

**RIVERDALE  
SCHOOL DISTRICT 51J**



**2014-15 FISCAL YEAR  
ADOPTED BUDGET**

11733 SW Breyman Ave., Portland, OR 97219  
Terry Brandon, Superintendent

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# Riverdale School District #51J

## 2014-15 Adopted Budget

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Riverdale School District  
Budget Committee Members  
2014-15

<b>Board Members</b>	<b>Term Expires</b>	<b>Citizen Members</b>	<b>Term Expires</b>
Mike Gunter, Chair	June 30, 2017	Keith Bailey	June 30, 2016
Kristen Kohnstamn, Vice-Chair	June 30, 2015	Kelly Bloch	June 30, 2015
John Bogaty	June 30, 2017	Peter Francis	June 30, 2015
Joe Prats	June 30, 2015	Tiana Dixon	June 30, 2015
Michelle Janke	June 30, 2017	Tony Rabb	June 30, 2016

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.

## **Riverdale School District #51J**

**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 Schools 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 an 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.

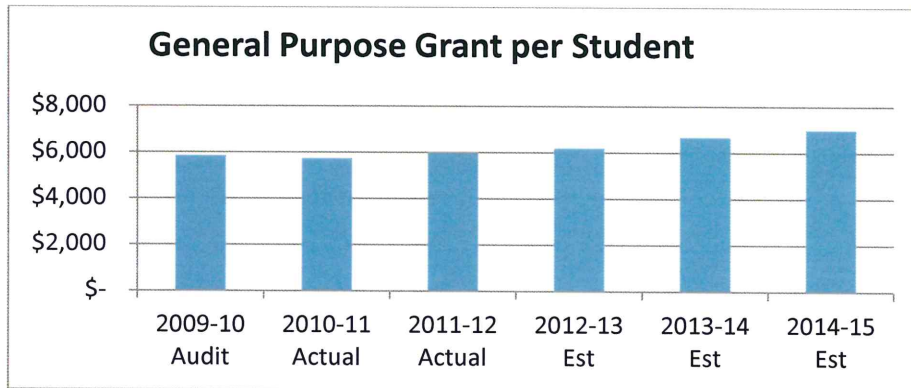
## 2014-15 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

I am pleased to present the proposed budget for the Riverdale School District for the 2014-15 fiscal year. This budget serves as the district's operating plan for next year and incorporates the goal of providing all of our students the best possible education combined with the business reality that we must live within our means.

### Improved Funding Expected in 2014-15

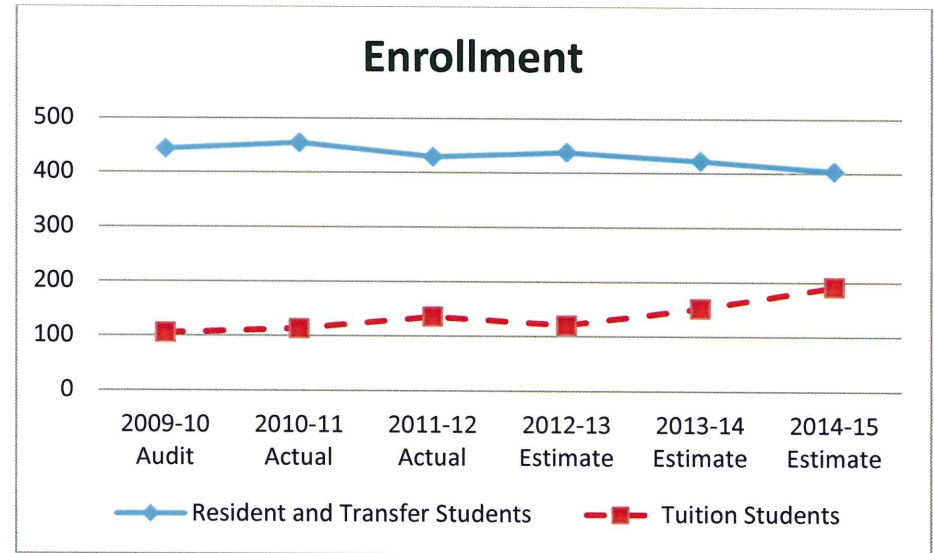
The proposed budget includes a positive change in State School Fund Formula Revenues. The 2013 Legislature approved a State School Fund budget that funds K-12 public education at almost \$7,000 per weighted student. Riverdale receives that amount for every student residing in the district's boundary and attending on approved interdistrict transfers.



### Declining Local Enrollment

Riverdale relies on non-resident students to help maintain the breadth and quality of programs that are offered.

Since state funding depends on the number of resident and transfer students enrolled in a district, we anticipate overall state funding will flatten in 2014-15 despite a larger per student payment and will decline in 2015-16.



### Increased Reliance on Tuition Students

There has been steady growth in the number of tuition students over the past ten years. Tuition rates have remained stable over the past three years. With the recently approved legislation, the district can set the number of openings for tuition student, but cannot screen applicants.

### Riverdale Students

□ Residents   □ Transfers   □ Tuition

2014-15 Est	334	85	191
2003-04	351	103	89

#### Foundation Contributions

The 2014-15 budget includes a \$870,000 contribution from the Riverdale Schools Foundation, up \$65,000 from the 2013-14 budget. This generous contribution continues to fund the equivalent of eight teaching positions across the district.

#### Local Option Levy

Riverdale residents provide additional funding through the Local Option Tax. Next year, we expect to receive \$450,000, an increase of \$20,000. This is the first increase we have seen since the recession. As real estate values fell, assessed values continued to increase at the statutory 3% each year. Since the Local Option Levy captures the gap between the Measure 5 tax limit based on market value and the Measures 47/50 tax limits based on assessed value, as the gap between them closes, the full amount assessed is compressed.

#### Changes from the 2013-14 Adopted Budget to the Proposed

In preparing the proposed budget, we added the increases required by bargaining agreements, contracts, and continued services at the same level as 2013-14. Other changes are highlighted on page 6.

With the generous support of the Hillman Foundation and the Parent Teacher Clubs for each school, the district has begun to improve student access to technology and to help teachers integrate technology in their classrooms. To support these efforts, the district Technology Specialist is now a licensed teacher and devoted to these efforts full-time.

I've added funding to help teachers integrate the Common Core standards in their classes. There is \$20,000 budgeted for release time so staff can continue professional development activities next year. Additionally, we are proposing to fund eight Critical Friend stipends next year to foster peer support to all teachers.

We have also begun to coordinate our custodial and maintenance support between the schools. As superintendent, I am managing the staff and needs for both schools. We increased 0.2 FTE in classified clerical time to assist purchasing and contract management and increased the number of contract days that evening custodians will work. We plan to refinish the Grade School gym floor, improve playground safety and fields at the Grade School, and address flooring at the High School.

The proposed budget adds 2.63 teachers to the Grade School. After the adoption of last year's budget, we added a teacher in grades 3-4 and a half-time math intervention teacher. This year's budget brings those positions into the budget process and makes the intervention teacher full-time. The intervention position has proven to be very effective in helping all students when they need a small change in instruction to understand a new concept. The proposed budget also adds 0.3 FTE to the special education staff to help with the increase in students with behavior issues and 0.131 FTE teacher is moving

from the IDEA grant to the General Fund. A 0.2 FTE increase in existing staff time will also help with reading and behavior intervention.

At the High School, we added a teacher for the second half of the year to meet course section demands. The proposed budget continues that position. Extra time for a classified staff member to provide oversight of the district's Synergy student information system program is added in the proposed budget.

### **Looking Ahead**

Both Riverdale schools emphasize rigorous academic study. Each school is implementing the Common Core Standards as part of an aligned curriculum. Students have excelled at Riverdale, gaining admission to prestigious colleges and universities, scoring high on standardized tests, and creating a positive atmosphere for learning.

State per pupil funding is expected to increase in 2014-15, but there are no guarantees about the future. As mentioned earlier, we expect that overall State School Fund Formula revenue will decline in 2015-16 as fewer resident and transfer students generate less funding. Employer PERS rates are scheduled to increase again in July 2015.

The Board and community developed a Strategic Vision and Plan that will help guide the schools and programs in alignment with the long-term vision for Riverdale.

I'd like to thank the district's Principals and Leadership Team and the Business Office for the development of this document. These

professionals remain committed to providing the highest quality of services and protecting student programs as much as possible.

It's been my privilege to help during this past year. Riverdale Schools offer a rich, engaging opportunity for students and I've enjoyed getting to know the staff and community.

Thank you for your consideration of this budget proposal.

Respectfully submitted,

Terry Brandon, Superintendent

## General Fund

### Increases/Changes from 2013-14 Adopted Budget to 2014-15 Proposed Budget

<u>Amount</u>	<u>FTE</u>	<u>Site</u>	<u>Item</u>	<u>Reason</u>
14,477	-	all	Tech Director	Increase in compensation as a Licensed Teacher
30,000	-	all	Tech Director	Extra Days to provide tech support during summer
				To support Superintendent with maintenance contracts and purchasing added after
15,341	0.200	all	Clerical support	adoption of 13-14 budget
14,100	-	all	Printing	Copier contract increase
<u>73,918</u>	<u>0.200</u>			
113,285	1.000	GS	Teacher	RTI specialist in Reading and Math
(14,250)	-	GS	Contract Services	Math assistance budget not needed
				Student needs better met with pull-out to separate classroom. Increase in number
33,762	0.300	GS	Special Ed Teacher	of students with behavior plans.
22,582	0.200	GS	Teacher	Increase staff time to help with behavior and reading skills
74,715	1.000	GS	Teacher	Grades 3-4 Teacher added after budget adopted in 13-14
6,000	-	GS	Extra Duty Stipends	Critical Friends stipends X 4
10,000	-	GS	Substitutes	Staff Development Release time
13,458	0.131	GS	Special Ed Teacher	IDEA Grant not sufficient to cover staff assigned
15,010	-	GS	Teacher	Job Share increases insurance costs
2,025	-	GS	Classified Extra Time	Evening Custodian increase in contract days
20,000	-	GS	Repairs and Maintenance	Refinish Gym Floor
30,000	-	GS	Repairs and Maintenance	Playground safety improvements
<u>326,587</u>	<u>2.631</u>			
6,000	-	HS	Extra Duty Stipends	Critical Friends stipends X 4
76,576	1.000	HS	Teacher	Humanities Teacher added after budget adopted in 13-14
5,000	-	HS	Extra Time	Synergy student system administration
2,025	-	HS	Classified Extra Time	Evening Custodian increase in contract days
14,000	-	HS	Athletic Expenditures	Increase in Athletic costs offset by fees
50,000	-	HS	Repairs and Maintenance	Replace Carpet
<u>153,601</u>	<u>1.000</u>			
<u>554,106</u>	<u>3.831</u>		Total Adds	

Riverdale School District  
 2014-15 Approved Budget  
 Changes from Proposed to Approved Budget

Account Changed	Amount of Change	New Total	Reason for Change
General Fund Resources 1311 Tuition	+ \$55,000	\$1,872,959	Tuition Revenue Correction based on number of estimated students on Assumptions page
General Fund Resources 5400 Beginning Balance	+435,000	1,660,000	Increase in May State School Fund payment related to 2012-13 and in tuition students new to Riverdale schools in April 2014.
General Fund Requirements 6110 Contingency	+55,000 +200,000	542,746	Make all of the tuition increase and a portion of the increase in beginning fund balance available to Board as needed.
General Fund Requirements 7000 Unappropriated Ending Balance	+235,000	748,209	Set aside portion of increase in beginning fund balance to cushion against future year's needs.

These actions were taken by the Budget Committee on May 12, 2014.

## 2014-15 Adopted General Fund Budget

### Changes to Resources:

<u>Account</u>	<u>Detail Description</u>	<u>Proposed Budget</u>	<u>Committee Change 5-12</u>	<u>Board Chg Recommended</u>	<u>Adopted with Changes</u>
<b>Tuition from Individuals</b>		(1,817,959)			
	Added by the Budget Committee per Assumptions		(55,000)		
	Revised Total in Adopted				(1,872,959)
<b>Beginning Fund Balance</b>		(1,225,000)			
	May SSF increase 12-13 + new tuition students in April/May 2014		(435,000)		
	Allow carryovers & projects completed in summer		-	(240,000)	
	Revised Total in Adopted				(1,900,000)
<b>All other General Fund Revenues</b>		<u>(5,560,771)</u>	<u>-</u>	<u>-</u>	<u>(5,560,771)</u>
<b>Total General Fund Resources</b>		<u>(8,603,730)</u>	<u>(490,000)</u>	<u>(240,000)</u>	<u>(9,333,730)</u>

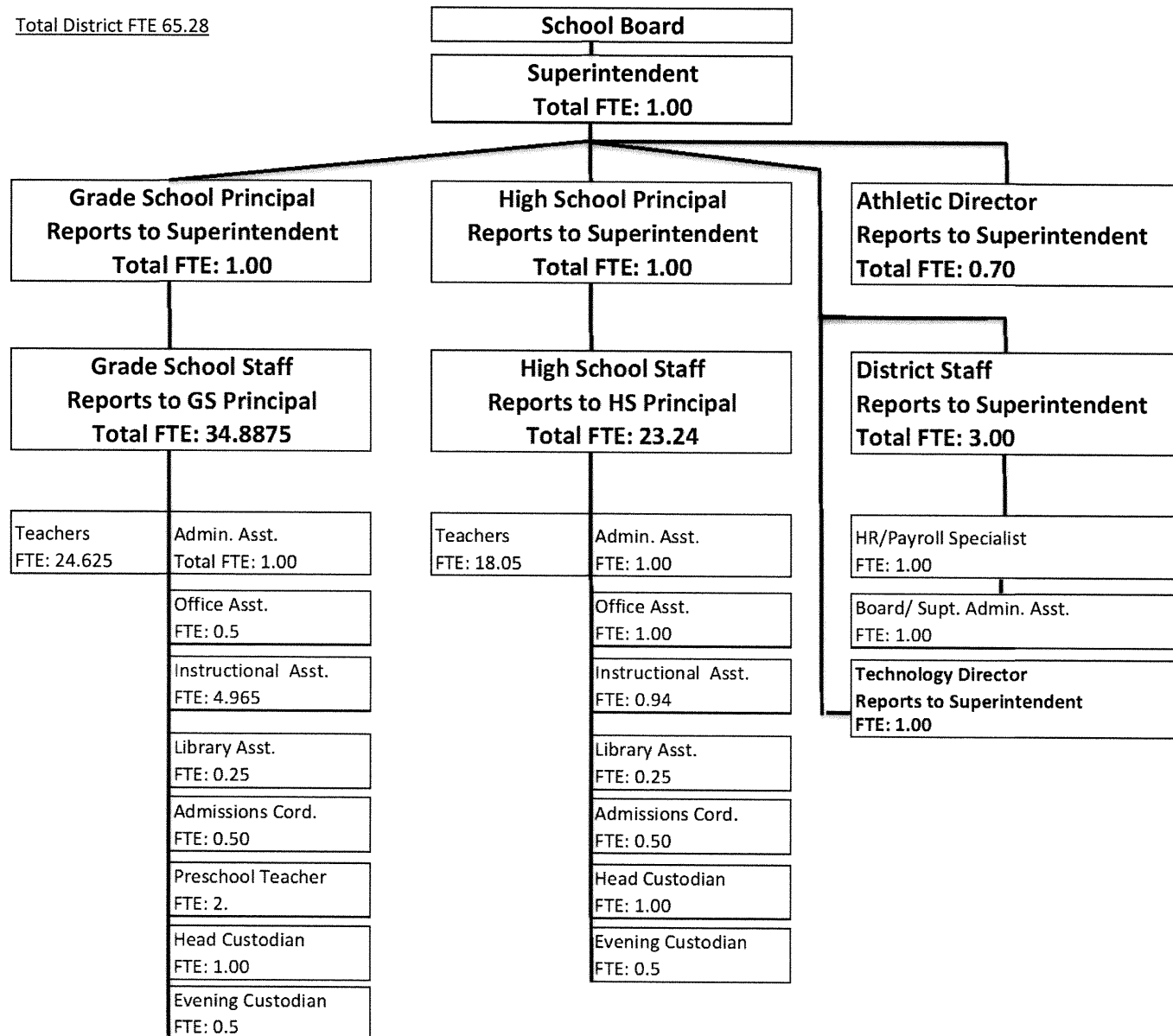
### Changes to Requirements:

<u>Account</u>	<u>Detail Description</u>	<u>Proposed Budget</u>	<u>Budget Committee</u>	<u>Board Chg Recommended</u>	<u>Adopted with Changes</u>
<b>Instruction</b>		4,637,284			
	New Teaching Position			120,000	
	HS carry over for computers			45,000	
	Revised Total in Adopted				4,802,284
<b>Support Services</b>		3,165,491			
	Business Svc receipting software			5,000	
	Increase Wireless Access Points			20,000	
	Improve technology in HS classrooms			50,000	
	Revised Total in Adopted				3,240,491
<b>Contingency</b>		287,746			
	From increase in Beg Balance		200,000		
	From increase in Tuition Revenues		55,000		
	Revised Total in Adopted				542,746
<b>Unappropriated Ending fund Balance</b>					
	Reserve for Next Year	513,209	-		
	From increase in Beg Balance		235,000		
	Revised Total in Adopted	-	-	-	748,209
<b>Total General Fund Requirements</b>		<u>8,603,730</u>	<u>490,000</u>	<u>240,000</u>	<u>9,333,730</u>



Riverdale School District  
 Adopted Organizational Chart as of 7/1/2014

Total District FTE 65.28



**Riverdale School District  
2014-15 Adopted Budget All Funds**

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues</b>					
<b>State School Fund Formula</b>					
Local Property Taxes	\$ 2,141,000	\$ -	\$ -	\$ -	\$ 2,141,000
State School Fund	1,737,378	-	-	-	1,737,378
All Other SSF Revenues	74,293	-	-	-	74,293
	<u>3,952,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,952,671</u>
<b>Other Revenues Outside Formula</b>					
Propty Tax Outside Formula - Local Option/Debt Svc	470,000	-	1,449,688	-	1,919,688
Tuition	1,872,959	-	-	-	1,872,959
Donations	870,000	-	-	-	870,000
Other Local Sources	245,100	757,120	350,000	11,300	1,363,520
Intermediate Sources	-	125,000	-	-	125,000
Other State Sources	23,000	9,600	-	-	32,600
Federal Sources	-	258,150	-	-	258,150
	<u>3,481,059</u>	<u>1,149,870</u>	<u>1,799,688</u>	<u>11,300</u>	<u>6,441,917</u>
<b>Total Revenues</b>	<u>7,433,730</u>	<u>1,149,870</u>	<u>1,799,688</u>	<u>11,300</u>	<u>10,394,588</u>
<b>Requirements</b>					
<b>Expenditures</b>					
Instruction	4,802,284	1,333,732	-	-	6,136,016
Support Services	3,240,491	259,938	-	-	3,500,429
Enterprise/Community Services	-	10,000	-	-	10,000
Facilities Acquisition	-	-	-	308,300	308,300
Debt Service	-	-	2,163,140	-	2,163,140
<b>Contingency</b>	542,746	100,000	-	-	642,746
<b>Total Requirements</b>	<u>8,585,521</u>	<u>1,703,670</u>	<u>2,163,140</u>	<u>308,300</u>	<u>12,760,631</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	(1,151,791)	(553,800)	(363,452)	(297,000)	(2,366,043)
<b>Beginning Fund Balance</b>	1,900,000	724,000	363,452	297,000	3,284,452
<b>Ending Fund Balance</b>	<u>\$ 748,209</u>	<u>\$ 170,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 918,409</u>

## Riverdale School District #51J

### 2014-15 Budget Assumptions

The budget presents an operating plan for the 2014-15 school year. As the budget is developed, some of the information is not known or available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2014-15 budget preparation.

### REVENUES

#### Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and Tuition revenues, Page 16 displays the enrollment estimate for 2014-15 categorized by type of enrollment as of April 28, 2014. Riverdale School District is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2014-15, staff projects an increase of 40 tuition paying students. Marketing efforts continue to attract new students at all levels bringing overall enrollment estimates to 610 – the largest student population in the past 11 years.

#### State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2014-15 on February 28, 2014. State School funding for the 2013-15 biennium is assumed to be \$6.65 billion as proposed by the Ways and Means Committee co-chairs. 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 more 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. The calculation for students in poverty was changed by the state beginning in 2014-15. Under the new calculation, Riverdale will receive an additional 2.8 student count next year. Riverdale High School generates additional weighting as a Small High School with fewer than 300 students. In 2014-15, each full-time student is expected to generate \$6,994. More explanation of the calculation is shown on page 17.

Transportation costs for home to school transportation and curricular field trips are estimated at \$202,900 for 2014-15. These costs are 70 percent reimbursable (\$142,030) under the State School Fund Formula. The home to school transportation contact is based on the national CPI and the increase is budgeted at 2% and that amount of increase includes anticipated fuel increases.

## Tuition Revenue

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

### **Tuition Estimate For 2014-15**

<u>Grade</u>	<u>Tuition</u>	<u>Students</u>	<u>Total Tuition</u>
Kindergarten	5,560	11	61,160
Grades 1-4	11,120	33	366,960
Grades 5-8	11,500	38	437,000
Grades 9-12	11,950	109	1,302,550
<b>Total</b>		<b>191</b>	<b>2,167,670</b>

Correction of typos given to Budget Committee for its May 12, 2014 meeting.

Less: 10% Attrition and uncollectables	(216,767)
Sibling Discounts	( 30,000)
Tuition Waiver	( 24,000)
Staff Waiver	<u>( 23,900)</u>

Tuition Estimate for 14-15      \$1,873,003

Difference of \$55,044 in Tuition Revenues added in the Approved Budget.

## Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The working agreement is that the district will budget as revenues only the amount that the Foundation has raised in pledges for the following year. As of April 19, 2013, the Foundation reported raising \$870,000. This enormous contribution helps all aspects of school operations.

## Local Option Dollars

In the November 2010 election, community members approved a Local Option Levy of \$1.07/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2014-15 will not be known until October 2014, when the county assessor prepares the tax roll. While the market value declined in recent years, assessed value continued to grow at about 3% each year.

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14 Est</u>	<u>2014-15 Est</u>
Current Local Option Revenues	\$511,836	\$465,612	\$557,837	\$421,734	\$442,000	\$450,000

## EXPENDITURE ASSUMPTIONS

### Salary and Benefit Projections

#### **Staffing:**

General Fund - The 2013-14 adopted budget provided for 55.84 FTE in the General Fund. During the school year, the district added a full-time grade school teacher, a high school teachers, and added 0.5 FTE assistant. Additional positions are proposed as detailed on page 6. The resulting total is 60.175 FTE in the proposed 2014-15 General Fund budget. The Adopted Budget adds one teaching FTE for technology instruction at the High School, bringing the General Fund total to 61.175.

Special Revenue Fund – The 2013-14 adopted budget included 3.81 FTE. For the 2014-15 proposed budget, changes include the addition of 1.0 FTE High School teacher for a proposed technology instruction grant and 1.0 FTE in the Preschool Program offset in part by a reduction in FTE supported by the IDEA grant. The resulting total is 5.1 FTE in the 2014-15.

#### **Salaries and Benefits**

Licensed staff salaries have been set by a bargaining agreement through 2015-16. The classified, administrators and confidential staff are budgeted to receive step increases based on the Board approved salary schedules.

District contributions for health care for 2014-15 are set at \$1,253 per month for licensed, classified and confidential staff. Administrators receive \$1,440.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	2% July 1 Eligible employees will receive experience steps on the salary scale.	\$1,253/month New staff contributions prorated on FTE
Classified and Confidential Staff	2% July 1 Eligible employees will receive experience steps on the salary scale.	\$1,253/month All part-time staff prorated contributions
Administrators	2% July 1 Eligible employees will receive experience steps on the salary scale.	Full insurance contributions for full-time staff, limited choice of plans.

## **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.

## **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. To offset reductions in staff, the district also offered a voluntary early retirement incentive to staff in spring 2011 and 2012. Costs related to these post-retirement benefits are captured in the General Fund Function 2700.

## Other Expenditures 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 includes a 2% increase.

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget includes a 2% increase.

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 2014-15 payments will be \$13,605 per month for a total cost of \$163,265.

## Contingency and Unappropriated Ending Fund Balance

The Proposed Contingency for the General Fund was budgeted at \$287,746 or 3.56% of the operating budget. During the Budget Committee meetings, they approved an increase in Contingency of \$255,000 for a total of \$542,746 in the Adopted Budget. The Facilities Grant in the Special Revenue Fund has a budgeted contingency of \$100,000. This money is set aside for unplanned for needs such as unexpected enrollment increases or loss of revenues. To access the contingency amounts, the board must approve a transfer of the contingency in an official board action.

Unappropriated Ending Fund Balance provides for future years operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed to remain constant at \$513,209 in this budget. During the Budget Committee process, an increase of \$235,000 was approved for a total of \$748,209 in the Adopted Budget. This

increase was planned to help offset a large reduction in revenues expected in 2015-16 as the declining number of resident and transfer students will be reflected in the SSF.

The Facilities Grant in the Special Revenue Fund has a budgeted Unappropriated Ending Fund Balance of \$170,200 to follow the plan of spending these funds over the next several years. In 2011 anticipating that the state's revenues would remain volatile for at least six years, Budget Committee members recommended to the Board that the Facilities Grant be spent down over the next 5-6 years to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in the proposed budget.

## Riverdale School District

2014-15 Projected Enrollment as of 4/28/2014

Grade	Resident	Transfer	Tuition	Total
Kinder	19	-	11	30
Grade 1	22	1	11	34
Grade 2	23	5	2	30
Grade 3	22	4	6	32
Grade 4	29	1	14	44
Grade 5	35	5	8	48
Grade 6	33	5	11	49
Grade 7	36	7	11	54
Grade 8	33	6	8	47
Total K-8	252	34	82	368

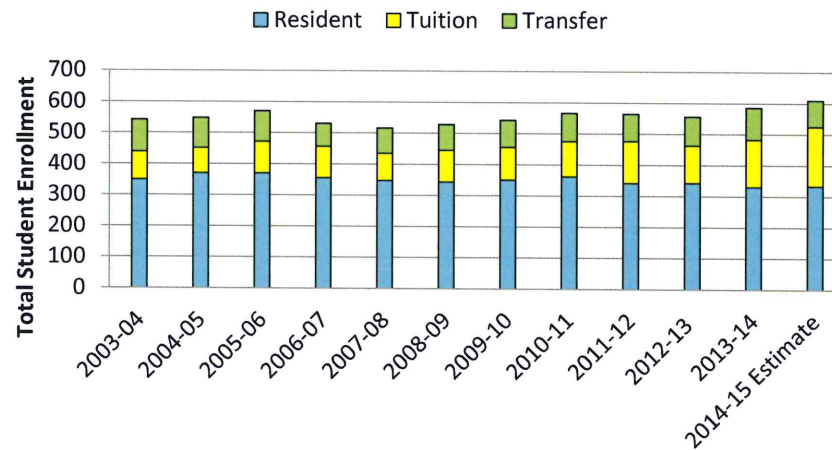
Grade	Resident	Transfer	Tuition	Total
Grade 9	16	8	34	58
Grade 10	15	8	32	55
Grade 11	26	20	15	61
Grade 12	25	15	28	68
Total 9-12	82	51	109	242

	Resident	Transfer	Tuition	Total
Total	334	85	191	610

Historical Enrollment Data - As of October 1 each year

School Year	Resident	Transfer	Tuition	Total Students
2003-04	351	103	89	542
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	529
2009-10	352	88	105	544
2010-11	363	92	113	567
2011-12	342	89	135	565
2012-13	343	93	120	556
2013-14	331	104	151	586
2014-15 Estimate	334	85	191	610

## Riverdale Historical Enrollment



### Notes:

Enrollment projections for the 2014-15 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. As of April 28, 2014 enrollment has increased especially in the number of tuition paying students.



# **Riverdale School District #51J**

## **Tax Levy History**

	RATE BASED LEVIES						AMOUNT BASED LEVY		
	Inside SSF Formula			Outside SSF Formula			General Obligation Bonds		
	Permanent Rate \$3.8149/\$1,000			Local Option Levy \$1.07/\$1,000					
	Amount Levied	Amount Collected 1st Yr		Amount Levied	Compression	Amount Collected 1st Yr	Amount Levied	Amount Collected 1st Yr	Estimated Tax Rate
2008-09	\$ 1,988,396	\$ 1,851,736		\$ 557,704	\$ (6,013)	\$ 521,331	\$ 900,500	\$ 844,255	
2009-10	2,055,545	1,931,426		576,538	(31,924)	511,836	1,489,967	1,405,485	
2010-11	2,098,343	1,981,758		588,542	(91,623)	465,612	1,569,400	1,448,948	
2011-12	2,178,623	2,444,346	**	584,855	(97,485)	572,015	1,748,075	1,950,205	**
2012-13	2,212,561	2,079,807		611,027	(163,452)	447,575	1,926,000	1,838,729	3.3727
2013-14 Est	2,226,935	2,100,000	*	615,000	(128,822)	486,178	1,853,646	1,747,988	3.1135 *
2014-15 Budget	2,293,917	2,100,000	*	643,396	(160,405)	454,013	1,515,626	1,424,688	2.5458 *

\* Budgeted amount shown as collected the first year, collections through mid-August are accrued into the fiscal year.

\*\* Actual taxes collected in 2011-12 were higher than amounts levied due to the sale of land from the Riverview Cemetary to the City of Portland Parks & Recreation.

The Permanent Rate levy was established by the State to implement Measures 47/50. Assessed Value increases at 3% per year.

The Local Option Tax rate was approved by Riverdale voters in November 2010. It collects taxes that fall under the Measure 5 limit, and above the Measure 47/50 limit, referred to as "the gap".

Taxes to pay debt service on General Obligation Bonds that were approved by Riverdale voters are exempt from the Measure 5 limitation. The District calculates the amount needed to fund debt service and estimates an amount of taxes that will not be collectable.

## Riverdale General Fund Revenue State School Fund Formula

	5/9/2012 2010-11 Actual	5/11/2013 2011-12 Actual	5/2/2014 2012-13 Est	2013-14 Est	2014-15 Est
<b>State School Fund Formula Revenues (SSF)</b>					
Current Year Taxes	\$ 1,982,696	\$ 2,388,252	\$ 2,076,262	\$ 2,100,000	\$ 2,100,000
Prior Year Taxes	71,886	55,133	62,667	41,000	41,000
Penalties & Interest on Taxes	16,361	960	927	-	-
County School Funds	80	520	636	1,200	1,200
State School Fund - General Support	1,369,298	1,415,465	1,532,828	1,780,842	1,737,378
Common School Fund	44,834	42,778	44,764	32,194	36,093
State Managed Timber	-	-	-	37,000	37,000
Federal Forest Fees	<u>1,150</u>	<u>313</u>	<u>271</u>	<u>-</u>	<u>-</u>
Revenues Covered Under SSF	\$ 3,486,305	\$ 3,903,421	\$ 3,718,355	\$ 3,992,236	\$ 3,952,671
<b>Average Daily Membership weighted (ADMw)</b>					
Regular ADM	454.3	428.97	437.33	422.07	403.5
English as a Second Language	0.5	0	1.45	1	0.5
Special Education - Individualized Ed Plans	46	43.1	49.71	44.4	44.48
Poverty	7.4	6.96	7.1	7.1	9.98
Foster Care	0	0.5	0	0	0
Small High School Correction	<u>88.7</u>	<u>88.76</u>	<u>88.81</u>	<u>88.81</u>	<u>88.81</u>
	596.9	568.29	584.4	563.38	547.27
Extended ADMw	596.8	596.3	584.4	584.4	547.27
General Purpose Grant per Student	\$ 5,728	\$ 5,974	\$ 6,189	\$ 6,672	\$ 6,994
Est. State Rev	\$ 3,418,659	\$ 3,562,481	\$ 3,616,584	\$ 3,899,117	\$ 3,827,441
Transportation (70% of Home-to-school)	<u>96,710</u>	<u>92,464</u>	<u>101,771</u>	<u>121,590</u>	<u>125,230</u>
Total State School Fund Formula Revenues	\$ 3,515,369	\$ 3,654,945	\$ 3,718,355	\$ 4,010,500	\$ 3,952,671
Difference from Original Estimate	\$ (131,049.40)	\$ (67,577)	\$ 117,879	\$ 18,264	\$ -

When the revenues subject to the SSF exceed the amount we earn under the formula, the state captures the excess in May of the year after fiscal year end. So, in May 2013, we owed the state \$248,418 and our revenue payment was reduced. Consequently, when less is received locally, the state pays the difference in May of the following year. We expect that we will receive \$180,509 in May 2014 related to the 2012-13 school year.

Multnomah County, Riverdale SD 51J

District ID: 2188

**2014-2015 Extended ADMw****Riverdale SD 51J (non-charter)**

	<b>2014-2015</b>		<b>2013-2014</b>	
ADMr: 403.50 X 1.00 =	403.50		384.50 X 1.00 =	384.50
Students in ESL programs: 1.00 X 0.50 =	0.50		1.00 X 0.50 =	0.50
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00		0.00 X 1.00 =	0.00
45 IEP Students capped at 11% of District ADMr: 44.39 X 1.00 =	44.39		42.30 X 1.00 =	42.30
Students on IEP Above 11% of ADMr: 0.10 X 1.00 =	0.10		0.10 X 1.00 =	0.10
Students in Poverty: 39.91 X 0.25 =	9.98		28.38 X 0.25 =	7.10
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00		0.00 X 0.25 =	0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00		0.00 X 1.00 =	0.00
Small High School Correction: 88.81 X 1.00 =	88.81		88.81 X 1.00 =	88.81
<b>2014-2015 ADMw</b>	<b>547.27</b>		<b>2013-2014 ADMw</b>	<b>523.30</b>
<b>Riverdale SD 51J (non-charter) Extended ADMw</b>				<b>547.27</b>

Riverdale SD 51J Extended ADMw 547.27

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 2/28/2014

Multnomah County, Riverdale SD 51J

District ID: 2188

**2014-2015 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	\$2,141,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$36,093.34
County School Fund =	\$1,200.00
State Managed Timber =	\$37,000.00
ESD Equalization =	\$0.00
In-Lieu of Property Taxes(non-local sources) =	\$0.00
Revenue Adjustments =	\$0.00
<b>Local Revenue =</b>	<b>\$2,215,293.34</b>

**2014-2015 Experience Adjustment**

District Average Teacher Experience =	16.53
State Average Teacher Experience =	13.18
Experience Adjustment (Difference in District and State Teacher Experience) =	3.35

**2014-2015 Transportation Grant**

Salaries =	N/A
Payroll =	N/A
Purchased Services =	N/A
Supplies =	N/A
Other =	N/A
Garage Depreciation =	N/A
Bus Depreciation =	N/A
Fees Collected =	N/A
Non-Reimbursable =	N/A
Net Eligible Trans. Expend. =	\$178,900.00
Trans per ADMr Rank. 31%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend) =	\$125,230.00

**2014-2015 Extended ADMw**

	<b>2014-2015 ADMw</b>	<b>2013-2014 ADMw</b>	<b>Extended ADMw</b>
Riverdale SD 51J (non-charter)	547.27	523.30	547.27
<b>District Extended ADMw</b>			<b>547.27</b>

**2014-2015 General Purpose Grant**

(Extended ADMw x [ \$4500 +( \$25 x Experience Adjustment)]) x Funding Ratio

( 547.27 x [\$4500 + (\$25 x 3.35)]) X 1.525753508270 = \$3,827,441

**2014-2015 Total Formula Revenue**

General Purpose Grant + Transportation Grant

= \$3,827,441 + \$125,230 = \$3,952,671

**2014-2015 State School Fund Grant**

Total Formula Revenue - Local Revenue

= \$3,952,671 - \$2,215,293 = \$1,737,378

General Purpose Grant per Extended ADMw= \$6,994

Total Formula Revenue per Extended ADMw= \$7,222

Charter Schools Rate( ORS 338.155 )= \$6,994

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

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## **Riverdale School District #51J**

### **2014-15 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.



**Riverdale School District**  
**2013-14 Adopted Budget General Fund**

	Actual 10-11	Actual 11-12	Actual 12-13	Revised Adopted 13-14	Proposed 14-15	Approved 14-15	Adopted 14-15
<b>Revenues</b>							
<b>State School Fund Formula</b>							
Local Property Taxes	\$ 2,070,943	\$ 2,444,345	\$ 2,139,857	\$ 2,141,000	\$ 2,141,000	\$ 2,141,000	\$ 2,141,000
State School Fund	1,369,298	1,415,465	1,345,810	1,720,596	1,737,378	1,737,378	1,737,378
All Other SSF Revenues	46,064	43,611	45,671	70,394	74,293	74,293	74,293
	<u>3,486,305</u>	<u>3,903,421</u>	<u>3,531,338</u>	<u>3,931,990</u>	<u>3,952,671</u>	<u>3,952,671</u>	<u>3,952,671</u>
<b>Other Revenues Outside Formula</b>							
Local Property Taxes (Current & Prior)	485,157	572,016	437,214	440,000	470,000	470,000	470,000
Tuition	1,276,274	1,519,229	1,329,947	1,726,373	1,817,959	1,872,959	1,872,959
Donations	785,700	732,332	805,000	810,000	870,000	870,000	870,000
Other Local Sources	303,738	92,908	418,467	203,000	245,100	245,100	245,100
Intermediate Sources	58,000	-	58,000	-	-	-	-
Other State Sources	89,562	176,376	(210,960)	23,000	23,000	23,000	23,000
Federal Sources	305,197	1,463	1,073	-	-	-	-
	<u>3,303,628</u>	<u>3,094,324</u>	<u>2,838,741</u>	<u>3,202,373</u>	<u>3,426,059</u>	<u>3,481,059</u>	<u>3,481,059</u>
<b>Total Revenues</b>	<u>6,789,933</u>	<u>6,997,745</u>	<u>6,370,079</u>	<u>7,134,363</u>	<u>7,378,730</u>	<u>7,433,730</u>	<u>7,433,730</u>
<b>Requirements</b>							
<b>Expenditures</b>							
Instruction	3,880,390	3,629,677	3,694,016	4,337,620	4,637,284	4,637,284	4,789,684
Support Services	2,795,566	2,804,242	2,787,564	2,914,896	3,165,491	3,165,491	3,240,491
<b>Contingency</b>		-	-	292,612	287,746	287,746	287,746
<b>Total Requirements</b>	<u>6,675,956</u>	<u>6,433,919</u>	<u>6,481,580</u>	<u>7,545,128</u>	<u>8,090,521</u>	<u>8,090,521</u>	<u>8,317,921</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	113,977	563,826	(111,501)	(410,765)	(711,791)	(656,791)	(884,191)
<b>Other Financing Sources/(Uses)</b>							
Interfund Transfers In	-	-	44,342	-	-	-	-
Interfund Transfers Out	-	-	(47,000)	-	-	-	-
<b>Net Change in Bund Balance</b>	<u>113,977</u>	<u>563,826</u>	<u>(114,159)</u>	<u>(410,765)</u>	<u>(711,791)</u>	<u>(656,791)</u>	<u>(884,191)</u>
<b>Beginning Fund Balance</b>	<u>1,006,290</u>	<u>1,120,268</u>	<u>1,684,091</u>	<u>1,198,974</u>	<u>1,225,000</u>	<u>1,660,000</u>	<u>1,900,000</u>
<b>Ending Fund Balance</b>	<u>\$ 1,120,267</u>	<u>\$ 1,684,094</u>	<u>\$ 1,569,932</u>	<u>\$ 788,209</u>	<u>\$ 513,209</u>	<u>\$ 1,003,209</u>	<u>\$ 1,015,809</u>

Note: 2012-13 Transfer In from Debt Service Fund is Loan Repayment. Transfer out is Construction Excise Tax.

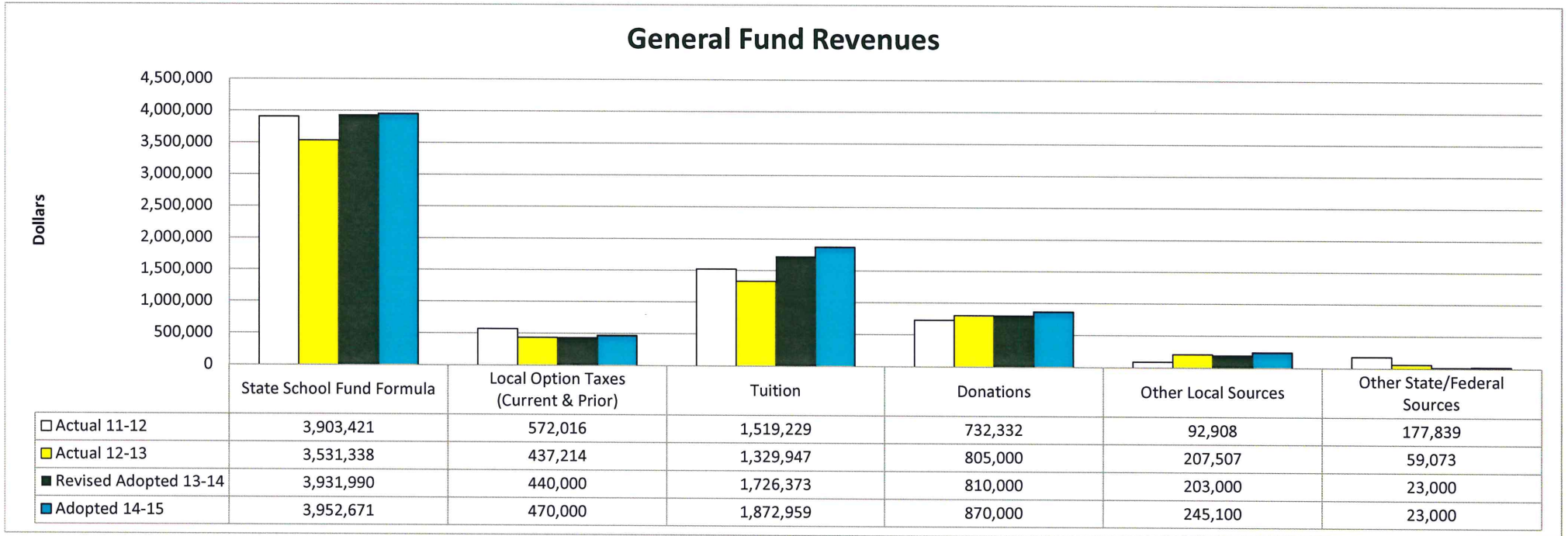
Ending Fund Balances may not equal beginning balances in the following year due to audit adjustments.

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

**Resources Report**

	Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 100 General</b>									
1111 Current Year Taxes	2,388,252	2,076,262	2,100,000	0.00	2,100,000	0.00	2,100,000	2,100,000	0.00
1112 Prior Year Taxes	55,133	62,667	41,000	0.00	41,000	0.00	41,000	41,000	0.00
1121 Current Year Local Option Taxes	557,837	421,774	430,000	0.00	460,000	0.00	460,000	460,000	0.00
1122 Prior Year Local Option Taxes	13,944	15,250	10,000	0.00	10,000	0.00	10,000	10,000	0.00
1123 Penalties & Interest on Local Option Tax	235	190	0	0.00	0	0.00	0	0	0.00
1190 Penalties & Interest on Taxes	960	928	0	0.00	0	0.00	0	0	0.00
1311 Tuition from Individuals	1,519,229	1,329,947	1,573,749	0.00	1,817,959	0.00	1,872,959	1,872,959	0.00
1314 Tuition - Deposits for Next Year	0	0	152,624	0.00	0	0.00	0	0	0.00
1510 Interest on Investments	13,822	17,202	3,000	0.00	3,000	0.00	3,000	3,000	0.00
1615 City of Portland Arts Tax	0	0	0	0.00	41,000	0.00	41,000	41,000	0.00
1740 Fees	68,950	193,720	120,000	0.00	134,000	0.00	134,000	134,000	0.00
1910 Rentals	7,438	12,465	7,500	0.00	7,500	0.00	7,500	7,500	0.00
1920 Contributions & Donations - Private Sou	732,332	805,000	810,000	0.00	870,000	0.00	870,000	870,000	0.00
1980 Fees Charged to Grants	520	18,000	600	0.00	600	0.00	600	600	0.00
1990 Miscellaneous Revenue	2,179	167,750	54,000	0.00	54,000	0.00	54,000	54,000	0.00
1991 Application Fees	0	9,875	7,900	0.00	0	0.00	0	0	0.00
1993 Medicaid Revenue	0	(545)	10,000	0.00	5,000	0.00	5,000	5,000	0.00
<b>1000 Local Sources</b>	<b>5,360,831</b>	<b>5,130,485</b>	<b>5,320,373</b>	<b>0.00</b>	<b>5,544,059</b>	<b>0.00</b>	<b>5,599,059</b>	<b>5,599,059</b>	<b>0.00</b>
2101 County School Funds	520	636	1,200	0.00	1,200	0.00	1,200	1,200	0.00
2199 Other Intermediate Sources	0	58,000	0	0.00	0	0.00	0	0	0.00
<b>2000 Intermediate Sources</b>	<b>520</b>	<b>58,636</b>	<b>1,200</b>	<b>0.00</b>	<b>1,200</b>	<b>0.00</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00</b>
3101 State School Fund - General Support	1,415,465	1,345,810	1,720,596	0.00	1,737,378	0.00	1,737,378	1,737,378	0.00
3103 Common School Fund	42,778	44,764	32,194	0.00	36,093	0.00	36,093	36,093	0.00
3104 State Managed Timber	0	0	37,000	0.00	37,000	0.00	37,000	37,000	0.00
3110 Prior Year SSF Adjustment	29,064	(248,475)	0	0.00	0	0.00	0	0	0.00
3120 SSF - Small HS Adj	35,883	36,410	23,000	0.00	23,000	0.00	23,000	23,000	0.00
3199 Other Restricted Grants	111,430	1,105	0	0.00	0	0.00	0	0	0.00
<b>3000 State Sources</b>	<b>1,634,620</b>	<b>1,179,614</b>	<b>1,812,790</b>	<b>0.00</b>	<b>1,833,471</b>	<b>0.00</b>	<b>1,833,471</b>	<b>1,833,471</b>	<b>0.00</b>
4500 Federal Revenue	1,463	1,073	0	0.00	0	0.00	0	0	0.00
4801 Federal Forest Fees	313	271	0	0.00	0	0.00	0	0	0.00
<b>4000 Federal Sources</b>	<b>1,776</b>	<b>1,344</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
5200 Interfund Transfers	0	44,342	0	0.00	0	0.00	0	0	0.00
5400 Fund Balance	1,120,268	1,684,091	1,198,974	0.00	1,225,000	0.00	1,660,000	1,900,000	0.00
<b>5000 Other Sources</b>	<b>1,120,268</b>	<b>1,728,433</b>	<b>1,198,974</b>	<b>0.00</b>	<b>1,225,000</b>	<b>0.00</b>	<b>1,660,000</b>	<b>1,900,000</b>	<b>0.00</b>
<b>Total Fund 100 General</b>	<b>8,118,015</b>	<b>8,098,512</b>	<b>8,333,337</b>	<b>0.00</b>	<b>8,603,730</b>	<b>0.00</b>	<b>9,093,730</b>	<b>9,333,730</b>	<b>0.00</b>

**Riverdale School District  
Adopted Budget 2014-15  
General Fund**



**State School Fund Formula** includes the base rate property taxes, county school funds, local school funds, state timber money, and federal forest fees, as well as the State School Fund payments.

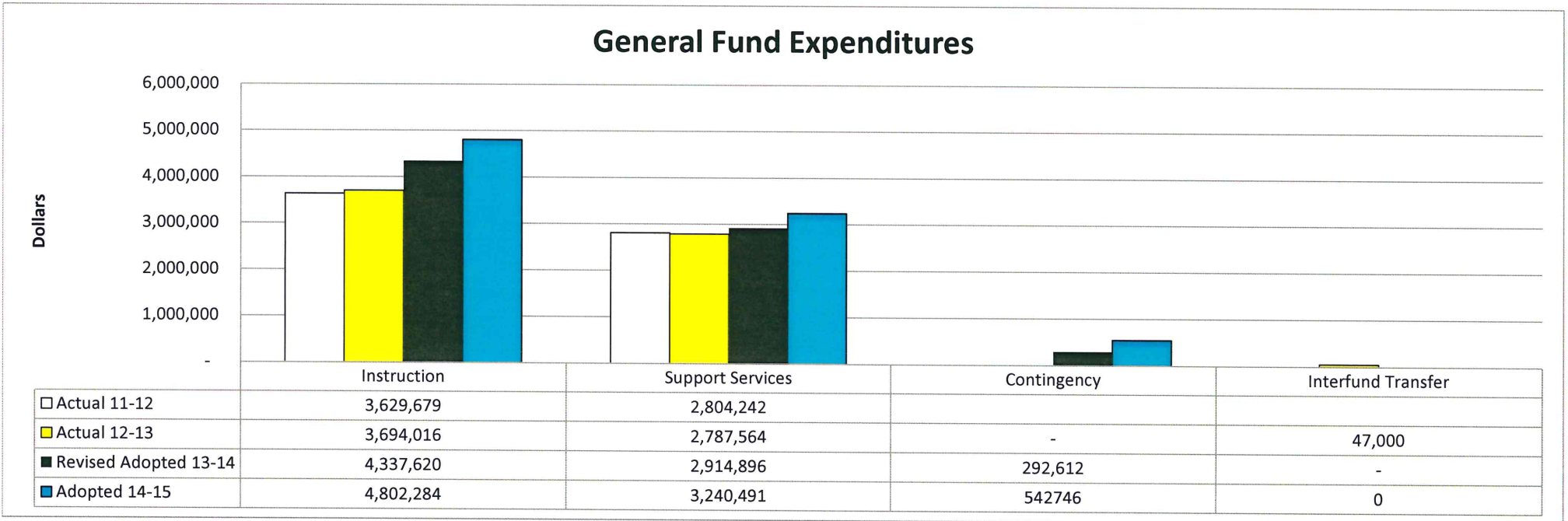
**Local Option Taxes** were approved by neighborhood voters to support school operations at \$1.07 per thousand assessed value.

**Tuition** is charged to students attending from outside the district who have not received interdistrict transfers.

**Donations** are made primarily through the Riverdale Schools Foundation.



**Riverdale School District  
Adopted Budget 2014-15  
General Fund**



**Instruction** includes all direct classroom instruction, student activities and athletics, and special education services.

**Support Services** includes attendance, counseling, libraries, staff development, school board, superintendent's office, principal's office, maintenance and utilities, business services, human resources and payroll, technology, and post-retirement benefits for teachers.

**Contingency** is available for unforeseen needs and requires Board action to spend.

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

**Requirements Report**

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<hr/>										
<b>Fund 100</b>	<b>General</b>									
<hr/>										
<b>Function 1000</b>	<b>Instruction</b>									
000	All Objects	3,629,679	3,694,016	4,587,620	39.72	4,637,284	41.77	4,637,284	4,802,284	42.77
<b>Function 2000</b>	<b>Support Services</b>									
000	All Objects	2,804,242	2,787,564	2,939,896	17.12	3,165,491	17.40	3,165,491	3,240,491	17.40
<b>Function 5000</b>	<b>Other Uses</b>									
000	All Objects	0	47,000	0	0.00	0	0.00	0	0	0.00
<b>Function 6000</b>	<b>Contingency</b>									
000	All Objects	0	0	292,612	0.00	287,746	0.00	542,746	542,746	0.00
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>									
000	All Objects	0	0	513,209	0.00	513,209	0.00	748,209	748,209	0.00
<hr/>										
<b>Total Fund 100</b>	<b>General</b>	6,433,921	6,528,580	8,333,337	56.84	8,603,730	59.17	9,093,730	9,333,730	60.17

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

**Requirements Report**

			Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 100 General</b>											
<b>Function</b>	<b>0000</b>	<b>All Functions</b>									
100	Salaries		3,427,250	3,440,467	3,759,592	56.84	3,977,897	59.17	3,977,897	4,053,505	60.17
200	Associated Payroll Costs		1,850,867	1,830,906	2,341,596	0.00	2,281,482	0.00	2,281,482	2,323,684	0.00
300	Purchased Services		975,295	980,373	1,117,488	0.00	1,226,522	0.00	1,226,522	1,226,522	0.00
400	Supplies and Materials		96,961	102,476	229,985	0.00	234,842	0.00	234,842	357,032	0.00
500	Capital Outlay		19,000	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		64,547	127,358	78,855	0.00	82,032	0.00	82,032	82,032	0.00
700	Fund Modification		0	47,000	0	0.00	0	0.00	0	0	0.00
800	Other Uses of Funds		0	0	805,821	0.00	800,955	0.00	1,290,955	1,290,955	0.00
<b>Total Fund 100 General</b>			<b>6,433,920</b>	<b>6,528,580</b>	<b>8,333,337</b>	<b>56.84</b>	<b>8,603,730</b>	<b>59.17</b>	<b>9,093,730</b>	<b>9,333,730</b>	<b>60.17</b>

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

**Requirements Report**

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 100</b>	<b>General</b>									
<b>Function 1111</b>	<b>Elementary Programs</b>									
111	Licensed Salaries	785,256	806,295	957,201	14.27	991,292	15.06	991,292	991,292	15.06
112	Classified Salaries	0	8,239	0	0.00	0	0.00	0	0	0.00
120	Nonpermanent Salaries	33,195	41,641	120,000	0.00	65,000	0.00	65,000	65,000	0.00
130	Additional Salary	14,074	6,488	45,500	0.00	4,063	0.00	4,063	4,063	0.00
<b>100</b>	<b>Salaries</b>	<b>832,525</b>	<b>862,663</b>	<b>1,122,701</b>	<b>14.27</b>	<b>1,060,355</b>	<b>15.06</b>	<b>1,060,355</b>	<b>1,060,355</b>	<b>15.06</b>
210	PERS Related Costs	186,559	187,533	275,049	0.00	261,544	0.00	261,544	261,544	0.00
220	FICA - Medicare / Social Security	62,441	65,100	86,876	0.00	74,420	0.00	74,420	74,420	0.00
230	Workers Comp/Unemployment	5,068	5,834	20,107	0.00	6,837	0.00	6,837	6,837	0.00
240	Insurance	169,708	211,112	236,472	0.00	245,387	0.00	245,387	245,387	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>423,776</b>	<b>469,579</b>	<b>618,504</b>	<b>0.00</b>	<b>588,188</b>	<b>0.00</b>	<b>588,188</b>	<b>588,188</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	700	7,100	400	0.00	0	0.00	0	0	0.00
320	Rentals and Utilities	255	0	7,200	0.00	0	0.00	0	0	0.00
340	Travel	62	0	0	0.00	0	0.00	0	0	0.00
389	Other Non-Instr / Prof Technical Services	912	0	0	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>1,929</b>	<b>7,100</b>	<b>7,600</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
410	Consumable Supplies & Materials	5,469	8,344	8,000	0.00	72,000	0.00	72,000	72,000	0.00
420	Textbooks	77	226	37,500	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	232	0	253	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	0	12,500	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>5,778</b>	<b>8,570</b>	<b>58,253</b>	<b>0.00</b>	<b>72,000</b>	<b>0.00</b>	<b>72,000</b>	<b>72,000</b>	<b>0.00</b>
640	Dues and Fees	63	314	100	0.00	0	0.00	0	0	0.00
<b>600</b>	<b>Other Objects</b>	<b>63</b>	<b>314</b>	<b>100</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 1111</b>	<b>Elementary Programs</b>	<b>1,264,071</b>	<b>1,348,226</b>	<b>1,807,158</b>	<b>14.27</b>	<b>1,720,543</b>	<b>15.06</b>	<b>1,720,543</b>	<b>1,720,543</b>	<b>15.06</b>
<b>Function 1121</b>	<b>Middle School Programs</b>									
111	Licensed Salaries	354,799	355,685	354,736	5.50	391,114	6.04	391,114	391,114	6.04
120	Nonpermanent Salaries	8,278	15,768	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	3,107	(21,145)	0	0.00	5,129	0.00	5,129	5,129	0.00

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 1121 Middle School Programs

199	Taxable Stipends	1,550	1,914	0	0.00	0	0.00	0	0	0.00
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<b>100</b>	<b>Salaries</b>	<b>367,734</b>	<b>352,222</b>	<b>354,736</b>	<b>5.50</b>	<b>396,243</b>	<b>6.04</b>	<b>396,243</b>	<b>396,243</b>	<b>6.04</b>
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210	PERS Related Costs	85,213	88,303	105,606	0.00	104,293	0.00	104,293	104,293	0.00
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220	FICA - Medicare / Social Security	27,919	29,183	27,137	0.00	29,451	0.00	29,451	29,451	0.00
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230	Workers Comp/Unemployment	2,284	2,654	8,159	0.00	2,701	0.00	2,701	2,701	0.00
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240	Insurance	65,383	45,605	86,566	0.00	93,800	0.00	93,800	93,800	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>180,799</b>	<b>165,745</b>	<b>227,468</b>	<b>0.00</b>	<b>230,245</b>	<b>0.00</b>	<b>230,245</b>	<b>230,245</b>	<b>0.00</b>
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310	Instructional/Professional/Technical Services	635	0	100	0.00	0	0.00	0	0	0.00
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340	Travel	0	9	0	0.00	0	0.00	0	0	0.00
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389	Other Non-Instr / Prof Technical Services	0	0	14,250	0.00	0	0.00	0	0	0.00
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<b>300</b>	<b>Purchased Services</b>	<b>635</b>	<b>9</b>	<b>14,350</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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410	Consumable Supplies & Materials	1,393	232	1,010	0.00	0	0.00	0	0	0.00
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420	Textbooks	250	946	37,601	0.00	0	0.00	0	0	0.00
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460	Non-Consumable Items	398	35	202	0.00	0	0.00	0	0	0.00
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480	Computer Hardware	0	0	12,500	0.00	0	0.00	0	0	0.00
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<b>400</b>	<b>Supplies and Materials</b>	<b>2,041</b>	<b>1,213</b>	<b>51,313</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Function 1121</b>	<b>Middle School Programs</b>	<b>551,209</b>	<b>519,189</b>	<b>647,867</b>	<b>5.50</b>	<b>626,488</b>	<b>6.04</b>	<b>626,488</b>	<b>626,488</b>	<b>6.04</b>
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### Function 1122 Middle School Extracurricular

120	Nonpermanent Salaries	825	0	0	0.00	0	0.00	0	0	0.00
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130	Additional Salary	35,387	30,761	35,000	0.00	41,780	0.00	41,780	41,780	0.00
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<b>100</b>	<b>Salaries</b>	<b>36,212</b>	<b>30,761</b>	<b>35,000</b>	<b>0.00</b>	<b>41,780</b>	<b>0.00</b>	<b>41,780</b>	<b>41,780</b>	<b>0.00</b>
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210	PERS Related Costs	5,031	3,910	0	0.00	5,443	0.00	5,443	5,443	0.00
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220	FICA - Medicare / Social Security	2,859	2,453	0	0.00	3,459	0.00	3,459	3,459	0.00
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230	Workers Comp/Unemployment	259	224	0	0.00	665	0.00	665	665	0.00
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240	Insurance	0	37	0	0.00	0	0.00	0	0	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>8,149</b>	<b>6,624</b>	<b>0</b>	<b>0.00</b>	<b>9,567</b>	<b>0.00</b>	<b>9,567</b>	<b>9,567</b>	<b>0.00</b>
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320	Rentals and Utilities	0	3,356	0	0.00	0	0.00	0	0	0.00
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340	Travel	492	0	0	0.00	0	0.00	0	0	0.00
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389	Other Non-Instr / Prof Technical Services	4,759	3,926	4,800	0.00	0	0.00	0	0	0.00
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# Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>300</b>	<b>Purchased Services</b>	<b>5,251</b>	<b>7,282</b>	<b>4,800</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
410	Consumable Supplies & Materials	312	0	0	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>312</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>49,924</b>	<b>44,667</b>	<b>39,800</b>	<b>0.00</b>	<b>51,347</b>	<b>0.00</b>	<b>51,347</b>	<b>51,347</b>	<b>0.00</b>
<b>Function 1131</b>	<b>High School Programs</b>									
111	Licensed Salaries	753,956	798,017	905,809	13.00	943,227	13.88	943,227	1,018,835	14.88
120	Nonpermanent Salaries	93,203	57,879	0	0.00	55,000	0.00	55,000	55,000	0.00
130	Additional Salary	2,437	4,202	27,500	0.00	1,000	0.00	1,000	1,000	0.00
199	Taxable Stipends	6,586	6,990	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>856,182</b>	<b>867,088</b>	<b>933,309</b>	<b>13.00</b>	<b>999,227</b>	<b>13.88</b>	<b>999,227</b>	<b>1,074,835</b>	<b>14.88</b>
210	PERS Related Costs	196,889	198,340	261,082	0.00	253,904	0.00	253,904	273,604	0.00
220	FICA - Medicare / Social Security	63,832	64,422	76,540	0.00	70,401	0.00	70,401	76,186	0.00
230	Workers Comp/Unemployment	5,337	5,963	20,005	0.00	6,831	0.00	6,831	9,131	0.00
240	Insurance	188,692	185,203	211,750	0.00	219,635	0.00	219,635	234,052	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>454,750</b>	<b>453,928</b>	<b>569,377</b>	<b>0.00</b>	<b>550,771</b>	<b>0.00</b>	<b>550,771</b>	<b>592,973</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	390	1,220	0	0.00	0	0.00	0	0	0.00
320	Rentals and Utilities	0	0	7,000	0.00	0	0.00	0	0	0.00
340	Travel	884	1,096	0	0.00	0	0.00	0	0	0.00
370		0	0	0	0.00	8,000	0.00	8,000	8,000	0.00
<b>300</b>	<b>Purchased Services</b>	<b>1,274</b>	<b>2,316</b>	<b>7,000</b>	<b>0.00</b>	<b>8,000</b>	<b>0.00</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00</b>
410	Consumable Supplies & Materials	1,782	1,400	10,100	0.00	28,000	0.00	28,000	30,190	0.00
420	Textbooks	0	0	0	0.00	4,000	0.00	4,000	4,000	0.00
460	Non-Consumable Items	448	494	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	0	0	0.00	0	0.00	0	45,000	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>2,230</b>	<b>1,894</b>	<b>10,100</b>	<b>0.00</b>	<b>32,000</b>	<b>0.00</b>	<b>32,000</b>	<b>79,190</b>	<b>0.00</b>
640	Dues and Fees	895	175	1,800	0.00	1,000	0.00	1,000	1,000	0.00
<b>600</b>	<b>Other Objects</b>	<b>895</b>	<b>175</b>	<b>1,800</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00</b>
<b>Total Function 1131</b>	<b>High School Programs</b>	<b>1,315,331</b>	<b>1,325,401</b>	<b>1,521,586</b>	<b>13.00</b>	<b>1,590,998</b>	<b>13.88</b>	<b>1,590,998</b>	<b>1,755,998</b>	<b>14.88</b>
<b>Function 1132</b>	<b>High School Extracurricular</b>									
111	Licensed Salaries	51,716	0	0	0.00	0	0.00	0	0	0.00
113	Administrators	0	52,750	53,998	0.70	54,209	0.70	54,209	54,209	0.70

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 1132 High School Extracurricular

120	Nonpermanent Salaries	1,217	0	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	77,370	70,445	65,000	0.00	98,399	0.00	98,399	98,399	0.00
<b>100</b>	<b>Salaries</b>	<b>130,303</b>	<b>123,195</b>	<b>118,998</b>	<b>0.70</b>	<b>152,608</b>	<b>0.70</b>	<b>152,608</b>	<b>152,608</b>	<b>0.70</b>
210	PERS Related Costs	21,406	20,283	16,208	0.00	24,736	0.00	24,736	24,736	0.00
220	FICA - Medicare / Social Security	9,977	9,402	4,131	0.00	11,176	0.00	11,176	11,176	0.00
230	Workers Comp/Unemployment	919	857	1,242	0.00	2,275	0.00	2,275	2,275	0.00
240	Insurance	14,648	12,396	14,432	0.00	13,615	0.00	13,615	13,615	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>46,950</b>	<b>42,938</b>	<b>36,013</b>	<b>0.00</b>	<b>51,802</b>	<b>0.00</b>	<b>51,802</b>	<b>51,802</b>	<b>0.00</b>
320	Rentals and Utilities	4,557	10,696	6,500	0.00	10,000	0.00	10,000	10,000	0.00
340	Travel	3,455	3,278	2,900	0.00	3,000	0.00	3,000	3,000	0.00
389	Other Non-Instr / Prof Technical Services	10,992	11,027	12,000	0.00	17,500	0.00	17,500	17,500	0.00
<b>300</b>	<b>Purchased Services</b>	<b>19,004</b>	<b>25,001</b>	<b>21,400</b>	<b>0.00</b>	<b>30,500</b>	<b>0.00</b>	<b>30,500</b>	<b>30,500</b>	<b>0.00</b>
410	Consumable Supplies & Materials	443	450	0	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>443</b>	<b>450</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
640	Dues and Fees	2,025	2,802	3,000	0.00	3,500	0.00	3,500	3,500	0.00
<b>600</b>	<b>Other Objects</b>	<b>2,025</b>	<b>2,802</b>	<b>3,000</b>	<b>0.00</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00</b>

<b>Total Function 1132 High School Extracurricular</b>	<b>198,725</b>	<b>194,386</b>	<b>179,411</b>	<b>0.70</b>	<b>238,410</b>	<b>0.70</b>	<b>238,410</b>	<b>238,410</b>	<b>0.70</b>
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### Function 1210 Gifted and Talented Programs

111	Licensed Salaries	13,111	13,486	13,309	0.18	13,609	0.18	13,609	13,609	0.18
<b>100</b>	<b>Salaries</b>	<b>13,111</b>	<b>13,486</b>	<b>13,309</b>	<b>0.18</b>	<b>13,609</b>	<b>0.18</b>	<b>13,609</b>	<b>13,609</b>	<b>0.18</b>
210	PERS Related Costs	2,933	3,047	3,871	0.00	3,458	0.00	3,458	3,458	0.00
220	FICA - Medicare / Social Security	993	1,022	1,018	0.00	1,036	0.00	1,036	1,036	0.00
230	Workers Comp/Unemployment	82	92	306	0.00	93	0.00	93	93	0.00
240	Insurance	2,939	2,884	2,933	0.00	3,052	0.00	3,052	3,052	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>6,947</b>	<b>7,045</b>	<b>8,128</b>	<b>0.00</b>	<b>7,639</b>	<b>0.00</b>	<b>7,639</b>	<b>7,639</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	435	0	300	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>435</b>	<b>0</b>	<b>300</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

<b>Total Function 1210 Gifted and Talented Programs</b>	<b>20,493</b>	<b>20,531</b>	<b>21,737</b>	<b>0.18</b>	<b>21,248</b>	<b>0.18</b>	<b>21,248</b>	<b>21,248</b>	<b>0.18</b>
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# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 1250 Less Restrictive - Students with Disabilities

111	Licensed Salaries	55,845	82,679	115,790	1.87	134,445	2.08	134,445	134,445	2.08
112	Classified Salaries	49,284	48,361	82,541	4.19	77,248	3.84	77,248	77,248	3.84
120	Nonpermanent Salaries	27,593	24,520	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	3,794	5,511	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>136,516</b>	<b>161,071</b>	<b>198,331</b>	<b>6.06</b>	<b>211,693</b>	<b>5.92</b>	<b>211,693</b>	<b>211,693</b>	<b>5.92</b>
210	PERS Related Costs	26,145	31,428	55,170	0.00	53,497	0.00	53,497	53,497	0.00
220	FICA - Medicare / Social Security	9,751	11,359	15,397	0.00	17,005	0.00	17,005	17,005	0.00
230	Workers Comp/Unemployment	868	1,220	10,248	0.00	2,890	0.00	2,890	2,890	0.00
240	Insurance	45,084	32,972	82,601	0.00	93,723	0.00	93,723	93,723	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>81,848</b>	<b>76,979</b>	<b>163,416</b>	<b>0.00</b>	<b>167,115</b>	<b>0.00</b>	<b>167,115</b>	<b>167,115</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	260	200	1,200	0.00	0	0.00	0	0	0.00
340	Travel	31	775	0	0.00	441	0.00	441	441	0.00
382	Legal Services	5,688	110	6,000	0.00	6,000	0.00	6,000	6,000	0.00
389	Other Non-Instr / Prof Technical Services	3,142	0	0	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>9,121</b>	<b>1,085</b>	<b>7,200</b>	<b>0.00</b>	<b>6,441</b>	<b>0.00</b>	<b>6,441</b>	<b>6,441</b>	<b>0.00</b>
410	Consumable Supplies & Materials	280	654	606	0.00	3,000	0.00	3,000	3,000	0.00
460	Non-Consumable Items	37	0	0	0.00	0	0.00	0	0	0.00
470	Computer Software	1,400	0	505	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>1,717</b>	<b>654</b>	<b>1,111</b>	<b>0.00</b>	<b>3,000</b>	<b>0.00</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00</b>
640	Dues and Fees	130	0	0	0.00	0	0.00	0	0	0.00
<b>600</b>	<b>Other Objects</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

<b>Total Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>	<b>229,332</b>	<b>239,789</b>	<b>370,058</b>	<b>6.06</b>	<b>388,249</b>	<b>5.92</b>	<b>388,249</b>	<b>388,249</b>	<b>5.92</b>
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### Function 1460 Summer School

112	Classified Salaries	476	0	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	0	1,379	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>476</b>	<b>1,379</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
210	PERS Related Costs	79	332	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	36	104	0	0.00	0	0.00	0	0	0.00



# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 1460 Summer School

230	Workers Comp/Unemployment	5	9	0	0.00	0	0.00	0	0	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>120</b>	<b>445</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Function 1460 Summer School</b>		<b>596</b>	<b>1,824</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Major Function 1000 Instruction</b>		3,629,681	3,694,013	4,587,617	39.72	4,637,283	41.77	4,637,283	4,802,283	42.77
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### Function 2122 Counseling Services

111	Licensed Salaries	118,002	118,822	119,784	1.62	113,409	1.50	113,409	113,409	1.50
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120	Nonpermanent Salaries	81	0	0	0.00	0	0.00	0	0	0.00
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130	Additional Salary	1,513	2,331	0	0.00	4,537	0.00	4,537	4,537	0.00
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<b>100</b>	<b>Salaries</b>	<b>119,596</b>	<b>121,153</b>	<b>119,784</b>	<b>1.62</b>	<b>117,946</b>	<b>1.50</b>	<b>117,946</b>	<b>117,946</b>	<b>1.50</b>
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210	PERS Related Costs	26,897	27,368	34,836	0.00	29,208	0.00	29,208	29,208	0.00
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220	FICA - Medicare / Social Security	9,053	9,175	9,164	0.00	8,746	0.00	8,746	8,746	0.00
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230	Workers Comp/Unemployment	746	826	2,755	0.00	788	0.00	788	788	0.00
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240	Insurance	26,448	25,951	26,398	0.00	25,185	0.00	25,185	25,185	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>63,144</b>	<b>63,320</b>	<b>73,153</b>	<b>0.00</b>	<b>63,927</b>	<b>0.00</b>	<b>63,927</b>	<b>63,927</b>	<b>0.00</b>
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340	Travel	0	18	0	0.00	0	0.00	0	0	0.00
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<b>300</b>	<b>Purchased Services</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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470	Computer Software	1,286	2,580	1,515	0.00	2,000	0.00	2,000	2,000	0.00
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<b>400</b>	<b>Supplies and Materials</b>	<b>1,286</b>	<b>2,580</b>	<b>1,515</b>	<b>0.00</b>	<b>2,000</b>	<b>0.00</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00</b>
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640	Dues and Fees	219	0	0	0.00	1,000	0.00	1,000	1,000	0.00
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<b>600</b>	<b>Other Objects</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00</b>
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<b>Total Function 2122 Counseling Services</b>		<b>184,245</b>	<b>187,071</b>	<b>194,452</b>	<b>1.62</b>	<b>184,873</b>	<b>1.50</b>	<b>184,873</b>	<b>184,873</b>	<b>1.50</b>
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### Function 2130 Health Services

410	Consumable Supplies & Materials	69	226	0	0.00	0	0.00	0	0	0.00
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<b>400</b>	<b>Supplies and Materials</b>	<b>69</b>	<b>226</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Function 2130 Health Services</b>		<b>69</b>	<b>226</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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### Function 2131 Service Area Direction

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 2131 Service Area Direction

112	Classified Salaries	323	0	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>323</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
210	PERS Related Costs	54	0	0	0.00	0	0.00	0	0	0.00
220	FICA - Medicare / Social Security	25	0	0	0.00	0	0.00	0	0	0.00
230	Workers Comp/Unemployment	2	0	0	0.00	0	0.00	0	0	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
460	Non-Consumable Items	190	0	0	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 2131</b>	<b>Service Area Direction</b>	<b>594</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

### Function 2222 Library/Media Center

111	Licensed Salaries	108,018	102,019	82,957	1.20	99,209	1.40	99,209	99,209	1.40
112	Classified Salaries	9,969	9,969	9,969	0.50	9,969	0.50	9,969	9,969	0.50
120	Nonpermanent Salaries	4,139	11,771	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	213	283	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>122,339</b>	<b>124,042</b>	<b>92,926</b>	<b>1.70</b>	<b>109,178</b>	<b>1.90</b>	<b>109,178</b>	<b>109,178</b>	<b>1.90</b>
210	PERS Related Costs	27,744	26,531	26,219	0.00	29,328	0.00	29,328	29,328	0.00
220	FICA - Medicare / Social Security	8,755	9,180	7,109	0.00	8,069	0.00	8,069	8,069	0.00
230	Workers Comp/Unemployment	751	858	2,138	0.00	753	0.00	753	753	0.00
240	Insurance	36,304	33,555	29,267	0.00	30,468	0.00	30,468	30,468	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>73,554</b>	<b>70,124</b>	<b>64,733</b>	<b>0.00</b>	<b>68,618</b>	<b>0.00</b>	<b>68,618</b>	<b>68,618</b>	<b>0.00</b>
410	Consumable Supplies & Materials	244	119	101	0.00	0	0.00	0	0	0.00
430	Library Books	1,737	566	1,616	0.00	2,000	0.00	2,000	2,000	0.00
440	Periodicals	1,117	755	1,010	0.00	1,000	0.00	1,000	1,000	0.00
460	Non-Consumable Items	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
480	Computer Hardware	0	99	0	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>3,098</b>	<b>1,539</b>	<b>2,727</b>	<b>0.00</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00</b>
640	Dues and Fees	115	0	150	0.00	0	0.00	0	0	0.00
<b>600</b>	<b>Other Objects</b>	<b>115</b>	<b>0</b>	<b>150</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Total Function 2222 Library/Media Center</b>		<b>199,106</b>	<b>195,705</b>	<b>160,536</b>	<b>1.70</b>	<b>181,796</b>	<b>1.90</b>	<b>181,796</b>	<b>181,796</b>	<b>1.90</b>
<b>Function 2230</b>	<b>Assessment and Testing</b>									
111	Licensed Salaries	34,644	29,914	27,540	0.50	29,070	0.50	29,070	29,070	0.50
130	Additional Salary	258	0	0	0.00	0	0.00	0	0	0.00
<b>100</b>	<b>Salaries</b>	<b>34,902</b>	<b>29,914</b>	<b>27,540</b>	<b>0.50</b>	<b>29,070</b>	<b>0.50</b>	<b>29,070</b>	<b>29,070</b>	<b>0.50</b>
210	PERS Related Costs	8,279	4,203	9,009	0.00	7,387	0.00	7,387	7,387	0.00
220	FICA - Medicare / Social Security	2,172	2,239	2,107	0.00	2,224	0.00	2,224	2,224	0.00
230	Workers Comp/Unemployment	202	206	633	0.00	203	0.00	203	203	0.00
240	Insurance	14,729	11,931	14,560	0.00	15,138	0.00	15,138	15,138	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>25,382</b>	<b>18,579</b>	<b>26,309</b>	<b>0.00</b>	<b>24,952</b>	<b>0.00</b>	<b>24,952</b>	<b>24,952</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	622	442	0	0.00	0	0.00	0	0	0.00
350	Printing and Postage	0	13	0	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>622</b>	<b>455</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
410	Consumable Supplies & Materials	4,675	6,242	5,050	0.00	13,000	0.00	13,000	13,000	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>4,675</b>	<b>6,242</b>	<b>5,050</b>	<b>0.00</b>	<b>13,000</b>	<b>0.00</b>	<b>13,000</b>	<b>13,000</b>	<b>0.00</b>
<b>Total Function 2230 Assessment and Testing</b>		<b>65,581</b>	<b>55,190</b>	<b>58,899</b>	<b>0.50</b>	<b>67,022</b>	<b>0.50</b>	<b>67,022</b>	<b>67,022</b>	<b>0.50</b>
<b>Function 2240</b>	<b>Instructional Staff Development</b>									
120	Nonpermanent Salaries	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
<b>100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>
240	Insurance	22,377	20,592	0	0.00	0	0.00	0	0	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>22,377</b>	<b>20,592</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	434	3,529	3,000	0.00	0	0.00	0	0	0.00
340	Travel	499	2,161	7,500	0.00	4,000	0.00	4,000	4,000	0.00
<b>300</b>	<b>Purchased Services</b>	<b>933</b>	<b>5,690</b>	<b>10,500</b>	<b>0.00</b>	<b>4,000</b>	<b>0.00</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00</b>
410	Consumable Supplies & Materials	112	91	909	0.00	505	0.00	505	505	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>112</b>	<b>91</b>	<b>909</b>	<b>0.00</b>	<b>505</b>	<b>0.00</b>	<b>505</b>	<b>505</b>	<b>0.00</b>
640	Dues and Fees	0	0	500	0.00	0	0.00	0	0	0.00
<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 2240 Instructional Staff Development</b>		<b>23,422</b>	<b>26,373</b>	<b>11,909</b>	<b>0.00</b>	<b>24,505</b>	<b>0.00</b>	<b>24,505</b>	<b>24,505</b>	<b>0.00</b>

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 2310 Board of Education Services

340	Travel	211	1,165	300	0.00	300	0.00	300	300	0.00
350	Printing and Postage	0	260	0	0.00	0	0.00	0	0	0.00
381	Audit Services	14,010	14,040	16,000	0.00	16,640	0.00	16,640	16,640	0.00
382	Legal Services	24,428	7,113	20,000	0.00	20,000	0.00	20,000	20,000	0.00
384	Negotiation Services	21,972	15,807	0	0.00	0	0.00	0	0	0.00
388	Election Services	429	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
389	Other Non-Instr / Prof Technical Services	500	9,868	10,500	0.00	10,500	0.00	10,500	10,500	0.00

<b>300</b>	<b>Purchased Services</b>	<b>61,550</b>	<b>48,253</b>	<b>47,800</b>	<b>0.00</b>	<b>48,440</b>	<b>0.00</b>	<b>48,440</b>	<b>48,440</b>	<b>0.00</b>
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410	Consumable Supplies & Materials	3,014	4,038	3,030	0.00	3,030	0.00	3,030	3,030	0.00
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<b>400</b>	<b>Supplies and Materials</b>	<b>3,014</b>	<b>4,038</b>	<b>3,030</b>	<b>0.00</b>	<b>3,030</b>	<b>0.00</b>	<b>3,030</b>	<b>3,030</b>	<b>0.00</b>
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640	Dues and Fees	4,270	2,374	2,200	0.00	2,200	0.00	2,200	2,200	0.00
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<b>600</b>	<b>Other Objects</b>	<b>4,270</b>	<b>2,374</b>	<b>2,200</b>	<b>0.00</b>	<b>2,200</b>	<b>0.00</b>	<b>2,200</b>	<b>2,200</b>	<b>0.00</b>
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<b>Total Function 2310</b>	<b>Board of Education Services</b>	<b>68,834</b>	<b>54,665</b>	<b>53,030</b>	<b>0.00</b>	<b>53,670</b>	<b>0.00</b>	<b>53,670</b>	<b>53,670</b>	<b>0.00</b>
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### Function 2320 Executive Administration Services

112	Classified Salaries	29,367	33,186	32,440	0.80	37,578	0.80	37,578	37,578	0.80
113	Administrators	117,588	96,784	125,000	1.00	127,500	1.00	127,500	127,500	1.00
130	Additional Salary	2,637	981	0	0.00	1,200	0.00	1,200	1,200	0.00
199	Taxable Stipends	283	122	0	0.00	1,188	0.00	1,188	1,188	0.00

<b>100</b>	<b>Salaries</b>	<b>149,875</b>	<b>131,073</b>	<b>157,440</b>	<b>1.80</b>	<b>167,466</b>	<b>1.80</b>	<b>167,466</b>	<b>167,466</b>	<b>1.80</b>
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210	PERS Related Costs	31,792	14,525	44,460	0.00	40,896	0.00	40,896	40,896	0.00
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220	FICA - Medicare / Social Security	10,592	10,038	11,725	0.00	12,620	0.00	12,620	12,620	0.00
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230	Workers Comp/Unemployment	1,037	908	3,525	0.00	1,432	0.00	1,432	1,432	0.00
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240	Insurance	35,922	34,396	32,419	0.00	35,557	0.00	35,557	35,557	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>79,343</b>	<b>59,867</b>	<b>92,129</b>	<b>0.00</b>	<b>90,505</b>	<b>0.00</b>	<b>90,505</b>	<b>90,505</b>	<b>0.00</b>
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310	Instructional/Professional/Technical Services	179	629	6,000	0.00	6,000	0.00	6,000	6,000	0.00
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320	Rentals and Utilities	5,585	4,710	2,500	0.00	500	0.00	500	500	0.00
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340	Travel	4,531	4,377	2,000	0.00	2,000	0.00	2,000	2,000	0.00
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350	Printing and Postage	1,804	1,559	1,542	0.00	9,642	0.00	9,642	9,642	0.00
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389	Other Non-Instr / Prof Technical Services	0	4,481	1,000	0.00	1,000	0.00	1,000	1,000	0.00
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## Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>300</b>	<b>Purchased Services</b>	<b>12,099</b>	<b>15,756</b>	<b>13,042</b>	<b>0.00</b>	<b>19,142</b>	<b>0.00</b>	<b>19,142</b>	<b>19,142</b>	<b>0.00</b>
410	Consumable Supplies & Materials	3,961	2,732	1,515	0.00	1,515	0.00	1,515	1,515	0.00
440	Periodicals	0	0	101	0.00	101	0.00	101	101	0.00
450	Food	404	136	0	0.00	0	0.00	0	0	0.00
460	Non-Consumable Items	0	1,675	0	0.00	0	0.00	0	0	0.00
470	Computer Software	30	0	0	0.00	0	0.00	0	0	0.00
480	Computer Hardware	0	870	1,212	0.00	1,212	0.00	1,212	1,212	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>4,395</b>	<b>5,413</b>	<b>2,828</b>	<b>0.00</b>	<b>2,828</b>	<b>0.00</b>	<b>2,828</b>	<b>2,828</b>	<b>0.00</b>
640	Dues and Fees	2,309	595	1,500	0.00	1,500	0.00	1,500	1,500	0.00
655	Judgements & Settlements Against District	0	56,500	0	0.00	0	0.00	0	0	0.00
<b>600</b>	<b>Other Objects</b>	<b>2,309</b>	<b>57,095</b>	<b>1,500</b>	<b>0.00</b>	<b>1,500</b>	<b>0.00</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00</b>
<b>Total Function</b>	<b>2320 Executive Administration Services</b>	<b>248,021</b>	<b>269,204</b>	<b>266,939</b>	<b>1.80</b>	<b>281,441</b>	<b>1.80</b>	<b>281,441</b>	<b>281,441</b>	<b>1.80</b>
<b>Function</b>	<b>2410 Office of the Principal</b>									
112	Classified Salaries	148,778	155,994	146,253	4.50	147,120	4.50	147,120	147,120	4.50
113	Administrators	188,423	189,066	191,870	2.00	197,905	2.00	197,905	197,905	2.00
120	Nonpermanent Salaries	6,809	0	0	0.00	0	0.00	0	0	0.00
130	Additional Salary	2,550	4,429	0	0.00	8,744	0.00	8,744	8,744	0.00
<b>100</b>	<b>Salaries</b>	<b>346,560</b>	<b>349,489</b>	<b>338,123</b>	<b>6.50</b>	<b>353,769</b>	<b>6.50</b>	<b>353,769</b>	<b>353,769</b>	<b>6.50</b>
210	PERS Related Costs	71,585	69,752	91,553	0.00	84,316	0.00	84,316	84,316	0.00
220	FICA - Medicare / Social Security	25,649	26,578	25,866	0.00	26,947	0.00	26,947	26,947	0.00
230	Workers Comp/Unemployment	2,384	2,452	7,777	0.00	2,321	0.00	2,321	2,321	0.00
240	Insurance	84,210	69,653	106,927	0.00	105,236	0.00	105,236	105,236	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>183,828</b>	<b>168,435</b>	<b>232,123</b>	<b>0.00</b>	<b>218,820</b>	<b>0.00</b>	<b>218,820</b>	<b>218,820</b>	<b>0.00</b>
320	Rentals and Utilities	15,150	18,926	6,000	0.00	0	0.00	0	0	0.00
340	Travel	2,620	1,083	2,000	0.00	2,000	0.00	2,000	2,000	0.00
350	Printing and Postage	9,848	9,809	12,900	0.00	43,900	0.00	43,900	43,900	0.00
389	Other Non-Instr / Prof Technical Services	10	1,395	0	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>27,628</b>	<b>31,213</b>	<b>20,900</b>	<b>0.00</b>	<b>45,900</b>	<b>0.00</b>	<b>45,900</b>	<b>45,900</b>	<b>0.00</b>
410	Consumable Supplies & Materials	6,775	5,681	2,020	0.00	3,500	0.00	3,500	3,500	0.00
460	Non-Consumable Items	0	64	0	0.00	0	0.00	0	0	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>6,775</b>	<b>5,745</b>	<b>2,020</b>	<b>0.00</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00</b>

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 2410 Office of the Principal

640	Dues and Fees	946	1,670	650	0.00	1,600	0.00	1,600	1,600	0.00
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<b>600</b>	<b>Other Objects</b>	<b>946</b>	<b>1,670</b>	<b>650</b>	<b>0.00</b>	<b>1,600</b>	<b>0.00</b>	<b>1,600</b>	<b>1,600</b>	<b>0.00</b>
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<b>Total Function 2410</b>	<b>Office of the Principal</b>	<b>565,737</b>	<b>556,552</b>	<b>593,816</b>	<b>6.50</b>	<b>623,589</b>	<b>6.50</b>	<b>623,589</b>	<b>623,589</b>	<b>6.50</b>
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### Function 2520 Fiscal Services

320	Rentals and Utilities	0	0	4,500	0.00	500	0.00	500	500	0.00
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340	Travel	0	100	500	0.00	0	0.00	0	0	0.00
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350	Printing and Postage	1,387	89	1,300	0.00	1,300	0.00	1,300	1,300	0.00
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389	Other Non-Instr / Prof Technical Services	104,874	99,061	122,631	0.00	126,631	0.00	126,631	126,631	0.00
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<b>300</b>	<b>Purchased Services</b>	<b>106,261</b>	<b>99,250</b>	<b>128,931</b>	<b>0.00</b>	<b>128,431</b>	<b>0.00</b>	<b>128,431</b>	<b>128,431</b>	<b>0.00</b>
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410	Consumable Supplies & Materials	87	313	505	0.00	505	0.00	505	505	0.00
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470	Computer Software	11,233	11,501	21,160	0.00	16,160	0.00	16,160	21,160	0.00
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<b>400</b>	<b>Supplies and Materials</b>	<b>11,320</b>	<b>11,814</b>	<b>21,665</b>	<b>0.00</b>	<b>16,665</b>	<b>0.00</b>	<b>16,665</b>	<b>21,665</b>	<b>0.00</b>
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640	Dues and Fees	50	0	0	0.00	0	0.00	0	0	0.00
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<b>600</b>	<b>Other Objects</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total Function 2520</b>	<b>Fiscal Services</b>	<b>117,631</b>	<b>111,064</b>	<b>150,596</b>	<b>0.00</b>	<b>145,096</b>	<b>0.00</b>	<b>145,096</b>	<b>150,096</b>	<b>0.00</b>
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### Function 2540 Operation & Maintenance of Plant Services

112	Classified Salaries	132,879	132,506	147,025	3.50	125,887	3.20	125,887	125,887	3.20
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120	Nonpermanent Salaries	14,282	14,772	0	0.00	3,000	0.00	3,000	3,000	0.00
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130	Additional Salary	1,037	1,109	0	0.00	0	0.00	0	0	0.00
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<b>100</b>	<b>Salaries</b>	<b>148,198</b>	<b>148,387</b>	<b>147,025</b>	<b>3.50</b>	<b>128,887</b>	<b>3.20</b>	<b>128,887</b>	<b>128,887</b>	<b>3.20</b>
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210	PERS Related Costs	22,760	24,604	34,844	0.00	25,777	0.00	25,777	25,777	0.00
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220	FICA - Medicare / Social Security	10,714	10,606	11,318	0.00	9,443	0.00	9,443	9,443	0.00
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230	Workers Comp/Unemployment	4,912	6,768	7,871	0.00	5,024	0.00	5,024	5,024	0.00
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240	Insurance	49,998	46,273	51,098	0.00	48,721	0.00	48,721	48,721	0.00
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<b>200</b>	<b>Associated Payroll Costs</b>	<b>88,384</b>	<b>88,251</b>	<b>105,131</b>	<b>0.00</b>	<b>88,965</b>	<b>0.00</b>	<b>88,965</b>	<b>88,965</b>	<b>0.00</b>
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320	Rentals and Utilities	464,851	452,494	519,729	0.00	621,558	0.00	621,558	621,558	0.00
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340	Travel	107	19	200	0.00	200	0.00	200	200	0.00
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350	Printing and Postage	3,104	2,170	940	0.00	940	0.00	940	940	0.00
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# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

### Function 2540 Operation & Maintenance of Plant Services

389	Other Non-Instr / Prof Technical Services	3,667	11,123	10,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>300</b>	<b>Purchased Services</b>	<b>471,729</b>	<b>465,806</b>	<b>530,869</b>	<b>0.00</b>	<b>632,698</b>	<b>0.00</b>	<b>632,698</b>	<b>632,698</b>	<b>0.00</b>
410	Consumable Supplies & Materials	32,450	34,711	50,300	0.00	33,150	0.00	33,150	33,150	0.00
460	Non-Consumable Items	1,718	1,871	2,525	0.00	2,525	0.00	2,525	2,525	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>34,168</b>	<b>36,582</b>	<b>52,825</b>	<b>0.00</b>	<b>35,675</b>	<b>0.00</b>	<b>35,675</b>	<b>35,675</b>	<b>0.00</b>
540	Depreciable Equipment	19,000	0	0	0.00	0	0.00	0	0	0.00
<b>500</b>	<b>Capital Outlay</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
640	Dues and Fees	270	1,631	1,200	0.00	1,200	0.00	1,200	1,200	0.00
653	Property Insurance Premiums	49,891	54,801	66,000	0.00	68,000	0.00	68,000	68,000	0.00
<b>600</b>	<b>Other Objects</b>	<b>50,161</b>	<b>56,432</b>	<b>67,200</b>	<b>0.00</b>	<b>69,200</b>	<b>0.00</b>	<b>69,200</b>	<b>69,200</b>	<b>0.00</b>

<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>811,640</b>	<b>795,458</b>	<b>903,050</b>	<b>3.50</b>	<b>955,425</b>	<b>3.20</b>	<b>955,425</b>	<b>955,425</b>	<b>3.20</b>
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### Function 2550 Student Transportation Services

330	Student Transportation Services	162,427	171,644	204,726	0.00	202,900	0.00	202,900	202,900	0.00
<b>300</b>	<b>Purchased Services</b>	<b>162,427</b>	<b>171,644</b>	<b>204,726</b>	<b>0.00</b>	<b>202,900</b>	<b>0.00</b>	<b>202,900</b>	<b>202,900</b>	<b>0.00</b>
<b>Total Function 2550</b>	<b>Student Transportation Services</b>	<b>162,427</b>	<b>171,644</b>	<b>204,726</b>	<b>0.00</b>	<b>202,900</b>	<b>0.00</b>	<b>202,900</b>	<b>202,900</b>	<b>0.00</b>

### Function 2633 Public Information Services

340	Travel	0	0	40	0.00	40	0.00	40	40	0.00
350	Printing and Postage	35,517	39,434	36,590	0.00	38,590	0.00	38,590	38,590	0.00
389	Other Non-Instr / Prof Technical Services	51,718	54,361	50,000	0.00	50,000	0.00	50,000	50,000	0.00
<b>300</b>	<b>Purchased Services</b>	<b>87,235</b>	<b>93,795</b>	<b>86,630</b>	<b>0.00</b>	<b>88,630</b>	<b>0.00</b>	<b>88,630</b>	<b>88,630</b>	<b>0.00</b>
410	Consumable Supplies & Materials	2,652	1,544	2,655	0.00	2,655	0.00	2,655	2,655	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>2,652</b>	<b>1,544</b>	<b>2,655</b>	<b>0.00</b>	<b>2,655</b>	<b>0.00</b>	<b>2,655</b>	<b>2,655</b>	<b>0.00</b>
640	Dues and Fees	0	0	400	0.00	400	0.00	400	400	0.00
<b>600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0.00</b>	<b>400</b>	<b>0.00</b>	<b>400</b>	<b>400</b>	<b>0.00</b>

<b>Total Function 2633</b>	<b>Public Information Services</b>	<b>89,887</b>	<b>95,339</b>	<b>89,685</b>	<b>0.00</b>	<b>91,685</b>	<b>0.00</b>	<b>91,685</b>	<b>91,685</b>	<b>0.00</b>
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### Function 2640 Staff Services

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 100 General

Function	2640	Staff Services									
	112	Classified Salaries	53,000	47,535	54,060	1.00	56,666	1.00	56,666	56,666	1.00
100		Salaries	53,000	47,535	54,060	1.00	56,666	1.00	56,666	56,666	1.00
	210	PERS Related Costs	12,587	4,869	15,722	0.00	14,399	0.00	14,399	14,399	0.00
	220	FICA - Medicare / Social Security	3,664	3,554	4,136	0.00	4,335	0.00	4,335	4,335	0.00
	230	Workers Comp/Unemployment	1,590	335	1,243	0.00	386	0.00	386	386	0.00
	240	Insurance	13,368	12,403	14,632	0.00	15,219	0.00	15,219	15,219	0.00
200		Associated Payroll Costs	31,209	21,161	35,733	0.00	34,339	0.00	34,339	34,339	0.00
	320	Rentals and Utilities	0	0	500	0.00	500	0.00	500	500	0.00
	340	Travel	437	456	500	0.00	500	0.00	500	500	0.00
	350	Printing and Postage	1,302	445	1,500	0.00	1,500	0.00	1,500	1,500	0.00
	389	Other Non-Instr / Prof Technical Services	79	0	150	0.00	150	0.00	150	150	0.00
300		Purchased Services	1,818	901	2,650	0.00	2,650	0.00	2,650	2,650	0.00
	410	Consumable Supplies & Materials	383	465	606	0.00	606	0.00	606	606	0.00
	450	Food	31	0	0	0.00	0	0.00	0	0	0.00
	470	Computer Software	225	0	0	0.00	0	0.00	0	0	0.00
	480	Computer Hardware	0	800	0	0.00	0	0.00	0	0	0.00
400		Supplies and Materials	639	1,265	606	0.00	606	0.00	606	606	0.00
	640	Dues and Fees	100	415	300	0.00	577	0.00	577	577	0.00
600		Other Objects	100	415	300	0.00	577	0.00	577	577	0.00
Total Function	2640	Staff Services	86,766	71,277	93,349	1.00	94,838	1.00	94,838	94,838	1.00

Function	2660	Technology Services									
	111	Licensed Salaries	0	0	0	0.00	75,000	1.00	75,000	75,000	1.00
	112	Classified Salaries	62,567	61,357	31,908	0.50	0	0.00	0	0	0.00
	130	Additional Salary	1,248	1,248	0	0.00	30,000	0.00	30,000	30,000	0.00
100		Salaries	63,815	62,605	31,908	0.50	105,000	1.00	105,000	105,000	1.00
	210	PERS Related Costs	14,240	13,678	9,098	0.00	20,250	0.00	20,250	20,250	0.00
	220	FICA - Medicare / Social Security	4,724	4,640	2,441	0.00	5,738	0.00	5,738	5,738	0.00
	230	Workers Comp/Unemployment	437	432	734	0.00	986	0.00	986	986	0.00
	240	Insurance	13,392	12,427	7,327	0.00	15,516	0.00	15,516	15,516	0.00



## Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>200</b>	<b>Associated Payroll Costs</b>	<b>32,793</b>	<b>31,177</b>	<b>19,600</b>	<b>0.00</b>	<b>42,490</b>	<b>0.00</b>	<b>42,490</b>	<b>42,490</b>	<b>0.00</b>
310	Instructional/Professional/Technical Services	575	609	900	0.00	900	0.00	900	900	0.00
320	Rentals and Utilities	2,436	2,496	6,920	0.00	6,920	0.00	6,920	6,920	0.00
340	Travel	1,333	1,117	970	0.00	970	0.00	970	970	0.00
389	Other Non-Instr / Prof Technical Services	1,000	576	0	0.00	0	0.00	0	0	0.00
<b>300</b>	<b>Purchased Services</b>	<b>5,344</b>	<b>4,798</b>	<b>8,790</b>	<b>0.00</b>	<b>8,790</b>	<b>0.00</b>	<b>8,790</b>	<b>8,790</b>	<b>0.00</b>
410	Consumable Supplies & Materials	4,429	5,384	7,020	0.00	7,020	0.00	7,020	7,020	0.00
460	Non-Consumable Items	562	262	51	0.00	51	0.00	51	51	0.00
470	Computer Software	3,376	5,000	4,741	0.00	4,741	0.00	4,741	4,741	0.00
480	Computer Hardware	3,680	1,971	1,566	0.00	31,566	0.00	31,566	101,566	0.00
<b>400</b>	<b>Supplies and Materials</b>	<b>12,047</b>	<b>12,617</b>	<b>13,378</b>	<b>0.00</b>	<b>43,378</b>	<b>0.00</b>	<b>43,378</b>	<b>113,378</b>	<b>0.00</b>
640	Dues and Fees	3,264	6,080	1,055	0.00	1,055	0.00	1,055	1,055	0.00
<b>600</b>	<b>Other Objects</b>	<b>3,264</b>	<b>6,080</b>	<b>1,055</b>	<b>0.00</b>	<b>1,055</b>	<b>0.00</b>	<b>1,055</b>	<b>1,055</b>	<b>0.00</b>
<b>Total Function 2660</b>	<b>Technology Services</b>	<b>117,263</b>	<b>117,277</b>	<b>74,731</b>	<b>0.50</b>	<b>200,713</b>	<b>1.00</b>	<b>200,713</b>	<b>270,713</b>	<b>1.00</b>
<b>Function 2700</b>	<b>Supplemental Retirement Program</b>									
116	Supplemental Retirement Stipends	15,583	14,400	14,400	0.00	14,400	0.00	14,400	14,400	0.00
<b>100</b>	<b>Salaries</b>	<b>15,583</b>	<b>14,400</b>	<b>14,400</b>	<b>0.00</b>	<b>14,400</b>	<b>0.00</b>	<b>14,400</b>	<b>14,400</b>	<b>0.00</b>
220	FICA - Medicare / Social Security	1,191	1,102	1,102	0.00	1,102	0.00	1,102	1,102	0.00
230	Workers Comp/Unemployment	0	75	0	0.00	0	0.00	0	0	0.00
240	Insurance	0	0	68,676	0.00	0	0.00	0	0	0.00
270	Post Retirement Health Benefits	46,245	64,939	0	0.00	42,439	0.00	42,439	42,439	0.00
<b>200</b>	<b>Associated Payroll Costs</b>	<b>47,436</b>	<b>66,116</b>	<b>69,778</b>	<b>0.00</b>	<b>43,541</b>	<b>0.00</b>	<b>43,541</b>	<b>43,541</b>	<b>0.00</b>
<b>Total Function 2700</b>	<b>Supplemental Retirement Program</b>	<b>63,019</b>	<b>80,516</b>	<b>84,178</b>	<b>0.00</b>	<b>57,941</b>	<b>0.00</b>	<b>57,941</b>	<b>57,941</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>Support Services</b>	<b>2,804,242</b>	<b>2,787,561</b>	<b>2,939,896</b>	<b>17.12</b>	<b>3,165,494</b>	<b>17.40</b>	<b>3,165,494</b>	<b>3,240,494</b>	<b>17.40</b>
<b>Function 5200</b>	<b>Transfers of Funds</b>									
710	Interfund Transfer	0	47,000	0	0.00	0	0.00	0	0	0.00
<b>700</b>	<b>Fund Modification</b>	<b>0</b>	<b>47,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Function 5200</b>	<b>Transfers of Funds</b>	<b>0</b>	<b>47,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Major Function 5000</b>	<b>Other Uses</b>	<b>0</b>	<b>47,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 100</b>	<b>General</b>									
<b>Function 6110</b>	<b>Operating Contingency</b>									
810	Contingency (only with 6110 function)	0	0	292,612	0.00	287,746	0.00	542,746	542,746	0.00
<b>800</b>	<b>Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>292,612</b>	<b>0.00</b>	<b>287,746</b>	<b>0.00</b>	<b>542,746</b>	<b>542,746</b>	<b>0.00</b>
<b>Total Function 6110</b>	<b>Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>292,612</b>	<b>0.00</b>	<b>287,746</b>	<b>0.00</b>	<b>542,746</b>	<b>542,746</b>	<b>0.00</b>
<b>Major Function 6000</b>	<b>Contingency</b>	0	0	292,612	0.00	287,746	0.00	542,746	542,746	0.00
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>									
820	Reserve for Next Year (unappropriated only w/7000)	0	0	513,209	0.00	513,209	0.00	748,209	748,209	0.00
<b>800</b>	<b>Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>513,209</b>	<b>0.00</b>	<b>513,209</b>	<b>0.00</b>	<b>748,209</b>	<b>748,209</b>	<b>0.00</b>
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>513,209</b>	<b>0.00</b>	<b>513,209</b>	<b>0.00</b>	<b>748,209</b>	<b>748,209</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	0	0	513,209	0.00	513,209	0.00	748,209	748,209	0.00
<b>Total Fund 100</b>	<b>General</b>	6,433,923	6,528,574	8,333,334	56.84	8,603,732	59.17	9,093,732	9,333,732	60.17

## **Riverdale School District #51J**

### **2014-15 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.



**Riverdale School District 51J**  
**Summary of Special Revenue Fund 2014-15 Budget**

<b>Sub-fund Description</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Contingency</b>	<b>Ending Balance</b>
201 Facilities Grant	(460,500)	-	190,300	100,000	170,200
204 IDEA Grant	-	(63,150)	63,150	-	-
230 Energy Efficient Schools - SB 1149	(62,500)	(9,600)	72,100	-	-
250 Grade School Milk	(6,000)	(4,000)	10,000	-	-
252 Extended kindergarten	-	(73,120)	73,120	-	-
255 Preschool	(30,000)	(200,000)	230,000	-	-
259 Grant Reserve	-	(470,000)	470,000	-	-
271 Grade School Student Body Account	(45,000)	(130,000)	175,000	-	-
272 High School Student Body Account	<u>(120,000)</u>	<u>(200,000)</u>	<u>320,000</u>	<u>-</u>	<u>-</u>
	<b>(724,000)</b>	<b>(1,149,870)</b>	<b>1,603,670</b>	<b>100,000</b>	<b>170,200</b>

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

**Resources Report**

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 200</b>	<b>Special Revenue Combined Funds</b>									
	1620 Daily Sales - Non=-Reimbursable	0	4,745	4,000	0.00	4,000	0.00	4,000	4,000	0.00
	1700 Extracurricular Activities	0	0	330,000	0.00	330,000	0.00	330,000	330,000	0.00
	1710 Admission (tickets)	0	8,557	0	0.00	0	0.00	0	0	0.00
	1740 Fees	428,987	511,819	227,820	0.00	273,120	0.00	273,120	273,120	0.00
	1750 Concessions	0	400	0	0.00	0	0.00	0	0	0.00
	1920 Contributions & Donations - Private Sou	109,849	34,431	0	0.00	150,000	0.00	150,000	150,000	0.00
	1990 Miscellaneous Revenue	21,274	5,991	0	0.00	0	0.00	0	0	0.00
	<b>1000 Local Sources</b>	<b>560,110</b>	<b>565,943</b>	<b>561,820</b>	<b>0.00</b>	<b>757,120</b>	<b>0.00</b>	<b>757,120</b>	<b>757,120</b>	<b>0.00</b>
	2000 Intermediate Sources	0	0	0	0.00	125,000	0.00	125,000	125,000	0.00
	2199 Other Intermediate Sources	13,834	0	0	0.00	0	0.00	0	0	0.00
	<b>2000 Intermediate Sources</b>	<b>13,834</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>125,000</b>	<b>0.00</b>	<b>125,000</b>	<b>125,000</b>	<b>0.00</b>
	3299 Other Restricted Grants-in-aid	71,438	9,245	9,600	0.00	9,600	0.00	9,600	9,600	0.00
	<b>3000 State Sources</b>	<b>71,438</b>	<b>9,245</b>	<b>9,600</b>	<b>0.00</b>	<b>9,600</b>	<b>0.00</b>	<b>9,600</b>	<b>9,600</b>	<b>0.00</b>
	4500 Federal Revenue	76,221	67,903	258,150	0.00	258,150	0.00	258,150	258,150	0.00
	4503 Federal Grant-Restricted	31,416	0	0	0.00	0	0.00	0	0	0.00
	<b>4000 Federal Sources</b>	<b>107,637</b>	<b>67,903</b>	<b>258,150</b>	<b>0.00</b>	<b>258,150</b>	<b>0.00</b>	<b>258,150</b>	<b>258,150</b>	<b>0.00</b>
	5400 Fund Balance	837,842	955,067	769,000	0.00	724,000	0.00	724,000	724,000	0.00
	<b>5000 Other Sources</b>	<b>837,842</b>	<b>955,067</b>	<b>769,000</b>	<b>0.00</b>	<b>724,000</b>	<b>0.00</b>	<b>724,000</b>	<b>724,000</b>	<b>0.00</b>
<b>Total Fund 200</b>	<b>Special Revenue Combined Funds</b>	<b>1,590,861</b>	<b>1,598,158</b>	<b>1,598,570</b>	<b>0.00</b>	<b>1,873,870</b>	<b>0.00</b>	<b>1,873,870</b>	<b>1,873,870</b>	<b>0.00</b>

Riverdale School District  
Special Revenue Fund  
Resource Summary by Major Function

Fund		Function	Actual		Revised	13-14 FTE	Proposed	14-15	Approved	14-15	Adopted	14-15
			11-12	12-13	Adopted 13-14		14-15	FTE	14-15	FTE	14-15	FTE
200	Special Revenue Fund	4000 Federal Sources	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-
		5000 Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-	-	-	-
201	Facility Grant Fund	3000 State Sources	-	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	608,036	539,495	460,500	-	460,500	-	460,500	-	460,500	-
		Total	608,036	539,495	460,500	-	460,500	-	460,500	-	460,500	-
204	IDEA Grant	4000 Federal Sources	76,221	67,903	63,150	-	63,150	-	63,150	-	63,150	-
		5000 Beginning Fund Balance	(2,994)	(2,994)	-	-	-	-	-	-	-	-
		Total	73,227	64,909	63,150	-	63,150	-	63,150	-	63,150	-
209	Healthy Active Schools Grant	4000 Federal Sources	31,416	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	(0)	-	-	-	-	-	-	-	-	-
		Total	31,415	-	-	-	-	-	-	-	-	-
210	PTC Grants - Paddle Raise	1000 Local Sources	32,309	600	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	-	8,345	-	-	-	-	-	-	-	-
		Total	32,309	8,945	-	-	-	-	-	-	-	-
211	7th and 8th Grade Activities	1000 Local Sources	10,000	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	-	6,425	-	-	-	-	-	-	-	-
		Total	10,000	6,425	-	-	-	-	-	-	-	-
212	PTC Grants - Paddle Raise	1000 Local Sources	-	615	-	-	-	-	-	-	-	-
218	Technology Grant	2000 Intermediate Sources	13,834	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	3,856	17,007	-	-	-	-	-	-	-	-
		Total	17,690	17,007	-	-	-	-	-	-	-	-
219	Hillman Grant	1000 Local Sources	64,560	14,000	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	-	17,531	-	-	-	-	-	-	-	-
		Total	64,560	31,531	-	-	-	-	-	-	-	-
230	Energy Efficient Schools Act	3000 State Sources	71,438	9,245	9,600	-	9,600	-	9,600	-	9,600	-
		5000 Beginning Fund Balance	-	71,366	62,500	-	62,500	-	62,500	-	62,500	-
		Total	71,438	80,611	72,100	-	72,100	-	72,100	-	72,100	-
250	Food Service - GS	1000 Local Sources	-	4,745	4,000	-	4,000	-	4,000	-	4,000	-
		5000 Beginning Fund Balance	8,655	5,817	6,000	-	6,000	-	6,000	-	6,000	-
		Total	8,655	10,562	10,000	-	10,000	-	10,000	-	10,000	-
252	Extended Kindergarten	1000 Local Sources	58,564	82,238	73,120	-	73,120	-	73,120	-	73,120	-
		5000 Beginning Fund Balance	-	24,022	-	-	-	-	-	-	-	-
		Total	58,564	106,260	73,120	-	73,120	-	73,120	-	73,120	-
255	Preschool Program	1000 Local Sources	98,749	104,300	154,700	-	200,000	-	200,000	-	200,000	-
		5000 Beginning Fund Balance	-	12,525	-	-	30,000	-	30,000	-	30,000	-
		Total	98,749	116,825	154,700	-	230,000	-	230,000	-	230,000	-
259	Grant Reserve	1000 Local Sources	-	-	-	-	150,000	-	150,000	-	150,000	-
		2000 Intermediate Sources	-	-	-	-	125,000	-	125,000	-	125,000	-
		4000 Federal Sources	-	-	195,000	-	195,000	-	195,000	-	195,000	-
		Total	-	-	195,000	-	470,000	-	470,000	-	470,000	-
271	Grade School Student Body Account	1000 Local Sources	124,835	94,489	130,000	-	130,000	-	130,000	-	130,000	-
		5000 Beginning Fund Balance	120,594	143,631	120,000	-	45,000	-	45,000	-	45,000	-
		Total	245,429	238,120	250,000	-	175,000	-	175,000	-	175,000	-
272	High School Student Body Account	1000 Local Sources	171,093	264,867	200,000	-	200,000	-	200,000	-	200,000	-
		5000 Beginning Fund Balance	99,696	111,898	120,000	-	120,000	-	120,000	-	120,000	-
		Total	270,789	376,765	320,000	-	320,000	-	320,000	-	320,000	-
		Grand Total	\$ 1,590,860	\$ 1,582,685	\$ 1,403,570	-	\$ 1,873,870	-	\$ 1,873,870	-	\$ 1,873,870	-

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

**Requirements Report**

			Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 200</b>	<b>Special Revenue Combined Funds</b>										
<b>Function 1000</b>	<b>Instruction</b>										
000	All Objects		475,242	694,717	1,055,270	3.81	1,333,732	5.10	1,333,732	1,333,732	5.10
<b>Function 2000</b>	<b>Support Services</b>										
000	All Objects		154,634	90,631	213,100	0.00	259,938	0.00	259,938	259,938	0.00
<b>Function 3000</b>	<b>Enterprise/Community Services</b>										
000	All Objects		5,917	2,574	10,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>Function 6000</b>	<b>Contingency</b>										
000	All Objects		0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>										
000	All Objects		0	0	220,200	0.00	170,200	0.00	170,200	170,200	0.00
<b>Total Fund 200</b>	<b>Special Revenue Combined Funds</b>		635,793	787,922	1,598,570	3.81	1,873,870	5.10	1,873,870	1,873,870	5.10

Riverdale School District  
Special Revenue Fund  
Expenditure Summary by Major Function

Fund	Function		Actual 11-12	Actual 12-13	Revised Adopted 13-14	13-14 FTE	Proposed 14-15	14-15 FTE	Approved 14-15	14-15 FTE	Adopted 14-15	14-15 FTE
200	Special Revenue Fund	1000 Instruction	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-
		2000 Support Services	-	-	-	-	-	-	-	-	-	-
		3000 Community Services	-	-	-	-	-	-	-	-	-	-
		Total	-	-	-	-	-	-	-	-	-	-
201	Facility Grant Fund	1000 Instruction	17,934	48,666	75,800	-	125,800	-	125,800	-	125,800	-
		2000 Support Services	50,607	36,715	64,500	-	64,500	-	64,500	-	64,500	-
		6000 Contingency	-	-	100,000	-	100,000	-	100,000	-	100,000	-
		7000 Unappropriated EFB	-	-	220,200	-	170,200	-	170,200	-	170,200	-
		Total	68,541	85,381	460,500	-	460,500	-	460,500	-	460,500	-
204	IDEA Grant	1000 Instruction	76,221	73,370	63,150	0.53	63,150	0.53	63,150	0.53	63,150	0.53
209	Healthy Active Schools Grant	2000 Support Services	28,336	-	-	-	-	-	-	-	-	-
		3000 Community Services	3,079	-	-	-	-	-	-	-	-	-
		Total	31,415	-	-	-	-	-	-	-	-	-
210	PTC Grants - Paddle Raise	1000 Instruction	-	986	-	-	-	-	-	-	-	-
		2000 Support Services	23,964	9,662	-	-	-	-	-	-	-	-
		Total	23,964	10,648	-	-	-	-	-	-	-	-
211	7th and 8th Grade Activities	1000 Instruction	3,575	1,226	-	-	-	-	-	-	-	-
218	Technology Grant	2000 Support Services	683	-	-	-	-	-	-	-	-	-
219	Hillman Grant	2000 Support Services	47,029	31,531	-	-	-	-	-	-	-	-
230	Energy Efficient Schools Act	2000 Support Services	71	-	72,100	-	72,100	-	72,100	-	72,100	-
250	Food Service - GS	3000 Community Services	2,838	2,574	10,000	-	10,000	-	10,000	-	10,000	-
252	Extended Kindergarten	1000 Instruction	34,542	74,689	69,120	0.94	62,283	0.94	62,283	0.94	62,283	0.94
		2000 Support Services	-	6,463	4,000	-	10,838	-	10,838	-	10,838	-
		Total	34,542	81,152	73,120	0.94	73,121	0.94	73,121	0.94	73,121	0.94
255	Preschool Program	1000 Instruction	85,964	96,924	147,200	2.34	222,500	4.06	222,500	4.06	222,500	4.06
		2000 Support Services	260	4,973	7,500	-	7,500	-	7,500	-	7,500	-
		Total	86,224	101,897	154,700	2.34	230,000	4.06	230,000	4.06	230,000	4.06
259	Grant Reserve	1000 Instruction	-	-	135,000	-	370,000	-	370,000	-	370,000	-
		2000 Support Services	-	-	60,000	-	100,000	-	100,000	-	100,000	-
		Total	-	-	195,000	-	470,000	-	470,000	-	470,000	-
271	Grade School Student Body Accou	1000 Instruction	98,116	215,283	245,000	-	170,000	-	170,000	-	170,000	-
		2000 Support Services	3,683	1,287	5,000	-	5,000	-	5,000	-	5,000	-
		Total	101,798	216,570	250,000	-	175,000	-	175,000	-	175,000	-
272	High School Student Body Accour	1000 Instruction	158,890	189,040	320,000	-	320,000	-	320,000	-	320,000	-
		Grand Total	\$ 635,793	\$ 792,403	1,598,570	3.81	\$ 1,873,871	5.53	\$ 1,873,871	5.53	\$ 1,873,871	5.53



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

**Requirements Report**

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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**Fund 200 Special Revenue Combined Funds**

**Function 1111 Elementary Programs**

100	Salaries	0	15,217	0	0.00	3,261	0.00	3,261	3,261	0.00
200	Associated Payroll Costs	0	0	0	0.00	1,161	0.00	1,161	1,161	0.00
300	Purchased Services	13,287	24,825	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	21,127	60,950	145,000	0.00	360,000	0.00	360,000	360,000	0.00
600	Other Objects	90	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1111</b>	<b>Elementary Programs</b>	<b>34,504</b>	<b>100,992</b>	<b>145,000</b>	<b>0.00</b>	<b>364,422</b>	<b>0.00</b>	<b>364,422</b>	<b>364,422</b>	<b>0.00</b>
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**Function 1113 Elementary Extracurricular**

300	Purchased Services	12,577	360	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	1,432	353	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1113</b>	<b>Elementary Extracurricular</b>	<b>14,009</b>	<b>713</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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**Function 1121 Middle School Programs**

100	Salaries	0	37,680	0	0.00	5,316	0.00	5,316	5,316	0.00
200	Associated Payroll Costs	0	586	0	0.00	1,853	0.00	1,853	1,853	0.00
300	Purchased Services	20,020	103,830	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	1,852	11,271	20,800	0.00	40,800	0.00	40,800	40,800	0.00

<b>Total Function 1121</b>	<b>Middle School Programs</b>	<b>21,872</b>	<b>153,367</b>	<b>20,800</b>	<b>0.00</b>	<b>47,969</b>	<b>0.00</b>	<b>47,969</b>	<b>47,969</b>	<b>0.00</b>
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**Function 1122 Middle School Extracurricular**

100	Salaries	16,069	(5,614)	0	0.00	0	0.00	0	0	0.00
200	Associated Payroll Costs	4,867	4,826	0	0.00	0	0.00	0	0	0.00
300	Purchased Services	4,862	8,476	120,000	0.00	33,409	0.00	33,409	33,409	0.00
400	Supplies and Materials	10,441	2,059	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1122</b>	<b>Middle School Extracurricular</b>	<b>36,239</b>	<b>9,747</b>	<b>120,000</b>	<b>0.00</b>	<b>33,409</b>	<b>0.00</b>	<b>33,409</b>	<b>33,409</b>	<b>0.00</b>
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**Function 1131 High School Programs**

100	Salaries	0	500	0	0.00	0	0.00	0	0	0.00
200	Associated Payroll Costs	0	37	0	0.00	0	0.00	0	0	0.00
300	Purchased Services	48,477	49,963	135,000	0.00	170,000	0.00	170,000	170,000	0.00

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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## Fund 200 Special Revenue Combined Funds

### Function 1131 High School Programs

400	Supplies and Materials	34,101	27,145	35,000	0.00	50,000	0.00	50,000	50,000	0.00
600	Other Objects	1,000	0	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1131</b>	<b>High School Programs</b>	<b>83,578</b>	<b>77,645</b>	<b>170,000</b>	<b>0.00</b>	<b>220,000</b>	<b>0.00</b>	<b>220,000</b>	<b>220,000</b>	<b>0.00</b>
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### Function 1132 High School Extracurricular

100	Salaries	19,439	29,297	0	0.00	6,380	0.00	6,380	6,380	0.00
200	Associated Payroll Costs	3,912	5,634	0	0.00	534	0.00	534	534	0.00
300	Purchased Services	30,388	18,750	320,000	0.00	313,086	0.00	313,086	313,086	0.00
400	Supplies and Materials	33,273	57,683	0	0.00	0	0.00	0	0	0.00
600	Other Objects	1,014	1,340	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1132</b>	<b>High School Extracurricular</b>	<b>88,026</b>	<b>112,704</b>	<b>320,000</b>	<b>0.00</b>	<b>320,000</b>	<b>0.00</b>	<b>320,000</b>	<b>320,000</b>	<b>0.00</b>
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### Function 1140 Preschool

100	Salaries	52,153	52,189	70,371	2.34	115,420	4.06	115,420	115,420	4.06
200	Associated Payroll Costs	30,944	32,691	58,274	0.00	88,525	0.00	88,525	88,525	0.00
300	Purchased Services	1,000	0	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	1,867	1,844	7,500	0.00	7,500	0.00	7,500	7,500	0.00
600	Other Objects	0	10,200	11,055	0.00	11,055	0.00	11,055	11,055	0.00

<b>Total Function 1140</b>	<b>Preschool</b>	<b>85,964</b>	<b>96,924</b>	<b>147,200</b>	<b>2.34</b>	<b>222,500</b>	<b>4.06</b>	<b>222,500</b>	<b>222,500</b>	<b>4.06</b>
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### Function 1250 Less Restrictive - Students with Disabilities

100	Salaries	50,144	43,659	38,945	0.53	40,450	0.54	40,450	40,450	0.54
200	Associated Payroll Costs	26,077	24,244	24,205	0.00	22,700	0.00	22,700	22,700	0.00
400	Supplies and Materials	287	33	0	0.00	0	0.00	0	0	0.00

<b>Total Function 1250</b>	<b>Less Restrictive - Students with Disabilities</b>	<b>76,508</b>	<b>67,936</b>	<b>63,150</b>	<b>0.53</b>	<b>63,150</b>	<b>0.54</b>	<b>63,150</b>	<b>63,150</b>	<b>0.54</b>
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### Function 1299 Extended Kindergarten

100	Salaries	25,039	39,921	41,511	0.94	34,115	0.50	34,115	34,115	0.50
200	Associated Payroll Costs	9,504	19,347	24,269	0.00	19,827	0.00	19,827	19,827	0.00
400	Supplies and Materials	0	7,621	3,340	0.00	3,340	0.00	3,340	3,340	0.00
600	Other Objects	0	7,800	0	0.00	5,000	0.00	5,000	5,000	0.00

## Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Total Function</b>	<b>1299 Extended Kindergarten</b>	<b>34,543</b>	<b>74,689</b>	<b>69,120</b>	<b>0.94</b>	<b>62,282</b>	<b>0.50</b>	<b>62,282</b>	<b>62,282</b>	<b>0.50</b>
<b>Major Function</b>	<b>1000 Instruction</b>	475,243	694,717	1,055,270	3.81	1,333,732	5.10	1,333,732	1,333,732	5.10
<b>Function</b>	<b>2131 Service Area Direction</b>									
100	Salaries	9,915	0	0	0.00	0	0.00	0	0	0.00
200	Associated Payroll Costs	2,481	0	0	0.00	0	0.00	0	0	0.00
300	Purchased Services	3,677	0	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	11,394	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects	350	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>2131 Service Area Direction</b>	<b>27,817</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function</b>	<b>2210 Professional Development</b>									
100	Salaries	0	4,670	0	0.00	0	0.00	0	0	0.00
200	Associated Payroll Costs	0	1,495	0	0.00	0	0.00	0	0	0.00
300	Purchased Services	11,520	2,904	25,000	0.00	25,000	0.00	25,000	25,000	0.00
400	Supplies and Materials	83	336	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>2210 Professional Development</b>	<b>11,603</b>	<b>9,405</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00</b>
<b>Function</b>	<b>2213 Curriculum Development</b>									
600	Other Objects	0	3,000	0	0.00	0	0.00	0	0	0.00
<b>Total Function</b>	<b>2213 Curriculum Development</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function</b>	<b>2222 Library/Media Center</b>									
400	Supplies and Materials	1,085	642	65,000	0.00	105,000	0.00	105,000	105,000	0.00
<b>Total Function</b>	<b>2222 Library/Media Center</b>	<b>1,085</b>	<b>642</b>	<b>65,000</b>	<b>0.00</b>	<b>105,000</b>	<b>0.00</b>	<b>105,000</b>	<b>105,000</b>	<b>0.00</b>
<b>Function</b>	<b>2240 Instructional Staff Development</b>									
300	Purchased Services	10,760	11,434	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	233	3,117	1,000	0.00	1,000	0.00	1,000	1,000	0.00
<b>Total Function</b>	<b>2240 Instructional Staff Development</b>	<b>10,993</b>	<b>14,551</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00</b>
<b>Function</b>	<b>2410 Office of the Principal</b>									
400	Supplies and Materials	2,598	11,887	11,500	0.00	18,338	0.00	18,338	18,338	0.00
<b>Total Function</b>	<b>2410 Office of the Principal</b>	<b>2,598</b>	<b>11,887</b>	<b>11,500</b>	<b>0.00</b>	<b>18,338</b>	<b>0.00</b>	<b>18,338</b>	<b>18,338</b>	<b>0.00</b>

# Requirements Report

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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<b>Fund 200</b>	<b>Special Revenue Combined Funds</b>									
<b>Function 2520</b>	<b>Fiscal Services</b>									
600	Other Objects	520	0	0	0.00	0	0.00	0	0	0.00
<b>Total Function 2520</b>	<b>Fiscal Services</b>	<b>520</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>									
300	Purchased Services	71	0	72,100	0.00	72,100	0.00	72,100	72,100	0.00
400	Supplies and Materials	15,661	1,039	15,000	0.00	15,000	0.00	15,000	15,000	0.00
<b>Total Function 2540</b>	<b>Operation &amp; Maintenance of Plant Services</b>	<b>15,732</b>	<b>1,039</b>	<b>87,100</b>	<b>0.00</b>	<b>87,100</b>	<b>0.00</b>	<b>87,100</b>	<b>87,100</b>	<b>0.00</b>
<b>Function 2633</b>	<b>Public Information Services</b>									
300	Purchased Services	0	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
<b>Total Function 2633</b>	<b>Public Information Services</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00</b>
<b>Function 2660</b>	<b>Technology Services</b>									
300	Purchased Services	28	0	0	0.00	0	0.00	0	0	0.00
400	Supplies and Materials	84,258	50,109	3,500	0.00	3,500	0.00	3,500	3,500	0.00
<b>Total Function 2660</b>	<b>Technology Services</b>	<b>84,286</b>	<b>50,109</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>0.00</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00</b>
<b>Major Function 2000</b>	<b>Support Services</b>	<b>154,634</b>	<b>90,633</b>	<b>213,100</b>	<b>0.00</b>	<b>259,938</b>	<b>0.00</b>	<b>259,938</b>	<b>259,938</b>	<b>0.00</b>
<b>Function 3100</b>	<b>-</b>									
400	Supplies and Materials	3,195	299	0	0.00	0	0.00	0	0	0.00
<b>Total Function 3100</b>	<b>-</b>	<b>3,195</b>	<b>299</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 3120</b>	<b>-</b>									
400	Supplies and Materials	2,722	2,275	10,000	0.00	10,000	0.00	10,000	10,000	0.00
<b>Total Function 3120</b>	<b>-</b>	<b>2,722</b>	<b>2,275</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
<b>Major Function 3000</b>	<b>Enterprise/Community Services</b>	<b>5,917</b>	<b>2,574</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00</b>
<b>Function 6110</b>	<b>Operating Contingency</b>									
800	Other Uses of Funds	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
<b>Total Function 6110</b>	<b>Operating Contingency</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00</b>

## Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Major Function 6000</b>	<b>Contingency</b>	0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
<b>Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>									
800	Other Uses of Funds	0	0	220,200	0.00	170,200	0.00	170,200	170,200	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>220,200</b>	<b>0.00</b>	<b>170,200</b>	<b>0.00</b>	<b>170,200</b>	<b>170,200</b>	<b>0.00</b>
<b>Major Function 7000</b>	<b>Unappropriated Ending Fund Balance</b>	0	0	220,200	0.00	170,200	0.00	170,200	170,200	0.00
<b>Total Fund 200</b>	<b>Special Revenue Combined Funds</b>	635,794	787,924	1,598,570	3.81	1,873,870	5.10	1,873,870	1,873,870	5.10

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## **Riverdale School District #51J**

### **2014-15 Adopted Budget**

#### **300 – Debt Service Fund**

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

#### **330 – PERS Bond Debt Service Fund**

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the District'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.



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

**Resources Report**

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 300</b>	<b>Debt Service Fund</b>									
	1111 Current Year Taxes	1,913,743	1,835,595	1,489,988	0.00	1,424,688	0.00	1,424,688	1,424,688	0.00
	1112 Prior Year Taxes	35,810	39,759	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	1190 Penalties & Interest on Taxes	652	7,653	0	0.00	0	0.00	0	0	0.00
	1510 Interest on Investments	3,587	4,280	0	0.00	0	0.00	0	0	0.00
	1990 Miscellaneous Revenue	0	976	0	0.00	0	0.00	0	0	0.00
	<b>1000 Local Sources</b>	<b>1,953,792</b>	<b>1,888,263</b>	<b>1,514,988</b>	<b>0.00</b>	<b>1,449,688</b>	<b>0.00</b>	<b>1,449,688</b>	<b>1,449,688</b>	<b>0.00</b>
	5400 Fund Balance	(75,439)	235,840	233,000	0.00	350,000	0.00	350,000	350,000	0.00
	<b>5000 Other Sources</b>	<b>(75,439)</b>	<b>235,840</b>	<b>233,000</b>	<b>0.00</b>	<b>350,000</b>	<b>0.00</b>	<b>350,000</b>	<b>350,000</b>	<b>0.00</b>
<b>Total Fund 300</b>	<b>Debt Service Fund</b>	<b>1,878,353</b>	<b>2,124,103</b>	<b>1,747,988</b>	<b>0.00</b>	<b>1,799,688</b>	<b>0.00</b>	<b>1,799,688</b>	<b>1,799,688</b>	<b>0.00</b>



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

**Requirements Report**

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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Fund	300	Debt Service Fund								
Function	5110	Long-Term Debt Service								
610	Redemption of Principal	980,000	1,080,000	1,170,000	0.00	1,265,000	0.00	1,265,000	1,265,000	0.00
621	Regular Interest	652,450	616,618	577,988	0.00	534,688	0.00	534,688	534,688	0.00
640	Dues and Fees	0	400	0	0.00	0	0.00	0	0	0.00
Total Function 5110 Long-Term Debt Service		1,632,450	1,697,018	1,747,988	0.00	1,799,688	0.00	1,799,688	1,799,688	0.00
Function	5200	Transfers of Funds								
710	Interfund Transfer	0	44,342	0	0.00	0	0.00	0	0	0.00
Total Function 5200 Transfers of Funds		0	44,342	0	0.00	0	0.00	0	0	0.00
Major Function 5000 Other Uses		1,632,450	1,741,360	1,747,988	0.00	1,799,688	0.00	1,799,688	1,799,688	0.00
Total Fund	300 Debt Service Fund	1,632,450	1,741,360	1,747,988	0.00	1,799,688	0.00	1,799,688	1,799,688	0.00

Riverdale School District #51J  
Requirements Report  
General Obligation Bond Debt Service Fund Summary - Fund 300

Object	Description	Actuals 11-12	Actuals 12-13	Revised Adopted 13-14	13-14 FTE	Proposed 14-15	14-15 FTE	Approved 14-15	14-15 FTE	Adopted 14-15	14-15 FTE
610	Redemption of Principal	\$ 980,000	\$ 1,080,000	\$ 1,170,000	-	\$ 1,265,000	-	\$ 1,265,000	-	\$ 1,265,000	-
8	2008 GO Bond	750,000	785,000	820,000	-	850,000		850,000		850,000	
9	2009 GO Bond	230,000	295,000	350,000	-	415,000		415,000		415,000	
621	Regular Interest on Bonds	652,450	616,598	577,988	-	534,688	-	534,688	-	534,688	-
8	2008 GO Bond	161,575	131,473	100,238		67,438		67,438		67,438	
9	2009 GO Bond	490,875	485,125	477,750		467,250		467,250		467,250	
640	Other Fees	-	400	-		-		-		-	
710	Transfer to General Fund	-	44,342	-		-		-		-	
820	Unappropriated Ending Fund Balance	-	-	-							
Total Expenditures and Other Uses		<u>\$ 1,632,450</u>	<u>\$ 1,741,340</u>	<u>\$ 1,747,988</u>	<u>-</u>	<u>\$ 1,799,688</u>	<u>-</u>	<u>\$ 1,799,688</u>	<u>-</u>	<u>\$ 1,799,688</u>	<u>-</u>

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

**Resources Report**

	Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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<b>Fund 330 Debt Service Fund-PERS Bonds</b>									
1510 Interest on Investments	602	836	0	0.00	0	0.00	0	0	0.00
1970 Services Provided - Other Funds	333,285	327,088	320,453	0.00	350,000	0.00	350,000	350,000	0.00
1990 Miscellaneous Revenue	0	0	0	0.00	0	0.00	0	0	0.00
<b>1000 Local Sources</b>	<b>333,887</b>	<b>327,924</b>	<b>320,453</b>	<b>0.00</b>	<b>350,000</b>	<b>0.00</b>	<b>350,000</b>	<b>350,000</b>	<b>0.00</b>
5400 Fund Balance	47,897	80,796	23,000	0.00	13,452	0.00	13,452	13,452	0.00
<b>5000 Other Sources</b>	<b>47,897</b>	<b>80,796</b>	<b>23,000</b>	<b>0.00</b>	<b>13,452</b>	<b>0.00</b>	<b>13,452</b>	<b>13,452</b>	<b>0.00</b>
<b>Total Fund 330 Debt Service Fund-PERS Bonds</b>	<b>381,784</b>	<b>408,720</b>	<b>343,453</b>	<b>0.00</b>	<b>363,452</b>	<b>0.00</b>	<b>363,452</b>	<b>363,452</b>	<b>0.00</b>

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

**Requirements Report**

Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
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**Fund 330 Debt Service Fund-PERS Bonds**

<b>Function 5100 Debt Service</b>										
610	Redemption of Principal	0	0	124,884	0.00	0	0.00	0	0	0.00
621	Regular Interest	0	0	214,569	0.00	0	0.00	0	0	0.00
<b>Total Function 5100 Debt Service</b>		<b>0</b>	<b>0</b>	<b>339,453</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Function 5110 Long-Term Debt Service</b>										
610	Redemption of Principal	124,293	125,070	0	0.00	125,839	0.00	125,839	125,839	0.00
621	Regular Interest	185,159	199,383	0	0.00	233,613	0.00	233,613	233,613	0.00
640	Dues and Fees	1,600	1,600	4,000	0.00	4,000	0.00	4,000	4,000	0.00
<b>Total Function 5110 Long-Term Debt Service</b>		<b>311,052</b>	<b>326,053</b>	<b>4,000</b>	<b>0.00</b>	<b>363,452</b>	<b>0.00</b>	<b>363,452</b>	<b>363,452</b>	<b>0.00</b>
<b>Major Function 5000 Other Uses</b>		311,052	326,053	343,453	0.00	363,452	0.00	363,452	363,452	0.00
<b>Total Fund 330 Debt Service Fund-PERS Bonds</b>		311,052	326,053	343,453	0.00	363,452	0.00	363,452	363,452	0.00

**Riverdale School District**  
**2014-15 Schedule of Bond and Interest Redemption Requirements**

Fiscal Year Ending	G.O Bonds Issue of 7/29/2008		G.O. Bonds Issue of 2/26/2009		PERS UAL Bonds Issue of 4/3/2003		TOTALS	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15	Due 6/15	Due 12/15 & 6/15		
2014-15	850,000	67,438	415,000	467,250	125,839	233,613	1,390,839	768,301
2015-16	875,000	33,938	490,000	455,588	123,716	250,737	1,488,716	740,263
2016-17			1,210,000	440,888	123,869	270,583	1,333,869	711,471
2017-18			1,300,000	402,988	122,925	291,528	1,422,925	694,516
2018-19			1,390,000	362,363	121,523	312,929	1,511,523	675,292
2019-20			929,397	878,566	120,010	334,443	1,049,407	1,213,009
2020-21			1,545,000	312,963	119,775	359,678	1,664,775	672,641
2021-22			1,675,000	239,575	117,949	381,504	1,792,949	621,079
2022-23			1,815,000	160,013	116,429	403,023	1,931,429	563,036
2023-24			1,950,000	82,875	405,000	114,452	2,355,000	197,327
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			691,851	1,883,149			691,851	1,883,149
2032-33			668,198	1,981,803			668,198	1,981,803
2033-34			647,255	2,082,739			647,255	2,082,739
	<u>1,725,000</u>	<u>101,376</u>	<u>20,391,278</u>	<u>20,121,184</u>	<u>3,112,035</u>	<u>3,167,194</u>	<u>25,228,313</u>	<u>23,389,754</u>

## **Riverdale School District #51J**

### **2014-15 Adopted Budget**

#### **400 – Grade School Bond Proceeds Fund**

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

#### **410 – Construction Excise Tax Fund**

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

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

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



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

**Resources Report**

	Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 400 Capital Projects</b>									
1510 Interest on Investments	1,686	1,288	300	0.00	300	0.00	300	300	0.00
<b>1000 Local Sources</b>	<b>1,686</b>	<b>1,288</b>	<b>300</b>	<b>0.00</b>	<b>300</b>	<b>0.00</b>	<b>300</b>	<b>300</b>	<b>0.00</b>
5400 Fund Balance	330,121	252,845	247,000	0.00	200,000	0.00	200,000	200,000	0.00
<b>5000 Other Sources</b>	<b>330,121</b>	<b>252,845</b>	<b>247,000</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>200,000</b>	<b>200,000</b>	<b>0.00</b>
<b>Total Fund 400 Capital Projects</b>	<b>331,807</b>	<b>254,133</b>	<b>247,300</b>	<b>0.00</b>	<b>200,300</b>	<b>0.00</b>	<b>200,300</b>	<b>200,300</b>	<b>0.00</b>



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

**Requirements Report**

			Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
Fund	400	Capital Projects									
Function	4150	Building Acquisition/Construction & Improvement									
	320	Rentals and Utilities	62,947	6,459	40,000	0.00	40,000	0.00	40,000	40,000	0.00
	389	Other Non-Instr / Prof Technical Services	6,463	0	201,300	0.00	154,000	0.00	154,000	154,000	0.00
	410	Consumable Supplies & Materials	2,472	624	6,000	0.00	6,300	0.00	6,300	6,300	0.00
	460	Non-Consumable Items	7,079	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	78,961	7,083	247,300	0.00	200,300	0.00	200,300	200,300	0.00
Major Function	4000	Facilities Acquisition	78,961	7,083	247,300	0.00	200,300	0.00	200,300	200,300	0.00
Total Fund	400	Capital Projects	78,961	7,083	247,300	0.00	200,300	0.00	200,300	200,300	0.00

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

**Resources Report**

	Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 410 Construction Excise Tax</b>									
1130 Construction Excise Tax	10,177	30,688	11,000	0.00	11,000	0.00	11,000	11,000	0.00
<b>1000 Local Sources</b>	<b>10,177</b>	<b>30,688</b>	<b>11,000</b>	<b>0.00</b>	<b>11,000</b>	<b>0.00</b>	<b>11,000</b>	<b>11,000</b>	<b>0.00</b>
5200 Interfund Transfers	0	47,000	0	0.00	0	0.00	0	0	0.00
5400 Fund Balance	0	10,177	69,000	0.00	97,000	0.00	97,000	97,000	0.00
<b>5000 Other Sources</b>	<b>0</b>	<b>57,177</b>	<b>69,000</b>	<b>0.00</b>	<b>97,000</b>	<b>0.00</b>	<b>97,000</b>	<b>97,000</b>	<b>0.00</b>
<b>Total Fund 410 Construction Excise Tax</b>	<b>10,177</b>	<b>87,865</b>	<b>80,000</b>	<b>0.00</b>	<b>108,000</b>	<b>0.00</b>	<b>108,000</b>	<b>108,000</b>	<b>0.00</b>

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

Requirements Report

		Actuals 11-12	Actuals 2012-13	Adopted Rev 2013-14a	2013-14 FTE	Proposed 14-15	Prop 14-15 FTE	Approved 14-15	Adopted 14-15	Adopted 14-15 FTE
<b>Fund 410</b>	<b>Construction Excise Tax</b>									
<b>Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>									
389	Other Non-Instr / Prof Technical Services	0	0	80,000	0.00	108,000	0.00	108,000	108,000	0.00
<b>Total Function 4150</b>	<b>Building Acquisition/Construction &amp; Improvement</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>0.00</b>	<b>108,000</b>	<b>0.00</b>	<b>108,000</b>	<b>108,000</b>	<b>0.00</b>
<b>Major Function 4000</b>	<b>Facilities Acquisition</b>	0	0	80,000	0.00	108,000	0.00	108,000	108,000	0.00
<b>Total Fund 410</b>	<b>Construction Excise Tax</b>	0	0	80,000	0.00	108,000	0.00	108,000	108,000	0.00

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**Riverdale School District #51J**  
**2014-15 Adopted Budget**

**Supplemental Information**



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Riverdale School District #51 J  
Master Salary Schedule  
Fiscal Year 2014-15

<u>Classified - Hourly</u>								General	Other
Position	Calendar Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Admin Assistant	240	\$ 18.92	\$ 19.34	\$ 19.73	\$ 20.12	\$ 20.53	2.00		
Board/ Superintendent Asst.	240	\$ 20.81	\$ 21.28	\$ 21.71	\$ 22.13	\$ 22.58	1.00		
Office Asst. GS	181	\$ 12.17	\$ 12.42	\$ 12.67	\$ 12.91	\$ 13.18	0.50		
Office Asst. HS	202	\$ 15.16	\$ 15.45	\$ 15.76	\$ 16.08	\$ 16.40	1.00		
Preschool Teacher	192	\$ 22.12	\$ 22.57	\$ 23.02	\$ 23.48	\$ 23.95		2.00	
Admissions Coord .	192	\$ 15.96	\$ 16.28	\$ 16.62	\$ 16.94	\$ 17.28	1.00		
Educational Assistant	181	\$ 12.95	\$ 13.21	\$ 13.47	\$ 13.74	\$ 14.01	4.33	2.07	
Head Custodian	260	\$ 19.44	\$ 19.83	\$ 20.23	\$ 20.63	\$ 21.58	2.00		
Custodian	260	\$ 14.71	\$ 14.99	\$ 15.30	\$ 15.61	\$ 14.91	1.00		
<u>Exempt - Salary</u>								General	Other
Position	Contract Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Superintendent	260	TBD					1.00		
Principal - Grade School	230	\$ 87,951	\$ 89,931	\$ 91,729	\$ 93,447	\$ 95,317	1.00		
Principal - High School	230	\$ 94,544	\$ 96,671	\$ 98,604	\$ 100,576	\$ 102,588	1.00		
Athletic Director	230	\$ 71,544	\$ 72,974	\$ 74,434	\$ 75,923	\$ 75,358	0.70		
HR/Payroll Specialist	240	\$ 52,351	\$ 53,398	\$ 54,465	\$ 55,555	\$ 56,666	1.00		
<u>Licensed - Salary Range</u>								General	Other
	Contract Work Days	Column 1 Base - Step 1	Column 7 Max - Step w/ longevity				Fund FTE	Funds FTE	
Teacher	192	\$ 36,337	\$ 75,608				42.64	1.04	
Total							60.17	5.11	
Total FTE, All Positions								65.28	

**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 group, 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 is responsible. For example, food inspection is an activity performed in the discharge of the health function.

**ADM:** average daily membership is the year-to-date average of daily student enrollment.

**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 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 part 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 appropriation and available revenues.

**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 additions to fixed assets.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.



**Certified Employees:** Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapist.

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

**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 to which recourse can be had 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.

**Deficit:** The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

**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.

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

**Fixed Cost:** A cost such as rent that does not change with increase or decreases in the amount of services provided.

**Functional Classification:** Expenditures classification on according to the principle purposes for which expenditures are made.

**Fund:** A fiscal and accounting entity with a self-balancing set 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.

**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.

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

**Object:** As used in expenditures 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.

**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 primary on programs of work and secondarily on character and objects 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.

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

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

**Revenues:** Monies 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 levy.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplement 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 origination 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 provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

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



6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 • Portland, OR 97269  
Phone: 503-684-0360 Fax: 503-620-3433  
Email: [legals@commnewspapers.com](mailto: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

### Riverdale School District Notice of Budget Committee Meeting LOR13072

A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for

<sup>1</sup>

week in the following issue:

**April 10, 2014**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)  
Subscribed and sworn to before me this  
April 10, 2014.

*Gene R. Muller*  
NOTARY PUBLIC FOR OREGON  
My commission expires *Sept. 11, 2016*

Acct#6368611

Attn: Kathy Rodeman  
Riverdale School District  
11733 SW Breyman Avenue  
Portland, OR 97219

Size: 2 X 2.75"

Amount Due: \$65.17\*

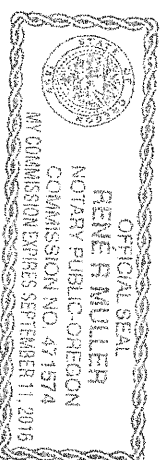
\*Please remit to the above address.

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Riverdale School District #51J**, Multnomah and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Riverdale Grade School Commons, 11733 SW Breyman Ave, Portland, OR 97219. The meeting will take place on **May 5, 2014 at 6:00 p.m.** 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 5, 2014 at Riverdale District Office, 11733 SW Breyman Ave Portland, OR 97219 between the hours of 8:00 a.m. and 3:30 p.m. Please check the Riverdale School District website for more information about the budget process at <http://www.riverdaleschool.com/page.cfm?p=3169>.  
Publish 04/10/2014.

LOR13072



E-mail: [legals@commnewspapers.com](mailto: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  
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at Lake Oswego, in the aforesaid county and  
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193.020, that

### Riverdale School District Notice of Budget Hearing LOR13104

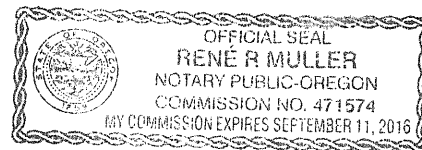
A copy of which is hereto annexed, was  
published in the entire issue of said  
newspaper for

1  
week in the following issue:  
**June 12, 2014**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)  
Subscribed and sworn to before me this  
June 12, 2014.

*René R. Muller*  
NOTARY PUBLIC FOR OREGON  
My commission expires *Sept 11, 2016*



Acct#6368611  
Attn: Kathy Rodeman  
Riverdale School District  
11733 SW Breyman Avenue  
Portland, OR 97219

Size: 3 x 6.75"

Amount Due: \$239.96\*

\*Please remit to the above address.

### FORM ED-1

### NOTICE OF BUDGET HEARING

A public meeting of the Riverdale School District #51J will be held on June 23, 2014 at 8:00 pm at 11733 SW Breyman Ave., Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Riverdale School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office between the hours of 8:00 a.m. and 5:30 p.m., or online at <http://www.riverdaleschool.com/page.cfm?p=2526>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Patrick Rodeman

Telephone: 503-262-4840

Email: [prodeman@riverdale.k12.or.us](mailto:prodeman@riverdale.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$3,218,817	\$2,539,974	\$3,044,452
Current Year Property Taxes, other than Local Option Taxes	3,911,856	3,589,988	3,524,688
Current Year Local Option Property Taxes	421,774	430,000	460,000
Other Revenue from Local Sources	3,610,959	3,708,946	4,182,479
Revenue from Intermediate Sources	58,636	1,200	126,200
Revenue from State Sources	1,188,860	1,822,390	1,843,071
Revenue from Federal Sources	69,246	258,150	258,150
Interfund Transfers	91,342	-	-
All Other Budget Resources	-	-	-
<b>Total Resources</b>	<b>\$12,571,491</b>	<b>\$12,350,648</b>	<b>\$13,439,040</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$3,657,985	\$3,910,418	\$4,182,839
Other Associated Payroll Costs	1,919,767	2,448,345	2,416,082
Purchased Services	1,207,374	2,130,888	2,162,118
Supplies & Materials	341,762	553,625	855,620
Capital Outlay	0	0	0
Other Objects (except debt service & interfund transfers)	151,698	93,910	102,087
Debt Service*	2,021,070	2,087,441	2,159,140
Interfund Transfers*	91,342	0	0
Operating Contingency	0	392,612	642,746
Unappropriated Ending Fund Balance & Reserves	0	733,409	918,409
<b>Total Requirements</b>	<b>\$9,390,997</b>	<b>\$12,350,648</b>	<b>\$13,439,040</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$4,388,732	\$5,642,890	\$5,971,017
FTE	40	44	47
2000 Support Services	2,878,195	3,152,996	3,425,428
FTE	19	17	17
3000 Enterprise & Community Service	2,574	10,000	10,000
FTE	0	0	0
4000 Facility Acquisition & Construction	7,084	327,300	308,300
FTE	0	0	0
5000 Other Uses	-	-	-
5100 Debt Service*	2,023,070	2,091,441	2,163,140
5200 Interfund Transfers*	91,342	0	0
6000 Contingency	0	392,612	642,746
7000 Unappropriated Ending Fund Balance	0	733,409	918,409
<b>Total Requirements</b>	<b>\$9,390,997</b>	<b>\$12,350,648</b>	<b>\$13,439,040</b>
<b>Total FTE</b>	<b>58.27</b>	<b>61.4</b>	<b>64.275</b>

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

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*\***  
In the General Fund, improved State School Fund Formula funding, improved tuition revenues, increased contribution from Foundation, and increased beginning fund balance allow for the addition of 3.63 teaching positions and .2 classified staff. These changes were mostly implemented in 13-14 through supplemental budget and transfer of contingency. They are now included in the approved budget for 14-15 to continue the student program.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit #3.8149 per \$1,000)	2212561	2226935	2293917
Local Option Levy	\$1.07	\$1.07	\$1.07
Levy For General Obligation Bonds	\$1,926,000	\$1,853,646	\$1,515,826

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$22,116,278	\$0
Other Bonds	\$3,112,035	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$25,228,313</b>	<b>\$0</b>

Publish 06/12/2014.

LOR13104

# RESOLUTION No. 14-12

## RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District #51J hereby adopts the budget for fiscal year **2014-15** in the total amount of \$13,679,040.\* 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, 2014, for the following purposes:

General Fund	
Instruction.....	4,802,284
Support Services.....	3,240,491
Contingency.....	542,746
<b>Total.....</b>	<b>\$8,585,521</b>
Debt Service Fund	
Debt Service	1,799,688
<b>Total.....</b>	<b>\$1,799,688</b>
PERS Bond Debt Service Fund	
Debt Service	363,452
<b>Total.....</b>	<b>\$363,452</b>
Special Revenue Fund	
Instruction.....	1,333,732
Support Services.....	259,938
Enterprise & Comm....	10,000
Contingency.....	100,000
<b>Total.....</b>	<b>\$1,703,670</b>
Capital Projects Fund	
Facilities Acquisition and Construction	200,300
<b>Total.....</b>	<b>\$200,300</b>
Construction Excise Tax Fund	
Facilities Acquisition and Construction	108,000
<b>Total.....</b>	<b>\$108,000</b>
<b>Total APPROPRIATIONS, All Funds . . .</b>	
<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$13,679,040 *</b>

(\* 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 2014-15:

- (1) At the rate of \$ 3.8149 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.07 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$1,515,626 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.....\$1.07/\$1000

### Excluded from Limitation

General Obligation Bond Debt Service.....\$1,515,626

The above resolution statements were approved and declared adopted on June 23, 2014.

X   
Michael Gunter, Board Chair

Attested by:   
Terry Brandon, Clerk

COPY

Notice of Property Tax and Certification of Intent to Impose a Tax **FORM ED-50**  
on Property for Education Districts **2014-2015**

To assessors of Multnomah and Clackamas Counties

- File no later than JULY 15.
  - Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

The Riverdale School District #51J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Multnomah and Clackamas Counties. The property tax, fee, charge or assessment is categorized as stated by this form.

on the tax roll of Multnomah County Name

11733 SW Breyman Avenue Portland OR 97219 July 3, 2014

Mailing Address of District

Kathy Rodeman Business Manager 541-829-1867 State OR Zip 97219 Date Submitted krodeman@riverdale.k12.or.us

Contact Person Title Daytime Telephone Contact Person E-mail

**CERTIFICATION - You must check one box.**

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

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1 3.8149	Excluded from Measure 5 Limits
2. Local option operating tax . . . . .	2 1.07	Amount of Levy
3. Local option capital project tax . . . . .	3 0	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001. . . . .		\$771,344
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .		\$744,282
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .		\$1,515,626

**PART II: RATE LIMIT CERTIFICATION**

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

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than three taxes,

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/02/2010	2011-12	2015-16	\$1.07/\$1,000 valuation

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

