

Riverdale School District

Multnomah County School District 51J



Cover artwork created by: High School Student

2023-24 Proposed Budget

July 1, 2023 - June 30, 2024

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www.riverdaleschool.com

RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

PROPOSED BUDGET 2023-2024



Christopher Russo
Superintendent

Prepared by:

Nicole Bassen
Business Manager

RIVERDALE SCHOOL DISTRICT 51J
PROPOSED BUDGET 2023-2024
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INTRODUCTION

April 17th, 2023

Dear Riverdale Budget Committee Members and Community,

It's with great pleasure that I serve the Riverdale School District as your superintendent for this past 2022/23 school year. Working diligently and carefully with our business manager, Nicole Bassen, I've reviewed the current status of the district budget, gained an understanding of its needs and areas for improvement, organized a 3-year strategic plan, and fully assessed the funding structures and streams of revenue that will define this new SSF biennium. In embracing this holistic view of the District's fiscal health, and understanding that the SSF is lower than expected and enrollment is not at pre-pandemic levels, the District will be in a state of deficit spending and will need to make strategic reductions and spend down reserves.

I want to begin this budget message with an acknowledgement of the Budget Committee members who generously volunteer to serve in this role, offering valuable community involvement into the budget development process. Additionally, I wish to thank the foundational work of the Budget sub-committee who met November through January, reflecting upon and giving recommendations for both revenue and expenditure.

The Riverdale School District is most fortunate to draw upon a wide variety of revenue streams not afforded most public school districts in Oregon. The Riverdale Foundation will be augmenting the district's revenue in the amount of \$1.2M or 12% of our total general fund revenue. The local levy will bring in another \$1.0M to further supplement district services. Tuition paid by students attending districts that don't release transfer students brings an additional \$1.3M in estimated revenue to Riverdale. The Parent/Teacher Clubs (PTC) at both schools raised considerable funds to upgrade classroom security and safety. Grants such as Title, High School Success, IDEA and the Student Investment Act (SIA) further support the district's services offered to students. These many revenue sources augment the funds provided to the district from the State of Oregon's *State Schools Fund* for the upcoming biennium.

The Riverdale community takes full advantage of these additional revenue sources to offer as progressive and elevated K-12 program as possible. These services provide a comprehensive education for all students, regardless of their unique needs. If approved, this proposed budget will continue to support the continuation of some of the lowest class sizes in Oregon, a robust high school honors program, along with a rich extra-curricular program for students of all ages. This budget also enables our experienced teaching staff to have access to leading edge technology, curriculum, and professional development so our classrooms can engage students at the highest levels.

Any strategic cuts will come from staff attrition of non-classroom staff, a reduction of consumable spending, and an optimization of contracting services and expenditures. Many of these optimizations were already in the planning and outlined within the strategic plan. In essence, the reductions are focused on efficiencies and will not affect the District's ability to maintain its robust programming at both Riverdale High School and Riverdale Grade School. To complement, via the work of the Budget sub-committee, the District will also leverage its various revenue streams, such as facility rental and modest tuition increases, to minimize any negative fiscal impact of lower revenue.

It is our recommendation that all current educational services from 2022/23 be optimized through strategic cuts and efficiencies in order to maintain our current class sizes and variety of programming. Though we will be in a state of deficit spending, the District is lucky to be in a position to offset costs via a strategic expenditure of its reserves, allowing the work of increasing enrollment and optimizing both revenue and expenditure to continue with focus and intent.

I would like to thank our district office staff for their efforts in preparing the 2023/24 budget.

I also want to thank the School Board and the Budget Committee members for their volunteer service to help make Riverdale School District an exceptional academic institution.

Warm wishes,

A handwritten signature in dark ink, reading "Chris Russo". The signature is written in a cursive, flowing style.

Christopher Russo
Superintendent

**Riverdale School District 51J
2023-24 Budget Committee & District Staff**

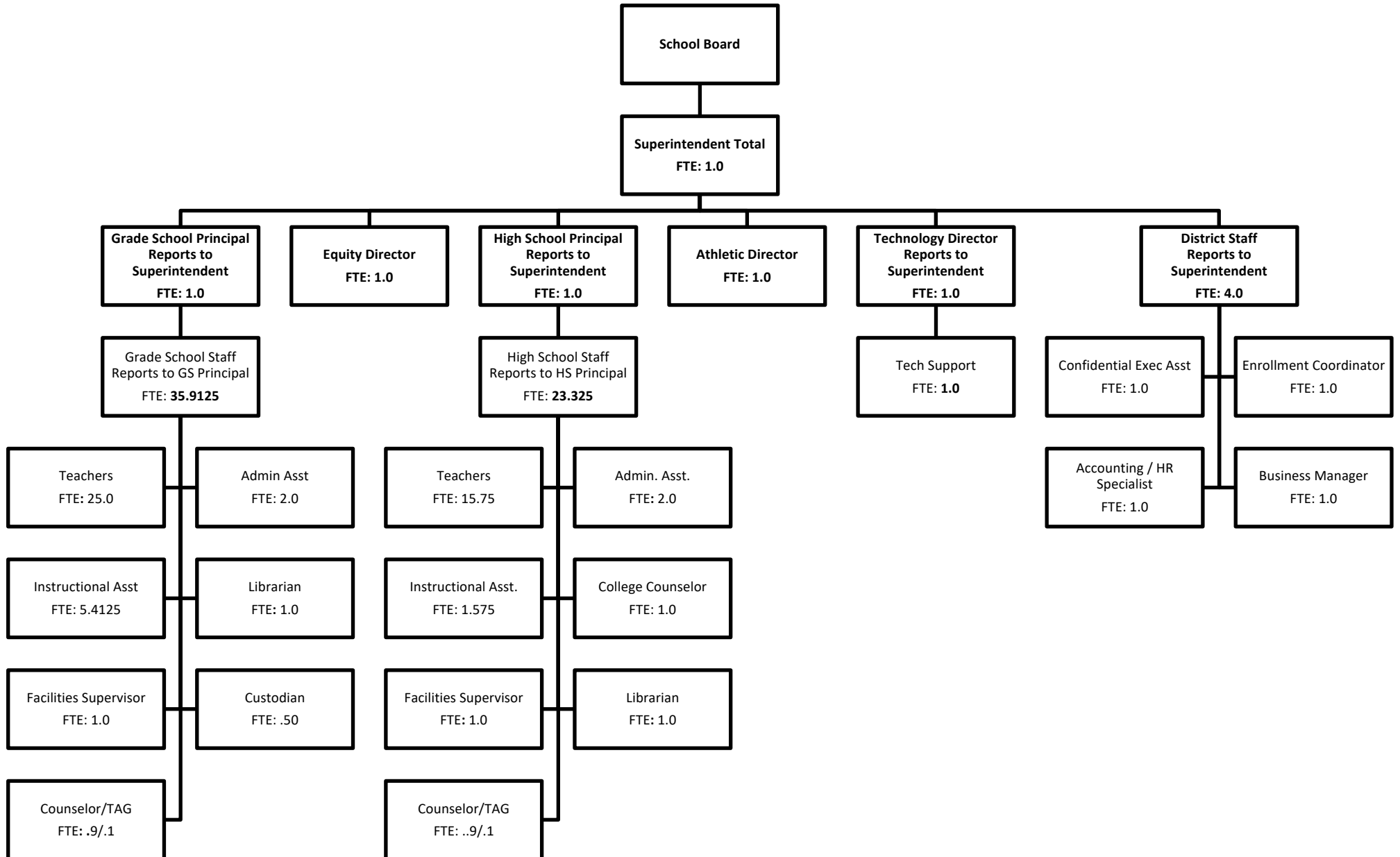
Board Members	Role	Term Expires
Carrie Spurlock	Board Chair	6/30/23
Michele Rosenbaum	Board Vice Chair	6/30/25
Jeff Dominitz	Board Member	6/30/25
Kevin McPherson	Board Member	6/30/25
Joe Prats	Board Member	6/30/23

Budget Committee Members	Role	Term Expires
Darris Cassidy	Citizen Member	6/30/25
Jenny Ko	Citizen Member	6/30/25
Jon Palmer	Citizen Member	6/30/26
Mina Stricklin	Citizen Member	6/30/25

Administration	Title
Christopher Russo	Superintendent
Bart Hawkins	High School Principal
Jennifer McDonald	Grade School Principal
Nicole Bassen	Business Manager

Riverdale School District 51J

Organization Chart 2023-2024 Budget



RIVERDALE SCHOOL DISTRICT #51J BUDGET PROCESS

The Riverdale School District prepares its annual budget in accordance with Oregon Local Budget Law (ORS 294), which provides standard procedures for preparation, presentation, and administration of budgets. Opportunity for public involvement in the budget process is mandated by the law. Oregon Local Budget Law also requires that the budget be balanced – projected resources must equal projected requirements in each fund.

Preparation of the budget involves many steps and months of work by District staff, with guidance from the School Board. The budget process is not simply done once a year, it is a continuous process taking almost 24 months to complete a cycle. The process is made of phases with three distinct products:

PROPOSED BUDGET

The Proposed Budget is the product of a collaborative process that includes initial budget development, analysis, and revision. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee and community.

APPROVED BUDGET

The Budget Committee reviews the proposed budget and receives public comment. During this process the committee will assess the reasonableness of the budget to meet the priorities and goals of the district as set by the board. The Budget Committee recommends revisions to the budget, if needed, and approves a budget for adoption by the School Board as well as formally sets the tax rates and general obligation bond levy. No new program shall be considered for the budget estimate that has not previously been submitted to the board.

ADOPTED BUDGET

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

After the budget hearing and consideration of public testimony, the School Board adopts the budget. The adopted budget becomes the short-term operational plan and fiscal guideline for the Riverdale School District board of directors and administrative staff for the 2023-2024 fiscal year.

SUPPLEMENTAL BUDGETS

Local budget law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

BUDGET OFFICER AND COMMITTEE

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. The District's budget officer prepares the Proposed Budget under the direction of the Superintendent. The budget committee then reviews, revises, and approves the budget before formally adopted by the governing body.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. The structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

BUDGET FORMAT

The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting ([Oregon Program Budgeting & Accounting Manual](#)). The Riverdale School District appropriates its expenditure budget at the major function level. The function areas, as defined by ODE, are Instruction (1000), Support Services (2000), Enterprise and Community Services (3000), Facilities Acquisition and Construction (4000), Other Uses, which are mainly transfers and debt service (5000), Contingency (6000), and Unappropriated Ending Fund Balance (7000).

REVENUE

Major Sources

1000	Local Sources
2000	Intermediate Sources
3000	State Sources
4000	Federal Sources
5000	Other Sources

EXPENDITURES

Expenditures are classified by function and object

Major Functions

1000	Instruction
2000	Support Services
3000	Enterprise and Community Services
4000	Facilities Acquisition and Construction
5000	Other Uses (Interagency/Fund Transactions and Debt Service)
6000	Contingency
7000	Unappropriated Ending Fund Balance

Major Objects

100	Salaries
200	Associated Payroll Costs
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers
800	Other Uses of Funds



Riverdale School District Budget Calendar 2023-24

Revised 03.20.2023

			Inform / Review	Action	
	August 13, 2022	School Board Meeting 1:00 PM Board opens Budget Committee Application process for vacant position and alternates.	✓		Riverdale GS
	September 30, 2022	Budget Committee Applications due to the District			Virtual
	October 10, 2022	School Board Meeting 6:00 PM - Board will review names of persons submitting applications and appoint persons to fill any vacant positions - Board reviews draft 2023-24 Budget Calendar		✓	Riverdale GS
	October 24, 2022	School Board Meeting 6:00 PM Board approves 2023-24 Budget Calendar		✓	Riverdale GS
	November 9, 2022	Town Hall 6:00pm - District overview on the 5-year financial outlook and Q&A for community			Riverdale GS
	November 14, 2022	School Board Meeting 6:00 PM - Board will charter the budget subcommittee - Details will be finalized no later than November 30, 2022		✓	Riverdale GS
	December 14, 2022	Budget Subcommittee - Working session			Riverdale GS
	January 11, 2023	Budget Subcommittee - Working session			Riverdale GS
	January 25, 2023	Budget Subcommittee - Working session			Riverdale GS
	February 6, 2023	School Board Meeting 6:00 PM Budget Subcommittee provides recommendation to the board	✓		Riverdale GS
	April 5, 2023	Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 12, 2023	Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 19, 2023	Budget Committee Workshop - Budget Process and Role of the Budget Committee - Provide update on State School Fund and Revenue - Budget Committee to ask questions about process	✓		Riverdale GS
	April 26, 2023 April 27, 2023	1st Budget Committee Meeting 6:00 PM Proposed Budget: - Receive Superintendent's 2023-24 Proposed Budget message - Elect Budget Committee Officers - Budget Committee discussion - Public Testimony	✓		Riverdale GS
	May 10, 2023	2nd Budget Committee Meeting 6:00 PM - Public Testimony Approved Budget: - Budget Committee discussion - Public testimony - Budget Committee approves 2023-24 Proposed Budget and tax levies		✓	Riverdale GS
	May 12, 2023	Approved Budget to TSCC (no later than May 15, 2023) TSCC Commissioners will review, discuss, and certify the budget			Riverdale GS
	May 31, 2023	Publish Notice of Budget Hearing and Budget Summary			Lake Oswego Review
	June 12, 2023	School Board Meeting 6:00 PM Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes		✓	Virtual
	July 15, 2023	Submit Tax Certification documentations <i>File budget information with County Recorder and Designated Agencies</i>			

FINANCIAL SECTION

Strategic Financial Priorities - *Informed by the Strategic Plan and Community Engagement*

From the start of the year, the District undertook the ambitious goal of defining a new, 3-year strategic plan, and completed the work by January 2023. The strategic plan is built upon 5 strategic priority areas, and within each area are community guided actions. The resulting work honored existing initiative and interest while seeding with ambition and innovation for the future. Year 1 of the strategic plan (22-23) embodied the concept of implementing while building as many of the initiatives outlined are foundational. The work continues forward, for Year 2 & 3, prioritizing by cost, focus and need.

As we emerge from the global pandemic the 2032-24 proposed budget continues the 2022-23 focus around Strategic Financial Priorities outlined within the 3-year Strategic Plan forged through community engagement. The engagement included input from principals and the Leadership Team and was refined through meetings with staff as well as a ThoughtExchange with the community. These priorities are designed to maintain high-quality programming and propel us forward as a district by strengthening in key areas.

The Riverdale School District completed a strategic planning process characterized by five themes that collectively support the district's mission and align with the district's vision. The five strategic themes are:

Campus Safety & Design

Education at Riverdale cannot occur without a robust, modern, and safe campus infrastructure. To meet the needs of 21st Century learning, Riverdale must actively embrace innovation and remain current in practice and structure to ensure the most progressive and secure of learning environments

District Identity & Sustainability

Riverdale embraces both its public and private identities and acknowledges that for short and long term sustainability there should be a concerted and deliberate focus on developing a unified campus identity and tie specific recruitment and marketing efforts in support of.

Learning & Instruction

Riverdale cultivates life-long learning of students, teachers, and staff. **Learning** encompasses the information, skills, and habits of mind that students will acquire, and **instruction** encompasses how they acquire the information, skills, and habits of mind. Learning and instruction are the core of what we do as an educational institution.

Community and Belonging

Our community is made up of all the individuals who make our school district what it is: students, educational, administrative, & support staff, parents & caregivers, school board members, and volunteers. We are a diverse group coming from all over the world and now residing in neighborhoods across the Portland Metro area. Riverdale School District strives to be a place where everyone feels like they belong as their most authentic, unique selves.

Communication & Connection

Riverdale strives to provide our community with timely, relevant and transparent communication in a multitude of formats. Our goal is to continually create opportunities for cross-campus alignment that facilitate a strong, unified community identity.

Community involvement and input is of the utmost importance in achieving our goals.

The work of aligning district efforts with the Strategic Plan includes using the details of the plan to inform the district's budget. The 2023-24 Proposed Budget will maintain investments in the financial priorities identified in 2022-23 as well as expand to include the actionable items *as feasible* for the 24-25SY. Not all priorities have a financial component to them but are included to give an overview of the work being done/projected to be done across the district. Year 1 (22-23) and Year 2 (23-24) priorities (*potential actions*) are highlighted in pink. Each actionable item within a pink cell will have an attached work plan with progress marked within. The column furthest right are estimated costs—red being additional cost, purple being funded within the existing budget. These are estimates.

MEASUREMENTS OF SUCCESS		
Measurable Component: (All goals should be measurable within the action plan as SMART: S- Specific, M-Measurable, A-Achievable, R-Realistic, T-Time bound)	When to Measure	Vehicle/Tool of Reporting
Learning and Instruction: >75% of students perform above the US/Other normed reference in reading, language usage and math; >75% of students perform above the norm in PSAT & SAT; >75% of students perform above the US/Other normed reference in science; >85% score a 3.0 or above in aggregate for all AP tests taken; >3.75 aggregate for all AP tests taken; increased participation in AP and PSAT/SAT/ACT testing from previous year. > 90% of seniors graduate with a Riverdale Diploma.	<ul style="list-style-type: none">Mid year (Feb) grade reports/averages (grades, any standardized exams with reports).End of year (May/June) grade, assessment/participation reports	Tools <ul style="list-style-type: none">Grade level averagesSAT, ACT, AP, PSATParticipation RatesGraduation numbersSelf-assessment tool Vehicles <ul style="list-style-type: none">AnnualBoard Brief
Campus Safety and Design: 100% compliant on all yearly/cyclical county/state/city regulations and reporting; 100% completion on all yearly identified and targeted physical plant needs for the identified year; 100% of all reports/plans completed and presented at Board mtg.	<ul style="list-style-type: none">Mid year progress assessmentEnd of year (May/June)When project is completed	Tools <ul style="list-style-type: none">SurveysSelf-assessment tool Vehicles <ul style="list-style-type: none">Board briefs/memos

MEASUREMENTS OF SUCCESS		
Measurable Component: (All goals should be measurable within the action plan as SMART: S- Specific, M-Measurable, A-Achievable, R-Realistic, T-Time bound)	When to Measure	Vehicle/Tool of Reporting
District Identity and Campus Sustainability: >100% target completion on enrollment objectives/goals; >95% completion rate on all marketing goals outlined on work plans; 100% of all handbooks/manuals completed/revised (HR, Business, Student Handbooks as listed in the actions); 100% of committees convened with charters fulfilled.	<ul style="list-style-type: none"> • Mid year progress assessment • End of year (May/June) • When project is completed. 	Tools <ul style="list-style-type: none"> • Synergy Enrollment Records • Self-assessment tool Vehicles <ul style="list-style-type: none"> • Board briefs/memos • Work Plans
Community and Belonging: >85% satisfaction with all constituent groups on related surveys; 100% of audits conducted/plans presented/literature reviews completed and presented to the Board; progressing against the SIA metrics outlined within the <i>Community Engagement Toolkit</i> .	<ul style="list-style-type: none"> • Mid year progress assessment • End of year (May/June) • When project is completed • SIA metrics assessed quarterly 	Tools <ul style="list-style-type: none"> • Surveys/audits/work plans • Self-assessment tool • ODE Community Engagement Toolkit Vehicles <ul style="list-style-type: none"> • Board briefs/memos • work plans • SIA reports
Communication & Connection: Priority (Communication): give end of year surveys assessing communication at >85% satisfaction with all constituents; give end of year surveys assessing connection and school climate at >85% satisfaction with all constituent; give end of year surveys assessing school perception at >85% satisfaction with all constituent groups	<ul style="list-style-type: none"> • Mid year progress assessment • End of year (May/June) • When project is completed 	Tools <ul style="list-style-type: none"> • Surveys • Self-assessment tool Vehicles <ul style="list-style-type: none"> • Board briefs/memos • Annual

**ACTION PLAN
for 2022-25**

Priority: Learning
and instruction

BEGIN & END DATES COGNIA Standard	ACTION	RELATED TIME OUTCOMES & ARTIFACTS	RESOURCES - COST
December 2022-2025 COGNIA Standards: (C2) #12, #13, #14 (C3): #18, #19, #20, #21, #22 (C4): #28	Math Curriculum K-12: Evaluate, adopt and implement/update a new math curriculum that meets the student populations' needs; (Year 2/3) Articulate, build, and ensure clear math acceleration pathways grades 6-8 that accounts for flexible and adaptive matriculation to HS. <u>Math Curriculum K-12</u>	<ul style="list-style-type: none"> Articulated math curriculum k-12; articulated compacting/advanced tracks grades 6-12 curriculum fully aligned to CCSS. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 4k; potential additional 1 FTE (127k FBC for year 2/3) Sponsor: Jen
March 2023-2025 COGNIA Standards: (C2) #12, #13, #14 (C3) #18, #19, #20, #21, #22 (C4): #28 COGNIA Stem Standards (STEM 1): #1, #2, #3, #4 (STEM 2): #5, #6, #7, #8 (STEM 3): #9, #10, #11, #12 (STEM 4): #13, #14, #15, #16	STEM/STEAM Electives 7-12: Review, select, and implement a set of 7-8/HS STEM/STEAM curricular options for electives; (Year 2) Research, Frame and implement at least two 1-week in duration Maker Experiences per year grades k-6 using Design Thinking/like STEM thinking model. <u>STEM/STEAM Electives 7-12</u> <u>Doner Proposal</u>	<ul style="list-style-type: none"> Grade 6-12 articulated STEM elective/coursework options K-5 Maker experiences planned 	<ul style="list-style-type: none"> Staff time allocated during the school year for Maker Experiences Additional staffing (see about as it would be split with math FTE) (127k FBC). Up to 50k one time expense with 15k recurring. Sponsor: Chris

Sept 2022-2025 COGNIA Standards: (C1) #1 (C2) #12, #13, #14 (C3): #16, #17, #18, #19, #20, #21, #22 (C4): #26, #27, #28	TAG Programming: Revise, Frame and Implement a GS TAG programming model that complies with Division 22 reqs; Revise, Frame and Implement a HS TAG programming model that complies with Division 22 reqs; HS TAG Work Plan GS TAG Work Plan	<ul style="list-style-type: none"> Revised and implemented TAG plans at both the HS and GS. 	<ul style="list-style-type: none"> (2) TAG stipends @ 4-6k (2) TAG training scheduled during the year (Wed. early release). Sponsors: Jen and Bart
2022-2025 COGNIA Standards: (C1) #1 (C2) #12, #13, #14 (C3): #16, #17, #18, #19, #20, #21, #22 (C4): #26, #27, #28	SpED: Review, align and implement a GS-HS SpEd program model. SpED	<ul style="list-style-type: none"> Defined articulated SpEd program model. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 1k; TOSA support \$525 daily up to 5k Sponsor: Jen
2022-2025 COGNIA Standards (C2) #11, #12, #13, #14 (C3): #18, #19, #20, #21, #22, #28	Experiential Learning: Revise, re-align, frame and implement a K-12 field study program. Experiential Learning	<ul style="list-style-type: none"> Continuum articulated and experiences identified and planned for 	<ul style="list-style-type: none"> Currently \$350 per child (includes all costs) collected at HS. Adjusted cost will come once the program is framed. Sponsor: Bart
2022-2025 COGNIA Standards: (C1) #5, #6 (C4): #24	New Teacher Mentor Program: Create and implement a new teacher mentor program (new to district or profession). New Teacher Mentor Program Completed Mentor Program Plan	<ul style="list-style-type: none"> Outlined mentor plan to include responsibilities and logistics. 	<ul style="list-style-type: none"> Total cost of program ~\$36K Sponsor: Bart

2022-2025 COGNIA Standards: (C2) #12, #13, #14 (C3): #16, #18, #19, #20, #21, #22	Spanish/Foreign Language: Align, expand, articulate and implement GS-HS Spanish program continuum; Identify, expand and create program articulation for up to two more foreign languages; Establish and implement a foreign exchange program provider and process. <u>Spanish/Foreign Language</u>	<ul style="list-style-type: none"> Spanish GS-HS continuum established with staff/materials support. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 1k; Additional staffing (127k FBC) Sponsor: Chris
2022-2025 COGNIA Standards: (C2): #13	Curriculum Coordinator: (Year 3) Frame the scope of work, and hire a curriculum coordinator with focus on STEAM. <u>Curriculum Coordinator</u>	<ul style="list-style-type: none"> Job description created, scope of work defined to include reportables, position hired. 	<ul style="list-style-type: none"> Additional staffing (127k FBC) Sponsor: Chris
2022-2025 COGNIA Standards: (C2): #13	GS AP: (Year 3) Frame the scope of work, and hire a GS assistant principal/dean of students. <u>GS:AP</u>	<ul style="list-style-type: none"> Job description created, scope of work defined to include reportables, position hired. 	<ul style="list-style-type: none"> Additional staffing (see about as it would be split with math FTE) (137-167k FBC) Sponsor: Chris and Jen
2022-2025 COGNIA Standards: (C1) #1, #5, #6 (C2): #11, #12, #13, #14, #15 (C3) #16 (C4): #24, #26, #28 COGNIA Stem Standards (STEM 1): #1, #2, #3, #4 (STEM 2): #5, #6, #7, #8 (STEM 3): #9, #10, #11, #12 (STEM 4): #13, #14, #15, #16	K-12 Curriculum/Pedagogical Alignment: Create and implement a curriculum adoption cycle that is aligned and matches the State's timelines for review and adoption; Align and articulate GS and HS curriculum/pedagogy with a focus on 8th grade transition; Incorporate and implement required DEI State standards on tribal history, genocide and Holocaust studies, and ethnic studies. <u>K-12 Curriculum/Pedagogical Alignment</u>	<ul style="list-style-type: none"> Adoption cycle and process established to include k-12 subject matter. 8/9 transition goals, objectives identified and established. Curricular documents created to implement required State standards. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 2k per area of focus. Estimated curriculum adoption by subject \$50-\$100K per subject. *50k currently budgeted Sponsor: Chris, Abby, Jen

2022-2025 COGNIA Standards: (C1) #1 (C2): #7, #9, #11, #12, #15 (C3): #16, #22 (C4): #24, #26, #27, #28 COGNIA Stem Standards (STEM 1): #1, #2, #3, #4 (STEM 2): #5, #6, #7, #8 (STEM 3): #9, #10, #11, #12 (STEM 4): #13, #14, #15, #16	Three-year Professional Development Plan: Create, articulate and implement a 3-year PD plan to include technological, pedagogical, socio-emotional, and DEI innovations/developments. <u>Three-year Professional Development Plan</u>	<ul style="list-style-type: none"> 3-year plan completed. tech, pedagogical, socio-emotional, and DEI elements clearly called out. 	<ul style="list-style-type: none"> Estimated yearly expenditure of \$20K Sponsor: Chris, Abby, Jen and Bart
2022-2025 COGNIA Standards: (C2): #10, #11 (C4): #26	Teacher and Admin Evaluation: Complete all yearly evaluations as defined by the CBA and Division 22 rules. <u>Teacher and Admin Evaluation</u>	<ul style="list-style-type: none"> Completed staff evals across all work groups. 	<ul style="list-style-type: none"> N/A Sponsor: Chris and Tammie
2022-2025 COGNIA Standards: (C1) #1 (C2) #12, #13, #14 (C3): #16, #17, #18, #19, #20, #21, #22 (C4): #26, #27, #28	PE: Review, align and implement a model of PE delivery that meets Div 22 reqs. <i>*Postponed as per ODE change in timeline.</i> <u>PE</u>	<ul style="list-style-type: none"> Defined articulated PE program model. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 1k; Additional staffing/hours for PE (TBD). FBC for staffing (1 FTE) is 127k <i>*We would first see if we could reorganize existing staff or implement year 2-3.</i> Sponsor: Jen

Priority: Campus Safety and Design.			
BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C2): #11 (C4): #24, #26	Conditional Use Permit: Initiate and implement through completion the GS Conditional Use process from compliance to physical plant upgrades; Cost out physical plant enhancement and stage out over permitted time; (Year 2/3) prioritize and implement enhancements that focus on improving traffic flow/parking/student safety. Conditional Use Permit	<ul style="list-style-type: none"> Board reports given marking progress against required actions and timelines New Conditional Use Permit Identified list of physical plant enhancements and timelines for completion. 	<ul style="list-style-type: none"> Permitting/Contracting for permits up to 40k Enhancements up to 150k Sponsor: Nicole
2022-2023 COGNIA Standards: (C4): #26	GS/HS Air Conditioning Installation/HVAC Upgrade: Spec, bid, and install a viable air conditioning solution for the upstairs GS classrooms. GS/HS Air Conditioning Installation/HVAC Upgrade	<ul style="list-style-type: none"> Three bids obtained. System installed. 	<ul style="list-style-type: none"> Estimated purchase and installation costs. Up to 67k (would use remaining Bond money) Sponsor: Nicole
2023-2024 COGNIA Standards: (C4): #26	GS Kitchen Upgrade: (Year 2) Spec, design, bid, and upgrade the existing GS cafeteria to meet food production needs and safety requirements. GS Kitchen Upgrade	<ul style="list-style-type: none"> Evidence of bidding, planning for desired end. Upgrades completed 	<ul style="list-style-type: none"> Estimated purchase and installation costs \$150k-\$250K depending on changes. Sponsor: Nicole and Chris

2022-2023 COGNIA Standards: (C4): #26	Upgrade Security System: Spec, bid, and upgrade the existing video surveillance and door access with a focus on modernization and parallel infrastructures across both schools. Upgrade Security System	<ul style="list-style-type: none"> Deficiency/Need analysis completed with recommendation. Bids completed Equipment installed. 	<ul style="list-style-type: none"> Estimated purchase and installation costs. *Video surveillance (recording capacity): 6k Access control system: :8k New/additional Cameras: 10k New/upgraded PA system: 25k Sponsor: Shanna
2022-2025 COGNIA Standards: (C3): #22 (C4): #24	Tech Replacement/Upgrade Plan: Create a 3 year tech replacement plan/cycle; Plan, stage, and implement both new (Year 2/3) and existing replacement cycles to include technology innovations. Tech Replacement/Upgrade Plan	<ul style="list-style-type: none"> Completed plan to include replacement cycle and innovation budgets. 	<ul style="list-style-type: none"> Estimated yearly replacement/innovation costs. To maintain (user end hardware only): \$137k To innovate (user end hardware only): \$155k Infrastructure Updates/Maintenance \$33k Software/peripherals/Consumables, etc: \$112k Sponsor: Shanna Total Current Allocation: \$207k Difference Needed: \$280-327k year 2-3
2022-2025 COGNIA Standards: (C1) #1 (C2) #15 (C4): #26	Upgrade HS/GS Meeting Areas: Assess, bid, and purchase upgraded AV equipment for both HS/GS; (Year 2/3) Upgrade and purchase seating options (covered areas outside/bleachers/etc); DEI-centered upgrades such as more restrooms to be gender inclusive. Upgrade HS/GS Meeting Areas	<ul style="list-style-type: none"> Evidence of bidding, planning for desired end. Upgrades completed. 	<ul style="list-style-type: none"> Estimated purchase and installation costs AV for both HS/GS \$45-55k Sponsor: Shanna
2022-2023 COGNIA Standards: (C4): #26	Food Services: Review and Recommend extensions/enhancements to existing lunch/food service programs at both the GS and HS; (Year 2/3) Implement any respective changes to food service. Food Services	<ul style="list-style-type: none"> Evidence of planning and decision making process. Changes to program implemented 	<ul style="list-style-type: none"> To be paid by parents. Meals range from \$5-\$10 depending on what is added. Breakfast and sides or extras are additional. parents pay between 1-3k per year per child. Sponsor: Nicole and Chris

2022-2025 COGNIA Standards: (C2): #11 (C3): #22 (C4): #24, #26	Campus/Program Expansion: Review and Assess viability of existing land/site options for MS/Fine Arts/New HS/PreSchool; (Year 2/3) Cost Out and Propose a recommendation to the Board to decide pathways forward. Campus/Program Expansion	<ul style="list-style-type: none"> Board updates/briefs with property analysis, Bond analysis, options cost out to include recommendations. 	<ul style="list-style-type: none"> Costs TBD by project Sponsor: Nicole and Chris
2022-2023 COGNIA Standards: (C4): #26	Emergency Operations Plan: Review and Outline a viable district wide safety plan. Create and include site-based plans for required drills/emergency preparation, and include reunification plans. Train staff on outlined procedures and processes (build into 3-year training plan). Emergency Operations Plan	<ul style="list-style-type: none"> Completed plan that is legally reviewed; Board brief for presentation. 	<ul style="list-style-type: none"> Sponsor: Chris

Priority District Identity & Campus Sustainability			
BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C1) #2, #4 (C2): #11 (C4): #24, #26	Enrollment & Marketing: Brainstorm, prioritize, articulate, and implement a marketing/recruiting plan for increased student enrollment (with a focus on the HS). Enrollment & Marketing	<ul style="list-style-type: none"> Completed plan 	<ul style="list-style-type: none"> Estimated marketing budget: 20k Staff time Sponsor: Chris

2022-2025 COGNIA Standards: (C1) #2, #3 (C2): #11 (C4): #24, #26	Budgeting Process: Charter and convene a budget committee sub-committee to brainstorm , prioritize , and make recommendations to the Board on revenue and cost-saving strategies for the immediate budgeting cycle; Articulate and implement an informative budgeting process that includes community engagement and collaboration. <u>Budgeting Process</u>	<ul style="list-style-type: none"> • Meeting minutes/summaries • Implemented recommendations 	<ul style="list-style-type: none"> • N/A • Staff time • Sponsor: Nicole and Chris
2022-2023 COGNIA Standards: (C1) #2 (C2): #11	Handbook Revision and Standardization: Review, Revise/Update, and Standardize the student/community handbook/Athletic Handbook; <u>Handbook Revision and Standardization</u>	<ul style="list-style-type: none"> • Completed Handbook/manual 	<ul style="list-style-type: none"> • N/A • Staff time • Sponsor: Elizabeth
2022-2023 COGNIA Standards: (C1) #5,#6 (C2) #10, #11	HR Manual: Compile, prioritize and create a HR Manual (inclusive of the employee manual) with a yearly cycle of review and update to the Board. <u>HR Manual</u>	<ul style="list-style-type: none"> • Completed Handbook/manual 	<ul style="list-style-type: none"> • N/A • Staff time • Sponsor: Tammie
2022-2023 COGNIA Standards: (C1) #2 (C2) #11	Business Manual: Compile, prioritize and create a Business Manual (inclusive of all key operational protocols) with a yearly cycle of review and update to the Board. <u>Business Manual</u>	<ul style="list-style-type: none"> • Completed Handbook/manual 	<ul style="list-style-type: none"> • N/A • Staff time • Sponsor: Nicole

2022-2023 COGNIA Standards C2): #11	COGNIA Reaccreditation: Prepare and complete COGNIA's re-accreditation process; (Year 2/3) Assess, organize and prepare for a COGNIA STEM accreditation. COGNIA Reaccreditation	<ul style="list-style-type: none"> Re-Accreditation granted STEM accreditation granted 	<ul style="list-style-type: none"> Staff time Accreditation facilitator (extra duty stipend): \$4K-\$6K Reaccreditation (up to 5k)--inclusive of all costs/travel/lodging/food for accreditors (as necessary). Cost -per accreditation Sponsor: Chris and Bart
2022-2023 COGNIA Standards C2): #11	Asbestos Management Plan: Prepare and complete a District asbestos management plan that complies with Div 22 standards. Asbestos Management Plan	<ul style="list-style-type: none"> Plan created and implemented. 	<ul style="list-style-type: none"> Estimated costs 5-25k Sponsor: Nicole/Bart
2022-2023 COGNIA Standards C2): #11	Healthy and Safe School Plan: Prepare and complete a District Healthy and Safe Schools plan that complies with Div 22 standards. Healthy and Safe School Plan	<ul style="list-style-type: none"> Plan created and implemented. 	<ul style="list-style-type: none"> Estimated costs 5k Sponsor: Nicole

Priority: Community and Belonging			
BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C1) #4 (C4): #24, #28	Sports and Club Sports: Create new/expand existing sports and club activities that match the district's need and interest and support its marketing endeavors. Sports and Club Sports	<ul style="list-style-type: none"> Interest/need assessment. Expanded options 	<ul style="list-style-type: none"> Each additional school provided middle school head coach would cost about \$5,300 per year Each additional school provided high school coach would cost about \$8,600* per year *Assumption is that we would add one (1) additional.

2022-2025 COGNIA Standards: (C1) #2 (C2): #11 (C4): #24, #26	Class Size Review of Literature: Compile and review existing and current educational recommendations supported by a literature review to inform the District's class size practices. <u>Class Size Review of Literature</u>	<ul style="list-style-type: none"> Completed literature review. presented as a Board brief. 	<ul style="list-style-type: none"> Sponsor: Derek N/A Staff time Sponsor: Chris
2022-2025 COGNIA Standards: (C1) #3, #4 (C4): #24, #28	Extra-Curricular: Perform an extra-curricular needs assessment; (Year 2/3) prioritize and implement a plan of expansion that includes viable suggestions from the needs assessment. <u>Extra-Curricular</u>	<ul style="list-style-type: none"> Interest/need assessment. Expanded options 	<ul style="list-style-type: none"> Each additional advisor would cost between \$3,700 and \$4,200* per year *Assumption is that we would add one (1) additional. Co-Op Sports will cost estimated \$2k - \$4k depending on number of participants Sponsor:Derek and Chris
2022-2025 COGNIA Standards: (C1)#1, #3, #4 (C2) #11 (C4): #24	Community Building: Create, prioritize , and implement a community engagement plan that is culturally inclusive, bridges the GS & HS, engages local business partners, alumni, and unites both in district and out of district community members; <u>Community Building</u>	<ul style="list-style-type: none"> Completed plan 	<ul style="list-style-type: none"> 8k (misc support: transportations/rentals/swag etc.) Staff time Sponsor: Chris
2022-2025 COGNIA Standards: (C1) #2, #4 (C2): #10, #11 (C4): #24, #28	District Identity: Reframe, repack, and clearly Articulate/Market/communicate the district's academic identity; Examine, prioritize , and implement a community engagement plan; Examine, explore , and incorporate greater options/access for AP/accelerated coursework; Analyze and recommend on a unified district mascot; create a student profile K-12 of desirable attributes/skills that spans the socio-emotional and executive functioning domains. <u>District Identity</u>	<ul style="list-style-type: none"> Completed plan Completed Student Profile. Recommendation on District mascot. Completed and incorporated AP/accelerated program recommendation 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 4k; Additional staffing to support AP/accelerated programming. (up to 127k FBC for year 2) Sponsor: Chris

2022-2025 COGNIA Standards: (C1) #1, #3, #4 (C2): #10, #11, #15 (C3): #16, #17 (C4): #24, #26, #28	Equity Audit: (Year 2) Complete a comprehensive district equity and inclusion audit to inform its equity plan. <u>Equity Audit</u>	<ul style="list-style-type: none"> Completed Audit 	<ul style="list-style-type: none"> Estimated cost of hiring an external audit up to 5k. Sponsor: Abby
2022-2025 COGNIA Standards: (C1) #1, #3, #4 (C2): #10, #11, #15 (C3): #16, #17 (C4): #24, #26	Educational Equity Advisory Committee: (Year 2) Form and convene the State-required (SB 732) Educational Equity Advisory Committee. In 2021, the Oregon Legislature passed SB732 which requires all public school districts to form an Educational Equity Advisory Committee. Districts with an average daily membership of 10,000 or less are required to first convene a District Equity Council by September 15, 2025. OAR 581-022-2307 states that a DEC “shall be selected by the school district board and school district superintendent and must be composed of parents, employees, students and community members from the school district.” In addition, “the school district superintendent is responsible for coordinating the member nomination process and proposing finalists to the school district board.” <u>Educational Equity Advisory Committee</u>	<ul style="list-style-type: none"> Formed and convened EEAC 	<ul style="list-style-type: none"> Sponsor: Abby
2022-2025 COGNIA Standards: (C1) #4,	Community Service Expansion: (Year 2) Create, prioritize, and implement a MS-HS community service plan tracks and authenticates student hours, reviews/vets potential partners for service and allows 8th graders to earn hours. <u>Community Service Expansion</u>	<ul style="list-style-type: none"> Completed process for vetting, assigning and verifying/tracking community service hours. 	<ul style="list-style-type: none"> Extra duty stipend up to 4k. Sponsor: Bart

2022-2025 COGNIA Standards: (C2) #8, #9, #11 (C4): #28	Board Development/Training: Plan and implement yearly Board training centered on responsibility, best practices, and ethics. <u>Board Development/Training</u>	<ul style="list-style-type: none"> Completed training. Attended conferences/seminars 	<ul style="list-style-type: none"> Estimated costs: training, conference attendance, etc: 3k Sponsor: Chris
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Priority: Communications and Connections			
BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	COST
2022-2025 COGNIA Standards: (C2) #11 (C4): #24, #29	Districtwide Communication: Review and optimize existing districtwide communications/newsletters/eblasts to ensure we are meeting the community's expressed need for information; produce and distribute an Annual that gives a summative view of the District to include items such as academics, foundation drive, SEL, DEI, and expenditures by major categories; identify and structure opportunities for District/PTC/Foundation collaborative/collective communication; create and implement a district process for managing social media accounts. <u>Districtwide Communication</u>	<ul style="list-style-type: none"> Optimized vehicle/process for disseminating District news. Annual produced Collaboration structures and events established between our partners. Process created for managing social media 	<ul style="list-style-type: none"> N/A Staff time Sponsor: Elizabeth
2022-2025 COGNIA Standards: (C2) #11	Website: Brainstorm the structure, bid the service, and revise/remake the current webpage to match the district's marketing designs. <u>Website</u>	<ul style="list-style-type: none"> Completed and migrated website 	<ul style="list-style-type: none"> Upgraded service 6k Sponsor: Elizabeth

2022-2025 COGNIA Standards: (C1) #1 (C2): #8, #11	Complaint & Records Request Process: Create and implement a streamlined legal and transparent process for tracking, responding to, and resolving all lodged complaints/records requests. Complaint & Records Request Process	<ul style="list-style-type: none"> Completed and established process. Board reports on complaints/records requests. 	<ul style="list-style-type: none"> 70k (legal fees based on this year's projected expenditures). 10k not budgeted. Staff time 80 hours admin/40 hours support staff. Sponsor: Chris
2022-2025 COGNIA Standards: (C1) #3 (C2): #7, #8, #9, #11 (C3): #16, #17 (C4): #25, #26, #28, #29	Three-Year Strategic Plan: Create a process, implement the steps for gathering input, and craft a streamlined and representative strategic plan; identify metrics, process and timeline for a bi-yearly report-out on strategic plan progress. Strategic Plan Work Plan Three-Year Strategic Plan	<ul style="list-style-type: none"> Drafted 3-year strategic plan to include work plans and measurable objectives. 	<ul style="list-style-type: none"> N/A Staff time Sponsor: Chris

Compendium of Action Verbs Used within the Strategic Plan

ACTION VERBS & PHASES

Phase 1: PLAN	Phase 2: ADOPT	Phase 3: IMPLEMENT	Phase 4: MONITOR	Phase 5: EVALUATE
This phase initiates the cycle and the professional conversation regarding the plan for the initiative. The stakeholders start to look at best practice models, current trends, and potential programs.	Preparation to adopt the initiative begins as stakeholders explore and pilot various resources, solicits community input, and solidifies the vision. Materials and resources are readied for staging.	The initiative is introduced and implemented in the school with focused and ongoing support in the form of professional development, external support, and leadership guidance. Data is gathered to be later evaluated.	The initiative is further implemented with a focus towards continuous improvement and integration with other school initiatives. Data is routinely collected throughout the year in various formats.	The initiative is evaluated for effectiveness by using review tools and frameworks. Original initiative outcomes are compared with current outcomes using collected data to determine impact.

Potential verbs that align to a specific phase (not exhaustive)

ORGANIZE	HIRE	IMPLEMENT	COORDINATE	REVIEW
SCHEDULE	ALIGN	INVITE	PRIORITIZE	ENSURE
CREATE	IDENTIFY	RESTART	FACILITATE	EVALUATE
RESEARCH	EXPLORE	INITIATE	COACH	REEVALUATE
BRAINSTORM	BID	GROW	ADJUST	COMPLETE
BUDGET	SELECT	INTEGRATE	MAINTAIN	ASSESS
SURVEY	SEEK	CONVENE	REFINE	
DEVELOP	CONTRACT	BUILD	MODIFY	
DESIGN	INCLUDE	RECOMMEND	ELEVATE	
GATHER	COLLATE	USE	AMPLIFY	
DRAFT	COST OUT	ESTABLISH		

Budget Overview

For the current school year, Riverdale is in a deficit spending position and its enrollment number has not returned to pre-pandemic levels, most notably at the high school, and despite recent gains. In the previous six years the district has been deficit spending in all but two of those years. The current financial outlook is not sustainable long term and adjustments to process and practice are required. During the 2022-23 school year the board approved the creation of an eight person subcommittee whose charge was to review revenue generating and cost saving measures and make a prioritized recommendation to the board. The committee brought forward the following recommendations for consideration (what is in yellow is already operationalized):

- Grant Writer
- Tuition Rate increase
- Return of the preschool
- Restricting transfers out of the district
- Investment optimization
- Increase Facility use rentals
- Expenditure optimizations
- Establish baseline for foundation funding

For the 2023-24 fiscal year we are heading into the first year of the biennial budget cycle for 2022-25. Building a budget in the first year of a biennium is always a challenge as decisions have to be made before all of the information is available. What we do know is that the Joint Committee on Ways and Means released a tentative budget for the State School Fund (SSF) in December of 2022 of \$9.5 billion, a 2% increase over the 2021-23 biennium budget. The historical 5-year average is 10%. The result of this budget would be a drastic reduction from what schools are currently able to provide. Current Service Level (CSL) is upwards of \$10.3 billion and the Quality Education Model (QEM) is over \$11 billion.. The Governor's recommended budget for the 2023-25 budget was released on January 31, 2023 and included a SSF allocation of \$9.9 billion, a 6.45% increase over the last biennium, a 3.55% reduction from the 5-year average. Even with this increase it still does not meet the current service level and Riverdale will once again be in a deficit spending position. The legislative and advocacy work is still underway with a May 2023 forecast that will finalize the SSF allocation for the 2023-25 biennium. The 2023-24 budget is built on the current estimate of \$9.9 billion for the biennium. Riverdale would receive \$44,000 for each \$100 million increase in SSF formula revenue (chart under State School Fund shows funding at each level).

For the 2023-24 fiscal year general fund revenue is projected to be \$10,285,862 that is a decrease of \$16,490 from 2022-23 adopted. Expenditures in the general fund for 2023-24 are estimated at \$10,817,667 an increase of \$263,367 (2.5%) increase from adopted. The budget proposed here must balance so it includes a *proposed increase* to foundation from their fund balance as well as the use of district fund balance. The chart below summarizes the next two years' impact for the district taking the balancing figures out of the equation.

General Fund	2022-23 Adopted	2023-24 Proposed	2024-25 Estimate
Revenue	\$ 10,302,352	\$ 10,285,862	\$ 10,587,072
Salaries	\$ 5,584,211	\$ 5,582,280	\$ 5,749,748
Associated Payroll	\$ 2,837,818	\$ 3,108,427	\$ 3,196,860
Non-Personnel	\$ 2,132,270	\$ 2,126,960	\$ 2,276,960
	\$ 10,554,300	\$ 10,817,667	\$ 11,223,568
Deficit (w/o fund balance)	\$ (251,948)	\$ (531,805)	\$ (636,496)

Another option to offset some of the deficit would be the use of furlough days, there would need to be analysis on how many days are available without impacting student class time as well as negotiations with the union. The total savings for each day is \$46,000.

The most notable increases in expenditures include associated payroll, repairs and maintenance, transportation and substitute costs. While for revenue the largest decline is the SSF with an 8% decline over current budget. The charts on the next two pages outline the major changes in general fund revenue and expenditures from 2022-23 Adopted to 2023-24 Proposed with information on the main drivers.

General Fund Expenditures		
Increases		
Associated PR	\$ 270,608.78	PERS UAL is 7.5% to meet debt service up from 6.8%, Insurance increase 4% on CAP per RTA agreement, RTA tuition reimbursement was not in budget, Paid Family Medical Leave goes into effect in 2023-24
Repairs & Maintenance	\$ 138,685.85	Align budget to actual work being done, includes Custodial, Landscaping and field maintenance, HVAC, Boiler, Pest control, gym floors, conditional use (\$20K). Offset from Custodial FTE and other line items.
Transportation	\$ 62,565.00	Current projected rate increase 41%
Legal	\$ 17,000.00	Based on current need
Rentals	\$ 9,607.50	High School Land lease increase
Utilities	\$ 12,600.00	Projected increase based on historical
Architect	\$ 10,000.00	Conditional Use
Software	\$ 23,027.00	Escalation on software contracts includes assessment software, ERP, communication systems
Dues & Fees	\$ 26,340.00	Water Tax Assessment, Athletic Fees, Conditional Use
Insurance	\$ 10,937.00	Brown & Brown estimate a 21% increase due to usage across the state
Substitute Services	\$ 53,834.00	Align with actual spend, there may be savings here as we switch to a new contractor
Total Increases	\$ 635,205.13	
Decreases		
Salaries	\$ (1,931.72)	Reduce 2 vacant positions, convert 2 vacant positions to contracted services, COLA 3%, retention bonus
Other Property Services	\$ (23,822.50)	Align budget with contracts, most of this moved to Repairs and Maintenance
Travel	\$ (38,658.50)	Reduce travel and PD across the district
Printing	\$ (28,105.00)	Align budget with historical spend
Professional Services	\$ (87,799.00)	Reduce in business supports from NW Regional, align maintenance budget with contracts in Repairs & Maintenance
Supplies	\$ (56,089.18)	Reduce consumables, periodicals, non-consumables supplies across the district
Hardware	\$ (47,100.00)	Reduce the hardware budget for tech replacements
Transfers	\$ (74,153.00)	Reduce budget to annual curriculum budget
Other	\$ (14,179.25)	Misc reductions elsewhere
Total Reductions	\$ (371,838.15)	
Total Increase	\$ 263,366.98	

General Fund Revenues		
Increases		
Property Taxes	\$ 49,000.00	Assumes: 3% growth Mult Co, 2.5% Growth Clack and 95.5% Collection rate
Local Option Taxes	\$ 22,000.00	Assumes: 3% growth Mult Co, 2.5% Growth Clack and 95.5% Collection rate, Compression of 7% Mult Co and 9% Clack
Interest	\$ 36,300.00	Align with current interest rates
Tuition	\$ 144,162.00	Based on 93 Tuition students (current year is 88), 4% Increase in rates
Rentals	\$ 16,026.00	Increase facility usage across the district
Arts Tax	\$ 22,430.00	Align with updated allocation methodology from City
Common Schol Fund	\$ 22,578.00	Based on SSF estimate
High Cost Disability	\$ 30,000.00	New, we have not historically applied for this
Small HS Grant	\$ 25,000.00	Small HS grant for districts with enrollment less than 350 ADM at the high school and less than 9,500 ADMw for the district
Total Increases	\$ 367,496.00	
Decreases		
Foundation	\$ (83,210.00)	Adjust foundation to 5-year average for budget
Fees & Misc Revenue	\$ (10,000.00)	Reduction to align with what fees can be collected for
State School Fund	\$ (290,776.00)	Align budget with historical spend
Total Reductions	\$ (383,986.00)	
Total Decrease	\$ (16,490.00)	

Budget Assumptions

Revenue

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and tuition revenues. This report includes an enrollment estimate for 2023-24 categorized by type of enrollment. Riverdale school district is unique in Oregon with its admission to students who attend by choice through transfers or tuition payments. In 2023-24, the budget is built on maintaining enrollment at the current level. This is the lowest level that our State School Funding allocation would be based on.

2023-24 Enrollment Projection				
Grade	Current Enrollment	Resident	Tuition	Transfer
Grade School				
Kindergarten	36	12	4	20
1	41	20	6	15
2	46	25	7	14
3	40	19	5	16
4	50	33	3	14
5	47	19	6	22
6	47	16	9	22
7	55	27	9	19
8	50	31	6	13
Total Grades K-8	412	202	55	155
High School				
9	46	12	8	26
10	40	9	8	23
11	52	20	13	19
12	44	11	9	24
Total Grades 9-12	182	52	38	92
Total Enrollment K-12	594	254	93	247

Enrollment in Riverdale School District is dynamic and fluctuates throughout the year. Families that move into the district may enroll at any time during the year. For non-resident families Riverdale holds a lottery each year and enrollment is based on space available within a grade level. The spaces offered are based on input from school principals and school board approval as outlined in board policy. Families that receive a spot through the lottery have the option of attending Riverdale on a transfer, or if their resident district does not allow a transfer (releasing the State School Fund allocation for their student) the student may attend as tuition paying.

Tuition Estimate for 2023-24

The budget subcommittee recommended that the district implement gradual, predictable and continual adjustments to tuition over time. Riverdale has only increased tuition in three of the last eight years. The last rate increase was in 2020-21 and was 5%. The 2023-24 proposed budget includes a 4% tuition rate increase. The table outlines the projected tuition by grade level with a total of 93 students funded through tuition payments. The estimated revenue increase for 2023-24 is \$144,162. The estimated number of students are those that we have received deposits for as of April 13, 2023. This is an increase of 5 students from the current year.

Tuition Projection (4/14/2023)			
Grades	Tuition	Students	Total Tuition
Kindergarten	\$ 12,520	4	\$ 50,080
1-4	13,640	21	286,440
5-8	14,060	30	421,800
9-12	14,560	38	553,280
Total		93	1,311,600

State School Fund Formula Estimate

The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Property taxes, Common School Fund, state timber money, etc are deducted from the SSF formula and reduce the amount received from the state. The 2023-24 budget is based on \$9.9 billion.

The chart below shows how the revenue would change if the SSF allocation increases coming out of the May forecast.

SSF Funding Levels	Estimated Allocation	Change from \$9.9b
\$9.9 billion	\$ 3,252,389	
\$10.0 billion	3,296,634	44,245
\$10.1 billion	3,340,879	88,490
\$10.2 billion	3,385,124	132,735
\$10.3 billion	3,429,369	176,980

Resident students and transfer students are counted in the state school funding formula; tuition-paying students are not. The SSF formula is calculated on extended ADMw which uses either the current year enrollment or the prior year's, whichever is larger. Additional student weighting is allowed for students who are English language learners, living in poverty, or receiving special education services. Riverdale School District receives a Small Schools Correction in the State Schools Fund Grant and also receives the Small High School Grant for schools with fewer than 350 students. The Small Schools Correction is calculated into the State School Fund through the weighted ADMw.

Transportation for home to school service and curricular field trips is budgeted at \$239,700 for 2023-24. This is a 30% increase over the 2022-23 budget. Transportation costs have increased across the State due to increased staffing costs and inflation. These costs are 70 percent reimbursable under the State School Fund Formula.

Property Taxes

Property taxes are one of the main sources of revenue for funding the operations of Riverdale School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the Counties and includes current year taxes, prior year taxes, and penalties and interest. The current rate is \$3.8149 per \$1,000 of assessed value. The projected amount for 2023-24 is \$3,070,000 and is based on a 3% increase for Multnomah County and a 2.5% increase for Clackamas County in assessed value and a historical 95.5% collection rate.

The table below outlines the Property Tax revenue for the last 4 years of actuals and the current and proposed budget amount.

Property Taxes	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget	2023-24 Proposed
Current Year Taxes	2,591,823	2,688,957	2,804,831	2,860,261	2,975,000	3,024,000
Prior Year Taxes	92,758	38,689	39,922	-3,277	40,000	40,000
Interest	7,394	3,984	1,692	1,160	2,700	6,000
Total	2,691,975	2,731,630	2,846,445	2,858,144	3,017,700	3,070,000
Percent change	5%	1%	4%	0%	6%	2%

Local Option Levy

In the November 2020 election, community members approved continuation of a 5-year Local Option Levy at the rate of \$1.37 per \$1,000 of 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 anticipated amount to be raised for 2023-24 is \$1,023,000 and is based on a 3% increase for Multnomah County and a 2.5% increase for Clackamas County in assessed value and a historical 95.5% collection rate. The estimated compression loss which occurs when your tax amount is over the Ballot Measure 5 limits of \$5 per \$1000 of Real Market Value (RMV) for education, is estimated at 7% for Multnomah County and 9% for Clackamas County. Local Option Levy funds could impact State School Fund receipts based on HB4117, projections for 2023-24 show that we are within our limits and will not have any impacts to SSF. The table below outlines the Local Option Levy revenue for the last 4 years of actuals and the current and proposed budget amounts.

Local Option	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget	2023-24 Proposed
Current Year Taxes	\$892,164	\$918,092	\$865,013	\$971,518	\$986,000	\$1,008,000
Prior Year Taxes	25,669	11,018	12,861	53,618	15,000	15,000
Interest	971	1,272	397	377	-	-
Total	918,804	930,382	878,271	1,025,514	1,001,000	1,023,000
Percent change	3%	1%	-6%	17%	-2%	2%

Foundation Contribution

The Foundation serves an important purpose in supporting what makes our public school district different from other Oregon public schools. School funding can be unstable and schools across Oregon have had to ride that uncertainty, often cutting programming and services to remain solvent (programs such as art, music, sports and after-school activities, or staffing, such as librarians and counselors). This is where the Foundation steps in.

The Riverdale Schools Foundation is funded from donations from parents and community members. For the 2023-24 school year Riverdale is asking the Foundation to contribute \$1.2 million. This enormous contribution supports the enhancement of our instruction and the support services we are able to provide above and beyond the funding provided by the state. The 2023-24 Foundation donation will go towards supporting Riverdale's unique and robust programming components that include:

- **Fine Arts (Music and Art) for Grade School & High School**
- **Instructional Assistants and other Support Staff**
- **Librarians at the Grade School & High School**
- **Curriculum Adoptions**
- **Timely Tech Replacements**
- **Security Upgrades & Replacements**
- **Counseling Services**
- **Financial Aid**

For the 2023-24 school year in order to balance the budget the district is proposing an additional ask of \$255,000 from the Foundation.

Multnomah Education Service District (MESD) Resolution Funds

MESD is a public agency responsible for a variety of direct and indirect educational services to the eight Multnomah County school districts as well as other public and private agencies. MESD's services are those best managed on a regional basis either because they are too costly for an individual district to support, or because demand for the service within a single district is limited.

MESD's core services are funded by the State School Fund, local property taxes, contracts and grants. The state allocates support to all Education Service Districts (ESD) in the state by granting each ESD a fixed share of the total ESD funding formula revenue. The ESD then allocates these funds to the participating local school districts.

There are more than 60 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for service basis. Some programs may be funded through both resolution and contract dollars. Each participating local school district selects from a menu of services. Due to the

decline in enrollment the resolution dollars Riverdale receives has gone down from ~\$430K in 2019-20 to \$303K for 2022-23. The resolution dollars primarily support our Student Services, these include Speech Pathology, Occupational Therapy, Psychological Services, Assistive Technology, and Nursing. During COVID the district increased nursing services to 1.0 FTE from .40 FTE in order to support the reporting, testing and district needs during the pandemic. This increase and the reduced enrollment created a deficit of \$138K that has rolled forward. Any amount that exceeds the district's resolution amount is considered contracted services and would need to be paid from an appropriate district source or a reduction in services. In an effort to right size plan selections with resolution dollars the district dropped nursing services for the 2022-23 school year to .60 FTE and is planning to reduce it to .50 FTE for 2023-24. In addition the proposed budget includes \$20K to go towards reducing the deficit over time.

Other Funds and Sources of Revenue

Federal Funds:

The district accesses previously unclaimed federal dollars in the form of Title 1, IIA, and IVA funds. These funds assist with student support and staff development work in the district and reduce the general fund support needed in these areas. Riverdale also receives funding for IDEA.

State Funds:

Student Success Act (SIA) - The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2023-24 estimated allocation for SIA is \$442,279, a \$33,236 decrease from 2022-23. SIA funds are based on ADMw and Riverdale's enrollment decline through the pandemic is finally catching up to the ADMw that will be used for funding calculations. The 2023-24 budget will continue to investment in the following areas:

- Increased access for students in need of academic support, including support for K-8 literacy and math
- Support capacity to implement restorative practices
- Mental health supports
- Braid racial equity and social justice strategies into our instructional core work

Other State Sources include but aren't limited to, High School Success. The district is estimated to receive \$183,451 for High School Success funding for 2023-24. High School success will continue the 2022-23 investments in the areas of Dropout prevention, College Level Opportunities and Career and Technical Education.

Other Revenue:

Some other sources of revenue include but are not limited to:

SB 1149 Energy Efficiency Fund - In 2019-20 the district accessed SB 1149 dollars to upgrade the lighting at the high school. The project was completed in the fall of 2019. The Energy Trust of Oregon LED relight project leveraged significant technology improvements in LED lighting reducing the annual connected lighting load at Riverdale High by 86%. Total turn-key installed project costs was \$224,204. The Energy Trust of Oregon incentive totaled \$43,000 in direct cash incentives contributing to 254,000 kWh annual savings. The district's SB 1149 funds qualified for use in this project and \$139,006 dollars were applied to the project. Additionally, \$42,198 general fund dollars were used to complete the project. Annual utility cost savings are estimated at \$30,000 and maintenance costs avoided have been calculated at \$20,000. The calculated payback time is 2.95 years with a 33.9% ROI (Return on Investment).

PTC Funds – Another revenue source for the district is our Parent Teach Club. Riverdale is fortunate to have an active PTC that raises funds in support of our students and staff. The PTC funds directly support our classrooms, providing books, supplies, professional development and many other needs as they arise throughout the year. They provide and organize grade level breakfasts and meals for the teachers during conferences and they put on many annual events that raise funds to support Riverdale. The annual auction raises money each year during the Paddle Raise that supports a district identified need, this year was Safety & Security. The Auction far exceeded the goal and we are so grateful to the PTC and our community for their support.

Curriculum Adoptions – These are funded with a transfer from the general fund to a Special Revenue Fund. These funds are to create financial stability and also allow space for curriculum and technology innovation through the realization of annual curriculum adoptions that align with the Oregon Textbook Adoption cycle. English Language Arts is coming to completion and Math is scheduled to begin the process in 2023-24.

Student Activity Funds – Another large source of revenue in our Special Revenue funds are the Student Activity funds for our Grade School and High School. Student Body funds are raised or collected by and for school approved student groups in which the school district prescribes the purposes for how the money is obtained and used. They include things such as art and music fees, as well as field trips and testing fees.

Construction Excise Tax - Provided through a tax on new construction in the Riverdale attendance area, this tax was used in 2019-20 to fund necessary repairs and improvements to HVAC systems in both schools. We continue to utilize this fund to meet our facility needs in an effort to reduce the demand for the general fund. Overall the remittances from the City are down due to fewer building permits.

Expenditure Overview

Expenditure Assumptions

The 2023-24 proposed budget recommends that current educational services from 2022-23 be continued into the 2023-24 school year. Staffing allocations were maintained in most areas, with the exception of leveraging some vacancies which are proposed not to be filled for next year. These vacancies are non-classroom staff. The development of a budget involves combining data from the current year to date as well as projections through June 30, 2023 and include known needed adjustments to forecast a projection for 2023-24. Below highlights some of the main sources of our expenditures and/or changes between the two years.

Projected Ending Fund Balance (EFB) (General Fund)

At the time of adoption of the budget in June EFB for 2022-23 and thus the beginning fund balance for 2023-24 remains a projection. It is not until the year is audited that the actual EFB is confirmed. The district has been in a deficit spending position in 6 of the last 8 years. During the pandemic the district's fund balance increased, as additional one-time revenues and lower operational expenditures created one-time savings for many districts across the state. Since 2020-21 the district has returned to lower revenues than expenditures and has been using fund balance to support the difference. For the 2022-23 school year the adopted beginning fund balance was \$1M, the audited fund balance is \$809,581. This year, based on trends and encumbrances to date, in April, we are projecting an ending fund balance of approximately \$760,000. This is a \$49,581 decrease from the audited beginning fund balance for 2022-23 of \$809,581. The decrease is due to a few factors, most notably is the decline in enrollment (22-23) as well as COLA and inflation increases across the district. The chart below outlines actuals for 2020-21 and 2021-22 as well as the projection for 2022-23. The adopted 2022-23 budget that was amended in October 2022 showed an original deficit of \$251,948. The largest change from those adopted numbers to the projected below is the increase in SSF revenue caused by the lower enrollment across the state which increases the funding per ADMw that we receive. The district is also making efforts to reduce spending in the current year to help fill the funding gap.

General Fund	2020-21	2021-22	2022-23 Projection*
Revenue	\$ 9,770,963	\$ 9,480,932	\$ 10,658,326
Fund Balance	\$ 1,482,071	\$ 1,177,227	\$ 809,581
Salaries	\$ 5,209,385	\$ 5,174,571	\$ 5,546,895
Associated Payroll	\$ 3,170,935	\$ 2,761,529	\$ 2,989,529
Non-Personnel	\$ 1,695,487	\$ 1,912,478	\$ 2,163,614
	\$ 10,075,807	\$ 9,848,578	\$ 10,700,038
Deficit (w/o fund balance)	\$ (304,844)	\$ (367,646)	\$ (41,712)

* estimates based on current projections

Estimated Fund Balance \$ 767,869

Salaries and Benefits

Personnel Projections

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association (RTA) through June 30, 2025. The 2023-24 proposed budget includes negotiated 3% COLA, step increases where available and 4% increase on the insurance cap for all staff. Changes in staffing also include the reduction in two evening custodial positions that were moved to contracted services as well as two additional vacancies, one within the district office and one within the schools that are proposed not to be filled. The school position would be prioritized as an add back depending on the final SSF budget.

Public Employees Retirement System (PERS)

PERS Rates are set by the PERS Board for the biennium. New rates will go into effect on July 1, 2023 and will remain in place through June 30, 2025. Rates decreased by .69% for Tier 1/Tier 2 members from the last biennium, and by .36% for OPSRP members.

PERS Rates		
Biennium	Tier 1/Tier 2	OPSRP
2023-25	13.98%	11.14%
2021-23	14.67%	11.56%
2019-21	21.18%	15.73%
2017-19	16.05%	10.72%
2015-17	8.86%	4.17%

PERS Unfunded Actuarial Liability, UAL, Bond (amount the employer pays for the pension obligation) Riverdale School District participated in a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. For 2023-24, the rate is estimated to be 7.5% an increase of .70% from the 2022-23 rate.

Other Associated Payroll Costs

Other fringe costs include 7.65% FICA, .29% Worker's Compensations, 1% Unemployment, 6% PERS Pick up for all staff. There is also a new fringe rate of .40% to support the state required Paid Family Medical Leave Act (PFML) (HB 2005). Health Insurance rates for 2023-24 have not been released yet so the proposed budget includes a 4% increase on the cap.

Non-personnel Costs**Rentals**

Portland Public Schools owns the land where Riverdale High School is located. Each year the lease payments on the land increase. The 2023-24 payments will be \$20,682 per month for a total cost of \$248,189 for 2023-24. This is a 3% cost increase and is built into the lease.

Utilities

5% increase to the utility budget is included to account for estimated increases.

Transportation

Expenditures here are projected to increase \$62,565 (28%) for 2023-24 as compared to the 2022-23 budget. The current rate proposal from our contractor includes a 41% increase over current rates. Transportation costs have increased due to staff and inflation costs across the state for transportation providers. The district plans to go out for an RFP for transportation services.

Repairs & Maintenance

The 2023-24 proposed budget includes an increase of \$138,685 for the repairs and maintenance services across the district. This estimate incorporates historically what has been coded here and a large portion is an alignment of "budget to actuals" for these line items. These funds cover custodial, landscaping, field maintenance, HVAC, Boiler, gym floors etc. There are reductions to some of the other lines that offset part of this as well as the reduction in the custodial FTE to cover the new contract.

Conditional Use

It was brought to the attention of the district that the current elementary building has a conditional use permit that limits the number of students and staff for the property. The district has not been in compliance with these numbers since 2016 and in order to potentially make adjustments to the permit there will need to be a review by the City of Portland. The district began the process in 2022-23 and the 2023-24 budget includes \$40,000 to go towards the continuation of the process to bring the district into compliance. These line items are included within Repairs & Maintenance, Architect and Dues & Fees.

Software

The 2023-24 proposed budget includes software cost increases of \$23,070. These incorporate escalations on many of our existing contracts (i-ready, i-visions) and new software for assessments (Acadiance).

Dues & Fees

The proposed budget includes an increase here of \$26,340. This increase is due to aligning the budget with actual expenditures that include Athletic fees and Multnomah County Water assessment, as well as an increase for the conditional use.

Substitute Service

The proposed budget includes an increase of \$53,843 to align the budget with actual sub services being used. The district is transitioning to a new provider so there may be some savings but that won't be known until next year.

Property Insurance Premiums

A variety of factors continue to impact the insurance costs for districts across the state, these include both COVID as well as fraud and cyber security risks. Brown & Brown are projecting a 21% increase in costs across the state from 2022-23. The proposed budget includes a projected 11% increase. Riverdale has had limited claims resulting in our rates being lower than the average across the state.

Other Non-instructional/Professional Technical Services

The proposed budget includes a reduction of \$87,799 within this line item. The reductions include NW Regional's reduced support planned for 2023-24. They provided payroll support in a limited capacity for 2022-23 that will finish at the end of the fiscal year. It also includes budget shifting from here to Repairs and Maintenance to support the actual expenditures.

Other Property Services

The proposed budget includes a reduction of \$23,822 within this line item. The reduction aligns budget to actual expenditures. Many of the services budgeted here fall under Repairs and Maintenance.

Supplies

The proposed budget includes a \$56,089 decrease in the supply budgets. This includes consumables, periodicals, non-consumables etc. The reduction was made across the district and effort was taken to allocate to the necessities for classrooms and school maintenance.

Travel

The proposed budget includes a \$38,658 decrease in the travel budget. The reduction was made across the district, professional development, conferences etc will be limited and priority given to the professional development that will reach the largest number of staff.

Hardware

The proposed budget includes a \$47,100 decrease in the hardware budget. The reduction was made across the district, and will require strategic investments with the funds available to continue to maintain the refresh cycle. The hardware budget would be prioritized as an add back depending on the final SSF budget.

Interfund Transfers

The transfers for 2022-23 included \$100,000 for the textbook adoption work. Some of that was to finish the English Language Arts (ELA) adoption from the prior year. There was also a one-time transfer for \$24,153 to move funds that were coded to the general fund in prior years to fund 230 – SB1149 Energy Fund as required. The 2023-24 budget includes a decrease of \$74,153 to align the budget with the \$50,000 annual curriculum adoption.

Contingency and Unappropriated Fund Balance

The School Board, Superintendent and district staff recognize their responsibility to establish an annual budget that delivers exceptional and sustainable educational programming, stability for students and staff, and maintenance of the facilities. It is essential that Riverdale maintain adequate levels of fund balance to mitigate current and future risks (e.g. enrollment decline, unanticipated expenditures) and to ensure stable tax rates.

The Government Finance Officers Association (GFOA) recommends, at a minimum, regardless of size a fund balance of no less than two months of regular operating revenue or expenditures is maintained. This equates to ~\$1.7 million for Riverdale or 17%.

The State funding does not meet current service level and the impact to the districts across the state is continued use of fund balance to support the programming at their schools.

Contingency and Unappropriated Ending Fund Balance

The 2023-24 budget is built on using fund balance for both the district and the foundation to support the programming. The current proposal would have the contingency for the General Fund decreasing from \$408,644 (2022-23 adopted) to \$224,000.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed at \$259,195 in this budget. The unappropriated ending fund balance will decrease from \$339,407.

Overall the proposed budget includes 4.5% in contingency and unappropriated ending fund balance for the 2023-24 school year.

Other Expenditures

Measure 98

The High School Success fund (202) was initiated by Ballot Measure 98 in support of High School Success. This funding was established to expand programs in three specific areas: Dropout Prevention, Career and Technical Education, and College Level Education Opportunities. The anticipated funding for Measure 98 is approximately \$183,451.

The following positions are projected to be funded through Measure 98, High School Success:

- RHS Technology Teacher
- RHS Counselor

Student Success Act (SIA)

The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2023-24 estimated allocation for SIA is \$442,279 a decrease of \$33,236. The 2023-24 proposed budget includes investments in the following areas:

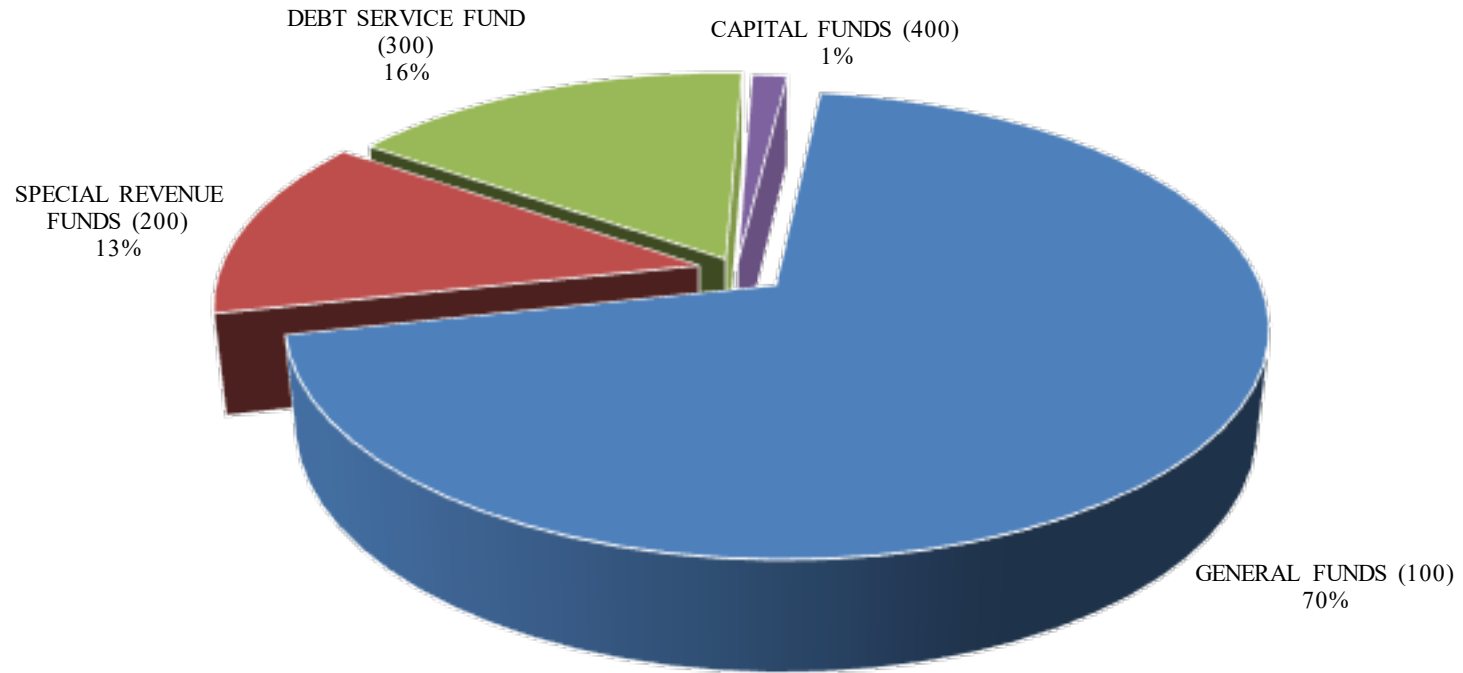
- Increased access for students in need of academic support, including support for K-8 literacy and math
 - Literacy and Math Specialist 1.0 FTE (this is partially funded with Title)
- Additional Classroom supports
 - Instructional Assistant
- Mental health supports
 - Jory Mental Health Contract
- Braid racial equity and social justice strategies into our instructional core work
 - Equity & Inclusion Director 1.0 FTE

**Riverdale School District
2023-24 Proposed Budget Summary All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula*					
Local Property Taxes	\$ 3,064,000	\$ -	\$ 1,941,600	\$ -	\$ 5,005,600
State School Fund	3,252,389	-	-	-	3,252,389
Common School Fund	79,443	-	-	-	79,443
	<u>6,395,832</u>	<u>-</u>	<u>1,941,600</u>	<u>-</u>	<u>8,337,432</u>
Other Revenues Outside Formula					
Local Option Levy	1,023,000	-	-	-	1,023,000
Tuition	1,311,600	-	-	-	1,311,600
Donations	1,462,000	406,555	-	-	1,868,555
Other Local Sources	226,000	58,300	475,853	10,100	770,253
Other Intermediate Sources	67,430	-	-	-	67,430
Other State Sources	55,000	700,730	-	-	755,730
Federal Sources	-	226,283	-	-	226,283
Transfers	-	50,000	-	-	50,000
Beginning Fund Balance	760,000	661,144	174,927	212,547	1,808,618
	<u>4,905,030</u>	<u>2,103,012</u>	<u>650,780</u>	<u>222,647</u>	<u>7,881,469</u>
Total Revenues	<u><u>\$ 11,300,862</u></u>	<u><u>\$ 2,103,012</u></u>	<u><u>\$ 2,592,380</u></u>	<u><u>\$ 222,647</u></u>	<u><u>\$ 16,218,901</u></u>
Requirements					
Expenditures					
Instruction	\$ 6,488,713	\$ 1,594,984	\$ -	\$ -	\$ 8,083,697
Support Services	4,278,953	495,952	-	-	4,774,905
Enterprise/Community Services	-	12,077	-	-	12,077
Facilities Acquisition	-	-	-	222,647	222,647
Debt Service	-	-	2,512,653	-	2,512,653
Fund Transfer	50,000	-	-	-	50,000
Contingency	224,000	-	-	-	224,000
Unappropriated Fund Balance	259,195	-	79,727	-	338,922
Total Expenditures	<u><u>\$ 11,300,861</u></u>	<u><u>\$ 2,103,013</u></u>	<u><u>\$ 2,592,380</u></u>	<u><u>\$ 222,647</u></u>	<u><u>\$ 16,218,901</u></u>

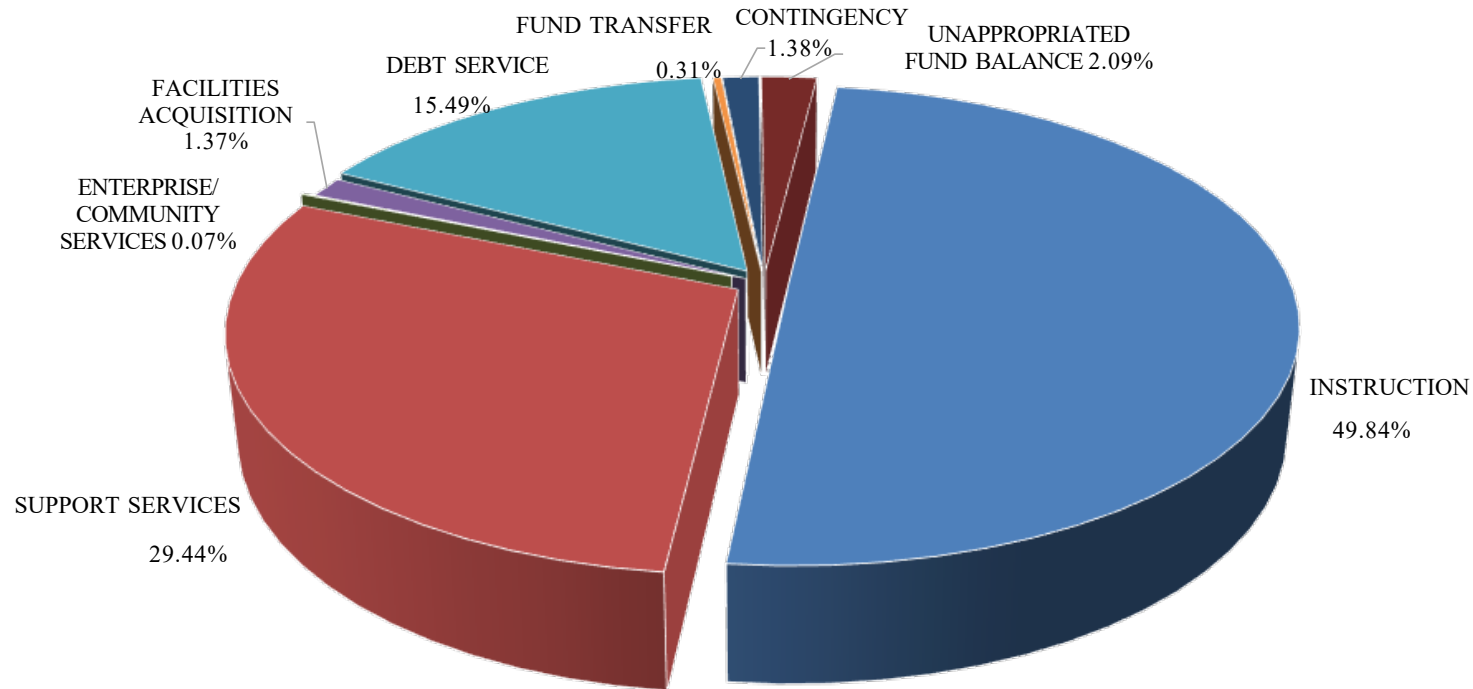
* SSF formula for General Fund only

REVENUE BY FUND



2023-24 PROPOSED BUDGET	
All Funds	Amount
GENERAL FUNDS (100)	\$ 11,300,861
SPECIAL REVENUE FUNDS (200)	2,103,013
DEBT SERVICE FUND (300)	2,592,380
CAPITAL FUNDS (400)	222,647
TOTAL	16,218,901

EXPENDITURES BY APPROPRIATION



2023-24 PROPOSED BUDGET	
FUNCTION	AMOUNT
INSTRUCTION	\$ 8,083,697
SUPPORT SERVICES	\$ 4,774,905
ENTERPRISE/COMMUNITY SERVICES	\$ 12,077
FACILITIES ACQUISITION	\$ 222,647
DEBT SERVICE	\$ 2,512,653
FUND TRANSFER	\$ 50,000
CONTINGENCY	\$ 224,000
UNAPPROPRIATED FUND BALANCE	\$ 338,922
TOTAL	16,218,901

Riverdale School District #51 J
Wage and Salary Schedule
Fiscal Year 2023-24

<u>Classified - Hourly</u>		Calendar											General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7				Fund FTE	Funds FTE
A	Instructional Assistant	180	\$ 19.06	\$ 19.43	\$ 19.83	\$ 20.21	\$ 20.62	\$ 21.03	\$ 21.47				5.2594	1.7281
B	Custodian	260	\$ 20.18	\$ 20.59	\$ 21.00	\$ 21.41	\$ 21.85	\$ 22.29	\$ 22.74				0.5000	-
C	Enrollment/Admissions Coord .	200	\$ 20.54	\$ 20.89	\$ 21.36	\$ 21.78	\$ 22.24	\$ 22.67	\$ 23.12				1.0000	-
E	Admin Assistant	202/240	\$ 24.35	\$ 24.82	\$ 25.32	\$ 25.84	\$ 26.34	\$ 26.87	\$ 27.41				4.0000	-
E	Communications Coordinator	205	\$ 24.35	\$ 24.82	\$ 25.32	\$ 25.84	\$ 26.34	\$ 26.87	\$ 27.41				-	-
F	Facilities Maintenance Supervisor	260	\$ 27.66	\$ 28.16	\$ 28.68	\$ 29.19	\$ 29.73	\$ 30.26	\$ 30.82				2.0000	-
G	College Counselor	192	\$ 28.44	\$ 29.02	\$ 29.60	\$ 30.20	\$ 30.79	\$ 31.41	\$ 32.03				1.0000	-
G	Tech Asst	215	\$ 28.44	\$ 29.02	\$ 29.60	\$ 30.20	\$ 30.79	\$ 31.41	\$ 32.03				1.0000	-

<u>Confidential - Salary</u>		Calendar											General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7				Fund FTE	Funds FTE
	Board/ Superintendent Asst.	240	\$ 69,926	\$ 71,325	\$ 72,752	\$ 74,206	\$ 75,690	\$ 77,205	\$ 78,748				1.0000	-
	HR/AP Specialist	240	\$ 69,926	\$ 71,325	\$ 72,752	\$ 74,206	\$ 75,690	\$ 77,205	\$ 78,748				1.0000	

<u>Exempt - Salary</u>		Contract											General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5						Fund FTE	Funds FTE
	Superintendent	260	\$ 200,850	\$ -	\$ -	\$ -	\$ -						1.0000	-
	Principal - Grade School	230	\$ 123,568	\$ 126,039	\$ 128,560	\$ 131,131	\$ 133,754						1.0000	-
	Principal - High School	230	\$ 123,568	\$ 126,039	\$ 128,560	\$ 131,131	\$ 133,754						1.0000	-
	Business Manager	250	\$ 109,010	\$ 111,191	\$ 113,414	\$ 115,683	\$ 117,996						1.0000	-
	Technology Coordinator	202	\$ 76,854	\$ 78,391	\$ 79,959	\$ 81,558	\$ 83,190						0.9058	0.0942

<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7										
		Work Days	Base - Step 1	Max - Step									General	Other
	Teacher	192	\$ 45,794	\$ 96,169									43.0145	3.7355

Total 64.6797 5.5578

Total FTE, All Positions 70.2375

Riverdale School District #51 J
Staffing Changes from prior year
Fiscal Year 2023-24

Position	2023-24 Proposed	2022-23 Adopted	Difference	Notes
Instructional Assistant	6.9875	6.7200	(0.2675)	Shift in IA FTE
Custodian	0.5000	2.5000	2.0000	Moved to contracted services
Enrollment/Admissions Coord .	1.0000	1.0000	-	
Admin Assistant	4.0000	4.0000	-	
Communications Coordinator	-	1.0000	1.0000	Reduction due to vacancy
Facilities Maintenance Supervisor	2.0000	2.0000	-	
College Counselor	1.0000	1.0000	-	
Tech Asst	1.0000	1.0000	-	
Board/ Superintendent Asst.	1.0000	1.0000	-	
HR/AP Specialist	1.0000	1.0000	-	
Superintendent	1.0000	1.0000	-	
Principal - Grade School	1.0000	1.0000	-	
Principal - High School	1.0000	1.0000	-	
Business Manager	1.0000	1.0000	-	
Technology Coordinator	1.0000	-	(1.0000)	Prior Tech Director was in the Licensed teacher category
Teacher	46.7500	48.7500	2.0000	Prior Tech Director was in the Licensed teacher category shifted up above, reduction due to vacancy Behavioral Specialist
Totals	70.2375	73.9700	3.7325	

General Fund (100)

GENERAL FUND

The General Fund is the district's primary operating fund and accounts for all revenues and expenditures, except those required to be accounted for in another fund. Expenditure categories include salaries, associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses.

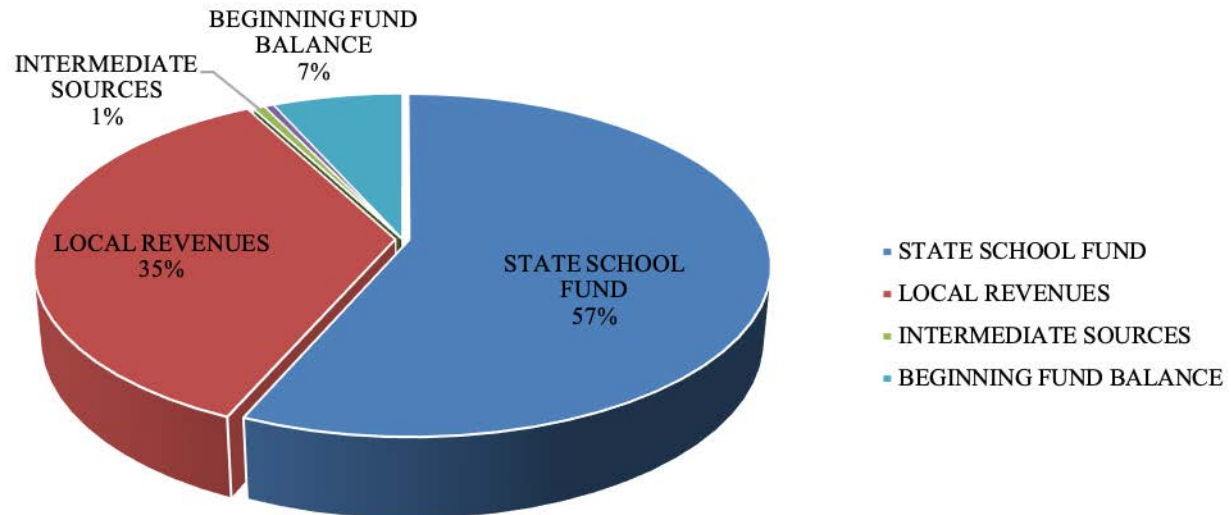
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 57% of all General Fund revenue.

Property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable is due from property owners within the district.

State School Fund formula is based upon estimates of Average Daily Membership (ADM), teacher experience, student transportation costs, local and timber revenues and other statutorily prescribed factors. The amount received from the state is adjusted down based on tax revenues received from the permanent rate local property taxes, timber and other local revenues.

**Riverdale School District
General Fund
Revenue Summary by Major Source**

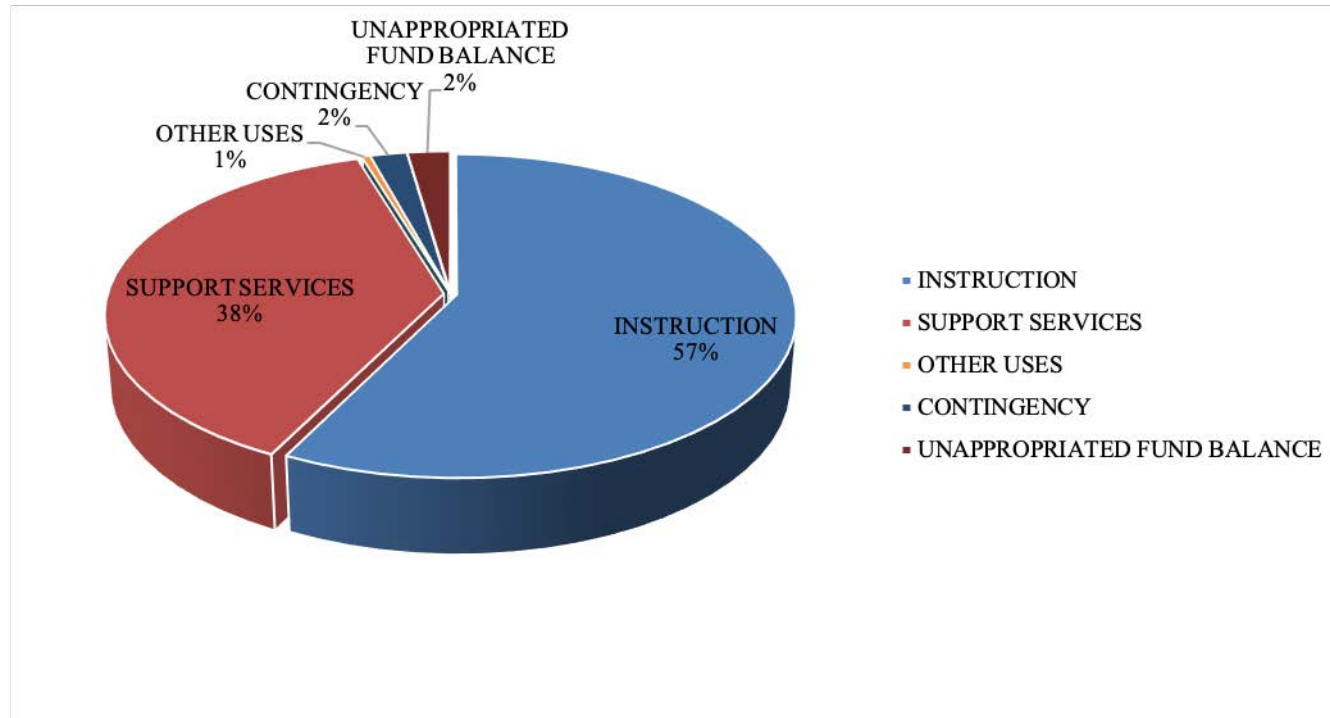
Major Source	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
STATE SCHOOL FUND*	\$ 6,378,704	\$ 6,177,124	\$ 6,615,030	\$ 6,395,832	\$ -	\$ -
OTHER LOCAL SOURCES	3,208,580	3,207,849	3,642,322	4,022,600	-	-
INTERMEDIATE SOURCES	115,728	64,933	45,000	67,430	-	-
OTHER STATE SOURCES	38,220	31,026	-	55,000	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	29,732	-	-	-	-	-
	1,482,071	1,177,227	1,000,000	760,000	-	-
General Fund Total	\$ 11,253,034	\$ 10,658,159	\$ 11,302,352	\$ 11,300,862	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA INCLUDES -
PROPERTY TAXES, COUNTY SCHOOL FUND, COMMON SCHOOL FUND, TIMBER REVENUE AND STATE SCHOOL FUND

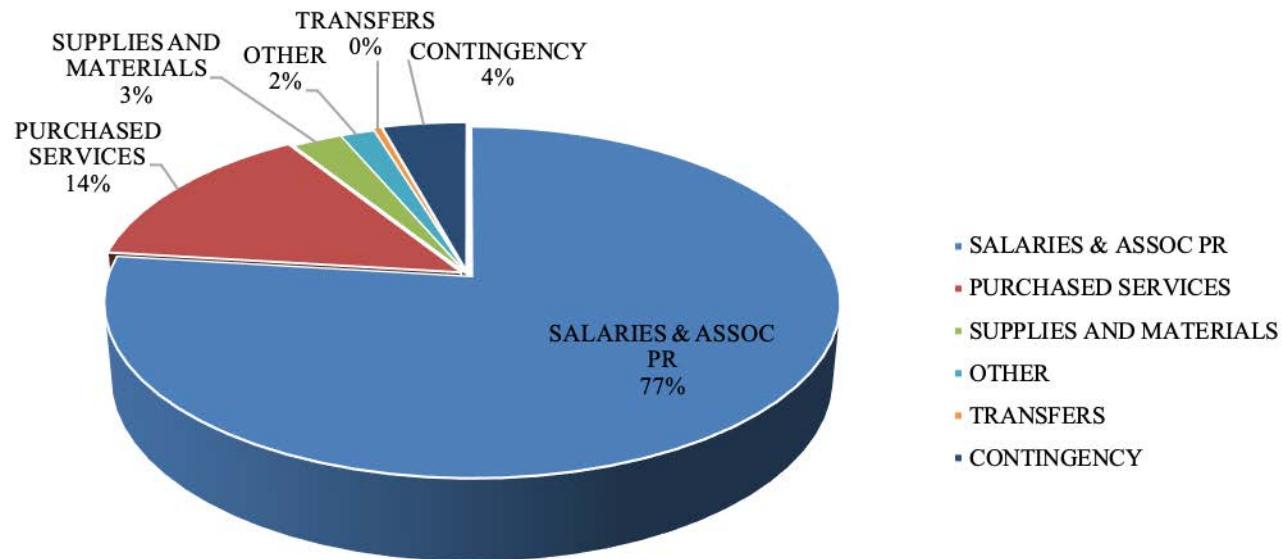
**Riverdale School District
General Fund
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2020-21</u>	<u>ACTUALS 2021-22</u>	<u>BUDGET 2022-23</u>	<u>FTE</u>	<u>PROPOSED 2023-24</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2023-24</u>	<u>ADOPTED 2023-24</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 6,216,939	\$ 5,974,467	\$ 6,202,833	45.91	\$ 6,488,713	44.92	\$ -	\$ -	-
2000	SUPPORT SERVICES	3,858,869	3,874,111	4,227,314	23.01	4,278,953	19.76	-	-	-
5000	OTHER USES	-	-	124,153	-	50,000	-	-	-	-
6000	CONTINGENCIES	-	-	408,644	-	224,000	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	-	-	339,408	-	259,195	-	-	-	-
General Fund Total		<u>\$ 10,075,807</u>	<u>\$ 9,848,578</u>	<u>\$ 11,302,352</u>	<u>68.92</u>	<u>\$ 11,300,861</u>	<u>64.68</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00</u>



**Riverdale School District
General Fund
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
100	SALARIES	\$ 5,209,385	\$ 5,174,571	\$ 5,584,211	68.92	\$ 5,582,280	64.68	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	3,170,935	2,761,529	2,837,818	-	3,108,427	-	-	-	-
300	PURCHASED SERVICES	1,186,951	1,455,237	1,477,745	-	1,589,473	-	-	-	-
400	SUPPLIES AND MATERIALS	344,329	288,243	369,659	-	289,497	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	164,207	168,998	160,713	-	197,990	-	-	-	-
700	TRANSFERS	-	-	124,153	-	50,000	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	-	-	748,052	-	483,195	-	-	-	-
General Fund Total		\$ 10,075,807	\$ 9,848,578	\$ 11,302,351	68.92	\$ 11,300,862	64.68	\$ -	\$ -	0.00



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

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100	General									
	1111 Current Year Taxes	2,804,830.85	2,860,261.30	2,975,000.00	0.00	3,024,000.00	0.00	0.00	0.00	0.00
	1112 Prior Year Taxes	39,922.21	(3,276.95)	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
	1114 PILOT	119.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1121 Current Year Local Option Taxes	865,013.13	971,518.44	986,000.00	0.00	1,008,000.00	0.00	0.00	0.00	0.00
	1122 Prior Year Local Option Taxes	12,861.23	53,618.12	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
	1123 Penalties & Interest on Local Option Tax	397.09	377.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	1,692.11	1,160.07	2,700.00	0.00	6,000.00	0.00	0.00	0.00	0.00
	1311 Tuition from Individuals	744,061.26	848,701.60	1,167,438.00	0.00	1,311,600.00	0.00	0.00	0.00	0.00
	1314 Tuition - Deposits for Next Year	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	27,757.18	19,130.32	27,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
	1740 Fees	66,008.65	119,928.65	125,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
	1910 Rentals	0.00	120.00	3,974.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	1,423,292.00	999,924.62	1,290,210.00	0.00	1,462,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	35,528.65	153,712.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	13,688.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1980 Fees Charged to Grants	5,101.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	9,316.26	18,281.73	25,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1992 E- Rate	3,692.19	21,375.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	6,053,332.67	6,064,832.88	6,657,322.00	0.00	7,086,600.00	0.00	0.00	0.00	0.00
	2101 County School Funds	348.93	392.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2102 General ESD Funds	63,007.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2112 City & County Income Taxes - Current Y	43,483.20	61,329.54	45,000.00	0.00	67,430.00	0.00	0.00	0.00	0.00
	2199 Other Intermediate Sources	9,237.76	3,211.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	116,076.89	64,933.27	45,000.00	0.00	67,430.00	0.00	0.00	0.00	0.00
	3101 State School Fund - General Support	3,465,304.54	3,254,290.56	3,543,165.00	0.00	3,252,389.00	0.00	0.00	0.00	0.00
	3103 Common School Fund	68,297.10	65,848.90	56,865.00	0.00	79,443.00	0.00	0.00	0.00	0.00
	3107 State Revenues	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00
	3120 SSF - Small HS Adj	0.00	31,026.19	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	38,219.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000 State Sources	3,571,821.31	3,351,165.65	3,600,030.00	0.00	3,386,832.00	0.00	0.00	0.00	0.00
	4500 Federal Revenue	29,732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	29,732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	1,482,071.40	1,177,227.17	1,000,000.00	0.00	760,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	1,482,071.40	1,177,227.17	1,000,000.00	0.00	760,000.00	0.00	0.00	0.00	0.00
Total Fund 100	General	11,253,034.27	10,658,158.97	11,302,352.00	0.00	11,300,862.00	0.00	0.00	0.00	0.00

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

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General											
Function	1111	Elementary Programs									
111	Licensed Salaries		1,379,051.48	1,349,471.78	1,479,151.02	18.22	1,403,274.46	16.75	0.00	0.00	0.00
112	Classified Salaries		8,938.81	41,387.97	48,765.60	1.63	38,341.20	1.25	0.00	0.00	0.00
121	Substitutes - Licensed		5,578.00	6,642.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	Temporary - Licensed		116,768.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		4,857.60	60,567.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		30,500.63	21,134.71	31,244.59	0.00	29,219.88	0.00	0.00	0.00	0.00
210	PERS Related Costs		486,709.76	402,947.61	366,976.70	0.00	364,660.22	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		117,754.23	113,540.44	117,107.03	0.00	111,279.33	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		3,808.72	3,132.40	3,021.67	0.00	2,792.14	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		27,703.72	15,194.32	15,730.83	0.00	14,932.42	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	2,836.67	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		341,763.87	309,185.84	282,438.84	0.00	322,173.28	0.00	0.00	0.00	0.00
241	Other Insurance		4,571.44	4,163.27	4,840.80	0.00	4,698.26	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		27,910.39	22,278.50	24,794.50	0.00	24,336.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	5,818.62	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		797.00	5,429.90	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services		19,145.65	55,960.58	37,166.45	0.00	82,800.00	0.00	0.00	0.00	0.00
340	Travel		13.94	94.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		23,183.84	12,406.14	45,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
420	Textbooks		4,032.24	1,153.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books		0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		3,529.46	495.00	525.00	0.00	1,375.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		9,065.70	1,849.85	6,470.00	0.00	2,000.00	0.00	0.00	0.00	0.00
470	Computer Software		6,307.53	6,941.88	2,800.00	0.00	6,500.00	0.00	0.00	0.00	0.00
480	Computer Hardware		40,801.23	34,560.41	60,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	249.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00
Total Function 1111 Elementary Programs			2,662,793.41	2,468,786.87	2,539,394.70	19.85	2,460,450.81	18.00	0.00	0.00	0.00
Function	1113	Elementary Extracurricular									
130	Additional Salary		1,125.00	3,082.31	3,205.60	0.00	3,773.45	0.00	0.00	0.00	0.00
210	PERS Related Costs		108.56	838.64	742.44	0.00	929.78	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	100	General								
Function	1113	Elementary Extracurricular								
220	FICA - Medicare / Social Security	86.05	235.73	245.16	0.00	288.72	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2.76	6.49	6.36	0.00	7.20	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	27.68	31.48	32.82	0.00	38.59	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	6.36	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	15.12	0.00	0.00	0.00	0.00
Total Function	1113	Elementary Extracurricular	1,350.05	4,194.65	4,238.74	0.00	5,052.86	0.00	0.00	0.00
Function	1121	Middle School Programs								
111	Licensed Salaries	487,757.63	431,510.89	482,243.13	5.48	476,406.22	5.25	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	2,841.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	11,081.72	8,165.72	5,444.07	0.00	15,844.10	0.00	0.00	0.00	0.00
210	PERS Related Costs	162,029.75	108,497.05	106,127.28	0.00	119,883.69	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	37,793.26	33,918.94	36,760.41	0.00	35,858.61	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1,229.27	948.07	961.60	0.00	930.72	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	8,508.69	4,534.15	4,919.26	0.00	4,802.07	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	890.28	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	74,910.57	63,553.03	91,601.36	0.00	94,596.00	0.00	0.00	0.00	0.00
241	Other Insurance	1,428.45	1,322.98	1,475.01	0.00	1,441.32	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	19,033.50	16,508.43	9,417.00	0.00	9,417.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,874.95	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	351.97	500.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	24,241.19	26,797.67	45,708.12	0.00	41,400.00	0.00	0.00	0.00	0.00
340	Travel	225.00	41.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	3,315.24	3,068.78	10,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
420	Textbooks	15,909.30	1,551.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	1,064.44	0.00	1,433.25	0.00	1,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	3,655.44	648.47	551.25	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	95.00	33.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	852,630.42	704,441.88	802,532.02	5.48	811,454.68	5.25	0.00	0.00
Function	1122	Middle School Extracurricular								
111	Licensed Salaries	0.00	0.00	35,445.12	0.43	21,815.76	0.25	0.00	0.00	0.00
112	Classified Salaries	10,062.00	847.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	74,291.38	62,583.08	75,191.57	0.00	66,480.71	0.00	0.00	0.53	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General										
Function 1122	Middle School Extracurricular									
210	PERS Related Costs	17,745.78	11,778.39	20,928.72	0.00	20,904.05	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	6,442.63	4,843.93	8,455.68	0.00	6,657.51	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	266.34	133.62	218.28	0.00	182.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,587.96	651.42	1,137.43	0.00	925.96	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	216.84	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	1,745.02	145.30	11,605.73	0.00	4,953.00	0.00	0.00	0.00	0.00
241	Other Insurance	73.86	6.42	136.89	0.00	96.33	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	331.48	0.00	0.00	0.00	0.00
311	Instruction Services	0.00	9,065.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	0.00	0.00	2,100.00	0.00	2,000.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	0.00	0.00	0.00	2,200.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	1,637.00	3,461.00	6,405.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,456.35	3,132.09	6,200.00	0.00	2,500.00	0.00	0.00	0.00	0.00
470	Computer Software	715.42	0.00	650.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	518.99	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees	415.75	1,180.39	1,050.00	0.00	1,050.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	116,958.48	97,828.46	169,841.26	0.43	134,196.80	0.25	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	1,090,194.03	1,173,768.63	1,131,940.53	13.55	1,213,359.79	13.86	0.00	0.00	0.00
112	Classified Salaries	0.00	1,536.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed	240.00	22,550.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	15,751.53	34,034.20	50,831.54	0.00	38,050.90	0.00	0.00	0.00	0.00
210	PERS Related Costs	364,466.72	315,829.08	265,837.83	0.00	315,322.83	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	84,316.22	93,530.07	89,696.26	0.00	94,730.60	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	2,756.72	2,629.55	2,361.75	0.00	2,409.03	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	18,153.24	12,549.27	12,025.14	0.00	12,671.89	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	2,280.07	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	205,180.73	246,554.92	226,030.22	0.00	250,968.66	0.00	0.00	0.00	0.00
241	Other Insurance	3,211.54	3,564.11	3,872.73	0.00	4,901.22	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	32,585.20	25,510.45	27,093.84	0.00	28,260.62	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	4,953.36	0.00	0.00	0.00	0.00
311	Instruction Services	16,197.50	2,370.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	126.40	990.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General											
Function 1131	High School Programs										
319	Other Instructional Prof. Tech. Services		51,115.12	49,108.36	53,291.43	0.00	55,800.00	0.00	0.00	0.00	0.00
324	Rentals		6,572.89	3,030.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
374	Other Tuition		2,958.86	(475.00)	1,102.50	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		1,900.81	7,645.65	15,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
420	Textbooks		4,627.83	1,265.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		599.00	109.99	7,480.63	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		123.74	919.00	1,050.00	0.00	1,050.00	0.00	0.00	0.00	0.00
480	Computer Hardware		13,537.00	18,825.69	30,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		550.00	610.00	2,000.00	0.00	1,235.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		1,915,165.08	2,016,456.53	1,931,894.47	13.55	2,059,713.90	13.86	0.00	0.00	0.00
Function 1132	High School Extracurricular										
111	Licensed Salaries		0.00	0.00	46,985.28	0.57	65,447.41	0.75	0.00	0.00	0.00
112	Classified Salaries		10,062.00	847.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		0.00	29,020.64	30,554.90	0.00	35,611.95	0.00	0.00	0.00	0.00
130	Additional Salary		114,312.42	118,495.16	122,359.68	0.00	157,960.56	0.00	0.00	0.00	0.00
210	PERS Related Costs		24,586.16	24,319.90	37,502.20	0.00	47,224.06	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		9,501.75	11,327.52	15,183.99	0.00	19,649.95	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		382.35	480.92	543.97	0.00	735.89	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		2,454.37	1,522.75	2,049.46	0.00	2,859.39	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	396.53	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		1,840.19	145.29	15,384.23	0.00	14,859.00	0.00	0.00	0.00	0.00
241	Other Insurance		79.81	6.40	198.78	0.00	386.27	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	924.43	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		60.00	166.75	6,300.00	0.00	1,500.00	0.00	0.00	0.00	0.00
324	Rentals		6,002.00	2,500.00	7,000.00	0.00	6,500.00	0.00	0.00	0.00	0.00
326	Fuel		0.00	170.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	2,440.14	3,675.00	0.00	3,675.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		6,247.25	11,024.75	15,225.00	0.00	17,120.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		1,205.63	18,569.97	8,750.00	0.00	12,000.00	0.00	0.00	0.00	0.00
470	Computer Software		715.41	0.00	650.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		519.00	117.60	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees		2,842.05	15,877.90	5,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		180,810.39	237,033.64	317,859.02	0.57	398,553.91	0.75	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General										
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	11,993.65	9,591.86	13,509.71	0.20	14,386.43	0.20	0.00	0.00	0.00
130	Additional Salary	3,491.72	220.58	1,831.77	0.00	5,660.19	0.00	0.00	0.00	0.00
210	PERS Related Costs	4,745.57	2,663.61	3,553.06	0.00	4,939.41	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,183.94	750.57	1,173.59	0.00	1,532.89	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	38.12	20.69	30.24	0.00	38.40	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	293.45	100.85	158.49	0.00	205.90	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	30.72	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	3,803.40	3,047.44	4,368.87	0.00	3,962.40	0.00	0.00	0.00	0.00
241	Other Insurance	39.04	34.20	47.75	0.00	47.64	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	80.16	0.00	0.00	0.00	0.00
Total Function 1210	Gifted and Talented Programs	25,588.89	16,429.80	24,704.20	0.20	30,853.42	0.20	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	156,746.45	143,967.12	134,347.01	1.80	219,300.81	2.59	0.00	0.00	0.00
112	Classified Salaries	108,330.15	110,166.53	118,062.96	4.04	122,335.04	4.01	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	137.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	11,940.92	16,763.66	5,008.79	0.00	15,376.72	0.00	0.00	0.00	0.00
210	PERS Related Costs	87,787.39	68,934.45	46,630.11	0.00	93,149.71	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	20,798.40	20,107.71	19,360.70	0.00	26,873.26	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	681.86	670.92	564.53	0.00	683.47	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4,750.83	2,719.47	2,655.34	0.00	3,646.44	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	500.03	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	66,060.44	56,441.20	65,847.48	0.00	99,257.50	0.00	0.00	0.00	0.00
241	Other Insurance	895.80	896.28	646.37	0.00	1,108.94	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,405.14	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	7,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	1,238.87	5,579.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00
382	Legal Services	94.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	952.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	608.88	2,784.31	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
420	Textbooks	249.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	525.00	0.00	500.00	0.00	0.00	0.00	0.00
470	Computer Software	277.09	125.93	600.00	0.00	600.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100	General									
Function 2190	Student Support									
130	Additional Salary	458.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	168.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	35.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2190	Student Support	665.12	0.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Curriculum Development									
130	Additional Salary	4,666.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,514.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	356.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	92.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Curriculum Development	6,641.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
111	Licensed Salaries	105,768.91	82,742.72	174,025.28	2.00	179,246.04	2.00	0.00	0.00	0.00
130	Additional Salary	300.00	6,588.71	4,121.49	0.00	4,245.13	0.00	0.00	0.00	0.00
210	PERS Related Costs	33,027.56	24,253.71	43,964.87	0.00	47,757.57	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	8,103.85	6,833.69	13,628.16	0.00	14,036.99	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	261.37	188.43	351.36	0.00	351.24	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,818.36	910.19	1,824.91	0.00	1,877.94	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	356.28	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	26,386.69	19,953.98	42,314.88	0.00	39,624.00	0.00	0.00	0.00	0.00
241	Other Insurance	307.36	248.08	599.76	0.00	599.76	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	733.92	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	1,377.87	6,967.41	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	88.90	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
420	Textbooks	139.20	107.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	1,121.59	390.58	2,310.00	0.00	1,100.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	781.90	1,207.50	0.00	600.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	656.25	0.00	600.00	0.00	0.00	0.00	0.00
470	Computer Software	4,057.86	4,156.48	4,400.00	0.00	5,000.00	0.00	0.00	0.56	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	100	General									
Function	2222	Library/Media Center									
	480	Computer Hardware	0.00	342.81	200.00	0.00	200.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	182,670.62	154,554.93	289,960.74	2.00	307,472.59	2.00	0.00	0.00	0.00
Function	2230	Assessment and Testing									
	410	Consumable Supplies & Materials	953.53	1,857.51	3,000.00	0.00	1,620.00	0.00	0.00	0.00	0.00
	470	Computer Software	17,835.60	1,829.05	21,000.00	0.00	27,500.00	0.00	0.00	0.00	0.00
Total Function	2230	Assessment and Testing	18,789.13	3,686.56	24,000.00	0.00	29,120.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
	242	Tuition Reimbursement	20,000.00	17,091.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	312	Instructional Programs Improvement Services	4,724.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	0.00	30,000.00	0.00	1,500.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	249.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	24,973.00	17,159.00	30,000.00	0.00	26,500.00	0.00	0.00	0.00	0.00
Function	2310	Board of Education Services									
	340	Travel	525.00	1,165.00	315.00	0.00	1,500.00	0.00	0.00	0.00	0.00
	354	Advertising	488.49	4,110.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	381	Audit Services	22,250.00	15,600.00	27,280.00	0.00	29,000.00	0.00	0.00	0.00	0.00
	382	Legal Services	45,451.55	28,473.75	35,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
	388	Election Services	317.54	969.12	500.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	2,292.75	66,494.03	2,500.00	0.00	10,750.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	31.75	142.80	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,300.00	2,800.00	0.00	2,800.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	100.00	5,020.50	1,000.00	0.00	1,250.00	0.00	0.00	0.00	0.00
	655	Judgements & Settlements Against District	18,708.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2310	Board of Education Services	90,165.58	123,275.52	70,395.00	0.00	106,300.00	0.00	0.00	0.00	0.00
Function	2321	Office of the Superintendent									
	112	Classified Salaries	72,767.52	95,533.98	112,587.92	2.00	117,908.20	2.00	0.00	0.00	0.00
	113	Administrators	212,032.21	147,404.00	186,000.00	1.00	200,850.00	1.00	0.00	0.00	0.00
	124	Temporary - Classified	19,166.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	42,525.88	34,167.14	6,600.00	0.00	5,400.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	112,214.55	56,644.69	77,194.98	0.00	85,610.77	0.00	0.00	0.59	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
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Fund	100	General								
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Function	2321	Office of the Superintendent								
	220	FICA - Medicare / Social Security	24,387.76	21,198.54	23,346.77	0.00	24,798.24	0.00	0.00	0.00
	231	Workers Compensation - SAIF	820.49	581.45	601.90	0.00	620.51	0.00	0.00	0.00
	232	WBF - Hourly Assessment	4,064.54	2,833.33	3,111.64	0.00	3,302.08	0.00	0.00	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	610.36	0.00	0.00	0.00	0.00	0.00
	240	Insurance	10,227.70	8,584.26	34,386.40	0.00	42,382.68	0.00	0.00	0.00
	241	Other Insurance	611.68	760.91	924.40	0.00	885.36	0.00	0.00	0.00
	243	VEBA CONTRIBUTION	2,736.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	246	Annuity Stipend	3,269.74	17,213.00	12,090.00	0.00	13,055.28	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,296.60	0.00	0.00	0.00
	312	Instructional Programs Improvement Services	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	318	Professional/Imprvement Non Instruc Staff	1,922.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	1,955.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	324	Rentals	3,170.49	3,709.27	4,000.00	0.00	4,000.00	0.00	0.00	0.00
	340	Travel	970.00	7,080.00	12,100.00	0.00	3,934.00	0.00	0.00	0.00
	353	Postage	0.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00
	354	Advertising	774.97	400.00	0.00	0.00	0.00	0.00	0.00	0.00
	355	Printing & Binding	443.96	473.55	2,500.00	0.00	500.00	0.00	0.00	0.00
	359	Other Communication Services	400.00	24.00	1,500.00	0.00	500.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	26,752.00	19,049.10	5,000.00	0.00	7,076.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	674.96	3,342.98	5,000.00	0.00	4,850.00	0.00	0.00	0.00
	450	Food	387.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	70.07	2,977.45	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,446.24	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	2,030.33	909.99	300.00	0.00	200.00	0.00	0.00	0.00
	640	Dues and Fees	8,678.89	5,121.85	9,000.00	0.00	8,625.00	0.00	0.00	0.00
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Total Function	2321	Office of the Superintendent	553,279.65	429,455.73	498,854.37	3.00	526,069.72	3.00	0.00	0.00
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Function	2410	Office of the Principal								
	112	Classified Salaries	151,861.46	166,737.64	180,299.28	4.06	186,407.84	4.00	0.00	0.00
	113	Administrators	343,428.60	240,699.20	254,674.01	2.00	264,885.49	2.00	0.00	0.00
	130	Additional Salary	29,528.26	33,709.98	12,900.00	0.00	10,500.00	0.00	0.00	0.00
	210	PERS Related Costs	177,220.01	93,622.16	69,763.79	0.00	113,786.10	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	40,861.68	33,518.52	34,085.33	0.00	35,200.13	0.00	0.00	0.00
	231	Workers Compensation - SAIF	1,320.49	926.13	883.24	0.00	883.94	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100	General									
Function 2410	Office of the Principal									
232	WBF - Hourly Assessment	7,374.89	4,505.08	4,575.07	0.00	4,719.74	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	852.45	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	77,942.52	51,861.63	63,910.20	0.00	98,852.04	0.00	0.00	0.00	0.00
241	Other Insurance	1,679.21	1,232.14	1,502.42	0.00	1,503.32	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	654.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,840.58	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	3,139.53	502.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff	0.00	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	17,286.96	27,535.01	29,500.00	0.00	27,940.00	0.00	0.00	0.00	0.00
340	Travel	3,363.00	2,634.97	1,417.50	0.00	2,500.00	0.00	0.00	0.00	0.00
351	Telephone	1,170.21	6,963.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	3,292.50	0.00	4,515.00	0.00	3,500.00	0.00	0.00	0.00	0.00
354	Advertising	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing & Binding	2,515.72	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	10,179.50	664.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	7,477.20	22,789.15	6,000.00	0.00	19,400.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	609.05	675.67	525.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	775.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	410.70	567.73	300.00	0.00	300.00	0.00	0.00	0.00	0.00
640	Dues and Fees	1,569.05	2,775.00	2,000.00	0.00	3,280.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	882,884.71	693,309.81	689,478.29	6.06	775,999.18	6.00	0.00	0.00	0.00
Function 2520	Fiscal Services									
112	Classified Salaries	0.00	32,073.60	38,227.22	0.50	39,374.04	0.50	0.00	0.00	0.00
113	Administrators	0.00	73,141.86	114,559.55	1.00	117,996.34	1.00	0.00	0.00	0.00
124	Temporary - Classified	0.00	12,546.96	11,857.20	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	60.00	1,000.00	2,400.00	0.00	1,200.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	98.53	31,089.81	37,725.03	0.00	40,190.04	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	4.59	9,063.22	12,747.44	0.00	11,925.20	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.15	250.33	329.40	0.00	303.48	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.21	1,215.95	1,704.11	0.00	1,591.18	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	333.22	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	20,976.51	28,476.72	0.00	33,353.28	0.00	0.00	0.00	0.00
241	Other Insurance	276.15	312.06	492.00	0.00	514.32	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	100	General								
Function	2520	Fiscal Services								
	247	Paid Family Medical Leave	0.00	0.00	0.00	623.49	0.00	0.00	0.00	0.00
	318	Professional/Imprvement Non Instruc Staff	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	198.00	500.00	0.00	2,000.00	0.00	0.00	0.00
	350	Printing and Postage	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00
	353	Postage	0.00	317.75	525.00	0.00	200.00	0.00	0.00	0.00
	354	Advertising	0.00	581.13	525.00	0.00	500.00	0.00	0.00	0.00
	355	Printing & Binding	0.00	0.00	315.00	0.00	300.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	165,822.56	91,245.12	75,878.00	0.00	55,263.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	509.13	178.02	530.25	0.00	500.00	0.00	0.00	0.00
	470	Computer Software	17,339.08	0.00	22,500.00	0.00	26,000.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	3,546.54	300.00	0.00	300.00	0.00	0.00	0.00
	640	Dues and Fees	14,246.94	18,556.81	16,500.00	0.00	25,470.00	0.00	0.00	0.00
Total Function	2520	Fiscal Services	198,357.34	297,513.67	366,950.14	1.50	357,604.37	1.50	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services								
	112	Classified Salaries	182,996.89	222,672.78	239,894.40	4.50	151,860.80	2.50	0.00	0.00
	122	Substitutes - Classified	109.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	12,830.19	9,668.51	1,800.00	0.00	4,200.00	0.00	0.00	0.00
	210	PERS Related Costs	50,235.84	47,391.23	50,667.39	0.00	38,453.42	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	14,698.99	17,666.28	18,489.49	0.00	11,938.60	0.00	0.00	0.00
	231	Workers Compensation - SAIF	2,703.90	3,178.06	2,979.25	0.00	2,235.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	2,774.79	2,413.08	2,540.01	0.00	1,618.20	0.00	0.00	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	483.36	0.00	0.00	0.00	0.00	0.00
	240	Insurance	41,384.40	51,192.94	64,223.76	0.00	36,549.36	0.00	0.00	0.00
	241	Other Insurance	621.45	700.20	703.32	0.00	475.20	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	624.24	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	0.00	2,946.84	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	184,041.67	222,921.32	133,521.15	0.00	278,157.00	0.00	0.00	0.00
	324	Rentals	227,728.80	235,608.19	241,234.50	0.00	248,202.00	0.00	0.00	0.00
	325	Electricity	75,855.77	90,394.79	100,000.00	0.00	99,100.00	0.00	0.00	0.00
	326	Fuel	40,217.76	50,665.66	53,000.00	0.00	62,500.00	0.00	0.00	0.00
	327	Water and Sewage	36,116.49	46,746.22	54,300.00	0.00	54,300.00	0.00	0.00	0.00
	328	Garbage	22,153.33	34,164.03	40,000.00	0.00	44,000.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100	General									
Function 2540	Operation & Maintenance of Plant Services									
329	Other Property Services	0.00	2,775.75	27,962.50	0.00	4,140.00	0.00	0.00	0.00	0.00
340	Travel	185.00	185.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
359	Other Communication Services	0.00	0.00	987.00	0.00	0.00	0.00	0.00	0.00	0.00
383	Architect / Engineer Services	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	6,752.71	0.00	10,500.00	0.00	2,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	25,419.66	28,322.93	31,907.50	0.00	41,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	63,574.21	7,500.14	15,801.25	0.00	11,000.00	0.00	0.00	0.00	0.00
470	Computer Software	59.88	59.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	44.98	500.00	0.00	500.00	0.00	0.00	0.00	0.00
640	Dues and Fees	31,531.44	125.00	24,500.00	0.00	35,630.00	0.00	0.00	0.00	0.00
653	Propery Insurance Premiums	83,513.00	95,132.00	97,063.00	0.00	108,000.00	0.00	0.00	0.00	0.00
670	Multnomah County Tax Assessment	702.67	23,524.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	1,106,208.82	1,196,000.67	1,213,557.88	4.50	1,246,483.82	2.50	0.00	0.00	0.00
Function 2550	Student Transportation Services									
322	Repairs & Maintenance	1,184.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation	70,463.90	192,731.12	185,000.00	0.00	239,700.00	0.00	0.00	0.00	0.00
332	Non-Reimburseable Transportation	14,582.60	41,180.60	39,060.00	0.00	46,925.00	0.00	0.00	0.00	0.00
390	Other General Prof and Technological Services	258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	540.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services	87,029.63	233,911.72	224,060.00	0.00	286,625.00	0.00	0.00	0.00	0.00
Function 2633	Public Information Services									
112	Classified Salaries	36,965.60	38,769.60	41,131.20	1.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	3,046.87	5,062.14	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	10,307.70	9,311.69	9,803.93	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	3,060.98	3,358.55	3,238.32	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	97.40	92.50	83.52	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	578.14	457.95	440.73	0.00	0.00	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	84.69	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	8,701.00	21,501.60	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	162.43	157.77	153.96	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	627.90	1,000.00	0.00	760.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General											
Function 2633	Public Information Services										
353	Postage		0.00	0.00	1,548.75	0.00	100.00	0.00	0.00	0.00	0.00
354	Advertising		9.48	10,330.00	16,622.00	0.00	12,706.00	0.00	0.00	0.00	0.00
355	Printing & Binding		686.99	0.00	5,670.00	0.00	1,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	0.00	1,470.00	0.00	3,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		1,989.97	739.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		35,118.48	7,136.99	7,500.00	0.00	11,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware		114.99	2,659.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees		757.00	85.00	1,000.00	0.00	100.00	0.00	0.00	0.00	0.00
Total Function 2633 Public Information Services			92,896.03	87,490.08	112,548.70	1.00	28,766.00	0.00	0.00	0.00	0.00
Function 2640	Staff Services										
112	Classified Salaries		1,520.27	32,073.60	38,227.34	0.50	39,374.16	0.50	0.00	0.00	0.00
122	Substitutes - Classified		4,615.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		95.14	100.00	68,392.38	0.00	34,806.25	0.00	0.00	0.00	0.00
210	PERS Related Costs		1,637.95	11,084.12	21,434.71	0.00	19,561.03	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		493.70	2,833.73	8,101.90	0.00	5,508.67	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		15.90	78.74	206.06	0.00	139.63	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		29.49	382.03	1,079.50	0.00	740.37	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	206.57	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		1,512.20	4,384.09	4,966.44	0.00	9,137.40	0.00	0.00	0.00	0.00
241	Other Insurance		22.22	93.91	104.52	0.00	126.84	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		0.00	39.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	288.01	0.00	0.00	0.00	0.00
249	COBRA AEI SUBSIDY		0.00	10,970.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		0.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00
354	Advertising		0.00	0.00	630.00	0.00	500.00	0.00	0.00	0.00	0.00
355	Printing & Binding		0.00	0.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		100.00	4,987.50	150.00	0.00	150.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	1,221.35	636.30	0.00	1,000.00	0.00	0.00	0.00	0.00
470	Computer Software		1,000.00	6,314.23	3,500.00	0.00	3,612.00	0.00	0.00	0.00	0.00
480	Computer Hardware		1,682.84	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees		91.53	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100 General											
Total Function 2640 Staff Services			12,816.52	74,563.86	150,705.72	0.50	115,044.36	0.50	0.00	0.00	0.00
Function 2660 Technology Support											
111	Licensed Salaries		89,127.15	85,913.87	66,564.76	0.89	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries		28,660.80	50,002.19	52,248.00	1.00	53,810.40	1.00	0.00	0.00	0.00
113	Administrators		0.00	0.00	0.00	0.00	71,006.96	0.91	0.00	0.00	0.00
124	Temporary - Classified		1,167.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		19,532.44	16,586.91	9,063.54	0.00	8,873.46	0.00	0.00	0.00	0.00
210	PERS Related Costs		42,678.45	40,972.98	29,551.73	0.00	32,800.04	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		10,526.75	11,480.43	9,782.47	0.00	10,146.63	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		340.49	321.50	252.27	0.00	255.87	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		2,116.84	1,537.15	1,311.41	0.00	1,361.47	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	255.57	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		25,920.01	18,984.05	30,561.84	0.00	18,274.68	0.00	0.00	0.00	0.00
241	Other Insurance		399.70	438.22	391.52	0.00	351.36	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	530.56	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services		2,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Improvement Non Instruc Staff		4,798.00	1,039.00	4,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities		188.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		3,835.84	3,606.77	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
340	Travel		570.19	4,958.11	4,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
351	Telephone		5,831.20	30.00	7,100.00	0.00	8,400.00	0.00	0.00	0.00	0.00
353	Postage		376.52	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		745.30	1,747.55	1,700.00	0.00	1,700.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		865.43	3,658.54	7,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
470	Computer Software		17,555.22	30,813.00	18,500.00	0.00	25,390.00	0.00	0.00	0.00	0.00
480	Computer Hardware		3,111.14	31,743.31	3,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
640	Dues and Fees		2.35	440.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support			261,319.60	304,273.58	248,983.11	1.89	243,601.43	1.91	0.00	0.00	0.00
Major Function 2000 Support Services			3,858,868.53	3,874,110.74	4,227,314.18	22.97	4,278,953.48	19.76	0.00	0.00	0.00
Function 5200 Transfers of Funds											
711	TRANSFER		0.00	0.00	24,153.00	0.00	0.00	0.00	0.00	0.00	0.00
712	TRANSFER - TEXTBOOK ADOPTION		0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 5200 Transfers of Funds			0.00	0.00	124,153.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 100	General										
Major Function 5000	Other Uses		0.00	0.00	124,153.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	408,644.10	0.00	224,000.00	0.00	0.00	0.00	0.00
Total Function 6110	Operating Contingency		0.00	0.00	408,644.10	0.00	224,000.00	0.00	0.00	0.00	0.00
Major Function 6000	Contingency		0.00	0.00	408,644.10	0.00	224,000.00	0.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	339,407.99	0.00	259,195.11	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	339,407.99	0.00	259,195.11	0.00	0.00	0.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	339,407.99	0.00	259,195.11	0.00	0.00	0.00	0.00
Total Fund 100	General		10,075,807.10	9,848,577.74	11,302,352.00	68.89	11,300,862.00	64.68	0.00	0.00	0.00

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

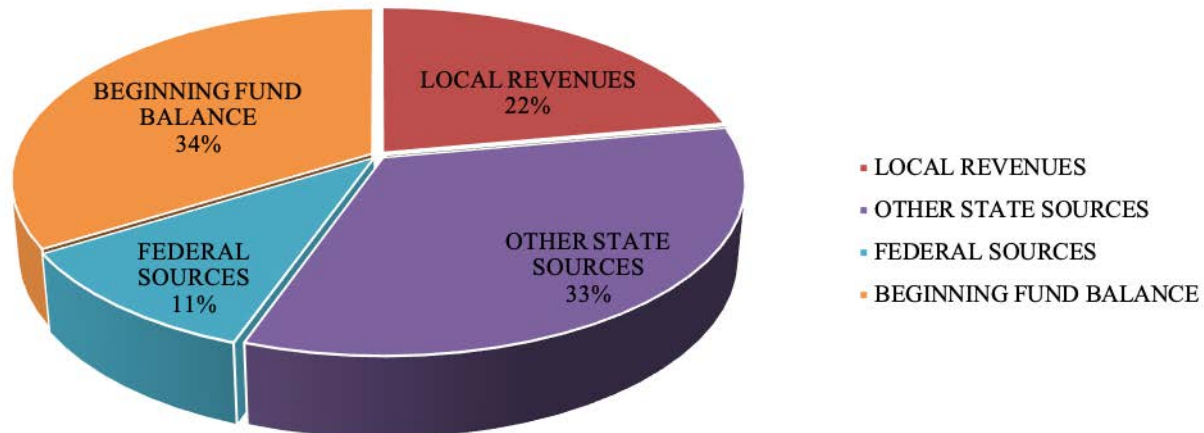
Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. The revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. Special revenue classified funds are created by local ordinance and are often mandated under State statutes. The following fall under Special Revenue Funds:

Riverdale School District Summary of Special Revenue Funds 2023-2024

Fund	Description	Budgeted Revenue	Budgeted Expenditure
201	Facilities Grant	\$ 20,453	\$ 20,453
202	CTE - Career Technical Education	183,451	183,451
203	Title I	27,483	27,483
204	IDEA	148,800	148,800
210	PTC - Grants Paddle Raise Funds	109,056	109,056
213	PTC Grade School Grant Fund	100,000	100,000
214	PTC High School Grant Fund	50,000	50,000
219	Hillman Grant	2,326	2,326
220	ESSER	-	-
230	Energy Efficient Schools SB 1149	85,088	85,088
250	Food Service	12,077	12,077
251	Student Success Act Fund	442,279	442,279
259	Grant Reserve Fund	242,000	242,000
261	Textbook Adoption	50,000	50,000
271	Grade School Activities	170,000	170,000
272	High School Activities	460,000	460,000
Total Special Revenue Funds		\$ 2,103,013	\$ 2,103,013

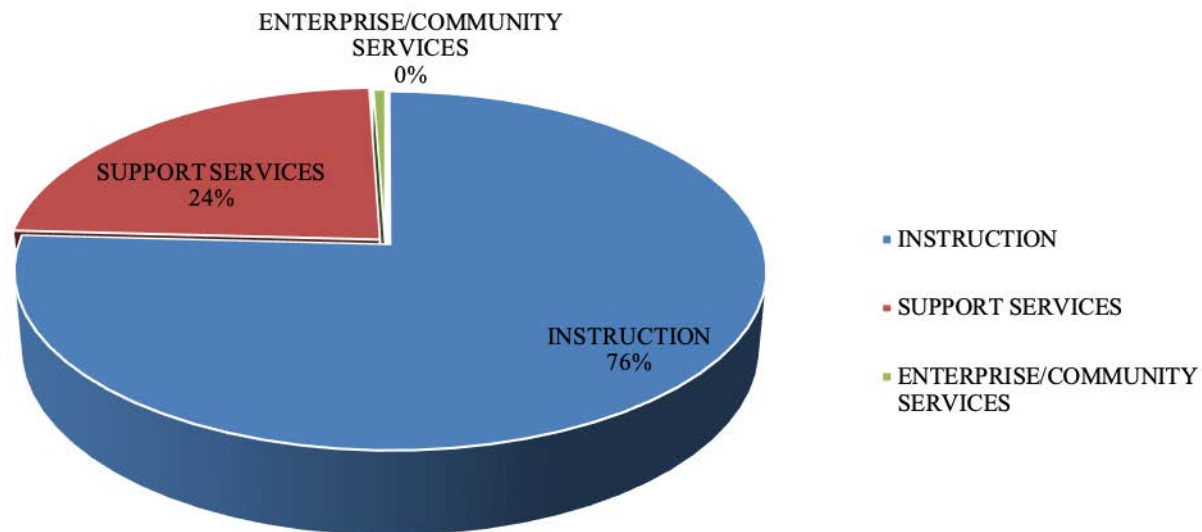
**Riverdale School District
Special Revenue Funds
Revenue Summary by Major Source**

Major Source	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
STATE SCHOOL FUND*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	135,845	178,861	570,200	464,855	-	-
INTERMEDIATE SOURCES	-	77,547	-	-	-	-
OTHER STATE SOURCES	389,639	650,688	592,616	700,730	-	-
FEDERAL SOURCES	247,379	257,743	417,609	226,283	-	-
OTHER SOURCES/ BEGINNING FUND	554,230	606,360	751,510	711,144	-	-
Special Revenue Fund Total	\$ 1,327,092	\$ 1,771,199	\$ 2,331,935	\$ 2,103,012	\$ -	\$ -



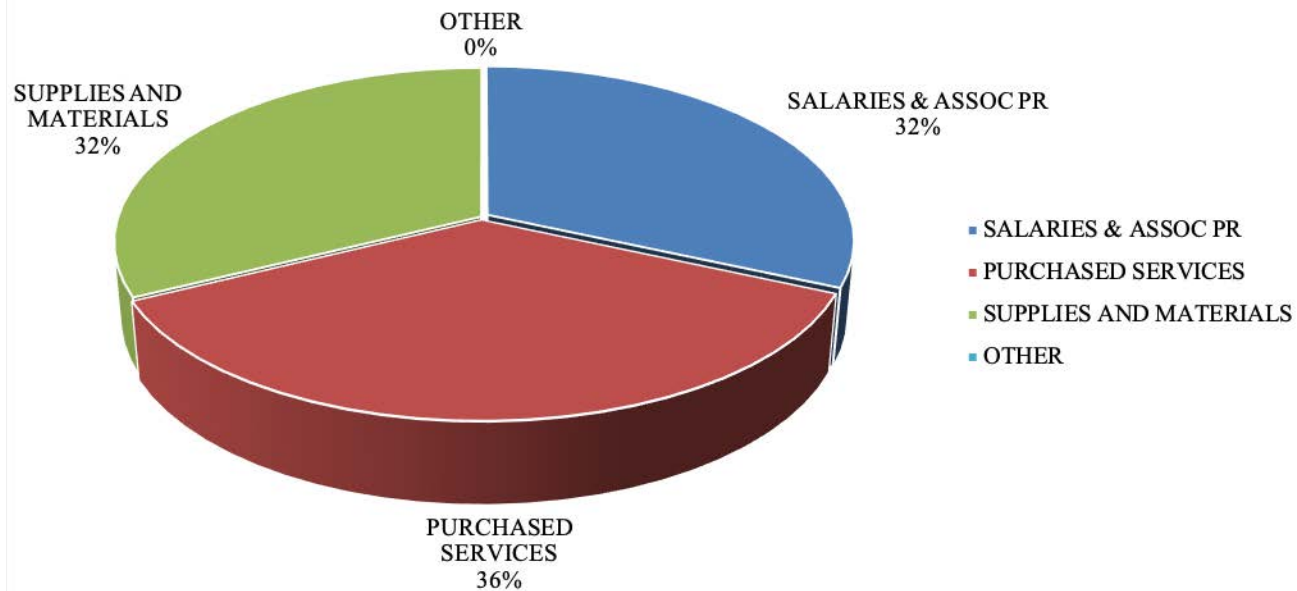
**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1000	INSTRUCTION	\$ 553,098	\$ 551,782	\$ 1,636,733	2.70	\$ 1,594,984	4.07	\$ -	\$ -	-
2000	SUPPORT SERVICES	167,635	521,390	674,667	2.35	495,952	1.48	-	-	-
3000	COMMUNITY SERVICES	-	-	20,535	-	12,077	-	-	-	-
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	-	-	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 720,733	\$ 1,073,172	\$ 2,331,935	5.05	\$ 2,103,013	5.56	\$ -	\$ -	0.00



**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
100	SALARIES	\$ 297,296	\$ 443,355	\$ 482,899	5.05	\$ 417,584	5.56	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	167,983	265,502	261,983	-	247,867	-	-	-	-
300	PURCHASED SERVICES	77,148	213,575	679,900	-	757,849	-	-	-	-
400	SUPPLIES AND MATERIALS	173,204	143,761	904,791	-	679,712	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	5,101	6,979	2,362	-	-	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	-	-	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 720,733	\$ 1,073,172	\$ 2,331,935	5.05	\$ 2,103,012	5.56	\$ -	\$ -	0.00



Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 201	Facilities Grant									
	5400 Fund Balance	47,150.23	44,372.57	32,373.00	0.00	20,453.00	0.00	0.00	0.00	0.00
	5000 Other Sources	47,150.23	44,372.57	32,373.00	0.00	20,453.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	47,150.23	44,372.57	32,373.00	0.00	20,453.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 201	Facilities Grant										
Function 1111	Elementary Programs										
420	Textbooks		1,779.66	5,557.54	7,991.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs		1,779.66	5,557.54	7,991.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs										
420	Textbooks		0.00	3,922.37	3,996.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs		0.00	3,922.37	3,996.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs										
340	Travel		0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		998.00	0.00	5,386.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		998.00	2,500.00	5,386.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Function 2321	Office of the Superintendent										
389	Other Non-Instr / Prof Technical Services		0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2321	Office of the Superintendent		0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
322	Repairs & Maintenance		0.00	0.00	10,000.00	0.00	10,453.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	0.00	10,000.00	0.00	10,453.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant		2,777.66	11,979.91	32,373.00	0.00	20,453.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 202	CTE - Career Technical Education									
	1960 Recovery of Prior Year Expenditure	(828.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	(828.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	211,766.91	186,361.71	0.00	0.00	183,451.00	0.00	0.00	0.00	0.00
	3000 State Sources	211,766.91	186,361.71	0.00	0.00	183,451.00	0.00	0.00	0.00	0.00
	4503 Federal Grant-Restricted	0.00	0.00	182,970.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	0.00	182,970.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	828.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	828.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 202	CTE - Career Technical Education	211,766.91	186,361.71	182,970.00	0.00	183,451.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 202	CTE - Career Technical Education									
Function 1131	High School Programs									
111	Licensed Salaries	84,780.00	83,789.84	92,951.13	1.00	83,790.45	0.89	0.00	0.00	0.00
130	Additional Salary	696.80	226.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	31,481.04	25,454.17	24,662.16	0.00	23,025.60	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	6,539.03	6,427.19	7,181.85	0.00	6,409.93	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	210.55	177.12	185.16	0.00	160.32	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,474.66	855.61	959.02	0.00	857.11	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	187.70	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	19,597.92	19,175.44	21,075.36	0.00	17,597.04	0.00	0.00	0.00	0.00
241	Other Insurance	261.33	256.17	314.40	0.00	279.24	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	335.16	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	0.00	0.00	0.00	1,368.43	0.00	0.00	0.00	0.00
480	Computer Hardware	28,486.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	173,527.83	136,361.71	147,516.78	1.00	133,823.28	0.89	0.00	0.00	0.00
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	0.00	2,957.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	5.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	804.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	226.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	6.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	30.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	958.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	10.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	Gifted and Talented Programs	0.00	5,000.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	0.00	26,619.67	21,640.94	0.29	31,224.81	0.39	0.00	0.00	0.00
130	Additional Salary	0.00	51.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	7,243.22	5,012.17	0.00	7,693.80	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	2,040.38	1,655.52	0.00	2,386.69	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	56.23	42.72	0.00	59.76	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	273.13	222.70	0.00	320.47	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	43.21	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	8,623.61	6,760.48	0.00	7,714.80	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 202	CTE - Career Technical Education									
Function 2122	Counseling Services									
241	Other Insurance	0.00	91.79	75.48	0.00	102.59	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	124.80	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,476.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	8,476.40	44,999.98	35,453.22	0.29	49,627.72	0.39	0.00	0.00	0.00
Function 2210	Curriculum Development									
123	Temporary - Licensed	13,463.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,091.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	4,557.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,028.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	35.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	321.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	4,104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	59.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Curriculum Development	24,661.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2520	Fiscal Services									
690	Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR	5,101.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2520	Fiscal Services	5,101.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 202	CTE - Career Technical Education	211,766.91	186,361.71	182,970.00	1.29	183,451.00	1.28	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 203	Title I									
	4500 Federal Revenue	0.00	32,312.00	29,265.00	0.00	27,483.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	32,312.00	29,265.00	0.00	27,483.00	0.00	0.00	0.00	0.00
Total Fund 203	Title I	0.00	32,312.00	29,265.00	0.00	27,483.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 203	Title I									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	4,174.27	3,382.68	0.07	10,593.12	0.13	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	23.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	1,911.79	1,831.77	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,112.80	1,401.33	0.00	2,815.43	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	467.32	462.84	0.00	804.85	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	12.91	11.88	0.00	20.17	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	62.72	62.51	0.00	107.84	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	12.12	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	1,453.72	1,272.03	0.00	2,492.28	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	14.74	14.52	0.00	35.05	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	42.12	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	0.00	0.00	137.63	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	9,233.97	8,451.68	0.07	17,048.49	0.13	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	0.00	4,403.30	1,831.77	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,252.90	481.26	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	333.26	136.58	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	9.28	3.63	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	44.16	18.23	0.00	0.00	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS	0.00	0.00	3.41	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	0.00	6,042.90	2,474.88	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	0.00	0.00	434.50	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	0.00	0.00	0.00	0.00	434.50	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
111	Licensed Salaries	0.00	4,251.75	4,846.92	0.06	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	83.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,178.79	1,122.48	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	329.86	368.92	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	9.14	9.60	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	44.05	49.51	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 203	Title I										
Function 2222	Library/Media Center										
234	OTHER REQ PAYROLL COSTS		0.00	0.00	9.38	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		0.00	1,126.06	1,249.92	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		0.00	12.26	16.68	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		0.00	7,035.13	7,673.41	0.06	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support										
111	Licensed Salaries		0.00	5,709.13	8,051.04	0.11	0.00	0.00	0.00	0.00	0.00
113	Administrators		0.00	0.00	0.00	0.00	7,384.44	0.09	0.00	0.00	0.00
130	Additional Salary		0.00	566.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	1,901.64	1,864.59	0.00	1,819.44	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	467.75	615.88	0.00	564.84	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	13.23	15.76	0.00	14.16	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	62.28	82.32	0.00	75.34	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	16.16	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		0.00	1,261.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		0.00	17.74	19.28	0.00	16.56	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	29.52	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	0.00	0.00	95.71	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		0.00	10,000.00	10,665.03	0.11	10,000.01	0.09	0.00	0.00	0.00
Total Fund 203	Title I		0.00	32,312.00	29,265.00	0.23	27,483.00	0.22	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 204	IDEA									
	4500 Federal Revenue	75,499.84	103,412.98	121,874.00	0.00	148,800.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	75,499.84	103,412.98	121,874.00	0.00	148,800.00	0.00	0.00	0.00	0.00
Total Fund 204	IDEA	75,499.84	103,412.98	121,874.00	0.00	148,800.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 204 IDEA											
Function	1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries		44,407.58	62,296.83	47,916.10	0.50	44,828.28	0.41	0.00	0.00	0.00
112	Classified Salaries		0.00	0.00	0.00	0.00	37,968.70	1.23	0.00	0.00	0.00
130	Additional Salary		49.82	942.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		16,373.74	20,182.68	12,587.63	0.00	21,332.25	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		3,395.21	5,081.46	3,654.89	0.00	6,325.01	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		109.56	140.43	94.55	0.00	250.52	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		769.75	676.19	492.74	0.00	1,080.53	0.00	0.00	0.00	0.00
234	OTHER REQ PAYROLL COSTS		0.00	0.00	95.53	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		10,255.86	13,897.90	10,590.84	0.00	32,629.52	0.00	0.00	0.00	0.00
241	Other Insurance		138.32	195.08	163.92	0.00	266.79	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	0.00	0.00	330.78	0.00	0.00	0.00	0.00
313	Student Services		0.00	0.00	19,452.94	0.00	3,787.62	0.00	0.00	0.00	0.00
340	Travel		0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	0.00	2,361.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive - Students with Disabilities	75,499.84	103,412.98	107,411.00	0.50	148,800.00	1.63	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
410	Consumable Supplies & Materials		0.00	0.00	14,463.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	0.00	0.00	14,463.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	204	IDEA	75,499.84	103,412.98	121,874.00	0.50	148,800.00	1.63	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 210	PTC - Grants Paddle Raise Funds									
	1920 Contributions & Donations - Private Sou	23,766.77	37,494.22	100,000.00	0.00	109,055.35	0.00	0.00	0.00	0.00
	1000 Local Sources	23,766.77	37,494.22	100,000.00	0.00	109,055.35	0.00	0.00	0.00	0.00
	5400 Fund Balance	12,237.14	9,378.10	6,231.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	12,237.14	9,378.10	6,231.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds	36,003.91	46,872.32	106,231.00	0.00	109,055.35	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	210	PTC - Grants Paddle Raise Funds									
Function	1111	Elementary Programs									
	322	Repairs & Maintenance	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	382.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	2,095.00	405.68	53,116.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	12,770.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	2,477.02	13,176.24	53,116.00	0.00	28,000.00	0.00	0.00	0.00	0.00
Function	1121	Middle School Programs									
	410	Consumable Supplies & Materials	382.02	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	0.00	0.00	0.00	4,659.79	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	382.02	0.00	0.00	0.00	8,659.79	0.00	0.00	0.00	0.00
Function	1131	High School Programs									
	322	Repairs & Maintenance	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	15,797.24	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	0.00	53,115.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	6,965.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	0.00	6,965.76	53,115.00	0.00	43,797.24	0.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	390	Other General Prof and Technological Services	5,000.00	6,086.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	430	Library Books	17,618.86	2,491.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	22,618.86	8,578.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services									
	322	Repairs & Maintenance	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	397.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	1,147.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Support									
	322	Repairs & Maintenance	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	8,774.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	0.00	0.00	598.32	0.00	0.00	0.00	0.00
Total Function	2660	Technology Support	0.00	8,774.00	0.00	0.00	28,598.32	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	210	PTC - Grants Paddle Raise Funds								
Total Fund	210	PTC - Grants Paddle Raise Funds	26,625.81	37,494.22	106,231.00	0.00	109,055.35	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 213	PTC Grade School Grant Fund									
	1920 Contributions & Donations - Private Sou	50,969.13	24,223.65	50,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	0.00	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	50,969.13	24,228.15	50,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	(19,648.38)	30,599.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	(19,648.38)	30,599.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	31,320.75	54,827.81	50,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 213	PTC Grade School Grant Fund									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	0.00	0.00	0.00	5,834.90	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	0.00	0.00	0.00	1,396.87	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	446.37	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	29.17	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	105.03	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.00	0.00	0.00	15.75	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	23.34	0.00	0.00	0.00	0.00
311	Instruction Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	10,500.00	0.00	59,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	8,718.61	48,532.90	39,500.00	0.00	16,000.00	0.00	0.00	0.00	0.00
430	Library Books	0.00	1,188.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	98.46	0.00	0.00	17,148.57	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	8,718.61	54,820.28	50,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
410	Consumable Supplies & Materials	2,024.16	2,625.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	2,024.16	2,625.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	604.84	653.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	604.84	653.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	0.00	324.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	0.00	324.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal									
410	Consumable Supplies & Materials	53.48	29.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	53.48	29.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	11,401.09	58,453.88	50,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 214	PTC HS Grants									
	1920 Contributions & Donations - Private Sou	28,129.34	10,167.00	67,400.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	31,914.34	10,167.00	67,400.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	823.04	9,706.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	823.04	9,706.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants	32,737.38	19,873.04	67,400.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 214	PTC HS Grants										
Function 1131	High School Programs										
340	Travel		0.00	8,362.80	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		4,500.00	87.86	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00
420	Textbooks		559.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		16,826.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		21,885.86	8,450.66	20,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular										
322	Repairs & Maintenance		0.00	4,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		471.12	40.00	47,400.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		471.12	4,765.00	47,400.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center										
410	Consumable Supplies & Materials		546.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		546.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
410	Consumable Supplies & Materials		127.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		127.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants		23,031.34	13,215.66	67,400.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 219	Hillman Grant									
	5400 Fund Balance	2,325.51	2,325.51	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00
	5000 Other Sources	2,325.51	2,325.51	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00
Total Fund 219	Hillman Grant	2,325.51	2,325.51	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	219	Hillman Grant									
Function	2660	Technology Support									
	470	Computer Software	0.00	0.00	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Support	0.00	0.00	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00
Total Fund	219	Hillman Grant	0.00	0.00	2,326.00	0.00	2,326.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 220	ESSER FUND									
	4500 Federal Revenue	55,696.90	122,017.77	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	55,696.90	122,017.77	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 220	ESSER FUND	55,696.90	122,017.77	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	220	ESSER FUND									
Function	1460	Summer School									
	232	WBF - Hourly Assessment	59.95	17.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	22.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1460	Summer School	7,708.28	2,350.74	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2130	Health Services									
	389	Other Non-Instr / Prof Technical Services	0.00	26,112.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	0.00	26,112.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2210	Curriculum Development									
	130	Additional Salary	23,004.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	7,871.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	1,722.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	55.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	90.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2210	Curriculum Development	32,744.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services									
	324	Rentals	0.00	38,103.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	4,786.86	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	42,890.41	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2660	Technology Support									
	470	Computer Software	0.00	18,877.50	17,750.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Support	0.00	18,877.50	17,750.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	220	ESSER FUND	55,696.90	122,017.77	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 230	Energy Efficient Schools SB 1149									
	1990 Miscellaneous Revenue	0.00	14,896.31	15,200.00	0.00	15,800.00	0.00	0.00	0.00	0.00
	1000 Local Sources	0.00	14,896.31	15,200.00	0.00	15,800.00	0.00	0.00	0.00	0.00
	5200 Interfund Transfers	0.00	0.00	24,153.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	14,391.63	14,391.63	14,392.00	0.00	69,288.00	0.00	0.00	0.00	0.00
	5000 Other Sources	14,391.63	14,391.63	38,545.00	0.00	69,288.00	0.00	0.00	0.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	14,391.63	29,287.94	53,745.00	0.00	85,088.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	230	Energy Efficient Schools SB 1149									
Function	2540	Operation & Maintenance of Plant Services									
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	53,745.00	0.00	85,088.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	53,745.00	0.00	85,088.00	0.00	0.00	0.00	0.00
Total Fund	230	Energy Efficient Schools SB 1149	0.00	0.00	53,745.00	0.00	85,088.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 250	Food Service									
	4501 Federal Revenue - Milk Claim	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	17,034.28	17,034.28	17,035.00	0.00	12,077.00	0.00	0.00	0.00	0.00
	5000 Other Sources	17,034.28	17,034.28	17,035.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Fund 250	Food Service	17,034.28	17,034.28	20,535.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	250	Food Service									
Function	3100	Food Services									
	450	Food	0.00	0.00	20,535.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	3100	Food Services	0.00	0.00	20,535.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	3120	Food Preparation and Dispensing Services									
	460	Non-Consumable Items	0.00	0.00	0.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Function	3120	Food Preparation and Dispensing Services	0.00	0.00	0.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Fund	250	Food Service	0.00	0.00	20,535.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 251	Student Success Act Fund									
	3199 Other Unrestricted Grants	154,549.71	960.99	475,516.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	0.00	456,334.22	0.00	0.00	442,279.00	0.00	0.00	0.00	0.00
	3000 State Sources	154,549.71	457,295.21	475,516.00	0.00	442,279.00	0.00	0.00	0.00	0.00
Total Fund 251	Student Success Act Fund	154,549.71	457,295.21	475,516.00	0.00	442,279.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	251	Student Success Act Fund									
Function	2122	Counseling Services									
	232	WBF - Hourly Assessment	253.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	55.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2122	Counseling Services	32,489.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2130	Health Services									
	389	Other Non-Instr / Prof Technical Services	0.00	106,723.17	99,281.71	0.00	140,483.76	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	0.00	106,723.17	99,281.71	0.00	140,483.76	0.00	0.00	0.00	0.00
Function	2210	Curriculum Development									
	111	Licensed Salaries	0.00	73,138.04	82,430.40	1.00	87,263.17	1.00	0.00	0.00	0.00
	123	Temporary - Licensed	13,463.72	169.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	1,090.56	194.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	4,557.69	20,000.14	19,090.91	0.00	21,501.60	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	1,028.54	5,623.06	6,305.99	0.00	6,675.60	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	35.86	154.95	162.59	0.00	167.04	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	321.00	750.91	844.47	0.00	893.97	0.00	0.00	0.00	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	164.88	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	4,104.00	20,698.80	21,442.20	0.00	19,812.00	0.00	0.00	0.00	0.00
	241	Other Insurance	59.16	246.15	278.04	0.00	278.04	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.00	0.00	0.00	349.08	0.00	0.00	0.00	0.00
Total Function	2210	Curriculum Development	24,660.53	120,976.93	130,719.48	1.00	136,940.50	1.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	111	Licensed Salaries	0.00	72,632.34	77,583.48	0.94	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	0.00	1,421.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	20,137.23	17,968.32	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	5,635.12	5,905.98	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	156.14	153.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	752.62	792.24	0.00	0.00	0.00	0.00	0.00	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	149.98	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	0.00	19,236.58	20,006.16	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	0.00	209.50	268.56	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	0.00	120,181.26	122,827.72	0.94	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	251	Student Success Act Fund									
Function	2240	Instructional Staff Development									
	389	Other Non-Instr / Prof Technical Services	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	3,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	251	Student Success Act Fund	154,549.71	456,334.22	475,516.00	3.08	442,279.00	2.43	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 259	Other Grants									
	1920 Contributions & Donations - Private Sou	0.00	2,500.00	100,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	0.00	2,500.00	100,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	2200 Restricted Revenue	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	23,322.02	7,031.02	117,100.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	3000 State Sources	23,322.02	7,031.02	117,100.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	4500 Federal Revenue	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	0.00	0.00	50,000.00	0.00	42,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	0.00	0.00	50,000.00	0.00	42,000.00	0.00	0.00	0.00	0.00
Total Fund 259	Other Grants	23,322.02	69,531.02	317,100.00	0.00	242,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	259	Other Grants									
Function	2640	Staff Services									
	232	WBF - Hourly Assessment	0.00	0.00	641.53	0.00	0.00	0.00	0.00	0.00	0.00
	234	OTHER REQ PAYROLL COSTS	0.00	0.00	124.42	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	45,071.18	0.00	22,000.00	0.00	0.00	0.00	0.00
Total Function	2640	Staff Services	0.00	5,172.40	125,887.43	0.00	22,000.00	0.00	0.00	0.00	0.00
Total Fund	259	Other Grants	23,322.02	14,703.42	317,100.00	0.00	242,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 261	Textbook Adoption									
	5200 Interfund Transfers	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Fund 261	Textbook Adoption	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	261	Textbook Adoption									
Function	1131	High School Programs									
	420	Textbooks	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Fund	261	Textbook Adoption	0.00	0.00	100,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 271	Grade School Activities									
	1710 Admission (tickets)	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1740 Fees	0.00	38,728.00	65,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	1,259.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	7,625.33	930.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	0.00	2,651.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	8,931.09	42,309.12	65,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	116,279.78	112,912.87	130,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	116,279.78	112,912.87	130,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities	125,210.87	155,221.99	195,000.00	0.00	170,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 271	Grade School Activities									
Function 1111	Elementary Programs									
311	Instruction Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	668.00	3,008.88	39,493.00	0.00	30,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	17,407.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	27,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	22,000.00	0.00	21,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	22,000.00	0.00	22,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	668.00	8,008.88	127,900.00	0.00	113,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
340	Travel	950.00	4,867.07	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	17,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	950.00	4,867.07	49,000.00	0.00	47,000.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation Services									
331	Reimbursable Student Transportation	0.00	0.00	18,100.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services	0.00	0.00	18,100.00	0.00	10,000.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities	1,618.00	12,875.95	195,000.00	0.00	170,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 272	High School Activities									
	1700 Extracurricular Activities	0.00	0.00	172,600.00	0.00	32,500.00	0.00	0.00	0.00	0.00
	1740 Fees	13,891.56	37,216.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	0.00	5,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	7,200.00	5,000.00	0.00	0.00	32,500.00	0.00	0.00	0.00	0.00
	1000 Local Sources	21,091.56	47,266.25	172,600.00	0.00	65,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	362,808.34	365,639.03	375,000.00	0.00	395,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	362,808.34	365,639.03	375,000.00	0.00	395,000.00	0.00	0.00	0.00	0.00
Total Fund 272	High School Activities	383,899.90	412,905.28	547,600.00	0.00	460,000.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 272	High School Activities										
Function 1131	High School Programs										
319	Other Instructional Prof. Tech. Services		0.00	55.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
340	Travel		0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		5,064.36	662.34	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		0.00	6,264.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		5,064.36	6,981.84	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular										
130	Additional Salary		650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		62.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		49.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		16.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	Student Services		1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		4,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	0.00	131,225.00	0.00	130,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	105,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		6,465.77	12,327.49	196,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	3,986.63	96,850.00	0.00	70,000.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		13,196.51	16,314.12	529,075.00	0.00	400,000.00	0.00	0.00	0.00	0.00
Function 2230	Assessment and Testing										
640	Dues and Fees		0.00	714.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2230	Assessment and Testing		0.00	714.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation Services										
331	Reimbursable Student Transportation		0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimbursable Transportation		0.00	0.00	8,525.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services		0.00	0.00	18,525.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 272	High School Activities		18,260.87	24,009.96	547,600.00	0.00	460,000.00	0.00	0.00	0.00	0.00

Debt Service Funds (300)

DEBT SERVICE FUNDS

Debt Service Funds accounts for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General Obligation and PERS UAL Bonds.

300 – Debt Service Fund

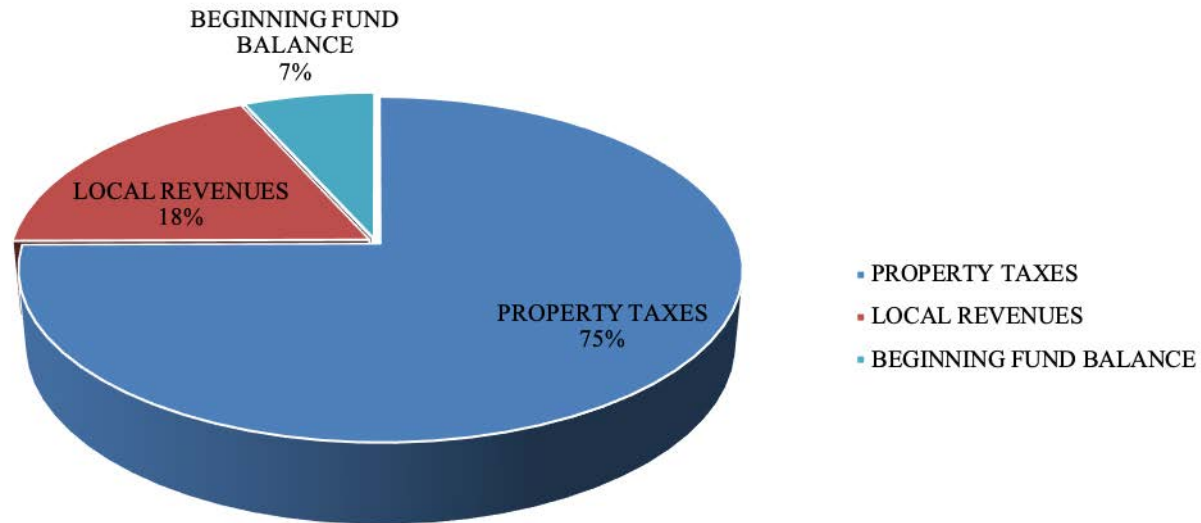
This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-approved construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

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.

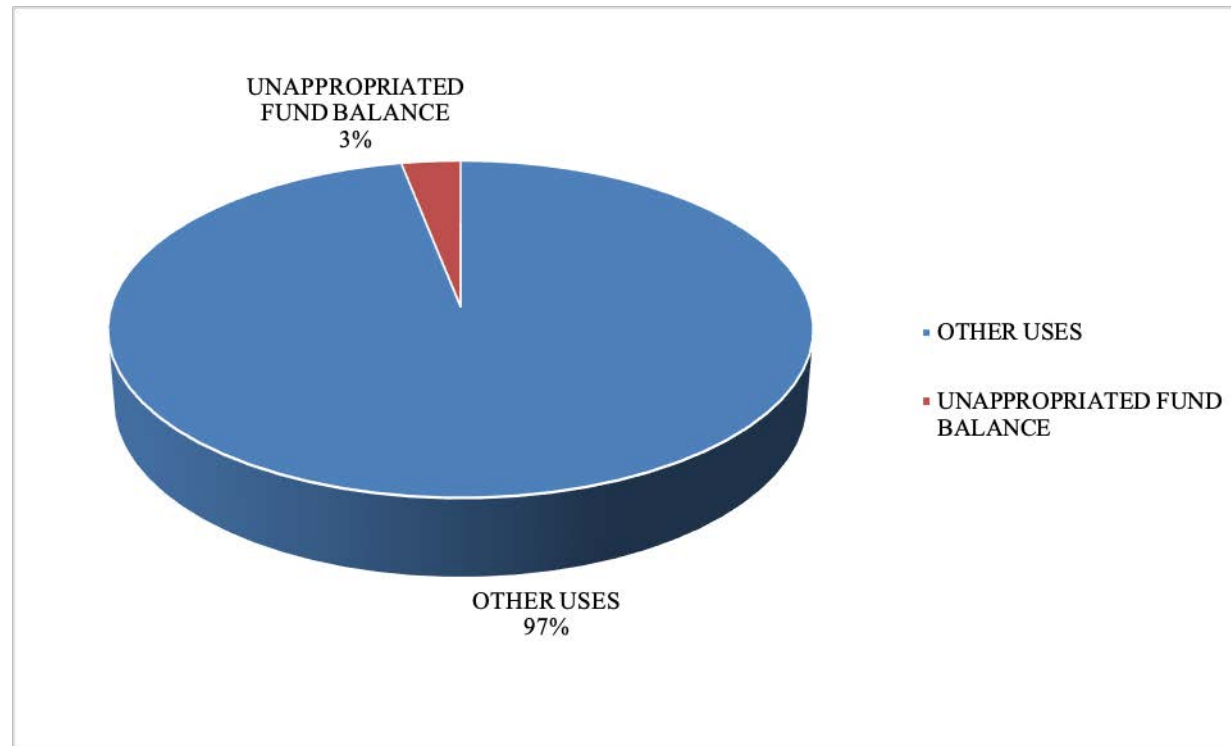
**Riverdale School District
Debt Service Funds
Revenue Summary by Major Source**

Major Source	ACTUALS 2021-22	ACTUALS 2020-21	BUDGET 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
PROPERTY TAXES	\$ 1,764,791	\$ 1,712,488	\$ 1,938,200	\$ 1,941,600	\$ -	\$ -
OTHER LOCAL SOURCES	522,617	533,255	385,110	475,853	-	-
INTERMEDIATE SOURCES	1,170	1,343	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	548,037	534,162	352,925	174,927	-	-
Debt Services Fund Total	\$ 2,836,614	\$ 2,781,248	\$ 2,676,235	\$ 2,592,380	\$ -	\$ -



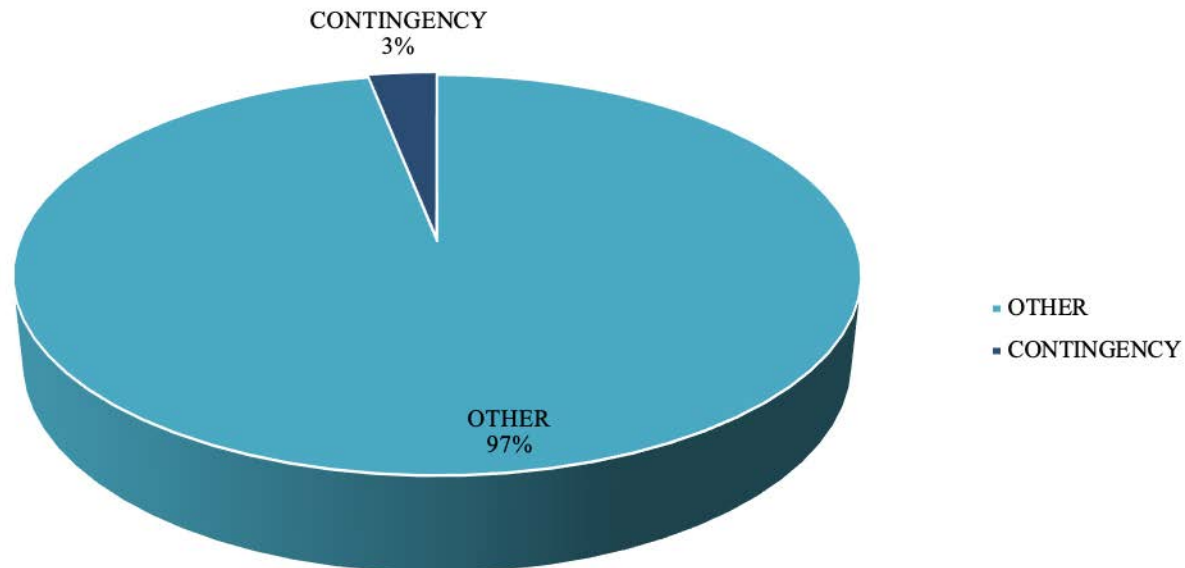
**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	2,302,453	2,375,653	2,459,252	-	2,512,653	-	-	-	-
6000	CONTINGENCIES	-	-	216,983	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	-	-	-	-	79,727	-	-	-	-
Debt Services Fund Total		\$ 2,302,453	\$ 2,375,653	\$ 2,676,235	0.00	\$ 2,592,380	0.00	\$ -	\$ -	0.00



**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
400	SUPPLIES AND MATERIALS	-	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	2,302,453	2,375,653	2,459,252	-	2,512,653	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	-	-	216,983	-	79,727	-	-	-	-
Debt Services Fund Total		\$ 2,302,453	\$ 2,375,653	\$ 2,676,235	0.00	\$ 2,592,380	0.00	\$ -	\$ -	0.00



Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 300	Debt Service Fund									
	1111 Current Year Taxes	1,740,010.99	1,688,654.13	1,920,868.00	0.00	1,921,600.00	0.00	0.00	0.00	0.00
	1112 Prior Year Taxes	24,779.82	23,833.68	17,332.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	978.47	647.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	6,147.64	5,009.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,771,916.92	1,718,145.00	1,938,200.00	0.00	1,941,600.00	0.00	0.00	0.00	0.00
	2199 Other Intermediate Sources	1,169.59	1,342.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	1,169.59	1,342.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	316,943.56	268,630.07	121,424.00	0.00	63,774.00	0.00	0.00	0.00	0.00
	5000 Other Sources	316,943.56	268,630.07	121,424.00	0.00	63,774.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund	2,090,030.07	1,988,117.61	2,059,624.00	0.00	2,005,374.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 300	Debt Service Fund										
Function 5110	Long-Term Debt Service										
610	Redemption of Principal		1,545,000.00	1,660,000.00	1,790,000.00	0.00	1,915,000.00	0.00	0.00	0.00	0.00
621	Regular Interest		276,400.00	214,600.00	148,200.00	0.00	76,600.00	0.00	0.00	0.00	0.00
Total Function 5110	Long-Term Debt Service		1,821,400.00	1,874,600.00	1,938,200.00	0.00	1,991,600.00	0.00	0.00	0.00	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	121,424.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 6110	Operating Contingency		0.00	0.00	121,424.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	0.00	0.00	13,774.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	0.00	0.00	13,774.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund		1,821,400.00	1,874,600.00	2,059,624.00	0.00	2,005,374.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 330	Debt Service Fund-PERS Bonds									
	1510 Interest on Investments	1,683.22	1,094.48	750.00	0.00	6,400.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	513,807.92	526,503.63	384,360.00	0.00	469,453.00	0.00	0.00	0.00	0.00
	1000 Local Sources	515,491.14	527,598.11	385,110.00	0.00	475,853.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	231,093.17	265,531.81	231,501.00	0.00	111,153.00	0.00	0.00	0.00	0.00
	5000 Other Sources	231,093.17	265,531.81	231,501.00	0.00	111,153.00	0.00	0.00	0.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	746,584.31	793,129.92	616,611.00	0.00	587,006.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 330	Debt Service Fund-PERS Bonds										
Function 5110	Long-Term Debt Service										
610	Redemption of Principal		119,774.75	117,948.60	116,429.00	0.00	114,453.00	0.00	0.00	0.00	0.00
621	Regular Interest		359,677.75	381,503.90	403,023.00	0.00	405,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		1,600.00	1,600.00	1,600.00	0.00	1,600.00	0.00	0.00	0.00	0.00
Total Function 5110	Long-Term Debt Service		481,052.50	501,052.50	521,052.00	0.00	521,053.00	0.00	0.00	0.00	0.00
Function 6110	Operating Contingency										
810	Contingency (only with 6110 function)		0.00	0.00	95,559.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 6110	Operating Contingency		0.00	0.00	95,559.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance										
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	0.00	0.00	65,953.00	0.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance		0.00	0.00	0.00	0.00	65,953.00	0.00	0.00	0.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds		481,052.50	501,052.50	616,611.00	0.00	587,006.00	0.00	0.00	0.00	0.00

Capital Projects Fund (400)

CAPITAL FUNDS

The Capital Funds account for financial resources that are used for the acquisition of land and or buildings; construction, remodel, renovation and/or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

400 – Grade School Bond Proceeds Fund

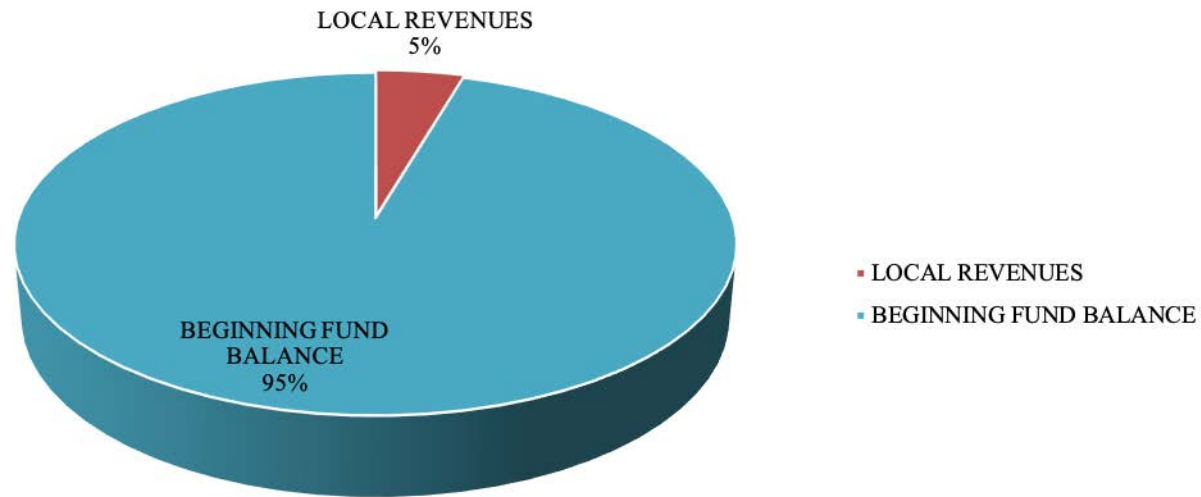
The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally proposed by voters in the ballot approving the measure unless approved by the board.

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 that meet the requirements of the CET authorization.

**Riverdale School District
Capital Funds
Revenue Summary by Major Source**

Major Source	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	PROPOSED 2023-24	APPROVED 2023-24	ADOPTED 2023-24
PROPERTY TAXES	\$ -	\$ -	\$ -	-	\$ -	\$ -
OTHER LOCAL SOURCES	2,079	49,971	10,100	10,100	-	-
INTERMEDIATE SOURCES	-	-	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	160,175	162,254	169,268	212,547	-	-
Capital Fund Total	\$ 162,254	\$ 212,224	\$ 179,368	222,647	\$ -	\$ -



**Riverdale School District
Capital Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	-	179,368	-	222,647	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES UNAPPROPRIATED	-	-	-	-	-	-	-	-	-
7000	ENDING FUND BAL.	-	-	-	-	-	-	-	-	-
Capital Fund Total		\$ 0	\$ -	\$ 179,368	0.00	\$ 222,647	0.00	\$ -	\$ -	0.00

**Riverdale School District
Capital Funds
Expenditure Summary by Major Object**

Major Object	Description	ACTUALS 2020-21	ACTUALS 2021-22	BUDGET 2022-23	FTE	PROPOSED 2023-24	PROPOSED FTE	APPROVED 2023-24	ADOPTED 2023-24	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	179,368	-	222,647	-	-	-	-
400	SUPPLIES AND MATERIALS	-	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	-	-	-	-	-	-	-	-	-
Capital Fund Total		\$ -	\$ -	\$ 179,368	0.00	\$ 222,647	0.00	\$ -	\$ -	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 400	Capital Projects									
	1510 Interest on Investments	34.03	24.46	100.00	0.00	100.00	0.00	0.00	0.00	0.00
	1000 Local Sources	34.03	24.46	100.00	0.00	100.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	67,438.36	67,472.39	67,486.00	0.00	67,567.65	0.00	0.00	0.00	0.00
	5000 Other Sources	67,438.36	67,472.39	67,486.00	0.00	67,567.65	0.00	0.00	0.00	0.00
Total Fund 400	Capital Projects	67,472.39	67,496.85	67,586.00	0.00	67,667.65	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 400	Capital Projects										
Function 4150	Building Acquisition/Construction & Improvement										
322	Repairs & Maintenance		0.00	0.00	67,586.00	0.00	67,667.65	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement		0.00	0.00	67,586.00	0.00	67,667.65	0.00	0.00	0.00	0.00
Total Fund 400	Capital Projects		0.00	0.00	67,586.00	0.00	67,667.65	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund 410	Construction Excise Tax									
	1130 Construction Excise Tax	2,044.80	49,946.04	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	2,044.80	49,946.04	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	92,736.33	94,781.13	101,782.00	0.00	144,979.65	0.00	0.00	0.00	0.00
	5000 Other Sources	92,736.33	94,781.13	101,782.00	0.00	144,979.65	0.00	0.00	0.00	0.00
Total Fund 410	Construction Excise Tax	94,781.13	144,727.17	111,782.00	0.00	154,979.65	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2020-21	Actuals 2021-22	Adopted 2022-23	FTE 2022-23	Proposed Budget 2023-24	Proposed FTE 2023-24	Approved 2023-24	Adopted 2023-24	Adopted FTE 2023-24
Fund	410	Construction Excise Tax									
Function	4150	Building Acquisition/Construction & Improvement									
	322	Repairs & Maintenance	0.00	0.00	111,782.00	0.00	154,979.65	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	0.00	0.00	111,782.00	0.00	154,979.65	0.00	0.00	0.00	0.00
Total Fund	410	Construction Excise Tax	0.00	0.00	111,782.00	0.00	154,979.65	0.00	0.00	0.00	0.00

APPENDICES

Riverdale School District 51J

Glossary of Terms

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

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

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

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

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

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

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

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary.

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

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

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

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

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

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

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

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

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

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related

liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

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

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

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

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

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

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

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program

budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand. ODE requires school districts to use progress budgeting.

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

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

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

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

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

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

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

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

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

ACCOUNTS OVERVIEW

Resources include revenues from local, state, and federal sources, as well as beginning fund balances, sometimes referred to as reserves. Throughout the details in this document, the words fund, program, and account are referenced to mean the following:

- Funds describe the respective purposes of the resources, and are the same for resources and requirements.
- Functions describe how the resources are used and will only be present in the requirements details.
- Objects describe the source of the resources and the district's intended disposition of those resources.

The following section details the various codes used throughout this document. More information can be found in the Oregon Department of Revenue Local Budgeting Manual and the Oregon Department of Education Program Budgeting and Accounting Manual (PBAM).

FUND CLASSIFICATIONS

Most school districts are financed through governmental and proprietary funds. PPS's governmental funds include 100, 200, 300, and 400. PPS has one proprietary fund – 600.

- **100 General Fund** - The purpose of the General Fund is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the District.
- **200 Special Revenue Funds** - Special Revenue Funds are set up for specific purpose grants and other revenues when required by statute, charter provision, or the terms of a grant.
- **300 Debt Service Funds** - Debt Service Funds are used to budget for the payment of principal and interest on all long-term debt.
- **400 Capital Projects Funds** - Capital Project Funds are a type of fund that is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are non-recurring major expenditure items. Resources can include the proceeds from the sale of general obligation bonds, construction excise tax, grants, transfers from other funds, or other revenues authorized for financing capital projects. A capital project fund is normally established when a capital project or series of projects is authorized. It is dissolved when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the establishment of the bond issuance.
- **600 Internal Service Funds** - Internal Service Funds finance and account for services furnished by one department or agency to another department or agency of the same local government. Internal Service Fund resources usually come from operating earnings or transfers from other funds.

RESOURCE OBJECTS (REVENUES)

- **1000 Revenue from Local Sources**
 - **1110 Ad Valorem Taxes Levied by District** - Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1120 Local Option Ad Valorem Taxes Levied by District** - Local option taxes levied by a district on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
 - **1130 Construction Excise Tax** - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session which allows for a construction excise tax.

- **1190 Penalties and Interest on Taxes** - Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
- **1200 Revenue from Local Governmental Units Other Than Districts** - Revenue from the appropriations of another local governmental unit. The district is not the final authority in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes.
- **1310 Regular Day School Tuition** - Money received as tuition for students attending the regular day schools in the district, including alternative programs entitled to State School Fund support. 1310 is used when instruction and related services are tied directly to the student.
- **1500 Earnings on Investments** - Money received as interest earnings from holdings for savings.
- **1600 Food Service** - Revenue for dispensing food to students and adults.
- **1700 Extracurricular Activities** - Revenue from school-sponsored activities.
- **1800 Community Services Activities** - Revenue from community services activities operated by a district. For example, revenue received from operation of a swimming pool as a community service would be recorded here.
- **1910 Rentals** - Revenue from the rental of either real or personal property owned by the district.
- **1920 Contributions and Donations from Private Sources** - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which has restricted use.
- **1960 Recovery of Prior Years' Expenditure** - Refund of expenditure made in a prior fiscal year.
- **1970 Services Provided Other Funds** - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
- **1980 Fees Charged to Grants** - Indirect administrative charges assessed to grants.
- **1990 Miscellaneous** - Revenue from local sources not provided for elsewhere.
- **2000 Revenue from Intermediate Sources**
 - **2100 Unrestricted Revenue** - Revenue received as grants by the district which can be used for any legal purpose desired by the district without restriction.
 - **2199 Other Intermediate Sources** - All other unrestricted intermediate revenue sources not listed in 2100.
 - **2200 Restricted Revenue** - Revenue received as grants by the district which must be used for a categorical or specific purpose.
- **3000 Revenue from State Sources**
 - **3101 State School Fund—General Support** - State school funding for general operations based on the number and types of students.
 - **3103 Common School Fund** - A local revenue generated from state surplus funds, and a component of the State School Funding.
 - **3199 Other Unrestricted Grants-in-aid**
 - **3299 Other Restricted Grants-in-aid** - This is used for restricted grants in aid from the state.
- **4000 Revenue from Federal Sources**
 - **4100 Unrestricted Revenue Direct from the Federal Government** - Revenue direct from the Federal government are grants awarded directly to the district which can be used for any legal purpose desired by the district without restriction.

- **4200 Unrestricted Revenue from the Federal Government Through the State** - Revenues from the federal government passed through the state as grants which can be used for any legal purpose desired by the district without restriction.
- **4300 Restricted Revenue Direct from the Federal Government** - Revenues direct from the federal government as grants awarded directly to the district which must be used for a categorical or specific purpose.
- **4500 Restricted Revenue from the Federal Government Through the State** - Revenues from the federal government passed through the state as grants to the district which must be used for a categorical or specific purpose.
- **4700 Grants-In-Aid from the Federal Government Through Other Intermediate Agencies** - Revenues from the federal government through an intermediate agency.
- **4801 Federal Forest Fees** - Revenue collected in lieu of property taxes for federal lands in the district's county.
- **5000 Other Sources**
 - **5200 Interfund Transfers** - Revenue transferred from another fund which will not be repaid.
 - **5300 Sale of or Compensation for Loss of Fixed Assets** - Revenue from the sale of school property or compensation for the sale or loss of fixed assets.
 - **5400 Resources—Beginning Fund Balance** - Beginning fund balance is the fund balance carryover from the prior year.

REQUIREMENT FUNCTIONS (EXPENDITURES)

- **1000 Instruction**
 - **1100 Regular Programs** - Classroom Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers. Regular programs include Pre-kindergarten, Elementary, Middle, and High School.
 - **1200 Special Programs** - Instructional activities designed primarily to serve students having special needs. The Special Program Service Area includes Talented and Gifted, Children with Disabilities, Disadvantaged Children, English Language Learners, and special programs for other student populations.
 - **1300 Adult/Continuing Education Programs** - Learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.
 - **1400 Summer School Programs** - Instructional activities as defined under 1100 Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a 12-month school year.
- **2000 Support Services**
 - **2100 Support Services—Students** - Activities which are designed to assess and improve the well-being of students and/or supplement the teaching process.
 - **2200 Support Services—Instructional Staff** - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
 - **2300 Support Services—General Administration** - Activities concerned with establishing and administering policy in connection with operating the district.
 - **2400 School Administration** - Activities concerned with area wide supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities.

- **2500 Support Services—Business** - Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, transportation and internal services for operating all schools.
- **2600 Support Services—Central Activities** - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.
- **2700 Supplemental Retirement Program** - Costs associated with a supplemental retirement program provided to both current and prior employees by the district.
- **3000 Enterprise and Community Services**
 - **3100 Food Services** - Activities concerned with providing food to students and staff in a school or district.
 - **3300 Community Services** - Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part.
- **4000 Facilities Acquisition and Construction**
 - **4110 Service Area Direction** - Activities pertaining to directing and managing facilities acquisition and construction services.
 - **4120 Site Acquisition and Development Services** - Activities pertaining to the initial acquisition of sites and improvements thereon.
 - **4150 Building Acquisition, Construction, and Improvement Services** - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions.
 - **4180 Other Capital Items** - Activities concerned with major capital expenditures that are eligible for general obligation bonding such as textbooks and technology.
 - **4190 Other Facilities Construction Services** - Facilities construction activities which cannot be classified above.
- **5000 Other Uses**
 - **5100 Debt Service** - The servicing of the debt of a district. Categories of debt service are listed under objects.
 - **5200 Transfers of Funds** - These are transactions which withdraw money from one fund and place it in another without recourse.
 - **5300 Apportionment of Funds by ESD or LEA** - Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from a Local Education Agency (LEA) acting as the fiscal agent for a grant distributed to other districts.
 - **5400 PERS UAL Bond Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **6000 Contingencies (for budget only)** - Reserves for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with Object 810 only.
- **7000 Unappropriated Ending Fund Balance** - An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new

revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

REQUIREMENT OBJECTS (EXEPENDITURES)

- **100 Salaries**

- **110 Regular Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.
- **120 Non-permanent Salaries** - Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.
- **130 Additional Salary** - Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

- **200 Associated Payroll Costs**

- **210 Public Employees Retirement System** - District payments to the Public Employees Retirement System.
- **220 Social Security Administration** - Employer's contribution to the Social Security/ Medicare (FICA) for employee retirement.
- **230 Other Required Payroll Costs** - Workers' compensation and unemployment compensation.
- **240 Contractual Employee Benefits** - Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability, and tuition reimbursement.
- **270 Post Retirement Health Benefits (PRHB)** - Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents, and survivors.

- **300 Purchased Services**

- **310 Instructional, Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, and teachers for the instructional area.
- **320 Property Services** - Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
- **330 Student Transportation Services** - Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children.
- **340 Travel** - Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district.
- **350 Communication** - Services provided by persons or businesses to assist in transmitting and receiving data or information.
- **360 Charter School Payments** - Expenditures to reimburse Charter Schools for services rendered to students.
- **370 Tuition** - Expenditures to reimburse other educational agencies for services rendered to students.
- **380 Non-instructional Professional and Technical Services** - Services which by their nature can be performed only by persons with specialized skills and knowledge.
- **390 Other General Professional and Technological Services**

- **400 Supplies and Materials**

- **410 Consumable Supplies and Materials** - Expenditures for all supplies for the operation of a district, including freight and cartage.
- **420 Textbooks** - Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.
- **430 Library Books** - Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books and e-library books.
- **440 Periodicals** - Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
- **450 Food** - Expenditures for food purchases related to 3100 Food Service only. Other food purchases are recorded in object code 410.
- **460 Non-consumable Items** - Expenditures for equipment with a current value of less than \$5,000 or for items which are “equipment-like,” but which fail one or more of the tests for classification as Object 540 (see 540 definition).
- **470 Computer Software** - Expenditures for published computer software including licensure and usage fees for software.
- **480 Computer Hardware** - Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.

- **500 Capital Outlay**

- **510 Land Acquisition** - Expenditures for the purchase of land.
- **520 Buildings Acquisition** - Expenditures for acquiring buildings and additions, either existing or to be constructed, except for bus garages.
- **530 Improvements Other Than Buildings** - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district.
- **540 Depreciable Equipment** - Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
- **550 Depreciable Technology** - Expenditures for computer hardware, related equipment, and other capital outlay for technology.
- **560 Depreciable Transportation** - Expenditures for bus garages, buses and capital bus improvements for student transportation.
- **590 Other Capital Outlay** - Expenditures for all other Capital Outlay not classified above.

- **600 Other Objects**

- **610 Redemption of Principal** - Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.
- **620 Interest** - Expenditures from current funds for interest on serial bonds, short-term loans and interest included in contractual payments for capital acquisitions.
- **640 Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- **650 Insurance and Judgments** - Insurance to protect school board members and their employees against loss due to accident or neglect.
- **670 Taxes, Licenses and Assessments** - This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).

- **680 PERS UAL Lump Sum Payment to PERS** - The one-time lump sum payment made to PERS following the issuance of a PERS UAL Bond.
- **690 Grant Indirect Charges** - Charges made to a grant to recover charges made to administration.
- **700 Transfers**
 - **710 Fund Modifications** - This category represents transactions of transferring money from one fund to another.
 - **720 Transits** - This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency).
 - **790 Other Transfers** - This category is used for those transfer transactions which cannot be identified in the above classifications.
- **800 Other Uses of Funds**
 - **810 Planned Reserve** - Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
 - **820 Reserved for Next Year**