

**RIVERDALE
SCHOOL DISTRICT 51J**

RIVERDALE

**2018-19 FISCAL YEAR
ADOPTED BUDGET**

11733 SW Breyman Ave., Portland, OR 97219
Sam Breyer, Acting Superintendent

Riverdale School District
Budget Committee Members
2018-19

Board Members	Term Expires		Citizen Members	Term Expires
Michelle Janke, Chair	June 30, 2020		Michelle De Geest	June 30, 2019
John Bogaty, Vice-Chair	June 30, 2020		Peter Francis*	June 30, 2019
Mike Gunter	June 30, 2019		Kirstin Fredrickson	June 30, 2021
Nicole Grayson	June 30, 2020		Paul Spellman	June 30, 2019
Joe Prats	June 30, 2019		Mark Higgins	June 30, 2021

*Peter Francis was replaced by Jennie Chandra.

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

2018-19 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

I am pleased to present the proposed budget for Riverdale School District for the 2018-19 fiscal year. Though this budget contains reductions from the current service level, it leaves Riverdale on a more solid foundation for the future while allowing the District to continue offering a rich and engaging program for students and the community.

A Fundamental Problem

In recent years, Riverdale has spent more than it has received in revenue. This was a conscious and commendable choice by the Riverdale School Board to apply reserves directly in service to students and community. However, the variance between expenditures and revenue has accelerated due to several factors.

Increasing Public Employee Retirement System (PERS) Contributions

The District is required to contribute to the public employee pension system. This contribution rate is set by the PERS Board and is mandatory. The required district OPSRP/Tier I-II contribution increased from 4.17/8.86% of payroll in 2015-17 to 10.72/16.05% of payroll in the 2017-19 biennium. This represents a significant increase in cost to the district. Rates are expected to increase significantly again in the 2019-2021 biennium.

Inadequate State Funding

The state school fund allocation for the 2017-19 biennium was insufficient to cover annual cost increases, including the previously mentioned PERS increase. Additionally, the state chose to allocate the funding on an equal amount for each year of the biennium, rather than in the traditional 49/51% split that intentionally allocates more in the second year of a biennium to account for traditional roll-up costs.

Declining Tuition Students

Changes in legislation and applicable transfer laws in recent years have led to the release of more students from their home districts. That has led to a decrease in the number of students attending on a tuition basis.

These factors led to unsustainable and accelerating deficit spending that rapidly depleted the District's formerly healthy reserves. This must be corrected for the District to remain financially stable. This situation is not unique to Riverdale – many other districts have made reductions in 2017-18 and more are reducing for 2018-19.

The District has reached the point where it is no longer able to fund programs and services at a higher-level than incoming revenue. Expenditures and revenues must be returned to a balanced level.

District Advantages

The District is fortunate to have two additional sources of revenue to support Riverdale education and a Board that initiated a response to the funding problem this year.

Foundation Contributions

The 2018-19 Budget includes a \$1,200,000 contribution from the Riverdale School Foundation, which represents an increase of \$250,000 from the previous year. This additional funding reduced the impact of cuts that would have otherwise been necessary. The total generous contribution will fund 12 teaching positions across the district.

Local Option Levy

Riverdale residents provide additional funding through the Local Option Levy. This tax captures the gap between the Measure 5 tax limit based on market value and Measures 47/50 tax limits based on assessed value – as the gap between them closes, the full amount assessed is compressed. The 2017-18 school year represents year three of the five-year collection period, and in its third year the levy is anticipated to provide \$865,000.

School Board Response

The Riverdale School Board recognized the acceleration of the deficit in the 2017-18 school year and took steps to mitigate the challenge. These include convening a financial advisory committee, an increase in tuition, a fair and reasonable agreement with the Riverdale Teachers Association, and implementation of mid-year spending cuts. The Board also took on additional support roles and worked with Multnomah Education Service District to provide an acting superintendent free of charge in order to complete the 2017-18 school year without incurring additional interim superintendent expenses during Superintendent Brandon's leave.

Reductions for Future Stability

This proposed budget integrates all of the aforementioned factors to provide the District with a balanced budget that aligns expenditures and revenue while leaving a relatively slim amount of reserves. To accomplish this, the District was required to identify cuts from the current service level. When considering potential reductions, the administrative team worked within the following guidelines developed in collaboration with the Riverdale School Board of Directors:

Riverdale offers a high-quality educational experience for students. In order to maintain that experience, a plan for budget reductions will be developed using the following guidelines:

- Limit the impact of reductions on students
- Maintain core program offerings
- Maintain class sizes at or near current levels, when possible
- Continue to provide the Riverdale diploma (eight classes more than the state requires)

- Reductions applied equitably across grade school, high school and district office to best preserve student learning
- Identify non-personnel reductions whenever possible, including maintaining non-labor expenses at or below the 2016-17 level
- When personnel reductions are necessary, consider the following factors:
 - Utilizing attrition when possible
 - Federal, state and policy requirements
 - Programs valued by the Riverdale community
 - The number of students affected by the reduction

As a result, this budget includes the following changes from the 2017-18 adopted budget to the proposed 2018-19 budget:

- Return non-personnel spending authority to the 2016-17 budget level
- Reductions in net general fund expenditures on athletics through reduced staffing and elimination of some programs
- Total reduction of 4.325 FTE
 - 1.125 FTE at Riverdale Grade School
 - 1.8 FTE at Riverdale High School
 - 1.4 FTE at the District level
- Reduced extra-curricular offerings
 - No overnight RHS field studies (modified field study experience still to be provided)
 - Elimination of grade school Genesis Band
 - Elimination of grade school Science Bowl and Math Club
- Additional revenue from out-of-district students at Riverdale Grade School, resulting in potential small class size increases that still fall within the Board recommended ranges
- Unappropriated ending fund balance targeted at \$379,000, which represents a reserve of 4.2%

With these reductions, the District will continue to provide a sustainable quality academic program within its financial means.

Future Considerations

All school districts face predictable future financial challenges. PERS costs will certainly increase in the coming biennium. Oregon faces structural challenges at the state level, which will continue to make adequate stable funding an uphill battle. The reserve level of 4.2%, while reasonable, allows little room for error.

To that end, Riverdale must continue to aggressively pursue financial efficiencies in the coming year. Recommendations include:

- Convene a group of stakeholders to assess potential changes to school schedules for increased efficiency

- Continue to work to decrease the general fund cost of athletics through a balance of community volunteer support, decreased offerings, and potential revenue sources
- Continue the practice of reviewing all district contracts for cost savings through negotiations and reduction to essential levels of services

Summary

This proposed budget includes reductions that correct the fundamental problem of expenditures exceeding revenue. Though no cuts are easy or painless, it still leaves Riverdale in an enviable position in comparison to other schools. The District is able to continue to provide a high-quality experience to its students and community.

Riverdale is not alone in facing challenges to its financial future – all Oregon school districts face the same instability. However, Riverdale is well positioned to meet these challenges without damaging the core academic experience if the district continues to aggressively pursue financial efficiencies.

I want to close by thanking the Riverdale staff for their proficiency and dedication. The community is fortunate to be served by a skilled group of professionals.

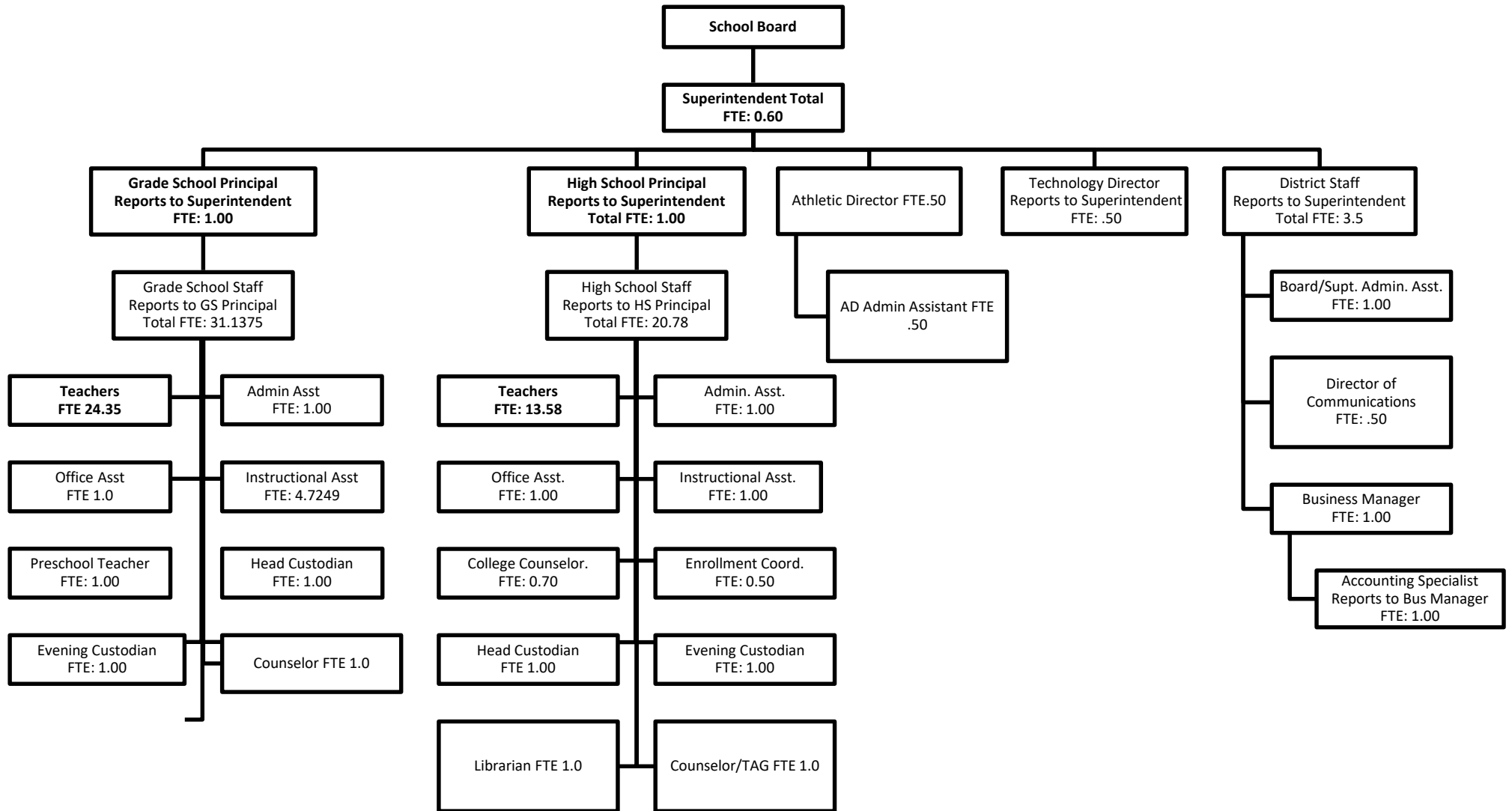
It has been a pleasure to support the Riverdale School District and community on a short-term basis. Thank you for your consideration of this budget proposal.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sam Breyer". The signature is written in dark ink and is positioned above the printed name.

Sam Breyer, Acting Superintendent

**Riverdale School District 51J
2018-19 Organization Chart**



Riverdale School District #51J

2018-19 Budget Assumptions

This budget represents an operating plan for the 2018-19 school year. As the budget is developed, some information is not known or available. In this case, estimates are made on the best information available. The following assumptions form the basis of 2018-19 budget preparation.

REVENUE

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund formula and tuition revenues. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2018-19, staff projects tuition paying students to decrease and resident students to increase. Marketing efforts continue to attract new students at all levels and bring overall enrollment estimates to 647.

State School Fund Formula Estimate

The Oregon Department of Education estimates State School Fund (SSF) payments based on an overall state budget of \$8.2 billion for the 2017-19 biennium with a 50/50 split. 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 other revenue are deducted from the SSF formula and reduce the amount received from the state.

Only resident and transfer students count towards the state school funding formula; tuition paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weighting is allowed for students who are English Language Learners, living in poverty, and receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 300 students. In 2018-19, each full-time student is expected to generate \$7,947.

Transportation costs for home to school transportation and curricular field trips are estimated at \$133,000 for 2018-19. These costs are 70 percent reimbursable (\$93,100) under the State School Fund Formula. The home-to-school transportation contract is based on the national CPI and the budgeted amount remains flat from the 2016-17 budget year.

.

The estimate for tuition revenue is based on expected enrollment as follows

Tuition Estimate for 2018-19

Grade	Tuition	Students	Total Tuition
Grade K	11,130	9	100,170
Grades 1-4	12,120	15	181,800
Grades 5-8	12,500	10	125,000
Grades 9-12	12,950	35	453,250
Total		69	860,220
Tuition to xfr		-10	-129,500
Tuition Rev Est			730,720

Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The district is requesting \$1,200,000 of the donations that were raised. There are no restrictions on the use of the 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 \$250,000 from the 2017-18 budget year.

Local Option Dollars

In November 2015, district voters 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 therefore varies on a property-by-property basis. The amount raised for 2018-19 will not be known until October 2018, when the county assessor prepares the tax roll.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Local Option Revenue	\$465,612	\$557,8	\$421,734	\$459,811	\$589,09	\$616,62	\$690,000	\$800,300	\$865,15

,

EXPENDITURE ASSUMPTIONS

Salary and Benefit Projections

Staffing:

General Fund – The 2017-18 adopted budget provided for 67.14 FTE in the General Fund. For the Adopted 2018-19 budget, general fund FTE is reduced to 63.5175. A position has been reclassified from classified staff to confidential staff.

Special Revenue Fund – The 2017-18 adopted budget included 2.9983 non-general fund FTE. One position previously general-funded was split to reflect .75 special revenue funding for career/technical education. For the 2018-19 Adopted budget, total non-general fund FTE is 3.875 FTE.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association (RTA) through June 30, 2021. The framework clarifying classified, administrator and confidential staff salaries has been set and approved by the board.

District contribution for healthcare for 2018-19 has been contractually determined for licensed staff. The framework for classified staff, confidential staff and administrative staff contributions has been set and approved by the board.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	2%	\$1,368/month, plus \$25,000 to pool
Classified and Confidential Staff	2%	\$1,368/month
Administrators	2%	\$1,368/month

PERS Rates

Rates are set by the PERS board. New rates went into effect on July 1, 2017 and are expected to remain in place through June 30, 2019. Rates nearly doubled from the 2015-17 biennium to the current 2017-19 biennium. Districts across the state along with Riverdale are experiencing harsh impact to budget due to these increases.

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

PERS UAL Bond

Riverdale School District participated as part of 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 2018-19, 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.

Other Expenditure Increases

Transportation – The district contracts with First Student for student transportation. The contract calls for an increase each year based on the consumer Price increase. The proposed budget remains flat to 2016-17.

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget remains flat to 2016-17.

Land Lease – The Portland Public School District owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2018-19 estimated payments will be \$14,025 per month for a total cost of \$168,300.

Contingency and Unappropriated Ending Fund Balance

Contingency for the General Fund is budgeted at \$325,982 or 3.6% of the budgeted operating revenues, a decrease of \$81,257 from 2017-18. 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 \$179,000 in this budget. The unappropriated ending fund balance plus the contingency has decreased from 10% in 2016-17 to a combined 7% for 2017-18. For 2018-19, the combined total is 5.6%.

The Facilities Grant in the Special Revenue Fund continues to follow the plan of spending developed in the last few years. Since 2011, anticipating that the state's revenues would remain volatile, Budget Committee members recommended 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
2018-19 Adopted Budget Summary All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 2,624,540	\$ -	\$ -	\$ -	\$ 2,624,540
State School Fund	3,254,073	-	-	-	3,254,073
	5,878,613	-	-	-	5,878,613
Other Revenues Outside Formula					
Property Tax Outside Formula - Local Option/Debt Svc	865,157	-	1,746,645	-	2,611,802
Tuition	730,720	136,800	-	-	867,520
Donations	1,200,000	392,521	-	-	1,592,521
Other Local Sources	337,820	157,512	324,660	26,200	846,192
Other State Sources	-	107,025	-	-	107,025
Federal Sources	-	164,563	-	-	164,563
	3,133,697	958,421	2,071,305	26,200	6,189,623
Total Revenues	9,012,310	958,421	2,071,305	26,200	12,068,236
Requirements					
Expenditures					
Instruction	5,349,210	1,329,563	-	-	6,678,773
Support Services	3,508,118	204,188	-	129,292	3,841,598
Enterprise/Community Services	-	19,482	-	-	19,482
Facilities Acquisition	-	-	-	84,065	84,065
Debt Service	-	-	2,218,045	-	2,218,045
Total Operating Expenditures	8,857,328	1,553,233	2,218,045	213,357	12,841,963
Revenues Over/(Under) Expenditures	154,982	(594,812)	(146,740)	(187,157)	(773,727)
Beginning Fund Balance	350,000	594,812	146,740	187,157	1,278,709
	325,982	-	-	-	325,982
Contingency - Accessible by Board Action	325,982	-	-	-	325,982
Ending Fund Balance - Untouchable until 2019-20	\$ 179,000	\$ -	\$ -	\$ -	\$ 179,000
For Resolution Making Appropriations	\$9,183,310	\$1,553,233	\$2,218,045	\$213,357	\$13,167,945
For Resolution Adopting the Budget:	9,362,310	1,553,233	2,218,045	213,357	13,346,945
(must be in balance)	9,362,310	1,553,233	2,218,045	213,357	13,346,945

Riverdale School District

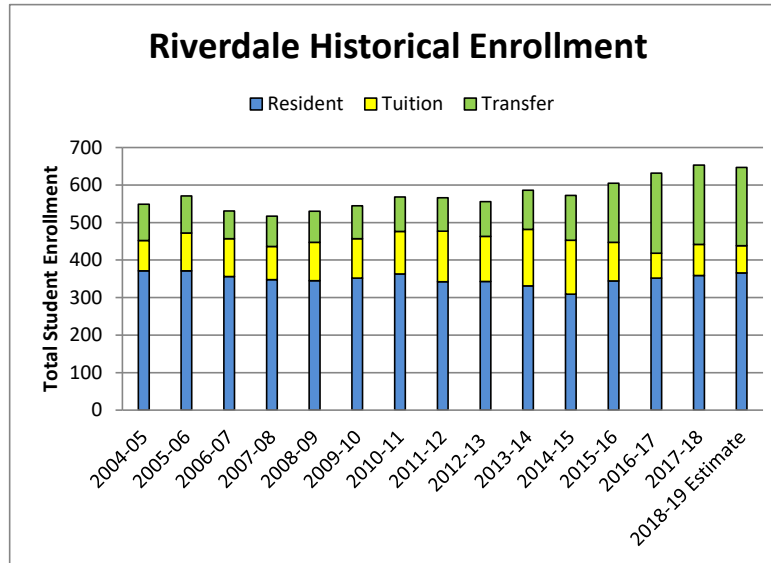
2018-19 Projected Enrollment as of 5/03/2018

Riverdale Grade School				
<u>Grade</u>	<u>Resident</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Total</u>
Kinder	18	5	9	32
Grade 1	15	7	9	31
Grade 2	20	11	5	36
Grade 3	34	7	1	42
Grade 4	32	15	2	49
Grade 5	33	12	3	48
Grade 6	32	12	3	47
Grade 7	37	12	3	52
Grade 8	<u>36</u>	<u>17</u>	<u>1</u>	<u>54</u>
Total K-8	257	98	36	391

Riverdale High School				
<u>Grade</u>	<u>Resident</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Total</u>
Grade 9	31	25	9	65
Grade 10	29	23	14	66
Grade 11	26	29	9	64
Grade 12	<u>23</u>	<u>34</u>	<u>4</u>	<u>61</u>
Total 9-12	109	111	36	256

Total Projected Enrollment All Grades 2018-19				
	<u>Resident</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Total</u>
Total	366	209	72	647

Historical Enrollment Data - As of October 1 each year				
<u>School Year</u>	<u>Resident</u>	<u>Transfer</u>	<u>Tuition</u>	<u>Total Students</u>
2004-05	371	97	81	549
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 Estimate	366	209	72	647



Notes:

Enrollment projections for the 2018-19 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 Estimate
2018-19

Riverdale SD 51J (#2188)

Updated: 5.16.18

2018-2019 ADMw Components

Projections ADMw for 2018-2019

			<u>Factor</u>		<u>ADMw</u>
ADMr:	590.97	x	1.00	=	590.97
ESL additional Weight:	0	x	0.50	=	0.0
IEP within 11% limit June ADMr:	49	x	1.00	=	49.0
Students Above Cap:	0	x	1.00	=	0
Pregnant & Parenting students:	0	x	1.00	=	0
Students in Poverty:	32	x	0.25	=	8.0
Foster Care/Neglected & Delinquent:	0	x	0.25	=	0.0
Remote Elementary School correction:	0	x	1.00	=	0.0
Small High School Corrections:	87.02	x	1.00	=	87.0
Estimated ADMw:				=	734.99

2018-2019 Extended ADMw

	18-19 ADMW	17-18 ADMW	Ext ADMw
Riverdale	735.0	701.0	= 734.99

2017-2018 Estimated ADMw = **734.99**

2018-2019 Experience Adjustment

District Average Teacher Experience	=	16.23
State Average Teacher Experience	=	12.07
Experience Adjustment (Difference in District and State Teacher Experience)	=	4.16

2018-2019 Local Revenue

Taxes Imposed	=	2,656,875.00
Federal Forest Fees	=	45.00
Common School Fund	=	62,740.85
County School Fund	=	-
State Managed Timber	=	-
In-Lieu of property taxes	=	-
Revenue Adjustments	=	-
Local Revenue	=	2,719,660.85

2018-2019 Transportation Grant

Salaries	=	-
Payroll	=	-
Purchased Services	=	-
Supplies	=	-
Other	=	-
Garage Depreciation	=	-
Bus Depreciation	=	-
Fees Collect	=	-
Non-Reimbursable	=	-
Net Eligible Trans. Expend.	=	133,000.00
Trans per ADMr Rank		Transportation Reimburs.Rate
4%		70%
Grant (Rate*Net Eligible Expend)	=	93,100.00

General Purpose Grant

(Extended ADMw x [\$4500+(\$25x **4.16**)] x Funding Ratio
734.99 4500 25 4.16 X 1.726159851 = **5,841,142**

Total Formula Revenue

General Purpose Grant + Transportation Grant
5,841,142 + 93,100.00 = **5,934,242**

2018-2019 State School Fund Grant

Total Formula Revenue - Local Revenue
5,934,242 - 2,719,661 = 3,214,581

General Purpose Grant per Extended ADMw = 7,947
Total Formula Revenue per Extended ADMw = 8,074

SSF	Total Paid To Date High Cost Disability	SSF	Estimated Remaining Balance Due High Cost Disability
-	0	-	-

This Page Intentionally Left Blank

Riverdale School District #51J
2018-19 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.

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

Resources Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 100	General									
	1111 Current Year Taxes	2,317,915.37	2,405,118.45	2,488,621.00	0.00	2,577,040.15	0.00	2,577,040.15	2,577,040.15	0.00
	1112 Prior Year Taxes	42,569.33	37,728.35	47,500.00	0.00	47,500.00	0.00	47,500.00	47,500.00	0.00
	1113 County Tax Sales for Back Taxes	161.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1121 Current Year Local Option Taxes	605,779.99	777,938.08	790,000.00	0.00	854,857.00	0.00	854,857.00	854,857.00	0.00
	1122 Prior Year Local Option Taxes	10,626.41	9,230.99	10,300.00	0.00	10,300.00	0.00	10,300.00	10,300.00	0.00
	1123 Penalties & Interest on Local Option Tax	215.31	319.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	715.97	1,172.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1311 Tuition from Individuals	1,244,569.35	659,684.41	868,867.00	0.00	730,720.00	0.00	730,720.00	730,720.00	0.00
	1314 Tuition - Deposits for Next Year	(117,360.65)	85,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1315 Application Fees	25.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	30,992.98	33,573.81	30,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1615 City of Portland Arts Tax	45,736.81	55,321.84	46,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
	1740 Fees	122,848.99	130,702.00	163,500.00	0.00	163,825.00	0.00	163,825.00	163,825.00	0.00
	1910 Rentals	4,350.00	6,033.50	0.00	0.00	30,500.00	0.00	30,500.00	30,500.00	0.00
	1920 Contributions & Donations - Private Sou	890,230.00	965,336.37	950,000.00	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00
	1960 Recovery of Prior Year Expenditure	0.00	4,128.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	1,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	41,079.69	68,962.00	34,238.40	0.00	63,495.00	0.00	63,495.00	63,495.00	0.00
	1000 Local Sources	5,242,015.81	5,240,960.84	5,429,026.40	0.00	5,758,237.15	0.00	5,758,237.15	5,758,237.15	0.00
	2101 County School Funds	312.76	154.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	312.76	154.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3101 State School Fund - General Support	2,309,537.41	2,644,852.17	3,072,696.00	0.00	3,158,952.00	0.00	3,158,952.00	3,158,952.00	0.00
	3103 Common School Fund	56,267.05	80,963.97	65,852.00	0.00	62,740.85	0.00	62,740.85	62,740.85	0.00
	3107 State Revenues	(25,228.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3110 Prior Year SSF Adjustment	(71,821.52)	25,861.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3120 SSF - Small HS Adj	29,986.40	32,335.32	25,000.00	0.00	32,335.00	0.00	32,335.00	32,335.00	0.00
	3000 State Sources	2,298,741.08	2,784,013.14	3,163,548.00	0.00	3,254,027.85	0.00	3,254,027.85	3,254,027.85	0.00
	4801 Federal Forest Fees	357.93	127.73	0.00	0.00	45.00	0.00	45.00	45.00	0.00
	4000 Federal Sources	357.93	127.73	0.00	0.00	45.00	0.00	45.00	45.00	0.00
Total Fund 100	General	7,541,427.58	8,025,256.27	8,592,574.40	0.00	9,012,310.00	0.00	9,012,310.00	9,012,310.00	0.00

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

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	1111	Elementary Programs									
111	Licensed Salaries		1,080,442.72	1,203,798.13	1,216,664.37	17.47	1,159,720.25	16.55	1,159,720.25	1,159,720.25	16.55
121	Substitutes - Licensed		25,803.36	14,455.18	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		18,367.74	7,238.59	5,668.42	0.00	11,681.73	0.00	11,681.73	11,681.73	0.00
132	Other Hours		4,023.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		1,128,636.96	1,225,491.90	1,265,332.79	17.47	1,171,401.98	16.55	1,171,401.98	1,171,401.98	16.55
211	PERS Employer Contribution - Tier I/II		60,274.87	64,182.62	131,518.92	0.00	86,754.91	0.00	86,754.91	86,754.91	0.00
212	PERS Employee Contribution Pick-Up		64,211.80	72,262.16	70,394.12	0.00	69,583.22	0.00	69,583.22	69,583.22	0.00
213	PERS UAL Contribution		105,642.95	114,168.37	113,216.86	0.00	111,913.04	0.00	111,913.04	111,913.04	0.00
216	PERS Employer Contribution OPSRP/Tier III		17,304.10	20,070.47	48,613.56	0.00	66,377.30	0.00	66,377.30	66,377.30	0.00
217	PERS - SUB COSTS		0.00	97.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		85,607.04	92,578.44	97,996.28	0.00	88,718.63	0.00	88,718.63	88,718.63	0.00
230	Workers Comp/Unemployment		0.00	0.00	0.00	0.00	1,739.60	0.00	1,739.60	1,739.60	0.00
231	Workers Compensation - SAIF		6,617.25	6,464.40	13,954.35	0.00	5,566.66	0.00	5,566.66	5,566.66	0.00
232	WBF - Hourly Assessment		2,119.23	2,407.61	2,496.99	0.00	1,159.73	0.00	1,159.73	1,159.73	0.00
240	Insurance		280,851.65	292,862.35	264,044.56	0.00	296,684.80	0.00	296,684.80	296,684.80	0.00
241	Other Insurance		3,374.65	4,141.69	4,186.08	0.00	0.00	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		0.00	14,290.54	16,039.82	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		626,003.54	683,526.59	762,461.54	0.00	728,497.89	0.00	728,497.89	728,497.89	0.00
312	Professional Development		5,252.17	7,652.86	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
322	Repairs & Maintenance		227.00	516.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		362.50	289.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		24.30	19.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	10,670.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		5,865.97	19,148.78	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
410	Consumable Supplies & Materials		8,449.72	14,697.25	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
420	Textbooks		1,186.30	2,656.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books		385.83	1,495.24	500.00	0.00	500.00	0.00	500.00	500.00	0.00
440	Periodicals		499.75	2,226.91	500.00	0.00	500.00	0.00	500.00	500.00	0.00
460	Non-Consumable Items		1,187.71	0.00	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
470	Computer Software		373.00	834.62	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	1111	Elementary Programs									
	480	Computer Hardware	36,879.77	1,620.25	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
	400	Supplies and Materials	48,962.08	23,530.84	79,400.00	0.00	79,400.00	0.00	79,400.00	79,400.00	0.00
	640	Dues and Fees	938.00	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	938.00	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	1,810,406.55	1,951,918.11	2,116,527.33	17.47	1,988,632.87	16.55	1,988,632.87	1,988,632.87	16.55
Function	1113	Elementary Extracurricular									
	130	Additional Salary	0.00	392.84	0.00	0.00	48,796.80	0.00	48,796.80	48,796.80	0.00
	100	Salaries	0.00	392.84	0.00	0.00	48,796.80	0.00	48,796.80	48,796.80	0.00
	211	PERS Employer Contribution - Tier I/II	0.00	17.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	0.00	23.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	0.00	37.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	0.00	8.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	29.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	0.00	119.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1113	Elementary Extracurricular	0.00	512.40	0.00	0.00	48,796.80	0.00	48,796.80	48,796.80	0.00
Function	1121	Middle School Programs									
	111	Licensed Salaries	416,120.83	412,446.26	419,111.84	6.25	372,489.60	4.80	372,489.60	372,489.60	4.80
	121	Substitutes - Licensed	17,897.28	3,222.48	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	20,711.60	1,440.43	4,946.87	0.00	0.00	0.00	0.00	0.00	0.00
	132	Other Hours	722.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	455,451.71	418,109.17	439,058.71	6.25	372,489.60	4.80	372,489.60	372,489.60	4.80
	211	PERS Employer Contribution - Tier I/II	8,582.47	8,989.48	20,092.14	0.00	12,317.41	0.00	12,317.41	12,317.41	0.00
	212	PERS Employee Contribution Pick-Up	25,202.47	23,027.64	22,258.33	0.00	22,349.38	0.00	22,349.38	22,349.38	0.00
	213	PERS UAL Contribution	41,908.37	37,184.99	37,246.27	0.00	35,945.26	0.00	35,945.26	35,945.26	0.00
	216	PERS Employer Contribution OPSRP/Tier III	14,076.02	11,970.04	28,782.23	0.00	31,703.93	0.00	31,703.93	31,703.93	0.00
	220	FICA - Medicare / Social Security	34,434.91	31,776.24	33,380.79	0.00	28,495.47	0.00	28,495.47	28,495.47	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	558.75	0.00	558.75	558.75	0.00
	231	Workers Compensation - SAIF	3,374.43	2,644.76	2,584.26	0.00	1,787.94	0.00	1,787.94	1,787.94	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 100 General											
Function	1121	Middle School Programs									
	232	WBF - Hourly Assessment	844.92	871.73	831.74	0.00	372.48	0.00	372.48	372.48	0.00
	240	Insurance	71,760.45	88,722.89	87,661.44	0.00	78,796.80	0.00	78,796.80	78,796.80	0.00
	241	Other Insurance	1,289.72	1,386.87	1,445.29	0.00	0.00	0.00	0.00	0.00	0.00
	243	VEBA CONTRIBUTION	0.00	5,908.10	6,631.30	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	201,473.76	212,482.74	240,913.79	0.00	212,327.42	0.00	212,327.42	212,327.42	0.00
	312	Professional Development	3,654.48	3,070.00	4,667.00	0.00	4,667.00	0.00	4,667.00	4,667.00	0.00
	319	Other Instructional Prof. Tech. Services	7,960.00	7,860.00	27,078.00	0.00	158,078.00	0.00	158,078.00	158,078.00	0.00
	322	Repairs & Maintenance	291.00	35.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	60.00	195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	9,255.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	11,965.48	20,415.86	31,745.00	0.00	162,745.00	0.00	162,745.00	162,745.00	0.00
	410	Consumable Supplies & Materials	5,386.66	8,242.09	3,550.00	0.00	3,550.00	0.00	3,550.00	3,550.00	0.00
	420	Textbooks	1,262.49	2,918.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	440	Periodicals	313.20	1,049.00	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00	0.00
	460	Non-Consumable Items	174.98	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
400		Supplies and Materials	7,137.33	12,209.69	5,350.00	0.00	5,350.00	0.00	5,350.00	5,350.00	0.00
Total Function	1121	Middle School Programs	676,028.28	663,217.46	717,067.50	6.25	752,912.02	4.80	752,912.02	752,912.02	4.80
Function	1122	Middle School Extracurricular									
	112	Classified Salaries	7,277.16	7,921.22	20,240.00	0.50	18,312.00	0.50	18,312.00	18,312.00	0.50
	130	Additional Salary	47,968.15	86,214.89	82,255.77	0.00	11,275.90	0.00	11,275.90	11,275.90	0.00
	132	Other Hours	127.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	55,372.34	94,136.11	102,495.77	0.50	29,587.90	0.50	29,587.90	29,587.90	0.50
	211	PERS Employer Contribution - Tier I/II	489.19	1,732.06	2,696.27	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	893.88	2,799.31	2,608.64	0.00	1,098.72	0.00	1,098.72	1,098.72	0.00
	213	PERS UAL Contribution	1,912.61	5,782.81	6,460.29	0.00	1,767.11	0.00	1,767.11	1,767.11	0.00
	216	PERS Employer Contribution OPSRP/Tier III	596.21	1,620.54	5,375.40	0.00	1,963.05	0.00	1,963.05	1,963.05	0.00
	220	FICA - Medicare / Social Security	4,227.52	7,189.38	7,827.23	0.00	1,400.87	0.00	1,400.87	1,400.87	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	27.47	0.00	27.47	27.47	0.00
	231	Workers Compensation - SAIF	1,297.10	1,178.32	573.68	0.00	87.90	0.00	87.90	87.90	0.00
	232	WBF - Hourly Assessment	120.92	188.55	409.73	0.00	18.31	0.00	18.31	18.31	0.00
	240	Insurance	1,150.04	1,266.44	8,208.12	0.00	8,208.00	0.00	8,208.00	8,208.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	1122	Middle School Extracurricular									
	241	Other Insurance	28.82	32.44	32.71	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	10,716.29	21,789.85	34,192.07	0.00	14,571.43	0.00	14,571.43	14,571.43	0.00
	322	Repairs & Maintenance	0.00	1,000.00	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	4,621.16	5,524.17	6,100.00	0.00	6,100.00	0.00	6,100.00	6,100.00	0.00
300		Purchased Services	4,621.16	6,524.17	8,100.00	0.00	8,100.00	0.00	8,100.00	8,100.00	0.00
	410	Consumable Supplies & Materials	1,319.11	3,294.32	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
400		Supplies and Materials	1,319.11	3,294.32	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
	640	Dues and Fees	105.00	432.50	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
600		Other Objects	105.00	432.50	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
Total Function	1122	Middle School Extracurricular	72,133.90	126,176.95	153,987.84	0.50	61,459.33	0.50	61,459.33	61,459.33	0.50
Function	1131	High School Programs									
	111	Licensed Salaries	1,042,763.60	1,105,204.24	1,152,613.52	15.50	909,830.77	12.58	909,830.77	909,830.77	12.58
	113	Administrators	0.00	0.00	0.00	0.00	41,861.00	0.50	41,861.00	41,861.00	0.50
	121	Substitutes - Licensed	26,302.92	10,256.20	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	32,030.39	11,759.45	6,910.54	0.00	6,988.03	0.00	6,988.03	6,988.03	0.00
	132	Other Hours	260.64	1,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	1,101,357.55	1,128,539.89	1,209,524.06	15.50	958,679.80	13.08	958,679.80	958,679.80	13.08
	211	PERS Employer Contribution - Tier I/II	62,730.91	68,637.50	136,501.57	0.00	189,575.60	0.00	189,575.60	189,575.60	0.00
	212	PERS Employee Contribution Pick-Up	64,651.14	67,185.90	69,571.49	0.00	57,101.52	0.00	57,101.52	57,101.52	0.00
	213	PERS UAL Contribution	104,434.20	108,131.66	116,718.81	0.00	91,838.27	0.00	91,838.27	91,838.27	0.00
	216	PERS Employer Contribution OPSRP/Tier III	15,611.39	14,094.41	43,696.21	0.00	35,513.55	0.00	35,513.55	35,513.55	0.00
	217	PERS - SUB COSTS	0.00	199.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	83,899.12	86,082.07	92,121.03	0.00	72,804.44	0.00	72,804.44	72,804.44	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	1,427.53	0.00	1,427.53	1,427.53	0.00
	231	Workers Compensation - SAIF	6,485.94	6,024.29	7,398.03	0.00	4,568.13	0.00	4,568.13	4,568.13	0.00
	232	WBF - Hourly Assessment	2,042.28	2,095.69	2,098.49	0.00	951.69	0.00	951.69	951.69	0.00
	240	Insurance	212,714.51	227,362.94	217,829.29	0.00	214,721.28	0.00	214,721.28	214,721.28	0.00
	241	Other Insurance	3,341.75	3,738.97	3,936.49	0.00	0.00	0.00	0.00	0.00	0.00
	243	VEBA CONTRIBUTION	0.00	7,736.28	11,017.44	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	555,911.24	591,288.90	700,888.85	0.00	668,502.01	0.00	668,502.01	668,502.01	0.00
	312	Professional Development	1,514.35	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	1131	High School Programs									
	340	Travel	1,104.40	1,320.76	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
	374	Other Tuition	2,062.24	920.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	13,645.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	4,680.99	15,886.13	11,500.00	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00
	410	Consumable Supplies & Materials	3,067.96	3,578.22	20,000.00	0.00	248.00	0.00	248.00	248.00	0.00
	420	Textbooks	2,715.19	3,549.47	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	460	Non-Consumable Items	11,346.50	34,276.15	2,250.00	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00
	470	Computer Software	51.50	80.94	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	480	Computer Hardware	25,272.18	19,507.63	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	400	Supplies and Materials	42,453.33	60,992.41	52,750.00	0.00	32,998.00	0.00	32,998.00	32,998.00	0.00
	640	Dues and Fees	920.00	844.00	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
	600	Other Objects	920.00	844.00	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Total Function	1131	High School Programs	1,705,323.11	1,797,551.33	1,988,162.91	15.50	1,685,179.81	13.08	1,685,179.81	1,685,179.81	13.08
Function	1132	High School Extracurricular									
	112	Classified Salaries	7,277.16	7,921.18	20,239.88	0.50	0.00	0.00	0.00	0.00	0.00
	113	Administrators	58,345.68	42,569.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	104,848.44	146,453.53	142,752.87	0.00	147,470.92	0.00	147,470.92	147,470.92	0.00
	132	Other Hours	3,510.56	4,145.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	173,981.84	201,089.95	162,992.75	0.50	147,470.92	0.00	147,470.92	147,470.92	0.00
	211	PERS Employer Contribution - Tier I/II	8,566.74	7,868.54	6,393.40	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	6,888.49	7,758.43	4,863.45	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	12,058.58	13,836.77	10,529.14	0.00	0.00	0.00	0.00	0.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	1,187.29	2,226.94	7,426.12	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	13,297.61	15,425.44	12,463.61	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	2,800.94	2,266.85	794.39	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	337.58	376.79	500.17	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	14,537.71	11,127.37	8,449.78	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	211.96	170.91	34.77	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	59,886.90	61,058.04	51,454.83	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	125.00	862.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
	324	Rentals	8,342.35	5,754.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	1132	High School Extracurricular									
	340	Travel	5,109.48	2,143.01	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	13,175.20	12,909.25	14,500.00	0.00	14,500.00	0.00	14,500.00	14,500.00	0.00
	300	Purchased Services	26,752.03	21,668.26	36,000.00	0.00	36,000.00	0.00	36,000.00	36,000.00	0.00
	410	Consumable Supplies & Materials	18,136.86	18,133.63	11,750.00	0.00	11,750.00	0.00	11,750.00	11,750.00	0.00
	460	Non-Consumable Items	0.00	47.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	18,136.86	18,181.15	11,750.00	0.00	11,750.00	0.00	11,750.00	11,750.00	0.00
	640	Dues and Fees	3,546.75	5,652.71	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
	600	Other Objects	3,546.75	5,652.71	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
Total Function	1132	High School Extracurricular	282,304.38	307,650.11	266,397.58	0.50	199,420.92	0.00	199,420.92	199,420.92	0.00
Function	1210	Gifted and Talented Programs									
	111	Licensed Salaries	15,871.64	16,347.60	16,347.60	0.20	0.00	0.00	0.00	0.00	0.00
	100	Salaries	15,871.64	16,347.60	16,347.60	0.20	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	952.30	980.88	980.88	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	1,531.66	1,577.52	1,577.52	0.00	0.00	0.00	0.00	0.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	661.90	681.60	1,752.48	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	1,214.18	1,240.59	1,239.60	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	80.16	78.48	78.48	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	28.85	29.03	29.44	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	3,385.92	3,496.20	3,283.20	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	48.48	55.47	56.01	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	7,903.45	8,139.77	8,997.61	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	52.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	52.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1210	Gifted and Talented Programs	23,827.14	24,487.37	25,345.21	0.20	0.00	0.00	0.00	0.00	0.00
Function	1250	Less Restrictive - Students with Disabilities									
	111	Licensed Salaries	122,243.20	142,888.82	143,284.44	1.80	250,974.00	3.00	250,974.00	250,974.00	3.00
	112	Classified Salaries	82,421.62	87,414.04	90,301.56	4.22	94,331.88	4.29	94,331.88	94,331.88	4.29
	121	Substitutes - Licensed	5,647.20	2,363.40	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	5,819.76	616.81	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	10,312.69	9,428.63	6,818.40	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

[illegible]

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
100	Salaries		101.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II		12.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up		8.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution		13.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		10.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		46.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1299	Extended Kindergarten	148.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	1000	Instruction	4,935,120.14	5,276,296.50	5,690,144.66	46.45	5,349,209.92	42.22	5,349,209.92	5,349,209.92	42.22
Function	2122	Counseling Services									
111	Licensed Salaries		142,844.36	147,128.40	147,128.40	1.80	170,082.00	2.00	170,082.00	170,082.00	2.00
112	Classified Salaries		0.00	39,413.76	39,413.76	1.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		0.00	175.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		4,308.36	2,282.34	4,558.18	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime		0.00	519.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		839.04	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		147,991.76	189,919.56	191,100.34	2.80	170,082.00	2.00	170,082.00	170,082.00	2.00
212	PERS Employee Contribution Pick-Up		8,879.49	8,977.86	9,015.49	0.00	10,204.92	0.00	10,204.92	10,204.92	0.00
213	PERS UAL Contribution		14,281.14	18,310.29	18,441.13	0.00	16,412.92	0.00	16,412.92	16,412.92	0.00
216	PERS Employer Contribution OPSRP/Tier III		6,171.26	7,943.27	20,485.91	0.00	18,232.80	0.00	18,232.80	18,232.80	0.00
220	FICA - Medicare / Social Security		11,321.36	14,458.26	14,520.40	0.00	13,011.28	0.00	13,011.28	13,011.28	0.00
230	Workers Comp/Unemployment		0.00	0.00	0.00	0.00	255.12	0.00	255.12	255.12	0.00
231	Workers Compensation - SAIF		746.39	906.57	917.31	0.00	816.40	0.00	816.40	816.40	0.00
232	WBF - Hourly Assessment		269.05	350.22	358.61	0.00	170.08	0.00	170.08	170.08	0.00
240	Insurance		30,472.32	40,933.03	38,728.80	0.00	32,832.00	0.00	32,832.00	32,832.00	0.00
241	Other Insurance		437.64	650.48	652.96	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		72,578.65	92,529.98	103,120.61	0.00	91,935.52	0.00	91,935.52	91,935.52	0.00
319	Other Instructional Prof. Tech. Services		386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	985.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		386.95	985.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		48.94	24.15	300.00	0.00	300.00	0.00	300.00	300.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2122	Counseling Services									
	460	Non-Consumable Items	313.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,705.00	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00	0.00
	400	Supplies and Materials	362.80	1,729.15	3,400.00	0.00	3,400.00	0.00	3,400.00	3,400.00	0.00
Total Function	2122	Counseling Services	221,320.16	285,164.49	297,620.95	2.80	265,417.52	2.00	265,417.52	265,417.52	2.00
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	0.00	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	0.00	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	0.00	165.00	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	5,000.00	0.00	5,202.00	0.00	5,202.00	5,202.00	0.00
	100	Salaries	5,000.00	5,000.00	5,000.00	0.00	5,202.00	0.00	5,202.00	5,202.00	0.00
	211	PERS Employer Contribution - Tier I/II	443.00	443.00	802.55	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS Employee Contribution Pick-Up	300.00	299.97	300.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	482.50	482.37	482.40	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	382.50	382.40	382.44	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	25.25	24.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	8.86	8.62	8.70	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	1,642.11	1,640.36	2,000.09	0.00	0.00	0.00	0.00	0.00	0.00
	313	Student Services	0.00	1,423.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	67.40	2,928.06	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	300	Purchased Services	67.40	4,351.34	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	640	Dues and Fees	0.00	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	0.00	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2190	Student Support	6,709.51	11,180.70	9,000.09	0.00	7,202.00	0.00	7,202.00	7,202.00	0.00
Function	2210	Professional Development									
	130	Additional Salary	5,000.00	5,388.74	5,000.00	0.00	5,202.00	0.00	5,202.00	5,202.00	0.00

Requirements Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 100	General									
Function 2210	Professional Development									
132	Other Hours	5,966.32	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	10,966.32	6,888.74	5,000.00	0.00	5,202.00	0.00	5,202.00	5,202.00	0.00
211	PERS Employer Contribution - Tier I/II	817.89	575.94	802.43	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	658.02	413.32	300.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	1,058.31	664.60	482.28	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	72.36	16.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	820.04	518.49	377.04	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	55.32	33.06	24.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	19.16	11.69	8.78	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	188.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	3,697.00	2,233.31	1,994.53	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	502.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,002.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	167.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	167.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Professional Development	16,833.81	9,122.05	6,994.53	0.00	5,202.00	0.00	5,202.00	5,202.00	0.00
Function 2222	Library/Media Center									
111	Licensed Salaries	107,714.20	99,974.80	101,938.80	1.45	150,309.00	2.00	150,309.00	150,309.00	2.00
112	Classified Salaries	8,244.16	3,466.75	5,180.65	0.25	11,023.20	0.50	11,023.20	11,023.20	0.50
121	Substitutes - Licensed	2,780.16	877.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,350.00	437.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	309.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	120,398.33	104,756.71	107,119.45	1.70	161,332.20	2.50	161,332.20	161,332.20	2.50
211	PERS Employer Contribution - Tier I/II	10,424.32	2,940.96	5,327.64	0.00	12,317.41	0.00	12,317.41	12,317.41	0.00
212	PERS Employee Contribution Pick-Up	6,462.93	6,016.48	6,116.37	0.00	9,679.93	0.00	9,679.93	9,679.93	0.00
213	PERS UAL Contribution	11,400.50	9,676.59	9,837.12	0.00	15,568.56	0.00	15,568.56	15,568.56	0.00
216	PERS Employer Contribution OPSRP/Tier III	20.17	2,798.44	7,369.44	0.00	9,067.86	0.00	9,067.86	9,067.86	0.00
217	PERS - SUB COSTS	0.00	30.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	9,048.64	8,013.85	8,194.62	0.00	12,341.91	0.00	12,341.91	12,341.91	0.00

Requirements Report

[illegible]

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
200	Associated Payroll Costs		24,117.93	105.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services		199.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services		199.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies & Materials		14,539.80	12,636.44	23,650.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
400	Supplies and Materials		14,539.80	12,636.44	23,650.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
Total Function	2230	Assessment and Testing	71,939.55	13,116.02	24,650.00	0.00	24,650.00	0.00	24,650.00	24,650.00	0.00
Function	2240	Instructional Staff Development									
111	Licensed Salaries		79,358.00	81,738.00	81,738.00	1.00	85,041.00	1.00	85,041.00	85,041.00	1.00
121	Substitutes - Licensed		2,040.96	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		0.00	4,256.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		4,195.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		85,594.16	85,994.80	91,738.00	1.00	85,041.00	1.00	85,041.00	85,041.00	1.00
211	PERS Employer Contribution - Tier I/II		7,402.85	7,619.16	13,118.88	0.00	13,649.08	0.00	13,649.08	13,649.08	0.00
212	PERS Employee Contribution Pick-Up		5,018.42	5,159.68	4,904.28	0.00	5,102.46	0.00	5,102.46	5,102.46	0.00
213	PERS UAL Contribution		8,079.66	8,298.50	7,887.72	0.00	8,206.46	0.00	8,206.46	8,206.46	0.00
216	PERS Employer Contribution OPSRP/Tier III		14.50	0.00	2,244.74	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		6,528.26	6,548.82	7,752.58	0.00	6,505.64	0.00	6,505.64	6,505.64	0.00
230	Workers Comp/Unemployment		0.00	0.00	0.00	0.00	127.56	0.00	127.56	127.56	0.00
231	Workers Compensation - SAIF		431.65	412.83	1,126.25	0.00	408.20	0.00	408.20	408.20	0.00
232	WBF - Hourly Assessment		156.41	153.64	189.86	0.00	85.04	0.00	85.04	85.04	0.00
240	Insurance		41.57	18,913.92	16,416.00	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance		267.28	275.19	275.82	0.00	0.00	0.00	0.00	0.00	0.00
242	Tuition Reimbursement		0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		27,940.60	67,381.74	73,916.13	0.00	50,500.44	0.00	50,500.44	50,500.44	0.00
312	Professional Development		0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		1,792.88	453.53	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
300	Purchased Services		1,792.88	703.53	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
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		25.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
600	Other Objects		25.00	0.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 100 General											
Total Function	2240	Instructional Staff Development	115,352.64	154,080.07	171,259.13	1.00	141,146.44	1.00	141,146.44	141,146.44	1.00
Function	2310	Board of Education Services									
340	Travel		0.00	20.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
381	Audit Services		9,620.00	24,625.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
382	Legal Services		1,793.76	12,284.49	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
388	Election Services		0.00	13.49	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services		88.45	27,596.13	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
300	Purchased Services		11,502.21	64,539.11	61,300.00	0.00	61,300.00	0.00	61,300.00	61,300.00	0.00
410	Consumable Supplies & Materials		3,375.61	0.00	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
400	Supplies and Materials		3,375.61	0.00	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
640	Dues and Fees		2,097.81	1,920.31	6,510.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
600	Other Objects		2,097.81	1,920.31	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	16,975.63	66,459.42	70,840.00	0.00	70,840.00	0.00	70,840.00	70,840.00	0.00
Function	2321	Office of the Superintendent									
112	Classified Salaries		43,353.60	45,523.20	46,425.60	1.00	48,288.00	1.00	48,288.00	48,288.00	1.00
113	Administrators		131,433.00	135,410.50	136,578.00	1.00	100,000.00	0.60	100,000.00	100,000.00	0.60
130	Additional Salary		1,839.44	1,984.62	1,994.88	0.00	3,461.12	0.00	3,461.12	3,461.12	0.00
131	Overtime		1,250.38	2,175.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		397.32	0.00	0.00	0.00	1,372.00	0.00	1,372.00	1,372.00	0.00
199	Taxable Stipends		1,177.56	1,177.76	1,188.00	0.00	8,400.00	0.00	8,400.00	8,400.00	0.00
100	Salaries		179,451.30	186,271.50	186,186.48	2.00	161,521.12	1.60	161,521.12	161,521.12	1.60
211	PERS Employer Contribution - Tier I/II		0.00	17.27	31.32	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up		8,099.28	8,349.66	8,349.60	0.00	8,897.28	0.00	8,897.28	8,897.28	0.00
213	PERS UAL Contribution		15,647.73	18,089.87	17,967.00	0.00	14,309.79	0.00	14,309.79	14,309.79	0.00
216	PERS Employer Contribution OPSRP/Tier III		6,761.71	7,561.03	19,938.36	0.00	15,896.47	0.00	15,896.47	15,896.47	0.00
220	FICA - Medicare / Social Security		12,855.12	12,960.28	13,972.56	0.00	11,344.03	0.00	11,344.03	11,344.03	0.00
230	Workers Comp/Unemployment		0.00	0.00	0.00	0.00	222.43	0.00	222.43	222.43	0.00
231	Workers Compensation - SAIF		1,862.08	2,894.24	882.24	0.00	711.78	0.00	711.78	711.78	0.00
232	WBF - Hourly Assessment		331.56	330.54	333.19	0.00	3,348.29	0.00	3,348.29	3,348.29	0.00
240	Insurance		32,443.00	35,131.20	37,056.00	0.00	32,832.00	0.00	32,832.00	32,832.00	0.00
241	Other Insurance		845.52	871.92	881.14	0.00	14,143.00	0.00	14,143.00	14,143.00	0.00
242	Tuition Reimbursement		0.00	0.00	0.00	0.00	25,674.00	0.00	25,674.00	25,674.00	0.00

Requirements Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General								
Function	2321	Office of the Superintendent								
	243	VEBA CONTRIBUTION	0.00	0.00	0.00	33,779.00	0.00	33,779.00	33,779.00	0.00
	246	Annuity Stipend	4,800.00	4,800.00	4,800.00	4,401.00	0.00	4,401.00	4,401.00	0.00
	270	Post Retirement Health Benefits	0.00	0.00	0.00	18,339.00	0.00	18,339.00	18,339.00	0.00
200		Associated Payroll Costs	83,646.00	91,006.01	104,211.41	183,898.07	0.00	183,898.07	183,898.07	0.00
	318	Professional/Imprvement Non Instruc Staff	0.00	3,104.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00
	322	Repairs & Maintenance	2,667.52	0.00	500.00	500.00	0.00	500.00	500.00	0.00
	324	Rentals	702.19	685.22	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	7,554.72	4,598.23	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	351	Telephone	0.00	95.87	300.00	300.00	0.00	300.00	300.00	0.00
	353	Postage	197.18	0.00	50.00	50.00	0.00	50.00	50.00	0.00
	355	Printing & Binding	2,428.87	2,514.11	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
	359	Other Communication Services	0.00	0.00	1,192.00	1,192.00	0.00	1,192.00	1,192.00	0.00
	389	Other Non-Instr / Prof Technical Services	10,560.50	2,138.74	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300		Purchased Services	24,110.98	13,136.17	21,042.00	21,042.00	0.00	21,042.00	21,042.00	0.00
	410	Consumable Supplies & Materials	3,369.98	2,423.67	1,515.00	1,515.00	0.00	1,515.00	1,515.00	0.00
	440	Periodicals	0.00	0.00	101.00	101.00	0.00	101.00	101.00	0.00
	460	Non-Consumable Items	7,419.53	499.99	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	179.53	99.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	7.99	1,200.00	1,200.00	0.00	1,200.00	1,200.00	0.00
400		Supplies and Materials	10,969.04	3,030.65	2,816.00	2,816.00	0.00	2,816.00	2,816.00	0.00
	640	Dues and Fees	6,244.00	4,810.22	2,900.00	2,900.00	0.00	2,900.00	2,900.00	0.00
600		Other Objects	6,244.00	4,810.22	2,900.00	2,900.00	0.00	2,900.00	2,900.00	0.00
Total Function	2321	Office of the Superintendent	304,421.32	298,254.55	317,155.89	372,177.19	1.60	372,177.19	372,177.19	1.60
Function	2410	Office of the Principal								
	112	Classified Salaries	155,812.73	166,201.70	168,543.32	205,040.00	5.70	205,040.00	205,040.00	5.70
	113	Administrators	207,721.00	233,786.40	227,129.00	222,597.00	2.00	222,597.00	222,597.00	2.00
	130	Additional Salary	12,239.75	22,596.34	25,831.50	0.00	0.00	0.00	0.00	0.00
	131	Overtime	1,852.74	3,329.73	0.00	0.00	0.00	0.00	0.00	0.00
	132	Other Hours	2,092.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	379,718.35	425,914.17	421,503.82	427,637.00	7.70	427,637.00	427,637.00	7.70
	211	PERS Employer Contribution - Tier I/II	19,294.36	21,485.91	38,194.19	35,726.81	0.00	35,726.81	35,726.81	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2410	Office of the Principal									
	212	PERS Employee Contribution Pick-Up	12,836.77	14,424.31	13,993.55	0.00	25,658.22	0.00	25,658.22	25,658.22	0.00
	213	PERS UAL Contribution	36,642.76	37,167.05	36,061.97	0.00	41,266.97	0.00	41,266.97	41,266.97	0.00
	216	PERS Employer Contribution OPSRP/Tier III	6,872.52	5,948.11	14,549.83	0.00	21,980.29	0.00	21,980.29	21,980.29	0.00
	220	FICA - Medicare / Social Security	28,609.57	32,139.22	32,087.95	0.00	32,714.22	0.00	32,714.22	32,714.22	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	641.44	0.00	641.44	641.44	0.00
	231	Workers Compensation - SAIF	3,790.60	3,292.73	1,975.16	0.00	2,052.64	0.00	2,052.64	2,052.64	0.00
	232	WBF - Hourly Assessment	753.99	806.75	1,062.48	0.00	427.65	0.00	427.65	427.65	0.00
	240	Insurance	50,086.31	46,003.55	55,629.72	0.00	126,403.20	0.00	126,403.20	126,403.20	0.00
	241	Other Insurance	1,340.50	1,342.48	1,295.69	0.00	0.00	0.00	0.00	0.00	0.00
	242	Tuition Reimbursement	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	243	VEBA CONTRIBUTION	0.00	2,887.50	3,150.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	160,227.38	165,497.61	206,000.54	0.00	286,871.44	0.00	286,871.44	286,871.44	0.00
	312	Professional Development	2,709.61	8,238.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	324	Rentals	9,705.13	10,760.21	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
	340	Travel	2,755.59	1,715.55	1,350.00	0.00	1,350.00	0.00	1,350.00	1,350.00	0.00
	351	Telephone	7,298.49	6,626.27	4,700.00	0.00	4,700.00	0.00	4,700.00	4,700.00	0.00
	353	Postage	4,874.28	4,847.51	4,300.00	0.00	4,300.00	0.00	4,300.00	4,300.00	0.00
	355	Printing & Binding	14,745.27	14,039.37	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	398.10	1,842.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300		Purchased Services	42,486.47	48,069.50	31,350.00	0.00	31,350.00	0.00	31,350.00	31,350.00	0.00
	410	Consumable Supplies & Materials	7,999.26	5,987.71	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
	420	Textbooks	246.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	6,224.45	(0.70)	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	470	Computer Software	0.00	145.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	2,279.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	14,469.84	8,412.86	4,150.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2520	Fiscal Services									
112	Classified Salaries		24,247.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators		84,365.00	98,871.84	85,000.00	1.00	86,707.20	1.00	86,707.20	86,707.20	1.00
130	Additional Salary		3,300.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime		664.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		160.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		112,737.32	100,071.84	86,200.00	1.00	86,707.20	1.00	86,707.20	86,707.20	1.00
211	PERS Employer Contribution - Tier I/II		36.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up		5,137.93	6,004.30	5,172.00	0.00	5,202.43	0.00	5,202.43	5,202.43	0.00
213	PERS UAL Contribution		8,583.47	9,656.92	8,836.68	0.00	8,367.24	0.00	8,367.24	8,367.24	0.00
216	PERS Employer Contribution OPSRP/Tier III		3,401.19	4,032.70	9,816.48	0.00	9,295.01	0.00	9,295.01	9,295.01	0.00
220	FICA - Medicare / Social Security		8,555.59	7,515.53	6,849.12	0.00	6,633.10	0.00	6,633.10	6,633.10	0.00
230	Workers Comp/Unemployment		0.00	0.00	0.00	0.00	130.06	0.00	130.06	130.06	0.00
231	Workers Compensation - SAIF		1,532.46	1,132.61	439.56	0.00	416.19	0.00	416.19	416.19	0.00
232	WBF - Hourly Assessment		173.47	117.51	165.56	0.00	86.71	0.00	86.71	86.71	0.00
240	Insurance		15,747.31	18,650.49	16,416.00	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance		377.30	323.12	302.04	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		43,545.60	47,433.18	47,997.44	0.00	46,546.74	0.00	46,546.74	46,546.74	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		5,983.57	3,205.59	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
353	Postage		1,140.58	1,543.04	500.00	0.00	500.00	0.00	500.00	500.00	0.00
354	Advertising		352.52	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
355	Printing & Binding		0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
389	Other Non-Instr / Prof Technical Services		18,046.23	11,805.69	46,180.00	0.00	46,180.00	0.00	46,180.00	46,180.00	0.00
300	Purchased Services		25,522.90	16,554.32	51,780.00	0.00	51,780.00	0.00	51,780.00	51,780.00	0.00
410	Consumable Supplies & Materials		704.58	1,156.56	505.00	0.00	505.00	0.00	505.00	505.00	0.00
470	Computer Software		13,485.70	14,286.32	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
480	Computer Hardware		39.99	2,873.34	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
400	Supplies and Materials		14,230.27	18,316.22	18,505.00	0.00	18,505.00	0.00	18,505.00	18,505.00	0.00
640	Dues and Fees		10,199.72	13,449.16	375.00	0.00	375.00	0.00	375.00	375.00	0.00
600	Other Objects		10,199.72	13,449.16	375.00	0.00	375.00	0.00	375.00	375.00	0.00
Total Function	2520	Fiscal Services	206,235.81	195,824.72	204,857.44	1.00	203,913.94	1.00	203,913.94	203,913.94	1.00

Requirements Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General								
Function	2540	Operation & Maintenance of Plant Services								
112	Classified Salaries	128,401.20	164,601.48	167,019.12	4.00	171,662.40	4.00	171,662.40	171,662.40	4.00
122	Substitutes - Classified	4,667.52	1,228.66	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	485.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	2,820.25	1,535.47	1,000.00	0.00	4,656.00	0.00	4,656.00	4,656.00	0.00
132	Other Hours	3,717.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	139,606.36	167,850.92	171,019.12	4.00	176,318.40	4.00	176,318.40	176,318.40	4.00
211	PERS Employer Contribution - Tier I/II	4,229.78	4,261.52	7,744.68	0.00	5,578.47	0.00	5,578.47	5,578.47	0.00
212	PERS Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	10,299.74	0.00	10,299.74	10,299.74	0.00
213	PERS UAL Contribution	9,993.76	12,795.45	12,778.45	0.00	16,565.42	0.00	16,565.42	16,565.42	0.00
216	PERS Employer Contribution OPSRP/Tier III	2,363.21	4,187.88	12,838.80	0.00	18,402.20	0.00	18,402.20	18,402.20	0.00
220	FICA - Medicare / Social Security	10,609.80	12,749.29	12,980.85	0.00	13,132.17	0.00	13,132.17	13,132.17	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	257.49	0.00	257.49	257.49	0.00
231	Workers Compensation - SAIF	8,859.50	7,988.60	6,276.45	0.00	823.99	0.00	823.99	823.99	0.00
232	WBF - Hourly Assessment	329.48	375.95	394.32	0.00	171.66	0.00	171.66	171.66	0.00
240	Insurance	37,234.66	37,424.42	39,636.00	0.00	65,664.00	0.00	65,664.00	65,664.00	0.00
241	Other Insurance	457.85	560.76	583.02	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	74,078.04	80,343.87	93,232.57	0.00	130,895.14	0.00	130,895.14	130,895.14	0.00
322	Repairs & Maintenance	212,198.77	163,845.28	101,163.00	0.00	101,163.00	0.00	101,163.00	101,163.00	0.00
324	Rentals	161,282.70	163,714.60	165,250.00	0.00	104,521.00	0.00	168,281.00	168,281.00	0.00
325	Electricity	105,686.88	87,840.30	113,000.00	0.00	113,000.00	0.00	113,000.00	113,000.00	0.00
326	Fuel	44,036.85	39,676.41	55,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
327	Water and Sewage	50,083.07	46,641.98	54,957.71	0.00	54,957.71	0.00	54,957.71	54,957.71	0.00
328	Garbage	13,849.58	17,242.24	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	12,500.00	0.00	12,500.00	12,500.00	0.00
340	Travel	375.35	0.00	200.00	0.00	200.00	0.00	200.00	200.00	0.00
351	Telephone	2,169.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	7,879.95	7,800.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
300	Purchased Services	597,563.05	526,760.81	527,020.71	0.00	466,291.71	0.00	530,051.71	530,051.71	0.00
410	Consumable Supplies & Materials	34,132.88	26,286.54	35,150.00	0.00	35,150.00	0.00	35,150.00	35,150.00	0.00
450	Food	1,295.50	726.75	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-Consumable Items	10,264.99	9,195.59	5,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
	400	Supplies and Materials	45,693.37	36,208.88	43,175.00	0.00	43,175.00	0.00	43,175.00	43,175.00	0.00
	540	Depreciable Equipment	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	417.80	1,742.75	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	653	Propery Insurance Premiums	64,709.00	66,649.00	71,300.00	0.00	71,300.00	0.00	71,300.00	71,300.00	0.00
	600	Other Objects	65,126.80	68,391.75	72,500.00	0.00	72,500.00	0.00	72,500.00	72,500.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	922,067.62	884,056.23	906,947.40	4.00	889,180.25	4.00	952,940.25	952,940.25	4.00
Function	2550	Student Transportation Services									
	331	Reimburseable Student Transportation	159,478.06	174,929.85	172,050.00	0.00	172,050.00	0.00	172,050.00	172,050.00	0.00
	332	Non-Reimburseable Transportation	29,382.48	33,871.82	37,200.00	0.00	37,200.00	0.00	37,200.00	37,200.00	0.00
	300	Purchased Services	188,860.54	208,801.67	209,250.00	0.00	209,250.00	0.00	209,250.00	209,250.00	0.00
Total Function	2550	Student Transportation Services	188,860.54	208,801.67	209,250.00	0.00	209,250.00	0.00	209,250.00	209,250.00	0.00
Function	2633	Public Information Services									
	112	Classified Salaries	67,600.00	69,628.00	79,628.00	1.00	42,251.00	0.50	42,251.00	42,251.00	0.50
	130	Additional Salary	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	68,800.00	70,828.00	80,828.00	1.00	42,251.00	0.50	42,251.00	42,251.00	0.50
	212	PERS Employee Contribution Pick-Up	4,128.00	4,249.68	4,371.36	0.00	2,535.06	0.00	2,535.06	2,535.06	0.00
	213	PERS UAL Contribution	6,639.20	6,834.87	7,799.85	0.00	4,077.22	0.00	4,077.22	4,077.22	0.00
	216	PERS Employer Contribution OPSRP/Tier III	2,864.94	2,953.55	9,677.86	0.00	4,529.31	0.00	4,529.31	4,529.31	0.00
	220	FICA - Medicare / Social Security	4,925.93	5,026.10	6,157.07	0.00	3,232.20	0.00	3,232.20	3,232.20	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	63.38	0.00	63.38	63.38	0.00
	231	Workers Compensation - SAIF	1,305.80	986.45	394.34	0.00	202.80	0.00	202.80	202.80	0.00
	232	WBF - Hourly Assessment	125.11	123.84	149.53	0.00	42.25	0.00	42.25	42.25	0.00
	240	Insurance	15,536.00	16,286.00	16,416.00	0.00	8,208.00	0.00	8,208.00	8,208.00	0.00
	241	Other Insurance	209.40	233.82	240.48	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	35,734.38	36,694.31	45,206.49	0.00	22,890.22	0.00	22,890.22	22,890.22	0.00
	300	Purchased Services	26.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	678.16	0.00	535.00	0.00	535.00	0.00	535.00	535.00	0.00
	353	Postage	1,345.81	818.52	1,475.00	0.00	1,475.00	0.00	1,475.00	1,475.00	0.00
	354	Advertising	26,217.88	23,647.13	29,600.00	0.00	29,600.00	0.00	13,918.00	13,918.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2633	Public Information Services									
	355	Printing & Binding	5,924.77	3,869.80	5,400.00	0.00	5,400.00	0.00	5,400.00	5,400.00	0.00
	389	Other Non-Instr / Prof Technical Services	844.00	0.00	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
300		Purchased Services	35,036.62	28,361.45	38,410.00	0.00	38,410.00	0.00	22,728.00	22,728.00	0.00
	410	Consumable Supplies & Materials	945.22	665.53	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
	460	Non-Consumable Items	0.00	1,291.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies and Materials	945.22	1,957.52	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
	640	Dues and Fees	1,121.00	1,007.00	1,175.00	0.00	1,175.00	0.00	1,175.00	1,175.00	0.00
600		Other Objects	1,121.00	1,007.00	1,175.00	0.00	1,175.00	0.00	1,175.00	1,175.00	0.00
Total Function	2633	Public Information Services	141,637.22	138,848.28	167,019.49	1.00	106,126.22	0.50	90,444.22	90,444.22	0.50
Function	2640	Staff Services									
	112	Classified Salaries	12,122.88	35,904.00	42,240.00	1.00	42,220.80	1.00	42,220.80	42,220.80	1.00
	130	Additional Salary	1,200.00	1,602.46	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00
	131	Overtime	125.46	1,670.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	13,448.34	39,176.50	45,840.00	1.00	42,220.80	1.00	42,220.80	42,220.80	1.00
	212	PERS Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	2,533.25	0.00	2,533.25	2,533.25	0.00
	213	PERS UAL Contribution	1,297.75	3,780.54	4,423.56	0.00	4,074.31	0.00	4,074.31	4,074.31	0.00
	216	PERS Employer Contribution OPSRP/Tier III	560.79	1,633.68	4,914.00	0.00	4,526.07	0.00	4,526.07	4,526.07	0.00
	220	FICA - Medicare / Social Security	1,028.79	2,973.23	3,479.52	0.00	3,229.89	0.00	3,229.89	3,229.89	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	63.33	0.00	63.33	63.33	0.00
	231	Workers Compensation - SAIF	1,032.50	837.38	220.08	0.00	202.66	0.00	202.66	202.66	0.00
	232	WBF - Hourly Assessment	31.46	83.76	112.50	0.00	42.22	0.00	42.22	42.22	0.00
	240	Insurance	0.00	14,361.23	16,416.00	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
	241	Other Insurance	33.69	5,191.73	150.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	3,984.98	28,861.55	29,715.66	0.00	31,087.73	0.00	31,087.73	31,087.73	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	660.00	6.65	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	353	Postage	82.20	39.10	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	354	Advertising	345.00	557.00	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	177.18	4,190.90	150.00	0.00	150.00	0.00	150.00	150.00	0.00
300		Purchased Services	1,264.38	4,793.65	4,150.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2640	Staff Services									
	410	Consumable Supplies & Materials	117.50	527.77	606.00	0.00	606.00	0.00	606.00	606.00	0.00
	400	Supplies and Materials	117.50	527.77	606.00	0.00	606.00	0.00	606.00	606.00	0.00
	640	Dues and Fees	655.40	158.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
	600	Other Objects	655.40	158.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
Total Function	2640	Staff Services	19,470.60	73,517.47	80,611.66	1.00	78,364.53	1.00	78,364.53	78,364.53	1.00
Function	2660	Technology Support									
	111	Licensed Salaries	0.00	141.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	0.00	141.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	310	Instructional/Professional/Technical Services	500.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	318	Professional/Imprvement Non Instruc Staff	0.00	939.00	2,900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
	322	Repairs & Maintenance	239.98	3,193.79	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	340	Travel	1,718.44	2,114.92	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	353	Postage	361.04	621.31	250.00	0.00	250.00	0.00	250.00	250.00	0.00
	359	Other Communication Services	0.00	5.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	1,318.00	1,398.32	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
	300	Purchased Services	4,137.46	8,522.39	9,650.00	0.00	9,650.00	0.00	9,650.00	9,650.00	0.00
	410	Consumable Supplies & Materials	1,424.69	901.28	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
	460	Non-Consumable Items	6,260.55	4,499.70	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
	470	Computer Software	19,847.02	46,127.15	30,740.00	0.00	30,740.00	0.00	30,740.00	30,740.00	0.00
	480	Computer Hardware	5,138.72	1,269.77	750.00	0.00	750.00	0.00	750.00	750.00	0.00
	400	Supplies and Materials	32,670.98	52,797.90	38,490.00	0.00	38,490.00	0.00	38,490.00	38,490.00	0.00
	640	Dues and Fees	2,855.00	331.24	500.00	0.00	500.00	0.00	500.00	500.00	0.00
	600	Other Objects	2,855.00	331.24	500.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function	2660	Technology Support	39,663.44	61,793.52	48,640.00	0.00	48,640.00	0.00	48,640.00	48,640.00	0.00
Function	2700	Supplemental Retirement Program									
	116	Supplemental Retirement Stipends	9,600.00	8,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	9,600.00	8,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS Employer Contribution - Tier I/II	2,046.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	734.40	673.20	367.20	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	100	General									
Function	2700	Supplemental Retirement Program									
	270	Post Retirement Health Benefits	17,230.53	14,345.09	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	20,011.35	15,018.29	20,367.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2700	Supplemental Retirement Program	29,611.35	23,818.29	25,167.20	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000	Support Services	3,091,161.77	3,251,063.37	3,381,594.52	21.44	3,444,357.12	21.30	3,492,435.12	3,492,435.12	21.30
Function	6110	Operating Contingency									
	810	Contingency (only with 6110 function)	0.00	0.00	271,068.58	0.00	189,742.96	0.00	325,982.96	325,982.96	0.00
	800	Other Uses of Funds	0.00	0.00	271,068.58	0.00	189,742.96	0.00	325,982.96	325,982.96	0.00
Total Function	6110	Operating Contingency	0.00	0.00	271,068.58	0.00	189,742.96	0.00	325,982.96	325,982.96	0.00
Major Function	6000	Contingency	0.00	0.00	271,068.58	0.00	189,742.96	0.00	325,982.96	325,982.96	0.00
Function	7000	Unappropriated Ending Fund Balance									
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	349,766.64	0.00	379,000.00	0.00	194,682.00	194,682.00	0.00
	800	Other Uses of Funds	0.00	0.00	349,766.64	0.00	379,000.00	0.00	194,682.00	194,682.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	349,766.64	0.00	379,000.00	0.00	194,682.00	194,682.00	0.00
Major Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	349,766.64	0.00	379,000.00	0.00	194,682.00	194,682.00	0.00
Total Fund	100	General	8,026,281.91	8,527,359.87	9,692,574.40	67.89	9,362,310.00	63.52	9,362,310.00	9,362,310.00	63.52

Riverdale School District #51J
2018-19 Adopted 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.

This year, the district received funding from SB1149 (a state program that awards funds received from electric utilities for use in energy conservation projects). Those monies have been saved for the specific program requirements of that bill.

Resources Report

[illegible]

Requirements Report

[illegible]

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	201	Facilities Grant									
Total Function	2660	Technology Support	47,793.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000		Support Services	47,793.10	48,846.18	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	6110	Operating Contingency									
	810	Contingency (only with 6110 function)	0.00	0.00	20,135.00	0.00	0.00	0.00	0.00	0.00	0.00
	800	Other Uses of Funds	0.00	0.00	20,135.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	6110	Operating Contingency	0.00	0.00	20,135.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 6000		Contingency	0.00	0.00	20,135.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	201	Facilities Grant	157,013.16	119,831.22	150,135.00	0.00	77,885.00	0.00	77,885.00	77,885.00	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	202	CTE - CAREER TECHICNICAL EDUCATION									
		3299 Other Restricted Grants-in-aid	0.00	0.00	86,885.00	0.00	107,025.00	0.00	107,025.00	107,025.00	0.00
		3000 State Sources	0.00	0.00	86,885.00	0.00	107,025.00	0.00	107,025.00	107,025.00	0.00
Total Fund	202	CTE - CAREER TECHICNICAL EDUCATION	0.00	0.00	86,885.00	0.00	107,025.00	0.00	107,025.00	107,025.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	202	CTE - CAREER TECHICNICAL EDUCATION									
Function	1131	High School Programs									
	111	Licensed Salaries	0.00	0.00	64,500.00	0.00	45,502.00	0.75	45,502.00	45,502.00	0.75
	100	Salaries	0.00	0.00	64,500.00	0.00	45,502.00	0.75	45,502.00	45,502.00	0.75
	211	PERS Employer Contribution - Tier I/II	0.00	0.00	0.00	0.00	7,303.00	0.00	7,303.00	7,303.00	0.00
	212	PERS Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	2,730.00	0.00	2,730.00	2,730.00	0.00
	213	PERS UAL Contribution	0.00	0.00	0.00	0.00	4,391.00	0.00	4,391.00	4,391.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	0.00	0.00	17,008.65	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	0.00	4,935.00	0.00	3,481.00	0.00	3,481.00	3,481.00	0.00
	230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	68.00	0.00	68.00	68.00	0.00
	231	Workers Compensation - SAIF	0.00	0.00	441.35	0.00	218.00	0.00	218.00	218.00	0.00
	232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	46.00	0.00	46.00	46.00	0.00
	240	Insurance	0.00	0.00	0.00	0.00	12,312.00	0.00	12,312.00	12,312.00	0.00
	200	Associated Payroll Costs	0.00	0.00	22,385.00	0.00	30,549.00	0.00	30,549.00	30,549.00	0.00
	319	Other Instructional Prof. Tech. Services	0.00	0.00	0.00	0.00	30,974.00	0.00	30,974.00	30,974.00	0.00
	300	Purchased Services	0.00	0.00	0.00	0.00	30,974.00	0.00	30,974.00	30,974.00	0.00
Total Function	1131	High School Programs	0.00	0.00	86,885.00	0.00	107,025.00	0.75	107,025.00	107,025.00	0.75
Major Function	1000	Instruction	0.00	0.00	86,885.00	0.00	107,025.00	0.75	107,025.00	107,025.00	0.75
Total Fund	202	CTE - CAREER TECHICNICAL EDUCATION	0.00	0.00	86,885.00	0.00	107,025.00	0.75	107,025.00	107,025.00	0.75

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	204	IDEA									
	4500	Federal Revenue	56,758.56	63,974.17	69,562.80	0.00	69,562.80	0.00	69,562.80	69,562.80	0.00
	4503	Federal Grant-Restricted	191.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000	Federal Sources	56,949.62	63,974.17	69,562.80	0.00	69,562.80	0.00	69,562.80	69,562.80	0.00
Total Fund	204	IDEA	56,949.62	63,974.17	69,562.80	0.00	69,562.80	0.00	69,562.80	69,562.80	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 204	IDEA										
Function 1250	Less Restrictive - Students with Disabilities										
111	Licensed Salaries		36,547.34	40,725.96	40,725.96	0.50	40,725.96	0.00	40,725.96	40,725.96	0.00
121	Substitutes - Licensed		173.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		(279.40)	1,389.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours		279.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		36,721.10	42,115.28	40,725.96	0.50	40,725.96	0.00	40,725.96	40,725.96	0.00
211	PERS Employer Contribution - Tier I/II		3,238.11	3,652.55	6,536.52	0.00	6,536.52	0.00	6,536.52	6,536.52	0.00
212	PERS Employee Contribution Pick-Up		2,192.84	2,496.38	6,678.39	0.00	6,678.39	0.00	6,678.39	6,678.39	0.00
213	PERS UAL Contribution		3,924.29	3,988.23	3,930.01	0.00	3,930.01	0.00	3,930.01	3,930.01	0.00
216	PERS Employer Contribution OPSRP/Tier III		0.00	33.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		2,771.59	3,208.75	3,104.75	0.00	3,104.75	0.00	3,104.75	3,104.75	0.00
231	Workers Compensation - SAIF		187.96	202.15	195.48	0.00	195.48	0.00	195.48	195.48	0.00
232	WBF - Hourly Assessment		68.04	76.12	73.96	0.00	73.96	0.00	73.96	73.96	0.00
240	Insurance		7,728.26	8,064.00	8,179.32	0.00	8,179.32	0.00	8,179.32	8,179.32	0.00
241	Other Insurance		117.43	137.60	138.41	0.00	138.41	0.00	138.41	138.41	0.00
200	Associated Payroll Costs		20,228.52	21,858.89	28,836.84	0.00	28,836.84	0.00	28,836.84	28,836.84	0.00
Total Function 1250	Less Restrictive - Students with Disabilities		56,949.62	63,974.17	69,562.80	0.50	69,562.80	0.00	69,562.80	69,562.80	0.00
Major Function 1000	Instruction		56,949.62	63,974.17	69,562.80	0.50	69,562.80	0.00	69,562.80	69,562.80	0.00
Total Fund 204	IDEA		56,949.62	63,974.17	69,562.80	0.50	69,562.80	0.00	69,562.80	69,562.80	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	210	PTC - Grants Paddle Raise Funds									
	1920	Contributions & Donations - Private Sou	0.00	20,104.08	100,000.00	0.00	61,628.00	0.00	61,628.00	61,628.00	0.00
	1000	Local Sources	0.00	20,104.08	100,000.00	0.00	61,628.00	0.00	61,628.00	61,628.00	0.00
Total Fund	210	PTC - Grants Paddle Raise Funds	0.00	20,104.08	100,000.00	0.00	61,628.00	0.00	61,628.00	61,628.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	210	PTC - Grants Paddle Raise Funds									
Function	1111	Elementary Programs									
	460	Non-Consumable Items	0.00	6,629.08	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	400	Supplies and Materials	0.00	6,629.08	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function	1111	Elementary Programs	0.00	6,629.08	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Function	1131	High School Programs									
	460	Non-Consumable Items	0.00	13,475.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
	400	Supplies and Materials	0.00	13,475.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function	1131	High School Programs	0.00	13,475.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Major Function	1000	Instruction	0.00	20,104.08	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Total Fund	210	PTC - Grants Paddle Raise Funds	0.00	20,104.08	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Requirements Report

[illegible]

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	213	PTC Grade School Grant Fund									
	1920	Contributions & Donations - Private Sou	17,559.36	28,607.92	75,000.00	0.00	70,893.00	0.00	70,893.00	70,893.00	0.00
	1000	Local Sources	17,559.36	28,607.92	75,000.00	0.00	70,893.00	0.00	70,893.00	70,893.00	0.00
Total Fund	213	PTC Grade School Grant Fund	17,559.36	28,607.92	75,000.00	0.00	70,893.00	0.00	70,893.00	70,893.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	213	PTC Grade School Grant Fund									
Major Function	1000	Instruction	17,035.84	21,292.07	63,750.00	0.00	63,750.00	0.00	63,750.00	63,750.00	0.00
Function	2222	Library/Media Center									
	410	Consumable Supplies & Materials	310.43	108.80	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
	400	Supplies and Materials	310.43	108.80	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Total Function	2222	Library/Media Center	310.43	108.80	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Function	2410	Office of the Principal									
	410	Consumable Supplies & Materials	213.09	290.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	213.09	290.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2410	Office of the Principal	213.09	290.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services									
	131	Overtime	0.00	118.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	0.00	118.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	0.00	11.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	216	PERS Employer Contribution OPSRP/Tier III	0.00	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	8.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	0.00	29.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	148.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000	Support Services	523.52	547.44	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Total Fund	213	PTC Grade School Grant Fund	17,559.36	21,839.51	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	214	PTC HS Grants									
	1920	Contributions & Donations - Private Sou	4,499.76	4,383.74	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1000	Local Sources	4,499.76	4,383.74	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Fund	214	PTC HS Grants	4,499.76	4,383.74	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 214	PTC HS Grants										
Function 1131	High School Programs										
340	Travel		569.24	1,948.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		569.24	1,948.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		3,183.52	1,916.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		547.00	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		3,730.52	1,958.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		4,299.76	3,907.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular										
410	Consumable Supplies & Materials		200.00	150.00	21,250.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
400	Supplies and Materials		200.00	150.00	21,250.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
Total Function 1132	High School Extracurricular		200.00	150.00	21,250.00	0.00	19,216.00	0.00	19,216.00	19,216.00	0.00
Major Function 1000	Instruction		4,499.76	4,057.39	21,250.00	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	3,750.00	0.00	3,750.00	3,750.00	0.00
400	Supplies and Materials		0.00	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Total Function 2222	Library/Media Center		0.00	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
131	Overtime		0.00	50.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		0.00	50.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III		0.00	2.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		0.00	7.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	58.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		0.00	58.05	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Total Fund 214	PTC HS Grants		4,499.76	4,115.44	25,000.00	0.00	22,966.00	0.00	22,966.00	22,966.00	0.00

Resources Report

[illegible]

Requirements Report

[illegible]

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	230	Energy Efficient Schools SB 1149									
		3299 Other Restricted Grants-in-aid	9,337.97	9,850.90	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00
		3000 State Sources	9,337.97	9,850.90	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	230	Energy Efficient Schools SB 1149	9,337.97	9,850.90	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
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	128,503.00	0.00	124,688.00	0.00	124,688.00	124,688.00	0.00
	300	Purchased Services	0.00	0.00	128,503.00	0.00	124,688.00	0.00	124,688.00	124,688.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	128,503.00	0.00	124,688.00	0.00	124,688.00	124,688.00	0.00
Major Function 2000		Support Services	0.00	0.00	128,503.00	0.00	124,688.00	0.00	124,688.00	124,688.00	0.00
Total Fund	230	Energy Efficient Schools SB 1149	0.00	0.00	128,503.00	0.00	124,688.00	0.00	124,688.00	124,688.00	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	250	Food Service									
		1613 DAILY SALES - GS MILK FEES	0.00	6,724.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1620 Daily Sales - Non=-Reimbursable	5,680.00	0.00	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
		1000 Local Sources	5,680.00	6,724.37	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
		4501 Federal Revenue - Milk Claim	2,096.00	2,752.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		4000 Federal Sources	2,096.00	2,752.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	250	Food Service	7,776.00	9,476.74	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	250	Food Service									
Function	3100	-									
	450	Food	0.00	0.00	11,000.00	0.00	19,482.00	0.00	19,482.00	19,482.00	0.00
	400	Supplies and Materials	0.00	0.00	11,000.00	0.00	19,482.00	0.00	19,482.00	19,482.00	0.00
Total Function	3100	-	0.00	0.00	11,000.00	0.00	19,482.00	0.00	19,482.00	19,482.00	0.00
Function	3120	-									
	450	Food	7,125.80	7,064.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	7,125.80	7,064.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	3120	-	7,125.80	7,064.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	3000	Enterprise/Community Services	7,125.80	7,064.67	11,000.00	0.00	19,482.00	0.00	19,482.00	19,482.00	0.00
Total Fund	250	Food Service	7,125.80	7,064.67	11,000.00	0.00	19,482.00	0.00	19,482.00	19,482.00	0.00

Resources Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	255	Preschool								
	1740	Fees	154,810.51	78,351.70	90,000.00	0.00	136,800.00	0.00	136,800.00	0.00
	1741	PRE-K Deposits for next year	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990	Miscellaneous Revenue	0.00	4,001.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	Local Sources	154,810.51	98,352.70	90,000.00	0.00	136,800.00	0.00	136,800.00	0.00
Total Fund	255	Preschool	154,810.51	98,352.70	90,000.00	0.00	136,800.00	0.00	136,800.00	0.00

Requirements Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 255	Preschool									
Function 1140	Preschool									
112	Classified Salaries	101,348.72	69,588.00	71,417.76	2.50	86,819.00	3.13	86,819.00	86,819.00	3.13
122	Substitutes - Classified	6,374.88	704.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,800.00	3,450.00	3,450.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	186.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	738.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	110,449.14	73,742.26	74,867.76	2.50	86,819.00	3.13	86,819.00	86,819.00	3.13
211	PERS Employer Contribution - Tier I/II	15.40	832.44	1,667.50	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	0.00	0.00	0.00	0.00	5,209.00	0.00	5,209.00	5,209.00	0.00
213	PERS UAL Contribution	9,752.66	7,048.14	7,224.72	0.00	8,378.00	0.00	8,378.00	8,378.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	4,324.19	2,718.39	6,912.12	0.00	4,911.00	0.00	4,911.00	4,911.00	0.00
220	FICA - Medicare / Social Security	8,422.74	5,641.24	5,727.50	0.00	6,642.00	0.00	6,642.00	6,642.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	130.00	0.00	130.00	130.00	0.00
231	Workers Compensation - SAIF	547.67	686.91	342.94	0.00	417.00	0.00	417.00	417.00	0.00
232	WBF - Hourly Assessment	258.29	163.19	171.40	0.00	87.00	0.00	87.00	87.00	0.00
240	Insurance	38,287.90	10,465.08	11,340.00	0.00	51,300.00	0.00	51,300.00	51,300.00	0.00
241	Other Insurance	322.76	251.24	267.54	0.00	267.54	0.00	267.54	267.54	0.00
200	Associated Payroll Costs	61,931.61	27,806.63	33,653.72	0.00	77,341.54	0.00	77,341.54	77,341.54	0.00
310	Instructional/Professional/Technical Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	1,000.00	0.00	500.00	0.00	500.00	500.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	1,037.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	10.00	1,037.33	1,000.00	0.00	500.00	0.00	500.00	500.00	0.00
410	Consumable Supplies & Materials	1,667.63	387.31	2,000.00	0.00	2,507.46	0.00	2,507.46	2,507.46	0.00
460	Non-Consumable Items	73.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	3,168.78	387.31	2,000.00	0.00	2,507.46	0.00	2,507.46	2,507.46	0.00
Total Function 1140	Preschool	175,559.53	102,973.53	111,521.48	2.50	167,168.00	3.13	167,168.00	167,168.00	3.13
Major Function 1000	Instruction	175,559.53	102,973.53	111,521.48	2.50	167,168.00	3.13	167,168.00	167,168.00	3.13
Total Fund 255	Preschool	175,559.53	102,973.53	111,521.48	2.50	167,168.00	3.13	167,168.00	167,168.00	3.13

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
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	235,000.00	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	299,500.00	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	394,500.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
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	235,000.00	0.00
	400	Supplies and Materials	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
Total Function	1111	Elementary Programs	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	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	330,000.00	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	64,500.00	0.00
	400	Supplies and Materials	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	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	64,500.00	0.00
Major Function	2000	Support Services	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	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	394,500.00	0.00

Resources Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	271	Grade School Activities								
	1700	Extracurricular Activities	0.00	0.00	72,800.00	0.00	72,800.00	0.00	72,800.00	0.00
	1740	Fees	84,752.85	90,163.70	0.00	0.00	0.00	0.00	0.00	0.00
	1760	Club Fundraising	0.00	677.97	0.00	0.00	0.00	0.00	0.00	0.00
	1920	Contributions & Donations - Private Sou	1,584.80	(300.00)	0.00	0.00	0.00	0.00	0.00	0.00
	1990	Miscellaneous Revenue	0.00	30.60	0.00	0.00	0.00	0.00	0.00	0.00
	1000	Local Sources	86,337.65	90,572.27	72,800.00	0.00	72,800.00	0.00	72,800.00	0.00
Total Fund	271	Grade School Activities	86,337.65	90,572.27	72,800.00	0.00	72,800.00	0.00	72,800.00	0.00

Requirements Report

[illegible]

Requirements Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	271	Grade School Activities								
Function	1121	Middle School Programs								
	216	PERS Employer Contribution OPSRP/Tier III	238.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	928.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	61.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	22.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	3,726.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	5,555.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
	331	Reimbursable Student Transportation	5,579.34	1,673.81	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	25,383.85	47,612.80	16,633.35	0.00	16,633.35	0.00	16,633.35	0.00
	300	Purchased Services	36,518.19	49,636.61	16,633.35	0.00	16,633.35	0.00	16,633.35	0.00
	410	Consumable Supplies & Materials	941.98	2,118.75	5,544.33	0.00	10,700.33	0.00	10,700.33	0.00
	420	Textbooks	692.64	0.00	5,544.32	0.00	5,544.32	0.00	5,544.32	0.00
	460	Non-Consumable Items	0.00	0.00	5,544.67	0.00	5,544.67	0.00	5,544.67	0.00
	400	Supplies and Materials	1,634.62	2,118.75	16,633.32	0.00	21,789.32	0.00	21,789.32	0.00
	640	Dues and Fees	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	0.00	125.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	49,888.51	51,880.36	33,266.67	0.00	38,422.67	0.00	38,422.67	0.00
Function	1122	Middle School Extracurricular								
	340	Travel	280.00	1,162.00	0.00	0.00	0.00	0.00	0.00	0.00
	355	Printing & Binding	2,226.72	2,949.50	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	2,506.72	4,111.50	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	2,675.66	839.21	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	2,675.66	839.21	0.00	0.00	0.00	0.00	0.00	0.00
	650	Donations	0.00	677.97	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	0.00	677.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1122	Middle School Extracurricular	5,182.38	5,628.68	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	1000	Instruction	75,746.04	80,161.71	99,800.00	0.00	134,956.00	0.00	134,956.00	0.00
Function	2222	Library/Media Center								
	410	Consumable Supplies & Materials	0.00	681.71	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	0.00	681.71	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	271	Grade School Activities									
Total Function	2222	Library/Media Center	0.00	681.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2550	Student Transportation Services									
	331	Reimburseable Student Transportation	0.00	3,953.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	0.00	3,953.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2550	Student Transportation Services	0.00	3,953.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function	2000	Support Services	0.00	4,635.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	271	Grade School Activities	75,746.04	84,796.99	99,800.00	0.00	134,956.00	0.00	134,956.00	134,956.00	0.00

Resources Report

		Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	272	High School Activities								
	1700	Extracurricular Activities	0.00	0.00	200,000.00	0.00	13,712.00	0.00	13,712.00	0.00
	1710	Admission (tickets)	7,530.00	3,932.22	0.00	0.00	0.00	0.00	0.00	0.00
	1740	Fees	133,299.56	162,786.06	0.00	0.00	0.00	0.00	0.00	0.00
	1750	Concessions	564.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1760	Club Fundraising	4,327.23	4,901.15	0.00	0.00	0.00	0.00	0.00	0.00
	1920	Contributions & Donations - Private Sou	12,462.46	11,582.00	0.00	0.00	0.00	0.00	0.00	0.00
	1960	Recovery of Prior Year Expenditure	0.00	2,030.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990	Miscellaneous Revenue	672.03	1,258.58	0.00	0.00	0.00	0.00	0.00	0.00
	1000	Local Sources	158,855.28	186,490.01	200,000.00	0.00	13,712.00	0.00	13,712.00	0.00
Total Fund	272	High School Activities	158,855.28	186,490.01	200,000.00	0.00	13,712.00	0.00	13,712.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 272	High School Activities										
Function 1132	High School Extracurricular										
650	Donations		0.00	354.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		3,340.00	13,264.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		70,853.53	58,402.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		149,063.56	128,623.42	260,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00
Function 2550	Student Transportation Services										
331	Reimbursable Student Transportation		0.00	5,386.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	5,386.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services		0.00	5,386.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		0.00	5,386.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 272	High School Activities		149,063.56	134,010.27	260,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00

Riverdale School District #51J
2018-19 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-Proposed 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.

Riverdale School District
2018-19 Schedule of Bond and interest Redemption Requirements

Fiscal Year	G.O.Bonds Issue of 2/26/2009		Adv Refunding G.O. Bonds Issue of 4/28/2015		PERS UAL Bonds Issue of 4/3/2003		Totals	
	<u>Principal</u>	<u>Interest</u> <u>Due 12/15 &</u> <u>6/15</u>	<u>Principal</u>	<u>Interest</u> <u>Due 12/15 &</u> <u>6/15</u>	<u>Principal</u>	<u>Interest</u> <u>Due 12/15 &</u> <u>6/15</u>		
2018-19	1,390,000	49,400	-	276,400	121,523	312,929	1,511,523	638,729
2019-20	929,397	565,603	-	276,400	120,010	334,443	1,049,407	1,176,446
2020-21	-	-	1,545,000	276,400	119,775	359,678	1,664,775	636,078
2021-22	-	-	1,660,000	214,600	117,949	381,504	1,777,949	596,104
2022-23	-	-	1,790,000	148,200	116,429	403,023	1,906,429	551,223
2023-24	-	-	1,915,000	76,600	405,000	114,452	2,320,000	191,052
2024-25	911,555	1,183,445	-	-	430,000	91,732	1,341,555	1,275,177
2025-26	874,628	1,280,372	-	-	455,000	67,308	1,329,628	1,347,680
2026-27	838,649	1,381,351	-	-	480,000	41,464	1,318,649	1,422,815
2027-28	803,246	1,481,754	-	-	250,000	14,200	1,053,246	1,495,954
2028-29	773,453	1,581,547	-	-	-	-	773,453	1,581,547
2029-30	744,621	1,680,380	-	-	-	-	744,621	1,680,380
2030-31	718,425	1,781,575	-	-	-	-	718,425	1,781,575
2031-32	691,854	1,883,149	-	-	-	-	691,854	1,883,149
2032-33	668,198	1,981,803	-	-	-	-	668,198	1,981,803
2033-34	647,256	2,082,742	-	-	-	-	647,256	2,082,742
	<u>\$ 9,991,282</u>	<u>\$ 16,933,121</u>	<u>\$ 6,910,000</u>	<u>\$ 1,268,600</u>	<u>\$ 2,615,686</u>	<u>\$ 2,120,733</u>	<u>\$ 19,516,968</u>	<u>\$ 20,322,454</u>

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	300	Debt Service Fund									
		1111 Current Year Taxes	1,790,361.08	1,650,716.81	1,651,425.00	0.00	1,731,645.00	0.00	1,731,645.00	1,731,645.00	0.00
		1112 Prior Year Taxes	32,015.69	28,358.98	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
		1190 Penalties & Interest on Taxes	674.78	703.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1510 Interest on Investments	4,892.44	7,755.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1990 Miscellaneous Revenue	176.23	6,090.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000	Local Sources	1,828,120.22	1,693,623.97	1,666,425.00	0.00	1,746,645.00	0.00	1,746,645.00	1,746,645.00	0.00
Total Fund	300	Debt Service Fund	1,828,120.22	1,693,623.97	1,666,425.00	0.00	1,746,645.00	0.00	1,746,645.00	1,746,645.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	300	Debt Service Fund									
Function	5110	Long-Term Debt Service									
	610	Redemption of Principal	1,365,052.77	1,210,000.00	1,310,000.00	0.00	1,430,845.00	0.00	1,430,845.00	1,430,845.00	0.00
	621	Regular Interest	452,962.50	404,325.00	366,425.00	0.00	325,800.00	0.00	325,800.00	325,800.00	0.00
	640	Dues and Fees	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	1,818,015.67	1,614,325.00	1,676,425.00	0.00	1,756,645.00	0.00	1,756,645.00	1,756,645.00	0.00
Total Function	5110	Long-Term Debt Service	1,818,015.67	1,614,325.00	1,676,425.00	0.00	1,756,645.00	0.00	1,756,645.00	1,756,645.00	0.00
Major Function	5000	Other Uses	1,818,015.67	1,614,325.00	1,676,425.00	0.00	1,756,645.00	0.00	1,756,645.00	1,756,645.00	0.00
Total Fund	300	Debt Service Fund	1,818,015.67	1,614,325.00	1,676,425.00	0.00	1,756,645.00	0.00	1,756,645.00	1,756,645.00	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	330	Debt Service Fund-PERS Bonds									
	1510	Interest on Investments	1,455.33	2,031.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1970	Services Provided - Other Funds	413,753.92	437,431.30	300,975.00	0.00	324,660.00	0.00	324,660.00	324,660.00	0.00
	1000	Local Sources	415,209.25	439,463.23	300,975.00	0.00	324,660.00	0.00	324,660.00	324,660.00	0.00
Total Fund	330	Debt Service Fund-PERS Bonds	415,209.25	439,463.23	300,975.00	0.00	324,660.00	0.00	324,660.00	324,660.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	330	Debt Service Fund-PERS Bonds									
Function	5110	Long-Term Debt Service									
610		Redemption of Principal	123,715.66	123,869.20	144,115.00	0.00	130,000.00	0.00	130,000.00	130,000.00	0.00
621		Regular Interest	250,736.63	270,579.43	292,000.00	0.00	333,000.00	0.00	333,000.00	333,000.00	0.00
640		Dues and Fees	1,600.05	1,600.00	1,600.00	0.00	(1,600.00)	0.00	(1,600.00)	(1,600.00)	0.00
600		Other Objects	376,052.34	396,048.63	437,715.00	0.00	461,400.00	0.00	461,400.00	461,400.00	0.00
Total Function	5110	Long-Term Debt Service	376,052.34	396,048.63	437,715.00	0.00	461,400.00	0.00	461,400.00	461,400.00	0.00
Major Function	5000	Other Uses	376,052.34	396,048.63	437,715.00	0.00	461,400.00	0.00	461,400.00	461,400.00	0.00
Total Fund	330	Debt Service Fund-PERS Bonds	376,052.34	396,048.63	437,715.00	0.00	461,400.00	0.00	461,400.00	461,400.00	0.00

Riverdale School District #51J
2018-19 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 proposed 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 proposed by the School Board that meet the requirements of the CET authorization.

This page intentionally left blank.

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	400	Capital Projects									
	1510	Interest on Investments	1,167.50	1,856.71	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
	1000	Local Sources	1,167.50	1,856.71	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
Total Fund	400	Capital Projects	1,167.50	1,856.71	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 400	Capital Projects										
Function	4150	Building Acquisition/Construction & Improvement									
	322	Repairs & Maintenance	1,500.00	19,998.50	86,300.00	0.00	62,391.00	0.00	62,391.00	62,391.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	56,063.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	1,500.00	76,062.47	86,300.00	0.00	62,391.00	0.00	62,391.00	62,391.00	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
	460	Non-Consumable Items	11,911.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies and Materials	11,911.74	0.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
	520	BUILDING ACQUISITIONS/REMODELS	39,204.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	39,204.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	52,616.17	76,062.47	93,800.00	0.00	69,891.00	0.00	69,891.00	69,891.00	0.00
Major Function	4000	Facilities Acquisition	52,616.17	76,062.47	93,800.00	0.00	69,891.00	0.00	69,891.00	69,891.00	0.00
Total Fund	400	Capital Projects	52,616.17	76,062.47	93,800.00	0.00	69,891.00	0.00	69,891.00	69,891.00	0.00

Resources Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund	410	Construction Excise Tax									
	1130	Construction Excise Tax	38,033.28	2,306.88	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
	1000	Local Sources	38,033.28	2,306.88	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Fund	410	Construction Excise Tax	38,033.28	2,306.88	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00

Requirements Report

			Actuals 2015-16	Actuals 2016-17	Adopted 2017-18	Adopted 2017-18 FTE	Proposed Budget 2018-19	Proposed FTE 2018-19	Approved Budget 2018-19	Adopted Budget 2018-19	Adopted 2018-19 FTE
Fund 410	Construction Excise Tax										
Function 2131	Service Area Direction										
480	Computer Hardware		0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
400	Supplies and Materials		0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Total Function 2131	Service Area Direction		0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
322	Repairs & Maintenance		0.00	17,757.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	17,757.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	149.69	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	89,292.00	0.00	89,292.00	89,292.00	0.00
400	Supplies and Materials		0.00	149.69	0.00	0.00	89,292.00	0.00	89,292.00	89,292.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	17,907.47	0.00	0.00	89,292.00	0.00	89,292.00	89,292.00	0.00
Major Function 2000	Support Services		0.00	17,907.47	0.00	0.00	129,292.00	0.00	129,292.00	129,292.00	0.00
Function 4150	Building Acquisition/Construction & Improvement										
389	Other Non-Instr / Prof Technical Services		0.00	0.00	167,071.00	0.00	14,174.00	0.00	14,174.00	14,174.00	0.00
300	Purchased Services		0.00	0.00	167,071.00	0.00	14,174.00	0.00	14,174.00	14,174.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement		0.00	0.00	167,071.00	0.00	14,174.00	0.00	14,174.00	14,174.00	0.00
Major Function 4000	Facilities Acquisition		0.00	0.00	167,071.00	0.00	14,174.00	0.00	14,174.00	14,174.00	0.00
Total Fund 410	Construction Excise Tax		0.00	17,907.47	167,071.00	0.00	143,466.00	0.00	143,466.00	143,466.00	0.00

Supplemental Information

Riverdale School District #51 J
Adopted Wage and Salary Schedule
Fiscal Year 2018-19

<u>Confidential - Hourly</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	\$ 23.19	\$ 23.71	\$ 24.20	\$ 24.67	\$ 25.15			1.0000	
<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	\$ 21.09	\$ 21.55	\$ 21.99	\$ 22.42	\$ 22.89			2.0000	
Office Asst. I GS	202	\$ 16.90	\$ 17.22	\$ 17.56	\$ 17.92	\$ 18.28			0.8750	
Office Asst. I HS	202	\$ 16.90	\$ 17.22	\$ 17.56	\$ 17.92	\$ 18.28			1.0000	
Athletics Assistant	205	\$ 21.09	\$ 21.55	\$ 21.99	\$ 22.42	\$ 22.89			0.5000	
Preschool Teacher	192	\$ 24.65	\$ 25.15	\$ 25.66	\$ 26.17	\$ 26.70			-	1.0000
Enrollment/Admissions Coord .	200	\$ 17.79	\$ 18.14	\$ 18.52	\$ 18.88	\$ 19.26			1.0000	
Educational Assistant	180	\$ 14.43	\$ 14.72	\$ 15.01	\$ 15.31	\$ 15.62			4.7875	2.1250
Head Custodian	260	\$ 21.67	\$ 22.10	\$ 22.55	\$ 22.99	\$ 24.04			2.0000	
Custodian	260	\$ 16.40	\$ 16.71	\$ 17.05	\$ 17.40	\$ 17.74			2.0000	
Accounting Specialist	240	\$ 21.09	\$ 21.55	\$ 21.99	\$ 22.42	\$ 22.89			1.0000	
College Counselor	192	\$ 24.65	\$ 25.15	\$ 25.66	\$ 26.17	\$ 26.70			0.7000	
<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	144			\$ 87,000					0.6000	
Principal - Grade School	230	\$ 98,924	\$ 101,151	\$ 103,173	\$ 105,105	\$ 107,209			1.0000	
Principal - High School	230	\$ 106,339	\$ 108,732	\$ 110,907	\$ 113,125	\$ 115,388			1.0000	
Athletic Director	205	\$ 68,224	\$ 69,589	\$ 70,981	\$ 72,400	\$ 73,848			0.5000	
Director of Communications	230	\$ 82,845	\$ 84,502	\$ 86,192	\$ 87,916	\$ 89,674			0.5000	
Business Manager	240	\$ 88,434	\$ 90,203	\$ 92,007	\$ 93,847	\$ 95,724			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	\$ 40,870		\$ 85,041					42.0550	0.7500
Total									63.5175	3.8750

Total FTE, All Positions 67.3925

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.



6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
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
Notice of Budget Committee Meeting
Ad#: 42985

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):

05/03/2018, 05/17/2018

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/17/2018.

NOTARY PUBLIC FOR OREGON

Acct #: 114417

Attn: CINDY DULEY
RIVERDALE SCHOOL DISTRICT
11733 SW BREYMAN AVE
PORTLAND, OR 97219

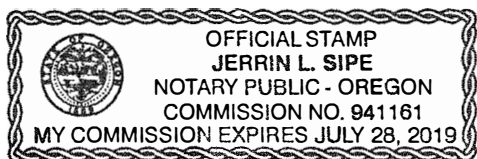
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Riverdale School District 51J**, Portland, State of Oregon, on the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at Riverdale Grade School - Commons 11733 SW Breyman Ave., Portland, OR 97219. The meeting will take place on **Thursday, May 24, 2018 at 6:00 pm.**

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 24, 2018 at www.riverdaleschool.com Riverdale District Office, 11733 SW Breyman Ave. between the hours of 8:00 am and 4:30 pm.
Publish 05/03, 05/17/2018.

LOR42985



Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
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, published
at Lake Oswego, in the aforesaid county
and state, as defined by ORS 193.010 and
193.020, that

Ad#: 52847

Owner: Riverdale School District
Description: Form ED-1 Notice of Budget
Hearing

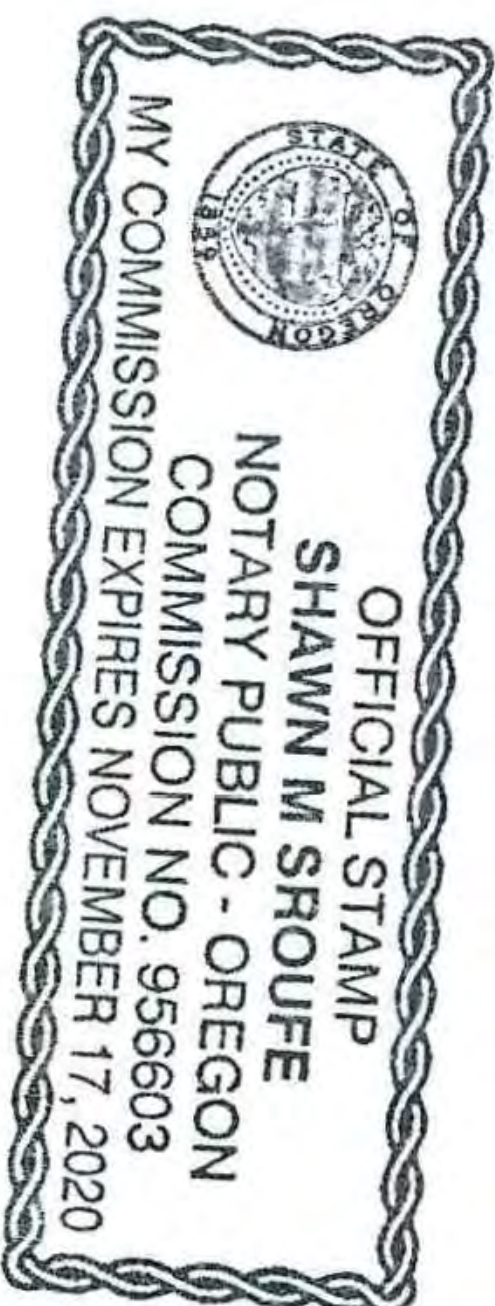
A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for 1 week(s) in the
following issue:
06/14/2018

Charlotte Allsop
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
06/14/18

Shawn M Sroufe
NOTARY PUBLIC FOR OREGON

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



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Riverdale School District will be held on June 18, 2018 at 6:00 am X pm at Riverdale Grade School Commons, 11733 SW Breyman Ave. Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Riverdale School District 51J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Riverdale School District office located at 11733 SW Breyman Ave., Portland, OR 97219 between the hours of 8:00 a.m. and 4:30 p.m., or online at www.riverdaleschool.com. This budget is for X an annual a biennial budget period. This budget was prepared on a basis of accounting that is X the same as different than the preceding year.

Contact: Cindy Duley, Business Manager

Telephone: 503-262-4840

Email: cduley@riverdale.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$2,595,412	\$1,863,470	\$1,278,709
Current Year Property Taxes, other than Local Option Taxes	4,055,834	4,140,046	4,308,685
Current Year Local Option Property Taxes	777,938	790,000	854,857
Other Revenue from Local Sources	2,978,872	3,361,381	3,379,078
Revenue from Intermediate Sources	155	0	0
Revenue from State Sources	2,793,864	3,260,033	3,361,053
Revenue from Federal Sources	66,854	164,563	164,563
Interfund Transfers	0	0	0
All Other Budget Resources	0	0	0
Total Resources	\$13,268,929	\$13,579,493	\$13,346,945

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$4,641,036	\$5,015,586	\$4,612,895
Other Associated Payroll Costs	2,281,094	2,831,043	2,959,447
Purchased Services	1,133,311	1,765,805	1,749,690
Supplies & Materials	514,999	1,096,277	1,195,813
Capital Outlay	52,704	0	0
Other Objects (except debt service & interfund transfers)	113,270	106,073	106,073
Debt Service*	2,194,068	2,114,140	2,218,045
Interfund Transfers*	0	0	0
Operating Contingency	0	291,204	325,982
Unappropriated Ending Fund Balance & Reserves	2,595,412	359,366	179,000
Total Requirements	\$13,525,894	\$13,579,493	\$13,346,945

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	\$5,523,194	\$6,931,464	\$6,678,773
FTE	48.1275	49.4499	46.0925
2000 Support Services	3,153,478	3,622,448	3,841,598
FTE	20.01	21.4376	21.3
3000 Enterprise & Community Service	7,126	0	19,482
FTE	0	0	0
4000 Facility Acquisition & Construction	52,616	260,871	84,065
FTE	0	0	0

RESOLUTION No. 18-02

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District #51J
hereby adopts the budget for fiscal year 2018-19 in the total amount of \$13,346,945.*
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, 2018, for the following purposes:

General Fund

Instruction.....	5,349,210
Support Services.....	3,508,118
Contingency.....	325,982
Total.....	\$9,183,310

Debt Service Fund

Debt Service	1,753,445
Total.....	\$1,753,445

PERS Bond Debt Service Fund

Debt Service	464,600
Total.....	\$464,600

Special Revenue Fund

Instruction.....	1,329,563
Support Services.....	204,188
Enterprise & Comm.....	19,482
Contingency.....	0
Total.....	\$1,553,233

Capital Projects Fund

Facilities Acquisition and Construction	69,891
Total.....	\$69,891

Construction Excise Tax Fund

Facilities Acquisition and Construction	143,466
Total.....	\$143,466

Total APPROPRIATIONS, All Funds . . . **\$13,167,945**

Total Unappropriated and Reserve Amounts, All Funds . . . **179,000**

TOTAL ADOPTED BUDGET . . . **\$13,346,945 ***

(* 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 2018-19:

- (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 \$1,753,445 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

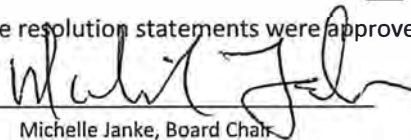
Local Option Tax..... \$1.37/\$1000

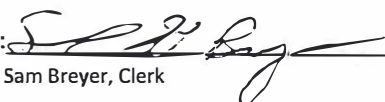
Excluded from Limitation

General Obligation Bond Debt Service..... \$1,753,445

Unappropriated Ending Fund Balances are not appropriated.

The above resolution statements were approved and declared adopted on June 18, 2018.

x 
Michelle Janke, Board Chair

Attested by: 
Sam Breyer, Clerk