expenditures

1. **2018-19 Beginning Fund Balance (BFB) and 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 if our projected EFB is reasonably accurate. For 2017-18, a \$349,766K EFB was projected. At the completion of the 2017-18 audit, it was determined that the 2017-18 EFB was actually \$598,456. The difference between the projected and the actual EFB for 2017-18 (\$248,690 increase) is factored into our projections for the 2018-19 EFB. [Note: The calculations that were identified as the reason behind the difference between the projected and actual 2017-18 EFB will be corrected for future EFB projections.] An important element of developing the 2019-20 budget is to accurately project a current year EFB based on current expenditure and revenue data. Based on the May 2019 General Fund Summary Report, we are projecting a 2018-19 general fund ending balance of approximately \$832,000. A significant portion of this increased amount is the result of the SSF Prior Year Adjustment of an added \$146,438. This added funding was included in the May 15, 2019 SSF payment. Coupled with the 2017-18 audited EFB adjustment mentioned above and the use of non-general fund sources for qualifying budgeted expenses, the district is projected to end 2018-19 with a higher-than-budgeted EFB. The district is well-positioned to make necessary adjustments for 2019-20 while stabilizing district reserves at or near recommended levels.
2. **2018-19 budget reductions in personnel (Full-Time Equivalent: FTE)** - The 2018-19 budget called for a reduction of 4.325 FTE. After adjustments were made for a wide-range of personnel and program related issues, the actual reduction, as measured between October 2017 and October of 2018, was 3.92 FTE. The reductions included 1.23 FTE from the district office, 1.37 FTE from the grade school and 1.32 FTE from the high school.
3. **2018-19 non-personnel budget** - Following efforts to reduce non-personnel expenditures in previous years, the 2018-19 budget called for continued restraint in non-personnel expenditures, in the face of deferred maintenance concerns and contractors who temporarily limited or froze inflationary increases in goods and services. Current budget for non-personnel is not keeping pace with cost increases and the needs related to deferred maintenance.

B. Overview of 2019-20 Budgeted Expenditures and Fund Balance

1. **Budgeting Ending Fund Balance and Contingency** - The 2018-19 budgeted ending fund balance and contingency were budgeted at \$179,000 and \$325,983 respectively. This created a \$504,982 reserve that represented 5.5% of the district's budgeted expenditures. Given the district's size, it is recommended for the long-term health of the district that the combined EFB/contingency total be targeted for 5-8%. However, the 2019-20 EFB/contingency total is proposed at 4.26% The ending fund balance is set at \$300,000 and the contingency at \$126,489. Adjustments made to increase reserves, now at \$426,489, will require reductions in expenditure increases included in the budget.
2. **2019-20 budget adjustments in personnel (Full-Time Equivalent: FTE)** - The budget for 2019-20 staffing level calls for a district-wide increase of 1.78 FTE from the 2018-19 school-year. The changes include an increase of 1.03 FTE in the district office, an increase of 0.63 FTE in the grade school, and an increase of 0.12 FTE in the high school.
 - a) **2019-20 budget reductions in personnel (FTE)** - The beginning point for building the 2019-20 was that of status quo. Efforts were made to limit increases our overall 2018-19 FTE of 67.16. To achieve this, a reduction was made to offset needed additions.
 1. We have made a reduction of 1.0 FTE in the area of evening custodial support. We will return to supporting both buildings with one full-time evening custodian who serves both schools.
 - b) **2019-20 budget additions in personnel (FTE)** - The 2018-19 school year 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.
 1. The largest increase in personnel costs is in the area of associated payroll costs. Based on the PERS and health care cost increases for the 2019-20 staff, an increase of \$310,000 is required. This increase is equal to 2.0 instructional FTE. Without needed support for the district's PERS responsibilities, these increased payroll costs will continue for the foreseeable future.
 2. In the area of instructional technology, the return to a 1.0 FTE is recommended to minimally support our technology infrastructure and provide our staff and students with instructional support. The added cost of the 0.33 FTE needed to restore this position will not be from the general fund. We will access the previously unclaimed federal dollars that support teacher instructional support.
 3. Communications coordination, redevelopment of the 0.5 FTE marketing/communications position through a new job description and employment classification for a 1.0 FTE classified position to support district and school communications and assist in recruitment of students.
 4. An additional area where FTE is needed in 2019-20 is at the high school level. Reductions in 2017-18 reduced a science position from 1.0 to .67 FTE. The 2019-20 budget includes a 0.75 FTE science position and an additional 0.25 FTE to be used to support the elective program. This overall increase of 0.33 FTE provides needed support for science offerings and an increase in electives available in 2019-20.
 5. The support needed at our grade school and high school for students with academic and health issues has increased over the last few years. To provide added support for these students, an added 1.0 FTE of licensed and 0.25 FTE classified support has been added at the grade school and 0.5 FTE of classified support has been added at the high school.

6. Providing the operations and maintenance (O&M) support needed has been one challenge related to the 0.6 FTE superintendent position. With the superintendent unavailable to address O&M issues, the head custodians, principals, and district office administrative assistant have been called upon to patch together needed problem-solving, work with contractors and communications. To address this issue for 2019-20, the two head custodians will receive a stipend for a one-year increase in their responsibilities. While this is not an increase in FTE, it is FTE-related.

3. **2019-20 adjustments to non-personnel budgets**

- a) **Contracted Services** - The ability of the district to stay within the budgeted non-personnel amounts is not fully known at this time. However, our projections for expenditures that will end June 30, 2019 suggest that we need to increase non-personnel budgets by more than the 4% originally projected. A 5% increase has been calculated into the 2019-20 budget.
- b) **Transportation** - While transportation of students between home and school is reimbursed at 70% and incorporated into the state school fund payments, transportation for field trips, events, field studies etc. are not reimbursed. These non-reimbursable transportation costs equate to approximately \$21,000 per year. The Financial Advisory Committee recommends shifting these costs to a non-general fund source, in the form of student fees.
- c) **Business Practices Support** - Contracting out some business services supports best business practices. This added cost will ensure that business operations receive outside review and support as needed.
- d) **Outreach** - The use of advertising to recruit students to the grade school and high school was reduced for both the 2017-18 and 2018-19 school years. The need to fully support outreach is necessary to ensure full enrollment at all grade levels.
- e) **Superintendent** - Leadership for the district in the superintendent position for 2020-21 will need to be addressed in the 2019-20 school year. A budget has been included to cover the costs of the recruitment and selection process.
- f) **Technology** - Current student-use technology is providing the student access needed. However, a replacement plan is not in place for student tools or instructional technology. To that end, a five-year replacement cycle is needed to ensure ongoing technology access.
- g) **Repairs** - Deferred maintenance over the past few years has resulted in a list of needed repairs that will support teaching and learning in our two schools. electrical and low voltage issues will be addressed.

Summary

2019-20 Budget Message

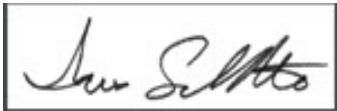
Summary of 2019-20 Budget Message

The 2019-20 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 2019-20 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 2019-20 budget 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. The Financial Advisory Committee and the Budget Committee graciously engaged in the work of advising and reviewing the budget. In addition, considerable contributions were made to the development of the budget by foundation leaders and district staff. Finally, the budget would not be possible without the tireless contributions our business department, led by Cindy Duley.

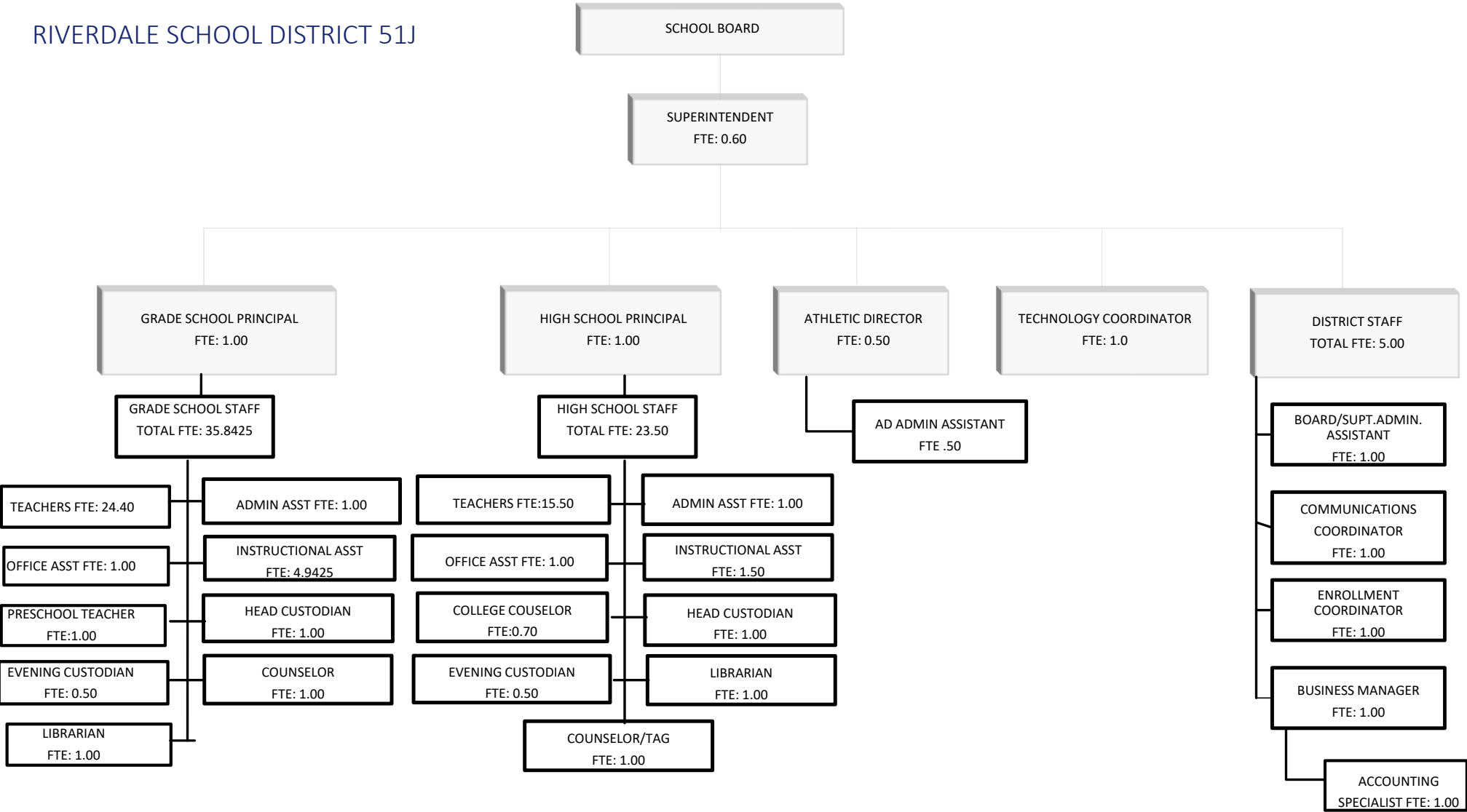


Superintendent Jim Schlachter

Attachments (will be posted on district website.)

1. 2019-20 Proposed Budget
2. 2019 Riverdale School District Strategic Plan
3. Riverdale School District Investment Budget Narrative

RIVERDALE SCHOOL DISTRICT 51J



Riverdale School District #51J

2019-20 Budget Assumptions

The budget represents an operating plan for the 2019-20 school year. 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 2019-20 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 2019-20 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 2019-20, staff projects decreases overall enrollment at 640.

State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2019-20 on May 15, 2019 based on the Governor's recommended budget, which currently allocates \$8.972 billion to fund PK-12 education in Oregon for the biennium with a 49/51 split. The Legislature has not yet approved a SSF budget for the 2019-21 biennium; leaving districts across the state to develop their own budgets without a final adopted state budget. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Base property taxes, Common School Fund, State timber money and others 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 general 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, and receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 350 students. In 2017-18, each full-time student is expected to generate \$8,506. The calculation is included in this report, page 20.

Transportation for home to school service and curricular field trips is budgeted at \$172,050 for 2019-20. These costs are 70 percent reimbursable (\$120,435) under the State School Fund Formula.

Tuition Estimate for 2019-20

Grade	Tuition	Students	Total Tuition
Grade K	\$ 11,464	10	\$ 114,640
Grades 1-4	12,484	17	212,228
Grades 5-8	12,875	7	90,125
Grades 9-12	13,339	28	373,492
Subtotal			790,485
Tuition-to-transfer		-10	(133,390)
Tuition estimate			\$ 657,095

Foundation Contribution

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The district is requesting \$1,420,000 of the donations that were 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 an increase of \$220,000 from the 2018-19 budget 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 2019-20 will not be known until October 2019, when the county assessor prepares the tax roll. If market values decline while assessed value continued to grow at about 3% each year, the amount that could be collected may be compressed.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Local Option Revenue	\$616,620	\$787,489	\$894,202	\$893,695	\$908,415

EXPENDITURES

Staffing

General Fund - For the Adopted 2019-20 budget, general fund FTE is 65.34. Athletics staff calendar work days are increased from

230 to 235 days. Communications was formerly a salaried director position; it is changed to an hourly coordinator, days are decreased from 230 to 205 and FTE is increased from 0.50 to 1.0.

Special Revenue Fund - For the 2019-20 Adopted budget, Special Revenue Fund FTE is 3.60.

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 has been set and approved by the board.

Health care District contributions for 2019-20 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	2.25%	\$1,368/month, plus \$50,000 to pool
Classified and Confidential Staff	2.25%	\$1,368/month
Administrators	2.25%	\$1,368/month

PERS Rates are set by the PERS board. New rates go into effect on July 1, 2019 and will likely remain in place through June 30, 2021. Rates 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 harsh impacts to their budgets due to these increases.

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

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 8% 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 2019-20, the rate charged is estimated to be 9.45%.

Early Retirement The District pays six years of stipends and insurance for eligible retirees in addition to benefits they receive under PERS. The District negotiated an end to this practice and the last eligible employee retired June 30, 2014. Costs related to these post-retirement benefits are captured in the General Fund Function 2700. 2019-20 is the final year for this benefit.

Other Expenditures Increases

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The Adopted budget increases these lines by 5%.

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 2019-20 payments will be \$18,557 per month for a total cost of \$222,682.

Contingency and Unappropriated Fund Balance Reserves

Contingency for the General Fund is budgeted at \$118,551, or 1.2% of budgeted operating revenue, a decrease of \$207,144 from 2018-19. 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 the contingency will decrease from 5.6% in 2018-19 to a combined 4.2% reserve between unappropriated ending fund balance and the contingency in the general fund for 2019-20.

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
2019-20 Adopted Budget Summary All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 2,741,675	\$ -	\$ -	\$ -	\$ 2,741,675
State School Fund	3,477,568	-	-	-	3,477,568
	6,219,243	-	-	-	6,219,243
Other Revenues Outside Formula					
Property Tax Outside Formula - Local Option/Debt Svc	908,415	-	1,368,834	-	2,277,249
Tuition	657,648	137,880	-	-	795,528
Donations	1,420,000	405,893	-	-	1,825,893
Other Local Sources	300,986	274,025	257,063	12,200	844,274
Other State Sources	88,170	118,885	-	-	207,055
Federal Sources	45	177,475	-	-	177,520
Fund Transfer	-	15,728	-	-	15,728
	3,375,264	1,129,886	1,625,897	12,200	6,143,246
Total Revenues	9,594,507	1,129,886	1,625,897	12,200	12,362,490
Requirements					
Expenditures					
Instruction	6,096,140	1,409,695	-	-	7,505,835
Support Services	3,872,193	312,691	-	85,000	4,269,884
Enterprise/Community Services	-	18,500	-	-	18,500
Facilities Acquisition	-	-	-	85,200	85,200
Debt Service	-	-	2,124,897	-	2,124,897
Fund Transfer	15,728	-	-	-	15,728
Total Operating Expenditures	9,984,061	1,740,886	2,124,897	170,200	14,020,043
Revenues Over/(Under) Expenditures	(389,554)	(611,000)	(499,000)	(158,000)	(1,657,554)
Beginning Fund Balance	832,000	711,000	499,000	158,000	2,200,000
	142,446	-	-	-	142,446
Contingency - Accessible by Board Action					
Ending Fund Balance - Untouchable until 2020-21	\$ 300,000	\$ 100,000	\$ -	\$ -	\$ 400,000

For Resolution Making Appropriations	\$10,126,507	\$1,740,886	\$2,124,897	\$170,200	\$14,162,490
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For Resolution Adopting the Budget:	10,426,507	1,840,886	2,124,897	170,200	14,562,490
(must be in balance)	10,426,507	1,840,886	2,124,897	170,200	14,562,490

Riverdale School District

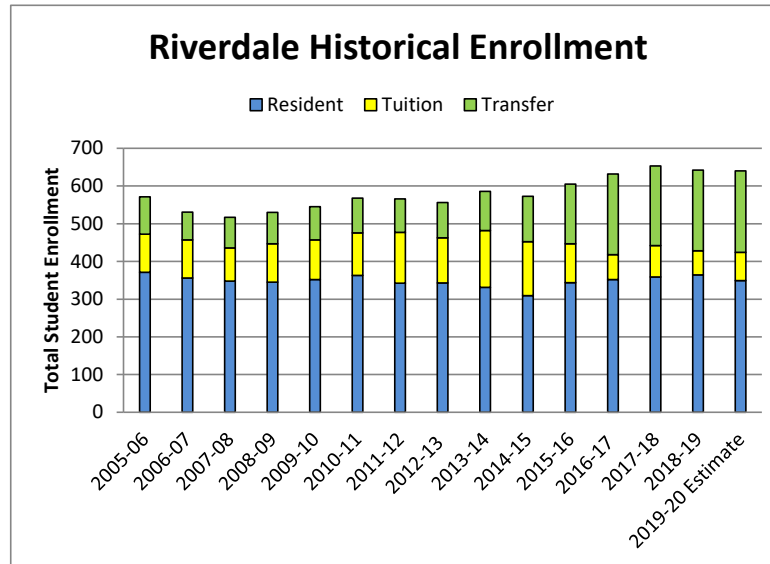
2019-20 Projected Enrollment as of 6/3/2019

Riverdale Grade School				
Grade	Resident	Transfer	Tuition	Total
Kinder	24	6	10	40
Grade 1	16	10	10	36
Grade 2	20	14	5	39
Grade 3	19	14	7	40
Grade 4	37	10	1	48
Grade 5	33	14	2	49
Grade 6	34	15	1	50
Grade 7	34	13	2	49
Grade 8	34	15	1	50
Total K-8	251	111	39	401

Riverdale High School				
Grade	Resident	Transfer	Tuition	Total
Grade 9	24	29	9	62
Grade 10	20	22	7	49
Grade 11	30	27	11	68
Grade 12	24	27	9	60
Total 9-12	98	105	36	239

Total Projected Enrollment All Grades				
	Resident	Transfer	Tuition	Total
Total	349	216	75	640

Historical Enrollment Data - As of October 1 each year				
School Year	Resident	Transfer	Tuition	Total Students
2005-06	371	99	101	571
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 Estimate	349	216	75	640



Notes:

Enrollment projections for the 2019-20 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

2019-2020

Based on \$9 Billion Budget with 49/51 split as of 5/15/2019

Multnomah County, Riverdale SD 51J

District ID: 2188

2019-2020 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$2,741,675.00
Federal Forest Fees	=	\$45.00
Common School Fund	=	\$55,834.66
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
Local Revenue	=	\$2,797,554.66

2019-2020 Experience Adjustment

District Average Teacher Experience	=	15.98
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	3.88

2019-2020 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. Expend.	=	\$139,650.00
Trans per ADMr Rank.	4%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$97,755.00

2019-2020 Extended ADMw

2019-2020 ADMw	2018-2019 ADMw	Extended ADMw
726.25	719.21	726.25

2019-2020 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (**726.25** x [\$4500 + (\$25 x **3.88**)]) X **1.850302658026** = **\$6,177,367**

2019-2020 Total Formula Revenue

General Purpose Grant + Transportation Grant
\$6,177,367 + **\$97,755** = **\$6,275,122**

2019-2020 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$6,275,122** - **\$2,797,555** = **\$3,477,568**

General Purpose Grant per Extended ADMw= \$8,506
 Total Formula Revenue per Extended ADMw= \$8,640
 Charter Schools Rate(ORS 338.155)= \$8,506

Total Paid To date		
SSF	Small HS Grant	Facility Grant

Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	

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Riverdale School District #51J
2019-20 Adopted Budget

100 – General Fund

The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, utilities, and other general expenses.

The Local Option Levy and State School Fund Formula (SSF) revenue and expenditures are reported in the General Fund.

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

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General									
	1111 Current Year Taxes	2,442,846.80	2,555,594.34	2,624,540.15	0.00	2,741,675.00	0.00	2,741,675.00	2,741,675.00	0.00
	1121 Current Year Local Option Taxes	777,938.08	860,030.45	854,857.00	0.00	908,415.00	0.00	908,415.00	908,415.00	0.00
	1122 Prior Year Local Option Taxes	9,230.99	33,540.53	10,300.00	0.00	0.00	0.00	0.00	0.00	0.00
	1123 Penalties & Interest on Local Option Tax	319.74	631.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	1,172.73	2,067.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1311 Tuition from Individuals	659,684.41	670,273.62	730,720.00	0.00	657,648.00	0.00	657,648.00	657,648.00	0.00
	1314 Tuition - Deposits for Next Year	85,650.00	21,260.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1315 Application Fees	60.00	272.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	33,573.81	49,214.77	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1615 City of Portland Arts Tax	55,321.84	37,383.99	55,000.00	0.00	44,691.92	0.00	44,691.92	44,691.92	0.00
	1740 Fees	130,702.00	120,810.11	163,825.00	0.00	163,825.00	0.00	163,825.00	163,825.00	0.00
	1910 Rentals	6,033.50	4,256.00	30,500.00	0.00	3,973.94	0.00	3,973.94	3,973.94	0.00
	1920 Contributions & Donations - Private Sou	965,336.37	973,900.33	1,200,000.00	0.00	1,420,000.00	0.00	1,420,000.00	1,420,000.00	0.00
	1960 Recovery of Prior Year Expenditure	4,128.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	68,962.00	185,031.18	63,495.00	0.00	63,495.00	0.00	63,495.00	63,495.00	0.00
	1000 Local Sources	5,240,960.84	5,514,642.68	5,758,237.15	0.00	6,028,723.86	0.00	6,028,723.86	6,028,723.86	0.00
	2101 County School Funds	154.56	325.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	154.56	325.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3101 State School Fund - General Support	2,644,852.17	3,043,301.42	3,158,952.00	0.00	3,477,568.00	0.00	3,477,568.00	3,477,568.00	0.00
	3103 Common School Fund	80,963.97	68,438.62	62,740.85	0.00	55,834.66	0.00	55,834.66	55,834.66	0.00
	3110 Prior Year SSF Adjustment	25,861.68	99,246.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3120 SSF - Small HS Adj	32,335.32	43,968.51	32,335.00	0.00	32,335.00	0.00	32,335.00	32,335.00	0.00
	3199 Other Restricted Grants	0.00	2,729.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000 State Sources	2,784,013.14	3,257,685.20	3,254,027.85	0.00	3,565,737.66	0.00	3,565,737.66	3,565,737.66	0.00
	4500 Federal Revenue	0.00	26,409.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4801 Federal Forest Fees	127.73	45.38	45.00	0.00	45.00	0.00	45.00	45.00	0.00
	4000 Federal Sources	127.73	26,454.38	45.00	0.00	45.00	0.00	45.00	45.00	0.00
	5400 Fund Balance	1,601,860.05	1,098,735.03	350,000.00	0.00	832,000.00	0.00	832,000.00	832,000.00	0.00
	5000 Other Sources	1,601,860.05	1,098,735.03	350,000.00	0.00	832,000.00	0.00	832,000.00	832,000.00	0.00
Total Fund 100	General	9,627,116.32	9,897,842.58	9,362,310.00	0.00	10,426,506.52	0.00	10,426,506.52	10,426,506.52	0.00

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

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1111	Elementary Programs									
111	Licensed Salaries	1,203,798.13	1,296,470.04	1,159,720.25	16.55	1,224,579.41	17.16	1,224,579.41	1,224,579.41	17.16
121	Substitutes - Licensed	14,455.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	7,238.59	9,873.92	11,681.73	0.00	7,936.29	0.00	7,936.29	7,936.29	0.00
131	Overtime	0.00	32.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,225,491.90	1,306,416.57	1,171,401.98	16.55	1,232,515.70	17.16	1,232,515.70	1,232,515.70	17.16
210	PERS Related Costs	0.00	(1,366.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	64,182.62	121,882.66	86,754.91	0.00	145,107.00	0.00	145,107.00	145,107.00	0.00
212	PERS Employee Contribution Pick-Up	72,262.16	76,863.51	69,583.22	0.00	73,472.00	0.00	73,472.00	73,472.00	0.00
213	PERS UAL Contribution	114,168.37	123,616.91	111,913.04	0.00	118,169.00	0.00	118,169.00	118,169.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	20,070.47	53,955.84	66,377.30	0.00	84,226.27	0.00	84,226.27	84,226.27	0.00
217	PERS - SUB COSTS	97.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	92,578.44	108,680.50	88,718.63	0.00	93,681.00	0.00	93,681.00	93,681.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	1,739.60	0.00	1,836.00	0.00	1,836.00	1,836.00	0.00
231	Workers Compensation - SAIF	6,464.40	5,847.56	5,566.66	0.00	5,879.00	0.00	5,879.00	5,879.00	0.00
232	WBF - Hourly Assessment	2,407.61	2,357.73	1,159.73	0.00	15,004.00	0.00	15,004.00	15,004.00	0.00
240	Insurance	292,862.35	470,573.34	296,684.80	0.00	357,898.60	0.00	357,898.60	357,898.60	0.00
241	Other Insurance	4,141.69	9,095.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	14,290.54	16,228.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	683,526.59	987,736.30	728,497.89	0.00	895,272.87	0.00	895,272.87	895,272.87	0.00
312	Professional Development	7,652.86	3,129.03	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	40,366.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	516.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	289.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	19.90	45.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	10,670.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	19,148.78	43,540.99	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
410	Consumable Supplies & Materials	14,697.25	14,380.39	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
420	Textbooks	2,656.57	1,561.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	1,495.24	390.33	500.00	0.00	500.00	0.00	500.00	500.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General											
Function 1111	Elementary Programs										
440	Periodicals		2,226.91	1,069.63	500.00	0.00	500.00	0.00	500.00	500.00	0.00
460	Non-Consumable Items		0.00	80.20	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
470	Computer Software		834.62	659.70	1,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
480	Computer Hardware		1,620.25	20,688.41	11,000.00	0.00	54,000.00	0.00	54,000.00	54,000.00	0.00
400	Supplies and Materials		23,530.84	38,830.31	79,400.00	0.00	128,400.00	0.00	128,400.00	128,400.00	0.00
640	Dues and Fees		220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111 Elementary Programs			1,951,918.11	2,376,524.17	1,988,632.87	16.55	2,265,521.57	17.16	2,265,521.57	2,265,521.57	17.16
Function 1113	Elementary Extracurricular										
130	Additional Salary		392.84	7,004.99	48,796.80	0.00	54,249.80	0.00	54,249.80	54,249.80	0.00
100	Salaries		392.84	7,004.99	48,796.80	0.00	54,249.80	0.00	54,249.80	54,249.80	0.00
211	PERS Employer Contribution - Tier I/II		17.40	611.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up		23.58	384.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution		37.90	675.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III		8.19	342.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		29.89	531.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		1.88	33.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.72	13.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		119.56	2,593.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113 Elementary Extracurricular			512.40	9,598.40	48,796.80	0.00	54,249.80	0.00	54,249.80	54,249.80	0.00
Function 1121	Middle School Programs										
111	Licensed Salaries		412,446.26	493,183.23	372,489.60	4.80	452,417.09	5.61	452,417.09	452,417.09	5.61
121	Substitutes - Licensed		3,222.48	510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		1,440.43	4,838.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime		0.00	151.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		1,000.00	772.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		418,109.17	499,455.48	372,489.60	4.80	452,417.09	5.61	452,417.09	452,417.09	5.61
211	PERS Employer Contribution - Tier I/II		8,989.48	17,975.04	12,317.41	0.00	30,295.00	0.00	30,295.00	30,295.00	0.00
212	PERS Employee Contribution Pick-Up		23,027.64	29,966.34	22,349.38	0.00	27,147.00	0.00	27,147.00	27,147.00	0.00
213	PERS UAL Contribution		37,184.99	48,195.85	35,945.26	0.00	43,659.00	0.00	43,659.00	43,659.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1121	Middle School Programs									
216	PERS Employer Contribution OPSRP/Tier III	11,970.04	41,534.26	31,703.93	0.00	45,599.00	0.00	45,599.00	45,599.00	0.00
220	FICA - Medicare / Social Security	31,776.24	37,808.62	28,495.47	0.00	34,608.00	0.00	34,608.00	34,608.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	558.75	0.00	678.00	0.00	678.00	678.00	0.00
231	Workers Compensation - SAIF	2,644.76	1,973.45	1,787.94	0.00	2,172.00	0.00	2,172.00	2,172.00	0.00
232	WBF - Hourly Assessment	871.73	933.31	372.48	0.00	5,337.00	0.00	5,337.00	5,337.00	0.00
240	Insurance	88,722.89	80,457.19	78,796.80	0.00	92,093.76	0.00	92,093.76	92,093.76	0.00
241	Other Insurance	1,386.87	1,620.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	5,908.10	13,028.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	212,482.74	273,492.50	212,327.42	0.00	281,588.76	0.00	281,588.76	281,588.76	0.00
311	Instruction Services	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Professional Development	3,070.00	326.00	4,667.00	0.00	4,900.35	0.00	4,900.35	4,900.35	0.00
319	Other Instructional Prof. Tech. Services	7,860.00	40,337.72	158,078.00	0.00	165,981.90	0.00	165,981.90	165,981.90	0.00
322	Repairs & Maintenance	35.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	195.16	184.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	9,255.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	20,415.86	40,998.60	162,745.00	0.00	170,882.25	0.00	170,882.25	170,882.25	0.00
410	Consumable Supplies & Materials	8,242.09	6,745.19	3,550.00	0.00	3,727.50	0.00	3,727.50	3,727.50	0.00
420	Textbooks	2,918.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	1,049.00	1,381.84	1,300.00	0.00	1,365.00	0.00	1,365.00	1,365.00	0.00
460	Non-Consumable Items	0.00	0.00	500.00	0.00	525.00	0.00	525.00	525.00	0.00
400	Supplies and Materials	12,209.69	8,127.03	5,350.00	0.00	5,617.50	0.00	5,617.50	5,617.50	0.00
Total Function 1121 Middle School Programs		663,217.46	822,073.61	752,912.02	4.80	910,505.60	5.61	910,505.60	910,505.60	5.61
Function 1122	Middle School Extracurricular									
112	Classified Salaries	7,921.22	20,644.86	18,312.00	0.50	20,124.00	0.50	20,124.00	20,124.00	0.50
130	Additional Salary	86,214.89	65,050.93	11,275.90	0.00	12,757.15	0.00	12,757.15	12,757.15	0.00
100	Salaries	94,136.11	85,695.79	29,587.90	0.50	32,881.15	0.50	32,881.15	32,881.15	0.50
211	PERS Employer Contribution - Tier I/II	1,732.06	3,183.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	2,799.31	2,438.94	1,098.72	0.00	1,207.00	0.00	1,207.00	1,207.00	0.00
213	PERS UAL Contribution	5,782.81	6,805.74	1,767.11	0.00	1,942.00	0.00	1,942.00	1,942.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,620.54	5,434.25	1,963.05	0.00	2,977.00	0.00	2,977.00	2,977.00	0.00
220	FICA - Medicare / Social Security	7,189.38	6,529.98	1,400.87	0.00	1,540.00	0.00	1,540.00	1,540.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1122	Middle School Extracurricular									
230	Workers Comp/Unemployment	0.00	0.00	27.47	0.00	30.00	0.00	30.00	30.00	0.00
231	Workers Compensation - SAIF	1,178.32	68.40	87.90	0.00	97.00	0.00	97.00	97.00	0.00
232	WBF - Hourly Assessment	188.55	176.75	18.31	0.00	241.00	0.00	241.00	241.00	0.00
240	Insurance	1,266.44	1,159.90	8,208.00	0.00	8,208.00	0.00	8,208.00	8,208.00	0.00
241	Other Insurance	32.44	109.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	1,252.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	21,789.85	27,159.74	14,571.43	0.00	16,242.00	0.00	16,242.00	16,242.00	0.00
322	Repairs & Maintenance	1,000.00	1,651.96	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
389	Other Non-Instr / Prof Technical Services	5,524.17	20,967.00	6,100.00	0.00	6,100.00	0.00	6,100.00	6,100.00	0.00
300	Purchased Services	6,524.17	22,618.96	8,100.00	0.00	8,100.00	0.00	8,100.00	8,100.00	0.00
410	Consumable Supplies & Materials	3,294.32	1,292.81	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	450.00	0.00	450.00	450.00	0.00
400	Supplies and Materials	3,294.32	1,292.81	8,200.00	0.00	8,650.00	0.00	8,650.00	8,650.00	0.00
640	Dues and Fees	432.50	673.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
600	Other Objects	432.50	673.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function 1122 Middle School Extracurricular		126,176.95	137,441.05	61,459.33	0.50	66,873.15	0.50	66,873.15	66,873.15	0.50
Function 1131	High School Programs									
111	Licensed Salaries	1,105,204.24	1,094,382.46	909,830.77	12.58	1,077,309.50	13.75	1,077,309.50	1,077,309.50	13.75
113	Administrators	0.00	0.00	41,861.00	0.50	39,597.00	0.50	39,597.00	39,597.00	0.50
121	Substitutes - Licensed	10,256.20	738.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	11,759.45	5,585.68	6,988.03	0.00	8,233.03	0.00	8,233.03	8,233.03	0.00
132	Other Hours	1,320.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,128,539.89	1,101,481.54	958,679.80	13.08	1,125,139.53	14.25	1,125,139.53	1,125,139.53	14.25
210	PERS Related Costs	0.00	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	68,637.50	127,061.45	189,575.60	0.00	283,704.00	0.00	283,704.00	283,704.00	0.00
212	PERS Employee Contribution Pick-Up	67,185.90	70,754.18	57,101.52	0.00	67,013.00	0.00	67,013.00	67,013.00	0.00
213	PERS UAL Contribution	108,131.66	113,813.29	91,838.27	0.00	107,779.00	0.00	107,779.00	107,779.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	14,094.41	41,567.09	35,513.55	0.00	63,079.29	0.00	63,079.29	63,079.29	0.00
217	PERS - SUB COSTS	199.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	86,082.07	88,280.58	72,804.44	0.00	83,214.00	0.00	83,214.00	83,214.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1131	High School Programs									
230	Workers Comp/Unemployment	0.00	0.00	1,427.53	0.00	1,674.00	0.00	1,674.00	1,674.00	0.00
231	Workers Compensation - SAIF	6,024.29	5,236.42	4,568.13	0.00	5,360.00	0.00	5,360.00	5,360.00	0.00
232	WBF - Hourly Assessment	2,095.69	2,088.27	951.69	0.00	13,657.44	0.00	13,657.44	13,657.44	0.00
240	Insurance	227,362.94	211,970.97	214,721.28	0.00	238,032.00	0.00	238,032.00	238,032.00	0.00
241	Other Insurance	3,738.97	3,896.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	7,736.28	15,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	591,288.90	679,925.81	668,502.01	0.00	863,512.73	0.00	863,512.73	863,512.73	0.00
312	Professional Development	0.00	720.80	7,000.00	0.00	7,350.00	0.00	7,350.00	7,350.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	42,165.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,320.76	170.58	3,500.00	0.00	3,675.00	0.00	3,675.00	3,675.00	0.00
374	Other Tuition	920.00	2,005.31	1,000.00	0.00	1,050.00	0.00	1,050.00	1,050.00	0.00
389	Other Non-Instr / Prof Technical Services	13,645.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	15,886.13	45,062.21	11,500.00	0.00	12,075.00	0.00	12,075.00	12,075.00	0.00
410	Consumable Supplies & Materials	3,578.22	3,296.23	248.00	0.00	260.40	0.00	260.40	260.40	0.00
420	Textbooks	3,549.47	0.00	10,000.00	0.00	10,500.00	0.00	10,500.00	10,500.00	0.00
460	Non-Consumable Items	34,276.15	210.37	2,250.00	0.00	2,362.50	0.00	2,362.50	2,362.50	0.00
470	Computer Software	80.94	0.00	500.00	0.00	300.00	0.00	300.00	300.00	0.00
480	Computer Hardware	19,507.63	27,137.06	20,000.00	0.00	27,000.00	0.00	27,000.00	27,000.00	0.00
400	Supplies and Materials	60,992.41	30,643.66	32,998.00	0.00	40,422.90	0.00	40,422.90	40,422.90	0.00
640	Dues and Fees	844.00	373.00	13,500.00	0.00	14,175.00	0.00	14,175.00	14,175.00	0.00
600	Other Objects	844.00	373.00	13,500.00	0.00	14,175.00	0.00	14,175.00	14,175.00	0.00
Total Function 1131 High School Programs		1,797,551.33	1,857,486.22	1,685,179.81	13.08	2,055,325.16	14.25	2,055,325.16	2,055,325.16	14.25
Function 1132	High School Extracurricular									
111	Licensed Salaries	0.00	5,165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	7,921.18	20,644.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	42,569.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	146,453.53	146,295.29	147,470.92	0.00	142,590.67	0.00	142,590.67	142,590.67	0.00
131	Overtime	0.00	638.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	4,145.44	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	201,089.95	172,903.55	147,470.92	0.00	142,590.67	0.00	142,590.67	142,590.67	0.00
211	PERS Employer Contribution - Tier I/II	7,868.54	7,595.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1132	High School Extracurricular									
212	PERS Employee Contribution Pick-Up	7,758.43	5,214.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	13,836.77	10,790.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	2,226.94	6,913.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	15,425.44	13,066.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2,266.85	(23.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	376.79	322.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	11,127.37	1,594.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	170.91	70.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	61,058.04	45,544.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	862.00	2,800.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
324	Rentals	5,754.00	4,433.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
340	Travel	2,143.01	3,696.49	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
389	Other Non-Instr / Prof Technical Services	12,909.25	6,878.25	14,500.00	0.00	14,500.00	0.00	14,500.00	14,500.00	0.00
300	Purchased Services	21,668.26	17,807.74	36,000.00	0.00	36,000.00	0.00	36,000.00	36,000.00	0.00
410	Consumable Supplies & Materials	18,133.63	6,173.13	11,750.00	0.00	11,750.00	0.00	11,750.00	11,750.00	0.00
460	Non-Consumable Items	47.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	400.00	0.00	400.00	400.00	0.00
480	Computer Hardware	0.00	0.00	0.00	0.00	50.00	0.00	50.00	50.00	0.00
400	Supplies and Materials	18,181.15	6,173.13	11,750.00	0.00	12,200.00	0.00	12,200.00	12,200.00	0.00
640	Dues and Fees	5,652.71	4,082.83	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
600	Other Objects	5,652.71	4,082.83	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
Total Function 1132	High School Extracurricular	307,650.11	246,511.73	199,420.92	0.00	194,990.67	0.00	194,990.67	194,990.67	0.00
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	16,347.60	16,631.22	0.00	0.00	17,390.80	0.20	17,390.80	17,390.80	0.20
100	Salaries	16,347.60	16,631.22	0.00	0.00	17,390.80	0.20	17,390.80	17,390.80	0.20
211	PERS Employer Contribution - Tier I/II	0.00	0.00	0.00	0.00	2,572.00	0.00	2,572.00	2,572.00	0.00
212	PERS Employee Contribution Pick-Up	980.88	997.90	0.00	0.00	1,044.00	0.00	1,044.00	1,044.00	0.00
213	PERS UAL Contribution	1,577.52	1,604.90	0.00	0.00	1,678.00	0.00	1,678.00	1,678.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	681.60	1,782.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,240.59	1,264.21	0.00	0.00	1,330.00	0.00	1,330.00	1,330.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	26.00	0.00	26.00	26.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General									
Function 1210	Gifted and Talented Programs									
231	Workers Compensation - SAIF	78.48	79.82	0.00	0.00	84.00	0.00	84.00	84.00	0.00
232	WBF - Hourly Assessment	29.03	29.22	0.00	0.00	208.00	0.00	208.00	208.00	0.00
240	Insurance	3,496.20	3,550.36	0.00	0.00	3,283.20	0.00	3,283.20	3,283.20	0.00
241	Other Insurance	55.47	54.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	8,139.77	9,364.24	0.00	0.00	10,225.20	0.00	10,225.20	10,225.20	0.00
Total Function 1210	Gifted and Talented Programs	24,487.37	25,995.46	0.00	0.00	27,616.00	0.20	27,616.00	27,616.00	0.20
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	142,888.82	145,769.71	250,974.00	3.00	189,520.38	2.06	189,520.38	189,520.38	2.06
112	Classified Salaries	87,414.04	82,148.60	94,331.88	4.29	97,753.92	4.32	97,753.92	97,753.92	4.32
121	Substitutes - Licensed	2,363.40	2,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	616.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	9,428.63	15,632.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	647.36	1,444.86	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
100	Salaries	243,359.06	247,671.41	347,905.88	7.29	289,874.30	6.38	289,874.30	289,874.30	6.38
211	PERS Employer Contribution - Tier I/II	15,003.67	27,875.03	40,281.33	0.00	38,654.39	0.00	38,654.39	38,654.39	0.00
212	PERS Employee Contribution Pick-Up	9,134.38	9,757.55	20,718.34	0.00	11,371.00	0.00	11,371.00	11,371.00	0.00
213	PERS UAL Contribution	21,539.50	22,804.09	33,322.03	0.00	27,471.00	0.00	27,471.00	27,471.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,567.42	7,099.12	10,112.37	0.00	13,973.19	0.00	13,973.19	13,973.19	0.00
220	FICA - Medicare / Social Security	18,272.45	18,351.78	26,415.90	0.00	21,777.00	0.00	21,777.00	21,777.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	517.95	0.00	426.00	0.00	426.00	426.00	0.00
231	Workers Compensation - SAIF	1,159.61	1,188.18	1,657.48	0.00	1,367.00	0.00	1,367.00	1,367.00	0.00
232	WBF - Hourly Assessment	509.69	479.61	345.29	0.00	3,415.00	0.00	3,415.00	3,415.00	0.00
240	Insurance	73,723.22	75,605.46	119,631.60	0.00	100,928.76	0.00	100,928.76	100,928.76	0.00
241	Other Insurance	910.00	799.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	141,819.94	163,960.30	253,002.29	0.00	219,383.34	0.00	219,383.34	219,383.34	0.00
312	Professional Development	229.00	750.00	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	21,635.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	268.11	99.00	400.00	0.00	400.00	0.00	400.00	400.00	0.00
382	Legal Services	12,465.36	14,310.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
389	Other Non-Instr / Prof Technical Services	4,202.68	525.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	17,165.15	37,320.05	9,400.00	0.00	9,400.00	0.00	9,400.00	9,400.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General										
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	1,268.29	1,562.76	500.00	0.00	500.00	0.00	500.00	500.00	0.00
420	Textbooks	981.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software	0.00	44.90	1,500.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
480	Computer Hardware	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00	0.00
400	Supplies and Materials	2,249.62	1,607.66	2,500.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
640	Dues and Fees	189.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	189.00	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	404,782.77	450,658.42	612,808.17	7.29	521,057.64	6.38	521,057.64	521,057.64	6.38
Major Function 1000	Instruction	5,276,296.50	5,926,289.06	5,349,209.92	42.22	6,096,139.59	44.10	6,096,139.59	6,096,139.59	44.10
Function 2122	Counseling Services									
111	Licensed Salaries	147,128.40	151,516.29	170,082.00	2.00	156,517.20	1.80	156,517.20	156,517.20	1.80
112	Classified Salaries	39,413.76	42,740.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	175.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	2,282.34	1,984.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	519.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	189,919.56	196,242.19	170,082.00	2.00	156,517.20	1.80	156,517.20	156,517.20	1.80
212	PERS Employee Contribution Pick-Up	8,977.86	9,193.09	10,204.92	0.00	9,392.00	0.00	9,392.00	9,392.00	0.00
213	PERS UAL Contribution	18,310.29	19,041.26	16,412.92	0.00	15,104.00	0.00	15,104.00	15,104.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	7,943.27	21,152.54	18,232.80	0.00	19,126.00	0.00	19,126.00	19,126.00	0.00
220	FICA - Medicare / Social Security	14,458.26	14,969.09	13,011.28	0.00	11,974.00	0.00	11,974.00	11,974.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	255.12	0.00	234.00	0.00	234.00	234.00	0.00
231	Workers Compensation - SAIF	906.57	942.03	816.40	0.00	752.00	0.00	752.00	752.00	0.00
232	WBF - Hourly Assessment	350.22	356.10	170.08	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	40,933.03	41,735.24	32,832.00	0.00	29,548.80	0.00	29,548.80	29,548.80	0.00
241	Other Insurance	650.48	634.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	92,529.98	108,023.43	91,935.52	0.00	86,130.80	0.00	86,130.80	86,130.80	0.00
319	Other Instructional Prof. Tech. Services	0.00	1,331.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	985.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General									
300	Purchased Services	985.80	1,331.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	24.15	113.89	300.00	0.00	300.00	0.00	300.00	300.00	0.00
460	Non-Consumable Items	0.00	2,498.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	1,705.00	0.00	3,100.00	0.00	1,900.00	0.00	1,900.00	1,900.00	0.00
480	Computer Hardware	0.00	0.00	0.00	0.00	200.00	0.00	200.00	200.00	0.00
400	Supplies and Materials	1,729.15	2,612.09	3,400.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00
Total Function 2122	Counseling Services	285,164.49	308,208.85	265,417.52	2.00	245,048.00	1.80	245,048.00	245,048.00	1.80
Function 2130	Health Services									
410	Consumable Supplies & Materials	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
400	Supplies and Materials	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
640	Dues and Fees	165.00	15.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	165.00	15.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	165.00	15.25	300.00	0.00	300.00	0.00	300.00	300.00	0.00
Function 2190	Student Support									
130	Additional Salary	5,000.00	5,000.00	5,202.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
100	Salaries	5,000.00	5,000.00	5,202.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS Employer Contribution - Tier I/II	443.00	802.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	299.97	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	482.37	482.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	382.40	382.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	24.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	8.62	8.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	1,640.36	1,999.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	Student Services	1,423.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,928.06	2,101.02	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
300	Purchased Services	4,351.34	2,101.02	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
470	Computer Software	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
640	Dues and Fees	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General											
Total Function 2190 Student Support			11,180.70	9,100.93	7,202.00	0.00	7,100.00	0.00	7,100.00	7,100.00	0.00
Function 2210 Professional Development											
130	Additional Salary		5,388.74	5,000.00	5,202.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
132	Other Hours		1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		6,888.74	6,500.00	5,202.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS Employer Contribution - Tier I/II		575.94	1,043.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up		413.32	390.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution		664.60	627.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III		16.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		518.49	490.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		33.06	31.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		11.69	10.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		0.00	117.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		0.00	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		2,233.31	2,712.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff		0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Total Function 2210 Professional Development			9,122.05	10,002.85	5,202.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
Function 2213 Curriculum Development											
130	Additional Salary		0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
100	Salaries		0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Total Function 2213 Curriculum Development			0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Function 2222 Library/Media Center											
111	Licensed Salaries		99,974.80	103,706.77	150,309.00	2.00	104,888.12	1.58	104,888.12	104,888.12	1.58
112	Classified Salaries		3,466.75	5,221.32	11,023.20	0.50	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		877.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		437.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		104,756.71	108,928.09	161,332.20	2.50	104,888.12	1.58	104,888.12	104,888.12	1.58

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund	100	General								
Function	2222	Library/Media Center								
	211	PERS Employer Contribution - Tier I/II	2,940.96	5,420.00	12,317.41	0.00	1,221.00	0.00	1,221.00	0.00
	212	PERS Employee Contribution Pick-Up	6,016.48	6,222.46	9,679.93	0.00	5,963.00	0.00	5,963.00	0.00
	213	PERS UAL Contribution	9,676.59	10,058.68	15,568.56	0.00	10,077.00	0.00	10,077.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	2,798.44	7,553.89	9,067.86	0.00	22,011.00	0.00	22,011.00	0.00
	217	PERS - SUB COSTS	30.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	8,013.85	8,303.99	12,341.91	0.00	8,024.00	0.00	8,024.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	242.00	0.00	157.00	0.00	157.00	0.00
	231	Workers Compensation - SAIF	498.03	522.88	774.39	0.00	503.00	0.00	503.00	0.00
	232	WBF - Hourly Assessment	194.90	200.05	161.33	0.00	1,259.00	0.00	1,259.00	0.00
	233	state transit	0.00	0.00	0.00	0.00	150.31	0.00	150.31	0.00
	240	Insurance	25,067.16	26,488.07	41,040.00	0.00	21,833.28	0.00	21,833.28	0.00
	241	Other Insurance	358.35	376.08	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	55,595.70	65,146.10	101,193.39	0.00	71,198.59	0.00	71,198.59	0.00
	319	Other Instructional Prof. Tech. Services	0.00	6,810.13	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	2,831.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	2,831.77	6,810.13	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	289.61	850.45	0.00	0.00	0.00	0.00	0.00	0.00
	430	Library Books	1,192.13	2,273.77	2,100.00	0.00	2,200.00	0.00	2,200.00	0.00
	440	Periodicals	1,812.92	996.00	1,100.00	0.00	1,150.00	0.00	1,150.00	0.00
	460	Non-Consumable Items	3,633.59	0.00	600.00	0.00	625.00	0.00	625.00	0.00
	470	Computer Software	3,624.33	4,286.42	2,600.00	0.00	4,200.00	0.00	4,200.00	0.00
	480	Computer Hardware	133.99	0.00	0.00	0.00	200.00	0.00	200.00	0.00
400		Supplies and Materials	10,686.57	8,406.64	6,400.00	0.00	8,375.00	0.00	8,375.00	0.00
	640	Dues and Fees	400.00	154.00	0.00	0.00	0.00	0.00	0.00	0.00
600		Other Objects	400.00	154.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	174,270.75	189,444.96	268,925.59	2.50	184,461.71	1.58	184,461.71	1.58
Function	2230	Assessment and Testing								
	130	Additional Salary	374.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	374.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	22.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	36.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund	100	General								
Function	2230	Assessment and Testing								
	216	PERS Employer Contribution OPSRP/Tier III	15.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	28.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	105.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
300		Purchased Services	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
	410	Consumable Supplies & Materials	12,636.44	23,707.90	23,650.00	0.00	23,650.00	23,650.00	23,650.00	0.00
	460	Non-Consumable Items	0.00	249.70	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	38.97	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00
	480	Computer Hardware	0.00	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00
400		Supplies and Materials	12,636.44	23,996.57	23,650.00	0.00	39,850.00	39,850.00	39,850.00	0.00
Total Function	2230	Assessment and Testing	13,116.02	23,996.57	24,650.00	0.00	40,850.00	40,850.00	40,850.00	0.00
Function	2240	Instructional Staff Development								
	111	Licensed Salaries	81,738.00	85,347.88	85,041.00	1.00	60,867.83	60,867.83	60,867.83	0.70
	130	Additional Salary	4,256.80	2,128.40	0.00	0.00	4,550.00	4,550.00	4,550.00	0.00
100		Salaries	85,994.80	87,476.28	85,041.00	1.00	65,417.83	65,417.83	65,417.83	0.70
	211	PERS Employer Contribution - Tier I/II	7,619.16	14,039.91	13,649.08	0.00	13,482.00	13,482.00	13,482.00	0.00
	212	PERS Employee Contribution Pick-Up	5,159.68	5,248.59	5,102.46	0.00	3,652.00	3,652.00	3,652.00	0.00
	213	PERS UAL Contribution	8,298.50	8,441.45	8,206.46	0.00	5,874.00	5,874.00	5,874.00	0.00
	220	FICA - Medicare / Social Security	6,548.82	6,617.42	6,505.64	0.00	4,657.00	4,657.00	4,657.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	127.56	0.00	91.00	91.00	91.00	0.00
	231	Workers Compensation - SAIF	412.83	419.88	408.20	0.00	292.00	292.00	292.00	0.00
	232	WBF - Hourly Assessment	153.64	154.08	85.04	0.00	730.00	730.00	730.00	0.00
	240	Insurance	18,913.92	18,918.00	16,416.00	0.00	16,416.00	16,416.00	16,416.00	0.00
	241	Other Insurance	275.19	274.56	0.00	0.00	0.00	0.00	0.00	0.00
	242	Tuition Reimbursement	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	67,381.74	74,113.89	50,500.44	0.00	45,194.00	45,194.00	45,194.00	0.00
	312	Professional Development	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	453.53	440.53	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
300		Purchased Services	703.53	440.53	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General											
Function	2240	Instructional Staff Development									
	410	Consumable Supplies & Materials	0.00	0.00	505.00	0.00	505.00	0.00	505.00	505.00	0.00
	400	Supplies and Materials	0.00	0.00	505.00	0.00	505.00	0.00	505.00	505.00	0.00
	640	Dues and Fees	0.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
	600	Other Objects	0.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
Total Function 2240 Instructional Staff Development			154,080.07	162,030.70	141,146.44	1.00	116,216.83	0.70	116,216.83	116,216.83	0.70
Function	2310	Board of Education Services									
	340	Travel	20.00	565.89	300.00	0.00	300.00	0.00	300.00	300.00	0.00
	381	Audit Services	24,625.00	17,475.00	20,000.00	0.00	24,000.00	0.00	24,000.00	24,000.00	0.00
	382	Legal Services	12,284.49	20,853.25	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	388	Election Services	13.49	0.00	1,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
	389	Other Non-Instr / Prof Technical Services	27,596.13	60,440.00	20,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
	300	Purchased Services	64,539.11	99,334.14	61,300.00	0.00	90,300.00	0.00	90,300.00	90,300.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
	400	Supplies and Materials	0.00	0.00	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
	640	Dues and Fees	1,920.31	763.00	6,510.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
	600	Other Objects	1,920.31	763.00	6,510.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
Total Function 2310 Board of Education Services			66,459.42	100,097.14	70,840.00	0.00	99,840.00	0.00	99,840.00	99,840.00	0.00
Function	2320	Executive Administration Services									
	310	Instructional/Professional/Technical Services	0.00	4,824.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	0.00	4,824.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2320 Executive Administration Services			0.00	4,824.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2321	Office of the Superintendent									
	112	Classified Salaries	45,523.20	51,935.62	48,288.00	1.00	0.00	0.00	0.00	0.00	0.00
	113	Administrators	135,410.50	138,142.07	100,000.00	0.60	143,143.00	1.60	143,143.00	143,143.00	1.60
	130	Additional Salary	1,984.62	1,984.84	3,461.12	0.00	1,436.76	0.00	1,436.76	1,436.76	0.00
	131	Overtime	2,175.42	1,572.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	132	Other Hours	0.00	0.00	1,372.00	0.00	0.00	0.00	0.00	0.00	0.00
	199	Taxable Stipends	1,177.76	1,177.97	8,400.00	0.00	10,944.00	0.00	10,944.00	10,944.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General									
100	Salaries	186,271.50	194,812.69	161,521.12	1.60	155,523.76	1.60	155,523.76	155,523.76	1.60
211	PERS Employer Contribution - Tier I/II	17.27	31.31	0.00	0.00	7,671.00	0.00	7,671.00	7,671.00	0.00
212	PERS Employee Contribution Pick-Up	8,349.66	8,513.53	8,897.28	0.00	8,606.00	0.00	8,606.00	8,606.00	0.00
213	PERS UAL Contribution	18,089.87	18,908.39	14,309.79	0.00	13,841.00	0.00	13,841.00	13,841.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	7,561.03	20,984.02	15,896.47	0.00	7,301.00	0.00	7,301.00	7,301.00	0.00
220	FICA - Medicare / Social Security	12,960.28	14,192.15	11,344.03	0.00	10,973.00	0.00	10,973.00	10,973.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	222.43	0.00	215.00	0.00	215.00	215.00	0.00
231	Workers Compensation - SAIF	2,894.24	1,049.79	711.78	0.00	689.00	0.00	689.00	689.00	0.00
232	WBF - Hourly Assessment	330.54	363.97	3,348.29	0.00	1,721.00	0.00	1,721.00	1,721.00	0.00
240	Insurance	35,131.20	29,363.01	32,832.00	0.00	32,832.00	0.00	32,832.00	32,832.00	0.00
241	Other Insurance	871.92	859.77	14,143.00	0.00	14,645.00	0.00	14,645.00	14,645.00	0.00
242	Tuition Reimbursement	0.00	0.00	25,674.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
243	VEBA CONTRIBUTION	0.00	0.00	33,779.00	0.00	74,875.00	0.00	74,875.00	74,875.00	0.00
246	Annuity Stipend	4,800.00	4,800.00	4,401.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
270	Post Retirement Health Benefits	0.00	0.00	18,339.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	91,006.01	99,065.94	183,898.07	0.00	205,369.00	0.00	205,369.00	205,369.00	0.00
318	Professional/Imprvement Non Instruc Staff	3,104.00	1,400.90	6,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00
322	Repairs & Maintenance	0.00	370.17	500.00	0.00	500.00	0.00	500.00	500.00	0.00
324	Rentals	685.22	536.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	4,598.23	768.30	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
351	Telephone	95.87	384.61	300.00	0.00	300.00	0.00	300.00	300.00	0.00
353	Postage	0.00	253.87	50.00	0.00	50.00	0.00	50.00	50.00	0.00
355	Printing & Binding	2,514.11	2,197.49	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
359	Other Communication Services	0.00	400.00	1,192.00	0.00	1,192.00	0.00	1,192.00	1,192.00	0.00
389	Other Non-Instr / Prof Technical Services	2,138.74	6,615.20	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services	13,136.17	12,927.13	21,042.00	0.00	23,042.00	0.00	23,042.00	23,042.00	0.00
410	Consumable Supplies & Materials	2,423.67	4,986.86	1,515.00	0.00	1,515.00	0.00	1,515.00	1,515.00	0.00
440	Periodicals	0.00	0.00	101.00	0.00	101.00	0.00	101.00	101.00	0.00
450	Food	0.00	187.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	499.99	990.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	99.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
480	Computer Hardware	7.99	0.00	1,200.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
400	Supplies and Materials	3,030.65	6,164.29	2,816.00	0.00	3,216.00	0.00	3,216.00	3,216.00	0.00
640	Dues and Fees	4,810.22	9,414.16	2,900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General										
600	Other Objects		4,810.22	9,414.16	2,900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
Total Function 2321	Office of the Superintendent		298,254.55	322,384.21	372,177.19	1.60	390,050.76	1.60	390,050.76	390,050.76	1.60
Function 2410	Office of the Principal										
111	Licensed Salaries		0.00	0.00	0.00	0.00	86,954.00	1.00	86,954.00	86,954.00	1.00
112	Classified Salaries		166,201.70	172,831.19	205,040.00	5.70	239,342.64	6.56	239,342.64	239,342.64	6.56
113	Administrators		233,786.40	220,388.00	222,597.00	2.00	227,605.00	2.00	227,605.00	227,605.00	2.00
130	Additional Salary		22,596.34	8,171.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime		3,329.73	4,788.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		425,914.17	406,179.95	427,637.00	7.70	553,901.64	9.56	553,901.64	553,901.64	9.56
211	PERS Employer Contribution - Tier I/II		21,485.91	36,794.16	35,726.81	0.00	69,418.00	0.00	69,418.00	69,418.00	0.00
212	PERS Employee Contribution Pick-Up		14,424.31	13,672.26	25,658.22	0.00	23,165.00	0.00	23,165.00	23,165.00	0.00
213	PERS UAL Contribution		37,167.05	37,957.99	41,266.97	0.00	53,562.00	0.00	53,562.00	53,562.00	0.00
216	PERS Employer Contribution OPSRP/Tier III		5,948.11	17,591.28	21,980.29	0.00	40,668.00	0.00	40,668.00	40,668.00	0.00
220	FICA - Medicare / Social Security		32,139.22	30,682.91	32,714.22	0.00	42,376.00	0.00	42,376.00	42,376.00	0.00
230	Workers Comp/Unemployment		0.00	0.00	641.44	0.00	828.00	0.00	828.00	828.00	0.00
231	Workers Compensation - SAIF		3,292.73	1,087.56	2,052.64	0.00	2,658.00	0.00	2,658.00	2,658.00	0.00
232	WBF - Hourly Assessment		806.75	775.00	427.65	0.00	6,822.00	0.00	6,822.00	6,822.00	0.00
240	Insurance		46,003.55	67,555.79	126,403.20	0.00	161,084.00	0.00	161,084.00	161,084.00	0.00
241	Other Insurance		1,342.48	1,325.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		2,887.50	262.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Opt Out Stipend		0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		165,497.61	210,704.79	286,871.44	0.00	400,581.00	0.00	400,581.00	400,581.00	0.00
312	Professional Development		8,238.39	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals		10,760.21	13,144.53	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
340	Travel		1,715.55	33.30	1,350.00	0.00	1,350.00	0.00	1,350.00	1,350.00	0.00
351	Telephone		6,626.27	7,272.03	4,700.00	0.00	4,700.00	0.00	4,700.00	4,700.00	0.00
353	Postage		4,847.51	4,330.97	4,300.00	0.00	4,300.00	0.00	4,300.00	4,300.00	0.00
355	Printing & Binding		14,039.37	13,127.73	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
389	Other Non-Instr / Prof Technical Services		1,842.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		48,069.50	38,433.56	31,350.00	0.00	31,350.00	0.00	31,350.00	31,350.00	0.00
410	Consumable Supplies & Materials		5,987.71	7,633.40	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
440	Periodicals		0.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00
460	Non-Consumable Items		(0.70)	1,135.39	500.00	0.00	500.00	0.00	500.00	500.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General											
Function	2410	Office of the Principal									
	470	Computer Software	145.87	1,790.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
	480	Computer Hardware	2,279.98	798.99	0.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
	400	Supplies and Materials	8,412.86	11,357.78	4,150.00	0.00	6,050.00	0.00	6,050.00	6,050.00	0.00
	640	Dues and Fees	4,696.00	2,329.00	3,013.00	0.00	3,013.00	0.00	3,013.00	3,013.00	0.00
	600	Other Objects	4,696.00	2,329.00	3,013.00	0.00	3,013.00	0.00	3,013.00	3,013.00	0.00
Total Function 2410 Office of the Principal			652,590.14	669,005.08	753,021.44	7.70	994,895.64	9.56	994,895.64	994,895.64	9.56
Function	2520	Fiscal Services									
	113	Administrators	98,871.84	86,640.95	86,707.20	1.00	94,077.00	1.00	94,077.00	94,077.00	1.00
	130	Additional Salary	1,200.00	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	100,071.84	87,900.95	86,707.20	1.00	94,077.00	1.00	94,077.00	94,077.00	1.00
	212	PERS Employee Contribution Pick-Up	6,004.30	5,274.00	5,202.43	0.00	5,645.00	0.00	5,645.00	5,645.00	0.00
	213	PERS UAL Contribution	9,656.92	8,488.14	8,367.24	0.00	9,078.00	0.00	9,078.00	9,078.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	4,032.70	9,429.34	9,295.01	0.00	13,914.00	0.00	13,914.00	13,914.00	0.00
	220	FICA - Medicare / Social Security	7,515.53	6,467.72	6,633.10	0.00	7,197.00	0.00	7,197.00	7,197.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	130.06	0.00	141.00	0.00	141.00	141.00	0.00
	231	Workers Compensation - SAIF	1,132.61	(2.69)	416.19	0.00	452.00	0.00	452.00	452.00	0.00
	232	WBF - Hourly Assessment	117.51	153.70	86.71	0.00	1,129.00	0.00	1,129.00	1,129.00	0.00
	240	Insurance	18,650.49	16,703.66	16,416.00	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
	241	Other Insurance	323.12	284.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	47,433.18	46,798.75	46,546.74	0.00	53,972.00	0.00	53,972.00	53,972.00	0.00
	322	Repairs & Maintenance	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	340	Travel	3,205.59	768.95	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
	353	Postage	1,543.04	1,065.76	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	354	Advertising	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	355	Printing & Binding	0.00	255.96	300.00	0.00	300.00	0.00	300.00	300.00	0.00
	389	Other Non-Instr / Prof Technical Services	11,805.69	19,281.30	46,180.00	0.00	68,440.00	0.00	68,440.00	68,440.00	0.00
	300	Purchased Services	16,554.32	21,371.97	51,780.00	0.00	74,040.00	0.00	74,040.00	74,040.00	0.00
	410	Consumable Supplies & Materials	1,156.56	753.79	505.00	0.00	505.00	0.00	505.00	505.00	0.00
	470	Computer Software	14,286.32	15,064.20	15,000.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
	480	Computer Hardware	2,873.34	36.01	3,000.00	0.00	100.00	0.00	100.00	100.00	0.00
	400	Supplies and Materials	18,316.22	15,854.00	18,505.00	0.00	17,105.00	0.00	17,105.00	17,105.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100 General											
Function	2520	Fiscal Services									
	640	Dues and Fees	13,449.16	15,669.69	375.00	0.00	16,375.00	0.00	16,375.00	16,375.00	0.00
	600	Other Objects	13,449.16	15,669.69	375.00	0.00	16,375.00	0.00	16,375.00	16,375.00	0.00
Total Function 2520 Fiscal Services			195,824.72	187,595.36	203,913.94	1.00	255,569.00	1.00	255,569.00	255,569.00	1.00
Function	2540	Operation & Maintenance of Plant Services									
	112	Classified Salaries	164,601.48	159,097.92	171,662.40	4.00	139,984.80	3.00	139,984.80	139,984.80	3.00
	122	Substitutes - Classified	1,228.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	485.31	356.98	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
	131	Overtime	1,535.47	1,263.83	4,656.00	0.00	4,656.00	0.00	4,656.00	4,656.00	0.00
100		Salaries	167,850.92	160,718.73	176,318.40	4.00	156,640.80	3.00	156,640.80	156,640.80	3.00
	211	PERS Employer Contribution - Tier I/II	4,261.52	0.00	5,578.47	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	0.00	0.00	10,299.74	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	12,795.45	13,695.45	16,565.42	0.00	13,510.00	0.00	13,510.00	13,510.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	4,187.88	15,213.97	18,402.20	0.00	20,704.00	0.00	20,704.00	20,704.00	0.00
	220	FICA - Medicare / Social Security	12,749.29	12,210.34	13,132.17	0.00	10,708.00	0.00	10,708.00	10,708.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	257.49	0.00	212.00	0.00	212.00	212.00	0.00
	231	Workers Compensation - SAIF	7,988.60	4,603.45	823.99	0.00	672.00	0.00	672.00	672.00	0.00
	232	WBF - Hourly Assessment	375.95	351.29	171.66	0.00	1,682.00	0.00	1,682.00	1,682.00	0.00
	240	Insurance	37,424.42	42,648.72	65,664.00	0.00	49,248.00	0.00	49,248.00	49,248.00	0.00
	241	Other Insurance	560.76	521.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	80,343.87	89,244.76	130,895.14	0.00	96,736.00	0.00	96,736.00	96,736.00	0.00
	322	Repairs & Maintenance	163,845.28	144,168.54	101,163.00	0.00	127,163.00	0.00	127,163.00	127,163.00	0.00
	324	Rentals	163,714.60	169,826.25	168,281.00	0.00	252,934.00	0.00	252,934.00	252,934.00	0.00
	325	Electricity	87,840.30	103,253.80	113,000.00	0.00	113,000.00	0.00	113,000.00	113,000.00	0.00
	326	Fuel	39,676.41	34,564.80	55,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
	327	Water and Sewage	46,641.98	41,311.20	54,957.71	0.00	54,957.71	0.00	54,957.71	54,957.71	0.00
	328	Garbage	17,242.24	21,038.85	14,010.00	0.00	14,010.00	0.00	14,010.00	14,010.00	0.00
	329	Other Property Services	0.00	0.00	12,500.00	0.00	74,250.00	0.00	74,250.00	74,250.00	0.00
	340	Travel	0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	0.00
	359	Other Communication Services	0.00	0.00	940.00	0.00	940.00	0.00	940.00	940.00	0.00
	389	Other Non-Instr / Prof Technical Services	7,800.00	18,834.50	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
300		Purchased Services	526,760.81	532,997.94	530,051.71	0.00	702,454.71	0.00	702,454.71	702,454.71	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund	100	General									
Function	2540	Operation & Maintenance of Plant Services									
	410	Consumable Supplies & Materials	26,286.54	45,317.44	35,150.00	0.00	35,150.00	0.00	35,150.00	35,150.00	0.00
	450	Food	726.75	369.75	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
	460	Non-Consumable Items	9,195.59	4,442.46	5,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	0.00
	480	Computer Hardware	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
	400	Supplies and Materials	36,208.88	50,129.65	43,175.00	0.00	43,275.00	0.00	43,275.00	43,275.00	0.00
	540	Depreciable Equipment	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	1,742.75	125.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	653	Property Insurance Premiums	66,649.00	68,962.00	71,300.00	0.00	76,805.32	0.00	76,805.32	76,805.32	0.00
	670	Multnomah County Tax Assessment	0.00	10,030.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	68,391.75	79,117.71	72,500.00	0.00	78,005.32	0.00	78,005.32	78,005.32	0.00
Total Function	2540	Operation & Maintenance of Plant Services	884,056.23	912,208.79	952,940.25	4.00	1,077,111.83	3.00	1,077,111.83	1,077,111.83	3.00
Function	2550	Student Transportation Services									
	322	Repairs & Maintenance	0.00	2,579.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	331	Reimburseable Student Transportation	174,929.85	189,076.33	172,050.00	0.00	150,800.00	0.00	150,800.00	150,800.00	0.00
	332	Non-Reimburseable Transportation	33,871.82	28,344.10	37,200.00	0.00	37,200.00	0.00	37,200.00	37,200.00	0.00
	300	Purchased Services	208,801.67	219,999.70	209,250.00	0.00	188,000.00	0.00	188,000.00	188,000.00	0.00
Total Function	2550	Student Transportation Services	208,801.67	219,999.70	209,250.00	0.00	188,000.00	0.00	188,000.00	188,000.00	0.00
Function	2633	Public Information Services									
	112	Classified Salaries	69,628.00	81,221.00	42,251.00	0.50	55,182.00	1.00	55,182.00	55,182.00	1.00
	130	Additional Salary	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	70,828.00	82,421.00	42,251.00	0.50	55,182.00	1.00	55,182.00	55,182.00	1.00
	212	PERS Employee Contribution Pick-Up	4,249.68	4,945.26	2,535.06	0.00	3,311.00	0.00	3,311.00	3,311.00	0.00
	213	PERS UAL Contribution	6,834.87	7,953.61	4,077.22	0.00	5,325.00	0.00	5,325.00	5,325.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	2,953.55	8,835.49	4,529.31	0.00	8,162.00	0.00	8,162.00	8,162.00	0.00
	220	FICA - Medicare / Social Security	5,026.10	5,886.85	3,232.20	0.00	4,221.00	0.00	4,221.00	4,221.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	63.38	0.00	83.00	0.00	83.00	83.00	0.00
	231	Workers Compensation - SAIF	986.45	(30.25)	202.80	0.00	265.00	0.00	265.00	265.00	0.00
	232	WBF - Hourly Assessment	123.84	141.19	42.25	0.00	662.00	0.00	662.00	662.00	0.00
	240	Insurance	16,286.00	16,416.00	8,208.00	0.00	24,624.00	0.00	24,624.00	24,624.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund	100	General								
Function	2633	Public Information Services								
	241	Other Insurance	233.82	261.74	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	36,694.31	44,409.89	22,890.22	0.00	46,653.00	0.00	46,653.00	46,653.00
	300	Purchased Services	26.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00
	310	Instructional/Professional/Technical Services	0.00	4,390.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	0.00	535.00	0.00	535.00	0.00	535.00	0.00
	353	Postage	818.52	0.00	1,475.00	0.00	1,475.00	0.00	1,475.00	0.00
	354	Advertising	23,647.13	14,053.67	13,918.00	0.00	39,600.00	0.00	39,600.00	15,830.00
	355	Printing & Binding	3,869.80	2,291.40	5,400.00	0.00	5,400.00	0.00	5,400.00	5,563.35
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	1,400.00	0.00	1,400.00	0.00	1,400.00	0.00
	300	Purchased Services	28,361.45	20,768.07	22,728.00	0.00	48,410.00	0.00	48,410.00	24,803.35
	410	Consumable Supplies & Materials	665.53	105.73	1,400.00	0.00	1,400.00	0.00	1,400.00	0.00
	460	Non-Consumable Items	1,291.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	0.00	0.00	0.00	5,700.00	0.00	5,700.00	0.00
	480	Computer Hardware	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00
	400	Supplies and Materials	1,957.52	105.73	1,400.00	0.00	7,200.00	0.00	7,200.00	0.00
	640	Dues and Fees	1,007.00	957.00	1,175.00	0.00	1,175.00	0.00	1,175.00	0.00
	600	Other Objects	1,007.00	957.00	1,175.00	0.00	1,175.00	0.00	1,175.00	0.00
Total Function	2633	Public Information Services	138,848.28	148,661.69	90,444.22	0.50	158,620.00	1.00	158,620.00	135,013.35
Function	2640	Staff Services								
	112	Classified Salaries	35,904.00	46,533.00	42,220.80	1.00	44,928.00	1.00	44,928.00	44,928.00
	130	Additional Salary	1,602.46	159.50	0.00	0.00	0.00	0.00	0.00	0.00
	131	Overtime	1,670.04	148.50	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	39,176.50	46,841.00	42,220.80	1.00	44,928.00	1.00	44,928.00	44,928.00
	212	PERS Employee Contribution Pick-Up	0.00	0.00	2,533.25	0.00	2,696.00	0.00	2,696.00	0.00
	213	PERS UAL Contribution	3,780.54	4,520.17	4,074.31	0.00	4,336.00	0.00	4,336.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	1,633.68	4,986.48	4,526.07	0.00	6,645.00	0.00	6,645.00	0.00
	220	FICA - Medicare / Social Security	2,973.23	3,565.17	3,229.89	0.00	3,437.00	0.00	3,437.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	63.33	0.00	67.00	0.00	67.00	0.00
	231	Workers Compensation - SAIF	837.38	(198.36)	202.66	0.00	216.00	0.00	216.00	0.00
	232	WBF - Hourly Assessment	83.76	92.78	42.22	0.00	539.00	0.00	539.00	0.00
	240	Insurance	14,361.23	10,707.58	16,416.00	0.00	16,416.00	0.00	16,416.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund	100	General									
Function	2640	Staff Services									
	241	Other Insurance	5,191.73	104.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	28,861.55	23,777.92	31,087.73	0.00	34,352.00	0.00	34,352.00	34,352.00	0.00
	322	Repairs & Maintenance	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	340	Travel	6.65	498.95	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	353	Postage	39.10	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	354	Advertising	557.00	133.51	600.00	0.00	600.00	0.00	600.00	600.00	0.00
	355	Printing & Binding	0.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00	0.00
	389	Other Non-Instr / Prof Technical Services	4,190.90	1,840.50	150.00	0.00	150.00	0.00	150.00	150.00	0.00
	300	Purchased Services	4,793.65	2,472.96	4,150.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00
	410	Consumable Supplies & Materials	527.77	95.70	606.00	0.00	606.00	0.00	606.00	606.00	0.00
	480	Computer Hardware	0.00	0.00	0.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
	400	Supplies and Materials	527.77	95.70	606.00	0.00	2,706.00	0.00	2,706.00	2,706.00	0.00
	640	Dues and Fees	158.00	3,385.56	300.00	0.00	300.00	0.00	300.00	300.00	0.00
	600	Other Objects	158.00	3,385.56	300.00	0.00	300.00	0.00	300.00	300.00	0.00
Total Function	2640	Staff Services	73,517.47	76,573.14	78,364.53	1.00	86,436.00	1.00	86,436.00	86,436.00	1.00
Function	2660	Technology Support									
	111	Licensed Salaries	141.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	141.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	310	Instructional/Professional/Technical Services	250.00	14,529.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
	318	Professional/Imprvement Non Instruc Staff	939.00	2,429.00	2,900.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	322	Repairs & Maintenance	3,193.79	3,750.11	2,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	340	Travel	2,114.92	2,154.88	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	353	Postage	621.31	191.56	250.00	0.00	250.00	0.00	250.00	250.00	0.00
	359	Other Communication Services	5.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	1,398.32	1,736.60	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	8,522.39	24,791.15	9,650.00	0.00	9,750.00	0.00	9,750.00	9,750.00	0.00
	410	Consumable Supplies & Materials	901.28	856.15	1,500.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	460	Non-Consumable Items	4,499.70	1,413.92	5,500.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
	470	Computer Software	46,127.15	15,087.36	30,740.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
	480	Computer Hardware	1,269.77	701.57	750.00	0.00	750.00	0.00	750.00	750.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General										
400	Supplies and Materials		52,797.90	18,059.00	38,490.00	0.00	13,450.00	0.00	13,450.00	13,450.00	0.00
640	Dues and Fees		331.24	171.60	500.00	0.00	600.00	0.00	600.00	600.00	0.00
600	Other Objects		331.24	171.60	500.00	0.00	600.00	0.00	600.00	600.00	0.00
Total Function 2660	Technology Support		61,793.52	43,021.75	48,640.00	0.00	23,800.00	0.00	23,800.00	23,800.00	0.00
Function 2700	Supplemental Retirement Program										
116	Supplemental Retirement Stipends		8,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		8,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		673.20	367.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	Post Retirement Health Benefits		14,345.09	4,362.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		15,018.29	4,730.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2700	Supplemental Retirement Program		23,818.29	9,530.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		3,251,063.37	3,396,701.79	3,492,435.12	21.30	3,895,799.77	21.24	3,895,799.77	3,872,193.12	21.24
Function 5200	Transfers of Funds										
710	Interfund Transfer		0.00	0.00	0.00	0.00	15,727.70	0.00	15,727.70	15,727.70	0.00
700	Fund Modification		0.00	0.00	0.00	0.00	15,727.70	0.00	15,727.70	15,727.70	0.00
Total Function 5200	Transfers of Funds		0.00	0.00	0.00	0.00	15,727.70	0.00	15,727.70	15,727.70	0.00
Major Function 5000	Other Uses		0.00	0.00	0.00	0.00	15,727.70	0.00	15,727.70	15,727.70	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	325,982.96	0.00	118,839.46	0.00	118,839.46	142,446.11	0.00
800	Other Uses of Funds		0.00	0.00	325,982.96	0.00	118,839.46	0.00	118,839.46	142,446.11	0.00
Total Function 6110	Operating Contingency		0.00	0.00	325,982.96	0.00	118,839.46	0.00	118,839.46	142,446.11	0.00
Major Function 6000	Contingency		0.00	0.00	325,982.96	0.00	118,839.46	0.00	118,839.46	142,446.11	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	194,682.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00
800	Other Uses of Funds		0.00	0.00	194,682.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	194,682.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 100	General									
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	194,682.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00
Total Fund 100	General	8,527,359.87	9,322,990.85	9,362,310.00	63.52	10,426,506.52	65.34	10,426,506.52	10,426,506.52	65.34

Riverdale School District #51J
2019-20 Proposed Budget

200 – Special Revenue Funds

Special Revenue Funds account for revenues that are limited in how they can be spent. The Student Body Funds are the largest component of the Special Revenue Funds. The Student Body Fund accounts for monies collected and used for student organizations and activities. Oregon Department of Education requires these accounts to be budgeted as a Special Revenue Fund

Special Revenue Funds also account for local, state, and federal grants received by the district for specific programs. The District received a Facility Grant reimbursement from the State for the construction of the new Grade School. These funds have been designated for technology replacement, building maintenance, curriculum purchases, and professional development. The district expects a decline in grant awards as federal stimulus funds expire and standard federal grant awards decline. Appropriations are established to provide sufficient budgetary authority to meet unanticipated grant awards.

RIVERDALE

Summary of Special Revenue Fund Adopted Budget 2019-20

Sub Fund	Description	Beginning Balance	Revenues	Expenditures	Contingency	Ending Balance
201	Facilities Grant	\$ 52,000.00	\$ -	\$ 52,000.00	\$ -	\$ -
202	Measure 98 CTE	-	118,885.00	118,885.00	-	-
204	IDEA Grant	-	82,475.00	82,475.00	-	-
210	Paddle Raise	91,000.00	-	91,000.00	-	-
213	GS PTC Grant	-	14,000.00	14,000.00	-	-
214	HS PTC Grant	23,000.00	-	23,000.00	-	-
219	Hillman Grant	28,000.00	-	28,000.00	-	-
230	Energy Efficient Schools SB 1149	140,000.00	11,000.00	151,000.00	-	-
250	Grade School Milk	15,000.00	3,500.00	18,500.00	-	-
255	Preschool	(12,000.00)	153,607.70	141,607.70	-	-
259	Grant Reserve	-	657,661.30	557,661.30	-	100,000.00
271	Grade School Student Body Account	88,000.00	74,800.00	162,800.00	-	-
272	High School Student Body Account	286,000.00	13,957.00	299,957.00	-	-
		<u>\$ 711,000.00</u>	<u>\$ 1,129,886.00</u>	<u>\$ 1,740,886.00</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 201	Facilities Grant									
	1960 Recovery of Prior Year Expenditure	645.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	645.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	206,360.64	87,174.55	77,885.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
	5000 Other Sources	206,360.64	87,174.55	77,885.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
Total Fund 201	Facilities Grant	207,005.77	87,174.55	77,885.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 201	Facilities Grant										
Function 1111	Elementary Programs										
420	Textbooks		22,573.84	1,919.16	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
400	Supplies and Materials		22,573.84	1,919.16	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
Total Function 1111	Elementary Programs		22,573.84	1,919.16	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
Function 1121	Middle School Programs										
410	Consumable Supplies & Materials		652.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		34,165.86	1,418.45	17,885.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
400	Supplies and Materials		34,817.86	1,418.45	17,885.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Function 1121	Middle School Programs		34,817.86	1,418.45	17,885.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 1131	High School Programs										
420	Textbooks		13,593.34	1,801.11	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
400	Supplies and Materials		13,593.34	1,801.11	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
Total Function 1131	High School Programs		13,593.34	1,801.11	30,000.00	0.00	21,000.00	0.00	21,000.00	21,000.00	0.00
Major Function 1000	Instruction		70,985.04	5,138.72	77,885.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00
Function 2210	Professional Development										
312	Professional Development		0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Professional Development		0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
322	Repairs & Maintenance		18,837.12	955.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		18,837.12	955.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		3,447.06	3,195.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		3,447.06	3,195.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment		26,562.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay		26,562.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		48,846.18	4,150.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 201	Facilities Grant									
Major Function 2000	Support Services	48,846.18	4,650.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	119,831.22	9,789.13	77,885.00	0.00	52,000.00	0.00	52,000.00	52,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 202	CTE - CAREER TECHICNICAL EDUCATION									
	3299 Other Restricted Grants-in-aid	0.00	0.00	107,025.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000 State Sources	0.00	0.00	107,025.00	0.00	0.00	0.00	0.00	0.00	0.00
	4503 Federal Grant-Restricted	0.00	102,828.16	0.00	0.00	118,885.00	0.00	118,885.00	118,885.00	0.00
	4000 Federal Sources	0.00	102,828.16	0.00	0.00	118,885.00	0.00	118,885.00	118,885.00	0.00
Total Fund 202	CTE - CAREER TECHICNICAL EDUCATION	0.00	102,828.16	107,025.00	0.00	118,885.00	0.00	118,885.00	118,885.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 202	CTE - CAREER TECHICNICAL EDUCATION									
Function 1131	High School Programs									
111	Licensed Salaries	0.00	77,930.52	45,502.00	0.75	62,034.00	0.75	62,034.00	62,034.00	0.75
100	Salaries	0.00	77,930.52	45,502.00	0.75	62,034.00	0.75	62,034.00	62,034.00	0.75
211	PERS Employer Contribution - Tier I/II	0.00	0.00	7,303.00	0.00	13,741.00	0.00	13,741.00	13,741.00	0.00
212	PERS Employee Contribution Pick-Up	0.00	0.00	2,730.00	0.00	3,722.00	0.00	3,722.00	3,722.00	0.00
213	PERS UAL Contribution	0.00	0.00	4,391.00	0.00	5,986.00	0.00	5,986.00	5,986.00	0.00
220	FICA - Medicare / Social Security	0.00	1,151.48	3,481.00	0.00	4,745.00	0.00	4,745.00	4,745.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	68.00	0.00	93.00	0.00	93.00	93.00	0.00
231	Workers Compensation - SAIF	0.00	0.00	218.00	0.00	298.00	0.00	298.00	298.00	0.00
232	WBF - Hourly Assessment	0.00	0.00	46.00	0.00	744.00	0.00	744.00	744.00	0.00
240	Insurance	0.00	18,918.00	12,312.00	0.00	12,312.00	0.00	12,312.00	12,312.00	0.00
200	Associated Payroll Costs	0.00	20,069.48	30,549.00	0.00	41,641.00	0.00	41,641.00	41,641.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	0.00	30,974.00	0.00	15,210.00	0.00	15,210.00	15,210.00	0.00
300	Purchased Services	0.00	0.00	30,974.00	0.00	15,210.00	0.00	15,210.00	15,210.00	0.00
Total Function 1131	High School Programs	0.00	98,000.00	107,025.00	0.75	118,885.00	0.75	118,885.00	118,885.00	0.75
Function 1132	High School Extracurricular									
130	Additional Salary	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	0.00	102,000.00	107,025.00	0.75	118,885.00	0.75	118,885.00	118,885.00	0.75
Total Fund 202	CTE - CAREER TECHICNICAL EDUCATION	0.00	102,000.00	107,025.00	0.75	118,885.00	0.75	118,885.00	118,885.00	0.75

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 204	IDEA									
	4500 Federal Revenue	63,974.17	68,013.93	69,562.80	0.00	82,475.00	0.00	82,475.00	82,475.00	0.00
	4000 Federal Sources	63,974.17	68,013.93	69,562.80	0.00	82,475.00	0.00	82,475.00	82,475.00	0.00
	5400 Fund Balance	(5,835.27)	(5,835.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	(5,835.27)	(5,835.27)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 204	IDEA	58,138.90	62,178.66	69,562.80	0.00	82,475.00	0.00	82,475.00	82,475.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 204 IDEA										
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	40,725.96	41,432.43	40,725.96	0.00	21,014.00	0.24	21,014.00	21,014.00	0.24
130	Additional Salary	1,389.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	42,115.28	41,432.43	40,725.96	0.00	21,014.00	0.24	21,014.00	21,014.00	0.24
211	PERS Employer Contribution - Tier I/II	3,652.55	6,649.89	6,536.52	0.00	4,655.00	0.00	4,655.00	4,655.00	0.00
212	PERS Employee Contribution Pick-Up	2,496.38	2,485.94	6,678.39	0.00	1,261.00	0.00	1,261.00	1,261.00	0.00
213	PERS UAL Contribution	3,988.23	3,998.21	3,930.01	0.00	2,028.00	0.00	2,028.00	2,028.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	33.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	3,208.75	3,128.27	3,104.75	0.00	1,608.00	0.00	1,608.00	1,608.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	32.00	0.00	32.00	32.00	0.00
231	Workers Compensation - SAIF	202.15	198.88	195.48	0.00	101.00	0.00	101.00	101.00	0.00
232	WBF - Hourly Assessment	76.12	72.44	73.96	0.00	252.00	0.00	252.00	252.00	0.00
240	Insurance	8,064.00	9,425.88	8,179.32	0.00	8,180.00	0.00	8,180.00	8,180.00	0.00
241	Other Insurance	137.60	136.80	138.41	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	21,858.89	26,096.31	28,836.84	0.00	18,117.00	0.00	18,117.00	18,117.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	63,974.17	67,528.74	69,562.80	0.00	39,131.00	0.24	39,131.00	39,131.00	0.24
Major Function 1000	Instruction	63,974.17	67,528.74	69,562.80	0.00	39,131.00	0.24	39,131.00	39,131.00	0.24
Function 2240	Instructional Staff Development									
111	Licensed Salaries	0.00	0.00	0.00	0.00	26,087.00	0.30	26,087.00	26,087.00	0.30
100	Salaries	0.00	0.00	0.00	0.00	26,087.00	0.30	26,087.00	26,087.00	0.30
211	PERS Employer Contribution - Tier I/II	0.00	0.00	0.00	0.00	5,778.00	0.00	5,778.00	5,778.00	0.00
212	PERS Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	1,565.00	0.00	1,565.00	1,565.00	0.00
213	PERS UAL Contribution	0.00	0.00	0.00	0.00	2,517.00	0.00	2,517.00	2,517.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	1,995.00	0.00	1,995.00	1,995.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	39.00	0.00	39.00	39.00	0.00
231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	125.00	0.00	125.00	125.00	0.00
232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	313.00	0.00	313.00	313.00	0.00
240	Insurance	0.00	0.00	0.00	0.00	4,925.00	0.00	4,925.00	4,925.00	0.00
200	Associated Payroll Costs	0.00	0.00	0.00	0.00	17,257.00	0.00	17,257.00	17,257.00	0.00
Total Function 2240	Instructional Staff Development	0.00	0.00	0.00	0.00	43,344.00	0.30	43,344.00	43,344.00	0.30
Major Function 2000	Support Services	0.00	0.00	0.00	0.00	43,344.00	0.30	43,344.00	43,344.00	0.30

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 204	IDEA									
Total Fund 204	IDEA	63,974.17	67,528.74	69,562.80	0.00	82,475.00	0.54	82,475.00	82,475.00	0.54

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 210	PTC - Grants Paddle Raise Funds									
	1920 Contributions & Donations - Private Sou	20,104.08	40,075.00	61,628.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
	1000 Local Sources	20,104.08	40,075.00	61,628.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
	5400 Fund Balance	(1,702.56)	(1,702.56)	38,372.00	0.00	91,000.00	0.00	91,000.00	91,000.00	0.00
	5000 Other Sources	(1,702.56)	(1,702.56)	38,372.00	0.00	91,000.00	0.00	91,000.00	91,000.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds	18,401.52	38,372.44	100,000.00	0.00	191,000.00	0.00	191,000.00	91,000.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 210	PTC - Grants Paddle Raise Funds									
Function 1111	Elementary Programs									
460	Non-Consumable Items	6,629.08	0.00	50,000.00	0.00	40,600.00	0.00	40,600.00	40,600.00	0.00
400	Supplies and Materials	6,629.08	0.00	50,000.00	0.00	40,600.00	0.00	40,600.00	40,600.00	0.00
Total Function 1111	Elementary Programs	6,629.08	0.00	50,000.00	0.00	40,600.00	0.00	40,600.00	40,600.00	0.00
Function 1131	High School Programs									
460	Non-Consumable Items	13,475.00	0.00	50,000.00	0.00	50,400.00	0.00	50,400.00	50,400.00	0.00
400	Supplies and Materials	13,475.00	0.00	50,000.00	0.00	50,400.00	0.00	50,400.00	50,400.00	0.00
Total Function 1131	High School Programs	13,475.00	0.00	50,000.00	0.00	50,400.00	0.00	50,400.00	50,400.00	0.00
Major Function 1000	Instruction	20,104.08	0.00	100,000.00	0.00	91,000.00	0.00	91,000.00	91,000.00	0.00
Function 6110	Operating Contingency									
810	Contingency (only with 6110 function)	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
800	Other Uses of Funds	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
Major Function 6000	Contingency	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds	20,104.08	0.00	100,000.00	0.00	191,000.00	0.00	191,000.00	91,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 213	PTC Grade School Grant Fund									
	1920 Contributions & Donations - Private Sou	28,607.92	27,785.53	70,893.00	0.00	70,893.00	0.00	70,893.00	14,000.00	0.00
	1000 Local Sources	28,607.92	27,785.53	70,893.00	0.00	70,893.00	0.00	70,893.00	14,000.00	0.00
	5400 Fund Balance	(184.00)	3,410.34	4,107.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	(184.00)	3,410.34	4,107.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	28,423.92	31,195.87	75,000.00	0.00	70,893.00	0.00	70,893.00	14,000.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 213	PTC Grade School Grant Fund									
Function 1111	Elementary Programs									
310	Instructional/Professional/Technical Services	0.00	642.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	1,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,922.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	7,832.44	27,636.43	63,750.00	0.00	59,080.50	0.00	59,080.50	9,085.00	0.00
460	Non-Consumable Items	1,140.00	339.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	8,972.44	27,976.32	63,750.00	0.00	59,080.50	0.00	59,080.50	9,085.00	0.00
550	DEPRECIABLE TECHNOLOGY	7,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	7,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	16,072.44	29,899.06	63,750.00	0.00	59,080.50	0.00	59,080.50	9,085.00	0.00
Function 1121	Middle School Programs									
410	Consumable Supplies & Materials	2,361.39	2,451.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	1,679.46	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	10,598.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	4,040.85	13,450.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	4,040.85	13,450.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140	Preschool									
410	Consumable Supplies & Materials	400.00	190.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	400.00	190.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Preschool	400.00	190.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	778.78	778.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	778.78	778.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	778.78	778.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	21,292.07	44,317.92	63,750.00	0.00	59,080.50	0.00	59,080.50	9,085.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	108.80	397.45	11,250.00	0.00	11,812.50	0.00	11,812.50	4,915.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 213	PTC Grade School Grant Fund										
400	Supplies and Materials		108.80	397.45	11,250.00	0.00	11,812.50	0.00	11,812.50	4,915.00	0.00
Total Function 2222	Library/Media Center		108.80	397.45	11,250.00	0.00	11,812.50	0.00	11,812.50	4,915.00	0.00
Function 2410	Office of the Principal										
410	Consumable Supplies & Materials		290.26	420.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		290.26	420.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal		290.26	420.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
131	Overtime		118.50	1,048.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		118.50	1,048.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution		11.43	101.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III		4.94	112.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		8.95	79.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		4.29	37.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.27	2.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		29.88	332.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		148.38	1,381.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		547.44	2,198.95	11,250.00	0.00	11,812.50	0.00	11,812.50	4,915.00	0.00
Total Fund 213	PTC Grade School Grant Fund		21,839.51	46,516.87	75,000.00	0.00	70,893.00	0.00	70,893.00	14,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 214	PTC HS Grants									
	1920 Contributions & Donations - Private Sou	4,383.74	6,143.41	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	0.00	(241.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	4,383.74	5,901.99	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	(592.00)	(323.70)	(2,034.00)	0.00	23,000.00	0.00	23,000.00	23,000.00	0.00
	5000 Other Sources	(592.00)	(323.70)	(2,034.00)	0.00	23,000.00	0.00	23,000.00	23,000.00	0.00
Total Fund 214	PTC HS Grants	3,791.74	5,578.29	22,966.00	0.00	23,000.00	0.00	23,000.00	23,000.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 214	PTC HS Grants									
Function 1131	High School Programs									
340	Travel	1,948.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,948.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,916.72	4,301.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,958.72	4,301.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	3,907.39	4,301.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular									
410	Consumable Supplies & Materials	150.00	0.00	19,216.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
400	Supplies and Materials	150.00	0.00	19,216.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
Total Function 1132	High School Extracurricular	150.00	0.00	19,216.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
Major Function 1000	Instruction	4,057.39	4,301.37	19,216.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	0.00	0.00	3,750.00	0.00	3,784.00	0.00	3,784.00	3,784.00	0.00
400	Supplies and Materials	0.00	0.00	3,750.00	0.00	3,784.00	0.00	3,784.00	3,784.00	0.00
Total Function 2222	Library/Media Center	0.00	0.00	3,750.00	0.00	3,784.00	0.00	3,784.00	3,784.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
131	Overtime	50.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	50.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	2.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	7.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	58.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	58.05	0.00	3,750.00	0.00	3,784.00	0.00	3,784.00	3,784.00	0.00
Total Fund 214	PTC HS Grants	4,115.44	4,301.37	22,966.00	0.00	23,000.00	0.00	23,000.00	23,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 219	Hillman Grant									
	5400 Fund Balance	(14,000.00)	(14,000.00)	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
	5000 Other Sources	(14,000.00)	(14,000.00)	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
Total Fund 219	Hillman Grant	(14,000.00)	(14,000.00)	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 219 Hillman Grant											
Function	2660	Technology Support									
	470	Computer Software	0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
	400	Supplies and Materials	0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
Total Function 2660 Technology Support			0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
Major Function 2000 Support Services			0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00
Total Fund 219 Hillman Grant			0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	28,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 230	Energy Efficient Schools SB 1149									
	3299 Other Restricted Grants-in-aid	9,850.90	11,600.65	0.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
	3000 State Sources	9,850.90	11,600.65	0.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
	5400 Fund Balance	108,980.59	118,831.49	124,688.00	0.00	140,000.00	0.00	140,000.00	140,000.00	0.00
	5000 Other Sources	108,980.59	118,831.49	124,688.00	0.00	140,000.00	0.00	140,000.00	140,000.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	118,831.49	130,432.14	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 230	Energy Efficient Schools SB 1149										
Function 2540	Operation & Maintenance of Plant Services										
389	Other Non-Instr / Prof Technical Services		0.00	0.00	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00
300	Purchased Services		0.00	0.00	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	0.00	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00
Major Function 2000	Support Services		0.00	0.00	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149		0.00	0.00	124,688.00	0.00	151,000.00	0.00	151,000.00	151,000.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 250	Food Service									
	1613 DAILY SALES - GS MILK FEES	6,724.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1620 Daily Sales - Non=-Reimbursable	0.00	0.00	6,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
	1000 Local Sources	6,724.37	0.00	6,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
	4501 Federal Revenue - Milk Claim	2,752.37	8,559.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	2,752.37	8,559.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	14,227.37	16,639.44	12,982.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
	5000 Other Sources	14,227.37	16,639.44	12,982.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Total Fund 250	Food Service	23,704.11	25,199.17	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 250	Food Service									
Function 3100	-									
450	Food	0.00	0.00	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
400	Supplies and Materials	0.00	0.00	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
Total Function 3100	-	0.00	0.00	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
Function 3120	-									
450	Food	7,064.67	7,383.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	7,064.67	7,383.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3120	-	7,064.67	7,383.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 3000	Enterprise/Community Services	7,064.67	7,383.71	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00
Total Fund 250	Food Service	7,064.67	7,383.71	19,482.00	0.00	18,500.00	0.00	18,500.00	18,500.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 255	Preschool									
	1740 Fees	78,351.70	86,969.11	136,800.00	0.00	137,880.00	0.00	137,880.00	137,880.00	0.00
	1741 PRE-K Deposits for next year	16,000.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	4,001.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	98,352.70	95,469.11	136,800.00	0.00	137,880.00	0.00	137,880.00	137,880.00	0.00
	5200 Interfund Transfers	0.00	0.00	0.00	0.00	15,727.70	0.00	15,727.70	15,727.70	0.00
	5400 Fund Balance	16,683.52	12,062.69	30,368.00	0.00	(12,000.00)	0.00	(12,000.00)	(12,000.00)	0.00
	5000 Other Sources	16,683.52	12,062.69	30,368.00	0.00	3,727.70	0.00	3,727.70	3,727.70	0.00
Total Fund 255	Preschool	115,036.22	107,531.80	167,168.00	0.00	141,607.70	0.00	141,607.70	141,607.70	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 255 Preschool										
Function 1140 Preschool										
112	Classified Salaries	69,588.00	64,139.63	86,819.00	3.13	71,390.70	2.31	71,390.70	71,390.70	2.31
122	Substitutes - Classified	704.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	3,450.00	28.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	0.00	38.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	73,742.26	64,206.98	86,819.00	3.13	71,390.70	2.31	71,390.70	71,390.70	2.31
211	PERS Employer Contribution - Tier I/II	832.44	1,926.67	0.00	0.00	2,547.00	0.00	2,547.00	2,547.00	0.00
212	PERS Employee Contribution Pick-Up	0.00	0.00	5,209.00	0.00	2,516.00	0.00	2,516.00	2,516.00	0.00
213	PERS UAL Contribution	7,048.14	5,045.47	8,378.00	0.00	6,890.00	0.00	6,890.00	6,890.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	2,718.39	4,302.07	4,911.00	0.00	10,180.00	0.00	10,180.00	10,180.00	0.00
220	FICA - Medicare / Social Security	5,641.24	5,099.53	6,642.00	0.00	5,461.00	0.00	5,461.00	5,461.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	130.00	0.00	107.00	0.00	107.00	107.00	0.00
231	Workers Compensation - SAIF	686.91	313.96	417.00	0.00	342.00	0.00	342.00	342.00	0.00
232	WBF - Hourly Assessment	163.19	145.19	87.00	0.00	857.00	0.00	857.00	857.00	0.00
240	Insurance	10,465.08	16,222.00	51,300.00	0.00	37,962.00	0.00	37,962.00	37,962.00	0.00
241	Other Insurance	251.24	232.26	267.54	0.00	0.00	0.00	0.00	0.00	0.00
244	Opt Out Stipend	0.00	2,453.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	27,806.63	35,740.40	77,341.54	0.00	66,862.00	0.00	66,862.00	66,862.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	10,040.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	500.00	0.00	600.00	0.00	600.00	600.00	0.00
389	Other Non-Instr / Prof Technical Services	1,037.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,037.33	10,040.18	500.00	0.00	600.00	0.00	600.00	600.00	0.00
410	Consumable Supplies & Materials	387.31	943.20	2,507.46	0.00	2,755.00	0.00	2,755.00	2,755.00	0.00
400	Supplies and Materials	387.31	943.20	2,507.46	0.00	2,755.00	0.00	2,755.00	2,755.00	0.00
Total Function 1140 Preschool		102,973.53	110,930.76	167,168.00	3.13	141,607.70	2.31	141,607.70	141,607.70	2.31
Major Function 1000 Instruction		102,973.53	110,930.76	167,168.00	3.13	141,607.70	2.31	141,607.70	141,607.70	2.31
Total Fund 255 Preschool		102,973.53	110,930.76	167,168.00	3.13	141,607.70	2.31	141,607.70	141,607.70	2.31

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 259	Grant Reserve Fund									
	1920 Contributions & Donations - Private Sou	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	498,161.30	0.00
	1990 Miscellaneous Revenue	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
	1000 Local Sources	0.00	0.00	299,500.00	0.00	299,500.00	0.00	299,500.00	562,661.30	0.00
	4500 Federal Revenue	0.00	0.00	95,000.00	0.00	95,000.00	0.00	95,000.00	95,000.00	0.00
	4000 Federal Sources	0.00	0.00	95,000.00	0.00	95,000.00	0.00	95,000.00	95,000.00	0.00
Total Fund 259	Grant Reserve Fund	0.00	0.00	394,500.00	0.00	394,500.00	0.00	394,500.00	657,661.30	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 259	Grant Reserve Fund										
Function 1111	Elementary Programs										
410	Consumable Supplies & Materials		0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	402,263.30	0.00
400	Supplies and Materials		0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	402,263.30	0.00
Total Function 1111	Elementary Programs		0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	402,263.30	0.00
Function 1122	Middle School Extracurricular										
410	Consumable Supplies & Materials		0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
400	Supplies and Materials		0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1122	Middle School Extracurricular		0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1131	High School Programs										
389	Other Non-Instr / Prof Technical Services		0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
300	Purchased Services		0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Total Function 1131	High School Programs		0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Major Function 1000	Instruction		0.00	0.00	330,000.00	0.00	330,000.00	0.00	330,000.00	497,263.30	0.00
Function 2222	Library/Media Center										
410	Consumable Supplies & Materials		0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	60,398.00	0.00
400	Supplies and Materials		0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	60,398.00	0.00
Total Function 2222	Library/Media Center		0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	60,398.00	0.00
Major Function 2000	Support Services		0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	60,398.00	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
800	Other Uses of Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
Total Fund 259	Grant Reserve Fund		0.00	0.00	394,500.00	0.00	394,500.00	0.00	394,500.00	657,661.30	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 271	Grade School Activities									
	1700 Extracurricular Activities	0.00	0.00	72,800.00	0.00	74,800.00	0.00	74,800.00	74,800.00	0.00
	1740 Fees	90,163.70	100,328.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	677.97	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	(300.00)	27.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	30.60	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	90,572.27	100,509.57	72,800.00	0.00	74,800.00	0.00	74,800.00	74,800.00	0.00
	5400 Fund Balance	20,864.35	28,294.63	62,156.00	0.00	88,000.00	0.00	88,000.00	88,000.00	0.00
	5000 Other Sources	20,864.35	28,294.63	62,156.00	0.00	88,000.00	0.00	88,000.00	88,000.00	0.00
Total Fund 271	Grade School Activities	111,436.62	128,804.20	134,956.00	0.00	162,800.00	0.00	162,800.00	162,800.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 271	Grade School Activities									
Function 1111	Elementary Programs									
130	Additional Salary	255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	572.50	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	20,457.03	18,761.48	33,266.67	0.00	37,700.00	0.00	37,700.00	37,700.00	0.00
300	Purchased Services	21,029.53	19,211.48	33,266.67	0.00	37,700.00	0.00	37,700.00	37,700.00	0.00
410	Consumable Supplies & Materials	1,368.14	200.29	21,088.89	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
420	Textbooks	0.00	0.00	21,088.89	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
460	Non-Consumable Items	0.00	0.00	21,088.88	0.00	22,000.00	0.00	22,000.00	22,000.00	0.00
400	Supplies and Materials	1,368.14	200.29	63,266.66	0.00	66,000.00	0.00	66,000.00	66,000.00	0.00
Total Function 1111	Elementary Programs	22,652.67	19,411.77	96,533.33	0.00	103,700.00	0.00	103,700.00	103,700.00	0.00
Function 1121	Middle School Programs									
319	Other Instructional Prof. Tech. Services	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation	1,673.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	47,612.80	26,472.48	16,633.35	0.00	17,000.00	0.00	17,000.00	17,000.00	0.00
300	Purchased Services	49,636.61	26,472.48	16,633.35	0.00	17,000.00	0.00	17,000.00	17,000.00	0.00
410	Consumable Supplies & Materials	2,118.75	160.35	10,700.33	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
420	Textbooks	0.00	0.00	5,544.32	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
460	Non-Consumable Items	0.00	0.00	5,544.67	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
400	Supplies and Materials	2,118.75	160.35	21,789.32	0.00	24,000.00	0.00	24,000.00	24,000.00	0.00
640	Dues and Fees	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	51,880.36	26,632.83	38,422.67	0.00	41,000.00	0.00	41,000.00	41,000.00	0.00
Function 1122	Middle School Extracurricular									
340	Travel	1,162.00	5,503.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing & Binding	2,949.50	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	4,111.50	7,303.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	839.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	839.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	Donations	677.97	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 271	Grade School Activities										
600	Other Objects		677.97	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular		5,628.68	7,453.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		80,161.71	53,497.70	134,956.00	0.00	144,700.00	0.00	144,700.00	144,700.00	0.00
Function 2222	Library/Media Center										
410	Consumable Supplies & Materials		681.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		681.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		681.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation Services										
331	Reimbursable Student Transportation		3,953.57	0.00	0.00	0.00	18,100.00	0.00	18,100.00	18,100.00	0.00
300	Purchased Services		3,953.57	0.00	0.00	0.00	18,100.00	0.00	18,100.00	18,100.00	0.00
Total Function 2550	Student Transportation Services		3,953.57	0.00	0.00	0.00	18,100.00	0.00	18,100.00	18,100.00	0.00
Major Function 2000	Support Services		4,635.28	0.00	0.00	0.00	18,100.00	0.00	18,100.00	18,100.00	0.00
Total Fund 271	Grade School Activities		84,796.99	53,497.70	134,956.00	0.00	162,800.00	0.00	162,800.00	162,800.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 272	High School Activities									
	1700 Extracurricular Activities	0.00	0.00	13,712.00	0.00	13,957.00	0.00	13,957.00	13,957.00	0.00
	1710 Admission (tickets)	3,932.22	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1740 Fees	162,786.06	149,610.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	4,901.15	5,161.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	11,582.00	31,348.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	2,030.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	1,258.58	2,732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	186,490.01	188,972.77	13,712.00	0.00	13,957.00	0.00	13,957.00	13,957.00	0.00
	5400 Fund Balance	130,214.14	182,693.88	246,288.00	0.00	286,000.00	0.00	286,000.00	286,000.00	0.00
	5000 Other Sources	130,214.14	182,693.88	246,288.00	0.00	286,000.00	0.00	286,000.00	286,000.00	0.00
Total Fund 272	High School Activities	316,704.15	371,666.65	260,000.00	0.00	299,957.00	0.00	299,957.00	299,957.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 272	High School Activities									
Function 1131	High School Programs									
311	Instruction Services	0.00	177.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	5,146.69	600.00	130,000.00	0.00	131,225.00	0.00	131,225.00	131,225.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	65,000.00	0.00	91,850.00	0.00	91,850.00	91,850.00	0.00
300	Purchased Services	5,146.69	777.60	195,000.00	0.00	223,075.00	0.00	223,075.00	223,075.00	0.00
410	Consumable Supplies & Materials	58,414.01	74,170.22	65,000.00	0.00	73,732.00	0.00	73,732.00	73,732.00	0.00
400	Supplies and Materials	58,414.01	74,170.22	65,000.00	0.00	73,732.00	0.00	73,732.00	73,732.00	0.00
640	Dues and Fees	6,660.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	6,660.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	70,220.70	75,737.82	260,000.00	0.00	296,807.00	0.00	296,807.00	296,807.00	0.00
Function 1132	High School Extracurricular									
130	Additional Salary	1,508.27	12.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	0.00	460.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.27	472.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	3.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	4.80	27.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	25.09	44.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	9.16	49.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	123.78	35.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	7.78	2.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	2.83	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	176.99	159.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	500.00	7,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,033.11	579.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,836.76	29.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	5,369.87	8,034.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	37,803.09	37,229.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	37,803.09	37,229.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	12,910.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	Donations	354.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 272	High School Activities										
600	Other Objects		13,264.50	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		58,402.72	45,946.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		128,623.42	121,684.18	260,000.00	0.00	296,807.00	0.00	296,807.00	296,807.00	0.00
Function 2550	Student Transportation Services										
331	Reimbursable Student Transportation		5,386.85	0.00	0.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
300	Purchased Services		5,386.85	0.00	0.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
Total Function 2550	Student Transportation Services		5,386.85	0.00	0.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
Major Function 2000	Support Services		5,386.85	0.00	0.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
Total Fund 272	High School Activities		134,010.27	121,684.18	260,000.00	0.00	299,957.00	0.00	299,957.00	299,957.00	0.00

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Riverdale School District #51J
2019-20 Adopted Budget

300 – Debt Service Fund

This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-Approved construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the Director's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account.

The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.

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Riverdale School District
2019-20 Schedule of Principal and Interest Requirements

Fiscal Year	Fund 300				Fund 330			
	G.O.Bonds		Adv Refunding G.O. Bonds		PERS UAL Obligation			
	Series 2009B		Series 2015		Series 2003			
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	
		<u>Due 12/15 &</u>		<u>Due 12/15 &</u>		<u>Due 12/15 &</u>		
	<u>Due 6/15</u>	<u>6/15</u>	<u>Due 6/15</u>	<u>6/15</u>	<u>Due 6/15</u>	<u>6/15</u>	<u>Principal</u>	<u>Interest</u>
2019-20	929,397	463,037	-	276,400	120,010	334,443	1,049,407	1,073,880
2020-21	-	423,537	1,545,000	276,400	119,775	359,678	1,664,775	1,059,615
2021-22	-	423,537	1,660,000	214,600	117,949	381,504	1,777,949	1,019,641
2022-23	-	423,537	1,790,000	148,200	116,430	403,023	1,906,430	974,760
2023-24	-	423,537	1,915,000	76,600	405,000	114,453	2,320,000	614,590
2024-25	911,556	423,537	-	-	430,000	91,732	1,341,556	515,269
2025-26	874,629	376,410	-	-	455,000	67,308	1,329,629	443,718
2026-27	838,650	330,230	-	-	480,000	41,464	1,318,650	371,694
2027-28	803,247	285,026	-	-	250,000	14,200	1,053,247	299,226
2028-29	773,453	240,928	-	-	-	-	773,453	240,928
2029-30	744,621	197,924	-	-	-	-	744,621	197,924
2030-31	718,425	156,077	-	-	-	-	718,425	156,077
2031-32	691,851	115,342	-	-	-	-	691,851	115,342
2032-33	668,198	75,768	-	-	-	-	668,198	75,768
2033-34	647,256	37,347	-	-	-	-	647,256	37,347
	<u>\$ 8,601,283</u>	<u>\$ 4,395,776</u>	<u>\$ 6,910,000</u>	<u>\$ 992,200</u>	<u>\$ 2,494,164</u>	<u>\$ 1,807,805</u>	<u>\$ 18,005,447</u>	<u>\$ 7,195,781</u>

May be rounded for budgetary purposes.

Source: Oregon State Treasury Overlapping Debt Report 6.30.18

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 300	Debt Service Fund									
	1111 Current Year Taxes	1,679,075.79	1,803,347.10	1,746,645.00	0.00	1,368,834.00	0.00	1,368,834.00	1,368,834.00	0.00
	1190 Penalties & Interest on Taxes	703.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	7,755.06	10,182.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	6,090.00	147,260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,693,623.97	1,960,789.81	1,746,645.00	0.00	1,368,834.00	0.00	1,368,834.00	1,368,834.00	0.00
	5400 Fund Balance	67,547.87	146,846.84	10,000.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00
	5000 Other Sources	67,547.87	146,846.84	10,000.00	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00
Total Fund 300	Debt Service Fund	1,761,171.84	2,107,636.65	1,756,645.00	0.00	1,668,834.00	0.00	1,668,834.00	1,668,834.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 300	Debt Service Fund									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal	1,210,000.00	1,300,000.00	1,430,845.00	0.00	929,397.00	0.00	929,397.00	929,397.00	0.00
621	Regular Interest	404,325.00	366,425.00	325,800.00	0.00	739,437.00	0.00	739,437.00	739,437.00	0.00
600	Other Objects	1,614,325.00	1,666,425.00	1,756,645.00	0.00	1,668,834.00	0.00	1,668,834.00	1,668,834.00	0.00
Total Function 5110	Long-Term Debt Service	1,614,325.00	1,666,425.00	1,756,645.00	0.00	1,668,834.00	0.00	1,668,834.00	1,668,834.00	0.00
Major Function 5000	Other Uses	1,614,325.00	1,666,425.00	1,756,645.00	0.00	1,668,834.00	0.00	1,668,834.00	1,668,834.00	0.00
Total Fund 300	Debt Service Fund	1,614,325.00	1,666,425.00	1,756,645.00	0.00	1,668,834.00	0.00	1,668,834.00	1,668,834.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 330	Debt Service Fund-PERS Bonds									
	1510 Interest on Investments	2,031.93	4,560.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	437,431.30	467,675.92	324,660.00	0.00	257,063.00	0.00	257,063.00	257,063.00	0.00
	1000 Local Sources	439,463.23	472,236.27	324,660.00	0.00	257,063.00	0.00	257,063.00	257,063.00	0.00
	5400 Fund Balance	136,740.82	180,155.42	136,740.00	0.00	199,000.00	0.00	199,000.00	199,000.00	0.00
	5000 Other Sources	136,740.82	180,155.42	136,740.00	0.00	199,000.00	0.00	199,000.00	199,000.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	576,204.05	652,391.69	461,400.00	0.00	456,063.00	0.00	456,063.00	456,063.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 330	Debt Service Fund-PERS Bonds									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal	123,869.20	122,925.00	130,000.00	0.00	120,015.00	0.00	120,015.00	120,015.00	0.00
621	Regular Interest	270,579.43	291,493.92	333,000.00	0.00	334,448.00	0.00	334,448.00	334,448.00	0.00
640	Dues and Fees	1,600.00	1,600.00	(1,600.00)	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00
600	Other Objects	396,048.63	416,018.92	461,400.00	0.00	456,063.00	0.00	456,063.00	456,063.00	0.00
Total Function 5110	Long-Term Debt Service	396,048.63	416,018.92	461,400.00	0.00	456,063.00	0.00	456,063.00	456,063.00	0.00
Major Function 5000	Other Uses	396,048.63	416,018.92	461,400.00	0.00	456,063.00	0.00	456,063.00	456,063.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	396,048.63	416,018.92	461,400.00	0.00	456,063.00	0.00	456,063.00	456,063.00	0.00

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Riverdale School District #51J
2019-20 Adopted Budget

400 – Grade School Bond Proceeds Fund

The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally Approved by voters in the ballot approving the measure.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure.

The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The District has entered into agreements with Clackamas County and the City of Portland to collect the tax.

These funds will be held for projects Approved by the School Board that meet the requirements of the CET authorization.

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Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 400	Capital Projects									
	1510 Interest on Investments	1,856.71	1,622.90	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	1000 Local Sources	1,856.71	1,622.90	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	5400 Fund Balance	142,057.82	67,852.06	68,691.00	0.00	71,000.00	0.00	71,000.00	71,000.00	0.00
	5000 Other Sources	142,057.82	67,852.06	68,691.00	0.00	71,000.00	0.00	71,000.00	71,000.00	0.00
Total Fund 400	Capital Projects	143,914.53	69,474.96	69,891.00	0.00	72,200.00	0.00	72,200.00	72,200.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 400	Capital Projects									
Function 4150	Building Acquisition/Construction & Improvement									
322	Repairs & Maintenance	19,998.50	0.00	62,391.00	0.00	64,700.00	0.00	64,700.00	64,700.00	0.00
389	Other Non-Instr / Prof Technical Services	56,063.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	76,062.47	0.00	62,391.00	0.00	64,700.00	0.00	64,700.00	64,700.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
400	Supplies and Materials	0.00	0.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement	76,062.47	0.00	69,891.00	0.00	72,200.00	0.00	72,200.00	72,200.00	0.00
Major Function 4000	Facilities Acquisition	76,062.47	0.00	69,891.00	0.00	72,200.00	0.00	72,200.00	72,200.00	0.00
Total Fund 400	Capital Projects	76,062.47	0.00	69,891.00	0.00	72,200.00	0.00	72,200.00	72,200.00	0.00

Resources Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 410	Construction Excise Tax									
	1130 Construction Excise Tax	2,306.88	11,202.24	25,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
	1000 Local Sources	2,306.88	11,202.24	25,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
	5400 Fund Balance	143,413.92	127,813.33	118,466.00	0.00	87,000.00	0.00	87,000.00	87,000.00	0.00
	5000 Other Sources	143,413.92	127,813.33	118,466.00	0.00	87,000.00	0.00	87,000.00	87,000.00	0.00
Total Fund 410	Construction Excise Tax	145,720.80	139,015.57	143,466.00	0.00	98,000.00	0.00	98,000.00	98,000.00	0.00

Requirements Report

		Actuals 2016-17	Actuals 2017-18	Adopted 2018-19	Adopted 2018-19 FTE	Proposed Budget 2019-20	Proposed FTE 2019-20	Approved Budget 2019-20	Adopted Budget 2019-20	Adopted FTE 2019-20
Fund 410	Construction Excise Tax									
Function 2131	Service Area Direction									
480	Computer Hardware	0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
400	Supplies and Materials	0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Function 2131	Service Area Direction	0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
322	Repairs & Maintenance	17,757.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	17,757.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	149.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	89,292.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
400	Supplies and Materials	149.69	0.00	89,292.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	17,907.47	0.00	89,292.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
Major Function 2000	Support Services	17,907.47	0.00	129,292.00	0.00	85,000.00	0.00	85,000.00	85,000.00	0.00
Function 4150	Building Acquisition/Construction & Improvement									
389	Other Non-Instr / Prof Technical Services	0.00	833.52	14,174.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
300	Purchased Services	0.00	833.52	14,174.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
460	Non-Consumable Items	0.00	19,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	19,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement	0.00	20,549.52	14,174.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
Major Function 4000	Facilities Acquisition	0.00	20,549.52	14,174.00	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00
Total Fund 410	Construction Excise Tax	17,907.47	20,549.52	143,466.00	0.00	98,000.00	0.00	98,000.00	98,000.00	0.00

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Supplemental Information

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Riverdale School District #51 J
Adopted Wage and Salary Schedule
Fiscal Year 2019-20

<u>Classified - Hourly</u>	Calendar								General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5			Fund FTE	Funds FTE
Admin Assistant	240	\$ 21.56	\$ 22.03	\$ 22.49	\$ 22.93	\$ 23.40			2.0000	-
Office Asst. 1 GS	192	\$ 17.28	\$ 17.61	\$ 17.96	\$ 18.32	\$ 18.69			1.0000	-
Office Asst. 1 HS	202	\$ 17.28	\$ 17.61	\$ 17.96	\$ 18.32	\$ 18.69			1.0000	-
AD Admin Assistant	210	\$ 21.56	\$ 22.03	\$ 22.49	\$ 22.93	\$ 23.40			0.5000	-
Preschool Teacher	192	\$ 25.20	\$ 25.71	\$ 26.23	\$ 26.75	\$ 27.30			-	1.0000
Enrollment/Admissions Coord .	200	\$ 18.19	\$ 18.55	\$ 18.94	\$ 19.31	\$ 19.69			1.0000	-
Educational Assistant	180	\$ 14.76	\$ 15.05	\$ 15.35	\$ 15.66	\$ 15.97			5.1300	1.3125
Head Custodian	260	\$ 22.16	\$ 22.60	\$ 23.05	\$ 23.51	\$ 24.58			2.0000	-
Custodian	260	\$ 16.77	\$ 17.08	\$ 17.44	\$ 17.79	\$ 18.14			1.0000	-
Accounting Specialist	240	\$ 21.56	\$ 22.03	\$ 22.49	\$ 22.93	\$ 23.40			1.0000	-
Communications Coordinator	205	\$ 21.56	\$ 22.03	\$ 22.49	\$ 22.93	\$ 23.40			1.0000	-
College Counselor	192	\$ 25.20	\$ 25.71	\$ 26.23	\$ 26.75	\$ 27.30			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	240			\$ 145,293					0.6000	-
Principal - Grade School	230	\$ 101,150	\$ 103,427	\$ 105,495	\$ 107,470	\$ 109,621			1.0000	-
Principal - High School	230	\$ 108,732	\$ 111,179	\$ 113,402	\$ 115,670	\$ 117,984			1.0000	-
Athletic Director	210	\$ 69,759	\$ 71,155	\$ 72,578	\$ 74,029	\$ 75,510			0.5000	-
Business Manager	240	\$ 90,424	\$ 92,232	\$ 94,077	\$ 95,959	\$ 97,878			1.0000	-

<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	\$ 47,563	\$ 48,630	\$ 49,633	\$ 50,593	\$ 51,575			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	\$ 41,790	\$ 86,954						43.6083	1.2917
Total									65.3383	3.6042

Total FTE, All Positions 68.9425

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.

Pamplin MediaGroup

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PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewsnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I,
Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the **Lake Oswego Review**, a
newspaper of general circulation, serving
Lake Oswego in the aforesaid county and
state, as defined by ORS 193.010 and
193.020, that

Riverdale School District 51
Notice of Budget Committee Meeting May
21, 2019 at 6:00 p.m.
Ad#: 107725

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper(s) for 2 week(s) in the
following issue(s):

05/09/2019, 05/16/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/16/2019.

[Signature]

NOTARY PUBLIC FOR OREGON

Acct #: 114417
Attn: **Cindy Duley**
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Riverdale School District 51 Multnomah State of Oregon,
(Subject Name) (County) (State)
on the budget for the fiscal year July 1, 20 19 to June 30, 20 20, will be held at Riverdale Grade School - Library
(Location)
The meeting will take place on May 21, 2019 at 6:00 ☐ a.m. ☒ p.m.
(Date) (Time)
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 at
the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on
May 28, 2019 at 6:00 ☐ a.m. ☒ p.m., held at Riverdale Grade School - Library
(Date) (Time) (Location)
A copy of the budget document may be inspected or obtained on or after May 22, 2019
(Date)
at 11733 SW Breyman Ave between the hours of 8:00 ☒ a.m. ☐ p.m. and 4:30 ☐ a.m. ☒ p.m.
(Location) (Time) (Time)
150-504-073-1 (Rev. 11-14)
Publish May 9, 16, 2019.
LOR107725

Pamplin MediaGroup

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Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Lake Oswego Review**, a newspaper of general circulation, serving Lake Oswego in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Riverdale School District
Form ED-1 Notice of Budget Hearing June 17, 2019 at 6:00 p.m.
Ad#: 114388

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/06/2019

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/06/2019.

Jerrin L. Sipe

NOTARY PUBLIC FOR OREGON

FORM
ED-1

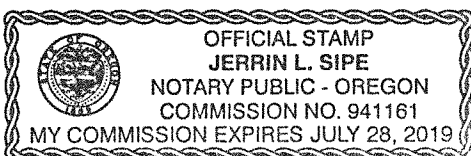
NOTICE OF BUDGET HEARING

A public meeting of the Board of the Riverdale School District will be held on June 17 at 6:00 ☐ a.m. at ☒ p.m.
(Date) (Time)
(Location) Riverdale Grade School - Commons
Riverdale School District
Budget Committee.
budget for the fiscal year beginning July 1, 2019 as approved by the 11733 SW Breyman Avenue
A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 11733 SW Breyman Avenue
Portland, OR 97219 between the hours of 8:30 a.m. and 4:30 p.m., or online at www.riverdaleschool.com
(Street address)

This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☒ the same as; ☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact Cindy Duley	Telephone number (503) 262-4840	E-mail cduley@riverdale.k12.or.us	
FINANCIAL SUMMARY – RESOURCES			
TOTAL OF ALL FUNDS			
Actual Budget 2017 -2018			
Adopted Budget This Year 2018 -2019			
Approved Budget Next Year 2019 -2020			
1. Beginning Fund Balance	2,174,334.00	1,278,709.00	2,200,000.00
2. Current Year Property Taxes, other than Local Option Taxes	4,449,594.00	4,308,685.00	4,095,509.00
3. Current Year Local Option Property Taxes	360,030.00	854,857.00	908,415.00
4. Other Revenue from Local Sources	3,316,213.00	3,379,078.00	3,363,426.86
5. Revenue from Intermediate Sources	325.00	0.00	0.00
6. Revenue from State Sources	3,269,287.00	3,361,053.00	3,576,737.66
7. Revenue from Federal Sources	205,856.00	164,563.00	296,405.00
8. Interfund Transfers	0.00	0.00	15,727.70
9. All Other Budget Resources	0.00	0.00	0.00
10. Total Resources	13,674,639.00	13,346,945.00	14,456,221.22
FINANCIAL SUMMARY - REQUIREMENTS BY SUBJECT CLASSIFICATION			

Acct #: 114417
Attn: Cindy Duley
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219



RESOLUTION No. 19-02

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District #51J
hereby adopts the budget for fiscal year 2019-20 in the total amount of \$14,562,490.*
This budget is now on file at the District Office, 11733 SW Breyman, Portland, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
July 1, 2019, for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	6,096,140	Instruction.....	1,409,695
Support Services.....	3,872,193	Support Services.....	312,691
Contingency.....	142,446	Enterprise & Comm.....	18,500
Fund Transfer.....	15,728	Contingency.....	0
Total.....	\$10,126,507	Total.....	\$1,740,886
Debt Service Fund		Capital Projects Fund	
Debt Service	1,668,834	Facilities Acquisition and Construction	72,200
Total.....	\$1,668,834	Total.....	\$72,200
PERS Bond Debt Service Fund		Construction Excise Tax Fund	
Debt Service	456,063	Support Services.....	85,000
Total.....	\$456,063	Facilities Acquisition and Construction	13,000
		Total.....	\$98,000
		Total APPROPRIATIONS, All Funds . . .	\$14,162,490
		Total Unappropriated and Reserve Amounts, All Funds . . .	400,000
		TOTAL ADOPTED BUDGET . . .	\$14,562,490 *

(* 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 2019-20:

- (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 \$1,668,834 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:

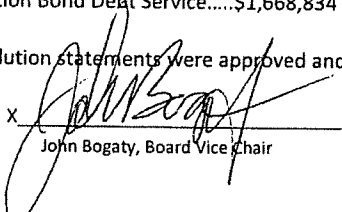
Subject to the Education Limitation

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

Excluded from Limitation

General Obligation Bond Debt Service..... \$1,668,834

The above resolution statements were approved and declared adopted on June 17, 2019.

x 
John Bogaty, Board Vice Chair

Attested by: 
Jim Schlachter, Clerk



The Riverdale School District 2024 Strategic Plan

OUTLINING OUR STRATEGIC VISION | 2019-2024

Our Vision

Students learn to use their minds well, engage creatively and act compassionately.

Our Mission

Riverdale develops inquisitive, imaginative and eager learners. Our students demonstrate academic mastery through exhibition to become effective communicators and responsible leaders.

Preamble

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. Therefore our strategic plan 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.

RIVERDALE
www.riverdaleschool.com

THEME 1

Educational Model

We support, challenge and prepare every student to succeed in college, career and life.

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.

- **Student-centered:** Responsive to student voice and providing all students with ongoing, future-oriented guidance and support.
- **Challenging:** A challenging, multi-dimensional program designed to equip all students for success in college and beyond.
- **Flexible:** Delivering personalized learning in all settings, with flexible schedules that promote innovative instruction.
- **Relevant:** Education that is oriented toward learning beyond the classroom and school, with age-appropriate opportunities to engage with the broader community.
- **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.

THEME 3

Climate & Culture

We cultivate highly engaged, self-determined students who thrive both academically and socially.

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.

- **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.
- **Collaboration:** A climate of collaboration that unites and engages students, staff and the extended community to contribute in meaningful ways to our shared success.
- **Respect and civic-mindedness:** A culture of kindness and respect fostered through deliberate efforts to recognize and explore diversity and equity, and to cultivate positive interactions with others in school and in the world.
- **High expectations:** High expectations for academic integrity, a passion for excellence and an emphasis on persistence and resilience.

THEME 2

District Stability

We are operationally sound, poised for the future and aligned to the needs of our community.

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

- **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.
- **Facilities:** Well-maintained and appropriate facilities that are equipped to support the district's goals for the future.
- **Best practices:** Use of best practices to maintain financial stability, provide operational efficiency and deliver accurate, reliable reporting.
- **Support:** Neighborhood schools embraced and supported by local voters, neighbors and the parent community.

THEME 4

Curriculum & Instruction

We nurture curious and agile learners by balancing rigor, creativity, exploration and innovation.

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

- **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.
- **Innovation and integration:** Innovative instruction and learning environments that allow for thoughtful integration of subject matter and a culturally responsive curriculum.
- **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.
- **Technology:** Technology is integral to instruction as both a learning tool and a subject for success in a digital world.



Invest in Our Future. Invest in Oregon Students.

THE TIME IS NOW FOR RIVERDALE SCHOOL DISTRICT

Oregonians are calling for investments in their public schools. They want:

-  **Smaller Class Sizes**
-  **Well-Rounded Education**
-  **Student Health and Safety**
-  **More Learning Time**

Here’s how Oregon legislators can deliver for our students:

\$10.37* Billion K-12 Investment Budget
featuring a \$1 Billion School Improvement Fund

With its share of the
\$1 Billion School Improvement Fund, here’s how
Riverdale School District
plans to improve student outcomes and opportunities:

The Riverdale School District has 650 students. We are fortunate to have small class sizes in all grades and ample instructional time for our K-8 students.

However, our high school students need more instructional time and all of our students need more exploratory instruction, instructional technology integration and individualized support.

Our district would receive approximately \$537,000 during the 2019-20 school year as part of a \$1 billion SIF. We would prioritize our investments in three areas:

Well-Rounded Education: Our students currently have limited elective offerings to choose from.

Through increased instructional time and added FTE more options would be available.

This would include electives at the high school, increased PE instruction for our middle school students, STEM related instruction and increased instructional technology integration at all levels.

Student Health and Safety: Ready access to physical and mental health services is a challenge for many of our students.

Currently, we have limited nursing and social-emotional health support in our schools. We would increase support for our students to address social-mental-physical health needs at both schools

and begin to address the unmet health needs of our students.

More Learning Time: Time available within our current calendar and daily schedules is short of what is needed at the high school.

We would seek to increase instruction time at the high school. Effective use of the time we have is also a concern as the technology tools that allow students to engage in learning is aging and becoming unavailable.

We would seek to update our technology tools to fully utilize the time we do have for instruction.

*Includes the Governor's Base Budget of \$9.24 billion, plus full funding for Measure 98 (as approved by voters), plus a \$1 billion School Improvement Fund.