

2021-2022

Adopted Budget

Tigard-Tualatin School District 23J



Tigard-Tualatin School District 23J
Washington County, Tigard, Oregon

Adopted Budget
For the year ended June 30, 2022

Prepared by
Business Services Division

Tigard-Tualatin School District 23J
Washington County, Tigard, Oregon
Hibbard Administration Building
6960 SW Sandburg Street
Tigard, Oregon 97223

Board of Directors

<u>Position #</u>	<u>Name</u>	<u>Current Term Expires</u>
1	Sharon Fox	2021
2	Ben Bowman	2023
3	Karen Emerson	2021
4	Jill Zurschmeide	2023
5	Maureen Wolf	2021

Budget Committee Members

<u>Name</u>	<u>Current Term Expires</u>
Jimmy Brown	2022
Octavio Gonzalez	2021
Meagan Madlem	2022
Kristen Miles	2021
Cory Morgan	2021

Administration

Susan Rieke-Smith, Ed.D. – Superintendent/Clerk
David C. Moore – Chief Financial Officer/Deputy Clerk
Sarah Mehrabzadeh – Controller

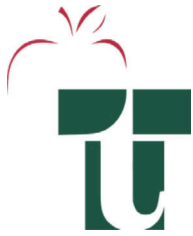
The Budget Committee consists of the members of the Board of Directors and an equal number of citizens at large appointed by the Board. Officers, agents, or employees of the Tigard-Tualatin School District are ineligible to serve on its Budget Committee.

Committee members serve terms of three years that are staggered so that about one-third of the appointed terms end each year. The Board fills any unexpired terms through the appointment process. At its first meeting, the Budget Committee elects a Chair and Vice-Chair.

Local Budget Law says that budget committees must hold one or more meetings for the purpose of (1) receiving the budget message and the budget document and, (2) providing members of the public with an opportunity to ask questions about and comment on the budget document. All Budget Committee meetings are open to the public.

The Budget Committee may request any information required during consideration of the proposed budget from any District officer or employee. The Committee may also require staff members to attend Budget Committee meetings.

When the Budget Committee is satisfied with the proposed budget, the budget is approved as well as ad valorem tax amount(s) or rate(s) to be certified by the assessor.



Empowering all students to
be academically successful
and college and career ready

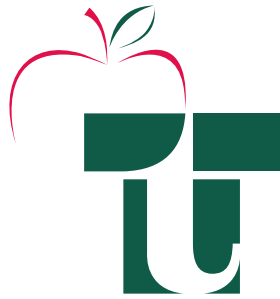
Tigard-Tualatin Career and Technical Education

We are honored to partner
with Tualatin Chamber of
Commerce to prepare our
students for college and
careers

Accounting and Finance
Community Leadership
Construction Marketing
Agriculture Culinary
Advanced Manufacturing
Health and Sciences
Computer Technology
Digital Arts
Early Childhood Learning
Mechanical Technology

#WorkReady





Tigard-Tualatin School District **Strategic Plan**

2016-2021

The Tigard-Tualatin School District's new strategic plan focuses on immediate outcomes that will improve learning and the education experience for all district students and their families.

*The plan is built upon the 4 Cornerstones of **Student Achievement**, **Equity**, **Talent** and **Climate & Culture**.*

Strategies for achieving the plan include identifying and implementing teaching practices that are the most effective for improving student learning.

Look inside to learn how this focus will guide our work over the next five years. To see the complete plan and the measurable outcomes that will track our success, go to our website: ttsdschools.org

We prepare students for success in a rapidly changing world.

We believe that success is the reflection of high expectations and a belief in all students.

We hire, support and retain catalysts for learning.

We create and nurture a school community where everyone feels safe, valued & connected.

**Student
Achievement**

Equity

Talent

**Climate
& Culture**

Student Achievement

We prepare students for success in a rapidly changing world.

You will see:

Every student, in every classroom actively engaged in learning, challenged by rigorous and relevant instruction and supported by teachers committed to building strong relationships.

- Teachers will use rigorous instructional strategies in every classroom, every day.
- Technology instruction will emphasize critical thinking, communication, collaboration and creativity.
- Students will develop a "growth mindset" that reinforces the value of effort and continuous improvement.
- Students will have opportunities to develop the highest priority 21st Century skills for college and career-readiness.
- Emphasis will be placed on eliminating the decline in achievement that occurs during the transitions to middle and high school.
- Specific resources will be developed to support the mental and emotional health needs of students and families.

We hire, support and retain catalysts for learning.

Talent

You will see:

The very best educators guiding instruction in every classroom, every day, supported by high quality training activities, appropriate mentoring and wellness programs and satisfying professional relationships.

- The district's core values will be reflected in our hiring and selection process.
- A staff wellness program will support staff health, wellness and retention.
- New teachers will receive direct support, coaching and encouragement to improve job satisfaction and retention.
- Staff supervision and evaluation systems will be rigorous and will focus on district core values and priorities.

Equity

We believe that success is the reflection of high expectations and a belief in all students.

- The district will actively engage underserved families to learn how to best meet the academic, social and emotional needs of their students.
- Existing programs focused on equitable outcomes for all students will be evaluated and improved to strengthen support for students and families.
- Teachers will demonstrate high expectations for every student and maintain a classroom environment that supports each student in achieving those high expectations.

You will see:

All students believing that teachers have high expectations for them and working hard to achieve those expectations.

We create and nurture a school community where every individual feels safe, valued and connected.

Climate & Culture

- The district will continuously refine and update its behavior support programs at every school.
- The district will proactively communicate relevant information to families to prepare students for college and careers.
- The district will actively pursue a pre-K vision and implementation plan to prepare our most underserved students for school success.
- The district will identify community needs and build a communication plan focused on those needs.

You will see:

All students and families welcomed in our schools, experiencing positive relationships with school staff and clearly understanding the expectations and opportunities for student success.



**Every student thrives
in school and graduates
prepared to succeed**

In our schools, each student

- Is challenged by a rigorous academic program
- Enjoys school and learning
- Feels a sense of belonging
- Is capable and confident

Tigard-Tualatin School Board

Maureen Wolf, Chair
Sharon Fox, Vice Chair
Ben Bowman
Karen Emerson
Jill Zurschmeide

Message from Supt. Dr. Rieke-Smith

On behalf of the school board, I am pleased to present this summary of the Tigard-Tualatin School District's Strategic Plan.

This plan charts our course for 2016 to 2021. It is built upon the following 4 Cornerstones:

- Student Achievement
- Equity
- Talent
- Climate and Culture

We believe this plan creates a sense of urgency by outlining the actions we can take to make a significant difference for our students and our schools.

Visit our website www.ttsdschools.org to read our complete plan and to see the measurable outcomes tied to each of the actions we have identified.

Our strategic plan is grounded in our Vision of "Every student thrives in school and graduates prepared to succeed" and in our commitment to efficiently manage our resources and maintain the public's trust.

Tigard-Tualatin School District 23J
Hibbard Administration Building
6960 SW Sandburg St.
Tigard, OR 97223

Mission Statement: Educate Every Child

Tigard-Tualatin School District 23J
2021-22 Adopted Budget

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Tigard-Tualatin School District 23J

"Educate every child"

BUDGET MESSAGE



Tigard-Tualatin SD School Board



JILL ZURSCHMEIDE
 Director Zurschmeide has served on the School Board since 2007 and currently serves on the Policy, Executive, and Curriculum Committees. Term ends 2023



MAUREEN WOLF
 School Board Chair Wolf has served on the school board since 2009 and currently serves on the Financial Oversight, Strategic Financial Plan, Bond Oversight and Executive Committees. Term ends 2021.



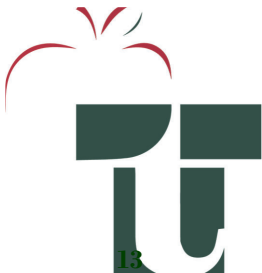
BEN BOWMAN
 Director Bowman, elected in 2019, is a strong advocate for students. He has served on the TTSD Strategic Plan Committee and is very active in the Tigard/Tualatin communities. Term ends 2023.



KAREN EMERSON
 Director Emerson has served on the school board since 2017 and currently serves on the Secondary Curriculum, Bond Oversight and Equity Committees. Term ends 2021.



SHARON FOX
 School Board Vice Chair Fox has served on the School Board since 2017 and currently serves on the district Policy and Social Emotional Learning Committees. Term ends 2021.



Appointed Leadership

Superintendent Dr. Rieke-Smith



Dr. Sue Rieke-Smith became Tigard-Tualatin School District Superintendent on July 1, 2018. An experienced educational leader, Dr. Rieke-Smith has worked at all three school levels. She began her career in 2000 in the Salem-Keizer School District where she taught 5th grade, English language learners and Title 1. Between 2004 and 2007, she served as Curriculum Assistant Principal at McKay High School and in 2007, she became principal of Houck Middle School. At Houck, she was recognized as Oregon's 2011 Middle School Principal of the Year. From 2011 to 2014, she served as Salem-Keizer's Director of Instructional Services. She joined Springfield Public Schools as Assistant Superintendent in July 2014. In April 2015, she was named Interim Superintendent and was permanently appointed to lead the district in November 2015. Education is a second career for Dr. Rieke-Smith. After nearly a decade as a nurse, she went back to school to earn her Masters of Arts Teaching in 2000 from George Fox University. She earned her Ed.D. in Education Policy and Research from the University of Oregon in 2015.

Assistant Superintendant



Lisa McCall assumed the role of assistant superintendent beginning July 1, 2019, filling the position held by Karen Twain who retired in June. Ms. McCall comes to the District after nearly 11 years with Portland Public Schools and 22 years in education. She has served as a preschool and elementary teacher, assistant principal, principal, adjunct professor and most recently as a senior director with Portland Public Schools. Ms. McCall received her Masters of Education in Educational Administration from Western Washington University.

Chief Financial Officer



Mr. Moore joined the District in 2012 following 17 years in school business management with the Canby School District. Prior to starting his career in school finance, Mr. Moore worked in public accounting for nine years with specialization in tax and auditing school districts and other public entities. He is a licensed CPA and graduated from Oregon State University earning his B.S. in Business Administration with a focus in Accounting.

Budget Message



Tigard-Tualatin School District 23J

"Educate every child"



To the Budget Committee Members and Communities of Tigard-Tualatin School District 23J, Tigard, Oregon

INTRODUCTION

In accordance with Local Budget Law under State of Oregon statute, the Tigard-Tualatin School District submits for your consideration a total proposed budget of \$401,039,637, including a General Fund budget of \$185,202,039.

The uncertainty brought on by the COVID-19 pandemic of the last 14 months continues as the Tigard-Tualatin School District develops and implements a budget for the 2021-22 school year. After starting the 2020-21 in comprehensive distance learning, District students recently had the opportunity to return to in-person hybrid instruction. However, approximately 43% of students have continued in comprehensive distance learning at least until the end of the current school year. The 2021-22 budget assumes that this fall schools will open with a return to full in-person learning. The District is considering the implementation of a separate online K-12 school to accommodate those families who desire a longer-term virtual learning option for their students.

Fall enrollment between 2019 and 2020 dropped by approximately 750 students primarily due to impacts of the pandemic. During that time, students were withdrawn or withheld from enrolling in the District due to a variety of other options including the transfer to other K-12 districts or private schools, the shift to homeschooling, the enrollment in online charter schools or the postponement of enrollment (grade K). The 2021-22 budget assumes most of the students lost in the current year will return in the fall of 2021 as reflected in the District demographer's latest enrollment forecast update. Based on feedback from families, the additional online school option would help retain and return students to the District.

There is also uncertainty with the level of the State School Fund resource available for K-12 education. The State Legislature is in session with one of the charges to approve a State budget for the 2021-2023 biennium. The Co-Chairs of the Ways and Means Committee have released their initial biennial budget framework including \$9.1 billion for the State School Fund, a small increase to the current 2019-2021 budget of \$9 billion. The K-12 advocates continue to lobby for a State School Fund amount closer to the amount of \$9.6 billion that K-12 districts have indicated is necessary to maintain and cover their current service levels. The Co-Chairs also indicated in their framework that they would not balance the 2021-2023 State budget until after the release of the March Economic and Revenue Forecast, but the final outcome of the State School Fund amount may not be known until after the second quarter forecast in May or even as late as June.

In response to the March economic and revenue forecast, legislative leaders were concerned about a projected \$2 billion revenue shortfall in the 2021-2023 biennium followed up by a forecasted \$1.4 billion shortfall in the 2023-2025 biennium. However, compared to the March forecast, the June

economic and revenue forecast indicates higher projected revenues of over \$1 billion in the current biennium and in each of the following two biennia. Although there is no placeholder in the Co-Chairs' framework to use State reserves to help balance the 2021-2023 budget, there are indications the Legislature would consider using \$200 million in Education Stability Funds to increase their SSF proposal to \$9.3 billion pending the outcome of the latest forecast. All other available reserves are likely being set aside for future biennia.

Under the American Rescue Plan Act (ARPA), the State of Oregon will receive \$2.6 billion in federal aid. The Co-Chairs framework stipulates one-half of the resource be used in 2021-2023 to fill the current service level hole, \$780 million be used for new or one-time programs and \$520 million be carried forward to the 2023-2025 biennium to help cover the new programs and services funded with this resource beginning in 2021-2023.

Tigard-Tualatin's portion of the ARPA federal aid is \$12,892,292, also known as the Elementary Secondary Schools Emergency Relief (ESSER 3) funds, which are available to use through September 30, 2024. The District currently has no plans to use these dollars in 2021-2023 or 2023-2025 to backfill the State School Fund General Fund for current service level needs as the Co-Chairs imply in their framework. Instead, the District's proposal is to use these dollars for one-time needs, temporary positions and pilot programs, in addition to extending the school calendar for a minimum of two years.

Under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act approved in December 2020, the District's portion of ESSER 2 funds is \$5,740,475, which are available to use through September 30, 2023. The District proposes to use these dollars to backfill the Food Service Fund, to match State summer programming dollars and for professional development and assessment needs.

Under the Oregon Student Success Act, the District expects to receive Student Investment Account (SIA) funds at 80% of the \$10.2 million full funding level during 2021-22, up from \$3.2 million in 2020-21. Although Corporate Activity Tax (CAT) projected collections appear to be sufficient to cover the full funding level, a portion of the tax is being used to backfill the State School Fund, even at the \$9.1 billion level. The District plans to use the SIA dollars as submitted during 2020 in the three-year application except for some minor re-prioritization and reallocations.

The proposed budget includes other State resources outside of the General Fund. In addition to the \$8.1 million in the SIA Fund, the High School Success Fund includes \$3.8 million for funding under Ballot Measure 98 and the Summer Learning and Child Care Program Fund includes \$4.3 million for the summer of 2021. The Capital Projects Fund includes resources from bond proceeds to expend over upcoming years for scheduled projects.

Despite the uncertainty with available revenues and the ongoing impact of the pandemic, the District is still required to adopt and submit a budget to the State and County before July. Local Budget Law requires the District to prepare a budget based on the most reasonable estimates currently available.

STATE SCHOOL FUND

The Co-Chairs of the State Legislature's Ways and Means Committee have proposed a framework for the State School Fund including a budget of \$9.1 billion during the 2021-2023 biennium, a small increment to the \$9.0 billion appropriated in the current biennium. This initial proposal is far less than a range of \$9.6 to \$10 billion K-12 districts emphasize is required to cover current service level

costs. Although legislators have not moved off a State School Fund level of \$ 9.1 billion, K-12 advocates continue to lobby for increases to the \$9.6 billion level. With this continued advocacy and indications legislators will likely release a final State School Fund budget of \$9.3 billion, TTSD's has based the General Fund budget on a State School Fund of \$9.3 billion as the assumptions describe below.

During the prior decade, the State School Fund consistently exceeded 39% of the General Fund/Lottery Funds State budget. However, in the Co-Chair's 2021-2023 budget framework, the State School Fund portion of the General Fund/Lottery Funds budget is 33.2%. Only by adding \$734 million in CAT and Marijuana taxes does the State School Fund of \$9.1 billion reach 36.2% of the General Fund/Lottery Funds budget framework of \$25.2 billion. Comparatively, in the 2019-2021 State budget, the State School Fund portion is 34.8% of the General Fund/Lottery Funds budget and reaches 38% after including the support of CAT and Marijuana taxes to reach \$9.0 billion.

The District's 2021-22 budgeted State School Fund revenue is based on the following assumptions.

- 49% of a \$9.3 billion or a \$4.56 billion statewide distribution. The 49%/51% revenue distribution model is designed to cover increase in costs between the two biennial years
- Extended Average Daily Membership weighted (ADMw) of 14,683.02. This extended ADMw is based on 2021-22 enrollment of 12,356 students, the middle series forecasted by the District's demographer. For staffing ratio and class size target purposes, the District is using the demographer's low series forecast of 12,146 students
- Total formula revenue for the District of \$135,275,039 including transportation; this equates to \$9,213 per ADMw

STUDENT SUCCESS ACT

The 2019 Legislature's House Bill 3427 includes a \$2 plus billion biennial investment in PreK-12 education when fully phased in beginning in the 2021-2023 biennium. House Bill 3427, the Student Success Act, creates a dedicated revenue stream for the Fund for Student Success, which would include three education-focused accounts outside of the State's general fund dedicated to marginalized students. The three education-focused accounts are:

- At least 50% dedicated to the Student Investment Account which includes four broad uses for use beginning in 2020-21:
 - Expanding learning time
 - Reduced class size
 - Student social-emotional health and safety
 - Well-rounded education
- At least 20% for the Early Learning Account
- Up to 30% for the Statewide Initiative Account including expanded Measure 98 and school nutrition funding

The legislation includes a Corporate Activities Tax (CAT) as the new dedicated revenue source effective with the 2020 calendar year.

The Student Success Act also required community engagement to help inform how the Student Investment Account dollars should be prioritized. In 2020, the District formed the SIA Workgroup and SIA Planning Team stakeholder groups to meet this requirement and maintain transparency

during the application development process. In 2021, the District continued community engagement related to the Student Investment Account during the Community Budget Workgroup process for the 2021-22 budget.

The CAT tax collections are expected to exceed the \$2 billion target during the 2021-2023 biennium. However, over \$600 million is diverted to the State School Fund in order to attain the \$9.1 billion funding level. This leaves approximately \$1.6 billion for the three education-focused accounts including \$800 million for the Student Investment Account. Thus, in 2021-22 Tigard-Tualatin will receive \$8.1 million in SIA funds or 80% of the \$10.1 million full funding level.

FTE included in the 2021-22 SIA budget includes:

Employee Group	Allowable Use Category	Elementary Schools	High Schools	Middle Schools	Multiple Levels	Grand Total
Licensed	Improving Student Health & Safety	-	1.00	3.00	-	4.00
	Reducing Class Size	8.50	5.50	3.50	-	17.50
	Total Licensed FTE	8.50	6.50	6.50	-	21.50
Classified	Improving Student Health & Safety	-	-	3.00	-	3.00
	Ongoing Community Engagement	10.00	2.00	-	1.75	13.75
	Reducing Class Size	-	13.50	13.50	-	27.00
	Total Classified FTE	10.00	15.50	16.50	1.75	43.75
Administrator	Improving Student Health & Safety	3.00	-	-	-	3.00
	Total Administrator FTE	3.00	-	-	-	3.00
Manager	Improving Student Health & Safety	-	-	-	1.00	1.00
	Grand Total	21.50	22.00	23.00	2.75	69.25

OTHER FUNDS

The 2021-22 budget also includes the following resources outside of the General Fund:

- The Capital Projects Fund includes \$110 million for scheduled 2017 bond projects during 2021-22; includes expenditures for capital construction, technology and curriculum
- The Student Investment Account Fund includes \$8.1 million for the District's share
- The High School Success Fund includes \$3.8 million for the District's share in 2021-22 including carryover from 2020-21
- ESSER 2/3 Grant funds include \$5.8 million for the District's share
- State Summer Learning and Child Care funding will bring \$1.8 million for K-8 enrichment, \$1.5 million in high school academic and \$900,000 for child care programs to the District in the summer of 2021

STRATEGIC FINANCIAL PLAN

The District's Board of Directors and Superintendent implemented a new five-year Strategic Plan at the beginning of 2016-17. The Strategic Plan maintains a student focus and includes as themes the following four cornerstones:

- Student Achievement: We prepare student for success in a rapidly changing world
- Equity: We believe that success is the reflection of high expectations and a belief in all students
- Talent: We hire, support, and retain the catalysts for learning

- Climate and Culture: We create and nurture a school community where every student feels safe, valued, and connected

The Strategic Plan includes strategies to attain targeted learning outcomes for students. The Plan continues the emphasis on the following core values:

- Communication
- Fiscal transparency
- Maintaining the public's trust
- Effective and efficient operational and support services

To support these core values, a long-term goal embedded in the Strategic Plan is to develop a Strategic Financial Plan to ensure District resources are prioritized to achieve the student learning outcomes identified in the Strategic Plan. The Strategic Financial Plan also includes a long-term financial plan designed to maintain sustainability in the District's programs. Other key components of the Strategic Financial Plan include long-term investment reports tracking the amounts expended and estimated for strategic investments and the analysis of Academic Report on Investment comparing dollars invested with student outcomes.

In the summer of 2019, the Superintendent and Cabinet proposed to the Board a reset to the District's current Strategic Plan. The reset included a District Priorities Framework with a focus on the following priorities with Equity woven throughout each of the priorities:

- Social and Emotional Learning
- Culturally Responsive Teaching and Learning
- Human Capital

To help develop the District's first Strategic Financial Plan in 2017 over 40 stakeholders including community members, staff, administrators and Board representatives convened to form the Community Budget. The Workgroup met over a series of meetings and recommended the following strategic investments:

- Early Learning
- College and Career Readiness
- Academic Transitions and On-Track toward Graduation (Pre-K–K, 5th – 6th, 8th – 9th)

The Workgroup process led to strategic investments beginning in the 2017-18 budget within these areas.

In the spring of 2018, the Community Budget Workgroup with similar makeup reconvened and met over a second series of meetings. The 2018 Workgroup received an introduction to the redefining learning program related to 1:1 technology implementation, provided suggestions to improve the Strategic Financial Plan and provided feedback on proposed strategic investments.

A third Community Budget Workgroup met over four meetings in 2019 and was asked to provide input on Cabinet-proposed investments, which led to advocacy for approval of the Student Success Act, which was approved later by the 2019 Legislature. Investments prioritized by the Workgroup beginning in 2020-21 include the following:

- Pre-school Expansion

- Smaller Class Sizes in Grades K-2
- Social and Emotional Learning Supports
- College and Career Education Expansion
- Dropout Prevention Programs
- Associate Principals at Elementary Level

The fourth Community Budget Workgroup met over three meetings in 2020 and heard updates on Early Learning and Redefining Learning in addition to program proposals by two middle school groups. In addition, a group of high school students shared a report on the impact of the District's fee structure and out-of-pocket costs on participation levels in clubs and athletics and the effect on access and opportunity for all students. Due to uncertainties with the 2020-21 State School Fund budget that were not resolved until August of 2020 during a special legislative session, the proposed investments were put on hold with further discussion to occur during the current year.

The fifth Community Budget Workgroup met over five meetings since February and received updates on Early Learning, Redefining Learning, Academic Transitions and College and Career Readiness. In addition, the Workgroup provided feedback including overall support of investment proposals in the areas of early learning, extracurricular and SIA reallocations.

The District's Board will consider adoption of the fifth version of the Strategic Financial Plan this June including updates to the aforementioned strategic investments and the five-year financial forecast. A year from now, the District will consider the development and adoption of a new five-year Strategic Financial Plan in response to the new five-year Strategic Plan.

BUDGET INVESTMENTS

The proposed budget investments in 2021-22 using General, SIA and ESSER funds are summarized below. The General Fund investments are primarily the early learning and extracurricular recommendations made by the Community Budget Workgroup in addition to a classroom staffing reserve. The SIA investments include new investments that have been prioritized by reallocating SIA resources following consideration by the Community Budget Workgroup. Finally, the ESSER 2/3 investments include those one-time and temporary investments prioritized by Cabinet in response to student needs during reentry, reengagement and following the last year in comprehensive distance learning and hybrid learning.

Investments	Priority	Amount			FTE
		General	SIA*	ESSER 2/3	
Strategic Investments					
Early Learning	Equity Programs and Supports	\$ 791,465			7.70
Extracurricular	Equity Programs and Supports	\$ 354,265	\$ 100,000		
Mental Health & Wellness Coordinator	Mental and Social Emotional Health		\$ 156,864		1.00
Elementary Assistant Principals	Mental and Social Emotional Health		\$ 589,475		3.00
Elementary Assistant Principals/Deans	Mental and Social Emotional Health			\$ 869,698	5.00
Staff Diversification	Human Capital - Grow Your Own/Staff Diversity			\$ 117,500	
Integrated ELD via Co-Teaching PD**	Culturally Responsive Teaching and Leadership			\$ 182,400	
Total Strategic Investments		\$ 1,145,730	\$ 846,339	\$ 1,169,598	16.70
Reopening, Reentry and Recovery					
Food Service	Equitable Access to Basic Needs			\$ 1,500,000	
Summer Learning Program - 25% Match	Extended Learning and Enrichment Time			\$ 1,100,000	
Online School Principal/Office Support	Equitable Access to Teaching and Learning			\$ 281,373	2.00
Health Room Attendants	Safe and Healthy Learning Environment			\$ 333,981	8.13
Community Partnerships	Equity Programs and Supports			\$ 220,000	
i-Ready Assessment Software and PD	High Quality and Reliable Assessments			\$ 288,879	
Packed with Pride	Equitable Access to Basic Needs			\$ 150,000	
Licensed and Classified Collaboration Time**	PD in Response to Reentry and Recovery			\$ 111,300	
Total Reopening, Reentry and Recovery				\$ 3,985,533	10.13
Operational					
IT Tech Support	Instructional Technology Integration	\$ 45,000			0.50
Transportation Router	Fiscal and Operational	\$ 60,000			0.75
Total Operational		\$ 105,000			1.25
Class Size and Staffing***					
Health Teacher or Counselor, High	Student Health and Safety			\$ 135,583	1.00
AVID TOSA	Access to High Quality Curricula and Instruction			\$ 67,791	0.50
AVID Licensed Staffing and Program	Access to High Quality Curricula and Instruction			\$ 205,411	1.22
LIFTT Licensed Staffing	Integrated Student Supports			\$ 271,166	2.00
Licensed, Elementary Reserve	Student Achievement-Instructional Practices	\$ 660,000			6.00
Licensed, Middle & High Reserve	Student Achievement-Instructional Practices	\$ 330,000			3.00
Total Class Size and Staffing		\$ 990,000		\$ 679,951	13.72
Total Investments		\$ 2,240,730	\$ 846,339	\$ 5,835,082	41.80
*Reallocation of SIA Priorities					
** Moved from SIA to ESSER					
***Does not account for impact of SB 580					

RESERVES

The District continues to recognize the need to maintain fully funded reserves to offset the effects of future economic downturns in order to maintain sustainable education programs. During the Great Recession beginning in 2009, the District maintained a full school year and much of its program with the use of reserves, although drawing them down significantly. The current reserves have been built back up to an amount which will allow the District to respond to the revenue shortfall during the current recession because of the pandemic. The two-year financial picture shown below demonstrates that, although if the District rolled this budget over to the second year of the biennium and expended everything as planned over the two years, the ending fund balance at the end of 2022-23 would fall below Board-required levels.

The 2020-21 adopted budget includes an estimated ending fund balance of \$19.6 million. Due to the additional resources and cost savings described below during the current year, the District projects a 2020-21 ending fund balance of \$31 million and thus a beginning fund balance of that same amount as a resource in the 2021-22 proposed budget. Additional resources of \$4.2 million in 2020-21 include:

- \$2 million increase in 2020-21 Beginning Fund Balance compared to budget
- \$600,000 closeout of 2019-20 State School Fund
- \$800,000 million adjustment to 2020-21 High Cost Disability Fund, net of amount due for 2019-20 High Cost Disability Fund closeout
- \$800,000 increase in local option levy collections

Additionally, the district estimates \$7.2 million in cost savings during 2020-21 as follows:

- \$2.1 million in health insurance cost savings
- \$2.1 million in personnel cost savings due to unfilled positions and reduced FTE/hours during comprehensive distance learning
- \$2 million in substitute costs due to less need during comprehensive distance learning
- \$1 million in transportation costs due to less need for home to school transportation

The District's Board Policy sets minimum levels for reserves in the General Fund. The proposed budget plan includes the full funding of reserves under Board Policy. For the purpose of calculating minimum reserves under the Board Policy as addressed below, budgeted General Fund operating revenue, which provides the basis for reserves, is \$154.2 million. The 2021-22 proposed budget plans for the following level of reserves by category:

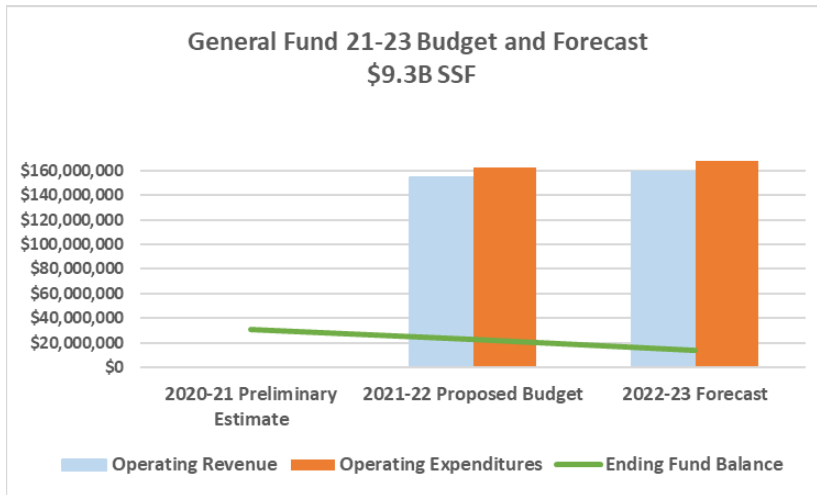
- Operating Contingency is budgeted at \$4.93 million or 3.2% of current operating revenue which meets the Board Policy of 2% plus provides an additional cushion for unbudgeted investments identified during the year
- Unappropriated Ending Fund Balance is budgeted at \$7.71 million or 5% of current operating revenue, which meets the Board Policy
- Sustainability Reserve is budgeted at \$7.71 million or 5% of current operating revenue, which meets the Board Policy

Reserves also include the following:

- \$1.8 million for the opening of Art Rutkin Elementary School under Unappropriated Ending Fund Balance

2021-2023 REVENUE SHORTFALL AND BUDGET OUTLOOK

The two-year picture below reflects a General Fund operating deficit of over \$8 million in each of the next two years under the assumptions of a \$9.3 billion State School Fund, continuing programs at the current service level and implementation of the proposed investments. It also shows the drawdown of reserves in order to balance the 2021-22 budget with a similar outlook forecasted in 2022-23.



IN CLOSING

The values of the Tigard-Tualatin School District community will continue to drive District priorities in addition to spending and program decisions even during times of financial uncertainty. The District's commitment to equity and all students and the principles of Smarter School Spending will lead to cost effective decisions resulting in student growth and success despite the economic downturn and revenue shortfall we face in the future.

The District is proud of the community engagement, advocacy and which have helped inform our future investments in the education of our students. Also, we are proud of our Strategic Financial Plan process and document. The document will continue as a communication tool as the District aligns current and future spending decisions with student outcome priorities in the Strategic Plan and provides for sustainability and long-term financial planning.

As we submit this proposed budget, we thank each member of the School Board and Budget Committee for your commitment to the students of the Tigard-Tualatin School District. We also want to thank the community members, staff, students, administrators and board representatives who have comprised the Community Budget Workgroup and helped inform District priorities in the District budget. Additionally, thank you to administrators for your leadership role and staff for your participation during the prioritization and budget development process.

The effort of putting this proposed budget together is a team effort. We would like to recognize the efforts of a few individuals in developing the proposed budget: Dr. Susan Rieke-Smith for her leadership during the budget development process; members of the internal Strategic Financial Plan Working Group and Steering Committee for planning agendas and framework for our community engagement processes; Sarah Mehrabzadeh for coordination of the budget process and development of the proposed budget; and Amber Summers for her attention to detail compiling the proposed budget document.

Respectfully submitted,

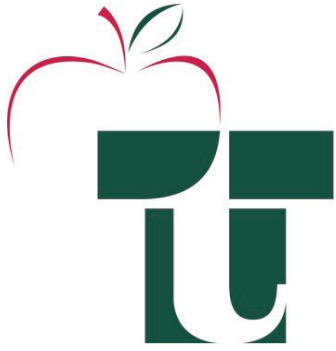
David Moore
Budget Officer
Tigard-Tualatin School District 23J



Tigard-Tualatin School District 23J

"Educate every child"

STRATEGIC FINANCIAL PLAN



TTSD Strategic Financial Plan 2017-2022



Submitted by the
Tigard-Tualatin School District

Adopted June 28, 2021

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2.B. <u>Broad Stakeholder Engagement</u>	
3.A. <u>TTSD at a Glance</u>	
4.A. <u>College & Career Readiness Framework</u>	
4.B. <u>Academic Transitions Framework</u>	
4.C. <u>Redefining Learning Framework</u>	
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Strategic Financial Plan

Section 1: Executive Summary



Dear Community Member,

On behalf of our finance, teaching and learning, and assessment teams, it is my pleasure to share with you the fifth edition of the Tigard-Tualatin School District's (TTSD) 2017-2022 Strategic Financial Plan.

We have boldly accepted the continued challenges brought on by the COVID-19 pandemic. Informed by feedback from and in partnership with our community, we are aligning our strategies to better navigate and recover from the impacts of the current pandemic crisis on our district. As we close out the final year of TTSD's Strategic Plan, responsibly supported by the Strategic Financial Plan, our district is positioned to successfully educate every student.

To center us in all we do, we start first with TTSD's **Mission: Educate Every Child**. We then are guided by our collective Theory of Action, which prioritizes our work into four categories:

Student Achievement, Equity, Talent, and Climate & Culture. These values have guided the creation of this plan along with our strong commitment to transparency, fiscal stewardship and inclusion.

The priorities going into this year's community budget process included:

- Bringing the voices of our students and families to the planning tables as we continue to **uncover the barriers that stand in the way of academic success** for our marginalized and historically underserved students.
- Presenting SSA Investments prioritized to address the students identified in the "gap" include:
 - **Social-emotional supports** to include: Family and student resources, mental and physical health for our students of color and specifically for our Black students
 - **Culturally responsive teaching and learning** to include: Strategic recruitment and training of talent; building learning environments where students see teachers and staff that look like them; curriculum that represent all cultures, all ethnicities accurately
 - Investing in **culturally specific community partnerships** to better provide a full spectrum of wrap-around services for our students and families of color.

Managing the delivery of exceptional instruction during a global pandemic has gifted us a deeper understanding of the needs of our families. We are confident in where investments need to be made to address academic disparities and we are confident in moving this work forward. As our Board Equity Policy guides our resource allocation decisions, TTSD will stay true to the best of our ability to the priorities brought forward from our staff, our students, and our community. We invite you to continue to do this work with us and to hold us accountable, as our collective success will result in **every child** attending our schools feels safe, valued, and invested in.

My sincere gratitude to the TTSD community – our staff, students, parents, and community members who have advised us, shared their experiences and worked alongside us throughout this year. I continue to be humbled by the leadership demonstrated by our students. Their voice and their truth guide this work. I am incredibly proud of TTSD's finance team, led by CFO David Moore, who are respected across the state and beyond for their fiscal stewardship. And last, my profound thanks to and respect for Board Director Karen Emerson as she completes her board term, for her steadfast commitment to the Strategic Financial Plan development and implementation informed by her compassion for public education, for our students, and our community. She will be sorely missed.

Respectfully,



Dr. Sue Rieke-Smith
Superintendent

**Student
Achievement**

Equity

Talent

**Climate
& Culture**

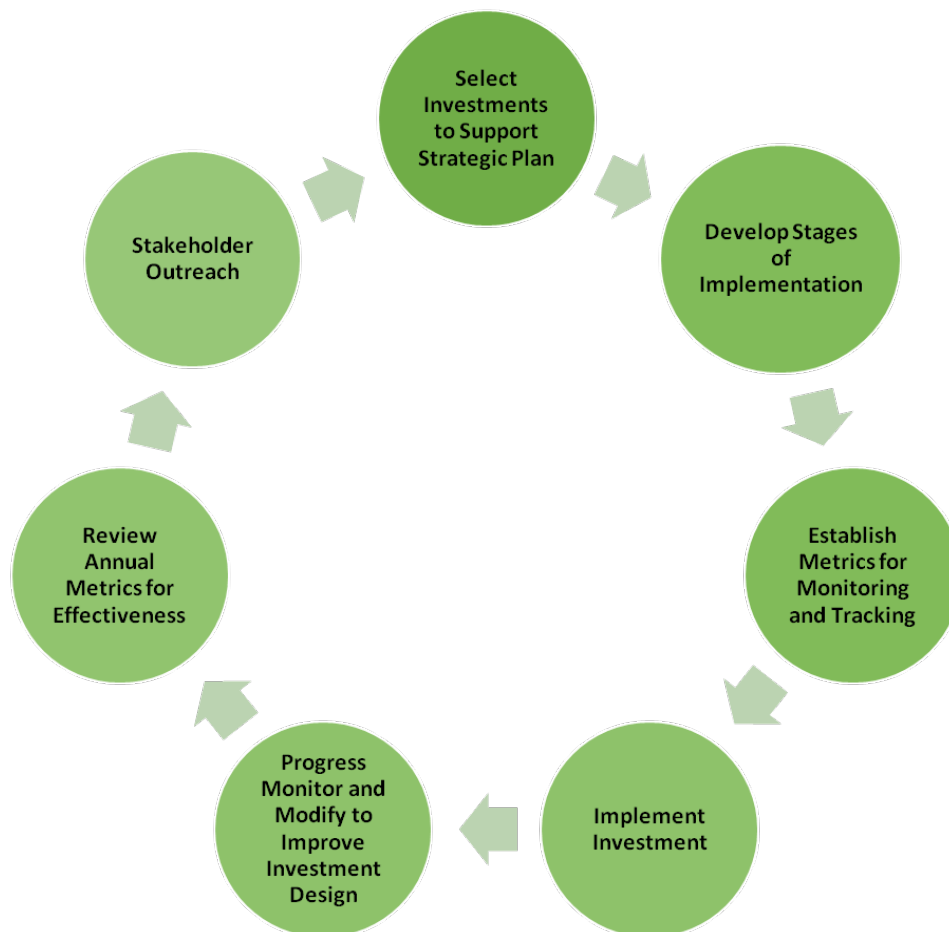
Section 2: Process

What are the objectives of the Strategic Financial Plan process?

- This five-year strategic financial plan outlines the district's financial strategy over a five-year period. Its objectives are to:
 - 1) Select investments to support the strategic plan such that, equitable outcomes are achieved for all students.
 - 2) Estimate the costs of those priorities
 - 3) Describe the actions needed to save or realign money to fund those priorities
 - 4) Assess the return on investment for all students as well as focal student groups and realign as needed.

The cycle below shows the continuing process used to identify, review, analyze and refine the District's instructional priorities.

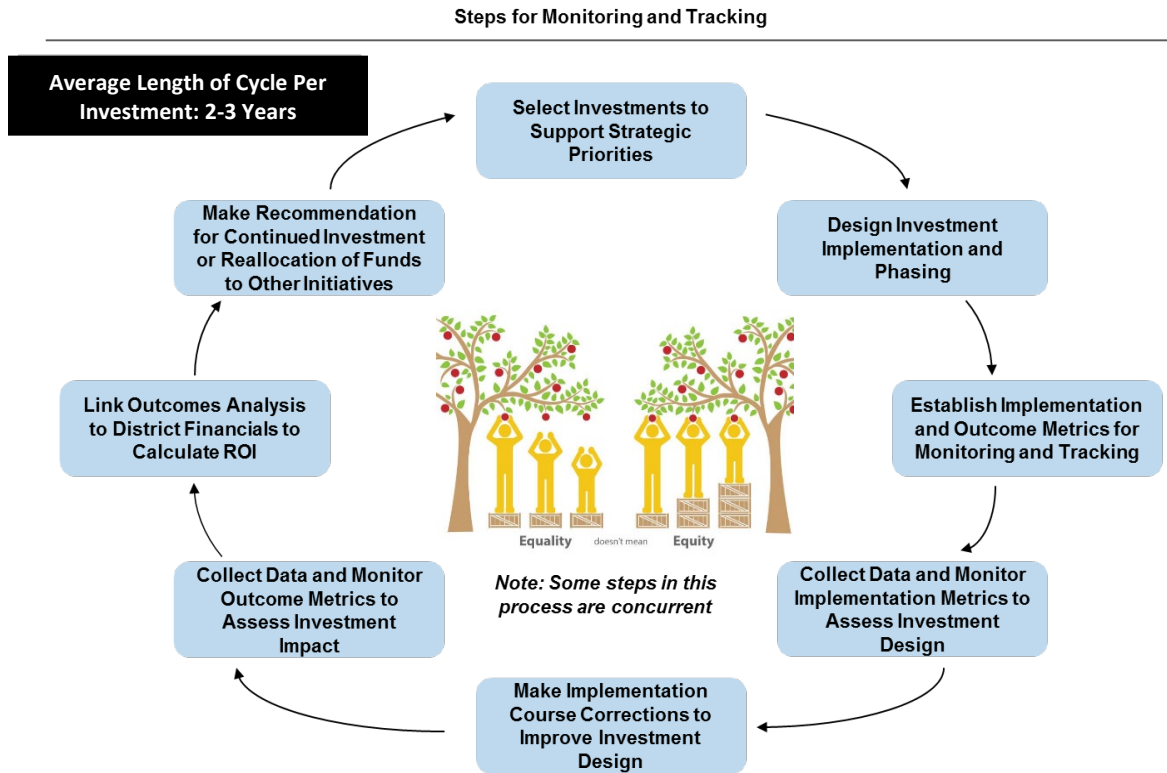
Strategic Financial Plan Cycle



For further reading please see **Appendix 2.A.** for [What is a Strategic Financial Plan?](#) and **Appendix 2.B.** for [Broad Stakeholder Engagement](#).

Section 3: Tracking Progress

The steps for monitoring and tracking progress are shown below. During the year the Steering Committee worked with District Management Group to develop skills in the area of Academic Return on Investment. Five meetings were held with the Community Work Group as part of the tracking and monitoring process.



To make the best use of resources for the benefit of our students, it's important to understand the district demographics and needs of our students, as well as the funding provided to the district. *For further reading please see **Appendix 3.A.** for [TTSD at a Glance](#).*

Long-term Investment Reports

New Dollars invested

Investment Priorities	2017-18	2018-19	2019-20	2020-21	Total Invested	2021-22 Budget
Instructional Staff**	\$5,020,000			\$1,040,000****	\$6,060,000	\$1,085,000****
College and Career*	\$1,334,480	\$327,840	\$110,000	\$54,000	\$1,772,320	\$521,300
Early Learning	\$352,346	\$120,000	\$84,654	\$20,000	\$577,000	\$1,061,465
Academic Transitions*	\$309,180	\$238,000			\$547,180	\$380,000
Technology 1:1***	\$2,500,567	\$4,552,124	\$1,861,941	\$1,368,110	\$10,282,742	\$2,720,000

*State grant funding for high school success. Voters passed Ballot Measure 98 in November 2016 and the first year of funding is the 2017-18 school year. Federal ESSER dollars will also be allocated to programs beginning in 2021-22.

**Both 2018-19 budget & 2019-20 budget added 2 FTE. Due to declining enrollment the FTE was not filled.

***Includes devices purchased with 2016 bond proceeds.

****Student Investment Account licensed staff investments.

All amounts shown are additions in the year.

Strategic Financial Plan

Section 4: Strategic Investments

Equity

Student Achievement

Program Objective	Goals	Investments for 2021-22	Highlights																											
COLLEGE AND CAREER READINESS																														
<ul style="list-style-type: none">Expand Career Technical Education (CTE) and Science Technology Engineering and Math (STEM) programs.Expand comprehensive college and career programming and guidance to create equitable opportunities for all students.Engage students to ensure success and student graduation.	<ul style="list-style-type: none">Increase ACT resultsIncrease dual credit attainmentIncrease CTE credit attainmentIncrease college-going rates	<table><thead><tr><th></th><th>High School Success Grant</th><th>ESSER</th></tr></thead><tbody><tr><td>Equal Opportunity Schools</td><td></td><td></td></tr><tr><td>Partnership for IB</td><td>\$ 48,800</td><td>\$ -</td></tr><tr><td>Re-engagement Specialists, 2 Lic. FTE</td><td></td><td>\$ 250,000</td></tr><tr><td>AVID TOSA, .5 Licensed FTE</td><td>-</td><td>62,500</td></tr><tr><td>Middle School AVID, 1.22 Licensed FTE</td><td>-</td><td>140,000</td></tr><tr><td>AVID Program Costs</td><td>-</td><td>20,000</td></tr><tr><td></td><td></td><td></td></tr><tr><td>Total New Investments</td><td>\$ 48,800</td><td>\$ 472,500</td></tr></tbody></table>		High School Success Grant	ESSER	Equal Opportunity Schools			Partnership for IB	\$ 48,800	\$ -	Re-engagement Specialists, 2 Lic. FTE		\$ 250,000	AVID TOSA, .5 Licensed FTE	-	62,500	Middle School AVID, 1.22 Licensed FTE	-	140,000	AVID Program Costs	-	20,000				Total New Investments	\$ 48,800	\$ 472,500	<ul style="list-style-type: none">The percent of students who enrolled in college within 2 years of completing high school has declined over the past 5 years.At the same time the percentage of students that have enrolled in dual credit, IB, and/or CTE programs has increased.Plan for tracking all post-secondary outcomes will be implemented in the new strategic plan. <p>For further reading please see Appendix 4.A. for College & Career Readiness Framework</p>
	High School Success Grant	ESSER																												
Equal Opportunity Schools																														
Partnership for IB	\$ 48,800	\$ -																												
Re-engagement Specialists, 2 Lic. FTE		\$ 250,000																												
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AVID Program Costs	-	20,000																												
Total New Investments	\$ 48,800	\$ 472,500																												
ACADEMIC TRANSITIONS																														
<ul style="list-style-type: none">Provide at-risk high school students with direct support.Further develop protocols for identifying at-risk students and providing embedded supports.	<ul style="list-style-type: none">Decrease chronic absenteeismIncrease credit attainmentIncrease GPAIncrease graduation rate	<table><thead><tr><th></th><th>High School Success Grant</th><th>ESSER</th></tr></thead><tbody><tr><td>Middle School Student Success Coordinator, 3 Licensed FTE</td><td>\$ 190,000</td><td>\$ 190,000</td></tr></tbody></table>		High School Success Grant	ESSER	Middle School Student Success Coordinator, 3 Licensed FTE	\$ 190,000	\$ 190,000	<ul style="list-style-type: none">Percentage of 6th graders failing 1 or more classes increased approximately 19% from 2018-19 to 2020-21. Due in large part to the inclusion of Is and NGs as “Failing.”Percentage of 9th graders earning 6 high school credits dropped 7.6% from 2019-20 to 2020-21. This is due to both the Pandemic as well as a new schedule that excluded teaming and student success meetings (core component of 9th grade success) <p>For further reading please see Appendix 4.B. for Academic Transitions Framework</p>																					
	High School Success Grant	ESSER																												
Middle School Student Success Coordinator, 3 Licensed FTE	\$ 190,000	\$ 190,000																												

Strategic Financial Plan

Section 4: Strategic Investments

Equity

Student Achievement

Climate & Culture

Program Objective	Goals	Investments for 2020-21	Highlights																				
REDEFINING LEARNING / 1:1 TECHNOLOGY																							
<ul style="list-style-type: none">Transform instruction to engage students in an authentic and relevant way through the use of technologyPrepare students with the skills for a 21st century workforce.	<ul style="list-style-type: none">Increase college and career readiness skills.Eliminate achievement and opportunity gaps for students.Improve teacher effectiveness with integrating technology in the classroom.	<table><tr><td></td><td>General & Grant Funds</td><td>Bond</td></tr><tr><td>Device Purchases</td><td>\$ -</td><td>\$ 2,600,000</td></tr><tr><td>Software Purchases</td><td>80,000</td><td>-</td></tr><tr><td>Tech Support, .5 Classified FTE</td><td>40,000</td><td>-</td></tr><tr><td></td><td></td><td></td></tr><tr><td>Total New Investments</td><td>\$ 120,000</td><td>\$ 2,600,000</td></tr></table>		General & Grant Funds	Bond	Device Purchases	\$ -	\$ 2,600,000	Software Purchases	80,000	-	Tech Support, .5 Classified FTE	40,000	-				Total New Investments	\$ 120,000	\$ 2,600,000	<ul style="list-style-type: none">➤ Survey results show that students rated their understanding and use of technology on par with previous years. This may indicate that they were well prepared for comprehensive distance learning.➤ 100% of students in CDL have engaged in at least one of the following in their classes: digital workflow, real-time digital feedback/guidance from their teacher, digitally collaborate with peers, or demonstrate understanding of a topic with digital formative assessment tools. <p>For further reading please see Appendix 4.C. for Redefining Learning Framework</p>		
	General & Grant Funds	Bond																					
Device Purchases	\$ -	\$ 2,600,000																					
Software Purchases	80,000	-																					
Tech Support, .5 Classified FTE	40,000	-																					
Total New Investments	\$ 120,000	\$ 2,600,000																					
EARLY LEARNING																							
<ul style="list-style-type: none">Increase equitable access to pre-school and early-learning opportunities for all students.	<ul style="list-style-type: none">Increase percentage of students entering Kindergarten with classroom self-regulation skillsIncrease percentage of students entering Kindergarten with early reading skills	<table><tr><td>Early Learning Center, Support Staff</td><td>\$ 121,290</td></tr><tr><td>Metzger ES PreK Classroom, IA's</td><td>86,980</td></tr><tr><td>Tualatin ES PreK Classroom, IA's</td><td>86,980</td></tr><tr><td>High School PreK Classrooms</td><td>288,480</td></tr><tr><td>Materials and Supplies</td><td>15,000</td></tr><tr><td>Bus Purchases</td><td>232,000</td></tr><tr><td>Bus Drivers</td><td>144,000</td></tr><tr><td>Program Support</td><td>86,735</td></tr><tr><td></td><td></td></tr><tr><td>Total New Investments</td><td>\$ 1,061,465</td></tr></table>	Early Learning Center, Support Staff	\$ 121,290	Metzger ES PreK Classroom, IA's	86,980	Tualatin ES PreK Classroom, IA's	86,980	High School PreK Classrooms	288,480	Materials and Supplies	15,000	Bus Purchases	232,000	Bus Drivers	144,000	Program Support	86,735			Total New Investments	\$ 1,061,465	<ul style="list-style-type: none">➤ The district saw a 4% increase in the percent of Kindergarteners meeting Acadience benchmarks since 2015-16.➤ Number of enrolling Kindergarteners who attended preschool has increased from 77.1% in 2016-17 to 78.1% in 2019-20.➤ The district saw dramatic increases in enrollment for Black students from 2016-17 to 2019-20. <p>For further reading please see Appendix 4.D. for Early Learning Framework</p>
Early Learning Center, Support Staff	\$ 121,290																						
Metzger ES PreK Classroom, IA's	86,980																						
Tualatin ES PreK Classroom, IA's	86,980																						
High School PreK Classrooms	288,480																						
Materials and Supplies	15,000																						
Bus Purchases	232,000																						
Bus Drivers	144,000																						
Program Support	86,735																						
Total New Investments	\$ 1,061,465																						

Section 5: Five-Year Forecast

General Fund History

In a balanced operating budget, operating revenues or current year revenue equal operating expenditures. By Oregon law, the fiscal year budget must balance meaning total resources of operating revenue and beginning fund balance equal operating expenditures plus contingencies and reserves set aside for future years.

After the 2007 recession, the District dipped into reserves set aside for a downturn but by 2014-15 the District was able to begin building up reserves. By Board policy, fully funded reserves are 12 percent of operating revenues including 2 percent contingency, 5 percent unappropriated, and 5 percent rainy day fund. The rainy day fund is necessary as the state kicker tax law makes it difficult for the state to save for a downturn in the economy. During the 2007 recession, the District's rainy day fund allowed Tigard-Tualatin School District to maintain a full operating schedule when many districts in the state reduced school days. There are school districts in Oregon that have yet to reinstate school days that were cut during the recession.

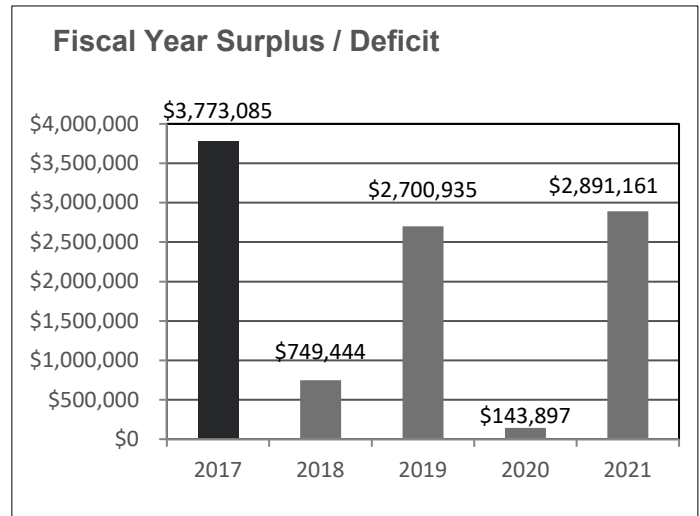
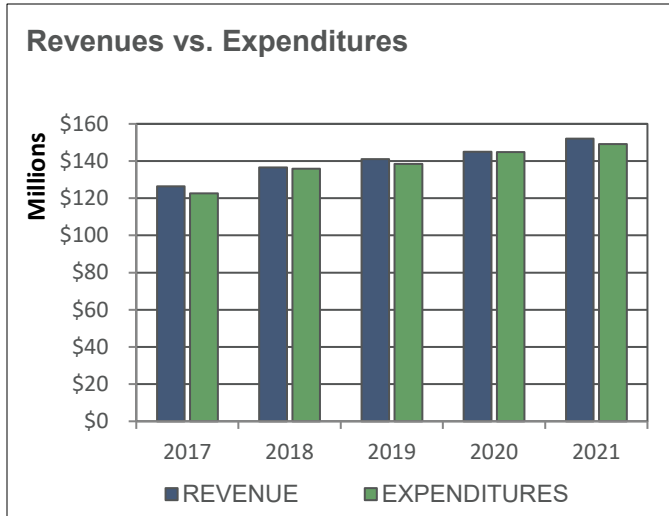
In the graph below, operating revenue exceeded operating expenditures every year between 2016-17 and 2019-20, and in 2020-21, revenues are again projected to exceed expenditures. After the recession, the District first budgeted fully funded reserves in the 2016-17 budget. Savings on employee health insurance and continued local option tax revenue in excess of budget allowed the District to set aside reserves for an anticipated and significant PERS rate increase in the 2017-19 biennium. For the 2017-18 fiscal year, although revenue exceeds expenditures, there are two significant issues to consider. The first is the state distributed revenue on a 50/50 split, not the more traditional 49/51 split over a biennium, thus requiring the District to set aside \$2.8 million for the 2018-19 fiscal year. The second is one-time funds earned in the 2016-17 fiscal year were applied to spending. In the projection for 2017-18, operating expenditures exceeded operating revenue, but that did not occur due to unanticipated revenue and additional savings on health insurance.

In the 2019-21 biennium, state revenue was set at \$9.0 billion with a traditional 49/51 split. The 2019-20 school year began in conventional fashion and that changed on March 13, 2020 when school closed due to the Coronavirus global pandemic. In April 2020, the Governor issued an Executive Order requiring schools to remain closed and for districts to implement distance learning. Tigard Tualatin implemented a spending freeze and cost savings were also realized due to the building closures, less substitute costs due to teaching from home, less travel costs due to the suspension of in-person meetings and conferences, and reduced student transportation costs due to learning from home. During the prior forecast, the District expected a significant drawdown in reserves during 2019-20, but due to these year-end cost savings the District saw a slight increase in reserves.

With the ongoing impact of the pandemic, students began the 2020-21 school year in Comprehensive Distance Learning (CDL) and all students continued in CDL until this spring when the majority of students transitioned to hybrid learning where they experienced in-person instruction for at least a portion of the week. The District has realized significant cost savings during 2020-21 similar to the expenditure savings experienced at the end of 2019-20 as described above.

It was important to add investments after deep cuts during the recession. In the 2017-18 fiscal year, the District developed the first Strategic Financial Plan and within the plan developed the first five-year forecast. We believe that including a five-year look ahead will help develop sustainable program and advocacy for adequate school funding to support the district's Strategic Plan. Note that this is the final version of the five-year Strategic Financial Plan. The Board will develop a new five-year Strategic Plan in the upcoming year and the District will

respond with a new Strategic Financial Plan that the Board will consider for adoption in June of 2022. The new Strategic Financial Plan will document investments that support the goals specified in the new Strategic Plan.



General Fund Projections

In the Five-Year Forecast, the District uses the following assumptions for projecting primary revenues and expenditures:

- For the 2021-23 biennium, the District uses the \$9.3 billion State School Fund allocated by the State Legislature in the forecast. The District's required State funding to meet the current service level with current operating revenues is closer to \$10 billion.
- For the 2021-23 biennium, the State School Fund revenue is based on a \$9.6 billion allocation, a 3.23% increase from the prior biennium. The forecast indicates a State School Fund increase of approximately 20% would be required to meet current service level.
- In the 2025-27 biennium, the State School Fund revenue for 2025-26 is based on a \$10 billion biennial allocation, a 4.17% increase from the prior biennium. The forecast indicates a State school Fund increase of approximately 17% is required to meet current service level.
- Although the District is receiving annual allocations from the Student Investment Account under the \$1 billion Student Success Act approved by the 2019 Legislature, these dollars are intended for the needs of marginalized students and are accounted for outside of the General Fund. Therefore, they are not included in the Five-Year Forecast, which is limited to General Fund revenues and expenditures.
- The District also expects to receive federal emergency relief funds in response to the pandemic, also known as ESSER, through at least 2023-24. These are one-time funds and are also maintained outside of the General Fund. Thus, they are not included in the Five-Year Forecast.
- The District will see a significant reduction in PERS costs effective in 2021-22 due to SB 1049 passed by the 2019 Legislature. However, according to PERS actuaries, some of these savings will be reversed effective in the 2023-24 year due to increase in employer contribution rates.
- The District will reserve \$1.8 million through 2022-23 for startup costs when the newly constructed Art Rutkin Elementary opens in the fall of 2023. The forecast reflects these added expenditures beginning in 2023-24.

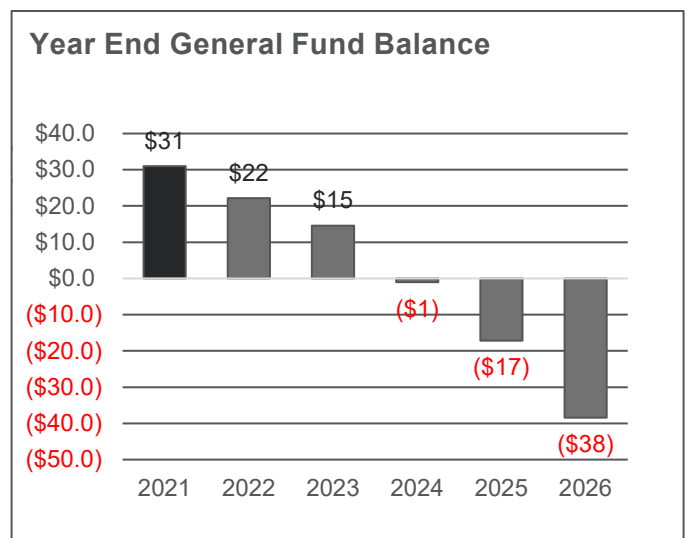
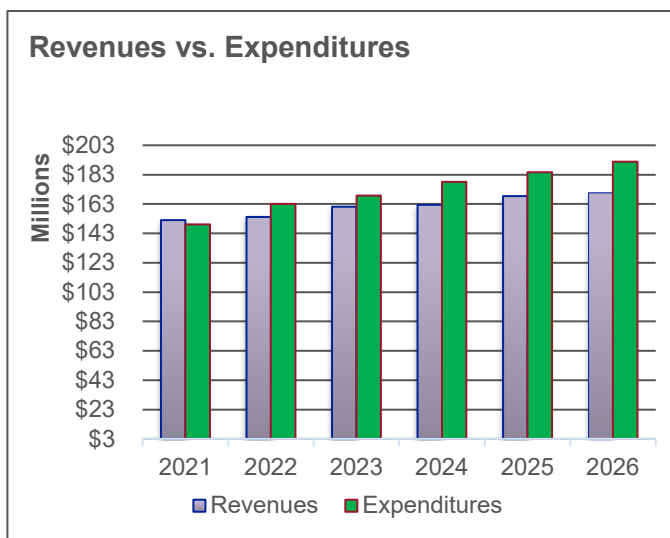
On March 13, 2020, the School Board voted to close schools due to the global Coronavirus pandemic. In early April 2020, the Oregon Department of Education directed school districts to begin distance learning and later in the month the Governor announced students would not return to the classroom and would finish the year with distance learning. Tigard Tualatin, like most other districts, started the 2020-21 school year in comprehensive

distance learning with a transition to hybrid learning this past spring. The District experienced an enrollment decrease of 750 students between the fall of 2019 and fall of 2020 as families grappled with decisions on where to send their students in the fall of 2020. State School Fund revenue was not impacted as the hold harmless provision was applied meaning the District's ADMw under the State School Fund formula is based on 2019-20 levels. The District experienced cost savings in the areas of staffing, substitutes and transportation due to students being in comprehensive distance and hybrid learning. This means the District will see positive growth in the fund balance vs. the significant decrease previously projected.

The District expects to open all schools for all students in the fall of 2021 for in-person learning. State School Fund revenue is based on the assumption that most of the students the District lost between 2019 and 2020 will return in the fall of 2021. Expenditures are forecasted based on the return to full in-person learning so the District will likely not see the same level of savings in 2021-22 that have been realized in the prior two years.

Tigard-Tualatin School District's work with GFOA on Smarter School Spending and Academic Return on Investment is consistent with state-level accountability measures under the Student Success Act funding. The District convened a community-based committee to review the proposed use of the new state Student Investment Account (SIA) funding and developed a budget within the state guidelines and meeting the District's needs in the four areas of Social Emotional Learning, Increased Instructional Time, Class Size and Well-Rounded Education.

The District is required to adopt a balanced budget in which operating revenues and available reserves equal operating expenditures and ending reserves. To help with balancing the budget, the community and administration will advocate for reasonable state funding to support our community's Strategic Financial Plan. During the 2019 legislative session, HB 3427, the Student Success Act, and SB 1049, the PERS cost-containment bill, were monumental steps in the right direction for sustainable school funding in Oregon. However, some of that progress feels undone by the 2021 Legislature with the \$9.3 State School Fund allocation, which is inadequate for the current service level. The District is nearing completion year one of the five-year local option levy, but will continue to work with the community for support of the levy that currently provides funding for approximately 100 classroom teachers. Throughout the strategic financial plan cycle, the District will continue to evaluate programs using tools like Academic Return on Investment to prioritize resources, review programs for cost savings, and support the District's Strategic Plan by aligning resources with District goals.



For further reading please see **Appendix 5.A.** for [General Assumptions](#), **Appendix 5.B.** for [Five-Year Forecast Report](#) and **Appendix 5.C.** for [Budget Guiding Principles](#).

Appendix 2.A. What is a Strategic Financial Plan?

	What it is <u>NOT</u> :	What is <u>IS</u> :
Timeframe	An annual budget	A three to five year financial plan determining the District's investments to meet the strategic plan measurement points.
TTSD Strategic Plan	Current service level rollup	Targeted investment or program changes designed to meet the outcomes identified in the District's Strategic Plan
Accountability and return on investment	Not connected to program evaluation or investment effectiveness	Evaluation of program is essential in the decision making process.
Responsiveness to changing circumstances	Static	Financial plan is updated each year with consideration to program effectiveness.

How does the plan differ from the annual budget?

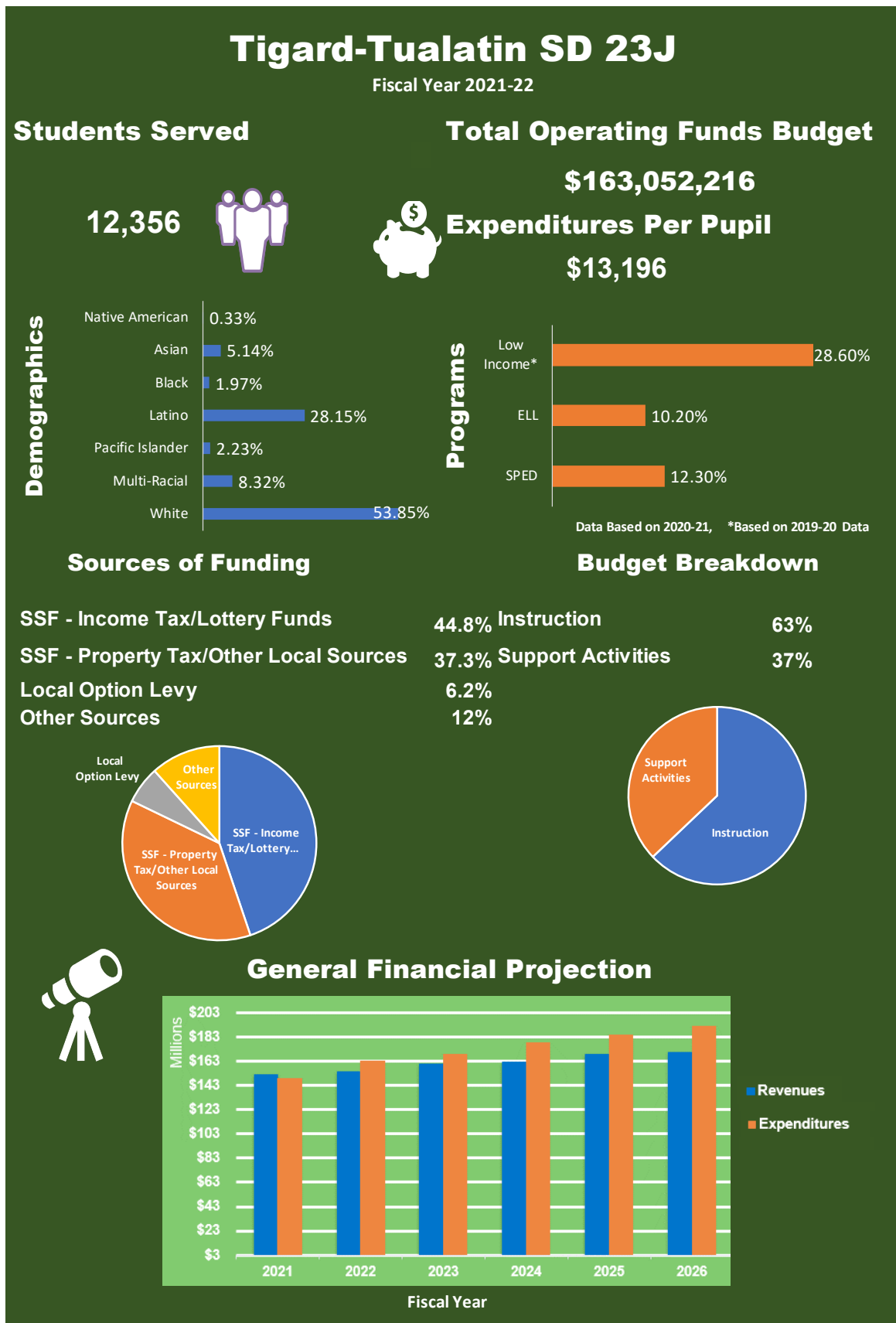
- The strategic financial plan does not replace the annual budget, but serves as the starting point for the annual budgeting process each year. The annual budget will include single-year actions to implement the instructional priorities and resource alignment strategies described in the strategic financial plan and it will continue to include many actions not included in the strategic financial plan (e.g., regular day-to-day services that are not impacted by instructional or resource alignment strategies)

Why is a strategic financial plan a better approach for the district?

- In contrast to the typical budgeting approach, the strategic financial plan is focused on aligning funding to the instructional priorities that will best impact student achievement. Rather than focusing on just a single-year, the strategic financial plan looks across many years. It also incorporates information about what the district's financial picture will look like in future years instead of relying solely on past expenditures. Furthermore, it integrates a robust picture of the costs of initiatives as part of the decision process. **Underlying the strategic financial plan is a spotlight on getting the most bang for your buck when it comes to student learning.**

Appendix 2.B. Broad Stakeholder Engagement

Audience	Strategic Financial Plan/Budget Process	Outreach or Engagement Process
School Board	Superintendent's goal review Serves as part of Budget Committee	Elected
SFP Steering Committee	Meets two time per month during school year	Appointed by Superintendent
SFP Working Group	Meets each Monday all year long	Appointed by Superintendent
Superintendent's Executive Cabinet, Administrative Team and Managers	Develop and review investment priorities Develop department budgets for current service level budgets	Attendance at bi monthly leadership meetings
Leadership from Licensed and Classified employee associations	Contract maintenance and negotiation	Labor management meetings
Community Work Group (Teachers and Classified Employee representatives; Parents and Community Members)	Attend series of 4 Community meetings to engage in discussion of investment level	Volunteered or selected by School Principals, appointed by Superintendent
Budget Committee	Attend series of 4 Community meetings to engage in discussion of investment level and series of two budget listening sessions	Appointed by School Board



Strategic Investment: College and Career Readiness

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Readiness Goal 1.4)	
1. Strategic Plan Goal 1.4 – The district will develop a college and career readiness framework that identifies the highest priority 21 st century success skills for each grade level and content area.		
Overview	Provide a narrative that describes the information and/or evidence that supports the need for investment.	
<p>Connecting student work in school to their future endeavors in college and career is instrumental in ensuring purposeful and meaningful post-secondary plans. This work engages students in their learning because they can see the path to their goals. Efforts in the College and Career Readiness of Students exist in three distinct areas.</p> <p>College</p> <ul style="list-style-type: none">● International Baccalaureate● Dual Credit Courses● AVID/Upward Bound● College and Career Investigation and Planning (M98)● Future Plan Nights/FAFSA Nights● Future Coaching (M98)● College/Aspire Mentors● College and Career Center● ACT/Pre-ACT School-wide Exam● College Visits <p>Career</p> <ul style="list-style-type: none">● CE2 (Career Education) Work Experience● Job Shadows/Internships● College and Career Investigation and Planning● Future Coaching● Career and Technical Education Programs and Pathways● ASVAB● Career Exposure Visits for Middle and High School● Ninth Grade Exploration Wheel <p>Re-Engagement</p> <ul style="list-style-type: none">● Re-engagement Specialists● Americorps C2C partnership● LIFTT● Creekside Community High School● CE2		

2. Investment Level	Specific Description for the Current Level of the New Investments in 2021-22 (FTE, materials, PD, etc.)	Estimated Cost (funding source)
Basic	Equal Opportunity Schools Partnership for IB - Experience Success	Contracted services: \$48,800 BM98

Adequate	AVID TOSA	.5 Licensed FTE: \$62,500 ESSER
	Middle School AVID	1.22 Licensed FTE: \$140,000 ESSER Program Costs: \$20,000 ESSER
Adequate	Re-engagement Specialists	2 Licensed FTE: \$250,000 ESSER

3. Implementation Timeline	In the table below, identify the recommended level of investment for the current and prior years. Be specific.		
	Investment Level Recommended (Basic, Adequate, Optimal)	Detailed Description of Investment (see #2 above with updates for emerging needs)	Estimated/Historical New Investment Over and Above Current/Previous Year
2017-18	Adequate	College and Career, CTE, STEAM TOSA.	Licensed staff \$117,500 Ballot Measure (BM)98
	Adequate	Freshman Success Initiative to use early warning systems and individualized planning to ensure that 9th graders are on track for graduation.	Training and planning \$10,000 BM98
	Adequate	CTE Pathways: new and expanded sections of CTE coursework; CTE Equipment; CTE planning.	Licensed staff: \$206,100 BM98 Equipment \$300,000 BM98
	Adequate	Expansion of AVID elective class; AVID professional development.	Licensed staff \$18,400 BM98 Professional development \$25,000 BM98
		Expand the implementation of the Naviance Career and College Readiness resource to include personalized college and career readiness modules, expand to the middle school level; training and planning time for school staff.	Naviance license \$65,830 BM98 Training \$10,500 BM98
		College and career readiness and dropout prevention including TTOA counselor, additional administrator support for college and career programming at high schools, district College and Career Administrator, Americorp	\$279,500 (BM98)

		<p>initiative to increase school attendance.</p> <p>Middle School dropout prevention/CTE feeder programing.</p> <p>Maintain TuHS auto program at World of Speed. Program is currently funded using one-time resources and will now be integrated as a general fund expense.</p> <p>STEM equipment purchases and professional development to support STEM goals in grades K-8.</p>	<p>\$234,750 (BM98)</p> <p>\$60,000</p> <p>Professional development \$6,900</p>
2018-19	<p>Adequate</p> <p>Optimal</p> <p>Adequate</p> <p>Adequate</p> <p>Adequate/Optimal</p> <p>Adequate/Optimal</p>	<p>CTE expansion--add new course</p> <p>AVID expansion at High School--add new section</p> <p>AVID expansion at middle level. FTE for AVID elective and training for AVID elective teachers</p> <p>Naviance maintenance</p> <p>College and career readiness/dropout prevention: Engagement Specialist to support increased attendance, increased staffing for College and Career Centers, culturally specific support for students from Pacific Islands, teacher planning</p> <p>Dual credit teacher collaboration and planning</p> <p>STEM professional development to support STEM goals in grades K-8</p>	<p>Licensed \$18,000</p> <p>Licensed \$18,000</p> <p>Licensed \$17,000 Training and programming \$18,000 (TTSD)</p> <p>Classified extended hours \$3,000 (BM98)</p> <p>Classified staff \$168,000 (BM98) Contract with culturally specific organization \$50,000 (BM98) Planning and collaboration \$6,000 (BM98)</p> <p>Licensed extended hour \$4,000 (BM98)</p> <p>Professional development \$25,840</p>

2019-20	Adequate	Add additional 1.0 CTE FTE at DEC	Licensed staff \$110,000
	Adequate/Optimal	Review and evaluate middle school AVID, consider expanding elective sections in future years. Above programming is based on currently received funding of \$400 per student under Ballot Measure 98. TTSD will be conducting ongoing planning based on the potential of receiving state funding at a level of \$800/per student in the coming year, as approved by the voters in Ballot Measure 98, based on identified needs	Data-informed planning in process to review program outcomes and determine cost
2020-2021	Basic	Equal Opportunity Schools Partnership for IB - Access Opportunity	Contracted Services: \$54,000 BM98
	Basic/Adequate	We are maintaining all staffing but reducing program sub time for collaboration, Career/College fair due to budget impact due to COVID-19.	

4. Outcomes	Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.						
Long Term (3 years)		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	The percent of students who achieve all four ACT College and Career Readiness Benchmarks will increase to 40% by 2021	30.0%	24.0%	26.0%	26%	23%	*N/A - Test Fall of 2021-22
	Goal	30.0%	32.0%	34.0%	36.0%	38.0%	40.0%
	The percentage of students who enroll in college within 2 years of completing high school will increase to 80% by 2021	72%	71%	70%	68%	69%	58%
	Goal	72%	73.6%	75.2%	76.8%	78.4%	80%
	The percentage of graduates who have earned 3 or more college level credits or 3 or more CTE credits will increase to 80% by 2021	56.6%	68.5%	64.8%	67.3%	66.2%	70.6% (S1)
	Goal	55.7%	60.6%	65.4%	70.3%	75.1%	80%

5. Data Review	Summarize the short and long term results as reflected in the data collected after the first full year of implementation of this program/investment.
Short Term	The percent of students who enrolled in college within 2 years of completing high school has declined over the past 5 years. At the same time the percentage of students that have enrolled in dual credit, IB, and/or CTE programs has increased.
Long Term	Strategic Plan Data - Page 9

Strategic Investment: Academic Transitions On-Track Program

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Readiness Goal 1.4)
Strategy 1.5: Academic Transitions - Emphasis will be placed on eliminating the decline in achievement that occurs during the transitions to middle and high school.	
Overview	Provide a narrative that describes the information and/or evidence that supports the need for investment.
<p>Students who are on-track by the end of the 9th Grade year are 3 1/2 times more likely to graduate on time. To support all students' progress during their transitional year to high school, we've created academic, social-emotional supports. These supports are provided in a "House" structure where students share courses with smaller groups of peers and the same instructors. By teachers sharing common students, they are able to discuss student needs, share best practice and monitor student progress.</p> <p>In addition to the house structure and 9th Grade Success, students needing Tier II level of support to ensure their success are receive a 4 year model of academic support, college and career readiness, and emotional support with case management.</p> <p>Each of the investment levels offers increasing opportunities to reach additional students by providing resource. Those resources come in the shape of staffing and time to connect.</p> <p>Tier 1 - All Students</p> <ul style="list-style-type: none"> ● Forecasting and Transition Day ● Family Orientation ● 9th Grade Success (data-based initiative to ensure that all 9th Graders are on track to graduate) ● 9th Grade Houses (smaller student groupings with an identified group of core instructors) ● System Success Meetings ● Administrative Instructional Leadership Meetings ● LINK Crew <p>Tier II - Students with need of Additional Support</p> <ul style="list-style-type: none"> ● Student Success Meetings ● Summer Connect ● SQUAD ● Hand-placement in master schedule based on data ● Academic Seminar <p>Tier III - Re-Engagement</p> <ul style="list-style-type: none"> ● LIFTT ● SQUAD 	

2. Investment Level	Specific Description for the Current Level of New Investment in 2021-22 (FTE, materials, PD, etc.)	Estimated Cost (funding source)
Adequate	Middle School Student Success Coordinator	3 Licensed FTE: \$380,000; .5 BM98 and .5 ESSER

3. Implementation Timeline	In the table below, identify the current and prior year investments. Be specific.		
	Investment Level Recommended (Basic, Adequate, Optimal)	Detailed Description of Investment (see 2 above with updates for emerging needs)	Estimated New Investment Over and Above Current
2017-18	Basic	<p>2.0 FTE On-Track Coordinators to ensure on-time graduation for all Freshman and providing Tier II program support</p> <p>0.5 9th Grade Administrator (.25 at each high school) Tyler and Marji</p> <p>Summer Connect program for students needing Tier II supports transitioning from 8th to 9th grade</p>	<p>Licensed \$220,000</p> <p>\$40,000</p> <p>\$50,000</p>
2018-19	Adequate	<p>Additional 2.0 FTE On-Track Coordinators to ensure on-time graduation for all 9th Grade and providing Tier II program support</p> <p>Tier II programming (additional cohort) including summer Jump Start Program</p>	<p>Licensed \$220,000</p> <p>\$18,000</p>
2019-20	Adequate	<p>Maintain above programming</p> <p>Investigate needs for Middle School Transitions to create an appropriate system (see Student Success Coordinator)</p>	Maintain above programming
2020-21	Basic	Maintain above programming at a reduced program costs and delay of new programming (CTE exploration courses) due to COVID-19 hybrid programming.	Made reduction in budgets due to 35% cut in M98 funding.

4. Outcomes	Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.						
Long Term (3 years)		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	The percent of students failing one or more courses in their 6th grade year will decrease from 20.7% to 10%	14.8%	20.7%	15.3%	20.6%	44.1% Includes I's and NG's	39.6% Includes I's and NG's
	Goal	14.8%	13.8%	12.9%	11.9%	11%	10%

	The percent of students earning 6 or more high school credits by the end of their 9th Grade year will increase from 87.9% to 99.0%	87.9%	86.0%	89.8%	90.8%	94.7%*	85.6% (S1)
	Goal	87.9%	90.1%	92.3%	94.6%	96.8%	99.0%
	The percent of 9th Grade students missing 10% of school days will decrease from 17.2% to 10%	17.2%	21.4%	24.5%	21.3%	21.6% *	29.2% * (Q3)
	Goal	17.2%	15.8%	14.3%	12.9%	11.4%	10.0%

*Due to COVID19 grading measures introduced No Grade and Incompletes to hold students harmless.

5. Measurement Points	Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.
Short Term	<p>The percentage of 6th grade students failing 1 or more classes has increased dramatically the past two years (20.6% in 2018-19 to around 40% in 2019-20 and 2020-21). This is due in a large part to the inclusion of I's and NG's into our definition of "Failing."</p> <p>A similar impact has occurred in the 9th grade over just the past year with a 7.6% drop in students earning 6 or more high school credits from 2019-20 to 2020-21. Again, this drop can be attributed in a large part to the Pandemic as well as implementation of the 4x4 schedule which did not allow for teaming and student success meetings to occur- fundamental components of the 9th grade success model.</p>
Long Term	Strategic Plan Data - Page 10

Strategic Investment: Redefining Learning

1. Description of Investment	Identify program and Strategic Plan Goals
<p><u>Strategic Plan Strategy 1.2:</u> Instructional Technology Integration: Instruction within 1:1 technology classrooms will consistently employ transformational practices consistent with the district instructional framework and career and college readiness standards that emphasize student engagement in the 4 C's (critical thinking, collaboration, communication, creativity).</p> <p>GOALS:</p> <ol style="list-style-type: none"> 1. Digital Accessibility 2. Instructional Framework 3. Student Achievement 4. College & Career Ready 	
Overview	Provide a narrative that describes the information and/or evidence that supports the need for investment.
<p>We must transform teaching to better serve a generation of learners who are part of today's rapidly moving world where information is accessible in ways never experienced before. These are unprecedented times and we are poised to significantly impact the way our students enter the world beyond TTSD. To do this we must collectively commit to transforming our instructional practices by:</p> <ul style="list-style-type: none"> - Embracing risk and the possibility of failure by emphasizing the process of learning rather than the product itself; (Inspire) - Transferring the ownership of knowledge by facilitating the creation of a product that reflects the learning objectives; (Prepare) - Transferring the ownership of learning by allowing students to drive the way they show us what they know; (Empower) - Determining how the skills we want students to learn apply to their real world in an authentic and relevant way. (Empower) <p style="text-align: center;">=====</p> <p>Theory of Action:</p> <p>If</p> <ul style="list-style-type: none"> • We develop and implement a foundation for personalized digital learning for every student... <p>And...</p> <ul style="list-style-type: none"> • 100% of students have access to a personal technology device [1:1] • Teaching & Learning provides teachers with support to leverage technological tools for learning objectives • Administrators understand, encourage and champion transformative teaching • Teachers transform their instruction through the use of instructional coaches & professional development • Students have the knowledge and skills to use the tool to access resources and content to improve & demonstrate their learning • Devices are used on a daily basis to differentiate and transform instruction <p>Then...</p> <ul style="list-style-type: none"> • Teacher effectiveness increases in the use of instructional technology to integrate the 4 c's– critical thinking, communication, collaboration and creativity into daily instruction. • Students graduate with 21st century skills that are college and career ready. 	

***This project, and its focus on hardware/devices, will be sunseting this year in favor of a new strategic initiative focused on instruction practices to begin next year.**

2. Investment Level	Specific Description for the Current Level of New Investments in 2021-22 (FTE, materials, PD, etc.)	Estimated Cost (funding source)
Basic	Chromebooks, iPads, Program Labs	\$2,600,000 (Local Bond)
	Classified .5 FTE	\$40,000
	Licensing for software (Canvas, Seesaw, Kami, Read & Write)	\$80,000

3. Implementation Timeline	In the table below, identify the level of investment in the current and prior years. Be specific.			
	2017-18 and Prior	2018-19	2019-20	2020-21
Basic	<ul style="list-style-type: none"> 3 Licensed FTE - ES & MS Instructional Coaches \$330,000 	<ul style="list-style-type: none"> 2 Licensed FTE - 1 ES, 2 MS Instructional Coaches \$220,000 1 Classified FTE - ES Tech Support \$80,000 	<ul style="list-style-type: none"> 1 Classified FTE - High School Tech Support, \$70,000 1 Licensed FTE - ES Instructional Coach \$110,000 \$20,000 in licensing for software, apps, extensions, management Sub time for teachers to work with instructional technology coach (2 day per building) 	<ul style="list-style-type: none"> \$30,000 in licensing for software, apps, extensions, management Canvas, SeeSaw Student device purchase HotSpots for remote learning (\$100k)
	2017 - Equipment & Software	2018 - Equipment & Software	2019 - Equipment & Software	2020 - Equipment & Software
	\$2,170,567	\$4,252,124	\$1,661,941	\$1,238,110

4. Outcomes	Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.
Short Term (1 year)	<ul style="list-style-type: none"> Students will have more opportunities to reach a wider audience, have authentic learning opportunities and choice in demonstrating their knowledge of content standards. Digital accessibility (additional grades/students with 1:1 devices & Digital Citizenship lessons being taught K-12 throughout the year) "Transformational Practice" & "light switch technology" are phrases 100% of TTSD teachers know and understand. Each are challenged with <i>how</i> they will incorporate these into their classroom that will better engage and prepare students for the world in which they will live beyond K-12. All teaching staff will understand the Redefining Learning instructional goals to bring innovative lessons into each and every classroom at TTSD. Administrators will receive professional development around calibrating and evaluating 2.11 on the TTSD Professional Standards Rubric.
Long Term (3 years)	<ul style="list-style-type: none"> Students graduate with 21st century skills that are college and career ready. <i>ALL</i> students will have had multiple years of access to a world of information, will be better prepared to evaluate

	<p>the validity of the content they find, will be able to communicate and collaborate with a variety of audiences and will be equipped with the skills to critically assess new situations to identify solutions.</p> <ul style="list-style-type: none"> Teacher effectiveness increases in the use of instructional technology to integrate the 4 c's—critical thinking, communication, collaboration and creativity into daily instruction. Transformational Practices are witnessed in each classroom, to some degree, engaging students in their learning and empowering students to demonstrate in various ways their knowledge (both IN the classroom and to a broader audience OUTSIDE of the classroom)
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5. Measurement Points	Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.																																							
Short Term	<ul style="list-style-type: none">100% of students in 1:1 classrooms have engaged in at least one of the following in their classes: digital workflow, real-time digital feedback/guidance from their teacher during a project or assignment, an opportunity to be creative/have options when demonstrating their content knowledge, digitally collaborate with peers, and/or opportunities to demonstrate understanding of a topic with digital formative assessment tools.																																							
		2017-18	2018-19	2019-20	2020-21																																			
	80% of teachers at schools where instructional (technology) coaches exist will participate in 2 full cycles of coaching (HS, MS, CFT, TMP)	65.0%	77.0%	COVID 19 changed the process. Focus of devices to change to instruction in upcoming years.																																				
	% of teachers at schools where instructional coaches exist will participate in cycles at the “Instruction and Learning” focused level	38.0%	47.2%																																					
	Goal																																							
	80% of students in 1:1 classrooms will engage in each of the following in their classes: digital workflow, real-time digital feedback/guidance from their teacher during a project or assignment, an opportunity to be creative/have options when demonstrating their content knowledge, digitally collaborate with peers, and/or opportunities to demonstrate understanding of a topic with digital formative assessment tools.	Data has never been able to be systematically collected for this goal up until 20-21SY with remote learning. As a result of CDL, 100% of students met this goal at a minimum once during the school year, although may not have been consistent.																																						
Long Term	<table><tr><th>Student Survey Results</th><th>2017-18</th><th>2018-19</th><th>2019-20</th><th>2020-21*</th></tr><tr><td>Empowered Learner</td><td>3.64 out of 4</td><td>3.54 out of 5 (5032)</td><td>3.92 out of 5 (3703)</td><td>3.48 out of 4 (1185)</td></tr><tr><td>Knowledge Constructor</td><td>3.58</td><td>3.67</td><td>3.78</td><td>3.42</td></tr><tr><td>Computational Thinker</td><td>3.67</td><td>3.87</td><td>4.07</td><td>3.38</td></tr><tr><td>Innovative Designer</td><td>3.48</td><td>3.56</td><td>3.63</td><td>3.46</td></tr><tr><td>Global Collaborator</td><td>3.10</td><td>2.47</td><td>3.27</td><td>3.17</td></tr><tr><td>Creative Communicator</td><td>3.84</td><td>3.18</td><td>3.79</td><td>3.50</td></tr></table>					Student Survey Results	2017-18	2018-19	2019-20	2020-21*	Empowered Learner	3.64 out of 4	3.54 out of 5 (5032)	3.92 out of 5 (3703)	3.48 out of 4 (1185)	Knowledge Constructor	3.58	3.67	3.78	3.42	Computational Thinker	3.67	3.87	4.07	3.38	Innovative Designer	3.48	3.56	3.63	3.46	Global Collaborator	3.10	2.47	3.27	3.17	Creative Communicator	3.84	3.18	3.79	3.50
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	The () denotes the number of students who completed the survey.																																							

**Due to COVID, 2020-21 had fewer participants. The scoring and questions were altered to address the different learning environment.*

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
50% of Teachers are at <i>least</i> a MEETS on the following standard: TTSD Licensed Professional Standard 2.11: "Teacher maximizes student learning by facilitating the use of available technology tools and resources."	91.8%	91.3%	82.2%	89.7%	77.4%	N/A - not available due to situations of COVID

As mentioned elsewhere in this report, results are limited due to the Covid-19 Pandemic.

- Survey results show that students rated their understanding and use of technology on par with previous years. This may indicate that they were well prepared for comprehensive distance learning.
- Two big caveats for this conclusion that limit us from generalizing further are the participant size from year to year and a change in question format and scale from previous years

[Strategic Plan Data](#) - Page 6, 7

Strategic Investment Title: Early Learning

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Readiness Goal 1.4)
4.3 Preschool: District will complete the development of a preschool program vision and implementation plan designed to engage our most underserved students in a rigorous pre-K educational experience.	
Overview	Provide a narrative that describes the information and/or evidence that supports the need for investment.
<p>Research shows that providing a high quality education for children before they turn five yields significant long-term benefits. One well-known study, the <u>HighScope Perry Preschool Study</u> (Schweinhart, Montie et al, 2011), found that individuals who were enrolled in a quality preschool program ultimately earned up to \$2,000 more per month than those who were not. Young people who were in preschool programs are more likely to graduate from high school, to own homes, and have longer marriages. Other studies, like <u>The Abecedarian Project</u> (Campbell, Heckman et al 2014), show similar results. Children in quality preschool programs are less likely to repeat grades, need special education, or get into future trouble with the law. Early childhood education makes good economic sense, as well. In <u>Early Childhood Development: Economic Development with a High Public Return</u> (Rolnick, 2003), a high-ranking Federal Reserve Bank official pegs its return on investment at 12 percent, after inflation. <u>NEA President Dennis Van Roekel</u> (Roekel, 2013) says “High-quality early childhood education and full-day kindergarten are fundamental to a student’s long term success and shouldn’t be determined by their parents’ income... [It] is the right thing to do.”</p>	

2. Investment Level	Specific Description for the Current Level of the New Investments in 2021-22 (FTE, materials, PD, etc.)	Estimated Cost (funding source)
Adequate	<p>Support staff for Early Learning Center</p> <ul style="list-style-type: none"> Head Secretary Custodial time <p>Replace previous reimbursement from NWRES D for Metzger Elementary PreK classroom Instructional Assistants</p> <ul style="list-style-type: none"> 1.0 Instructional Assistant to replace previous reimbursement from NWRES D Partial replacement of reimbursement for 2nd IA (NWRES D has been covering full cost, under new formula will cover \$48,500) <p>Move of Tualatin Elementary Classroom from NWRES D TECC to Tualatin Elementary</p> <ul style="list-style-type: none"> 1.0 Instructional Assistant to expand classroom size to 18 students in AM and PM sessions Partial replacement of subsidy for 2nd IA (NWRES D has been covering full cost, under new formula will now cover \$48,500) <p>Convert fee-based preschools at Tigard High and Tualatin Preschools to TTSD PreKs</p>	<p>\$ 81,290 (TTSD)</p> <p>\$ 40,000 (TTSD)</p> <p>\$67,740 (TTSD)</p> <p>\$19,240 (TTSD)</p> <p>\$ 67,740 (TTSD)</p> <p>\$19,240 (TTSD)</p>

	2.0 Licensed Teachers	\$250,000 (TTSD)
	2.0 Instructional Assistants (this represents the TTSD portion, \$48,500 per classroom reimbursed by NWRES Early Childhood Special Education Services)	\$38,480 (TTSD)
	Materials/classroom upgrades	\$15,000 (TTSD)
	Transportation	
	Purchase of two buses	\$232,000 (TTSD)
	Two bus routes (one in Tualatin, one in Tigard)	\$144,000 (TTSD)
	Program Support	
	.5 Instructional Coach to support new curriculum and instructional effectiveness across early learning classrooms	\$ 66,735 (TTSD)
	Classroom supplies for four classrooms	\$ 20,000 (TTSD)

Note: In 2022-23, additional investment of \$212,480 will be made to open a second PreK classroom in the Early Learning Center, funding a licensed teacher and 2 IA's (subsidized by reimbursement from NWRESD ECSE).

3. Implementation Timeline	In the table below, identify the level of investment in the current and prior years. Be specific.		
	Investment Level	Description	Budget Adjustment
2017-18 to 2019-20 Per Year	Adequate	Early Learning Family Resource Coordinator (grant from Early Learning Washington County) provides basic needs and early learning/resources education for families	\$75,000 (Wash. Co.)
		Head Start Classrooms--five part and full-day classrooms serving 160 students total	\$1,600,000 (Head Start)
		Juntos Aprendemos program at 4 schools (one school funded by grant from Early Learning Washington County) one day per week.	\$63,000 (Wash. Co.) + \$217,000 (TTSD)
		1.0 FTE Early Learning Coordinator - (Planning, coordination and partnership development)	Early Learning Coordinator: \$75,000 (TTSD)
		Professional Development - Aligning PreSchool/Head Start/ Kindergarten - teacher/staff professional development; interagency and community partnership trainings.	Prof. Dev. \$5,000 (TTSD)
		Pre-K -third-grade alignment: curriculum exploration; participation in PreK-3 planning collaborative; planning for TWI Preschool classroom; planning for Templeton Early Learning Center	PreK-3 planning \$10,000 (TTSD)
		Two TTSD mixed delivery preschool classrooms: 2 FTE Licensed Teachers and 3 FTE Instructional Assistants (funded by NWRESD Early Childhood Special Education Services)	\$250,000 (TTSD) \$149,658 (NWRESD)

2020-21		PreK curricula for English-language and dual language classrooms	\$20,000 (TTSD)
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4. Outcomes	Identify the short and long-term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.						
Short Term (1 year)	<ul style="list-style-type: none">Students ability to recognize: written letters, name in writing, first initial of name, numbersStudents will have increased self-regulation and will understand school rulesIncreased parent outcomes such as: knowledge about kindergarten, reading more frequently with their children, increased early learning activities at home, parents able to advocate for their children, parents connected to community						
Long Term (3 years)	<ul style="list-style-type: none">Performing better on kindergarten assessment: math, reading, and self-regulationIncreased scores on 3rd grade benchmarkAchievement gap will be closed						
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	The percentage of entering Kindergarten students with well-developed Self-Regulation will increase from 56.5% in 2015-16 to 75% as evidenced by having a 3.5 average on the Oregon Kindergarten Assessment.	56.5%	63.0%	58.4%	57.2%	59.8%	NA*
	Goal	56.5%	60.2%	63.9%	67.6%	71.3%	75.0%
	The percentage of Kindergarten students achieving Fall Acadience (formerly DIBELS) Reading Benchmarks will increase from 55.5% in 2015-16 to 75%.	55.5%	53.6%	57.5%	57.7%	59.4%	59.5%
	Goal	55.5%	59.4%	63.3%	67.2%	71.1%	75.0%

*Due to the Covid 19 and subsequent budget issues, the Oregon Department of Education has cancelled the Fall 2020 Kindergarten Assessment.

5. Measurement Points	Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.
Short Term	<p>Number of enrolling Kindergarteners who attended preschool has decreased slightly from 77.1% in 2016-17 to 72.5% in 2020-21. The district saw slight decreases in preschool enrollment for Latino students. Conversely, black students saw dramatic increases from 2016-17 to 2019-20. Without the Oregon Kindergarten assessment, our sole measure of achievement for Early Learning has been Kindergarten Acadience Scores. The percent of Kindergarten students meeting Kindergarten benchmarks has increased by 4% since 2015-16.</p> <p>Beginning 2021-22 we are developing a comprehensive assessment framework for Pre-K literacy outcomes.</p>

		2016-17	2017-18	2018-19	2019-20 2020-21
	Percent of Enrolling Kindergarteners who attended preschool will increase	77.1%	77.8%	78.2%	78.1% (894) 72.5% (797)
	Pacific Islanders	23.1%	26.7%	10.0%	17.4% 7.1%
	Latino	58.2%	59.7%	61.2%	60.3% 55.6%
	Black	59.7%	85.7%	75.0%	90.0% 85.7%
Student counts are listed in parentheses ()					
Long Term	Strategic Plan Data - Page 20, 21				

Appendix 5.A. General Assumptions

The projection is based on the actual State School Fund Grant of \$9.3 billion for the 2021-23 biennium which is a 3.33% increase over the 2019-21 biennium. K-12 advocates lobbied with the State Legislature that an allocation closer to \$9.6 billion is necessary to cover current service level costs in the upcoming biennium. Legislators responsible for developing the State budget point to Student Investment Account (SIA) dollars and the ESSER (federal emergency relief) funds and settled on the lower State School Fund Grant number of \$9.3 billion for 2021-23. This was despite consistent messages to legislators that the SIA dollars are dedicated to the needs of marginalized students and the ESSER funds are one-time dollars reserved for student needs in response to the pandemic. Neither of these resources are intended to support General Fund current service level needs of districts.

The State School Fund Grant formula is based on the district's ADMw or weighed average daily membership. The District's enrollment fell by approximately 750 students between the fall of 2019 and fall of 2020 due to the move to comprehensive distance learning because of the pandemic. The ADMw used for the 2021-22 State School Fund projection is based on the District demographer's forecast which assumes most of the lost students will return in 2021-22. The ADMw projection beyond 2021-22 is based on a flat statewide projected ADMw and a flat Tigard-Tualatin School District trend. There are no assumed enrollment changes due to ongoing uncertainty on how families will respond as TTSD schools reopen to full in-person, five days-a-week instruction.

Local option taxes are difficult to predict. The District has chosen to predict 3% growth. Declines in property values would cause this revenue to experience a slower growth or even a decline. A review of property tax collections in past recessions has not shown a decrease in collections. The prior Great Recession was due to issues in the real estate and mortgage industries. The current recession is due to the impacts of a health crisis and not a financial crisis.

Due to the move to comprehensive distance learning because of the pandemic in 2020-21 there are significant cost savings in the current year including the following:

- Personnel cost savings due to unfilled positions and reduced FTE and hours
- Reduced substitute costs due to less need
- Reduced transportation costs due to less need for home to school transportation

Due to the cost savings in 2020-21 addressed above, there are significant differences between the projected 2020-21 expenditures and the estimated expenditures in the 2021-22 budget, which reflects current service level based on a full year of in-person instruction for all students

This five-year projection is a living document and will be updated as events occur or changes in the economy are noted. The five-year history provides support and content for the estimates in future years.

2021-23 Biennium

Assumptions for 2021-22:

- Revenue
 - State School Fund Grant is based on a 49/51 split.
 - \$1.8 million in reserves is allocated for the opening of Art Rutkin Elementary School in the fall of 2023.
 - Local Option Levy revenue will increase over the prior year's budget to reflect actual collections.
 - The high cost disability grant will increase

- Interest income will decrease from the prior year budget due to a sharp drop in interest rates and collections over the past year during the pandemic.
- Pay to play fees have been removed from the budget.
- All other revenue will essentially remain flat.
- Expenditures
 - Salaries and benefits will grow at the negotiated rates for 2021-22. Collective bargaining agreements for three employee groups, licensed, administrators, and the manager and confidential group expire on June 30, 2021.
 - The District will realize General Fund PERS cost savings of \$2 million due to a reduction of employer contribution rates effective July 1, 2021.
 - The 2021-22 budget will continue at the current service level except for new investments in early learning and for the following adjustments for inflation:
 - Contracted transportation costs will increase 12.5%
 - Utilities, repairs and maintenance will increase 2%.
 - All other costs will increase 2%.

Assumptions for 2022-23:

- Revenue
 - State School Fund Grant is based on a 49/51 split.
 - \$1.8 million in reserves remains allocated for the opening of Art Rutkin Elementary School in the fall of 2023.
 - Local Option Levy revenue will increase 3% over the prior year budget.
 - All other revenues will essentially remain flat.
- Expenditures
 - Salaries and benefits will grow at the negotiated rates for 2022-23.
 - The 2022-23 budget will continue at the current service level except for the following adjustments for inflation:
 - Contracted transportation costs will increase 2%.
 - Utilities, repairs and maintenance will increase 2%.

2023-25 Biennium

Based on a total State School Fund allocation \$9.6 billion or a 3.23% increase over the prior biennium. The Office of Economic Analysis projects the State of Oregon will reach pre-recession job levels in the second quarter of 2024.

Assumptions for 2023-24 and 2024-25:

- Revenue
 - State School Fund Grant is based on a 49/51 split.
 - Local Option Levy revenue will increase at 3% each year.
 - All other revenue will remain flat in both years
- Expenditures
 - Art Rutkin Elementary School will open in the fall of 2023. Staff will be added to the budget from the funds reserved in prior years. There will be additional costs to operate a new school site. As the district plans to open with a smaller enrollment than originally projected the new school startup is estimated at \$1.8 million.
 - Salaries and benefits will grow at the negotiated rates.
 - PERS actuaries are projecting employer contribution rates to increase effective July 1, 2023. The actual rate increases will not be determined until the fall of 2022, but the forecast assumes a 3.5% increase in PERS costs, which approximates the rate of cost decrease in 2021.
 - The budget will continue at the current service level except for the following adjustments for inflation

- Contracted transportation costs will increase 2% in both years.
- Utilities, repairs and maintenance will increase 2% in both years.
- All other costs will increase 2% in the first year of the biennium, but will remain flat in the second year.

2025-27 Biennium

Based on a total State School Fund allocation of \$10 billion or a 4.17% increase over the prior biennium.

Assumptions for 2025-26:

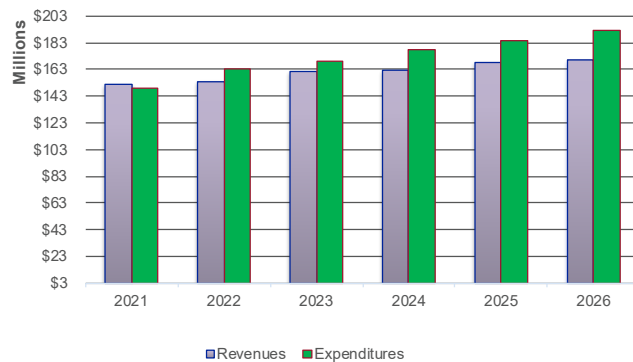
- Revenue
 - State School Fund grant is based on a 49/51 split.
 - Local Option Levy revenue will continue to increase at 3%.
 - All other revenue will remain flat.
- Expenditures
 - Salaries and benefits will grow at the negotiated rates.
 - The 2025-26 budget will continue at the current service level except for the following adjustments for inflation:
 - Contracted transportation costs will increase 2%.
 - Utilities, repairs and maintenance will increase 2%.
 - All other costs will increase 2%.

Appendix 5.B. Five-Year Forecast

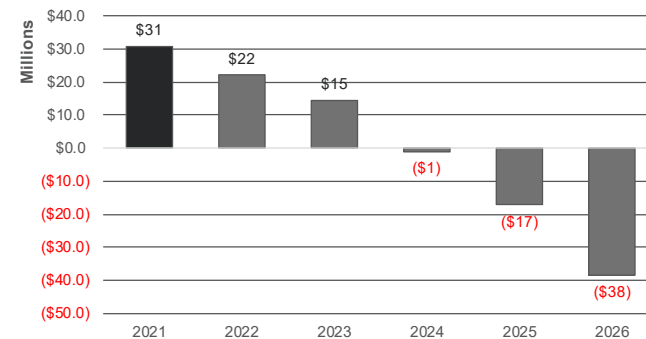
Tigard-Tualatin School District 23J - General Fund Five-Year Forecast

	Estimated Actual	REVENUE / EXPENDITURE PROJECTIONS									
	2021	2022	% chg	2023	% chg	2024	% chg	2025	% chg	2026	% chg
REVENUE											
Local Sources	\$71,686,573	\$73,128,000	2.01%	\$73,289,473	0.22%	\$74,820,146	2.09%	\$76,379,037	2.08%	\$77,886,399	1.97%
Intermediate Sources	\$2,342,704	\$2,270,000	-3.10%	\$2,270,000	0.00%	\$2,270,000	0.00%	\$2,270,000	0.00%	\$2,270,000	0.00%
State Sources	\$77,989,847	\$78,804,040	1.04%	\$85,607,718	8.63%	\$85,342,583	-0.31%	\$89,741,369	5.15%	\$90,409,612	0.74%
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$152,019,124	\$154,202,040	1.44%	\$161,167,190	4.52%	\$162,432,729	0.79%	\$168,390,405	3.67%	\$170,566,011	1.29%
EXPENDITURES											
Salaries	\$73,450,118	\$81,441,744	10.88%	\$85,123,648	4.52%	\$89,944,512	5.66%	\$94,006,783	4.52%	\$98,258,484	4.52%
Benefits	\$53,867,680	\$56,810,153	5.46%	\$59,004,133	3.86%	\$62,440,374	5.82%	\$64,866,052	3.88%	\$67,385,876	3.88%
All Other	\$21,810,165	\$24,800,206	13.71%	\$24,605,110	-0.79%	\$25,652,925	4.26%	\$25,664,980	0.05%	\$26,178,361	2.00%
TOTAL EXPENDITURES	\$149,127,963	\$163,052,103	9.34%	\$168,732,891	3.48%	\$178,037,811	5.51%	\$184,537,814	3.65%	\$191,822,721	3.95%
SURPLUS / DEFICIT	\$2,891,161	(\$8,850,063)		(\$7,565,701)		(\$15,605,083)		(\$16,147,409)		(\$21,256,711)	
BEGINNING FUND BALANCE	\$28,108,839	\$31,000,000		\$22,149,937		\$14,584,235		(\$1,020,847)		(\$17,168,256)	
PROJECTED YEAR END BALANCE	\$31,000,000	\$22,149,937		\$14,584,235		(\$1,020,847)		(\$17,168,256)		(\$38,424,967)	
FUND BALANCE AS % OF EXPENDITURES	20.79%	13.58%		8.64%		-0.57%		-9.30%		-20.03%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.49	1.63		1.04		(0.07)		(1.12)		(2.40)	

Revenues vs. Expenditures



Year End General Fund Balance

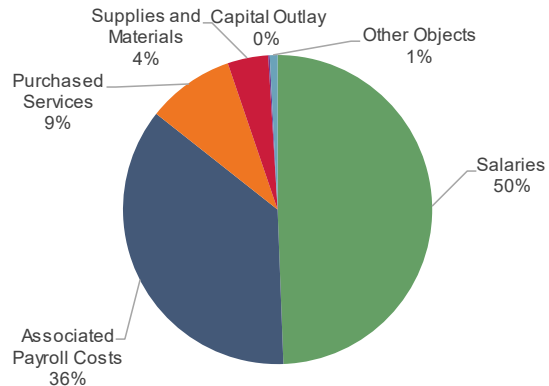


Strategic Financial Plan
Appendix 5.B. Five-Year Forecast

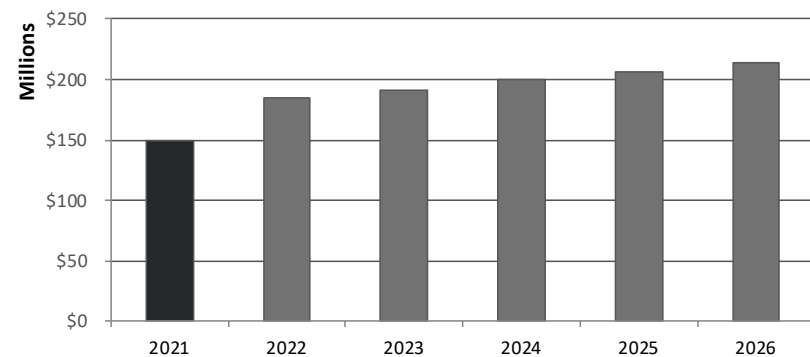
Tigard-Tualatin School District 23J - General Fund - Expenditure Analysis

	Estimated Actual	EXPENDITURE PROJECTIONS									
	2021	2022	% chg	2023	% chg	2024	% chg	2025	% chg	2026	% chg
Salaries	\$73,450,118	\$81,441,744	10.88%	\$85,123,648	4.52%	\$89,944,512	5.66%	\$94,006,783	4.52%	\$98,258,484	4.52%
Associated Payroll Costs	\$53,867,680	\$56,810,153	5.46%	\$59,004,133	3.86%	\$62,440,374	5.82%	\$64,866,052	3.88%	\$67,385,876	3.88%
TOTAL SALARIES & BENEFITS	\$127,317,798	\$138,251,897	8.59%	\$144,127,781	4.25%	\$152,384,886	5.73%	\$158,872,834	4.26%	\$165,644,360	4.26%
Purchased Services	\$13,594,580	\$19,045,472	40.10%	\$19,247,376	1.06%	\$19,907,064	3.43%	\$19,966,692	0.30%	\$20,372,607	2.03%
Supplies and Materials	\$6,313,779	\$3,627,408	-42.55%	\$3,627,408	0.00%	\$3,987,428	9.92%	\$3,939,856	-1.19%	\$4,018,653	2.00%
Capital Outlay	\$240,003	\$496,599	106.91%	\$99,599	-79.94%	\$101,591	2.00%	\$101,591	0.00%	\$103,623	2.00%
Other Objects	\$1,207,403	\$1,305,727	8.14%	\$1,305,727	0.00%	\$1,331,842	2.00%	\$1,331,842	0.00%	\$1,358,478	2.00%
Transfers	\$454,400	\$325,000	-28.48%	\$325,000	0.00%	\$325,000	0.00%	\$325,000	0.00%	\$325,000	0.00%
Other Uses of Funds	\$0	\$22,149,823		\$22,149,823	0.00%	\$22,149,823	0.00%	\$22,149,823	0.00%	\$22,149,823	0.00%
TOTAL ALL OTHER	\$21,810,165	\$46,950,029	115.27%	\$46,754,933	-0.42%	\$47,802,748	2.24%	\$47,814,803	0.03%	\$48,328,184	1.07%
TOTAL EXPENDITURES	\$149,127,963	\$185,201,926	24.19%	\$190,882,714	3.07%	\$200,187,634	4.87%	\$206,687,637	3.25%	\$213,972,544	3.52%

2019 Budgeted Expenditure Allocation by Object



Expenditure Projection



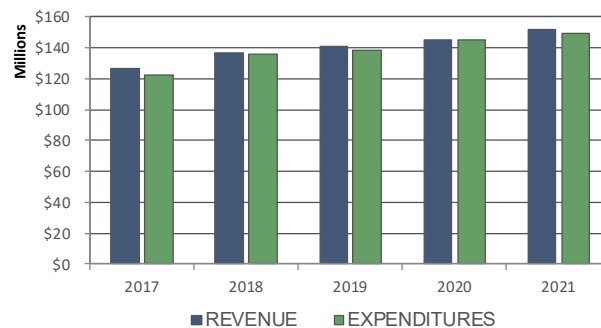
Appendix 5.B. Five-Year Forecast

Tigard-Tualatin School District 23J - General Fund - Historical Summary

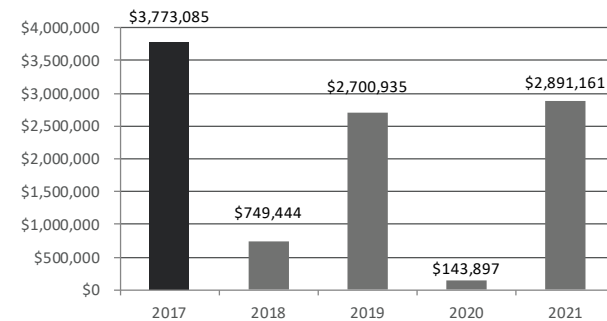
Strategic Financial 5 Year Plan 2021-22 Step and Current COLA over 5 years

	ACTUAL REVENUE / EXPENDITURE							Estimated Actual	
	2017	2018	% chg	2019	% chg	2020	% chg	2021	% chg
REVENUE									
Local Sources	\$60,224,459	\$63,871,974	6.1%	\$69,688,201	9.1%	\$69,731,899	0.1%	\$71,686,573	2.8%
Intermediate Sources	\$1,875,770	\$1,142,292	-39.1%	\$1,509,693	32.2%	\$1,301,562	-13.8%	\$2,342,704	80.0%
State Sources	\$64,355,171	\$71,578,712	11.2%	\$69,866,394	-2.4%	\$73,918,999	5.8%	\$77,989,847	5.5%
Federal Sources	\$506	\$3,030	498.9%	\$19,811	553.8%	\$49,666	150.7%	\$0	-100.0%
Other Sources	\$1,500	\$3,400	126.7%	\$968	-71.5%	\$1,348	39.3%	\$0	-100.0%
TOTAL REVENUE	\$126,457,407	\$136,599,408	8.0%	\$141,085,066	3.3%	\$145,003,473	2.8%	\$152,019,124	4.8%
EXPENDITURES									
Salaries	\$64,695,384	\$67,043,439	3.6%	\$69,173,132	3.2%	\$72,914,647	5.4%	\$73,450,118	0.7%
Benefits	\$41,001,157	\$46,492,158	13.4%	\$47,058,336	1.2%	\$52,943,461	12.5%	\$53,867,680	1.7%
All Other	\$16,987,781	\$22,314,367	31.4%	\$22,152,662	-0.7%	\$19,001,468	-14.2%	\$21,810,165	14.8%
TOTAL EXPENDITURES	\$122,684,322	\$135,849,964	10.73%	\$138,384,131	1.87%	\$144,859,575	4.68%	\$149,127,963	2.9%
SURPLUS / DEFICIT	\$3,773,085	\$749,444		\$2,700,935		\$143,897		\$2,891,161	
BEGINNING FUND BALANCE	\$20,741,477	\$24,514,562		\$25,264,006		\$27,964,941		\$28,108,839	
YEAR-END FUND BALANCE	\$24,514,562	\$25,264,006		\$27,964,941		\$28,108,839		\$31,000,000	
FUND BALANCE AS % OF EXPENDITURES	19.98%	18.60%		20.21%		19.40%		20.79%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.40	2.23		2.42		2.33		2.49	

Revenues vs. Expenditures

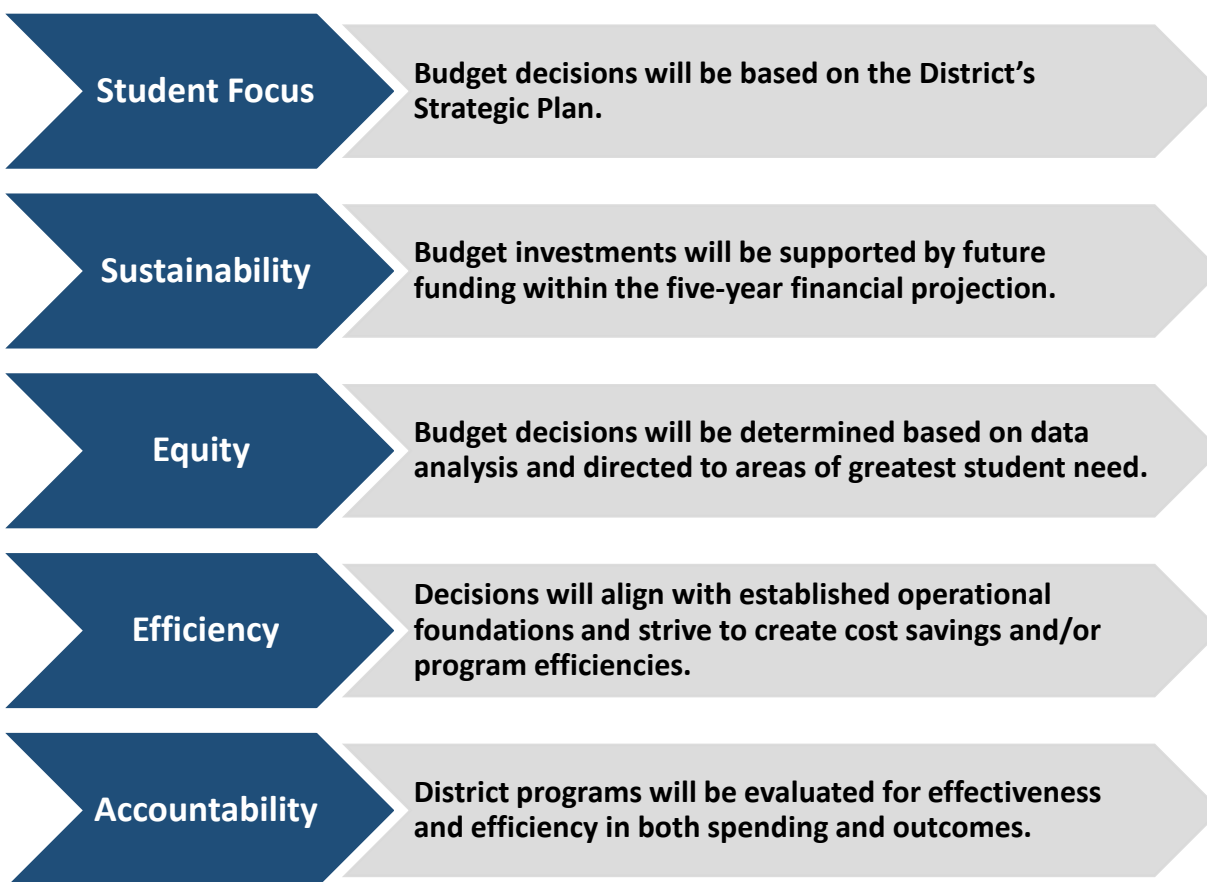


Fiscal Year Surplus / Deficit



Appendix 5.C. Budget Guiding Principles

Five concepts for TTSD Budget Guiding Principles are:



We will write principles that are Clear, Simple, and Focused



Tigard-Tualatin School District 23J

GLOSSARY

10K SCHOOL DISTRICTS: The top thirteen largest school districts in Oregon based on enrollment of 10,000 students or more. Tigard-Tualatin is the 9th largest district. These thirteen districts represent one-half of the student enrollment in the state. The 10K school districts work collaboratively with ODE and each other to support all school districts in the state.

ACADIENCE: A short collection of tests measuring the acquisition of early literacy skills from kindergarten through sixth grade.

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 a 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.

ADEQUATE: *see Investment levels*

ADMINISTRATIVE RULE (AR): Specific rules, created by the district administration, that outline the steps by which the district will address the broader goals of a school board policy.

ADOPTED BUDGET: Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

AMERICAN COLLEGE TESTING (ACT): A college readiness assessment which is a standardized test for high school achievement and college admissions in the United States.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.411(3)).

APPROVED BUDGET: The budget that has been approved by the budget committee.

ARP: American Rescue Plan Act

ASSESSED PROPERTY VALUE (AV): The value placed

on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSESSMENT: The process of using evidence to understand and improve student learning in academic programs.

ASSESSMENT LITERACY: The knowledge of how to assess what students know and what they can do; interpret the results of the assessment(s) and apply these results by selecting strategic instructional strategies that align to the data.

AVERAGE DAILY MEMBERSHIP (ADM): The year-to-date average of daily student enrollment.

AVERAGE DAILY MEMBERSHIP - Weighted (ADMw): Average of daily membership, weighted for additional student characteristics.

BALANCED BUDGET: Projected resources equal projected requirements within each fund.

BASIC: *see Investment levels*

BASIS OF ACCOUNTING: Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION: Five member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

BOND: A written promise, general under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND MANAGEMENT TEAM (BMT): TTSD's Superintendent, CFO, Bond Accountant, Facilities Manager and Custodial/Grounds Manager along with Day CPM Program Managers.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given

period of purpose and the purposed means of financing them.

BUDGET COMMITTEE: A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE: Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL: The control or management of a school district in accordance with an adopted budget to keep expenditures within the limitations of available appropriations and available resources.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND: Accounts for resources, such as bond sale proceeds, construction excise taxes or land sales, used for activities related to the purchase or construction of major capital assets.

CARES Act: Coronavirus Aid, Relief, and Economic Security Act

CASH BASIS: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

CONSTRUCTION EXCISE TAX: In the 2007 Regular Session, the Oregon State Legislature passed a law (Senate Bill 1036) to help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The law allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development.

CONTINGENCY: An estimate in an operating fund for

unforeseen spending that may become necessary.

CORNERSTONE: See *Strategic Plan*.

CORONAVIRUS: A virus that can infect birds and many mammals including humans, and include the causative agents of MERS, SARS, and COVID-19. The Coronavirus Pandemic/COVID-19 Crisis of 2020 caused Oregon schools to close in mid-March for the remainder of the academic year.

COST CENTER: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposed such as a school, department or special program.

COVID-19: A mild to severe respiratory illness that is caused by a coronavirus. See also **CORONAVIRUS**.

CRRSAA: Coronavirus Response and Relief Supplemental Appropriations Act

CURRENT BUDGET PERIOD: The budget period currently in progress.

DAZE: A component of DIBELS. A Short reading comprehension task for 3rd through 6th grade in which every seventh (approx.) word in a passage is left blank and the student must select one of three options to fill in the blank. See also **MAZE**.

DEBT SERVICE FUND: A fund established to account for payment of general long-term debt principal and interest.

DYNAMIC INDICATORS OF BASIC EARLY LITERACY SKILLS (DIBELS): See *Acadience*.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA): A 1965 education act, which is now modified by ESSA.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER): ESSER I awarded under the CARES Act, ESSER II awarded under CRRSAA, ESSER III awarded under ARP.

ENCUMBRANCE: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ENGLISH LANGUAGE PROFICIENCY ASSESSMENT (ELPA): An assessment for non-native English speakers which measures and reports on students' English language proficiency overall, as well as in reading, writing, speaking, listening, and comprehension.

ENHANCED CORE READING INSTRUCTION (ECRI): A teaching method that uses explicit teaching

routines in the foundational skill areas of phonemic awareness, phonics and word recognition, decodable text reading, fluency, dictation, vocabulary, and comprehension.

EVERY STUDENT SUCCEEDS ACT (ESSA): The 2015 reauthorization of **ESEA**.

EXPENDITURES: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FISCAL YEAR (FY): A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FORMATIVE ASSESSMENT: Methods that teachers use to conduct in-process evaluations of student comprehension, learning needs, and academic progress during a lesson, unit, or course.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE: The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

FULL TIME EQUIVALENT (FTE): The term used to note the percentage of the job employed based on one full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

GENERAL EDUCATIONAL DEVELOPMENT (GED): A test that provides a high school equivalency diploma.

GENERAL FUND: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GOVERNING BODY: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

GRANT: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

HYBRID INSTRUCTION: combines in-class instruction with online activities.

INDIVIDUALIZED EDUCATION PLAN (IEP): A document that spells out services for special education students.

INSTRUCTION: The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERIM ASSESSMENT: Assessments given to students at pre-determined intervals to gauge student learning.

INTERNAL SERVICE FUND: A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

INVESTMENT LEVELS: The three levels of investment are **Basic, Adequate & Optimal**.

BASIC: The service level required to have confidence that the program will address the students with the highest need and will achieve the desired results of the students who qualify. Because the strategy is worth addressing, this low level of investment allows the district to address the need, but does not offer a comprehensive program.

ADEQUATE: The service level required to have reasonable confidence that the program will address the needs of most students and will achieve desired results for those students. Because the strategy is worth addressing, this level of investment allows the district to address the need with a wider program that reaches more students.

OPTIMAL: The service level required to have the highest level of confidence that the program will achieve above average results for all students affected by the program. This level of investment allows the district to address the need with a district-wide, comprehensive program that reaches all students.

LEVY: Amount or rate of ad valorem tax certified by

a local government for the support of governmental activities.

ION: A data analysis tool designed for K-12 schools and districts.

IREADY: Math and Language Arts formative and interim assessments used in grades K-8 currently.

LIABILITIES: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LIMITED IN-PERSON INSTRUCTION: When a school district is in CDL, LIPI includes any live interaction between school personnel and students, whether this is inside or outside a building.

LOCAL OPTION TAX: Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MAZE: A short reading comprehension task for 7th through 8th grade in which every seventh (approx.) word in a passage is left blank and the student must select one of three options to fill in the blank. See also **DAZE**.

MEASURE 5 CONSTITUTIONAL LIMITS: The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MEASUREMENT FOCUS: The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow: information (revenue and expenditures) or "capital maintenance: information (revenues and expenses).

OPTIMAL: see *Investment levels*

OREGON ADMINISTRATIVE RULES (OAR): The official compilation of rules and regulations having the force of law in Oregon. It is the regulatory and administrative corollary to Oregon Revised Statutes. See also **ORS**.

OBJECT CLASSIFICATION: A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other

type of requirements.

OREGON REVISED STATUTE (ORS): The codified body of statutory law governing Oregon, as enacted by the Oregon Legislative Assembly and occasionally by citizen initiative.

PERMANENT RATE LIMIT: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS): Retirement and disability fund for public employees in the state of Oregon.

PROGRAM: A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES: Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES: Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT: The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND: Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION: A formal order of a governing body.

RESOURCE: Estimated beginning funds on hand plus anticipated receipt.

RESPONSE TO INTERVENTION (RTI): A method to identify children who need help in school, and match the child to an appropriate intervention program.

SCHOOL-WIDE INTEGRATED FRAMEWORK for TRANSFORMATION (SWIFT): Involves an integration of special education, parent involvement, and several other components.

SPECIAL RESERVE FUND: A fund used to account revenue sources (other than special assessments, expendable trusts, or major capital projects) that

are restricted to expenditure for specific purposes.

STAFFING MODEL: A plan for allocation of staff to schools and district programs. The plan includes class size ratios and allocations based on enrollment and other factors that help balance safety, instructional needs, and workload.

STRATEGIC FINANCIAL PLAN: A plan to fund the desired outcomes of the District's Strategic Plan. This plan is the link between the 4 Cornerstones of the District's Strategic Plan and the decisions made in the District's budget process.

STRATEGIC PLAN: Strategic planning is "a systematic process of envisioning a desired future, and translating this vision into broadly defined goals or objectives and a sequence of steps to achieve them."

Tigard-Tualatin School District's Strategic Plan focuses on immediate outcomes that will improve learning and the education experience for all district students and their families. The plan is built on the 4 Cornerstones of ***Student Achievement, Equity, Talent, and Climate and Culture.***

SUMMATIVE ASSESSMENT: Assessment to evaluate student learning at the end of an instructional unit by comparing it against some standard or benchmark.

SUMMER LEARNING & CHILD CARE GRANTS: State grants for summer 2021: K-8 Enrichment, 9-12 Academic & K-5 Child Care.

SUPPLEMENTAL BUDGET: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

SUPPORT SERVICES: Includes support such as maintenance & custodial, transportation, school administration & technology.

TITLE I: A federal program that provides funding to local school districts to improve the academic achievement of low-income students.

TITLE IX: A federal law, passed in 1972, which states no person can be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program on the basis of gender.

TRANSFERS: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND: A fund used to account for activities of assets held in trust by a local government.

UNAPPROPRIATED ENDING FUND BALANCE: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

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Tigard-Tualatin School District 23J

Common Abbreviations

ACT: American College Testing	CTE: Career and Technology Education
ADA: Americans with Disabilities Act	CRRSAA: Coronavirus Response and Relief Supplemental Appropriations Act
ADM and ADMw: Average Daily Membership (Weighted)	DAZE: <i>see glossary</i>
AR: Administrative Rule	DCES: Deer Creek Elementary School
ARE: Alberta Rider Elementary School	DEC: Durham Education Center: TTSD's alternative education facility
ARP: American Rescue Plan Act	DES: Durham Elementary School
ART: Art Rutkin Elementary School	DIBELS: Dynamic Indicators of Basic Early Literacy Skills
ASD: Autism Spectrum Disorder	DL: Dual Language (<i>see also TWI</i>)
AV: Assessed Property Value	DOE: Department of Education
AVID: Advancement via Individual Determination	EBS/EBIS: Effective Behavior Supports/Effective Behavior and Instructional Supports
BMT: Bond Management Team	ECRI: Enhanced Core Reading Instruction
BPES: Bridgeport Elementary School	ELA: English/Language Arts
BSP: Behavior Support Plan	ELD: English Language Development
BYES: Edward Byrom Elementary School	ELL: English Language Learners
CARES: Coronavirus Aid, Relief, and Economic Security Act	ELP: English Language Proficiency
CCHS: Creekside Community High School	ELPA: English Language Proficiency Assessment
CCSS: Common Core State Standards	ELPA21: English Language Proficiency Assessment for the 21 st Century (<i>see also ELPA</i>)
CDL: Comprehensive Distance Learning	ESEA: Elementary and Secondary Education Act
CFA: Common Formative Assessment	ESSA: Every Student Succeeds Act
CFO: Chief Financial Officer	ESSER: Elementary and Secondary School Emergency Relief
CFT: Charles F. Tigard Elementary School	EWS: Early Warning System
C & I: Curriculum and Instruction	FBA: Functional Behavior Assessment
CIP: Continuous Improvement Plan	FMS: Fowler Middle School
CM: Constructing Meaning	

FTE: Full Time Equivalent	SAT (1): Student Achievement Team: TTSD's preferred term for PLC
FY: Fiscal Year: (July 1 – June 30)	SAT (2): Scholastic Aptitude Test
GASB: Government Accounting Standards Board	SBAC: Smarter Balanced Assessment Consortium
GED: General Educational Development	SEAs: State Educational Agencies
GLAD: Guided Language Acquisition Design	SIA: Student Investment Account
HMS: Hazelbrook Middle School	SMART goal: Specific, Measurable, Attainable, Realistic and Timely
IEP: Individualized Education Plan	SpEd: Special Education SSA: Student Success Act
LEAs: Local Education Agencies	SST: Student Support Team
LIPI: Limited In-Person Instruction	STEAM: Science, Technology, Engineering, Arts, and Math
MAP: Measures of Academic Progress	STEM: Science, Technology, Engineering, and Math
MAZE: <i>see glossary</i>	SWIFT: School-Wide Integrated Framework for Transformation
MES: Metzger Elementary School	SWIS: System Wide Information System
MITCH: Multi-Sensory Instruction Teaching Children Hands-On: TTSD's charter school	T & L: Teaching and Learning
MWW: Mary Woodward Elementary School	TAG: Talented and Gifted
NCLB: No Child Left Behind	TELL: Teaching, Empowering, Leading & Learning
OAR: Oregon Administrative Rules (<i>see also ORS</i>)	THS: Tigard High School
ODE: Oregon Department of Education	Title I: <i>see glossary</i>
OEIB: The Oregon Education Investment Board (now defunct)	Title IX: <i>see glossary</i>
ORS: Oregon Revised Statutes	TMP: James Templeton Elementary School
OSAS: Oregon Statewide Assessment System	TMS: Twality Middle School
PBS/PBIS: Positive Behavioral Supports/Positive Behavioral and Intervention Supports	TSPC: Teacher Standards and Practices Commission
PD: Professional Development	TTOA: Tigard-Tualatin Online Academy
PERS: Public Employees Retirement System	TTU: Tigard-Tualatin University: A free summer training program for teachers
PLC: Professional Learning Community (<i>see also SAT</i>)	TUES: Tualatin Elementary School
RFP: Request for Proposal	TuHS: Tualatin High School
RTI: Response to Intervention	TWI: Two-Way Immersion (<i>see also DI</i>)

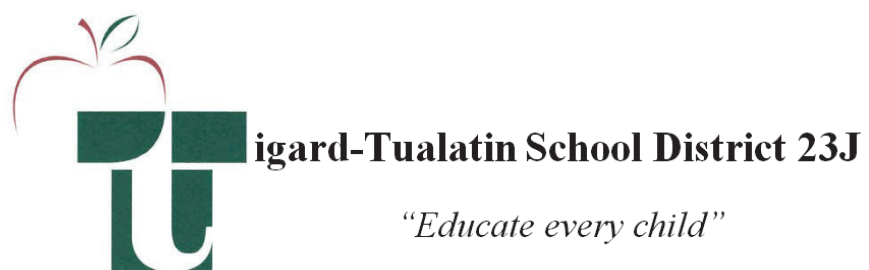


Tigard-Tualatin School District 23J

“Educate every child”

FINANCIAL INFORMATION

Financial Information



Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Schedule of Requirements by Fund

Fund	Actual		Current Budget	FY 2021-22		
	FY 2018-19	FY 2019-20	FY 2020-21	Proposed	Approved	Adopted
General Fund	\$ 166,349,072	\$ 172,968,414	\$ 176,879,107	\$ 185,202,039	\$ 185,202,039	\$ 185,202,039
Transportation Equipment Fund	410,198	592,686	494,700	516,113	516,113	516,113
Food Service Fund	4,985,182	3,960,572	4,780,000	5,419,607	5,419,607	5,419,607
Community Building and Grounds Use Fund	1,223,950	1,160,027	1,160,027	1,580,000	1,580,000	1,580,000
Associated Student Body Fund	4,020,915	3,177,016	5,600,000	5,600,000	5,600,000	5,600,000
Federal Grants Fund	4,951,649	5,020,319	8,197,849	8,118,905	8,118,905	8,118,905
Elementary & Secondary Schools Emergency Relief (ESSER 2) Fund	-	-	-	3,311,791	3,311,791	3,311,791
Elementary & Secondary Schools Emergency Relief (ESSER 3) Fund	-	-	-	2,775,805	2,775,805	2,775,805
Student Investment Account (SIA) Fund	-	-	10,115,934	8,103,190	8,103,190	8,103,190
Oregon High School Success Act (BM98) Fund	2,415,386	2,375,170	4,196,510	3,832,000	3,832,000	3,832,000
State, County and Private Grants Fund	13,270,186	11,932,774	15,134,040	15,914,165	15,914,165	15,914,165
Summer Learning and Child Care Fund	-	-	-	4,305,338	4,305,338	4,305,338
General Obligation Bond Debt Service Fund	20,686,926	21,891,161	21,967,600	22,650,900	22,650,900	22,650,900
Full Faith & Credit & Lease Obligation Fund	1,827,200	1,806,901	1,620,366	1,575,290	1,575,290	1,575,290
PERS Pension Bond Fund	3,704,648	3,832,759	3,935,400	4,082,500	4,082,500	4,082,500
Capital Projects Fund	334,155,571	236,757,974	177,093,275	120,920,296	120,920,296	120,920,296
Internal Service Fund	2,308,597	2,650,374	2,922,306	2,952,306	2,952,306	2,952,306
Early Retirement Plan Fund	3,712,658	3,882,966	4,233,400	4,154,392	4,154,392	4,154,392
Scholarship Fund	213,806	213,397	25,000	25,000	25,000	25,000
Total Requirements - ALL FUNDS	\$ 564,235,944	\$ 472,222,509	\$ 438,725,487	\$ 401,039,637	\$ 401,039,637	\$ 401,039,637

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Summary of All Funds

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Self Insurance Fund	Trust and Agency Fund	Total
REVENUES							
Current Year Property Taxes (excluding Local Option Tax)	\$ 60,699,999	\$ -	\$ 22,260,900	\$ -	\$ -	\$ -	\$ 82,960,899
Current Year Local Option Taxes	10,100,000	-	-	-	-	-	10,100,000
Other Local Sources	2,328,000	8,699,415	4,122,500	4,540,000	352,000	1,174,392	21,216,307
Intermediate Sources	2,270,000	4,024,700	-	-	-	-	6,294,700
State Sources	78,804,040	17,832,407	-	-	-	-	96,636,447
Federal Sources	-	16,568,758	-	-	-	-	16,568,758
Interfund Transfers	-	3,450,000	503,839	-	-	-	3,953,839
Other Revenue Sources	-	-	950,061	-	-	-	950,061
Total Revenues	154,202,039	50,575,279	27,837,300	4,540,000	352,000	1,174,392	238,681,010
EXPENDITURES BY OBJECT CLASSIFICATION							
Salaries and Benefits	81,441,775	15,942,302	-	200,340	-	176,400	97,760,816
Associated Payroll Costs	56,580,204	10,034,509	-	136,289	829,000	1,537,224	69,117,227
Purchased Services	19,045,482	13,615,451	-	32,741,462	631,600	-	66,033,995
Supplies and Materials	3,857,425	12,368,513	-	9,917,924	380,000	-	26,523,862
Capital Outlay	496,600	2,671,879	-	77,242,256	1,111,706	-	81,522,441
Other Objects	1,305,730	1,019,260	-	178,186	-	-	2,503,176
Debt Service	-	-	28,187,300	-	-	-	28,187,300
Interfund Transfers	325,000	3,100,000	-	503,839	-	25,000	3,953,839
Transits	-	200,000	-	-	-	-	200,000
Total Expenditures	163,052,216	58,951,914	28,187,300	120,920,296	2,952,306	1,738,624	375,802,657

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Summary of All Funds

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Self Insurance Fund	Trust and Agency Fund	Total
Excess (Deficiency of Revenue over Expenditures	(8,850,177)	(8,376,635)	(350,000)	(116,380,296)	(2,600,306)	(564,232)	(137,121,647)
Fund Balances Beginning	<u>31,000,000</u>	<u>8,901,635</u>	<u>471,390</u>	<u>116,380,296</u>	<u>2,600,306</u>	<u>3,005,000</u>	<u>162,358,627</u>
Fund Balances Ending	<u>\$ 22,149,823</u>	<u>\$ 525,000</u>	<u>\$ 121,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,440,768</u>	<u>\$ 25,236,981</u>
Fund Balances Ending consist of:							
Operating Contingency	\$ 4,929,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,929,619
Unappropriated Ending Fund Balance	7,710,102	525,000	121,390	-	-	2,440,768	10,797,260
Rainy Day Fund	7,710,102	-	-	-	-	-	7,710,102
Art Rutkin School	<u>1,800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800,000</u>
	<u>\$ 22,149,823</u>	<u>\$ 525,000</u>	<u>\$ 121,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,440,768</u>	<u>\$ 25,236,981</u>

Tigard-Tualatin School District 23J

FY 2021-22 Budget Assumptions

Working Draft Number 1

March 15, 2021

1. Statewide Issues

Fiscal year 2021-21 is the first year of a new biennium. In the March, 2021 Oregon revenue and economic forecast released on February 24, State economists share that the economy is emerging from a dark winter” as “the virus is in full retreat” and “the outlook brightens with every vaccination.” With the combination of increased vaccinations, large and swift federal policy responses, and a more resilient underlying economy, the stage is set for stronger economic growth this year and next than the U.S. has experienced in decades or even generations.

The amount of economic damage in Oregon to date in terms of business closures and permanent layoffs is much better than first expected. Total personal income is higher today than it was prior to the pandemic, despite Oregon losing 160,000 jobs. Households, especially those at middle and higher income levels, have built up considerable amounts of savings and as the pandemic recedes, the release of pent up demand will fuel economic growth in the months ahead.

Although the labor market remains in a deep hole, one-half of the jobs lost will be regained this year and the remainder next year. Oregon’s economy will return to full employment in 2023 or 6-9 months sooner than initially expected.

Although many with closed businesses and loss of jobs are suffering, total income has risen during the recession. Oregon’s income tax revenue has followed suit and the General Fund revenue outlook is positive. At the start of the pandemic, the revenue forecast was shifted downward by \$2 billion. In the current forecast, that hole has been completely filled. In the new outlook, the revenue forecasted is slightly more than prior to the start of the recession.

Two reasons stand out for explaining the unexpected strong revenue collections. First, the record amount of federal aid has resulted in additional Oregon tax liability of \$1.5 billion. Second, asset markets continue to gain value and corporate income remains steady.

The healthy tax collections and a positive revenue outlook put the Oregon kicker law into play. The March 2021 forecast calls for personal income tax collections to exceed the threshold by \$170 million, resulting in a kicker credit of \$571 million. A corporate kicker (which is dedicated to K-12 education) of \$419.7 million is projected for 2021-2023. However, the economists indicate any outcome of the kickers will not be determined until after the tax filing season and at the end of the biennium.

Even with the strong revenue outlook, budget writers in the Legislature will be challenged. The state will be facing a budget deficit of close to \$2 billion in the 2021-2023 biennium, which assumes the use of no reserves and does not account for aid from the American Rescue Plan Act. Although personal income tax collections continue to grow, other sources such as lottery sales do not. With the federal aid and asset boom expected to expire, revenue growth in the 2021-2023 biennium will be modest. This would result in total state resources remaining virtually unchanged over three consecutive biennia. The lack of revenue growth means resources are not keeping pace with the cost of providing public services.

2. Funding Level Assumptions

The Oregon Department of Education (“ODE”) issued the first estimate of the 2021-2023 State School Fund (SSF) Grant on March 1 based on 49 percent of the \$9.1 billion allocated statewide for the biennium, as presented in the Governor’s budget proposal in December of 2020. The 2021-22 State School Fund total formula estimate for Tigard-Tualatin is \$132.57 million. This is actually a slight decrease from the 2020-21 estimate of \$132.73 million, which is based on 51% of the \$9 billion SSF allocation in the 2019-2021 biennium. A SSF allocation of \$9.1 billion would result in a TTSD operating deficit of approximately \$9 million in 2021-22. This deficit number is preliminary as we continue to refine and finalize the cost of current service level expenditures for next year. A SSF funding level of \$9.3 billion means a 2021-22 preliminary shortfall of approximately \$7 million, while a SSF funding level of \$9.6 billion results in a preliminary operating deficit of approximately \$4 million for TTSD. For every \$100 million increase in SSF, TTSD would receive an additional \$1 million in SSF dollars for 2021-22.

The final SSF allocation for the 2021-2023 biennium will be determined by the 2021 Legislature. The Joint Ways and Means Committee has not yet released an initial proposed State budget which includes the SSF allocation.

Other resources that flow through the Oregon Department of Education and available for next year include the High School Success Grant and Student Investment Account, both state sources, and the Elementary and Secondary School Emergency Relief (ESSER) Fund, federal funds awarded in response to the COVID pandemic. In 2021-22, TTSD expects to receive just over \$3 million in High School Success funds and up to \$8 million in Student Investment Account dollars. TTSD’s allocation for ESSER 2 is \$5.7 million in ESSER 2 funds to expend through September 30, 2023. TTSD has not yet learned the allocation from the \$1.9 trillion American Rescue Plan Act approved by Congress, which includes funds for K-12 education.

3. Student Enrollment Growth

Primarily due to the impacts of the COVID pandemic and starting the 2020-21 school year in comprehensive distance learning, the District’s fall 2020 enrollment of 11,532 decreased by 752 students when compared to the 2019 fall enrollment of 12,284. Historically, the District’s demographer has used the current year fall enrollment as the base year enrollment in the enrollment forecast for future years. However, in the January, 2021 enrollment forecast update, the demographer uses the 2019 fall enrollment as the base year for the updated forecast beginning in 2021-22. This assumes the District will recover in the fall of 2021 most of the students lost between fall 2019 and fall 2020. The demographer again forecasted a low series, a mid series and a high series in the enrollment projections. For 2021-22, the low series forecast is 12,146 students, the mid series forecast is 12,356 students and the high series forecast is 12,458

students. To plan initial staffing allocations in the 2021-22 budget, the District is relying on the low series forecast of 12,146 students.

4. PERS Rate

The PERS Rates rates effective for the 2019-2021 biennium are 27.59 percent for Tier I and II and 22.14 percent for OPSRP. Effective July 1, 2021, for the 2021-2023 biennium the Tier I and II rate will decrease to 22.82 percent while the OPSRP rate will decrease to 19.71 percent.

The debt service for the Series 2007 PERS UAL bonds effective rate will be determined based on budgeted gross salary. The principal and interest on the debt will increase by 3.74 percent or \$147,103 in 2021-22 to \$4,082,463.

5. Impact of Negotiated Contracts

Financial packages for licensed, administrators and confidential/managers are effective through June 30, 2021. The financial package for classified staff is effective through June 30, 2022.

6. Contractual Days

Currently the contractual days for various groups are:

Administrators 255 days

Managers and Confidential Employees 261 days

Licensed Staff 190 days (5 additional days for new teachers new to the profession)

Classified 175-261 days

7. Benefit Costs

In Fiscal Year 2020-21 the maximum paid monthly contribution towards health insurance is:

Employee groups	Monthly contribution
Licensed and Administrators	\$1,849.75
Classified	\$1,862.40
Confidential and Managers	\$1,849.75

8. Enrollment Impacts

Staff reviewed the demographer's enrollment estimates and evaluated ELL and IEP ADM. ADM estimates were due to ODE in January 2021. For the October 1, 2020 actual enrollment, the student count was down 837 students from the January 2020 demographer's estimate as the estimate included enrollment growth of .7% and did not plan for the impact of the pandemic. However, this drop did not impact State School Fund revenue in 2020-21 as the 2019-20 ADMw number is used to calculate 2020-21 SSF revenue due to the decline in enrollment. To estimate 2021-22 ADMr for the data collection due in January 2021, the District used the mid series forecast of 12,356 students. With this projected increase in enrollment, the District's 2021-22 ADMw number will likely be used in the 2021-21 State School Fund computation. The State

School Fund estimates discussed earlier are derived from an ADMw number based on projected enrollment of 12,356 students in 2021-22.

9. Other Contractual Services Increase

The U.S. City Average Consumer Price Index for Urban Wage Earners and Clerical Workers currently estimated for 2020 is 1.6% and for Urban Consumers is 1.2%. PACE reports that estimates premiums for property and liability will increase by 15 percent, which would match the increase between 2019-20 and 2020-21. The District expects a small decrease in 2021-22 premiums for workers compensation as the experience modification factor is dropping from 1.05 to .9.

Actual expenditures for the object codes 650 Insurance and Judgements are shown in the table below.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Estimate 2020-21
100 General Fund	\$ 435,026	\$ 522,495	\$ 538,001	\$ 547,901	\$ 529,192	\$ 471,767	\$ 478,955	\$ 550,247	\$ 632,353

10. Transportation

General fund transportation expenses are 70 percent reimbursable under the State School Fund formula. The contract for the transportation services provider calls for cost escalation in 2021-22 based on the Consumer Price Index for Urban Consumers, U.S. City Average for the prior November to November period, which is currently estimated at 1.2%.

11. Local Option Dollars

Fiscal Year	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Estimate
Projected Amount	\$ 4,209,525.58	\$ 6,124,516.74	\$ 6,793,910.90	\$ 7,864,738.84	\$ 8,610,901.32	\$ 9,463,320.20	\$ 9,517,783.13	\$ 10,103,680.53
Increase/Decrease	\$ 489,140.00	\$ 1,914,991.16	\$ 669,394.16	\$ 1,070,827.94	\$ 746,162.48	\$ 852,418.88	\$ 54,462.93	\$ 585,897.40
% of Change	0.00%	45.49%	10.93%	15.76%	9.49%	9.90%	0.58%	0.62%

The local option tax levy increased for the 2020-21 fiscal year and the estimated amount for collections exceeds the amount budgeted by approximately \$760,000 in the current year.

12. Discretionary School Budgets

The chart below shows the amount per student by level for the 2020-21 budget and changes proposed for 2021-22. School discretionary budgets continue to include targeted allocations for staff development and support for AVID and IB programs. Adjustments for 2021-22 include a 5% increase to the base rate and changes to allocations for headphones by level.

The rates by year:

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Elementary Schools	\$ 71.86	\$ 71.86	\$ 70.08	\$ 75.63	\$ 71.88	\$ 71.88	\$ 78.05
AVID Middle Schools	\$ 86.35	\$ 86.35	\$ 102.54	\$ 115.94	\$ 115.94	\$ 115.94	\$ 122.98
Middle Schools	\$ 86.35	\$ 86.35	\$ 102.54	\$ 102.19	\$ 102.19	\$ 102.19	\$ 109.23
High Schools	\$ 115.54	\$ 115.54	\$ 141.68	\$ 156.60	\$ 156.60	\$ 156.60	\$ 167.65

13. Estimated Ending Fund Balances

Staff currently expects reserve levels at the end of the year to meet Board Policy targets as budgeted. The District as of the date of the report has not used contingency funds so those funds could be estimated as a resource.

14. Early Retirement

The District contracted with the SilverStone Group for a two-year actuarial valuation of our Early Retirement Program for the two year period ending June 30, 2020. This valuation determined the rate of subject payroll to budget. It is currently 1.53 percent. The rate for FY 2021-22 will be based on an amount that must be collected and will be determined based on actual staffing and the actuarial valuation for the period ending June 30, 2020. There are 32 employees that will be eligible to retire with the District paid health insurance and 25 employees will be able to retire with health insurance and a stipend. Twenty-three of the eligible employee are vested and eligible to retire with benefits as of June 30, 2020. There are 36 retirees. If we look back to 2014 there were 84 current employees able to retire with district benefits and 110 retirees. The plan assets reported in the audited annual report as of June 30, 2020 were \$2,897,021.

15. Food Services

Food Services revenues suffered and reserves were drawn down at the end of 2019-20 due to the significantly lower number of meals served after schools were shut down because of the pandemic. Until the District can get back to full in-person teaching and learning and full meal service, the District will continue to struggle with keeping food services operations self-supporting.

16. Class Size

Due to comprehensive distance learning in 2020-21, the historical method of calculating staffing ratios and class size averages is not relevant in the current year. Staffing ratios and class size averages as of September 2019 include the following:

Staffing Ratio and Class Size

Grade/Level	Staffing Ratio for 2019-20	Class Size 2019-20
Full Day K	1:22	22.4
1st	1:25	23.5
2nd	1:26	23.7
3rd	1:27	24.7
4th	1:28	23.9
5th	1:28	26.7

Grade/Level	Staffing Ratio for 2019-20	Class Size 2019-20
MS Core Average	01:26.0	27.2
MS Elective Average	01:26.0	30.3

Grade/Level	Staffing Ratio for 2019-20	Class Size 2019-20
HS Core Average	01:26.5	28.5
HS Elective Average	01:26.5	27.5

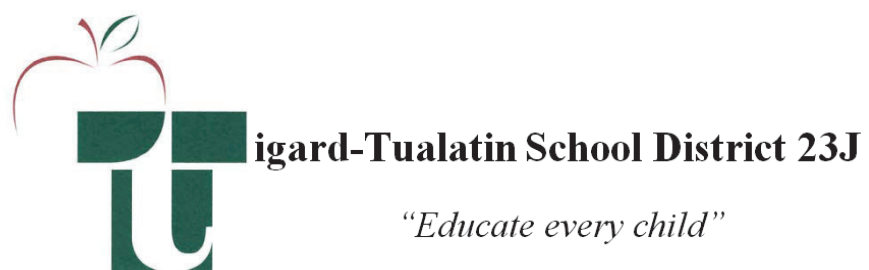
17. M.I.T.C.H. Charter School

The budget for M.I.T.C.H. Charter School will be based on enrollment estimates provided by the Charter School. The 2020-21 Charter School rate issued on March 1 with the District State School Fund estimates by the Oregon Department of Education is \$9,272 per ADMw. The District retains 20 percent of the charter school rate for MITCH students K-8 as administrative fees. The estimate of the net amount due to M.I.T.C.H. will be updated as more definite 2020-21 SSF estimates are available.

For the current year there are 220 students attending MITCH and ADMw of 231.47 is being used to calculate the State School Fund Grant payment. The current payment due to MITCH for 2020-21 is \$1.7 million based on the current grant estimate.

18. Technology Replacement Plan

Expenditures for Technology Replacement for the current year and in 2021-22 are planned for in the bond passed in November 2016.



Tigard-Tualatin School District 23J

"Educate every child"

Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222
PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **The Times**, a newspaper of general circulation, serving Bvtn/Tigard/Tualatin/Sherwood in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Tigard-Tualatin School District 23J
NOTICE OF BUDGET COMMITTEE MEETING on May 19, 2021 at 6:30 p.m.
Ad#: 200713

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
05/06/2021

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this
05/06/2021.

Kristin C. Olson

NOTARY PUBLIC FOR OREGON

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Tigard-Tualatin School District #23J, Washington and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, will be held on May 19, 2021 at 6:30 p.m.

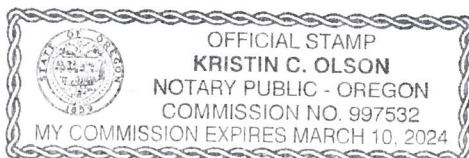
Please note that in light of the COVID-19 state-wide restrictions and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, the meeting of the Tigard-Tualatin School District Budget Committee will be conducted online, rather than in person. Link for the livestream feed of the meeting: <https://www.youtube.com/channel/UCVfjnuNOcm023ksesZfixQw>.

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

Public comments can be submitted by signing up to receive a link to join the Zoom meeting during the public comment agenda item. Sign-up for public comment closes at 4:00 p.m. on the day of the meeting. To sign-up, email your request with your name, school community and topic of public comment to TTSDBusinessOffice@TTSD.k12.or.us.

A copy of the proposed budget document may be inspected or obtained online at the following web address: <https://www.ttsschools.org/Page/107>, beginning May 14, 2021. A second notice of the meeting of the Budget Committee of the Tigard-Tualatin School District #23J will be available online at the following web address: <http://www.ttsschools.org>.
Publish May 6, 2021 TT200713

Acct #: 101489
Attn: Amber Summers
TIGARD-TUALATIN SCHOOL DIST 23J
6960 SW SANDBURG ST
TIGARD, OR 97223



AD#: 0009978871

State of Oregon,) ss

County of Multnomah)

Kimberlee W. O'Neill being duly sworn, deposes that he/she is principal clerk of Oregonian Media Group; that The Oregonian is a public newspaper published in the city of Portland, with general circulation in Oregon, and this notice is an accurate and true copy of this notice as printed in said newspaper, was printed and published in the regular edition and issue of said newspaper on the following date(s):

The Oregonian 05/19/2021

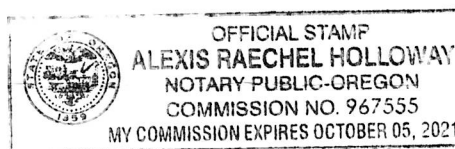
Kimberlee W O'Neill

Principal Clerk of the Publisher

Sworn to and subscribed before me this 20th day of May 2021

Alexis Raechel Holloway

Notary Public



NOTICE OF BUDGET COMMITTEE MEETING

The public meeting of the Budget Committee of the **Tigard-Tualatin School District #23J**, Washington and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2021 to June 30, 2022, has been rescheduled from May 19, 2021 at 6:30 p.m. **to May 27, 2021 at 6:30 p.m.**

Please note that in light of the COVID-19 state-wide restrictions and in keeping with the efforts of social distancing to reduce the spread of the coronavirus, the meeting of the Tigard-Tualatin School District Budget Committee will be conducted online, rather than in person. Link for the livestream feed of the meeting: <https://www.youtube.com/channel/UCVfjnuNOcm023ksesZfixQw>.

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

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, Clackamas, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **The Times**, a newspaper of general circulation, serving Bvtn/Tigard/Tualatin/Sherwood in the afore-said county and state, as defined by ORS 193.010 and 193.020, that

Tigard-Tualatin School District 23J
NOTICE OF BUDGET HEARING FORM ED-1
on June 28, 2021 at 6:30 p.m.
Ad#: 204990

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
06/10/2021

Charlotte Allsop

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 06/10/2021.

Jerrin L Sipe
NOTARY PUBLIC FOR OREGON

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of the Tigard-Tualatin School District #23J will be held on June 28, 2021 at 6:30 p.m. both in person, at Tigard High School-Commons, 9000 SW Durham Rd, Tigard, Oregon, and via YouTube live stream: <https://www.youtube.com/watch?v=TigardTualatinSchoolDistrict>. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the Tigard-Tualatin School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at www.ttsd.schools.org/Page/107. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: David C. Moore

Telephone: (503) 431-4016

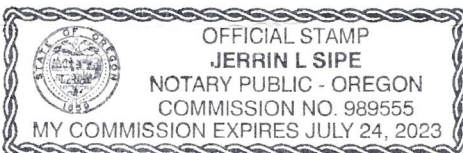
Email: dmoore@ttsd.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2020-21	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$272,863,270	\$212,198,037	\$162,358,627
Current Year Property Taxes, other than Local Option Taxes	\$78,538,014	\$78,845,600	\$82,960,899
Current Year Local Option Property Taxes	\$9,341,400	\$9,341,400	\$10,100,000
Other Revenue from Local Sources	\$17,323,824	\$22,999,239	\$21,216,207
Revenue from Intermediate Sources	\$4,798,449	\$5,102,600	\$6,294,700
Revenue from State Sources	\$77,113,632	\$93,651,786	\$96,656,447
Revenue from Federal Sources	\$7,047,380	\$11,027,849	\$16,588,758
Interfund Transfers	\$1,690,240	\$2,628,915	\$3,953,839
All Other Budget Resources	\$951,408	\$950,061	\$980,061
Total Resources	\$472,843,999	\$438,725,487	\$401,039,637

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
	Actual Amount Last Year 2020-21	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Salaries	\$80,143,138	\$91,494,419	\$97,760,816
Other Associated Payroll Costs	\$58,381,920	\$68,786,423	\$69,117,227
Purchased Services	\$54,119,727	\$60,091,503	\$66,033,995
Supplies & Materials	\$8,033,777	\$28,750,613	\$26,523,862
Capital Outlay	\$44,069,572	\$127,460,523	\$81,522,441
Other Objects (except debt service & interfund transfers)	\$2,500,793	\$8,959,432	\$2,503,176
Debt Service*	\$26,674,168	\$27,401,615	\$28,237,300
Interfund Transfers*	\$1,690,240	\$2,628,915	\$3,953,839
Transits	\$329,656	\$350,000	\$150,000
Operating Contingency	\$0	\$3,017,582	\$4,929,619
Unappropriated Ending Fund Balance & Reserves	\$196,901,009	\$19,784,461	\$20,307,362
Total Requirements	\$472,843,999	\$438,725,487	\$401,039,637

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
Actual Amount Last Year 2020-21	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
1000 Instruction	\$101,696,098	\$119,784,919
FTE	784.80	848.31
2000 Support Services	\$58,580,545	\$82,160,338
FTE	359.61	409.62
	\$4,369,016	\$7,063,881
	67.03	93.88

Acct #: 101489
Attn: Amber Summers
TIGARD-TUALATIN SCHOOL DIST 23J
6960 SW SANDBURG ST
TIGARD, OR 97223



FORM ED-1**NOTICE OF BUDGET HEARING**

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Contact: David C. Moore

Telephone: (503) 431-4016

Email: dmoore@ttsd.k12.or.us**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$275,863,270	\$212,198,037	\$162,358,627
Current Year Property Taxes, other than Local Option Taxes	\$78,538,014	\$79,845,600	\$82,960,899
Current Year Local Option Property Taxes	\$9,517,783	\$9,341,400	\$10,100,000
Other Revenue from Local Sources	\$17,323,824	\$22,999,239	\$21,216,307
Revenue from Intermediate Sources	\$4,798,449	\$6,102,600	\$6,294,700
Revenue from State Sources	\$77,113,632	\$93,631,786	\$96,636,447
Revenue from Federal Sources	\$7,047,380	\$11,027,849	\$16,568,758
Interfund Transfers	\$1,690,240	\$2,628,915	\$3,953,839
All Other Budget Resources	\$951,408	\$950,061	\$950,061
Total Resources	\$472,843,999	\$438,725,487	\$401,039,637

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$80,143,138	\$91,494,419	\$97,760,816
Other Associated Payroll Costs	\$58,381,920	\$68,786,423	\$69,117,227
Purchased Services	\$54,119,727	\$60,091,503	\$66,033,995
Supplies & Materials	\$8,033,777	\$28,750,613	\$26,523,862
Capital Outlay	\$44,069,572	\$127,460,523	\$81,522,441
Other Objects (except debt service & interfund transfers)	\$2,500,793	\$8,959,432	\$2,503,176
Debt Service*	\$26,674,168	\$27,401,615	\$28,237,300
Interfund Transfers*	\$1,690,240	\$2,628,915	\$3,953,839
Transits	\$329,656	\$350,000	\$150,000
Operating Contingency	\$0	\$3,017,582	\$4,929,619
Unappropriated Ending Fund Balance & Reserves	\$196,901,009	\$19,784,461	\$20,307,362
Total Requirements	\$472,843,999	\$438,725,487	\$401,039,637

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

1000 Instruction	\$101,696,098	\$119,784,919	\$126,714,458
FTE	784.80	848.31	871.20
2000 Support Services	\$58,580,545	\$82,160,338	\$84,841,719
FTE	359.61	409.62	417.71
3000 Enterprise & Community Service	\$4,360,918	\$7,053,096	\$11,533,883
FTE	47.63	41.40	39.46
4000 Facility Acquisition & Construction	\$82,610,375	\$176,544,560	\$120,421,457
FTE	6.50	7.00	2.00
5000 Other Uses			
5100 Debt Service*	\$26,675,158	\$27,401,615	\$28,187,300
5200 Interfund Transfers*	\$1,690,240	\$2,628,915	\$3,953,839
5300 Transits*	\$329,656	\$350,000	\$150,000
6000 Contingency	\$0	\$3,017,582	\$4,929,619
7000 Unappropriated Ending Fund Balance	\$196,901,009	\$19,784,461	\$20,307,362
Total Requirements	\$472,843,999	\$438,725,487	\$401,039,637
Total FTE	1,198.53	1,306.33	1,330.37

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Tigard-Tualatin School District 23J's general fund budget is based on a State School Fund level of \$9.3 billion. The budget also includes continued resources from the Student Investment Account Fund of \$8.1 million to meet the ongoing needs of our underserved marginalized students and families. To address the impacts of pandemic, the federal government has allocated Elementary & Secondary Schools Emergency Relief Fund (ESSER) dollars and the District has included \$6 million of ESSER in the budget for one-time and temporary uses as students return to full in-person learning next school year. As students transition into next school year, the District has budgeted for optional summer programs for all funded by \$4.3 million from the State's Summer Learning and Childcare Program. The Capital Projects Fund continues to support scheduled projects from the current bond passed by voters in 2016 with \$110 million included in the budget. The general fund unappropriated ending fund balance includes \$1.8 million for the operational costs of the future Art Rutkin Elementary School.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4,9892 per \$1,000)	\$4.9892/\$1,000	\$4.9892/\$1,000	\$4.9892/\$1,000
Local Option Levy	\$1.0000/\$1,000	\$1.0000/\$1,001	\$1.0000/\$1,002
Levy For General Obligation Bonds	\$21,624,400	\$22,630,300	\$23,274,700

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$294,540,000	\$0
Other Bonds	\$23,900,000	\$0
Other Borrowings	\$1,988,542	\$0
Total	\$320,428,542	

Tigard-Tualatin School District 23 J
Resolution 2021-14

Resolution Adopting the Budget, Making Appropriations, and Imposing and Categorizing Taxes

Adopting the Budget

BE IT RESOLVED that the Board of Directors of the Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon, hereby adopts the budget for the 2021-22 fiscal year in the total amount of \$401,039,637 for all funds now on file at the Hibbard Administration Building.

Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

<u>General Fund</u>	
Instruction	102,569,284
Support Services	59,813,271
Enterprise and Community Services	344,660
Transfers	325,000
Contingency	<u>4,929,619</u>
Total Appropriation	167,981,835
* Unappropriated Ending Fund Balance	<u>17,220,204</u>
Total General Fund	<u><u>185,202,039</u></u>
<u>Special Revenue Funds</u>	
Instruction	23,331,174
Support Services	21,394,517
Enterprise and Community Services	10,971,223
Facilities Maintenance and Construction	5,000
Transfers	3,100,000
Transfer to Other LEAs	<u>150,000</u>
Total Appropriation	58,951,914
* Unappropriated Ending Fund Balance	<u>525,000</u>
Total State, County, and Local Grants Fund	<u><u>59,476,914</u></u>
<u>General Obligation Debt Service Fund</u>	
Debt Service	<u>22,650,900</u>
Total General Obligation Debt Service Fund	<u><u>22,650,900</u></u>
<u>Full Faith and Credit and Lease Obligation Fund</u>	
Debt Service	<u>1,453,900</u>
Total Appropriation	1,453,900
* Unappropriated Ending Fund Balance	<u>121,390</u>
Total Full Faith and Credit and Lease Obligation Fund	<u><u>1,575,290</u></u>
<u>Pension Bond Series 2007 Debt Service Fund</u>	
Debt Service	<u>4,082,500</u>
Total Pension Bond Series 2007 Debt Service Fund	<u><u>4,082,500</u></u>

<u>Capital Projects Fund</u>	
Facilities Maintenance and Construction	120,416,457
Transfers	503,839
Total Appropriation	<u>120,920,296</u>
<u>Internal Service Fund</u>	
Instruction	814,000
Support Services	1,920,306
Enterprise and Community Services	218,000
Total Insurance Reserve Fund	<u>2,952,306</u>
<u>Trust and Agency Funds</u>	
Support Services	1,713,624
Transfers	25,000
Total Appropriation	1,738,624
* Unappropriated Ending Fund Balance	<u>2,440,768</u>
Total Early Retirement Plan Fund	<u>4,179,392</u>
Total All Funds	
Total Appropriations	380,732,276
* Total Unappropriated Ending Fund Balance	<u>20,307,362</u>
Total All Funds	<u>401,039,637</u>

* Unappropriated Ending Fund Balances are not appropriated

Imposing and Categorizing Taxes

BE RESOLVED that the Board of Directors of Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$4.9892 per \$1,000 of assessed value for operations; in the amount of \$1.0000 per \$1,000 for local option operations; in the amount of \$23,274,700 for bonds; and that these taxes are hereby imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the District.

	Education	Excluded from Limitation
General Fund Permanent Rate Tax	\$4.9892/\$1,000	
General Fund Local Option Tax	\$1.0000/\$1,000	
Debt Service Fund		\$23,274,700

The above resolution statements were approved and declared adopted on this 28th day of June 2021.

Signed:



Maureen Wolf, Board Chair

Attest:



Dr. Susan Rieke-Smith, Superintendent/District Clerk

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

FORM ED-50 2021-2022

To assessor of Washington/Clackamas County

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

☐ Check here if this is
an amended form.

The Tigard-Tualatin SD 23J has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

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

6906 SW Sandburg St.	Tigard	OR	97223	07/12/2021
Mailing Address of District	City	State	Zip	Date Submitted
David C. Moore	Chief Financial Officer	503-431-4016		dmoore@ttsd.k12.or.us
Contact Person	Title	Daytime Telephone		Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

PART I: TOTAL PROPERTY TAX LEVY

		Subject to <u>Education Limits</u>		Excluded from <u>Measure 5 Limits</u> Amount of Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	\$4.9892/\$1,000		
2. Local option operating tax	2	\$1.0000/\$1,000		
3. Local option capital project tax	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			\$23,274,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.			\$23,274,700

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	\$4.9892
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	November 6, 2018	2020-21	2024-25	\$1.000/\$1,000

GENERAL FUND

General Fund Summaries

General Fund Revenue - State School Fund Grant Detail

	FY 2021-22									
	Actual		FY 2020-21		Proposed		Approved		Adopted	
	FY 2018-19	FY 2019-20	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget
Resources										
State School Fund Grant										
Local property taxes	\$ 56,938,509	\$ 57,626,281	-	\$ 58,200,000	-	\$ 60,746,999	-	\$ 60,746,999	-	\$ 60,746,999
County School Fund	309,693	331,562	-	300,000	-	300,000	-	300,000	-	300,000
State payments	64,670,468	69,207,359	-	73,123,950	-	72,916,914	-	72,916,914	-	72,916,914
Common School Fund	1,406,242	1,239,774	-	1,218,492	-	1,311,126	-	1,311,126	-	1,311,126
Federal Forest Fees	1,072	-	-	-	-	-	-	-	-	-
Total State School Fund Grant	123,325,984	128,404,976	-	132,842,442	-	135,275,039	-	135,275,039	-	135,275,039
Other revenue										
Local Option Tax	9,463,320	9,517,783	-	9,341,400	-	10,100,000	-	10,100,000	-	10,100,000
Athletics	383,522	256,038	-	454,265	-	200,000	-	200,000	-	200,000
Earnings on investments	1,489,495	1,073,431	-	1,000,000	-	500,000	-	500,000	-	500,000
Intermediate sources	1,200,000	970,000	-	1,970,000	-	1,970,000	-	1,970,000	-	1,970,000
States sources	3,789,684	3,471,866	-	3,690,000	-	4,576,000	-	4,576,000	-	4,576,000
Other revenue	1,433,061	1,272,461	-	1,581,000	-	1,581,000	-	1,581,000	-	1,581,000
Total other revenue	17,759,082	16,561,579	-	18,036,665	-	18,927,000	-	18,927,000	-	18,927,000
Beginning Fund Balance	25,264,006	27,964,941	-	26,000,000	-	31,000,000	-	31,000,000	-	31,000,000
Total Resources General Fund	\$ 166,349,072	\$ 172,931,497	-	\$ 176,879,107	-	\$ 185,202,039	-	\$ 185,202,039	-	\$ 185,202,039

STATE SCHOOL FUND GRANT

2021-2022

Based on \$9.1 Billion Budget with a 49/51 split as of 3/1/2021

Washington County, Tigard-Tualatin SD 23J - 2242

2021-2022 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$60,700,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$1,311,126.18
County School Fund	=	\$300,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$62,311,126.18

2021-2022 Experience Adjustment

District Average Teacher Experience	=	13.27
State Average Teacher Experience	=	12.18
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.17

2021-2022 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$7,672,000.00
Transportation per ADMr Rank		39%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$5,370,400.00		

2021-2022 Extended ADMw

2021-2022 ADMw 14,683.02

2020-2021 ADMw 13,849.00

Extended ADMw 14,683.02

2021-2022 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.17 by \$25 then add \$4500 to the result = \$4,529.25

Then multiply \$4,529.25 by the Extended ADMw 14683.0225 and then by the funding ratio 1.912633780323 = \$127,196,036.65

2021-2022 Total Formula Revenue

Add the General Purpose Grant \$127,196,036.65 to the Transportation Grant \$5,370,400.00 = \$132,566,436.65

2021-2022 State School Fund Grant

Subtract the Local Revenue \$62,311,126.18 from the Total Formula Revenue \$132,566,436.65 = \$70,255,310.47

2021-2022 Rates per ADMw

General Purpose Grant per Extended ADMw = \$8,663

Total Formula Revenue per Extended ADMw = \$9,029

Charter Schools Rate(ORS 338.155) = \$8,663

Payments

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

Washington County, Tigard-Tualatin SD 23J

District ID: 2242

2021-2022 Extended ADMw

Tigard-Tualatin SD 23J: District total extended ADMw for funding calculations

	2021-2022	2020-2021
ADMr: 12,482.00 X 1.00 =	12,482.00	11,479.64 X 1.00 = 11,479.64
Students in ESL programs: 1,082.20 X 0.50 =	541.10	1,179.23 X 0.50 = 589.62
Students in Pregnant and Parenting Programs: 8.00 X 1.00 =	8.00	4.40 X 1.00 = 4.40
1432 IEP Students capped at 11% of District ADMr: 1,373.02 X 1.00 =	1,373.02	1,286.77 X 1.00 = 1,286.77
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 1,090.61 X 0.25 =	272.65	1,002.96 X 0.25 = 250.74
Students in Foster Care and Neglected/Delinquent: 25.00 X 0.25 =	6.25	25.00 X 0.25 = 6.25
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00 X-0.25 = 0.00
2021-2022 ADMw	14,683.02	2020-2021 ADMw 13,617.42
Tigard-Tualatin SD 23J Extended ADMw		14,683.02

Multi-sensory Instruction Teaching Children Hands-On (MITCH): Charter ADMw for information only

	2021-2022	2020-2021
ADMr: 0.00 X 1.00 =	0.00	218.30 X 1.00 = 218.30
Students in ESL programs: 0.00 X 0.50 =	0.00	17.00 X 0.50 = 8.50
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 0.00 X 0.25 =	0.00	19.14 X 0.25 = 4.79
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Post Graduate Scholars: 0.00 X-0.25 =	0.00	0.00 X-0.25 = 0.00
2021-2022 ADMw	0.00	2020-2021 ADMw 231.59

Tigard-Tualatin SD 23J Extended ADMw 14,683.02

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund by Major Object Category

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Requirements									
SALARIES	69,173,132	72,914,647	77,250,766	1,116.78	81,441,775	1,133.35	81,441,775	81,441,775	1,133.35
ASSOCIATED PAYROLL COST	46,863,444	52,676,448	55,988,155	0.00	56,580,204	0.00	56,580,204	56,580,204	0.00
PURCHASED SERVICES	16,417,589	13,911,169	18,537,981	0.00	19,045,482	0.00	19,045,482	19,045,482	0.00
SUPPLIES AND MATERIALS	3,572,390	3,379,259	3,800,955	0.00	3,857,425	0.00	3,857,425	3,857,425	0.00
CAPITAL OUTLAY	984,215	670,582	99,700	0.00	496,600	0.00	496,600	496,600	0.00
OTHER OBJECTS	1,063,843	1,115,940	1,141,058	0.00	1,305,730	0.00	1,305,730	1,305,730	0.00
TRANSFERS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
OTHER USES OF FUNDS	27,964,941	28,108,839	19,605,492	0.00	22,149,823	0.00	22,149,823	22,149,823	0.00
Total Requirements General Fund	166,349,072	172,968,414	176,879,107	1,116.78	185,202,039	1,133.35	185,202,039	185,202,039	1,133.35

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund by Object

Requirements	FY 2021-22									
	Actual		FY 2020-21		Proposed Budget		Approved		Adopted	
	FY 2018-19	FY 2019-20	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
SALARIES										
LICENSED SALARIES	\$ 47,400,544	\$ 49,621,807	\$ 52,179,011	694.35	\$ 54,969,313	705.52	\$ 54,969,313	705.52	\$ 54,969,313	705.52
CLASSIFIED/CONF SALARIES	12,955,687	14,030,714	15,276,751	370.94	15,934,276	377.34	15,934,276	377.34	15,934,276	377.34
ADMINISTRATOR SALARIES	4,217,485	4,715,947	4,924,227	36.49	5,155,276	37.49	5,155,276	37.49	5,155,276	37.49
MANAGERIAL SALARIES	1,236,314	1,214,407	1,276,003	15.00	1,204,619	13.00	1,204,619	13.00	1,204,619	13.00
UNUSED VACATION PAY OUT	133,631	160,771	102,642	0.00	190,883	0.00	190,883	0.00	190,883	0.00
LICENSED SUB SALARIES	6,811	17,184	0	0.00	0	0.00	0	0.00	0	0.00
CLASSIFIED SUB SALARIES	5,979	5,117	0	0.00	0	0.00	0	0.00	0	0.00
TEMPORARY - LICENSED	0	5,426	0	0.00	0	0.00	0	0.00	0	0.00
TEMPORARY - CLASSIFIED	1,237,148	1,290,294	1,361,273	0.00	1,659,625	0.00	1,659,625	0.00	1,659,625	0.00
ADDITIONAL SALARY	1,979,533	1,852,980	2,130,858	0.00	2,327,782	0.00	2,327,782	0.00	2,327,782	0.00
TOTAL SALARIES	69,173,132	72,914,647	77,250,766	1,116.78	81,441,775	1,133.35	81,441,775	1,133.35	81,441,775	1,133.35
ASSOCIATED PAYROLL COSTS										
PUBLIC EMPLOYEES RETIREMENT	19,780,100	24,180,401	24,937,075	0.00	23,222,592	0.00	23,222,592	0.00	23,222,592	0.00
F I C A	5,368,991	5,684,524	5,775,056	0.00	6,132,134	0.00	6,132,134	0.00	6,132,134	0.00
OTHER REQUIRED PAYROLL COSTS	1,411,897	1,506,652	1,586,309	0.00	1,822,495	0.00	1,822,495	0.00	1,822,495	0.00
HEALTH INSURANCE	20,302,456	21,304,870	23,689,715	0.00	25,402,984	0.00	25,402,984	0.00	25,402,984	0.00
TOTAL ASSOCIATED PAYROLL COST	46,863,444	52,676,448	55,988,155	0.00	56,580,204	0.00	56,580,204	0.00	56,580,204	0.00
PURCHASED SERVICES										
INSTRUCTIONAL, PROFESSIONAL, TECHNICAL SERVICES	1,345,996	1,019,141	1,418,635	0.00	1,210,042	0.00	1,210,042	0.00	1,210,042	0.00
PROPERTY SERVICES	3,735,272	2,872,202	3,869,350	0.00	3,905,614	0.00	3,905,614	0.00	3,905,614	0.00
STUDENT TRANSPORTATION SERVICES	5,047,548	4,475,599	5,396,970	0.00	6,189,624	0.00	6,189,624	0.00	6,189,624	0.00
TRAVEL	376,025	240,707	622,766	0.00	556,547	0.00	556,547	0.00	556,547	0.00
COMMUNICATION	450,077	673,793	646,303	0.00	644,398	0.00	644,398	0.00	644,398	0.00
CHARTER SCHOOL PAYMENTS	1,531,803	1,551,125	1,759,893	0.00	1,759,893	0.00	1,759,893	0.00	1,759,893	0.00
TUITION PMTS PRVT SCHOOL	37,833	44,407	45,000	0.00	45,000	0.00	45,000	0.00	45,000	0.00
OTHER TUITION PAYMENTS	1,000	0	0	0.00	0	0.00	0	0.00	0	0.00
PURCHASED SERVICES	1,265,049	1,108,825	1,691,644	0.00	1,648,361	0.00	1,648,361	0.00	1,648,361	0.00
LICENSED SUBS - CONTRACTED	2,106,165	1,237,567	2,421,563	0.00	2,343,161	0.00	2,343,161	0.00	2,343,161	0.00
CLASSIFIED SUBS - CONTRACTED	434,344	363,188	665,856	0.00	681,934	0.00	681,934	0.00	681,934	0.00
EVENTS MONITORS OR TUDORS	68,908	312,088	0	0.00	0	0.00	0	0.00	0	0.00
ADMINISTRATOR SUBS	17,569	12,527	0	0.00	60,908	0.00	60,908	0.00	60,908	0.00
TOTAL PURCHASED SERVICES	16,417,589	13,911,169	18,537,981	0.00	19,045,482	0.00	19,045,482	0.00	19,045,482	0.00

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund by Object

	Actual		FY 2020-21		Proposed Budget		FY 2021-22 Approved		Adopted	
	FY 2018-19	FY 2019-20	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
SUPPLIES AND MATERIALS										
CONSUMABLE SUPPLIES AND MATERIALS	2,249,060	2,052,766	2,553,604	0.00	2,607,921	0.00	2,607,921	0.00	2,607,921	0.00
CONSUMABLE SUPPLIES	0	0	16,000	0.00	0	0.00	0	0.00	0	0.00
TEXTBOOKS	341,582	213,295	182,441	0.00	192,279	0.00	192,279	0.00	192,279	0.00
LIBRARY BOOKS	42,398	63,703	107,103	0.00	118,694	0.00	118,694	0.00	118,694	0.00
PERIODICALS	42,739	74,781	9,150	0.00	7,410	0.00	7,410	0.00	7,410	0.00
NON-CONSUMABLE ITEMS	205,752	204,177	190,284	0.00	217,160	0.00	217,160	0.00	217,160	0.00
COMPUTER SOFTWARE	277,175	262,057	508,572	0.00	477,260	0.00	477,260	0.00	477,260	0.00
COMPUTER HARDWARE UNDER 5000	413,685	508,479	233,802	0.00	236,701	0.00	236,701	0.00	236,701	0.00
TOTAL SUPPLIES AND MATERIALS	3,572,390	3,379,259	3,800,955	0.00	3,857,425	0.00	3,857,425	0.00	3,857,425	0.00
CAPITAL OUTLAY										
DEPRECIABLE EQUIPMENT	948,257	670,582	98,400	0.00	495,300	0.00	495,300	0.00	495,300	0.00
COMPUTER HARDWARE OVER 5000	958	0	1,300	0.00	1,300	0.00	1,300	0.00	1,300	0.00
DEPRECIABLE TRANSPORTATION EQUIPMENT	35,000	0	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL CAPITAL OUTLAY	984,215	670,582	99,700	0.00	496,600	0.00	496,600	0.00	496,600	0.00
OTHER OBJECTS										
DUES/FEES/MEMBERSHIP	517,584	515,595	497,273	0.00	559,170	0.00	559,170	0.00	559,170	0.00
INSURANCE AND JUDGEMENTS	478,955	550,247	579,475	0.00	682,250	0.00	682,250	0.00	682,250	0.00
TAXES & LICENSES	13,474	2,642	10,310	0.00	10,310	0.00	10,310	0.00	10,310	0.00
GRANT INDIRECT CHARGES	53,830	47,456	54,000	0.00	54,000	0.00	54,000	0.00	54,000	0.00
TOTAL OTHER OBJECTS	1,063,843	1,115,940	1,141,058	0.00	1,305,730	0.00	1,305,730	0.00	1,305,730	0.00
TRANSFERS										
FUND MODIFICATIONS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL TRANSFERS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
OTHER USES OF FUNDS										
PLANNED RESERVE	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	0.00	4,929,619	0.00
SUSTAINABILITY RESERVE	0	0	7,543,955	0.00	7,710,102	0.00	7,710,102	0.00	7,710,102	0.00
RESERVED FOR NEXT YEAR	27,964,941	28,108,839	9,043,955	0.00	9,510,102	0.00	9,510,102	0.00	9,510,102	0.00
TOTAL OTHER USES OF FUNDS	27,964,941	28,108,839	19,605,492	0.00	22,149,823	0.00	22,149,823	0.00	22,149,823	0.00
TOTAL REQUIREMENTS GENERAL FUND	\$ 166,349,072	\$ 172,968,414	\$ 176,879,107	1,116.78	\$ 185,202,039	1,133.35	\$ 185,202,039	1,133.35	\$ 185,202,039	1,133.35

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund By Major Function Category

	FY 2021-22									
	Actual		FY 2020-21		Proposed		Approved		Adopted	
	FY 2018-19	FY 2019-20	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
Requirements										
Instruction	\$ 88,795,644	\$ 93,489,686	\$ 99,175,096	766.48	\$ 102,569,284	784.80	\$ 102,569,284	784.80	\$ 102,569,284	784.80
Support Services	49,018,725	50,883,987	57,322,087	347.05	59,813,271	345.31	59,813,271	345.31	59,813,271	345.31
Enterprise and Community Services	260,245	294,372	321,432	3.25	344,660	3.25	344,660	3.25	344,660	3.25
Other Uses	309,516	191,530	455,000	-	325,000	-	325,000	-	325,000	-
Contingencies	-	-	3,017,582	-	4,929,619	-	4,929,619	-	4,929,619	-
UNAPPRO ENDING FUND BAL	27,964,941	28,108,839	16,587,910	-	17,220,204	-	17,220,204	-	17,220,204	-
TOTAL REQUIREMENTS GENERAL FUND	<u>\$ 166,349,072</u>	<u>\$ 172,968,414</u>	<u>\$ 176,879,107</u>	<u>1,116.78</u>	<u>\$ 185,202,039</u>	<u>1,133.35</u>	<u>\$ 185,202,039</u>	<u>1,133.35</u>	<u>\$ 185,202,039</u>	<u>1,133.35</u>

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund By Major Function

Instruction	FY 2021-22									
	Actual		FY 2020-21		Proposed Budget		Approved		Adopted	
	FY 2018-19	FY 2019-20	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
Elementary K-5	\$ 29,150,294	\$ 31,432,950	\$ 32,872,479	254.75	\$ 33,890,466	259.03	\$ 33,890,466	259.03	\$ 33,890,466	259.03
Elementary Extracurricular	73,505	73,124	65,088	-	52,686	-	52,686	-	52,686	-
Middle School Programs	14,961,871	15,763,663	16,431,041	120.59	17,472,728	127.00	17,472,728	127.00	17,472,728	127.00
Middle School Extracurricular	113,318	104,804	120,990	-	125,819	-	125,819	-	125,819	-
High School Programs	20,594,652	21,551,798	22,718,692	162.38	23,224,707	165.38	23,224,707	165.38	23,224,707	165.38
High School Extracurricular	1,976,740	2,022,258	2,117,904	6.00	2,093,745	6.00	2,093,745	6.00	2,093,745	6.00
Pre-Kindergarten Programs	648,344	702,299	801,327	6.00	1,542,422	12.50	1,542,422	12.50	1,542,422	12.50
Programs for Talented & Gifted	360,821	383,154	416,518	3.01	425,709	3.01	425,709	3.01	425,709	3.01
Restrictive Programs for Students w/ Disabilities	2,134,347	2,143,182	2,224,172	21.41	2,290,914	22.21	2,290,914	22.21	2,290,914	22.21
Less Restrictive Programs for Students w/ Disabilities	9,759,925	10,454,083	11,517,074	129.23	11,604,645	130.18	11,604,645	130.18	11,604,645	130.18
Treatment and Habilitation	31,747	-	-	-	-	-	-	-	-	-
Remediation	1,126,478	1,151,246	1,152,559	4.75	1,636,267	5.56	1,636,267	5.56	1,636,267	5.56
Title IA	-	2,228	-	-	-	-	-	-	-	-
Alternative Education	4,173,012	3,955,783	4,548,133	21.44	4,170,117	20.14	4,170,117	20.14	4,170,117	20.14
English Second Language Programs	3,596,930	3,631,145	3,997,528	36.06	3,929,524	33.77	3,929,524	33.77	3,929,524	33.77
Other Programs	93,659	116,161	191,591	0.85	109,535	-	109,535	-	109,535	-
Summer School	-	1,810	-	-	-	-	-	-	-	-
Total Instruction	88,795,644	93,489,686	99,175,096	766.48	102,569,284	784.80	102,569,284	784.80	102,569,284	784.80
Support Services										
Attendance and Social Work Services	1,370,725	1,512,941	1,666,660	16.81	1,681,386	16.81	1,681,386	16.81	1,681,386	16.81
Guidance Services	5,693,103	6,092,247	6,558,346	50.12	6,712,517	50.27	6,712,517	50.27	6,712,517	50.27
Health Services	615,785	406,098	722,377	4.00	527,500	2.00	527,500	2.00	527,500	2.00
Psychological Services	534,793	516,808	659,295	5.20	697,246	5.25	697,246	5.25	697,246	5.25
Speech Pathology and Audiology Services	233,634	253,315	263,664	2.00	350,385	2.60	350,385	2.60	350,385	2.60
Other Student Treatment Services	73,534	81,989	89,523	-	89,523	-	89,523	-	89,523	-
Service Direction, Student Support Services	496,553	509,341	592,726	3.26	634,208	3.26	634,208	3.26	634,208	3.26
Improvement of Instruction Services	1,806,531	2,156,784	2,334,308	14.66	2,365,739	13.66	2,365,739	13.66	2,365,739	13.66
Educational Media Services	1,191,130	1,356,106	1,501,678	17.31	1,536,752	17.31	1,536,752	17.31	1,536,752	17.31
Assessment and Testing Services	565,729	485,582	589,346	3.00	687,506	3.00	687,506	3.00	687,506	3.00
Instructional Staff Development	1,214,488	918,147	1,793,255	2.77	1,878,699	3.77	1,878,699	3.77	1,878,699	3.77
Board of Education Services	419,477	401,939	571,100	-	612,680	-	612,680	-	612,680	-

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
General Fund By Major Function

	Actual		FY 2020-21		FY 2021-22					
					Proposed Budget		Approved		Adopted	
	FY 2018-19	FY 2019-20	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
Executive Administration Services	826,027	773,587	1,045,958	3.00	1,045,560	3.00	1,045,560	3.00	1,045,560	3.00
Office of Principal Services	9,625,127	10,200,970	10,831,246	86.39	10,808,240	84.77	10,808,240	84.77	10,808,240	84.77
Direction of Business Support Services	395,212	423,970	411,332	2.00	433,216	2.00	433,216	2.00	433,216	2.00
Fiscal Services	1,567,603	1,847,488	1,941,836	12.50	2,237,246	12.50	2,237,246	12.50	2,237,246	12.50
Operations and Maintenance of Plant Services	10,785,356	10,503,822	12,265,168	74.50	12,071,555	72.50	12,071,555	72.50	12,071,555	72.50
Student Transportation Services	7,033,211	6,916,102	7,696,804	24.10	9,132,744	26.60	9,132,744	26.60	9,132,744	26.60
Information Services	767,519	698,413	932,751	4.50	884,726	4.00	884,726	4.00	884,726	4.00
Staff Services	1,103,386	1,308,889	1,633,195	6.17	2,041,379	6.75	2,041,379	6.75	2,041,379	6.75
Technology Services	2,105,333	2,806,221	2,575,320	12.00	2,712,100	12.50	2,712,100	12.50	2,712,100	12.50
Interpretation and Translation Services	35,874	34,589	23,100	-	25,100	-	25,100	-	25,100	-
Total Support Services	49,018,725	50,883,987	57,322,087	347.05	59,813,271	345.31	59,813,271	345.31	59,813,271	345.31
Enterprise and Community Services										
Food Services	5,470	5,120	6,055	0.06	5,950	0.06	5,950	0.06	5,950	0.06
Community Services	178,590	211,220	242,822	2.19	265,091	2.19	265,091	2.19	265,091	2.19
Custody and Care of Children Services	76,185	78,032	72,555	1.00	73,620	1.00	73,620	1.00	73,620	1.00
Total Enterprise and Community Services	260,245	294,372	321,432	3.25	344,660	3.25	344,660	3.25	344,660	3.25
Transfer of Funds	309,516	191,530	455,000	-	325,000	-	325,000	-	325,000	-
Contingency	-	-	3,017,582	-	4,929,619	-	4,929,619	-	4,929,619	-
Additional State Funding										
Sustainability Contingency										
Unappropriated										
Reserved for Next Year	27,964,941	28,108,839	16,587,910	-	17,220,204	-	17,220,204	-	17,220,204	-
TOTAL REQUIREMENTS GENERAL FUND	\$ 166,349,072	\$ 172,968,414	\$ 176,879,107	1,116.78	\$ 185,202,039	1,133.35	\$ 185,202,039	1,133.35	\$ 185,202,039	1,133.35

General Fund Resources and Requirements



Tigard-Tualatin School District 23J

"Educate every child"

General Fund

This fund budgets for all financial resources and requirements of the District, except for those required to be accounted for in another fund.

Revenue:

The State School Fund Grant general purpose and transportation grants are the principal revenue sources of the general fund totaling 88% of operating revenue. The State School Fund Grant is apportioned to schools through the general purpose grant, a facility grant, a transportation grant and a high cost disabilities grant. 95.5 % of the grant is allocated to school districts and the remainder is allocated to ESDs. All grants except the facility grant are accounted for in the general fund. Districts may apply for facility grant funds when construction adds square footage to school buildings. The state grant apportionment is minus local revenue. Local revenue includes general operating property taxes, county and common school funds, and federal forest fees. Local property taxes account for 97.3% of the local revenue. The general purpose grant is allocated through a weighted average daily membership formula. The transportation grant is paid at seventy percent of the district's allowable general fund transportation costs. Each December, School districts in the state are required to estimate for the following year the components of the grant such as ADMw, local property taxes, transportation costs, and the cost of students with an IEP with a cost per student over \$30,000. The district receives estimated payments starting in September and ending in May. The general purpose and transportation portion of the grant is reconciled the following May after districts file student enrollment data and final annual financial reports. The high cost disability is grant is a shared grant based the district's proportion of the funds claimed and is 2.9% of operating revenue. The district receives an estimated payment for the current year in May and a final settlement the following May.

The local option tax levy is a voter approved levy that allows the district to collect taxes outside the constitutional tax limitation. The length of the approval is limited to five years. District voters renewed the levy in 2014 for the fiscal years 2015-16 through 2019-20. In November 2018, voters renewed the levy for five years beginning in 2020-21 through 2024-25. This resource accounts for 6.6% of operating revenue. The approved levy is \$1.00 per thousand of assessed value. The levy is subject to compression as the tax is levied on the assessed valuation but the limit on the tax is determined the real market value. The District estimates the 2021-22 assessed value as \$12.6 billion and the current year local option tax collection to be \$10.1 million.

The remainder of the revenue is 3.4% of the total and includes earning on investments, the portion of district's ESD allocation not used for services, athletic pay to play and gate fees, and other state and local sources.

Expenditures:

Staff salary and benefits account for 84.6% of operating expenditures in the general fund. FTE is summarized below.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	695.34	694.35	705.52
Classified	365.34	370.94	377.34
Administrative	35.49	36.49	37.49
Managerial and Confidential	15.00	15.00	13.00
Total FTE	1,111.17	1,116.78	1,133.35

The state accounting handbook describes the object as the “service or commodity bought.” The budget is summarized below by object.

Object	Budget	% of Operating Budget
Salaries and Benefits	138,021,979	84.6%
Purchased Services	19,045,482	11.7%
Supplies And Materials	3,857,425	2.4%
Capital Outlay	496,600	0.3%
Other Objects	1,305,730	0.8%
Transfers	325,000	0.2%
Total operating budget	163,052,216	

The state accounting handbook describes a function as the “activity for which a service or material is acquired.” The general budget summarized below by function.

Function	Budget	% of Operating Budget
Direct Instruction	102,569,284	62.9%
Support Services - Students	10,692,765	6.6%
Support Service - Instructional Staff Support	6,468,696	4.0%
Office the Principal	10,808,240	6.6%
Student Transportation	9,132,744	5.6%
Technology Services	2,712,100	1.7%
Operation and Maintenance of Physical Plant	12,071,554	7.4%
Central Support	7,927,173	4.9%
Enterprise and Community Service	344,660	0.2%
Transfers to Other Funds	325,000	0.2%
Total operating budget	163,052,216	

Tigard-Tualatin School Dist 23J
6960 SW Sandburg Street Tigard, OR 97223

Resources Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100 GENERAL FUND									
1110 AD VALOREM TAXES LEVIED BY DIST	56,869,909	57,555,961	58,153,000	0.00	60,699,999	0.00	60,699,999	60,699,999	0.00
1120 LOCAL OPTION AD VALORM TAXES L	9,463,320	9,517,783	9,341,400	0.00	10,100,000	0.00	10,100,000	10,100,000	0.00
1190 PENALTY & INTEREST ON TAX	68,600	70,320	47,000	0.00	47,000	0.00	47,000	47,000	0.00
1311 TUITION FROM INDIVIDUALS	19,935	17,320	5,000	0.00	5,000	0.00	5,000	5,000	0.00
1312 TUITION FROM OTH DIST IN	204,000	215,000	224,000	0.00	224,000	0.00	224,000	224,000	0.00
1500 EARNINGS ON INVESTMENTS	1,489,495	1,073,431	1,000,000	0.00	500,000	0.00	500,000	500,000	0.00
1700 EXTRACURRICULAR ACTIVITIES	383,522	256,038	454,265	0.00	200,000	0.00	200,000	200,000	0.00
1800 COMMUNITY SERVICE ACTIVITIES	132,553	111,962	120,000	0.00	120,000	0.00	120,000	120,000	0.00
1960 RECOVERY PRIOR YEARS EXP	393,083	136,652	392,000	0.00	392,000	0.00	392,000	392,000	0.00
1980 FEES CHARGED TO GRANTS	199,765	211,611	690,000	0.00	690,000	0.00	690,000	690,000	0.00
1990 MISCELLANEOUS REVENUES	464,018	565,820	150,000	0.00	150,000	0.00	150,000	150,000	0.00
1000 Revenue from Local Sources	69,688,201	69,731,899	70,576,665	0.00	73,127,999	0.00	73,127,999	73,127,999	0.00
2101 COUNTY SCHOOL FUNDS	309,693	331,562	300,000	0.00	300,000	0.00	300,000	300,000	0.00
2102 ESD APPORTIONMENT	1,200,000	970,000	1,970,000	0.00	1,970,000	0.00	1,970,000	1,970,000	0.00
2000 Revenue from Intermediate Sources	1,509,693	1,301,562	2,270,000	0.00	2,270,000	0.00	2,270,000	2,270,000	0.00
3101 STATE SCH FD-GEN SUPPORT	64,670,468	69,207,359	73,123,950	0.00	72,916,914	0.00	72,916,914	72,916,914	0.00
3103 COMMON SCHOOL FUND	1,406,242	1,239,774	1,218,492	0.00	1,311,126	0.00	1,311,126	1,311,126	0.00
3109 SSF-HIGH COST STUDENTS	3,027,204	2,462,375	3,614,000	0.00	4,500,000	0.00	4,500,000	4,500,000	0.00
3111 PRIOR YR SSFG ADJUSTMENT	691,628	978,193	0	0.00	0	0.00	0	0	0.00
3204 DRIVERS EDUCATION	70,852	20,280	76,000	0.00	76,000	0.00	76,000	76,000	0.00
3299 (STATE) OTHER RESTRICTED GRANT	0	11,018	0	0.00	0	0.00	0	0	0.00
3000 Revenue from State Sources	69,866,394	73,918,999	78,032,442	0.00	78,804,040	0.00	78,804,040	78,804,040	0.00
4300 FEDERAL RSTR REV FROM FED	0	36,917	0	0.00	0	0.00	0	0	0.00
4500 FED RSTR REV THRU STATE	18,739	12,748	0	0.00	0	0.00	0	0	0.00
4801 FEDERAL FOREST FEES	1,072	0	0	0.00	0	0.00	0	0	0.00
4000 Revenue from Federal Sources	19,811	49,666	0	0.00	0	0.00	0	0	0.00
5300 SALE/LOSS FIXED ASSETS	968	1,348	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	25,264,006	27,964,941	26,000,000	0.00	31,000,000	0.00	31,000,000	31,000,000	0.00
5000 Other Sources	25,264,974	27,966,289	26,000,000	0.00	31,000,000	0.00	31,000,000	31,000,000	0.00
Total Fund 100 GENERAL FUND	166,349,072	172,968,414	176,879,107	0.00	185,202,039	0.00	185,202,039	185,202,039	0.00

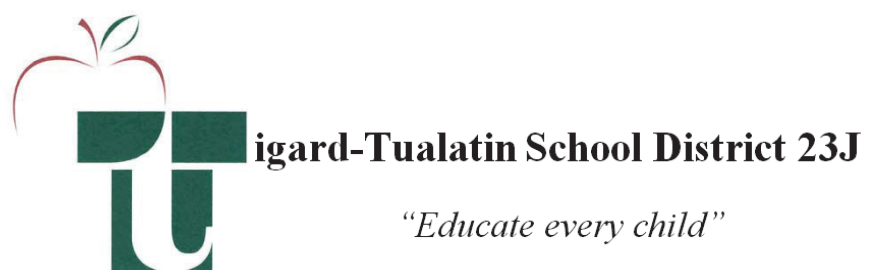
Tigard-Tualatin School Dist 23J
6960 SW Sandburg Street Tigard, OR 97223

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND										
Function 1000	Instruction										
100	SALARIES		49,090,578	51,344,716	54,064,177	766.48	57,431,404	784.80	57,431,404	57,431,404	784.80
200	ASSOCIATED PAYROLL COST		32,847,467	36,645,143	38,649,700	0.00	38,866,353	0.00	38,866,353	38,866,353	0.00
300	PURCHASED SERVICES		4,896,488	3,800,866	4,924,362	0.00	4,726,495	0.00	4,726,495	4,726,495	0.00
400	SUPPLIES AND MATERIALS		1,738,447	1,524,729	1,340,717	0.00	1,345,617	0.00	1,345,617	1,345,617	0.00
500	CAPITAL OUTLAY		8,435	4,138	2,300	0.00	2,300	0.00	2,300	2,300	0.00
600	OTHER OBJECTS		214,229	170,093	193,840	0.00	197,115	0.00	197,115	197,115	0.00
Major Function 1000	Instruction		88,795,644	93,489,686	99,175,096	766.48	102,569,284	784.80	102,569,284	102,569,284	784.80
Function 2000	Support Services										
100	SALARIES		19,943,929	21,414,056	23,027,551	347.05	23,850,406	345.31	23,850,406	23,850,406	345.31
200	ASSOCIATED PAYROLL COST		13,902,195	15,893,276	17,197,056	0.00	17,572,254	0.00	17,572,254	17,572,254	0.00
300	PURCHASED SERVICES		11,513,517	10,109,835	13,607,025	0.00	14,306,335	0.00	14,306,335	14,306,335	0.00
400	SUPPLIES AND MATERIALS		1,833,689	1,854,530	2,445,838	0.00	2,481,363	0.00	2,481,363	2,481,363	0.00
500	CAPITAL OUTLAY		975,780	666,444	97,400	0.00	494,300	0.00	494,300	494,300	0.00
600	OTHER OBJECTS		849,615	945,847	947,218	0.00	1,108,615	0.00	1,108,615	1,108,615	0.00
Major Function 2000	Support Services		49,018,725	50,883,987	57,322,087	347.05	59,813,271	345.31	59,813,271	59,813,271	345.31
Function 3000	Enterprise and Community Services										
100	SALARIES		138,625	155,875	159,038	3.25	159,965	3.25	159,965	159,965	3.25
200	ASSOCIATED PAYROLL COST		113,782	138,029	141,399	0.00	141,598	0.00	141,598	141,598	0.00
300	PURCHASED SERVICES		7,584	468	6,594	0.00	12,653	0.00	12,653	12,653	0.00
400	SUPPLIES AND MATERIALS		255	0	14,400	0.00	30,445	0.00	30,445	30,445	0.00
Major Function 3000	Enterprise and Community Services		260,245	294,372	321,432	3.25	344,660	3.25	344,660	344,660	3.25
Function 5000	Other Uses										

Requirements Report

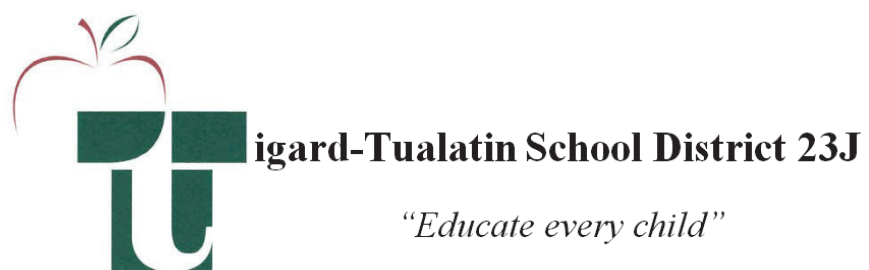
		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND									
700	TRANSFERS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
Major Function 5000	Other Uses	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
Function 6000	Contingencies									
800	OTHER USES OF FUNDS	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
Major Function 6000	Contingencies	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
800	OTHER USES OF FUNDS	27,964,941	28,108,839	16,587,910	0.00	17,220,204	0.00	17,220,204	17,220,204	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	27,964,941	28,108,839	16,587,910	0.00	17,220,204	0.00	17,220,204	17,220,204	0.00
Total Fund 100	GENERAL FUND	166,349,072	172,968,414	176,879,107	1,116.78	185,202,039	1,133.35	185,202,039	185,202,039	1,133.35



OTHER FUNDS

Other Funds

Resources and Requirements



Transportation Equipment Fund

This fund was established to support the replacement of school buses and school bus facilities. The principal resource is an allocation of funds based on the allowable depreciation on district owned transportation equipment, improvements and property. Depreciation payments are received in the Transportation Equipment Fund, and by law may be used only for the purchase of transportation equipment.

This fund will allow for the lease purchase of five buses.

Resources Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 204	TRANSPORTATION EQUIPMENT FUND
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1910 RENTALS	18,000	18,000	18,000	0.00	18,000	0.00	18,000	18,000	0.00
1000 Revenue from Local Sources	18,000	18,000	18,000	0.00	18,000	0.00	18,000	18,000	0.00
3222 ST SCHOOL FD TRANSP EQUIP	120,530	146,390	146,400	0.00	133,228	0.00	133,228	133,228	0.00
3000 Revenue from State Sources	120,530	146,390	146,400	0.00	133,228	0.00	133,228	133,228	0.00
5200 INTERFUND TRANSFERS	0	140,332	200	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	271,668	287,964	330,100	0.00	364,885	0.00	364,885	364,885	0.00
5000 Other Sources	271,668	428,296	330,300	0.00	364,885	0.00	364,885	364,885	0.00
Total Fund 204 TRANSPORTATION EQUIPMENT FUND	410,198	122,234	494,700	0.00	516,113	0.00	516,113	516,113	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 204	TRANSPORTATION EQUIPMENT FUND										
Function 2000	Support Services										
300	PURCHASED SERVICES		122,234	122,234	122,300	0.00	128,085	0.00	128,085	128,085	0.00
500	CAPITAL OUTLAY		0	0	372,400	0.00	388,028	0.00	388,028	388,028	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		287,964	470,452	0	0.00	0	0.00	0	0	0.00
Total Fund 204	TRANSPORTATION EQUIPMENT FUND		410,198	592,686	494,700	0.00	516,113	0.00	516,113	516,113	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Food Service Fund

This fund accounts for the activities of the District's food service program. Services include lunch programs in all schools and breakfast programs in many schools. Resources reflect: federal subsidies from the United States Department of Agriculture, which provide partial reimbursement to the District for each meal served, the value of federal commodities, and a matching grant from the State. The proposed budget has resources of \$5.4 million including a beginning fund balance of \$50,000. Requirements consist of \$2.6 million for staff, \$1.79 million for food supplies, and \$800,000 for materials, supplies, services and equipment.

Resources include a \$1,500,000 transfer from the ESSER 2 Fund for the Meal Provision Program in the event of an operating deficit due to a continuation of fewer meals served as the District has experienced during the pandemic. This program will provide meals for all students regardless of their ability to pay. This includes meals from the regular menu but not the ala carte menu. Federal law does not allow the Food Service Fund to absorb this cost as a bad debt; therefore, a resource outside of the fund, e.g. general fund, must cover the cost.

The Food Service Fund operates as a nonprofit school food service program. This means that all food service operations conducted by the school food authority are principally for the benefit of school children; all of the revenue from this fund is used solely for the operation or improvement of such food services.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Classified	31.10	33.57	33.57
Managerial and Confidential	1.00	1.00	1.00
Total FTE	32.10	34.57	34.57

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 205	FOOD SERVICE FUND									
1500	EARNINGS ON INVESTMENTS	20,315	11,839	8,000	0.00	8,000	0.00	8,000	8,000	0.00
1600	FOOD SERVICE	1,152,832	881,414	1,582,000	0.00	1,433,000	0.00	1,433,000	1,433,000	0.00
1990	MISCELLANEOUS REVENUES	0	2,455	0	0.00	0	0.00	0	0	0.00
1000	Revenue from Local Sources	1,173,147	895,709	1,590,000	0.00	1,441,000	0.00	1,441,000	1,441,000	0.00
3102	STATE SCH FD-SCH LUNCH MT	35,723	36,467	35,000	0.00	35,000	0.00	35,000	35,000	0.00
3299	(STATE) OTHER RESTRICTED GRANT	86,090	71,895	75,000	0.00	75,000	0.00	75,000	75,000	0.00
3000	Revenue from State Sources	121,813	108,362	110,000	0.00	110,000	0.00	110,000	110,000	0.00
4500	FED RSTR REV THRU STATE	2,193,561	1,674,344	2,575,000	0.00	2,063,607	0.00	2,063,607	2,063,607	0.00
4900	REVENUE FOR/ON BAHALF OF THE D	265,184	302,200	255,000	0.00	255,000	0.00	255,000	255,000	0.00
4000	Revenue from Federal Sources	2,458,744	1,976,544	2,830,000	0.00	2,318,607	0.00	2,318,607	2,318,607	0.00
5200	INTERFUND TRANSFERS	167,986	137,530	200,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
5300	SALE/LOSS FIXED ASSETS	3,679	0	0	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	1,059,812	842,427	50,000	0.00	50,000	0.00	50,000	50,000	0.00
5000	Other Sources	1,231,478	979,957	250,000	0.00	1,550,000	0.00	1,550,000	1,550,000	0.00
Total Fund 205	FOOD SERVICE FUND	4,985,182	3,960,572	4,780,000	0.00	5,419,607	0.00	5,419,607	5,419,607	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 205	FOOD SERVICE FUND										
Function 2000	Support Services										
100	SALARIES		23	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST		7	0	0	0.00	0	0.00	0	0	0.00
Function 3000	Enterprise and Community Services										
100	SALARIES		1,141,107	1,217,499	1,274,759	34.57	1,303,682	34.57	1,303,682	1,303,682	34.57
200	ASSOCIATED PAYROLL COST		1,021,201	1,151,107	1,326,209	0.00	1,261,790	0.00	1,261,790	1,261,790	0.00
300	PURCHASED SERVICES		86,337	59,399	110,500	0.00	90,750	0.00	90,750	90,750	0.00
400	SUPPLIES AND MATERIALS		1,851,292	1,344,159	1,948,032	0.00	2,592,886	0.00	2,592,886	2,592,886	0.00
500	CAPITAL OUTLAY		28,754	29,936	60,000	0.00	160,000	0.00	160,000	160,000	0.00
600	OTHER OBJECTS		14,034	4,465	10,500	0.00	10,500	0.00	10,500	10,500	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		842,427	154,008	50,000	0.00	0	0.00	0	0	0.00
Total Fund 205	FOOD SERVICE FUND		4,985,182	3,960,572	4,780,000	34.57	5,419,607	34.57	5,419,607	5,419,607	34.57



Tigard-Tualatin School District 23J

"Educate every child"

Community Building and Grounds Use Fund

This fund accounts for the resources and requirements related to the rental of school facilities for community and private use and the parking fees collected at both high schools. The requirements in this fund include wages for building monitors and management of the program. High school parking lot fees are used for parking lot security and maintenance.

Parking fees at both high schools are committed to parking lot repairs and improvements.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Classified	1.00	1.00	1.00

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 207	COMMUNITY BUILDING AND GROUND USE FUND									
	1700 EXTRACURRICULAR ACTIVITIES	15,940	23,312	130,000	0.00	130,000	0.00	130,000	130,000	0.00
	1910 RENTALS	384,650	303,336	600,000	0.00	600,000	0.00	600,000	600,000	0.00
	1000 Revenue from Local Sources	400,590	326,647	730,000	0.00	730,000	0.00	730,000	730,000	0.00
	5400 BEGINNING FUND BALANCE	823,360	833,380	800,000	0.00	850,000	0.00	850,000	850,000	0.00
	5000 Other Sources	823,360	833,380	800,000	0.00	850,000	0.00	850,000	850,000	0.00
Total Fund 207	COMMUNITY BUILDING AND GROUND USE FUND	1,223,950	1,160,027	1,530,000	0.00	1,580,000	0.00	1,580,000	1,580,000	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 207	COMMUNITY BUILDING AND GROUND USE FUND										
Function 2000	Support Services										
100	SALARIES		1,337	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST		106	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		23	0	63,000	0.00	63,000	0.00	63,000	63,000	0.00
400	SUPPLIES AND MATERIALS		1,371	0	225,000	0.00	225,000	0.00	225,000	225,000	0.00
Function 3000	Enterprise and Community Services										
100	SALARIES		109,354	0	59,981	1.00	61,016	1.00	61,016	61,016	0.00
200	ASSOCIATED PAYROLL COST		51,946	0	44,012	0.00	39,522	0.00	39,522	39,522	0.00
300	PURCHASED SERVICES		214,723	1,050	755,605	0.00	749,000	0.00	749,000	749,000	0.00
400	SUPPLIES AND MATERIALS		11,710	8,765	15,000	0.00	75,060	0.00	75,060	75,060	0.00
500	CAPITAL OUTLAY		0	0	342,402	0.00	342,402	0.00	342,402	342,402	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		833,380	1,150,212	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Fund 207	COMMUNITY BUILDING AND GROUND USE FUND		1,223,950	1,160,027	1,530,000	1.00	1,580,000	1.00	1,580,000	1,580,000	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Associated Student Body Fund

This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities and a flow through to the General Fund for athletic program pay to play fees and gate receipts.

Student funds are committed to students' activities.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 209	ASSOCIATED STUDENT BODY FUND									
	1990 MISCELLANEOUS REVENUES	2,294,405	1,566,269	4,000,000	0.00	4,000,000	0.00	4,000,000	4,000,000	0.00
	1000 Revenue from Local Sources	2,294,405	1,566,269	4,000,000	0.00	4,000,000	0.00	4,000,000	4,000,000	0.00
	5400 BEGINNING FUND BALANCE	1,726,509	1,610,747	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
	5000 Other Sources	1,726,509	1,610,747	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Total Fund 209	ASSOCIATED STUDENT BODY FUND	4,020,915	3,177,016	5,600,000	0.00	5,600,000	0.00	5,600,000	5,600,000	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 209	ASSOCIATED STUDENT BODY FUND										
Function 1000	Instruction										
400	SUPPLIES AND MATERIALS		1,491,258	873,876	3,500,000	0.00	3,500,000	0.00	3,500,000	3,500,000	0.00
Function 5000	Other Uses										
700	TRANSFERS		918,909	659,871	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		1,610,747	1,643,270	500,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Fund 209	ASSOCIATED STUDENT BODY FUND		4,020,915	3,177,016	5,600,000	0.00	5,600,000	0.00	5,600,000	5,600,000	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Federal Grants Fund

For the 2021-22 fiscal year, the District has active federal grants totaling \$8.2 million. Federal grants such as the Title 1A and 1D basic program, and IDEA Part B comprise the largest federal grants.

The grants include but are not limited to:

- Title 1A - Improving the Academic Achievement of the Economically Disadvantaged & Title 1D - Academic Programs for Neglected or Delinquent Students
- IDEA Part B related to Special

Education Other grants in this fund:

- Title IIA - Improving Teacher Quality
- Title III - English Language Learners
- Title IV – ESSA Student Academic Enrichment
- Youth Transitions Program
- S.T.O.P. - Sober Truth on Preventing Underage Drinking
- Upward Bound - College Readiness

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	21.07	21.14	22.39
Classified	16.76	13.01	15.33
Administrative	0.43	0.43	0.43
Managerial and Confidential	1.00	1.00	1.00
Total FTE	39.26	35.58	39.15

Resources Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 211 FEDERAL GRANTS FUND

1990 MISCELLANEOUS REVENUES	33,416	26,553	0	0.00	0	0.00	0	0	0.00
1000 Revenue from Local Sources	33,416	26,553	0	0.00	0	0.00	0	0	0.00
4200 FED UNRSTR REV THRU STATE	0	0	2,707,344	0.00	0	0.00	0	0	0.00
4300 FEDERAL RSTR REV FROM FED	300,026	302,535	396,000	0.00	710,746	0.00	710,746	710,746	0.00
4500 FED RSTR REV THRU STATE	4,614,581	4,691,676	5,094,505	0.00	7,408,159	0.00	7,408,159	7,408,159	0.00
4000 Revenue from Federal Sources	4,914,608	4,994,211	8,197,849	0.00	8,118,905	0.00	8,118,905	8,118,905	0.00
5400 BEGINNING FUND BALANCE	0	(445)	0	0.00	0	0.00	0	0	0.00
5000 Other Sources	0	(445)	0	0.00	0	0.00	0	0	0.00
Total Fund 211 FEDERAL GRANTS FUND	4,948,024	5,020,319	8,197,849	0.00	8,118,905	0.00	8,118,905	8,118,905	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 211	FEDERAL GRANTS FUND										
Function 1000	Instruction										
100	SALARIES		1,940,393	1,849,613	1,878,426	25.57	2,118,942	27.94	2,118,942	2,118,942	27.94
200	ASSOCIATED PAYROLL COST		1,203,530	1,193,430	1,257,485	0.00	863,720	0.00	863,720	863,720	0.00
300	PURCHASED SERVICES		122,562	103,470	116,548	0.00	531,700	0.00	531,700	531,700	0.00
400	SUPPLIES AND MATERIALS		156,455	47,104	127,003	0.00	514,998	0.00	514,998	514,998	0.00
600	OTHER OBJECTS		84,143	76,628	154,744	0.00	60,500	0.00	60,500	60,500	0.00
Function 2000	Support Services										
100	SALARIES		728,560	873,522	1,776,709	9.36	1,486,368	10.56	1,486,368	1,486,368	10.56
200	ASSOCIATED PAYROLL COST		378,054	547,357	1,343,323	0.00	857,530	0.00	857,530	857,530	0.00
300	PURCHASED SERVICES		188,691	168,409	295,242	0.00	268,468	0.00	268,468	268,468	0.00
400	SUPPLIES AND MATERIALS		12,142	12,012	1,031,495	0.00	172,275	0.00	172,275	172,275	0.00
600	OTHER OBJECTS		26,246	31,175	57,418	0.00	85,477	0.00	85,477	85,477	0.00
Function 3000	Enterprise and Community Services										
100	SALARIES		49,013	59,190	60,495	0.65	142,842	0.65	142,842	142,842	0.65
200	ASSOCIATED PAYROLL COST		28,927	40,684	46,694	0.00	56,836	0.00	56,836	56,836	0.00
300	PURCHASED SERVICES		13,903	7,334	34,401	0.00	870,750	0.00	870,750	870,750	0.00
400	SUPPLIES AND MATERIALS		16,977	7,872	12,864	0.00	33,400	0.00	33,400	33,400	0.00
600	OTHER OBJECTS		2,499	2,964	5,000	0.00	5,100	0.00	5,100	5,100	0.00
700	TRANSFERS		0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		(445)	(445)	0	0.00	0	0.00	0	0	0.00
Total Fund 211	FEDERAL GRANTS FUND		4,951,649	5,020,319	8,197,849	35.58	8,118,905	39.15	8,118,905	8,118,905	39.15



Tigard-Tualatin School District 23J

"Educate every child"

Elementary & Secondary Schools Emergency Relief (ESSER 2 & 3) Funds

In response to the impacts of the COVID-19 pandemic, U.S. Congress legislation has awarded Elementary & Secondary School Emergency Relief Funds (ESSER) to school districts. These dollars are intended to cover costs related to planning for and responding to reentry to in-person learning, reengagement of students and recovery related to learning loss and mental health impacts. Tigard-Tualatin will receive \$5.7 million in ESSER 2 funds, which are available through September 30, 2023. The District will also receive \$12.9 million in ESSER 3 funds, which are available through September 30, 2024. These are one-time funds, with which the District will prioritize one-time uses and temporary programs and positions as students return to in-person learning.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	0.00	0.00	7.72
Classified	0.00	0.00	9.13
Administrative	0.00	0.00	3.00
Total FTE	0.00	0.00	19.85

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 216	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 2) FUND									
	4500 FED RSTR REV THRU STATE	0	0	0	0.00	3,311,791	0.00	3,311,791	3,311,791	0.00
	4000 Revenue from Federal Sources	0	0	0	0.00	3,311,791	0.00	3,311,791	3,311,791	0.00
Total Fund 216	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 2) FUND	0	0	0	0.00	3,311,791	0.00	3,311,791	3,311,791	0.00

Requirements Report

FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund	216	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 2) FUND
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Function	1000	Instruction									
	300	PURCHASED SERVICES	0	0	0	0.00	1,100,000	0.00	1,100,000	1,100,000	0.00
Function	2000	Support Services									
	100	SALARIES	0	0	0	0.00	176,160	0.00	176,160	176,160	0.00
	200	ASSOCIATED PAYROLL COST	0	0	0	0.00	33,540	0.00	33,540	33,540	0.00
	300	PURCHASED SERVICES	0	0	0	0.00	120,000	0.00	120,000	120,000	0.00
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	252,879	0.00	252,879	252,879	0.00
	600	OTHER OBJECTS	0	0	0	0.00	129,212	0.00	129,212	129,212	0.00
Function	5000	Other Uses									
	700	TRANSFERS	0	0	0	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
Total Fund	216	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 2) FUND	0	0	0	0.00	3,311,791	0.00	3,311,791	3,311,791	0.00

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 217	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 3) FUND									
	4500 FED RSTR REV THRU STATE	0	0	0	0.00	2,775,805	0.00	2,775,805	2,775,805	0.00
	4000 Revenue from Federal Sources	0	0	0	0.00	2,775,805	0.00	2,775,805	2,775,805	0.00
Total Fund 217	ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 3) FUND	0	0	0	0.00	2,775,805	0.00	2,775,805	2,775,805	0.00

Requirements Report

FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 217 ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 3) FUND

Function	1000	Instruction									
100		SALARIES	0	0	0	0.00	177,883	2.22	177,883	177,883	2.22
200		ASSOCIATED PAYROLL COST	0	0	0	0.00	123,111	0.00	123,111	123,111	0.00
400		SUPPLIES AND MATERIALS	0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
600		OTHER OBJECTS	0	0	0	0.00	108,301	0.00	108,301	108,301	0.00
Function	2000	Support Services									
100		SALARIES	0	0	0	0.00	1,109,299	17.63	1,109,299	1,109,299	17.63
200		ASSOCIATED PAYROLL COST	0	0	0	0.00	693,843	0.00	693,843	693,843	0.00
300		PURCHASED SERVICES	0	0	0	0.00	132,368	0.00	132,368	132,368	0.00
400		SUPPLIES AND MATERIALS	0	0	0	0.00	21,000	0.00	21,000	21,000	0.00
Function	3000	Enterprise and Community Services									
300		PURCHASED SERVICES	0	0	0	0.00	370,000	0.00	370,000	370,000	0.00
Total Fund 217		ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER 3) FUND	0	0	0	0.00	2,775,805	19.85	2,775,805	2,775,805	19.85



Tigard-Tualatin School District 23J

"Educate every child"

Student Investment Account (SIA) Fund

The Student Success Act as passed by the Oregon Legislature during the 2019 session. The Act provides \$200 million to enhance the State School Fund, with the remaining funds primarily divided amount three key accounts. This district fund account for the district's allocation of 50% of the act revenues for student investment. The grants restricted purposes require the district to account for the grant in a separate fund. The programs supported by the fund were developed though a community engagement process. The current year is the first year of the district receiving these state funds.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	0.00	29.50	21.50
Classified	0.00	43.75	43.75
Administrative	0.00	5.00	3.00
Managerial and Confidential	0.00	1.00	1.00
Total FTE	0.00	79.25	69.25

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND									
	3299 (STATE) OTHER RESTRICTED GRANT	0	0	10,115,849	0.00	8,103,190	0.00	8,103,190	8,103,190	0.00
	3000 Revenue from State Sources	0	0	10,115,849	0.00	8,103,190	0.00	8,103,190	8,103,190	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND	0	0	10,115,849	0.00	8,103,190	0.00	8,103,190	8,103,190	0.00

Requirements Report

FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund	251	STUDENT INVESTMENT ACCOUNT (SIA) FUND
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Function	1000	Instruction									
100		SALARIES	0	0	1,977,754	46.50	1,858,898	44.50	1,858,898	1,858,898	44.50
200		ASSOCIATED PAYROLL COST	0	0	1,763,385	0.00	1,672,679	0.00	1,672,679	1,672,679	0.00
300		PURCHASED SERVICES	0	0	194,699	0.00	252,115	0.00	252,115	252,115	0.00
400		SUPPLIES AND MATERIALS	0	0	99,510	0.00	17,500	0.00	17,500	17,500	0.00
600		OTHER OBJECTS	0	0	171,000	0.00	0	0.00	0	0	0.00
Function	2000	Support Services									
100		SALARIES	0	0	2,921,804	32.75	1,883,864	24.75	1,883,864	1,883,864	24.75
200		ASSOCIATED PAYROLL COST	0	0	1,765,005	0.00	1,236,395	0.00	1,236,395	1,236,395	0.00
300		PURCHASED SERVICES	0	0	806,201	0.00	786,292	0.00	786,292	786,292	0.00
400		SUPPLIES AND MATERIALS	0	0	71,576	0.00	63,576	0.00	63,576	63,576	0.00
600		OTHER OBJECTS	0	0	345,000	0.00	331,871	0.00	331,871	331,871	0.00
Total Fund	251	STUDENT INVESTMENT ACCOUNT (SIA) FUND	0	0	10,115,934	79.25	8,103,190	69.25	8,103,190	8,103,190	69.25



Tigard-Tualatin School District 23J

"Educate every child"

Oregon High School Success Act (BM 98) Fund

High School Success is a fund initiated by ballot Measure 98 in November 2016. As per Oregon Department of Education guidance the funding is provided to establish or expand programs in three areas:

- Dropout Prevention
- Career & Technical Education
- College Level Education Opportunities

The intent of the High School Success is to:

- Improve student progress toward graduation beginning with grade 9
- Increase the graduation rates of high schools
- Improve high school graduates' readiness for college and career

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	9.27	15.94	15.94
Classified	2.00	2.00	2.00
Administrative	1.38	1.88	1.88
Total FTE	12.65	19.82	19.82

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND									
	3200 STATE RESTRICTED REVENUE	2,415,386	2,375,170	4,196,595	0.00	3,832,000	0.00	3,832,000	3,832,000	0.00
	3000 Revenue from State Sources	2,415,386	2,375,170	4,196,595	0.00	3,832,000	0.00	3,832,000	3,832,000	0.00
Total Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND	2,415,386	2,375,170	4,196,595	0.00	3,832,000	0.00	3,832,000	3,832,000	0.00

Requirements Report

FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 252 OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND

Function	1000	Instruction									
100		SALARIES	170,574	400,844	448,425	6.87	448,425	6.87	448,425	448,425	6.87
200		ASSOCIATED PAYROLL COST	112,746	265,251	354,064	0.00	318,868	0.00	318,868	318,868	0.00
300		PURCHASED SERVICES	9,107	16,944	48,096	0.00	41,096	0.00	41,096	41,096	0.00
400		SUPPLIES AND MATERIALS	200,084	111,621	223,844	0.00	214,538	0.00	214,538	214,538	0.00
500		CAPITAL OUTLAY	91,048	7,152	0	0.00	0	0.00	0	0	0.00
600		OTHER OBJECTS	61,116	89,247	159,247	0.00	124,847	0.00	124,847	124,847	0.00
Function	2000	Support Services									
100		SALARIES	793,441	803,135	1,124,218	12.95	1,069,177	12.95	1,069,177	1,069,177	12.95
200		ASSOCIATED PAYROLL COST	466,770	528,542	776,222	0.00	605,175	0.00	605,175	605,175	0.00
300		PURCHASED SERVICES	292,942	132,924	406,241	0.00	360,035	0.00	360,035	360,035	0.00
400		SUPPLIES AND MATERIALS	185,061	19,506	644,149	0.00	637,835	0.00	637,835	637,835	0.00
500		CAPITAL OUTLAY	32,330	0	0	0.00	0	0.00	0	0	0.00
600		OTHER OBJECTS	167	5	12,005	0.00	12,005	0.00	12,005	12,005	0.00
Total Fund 252		OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND	2,415,386	2,375,170	4,196,510	19.82	3,832,000	19.82	3,832,000	3,832,000	19.82



Tigard-Tualatin School District 23J

"Educate every child"

State, County and Private Grants Fund

The State, County, and Private Grants Fund accounts for activities not funded by State School Fund or Federal sources.

Grants in this fund include resources and requirements for the Adolescent Treatment Program, the ORTli-Response to Intervention contract with the Oregon Department of Education, NW Regional Education Service District Autism Specialist, NW Regional Education Service District credits, and the SB 1149/Business Energy Tax Credit (BETC) proceeds. County Grants include Early Learning Family Resource Center, and, Kindergarten Partnership Initiative. Fundraising activities are also included in this fund. Donations made to schools are accounted for in this fund including ASB turnovers for the cost of coaches and other positions funded by donations.

Foundation grants to schools are included in this fund.

All fund resources are either restricted by outside sources or committed to programs.

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	6.84	5.74	5.90
Classified	5.14	3.39	4.28
Administrative	0.20	0.20	0.20
Managerial and Confidential	2.00	2.00	1.00
Total FTE	14.18	11.33	11.38

Resources Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 270 STATE, COUNTY AND PRIVATE GRANTS FUND

1500 EARNINGS ON INVESTMENTS	7,428	0	0	0.00	0	0.00	0	0	0.00
1800 COMMUNITY SERVICE ACTIVITIES	179,725	59,109	0	0.00	0	0.00	0	0	0.00
1910 RENTALS	0	0	0	0.00	10,000	0.00	10,000	10,000	0.00
1920 CONTR-DONATION PRVT SRCS	1,870,916	1,960,509	1,961,000	0.00	1,781,015	0.00	1,781,015	1,781,015	0.00
1990 MISCELLANEOUS REVENUES	360,796	209,041	515,065	0.00	719,400	0.00	719,400	719,400	0.00
1000 Revenue from Local Sources	2,418,865	2,228,660	2,476,065	0.00	2,510,415	0.00	2,510,415	2,510,415	0.00
2102 ESD APPORTIONMENT	2,882,272	3,234,927	3,429,100	0.00	3,429,100	0.00	3,429,100	3,429,100	0.00
2199 OTH INTERMEDIATE SOURCES	22,060	9,108	20,000	0.00	118,300	0.00	118,300	118,300	0.00
2200 INTERMEDIATE UNRSTR REV	328,980	252,852	383,500	0.00	477,300	0.00	477,300	477,300	0.00
2000 Revenue from Intermediate Sources	3,233,312	3,496,887	3,832,600	0.00	4,024,700	0.00	4,024,700	4,024,700	0.00
3000 Revenue from State Sources	0	0	0	0.00	50,500	0.00	50,500	50,500	0.00
3199 OTH ST UNRESTRICTED GRANT	0	(7,861)	6,000	0.00	13,000	0.00	13,000	13,000	0.00
3200 STATE RESTRICTED REVENUE	304,261	0	445,000	0.00	572,636	0.00	572,636	572,636	0.00
3299 (STATE) OTHER RESTRICTED GRANT	831,696	572,572	579,500	0.00	712,515	0.00	712,515	712,515	0.00
3000 Revenue from State Sources	1,135,957	564,711	1,030,500	0.00	1,348,651	0.00	1,348,651	1,348,651	0.00
4500 FED RSTR REV THRU STATE	0	21,500	0	0.00	0	0.00	0	0	0.00
4700 FED REV THRU INTERMEDIATE	4,737	5,459	0	0.00	43,650	0.00	43,650	43,650	0.00
4000 Revenue from Federal Sources	4,737	26,959	0	0.00	43,650	0.00	43,650	43,650	0.00
5200 INTERFUND TRANSFERS	1,065,439	713,871	1,880,000	0.00	1,950,000	0.00	1,950,000	1,950,000	0.00
5400 BEGINNING FUND BALANCE	5,415,500	5,523,176	5,914,875	0.00	6,036,750	0.00	6,036,750	6,036,750	0.00
5000 Other Sources	6,480,940	6,237,047	7,794,875	0.00	7,986,750	0.00	7,986,750	7,986,750	0.00
Total Fund 270 STATE, COUNTY AND PRIVATE GRANTS FUND	13,273,811	12,554,264	15,134,040	0.00	15,914,165	0.00	15,914,165	15,914,165	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND										
Function 1000	Instruction										
100	SALARIES		583,870	515,753	817,233	2.89	1,198,605	4.00	1,198,605	1,198,605	4.00
200	ASSOCIATED PAYROLL COST		239,546	220,269	485,168	0.00	782,875	0.88	782,875	782,875	0.88
300	PURCHASED SERVICES		2,206,983	1,976,581	2,454,785	0.00	2,097,409	0.00	2,097,409	2,097,409	0.00
400	SUPPLIES AND MATERIALS		593,632	361,959	3,434,360	0.00	1,735,802	0.00	1,735,802	1,735,802	0.00
500	CAPITAL OUTLAY		58,097	24,706	57,685	0.00	21,200	0.00	21,200	21,200	0.00
600	OTHER OBJECTS		87,797	71,964	72,360	0.00	61,605	0.00	61,605	61,605	0.00
Function 2000	Support Services										
100	SALARIES		688,663	688,111	949,396	7.51	752,862	6.51	752,862	752,862	6.51
200	ASSOCIATED PAYROLL COST		435,483	449,231	622,620	0.00	1,200,539	0.00	1,200,539	1,200,539	0.00
300	PURCHASED SERVICES		1,365,370	1,881,633	2,872,898	0.00	2,864,065	0.00	2,864,065	2,864,065	0.00
400	SUPPLIES AND MATERIALS		486,838	427,993	882,175	0.00	1,366,145	0.00	1,366,145	1,366,145	0.00
500	CAPITAL OUTLAY		229,490	0	1,702,650	0.00	1,757,150	0.00	1,757,150	1,757,150	0.00
600	OTHER OBJECTS		14,501	2,066	25,500	0.00	65,000	0.00	65,000	65,000	0.00
Function 3000	Enterprise and Community Services										
100	SALARIES		142,567	57,721	192,608	1.94	504,500	0.00	504,500	504,500	0.00
200	ASSOCIATED PAYROLL COST		109,783	44,110	165,367	0.00	288,086	0.00	288,086	288,086	0.00
300	PURCHASED SERVICES		44,107	16,502	25,485	0.00	129,761	0.00	129,761	129,761	0.00
400	SUPPLIES AND MATERIALS		18,930	8,706	14,650	0.00	905,619	0.00	905,619	905,619	0.00
500	CAPITAL OUTLAY		0	0	3,500	0.00	3,099	0.00	3,099	3,099	0.00
600	OTHER OBJECTS		5,033	5,084	5,600	0.00	24,843	0.00	24,843	24,843	0.00
Function 4000	Facilities Acquisition and Construction										
300	PURCHASED SERVICES		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Function 5000	Other Uses										
700	TRANSFERS		444,820	329,656	350,000	0.00	150,000	0.00	150,000	150,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND										
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		5,514,676	4,850,728	0	0.00	0	0.00	0	0	0.00
Total Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND		13,270,186	11,932,774	15,134,040	12.33	15,914,165	11.38	0	15,914,165	11.38

Summer Learning and Child Care Fund

Oregon leaders have awarded \$250 million to K-12 education for K-8 summer enrichment programs, 9-12 academic programs and child care programs during the summer of 2021 as students prepare for full in-person instruction in the fall. Tigard-Tualatin expects to receive \$1.8 million for K-8 enrichment programs, \$1.5 million for 9-12 academic programs and \$900,000 for child care programs. The District is required to provide 25% in matching resources and plans to use ESSER as the matching resource.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 290	SUMMER LEARNING AND CHILD CARE FUND									
	3299 (STATE) OTHER RESTRICTED GRANT	0	0	0	0.00	4,305,338	0.00	4,305,338	4,305,338	0.00
	3000 Revenue from State Sources	0	0	0	0.00	4,305,338	0.00	4,305,338	4,305,338	0.00
Total Fund 290	SUMMER LEARNING AND CHILD CARE FUND	0	0	0	0.00	4,305,338	0.00	4,305,338	4,305,338	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 290	SUMMER LEARNING AND CHILD CARE FUND										
Function 1000	Instruction										
100	SALARIES		0	0	0	0.00	1,450,000	0.00	1,450,000	1,450,000	0.00
300	PURCHASED SERVICES		0	0	0	0.00	1,895,558	0.00	1,895,558	1,895,558	0.00
Function 2000	Support Services										
300	PURCHASED SERVICES		0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
Function 3000	Enterprise and Community Services										
100	SALARIES		0	0	0	0.00	199,780	0.00	199,780	199,780	0.00
300	PURCHASED SERVICES		0	0	0	0.00	700,000	0.00	700,000	700,000	0.00
Total Fund 290	SUMMER LEARNING AND CHILD CARE FUND		0	0	0	0.00	4,305,338	0.00	4,305,338	4,305,338	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Debt Service Funds

Three funds account for the payment of principal and interest of the District's general obligation bonds, full faith and credit obligations and the Public Employees Retirement System Unfunded Actuarial Liability (PERS UAL) Bonds.

Debt Service Funds/General Obligation Bond Fund - This fund accounts for the District's repayment of general obligations bonds. The total of \$22,650,900 million for general obligation bonds is comprised of the 2005 refinancing, 2017 and 2019 bonds.

Current year collections are applied to 2021-22 estimated property values of \$12.6 billion for an estimated rate of \$1.7982 per \$1,000 of assessed valuation.

Debt Service Funds/Full Faith and Credit Debt and Lease Obligation Fund – This fund accounts for the District's debt that is not secured by property taxes or the State School Fund Grant. For the land purchased for the future Art Rutkin School, \$506,606 million in principal and interest is due. The \$947,715 due in principal and interest due for the Hibbard Administration Building is funded with lease payments on property the district owns that was once a school site.

Debt Service Funds/Pension Bond Series 2007 Fund - In October 2008 the District participated with several other school districts in issuing bonds to finance the District's PERS Unfunded Actuarial Liability (UAL). Principal and interest payments of \$4.1 million are included in this debt service fund. Payment on this debt is from funds previously paid through PERS rates.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE									
	1110 AD VALOREM TAXES LEVIED BY DIST	20,254,969	20,982,053	21,692,600	0.00	22,260,900	0.00	22,260,900	22,260,900	0.00
	1190 PENALTY & INTEREST ON TAX	18,411	19,663	0	0.00	0	0.00	0	0	0.00
	1500 EARNINGS ON INVESTMENTS	225,910	161,996	75,000	0.00	40,000	0.00	40,000	40,000	0.00
	1000 Revenue from Local Sources	20,499,290	21,163,711	21,767,600	0.00	22,300,900	0.00	22,300,900	22,300,900	0.00
	5400 BEGINNING FUND BALANCE	187,636	727,450	200,000	0.00	350,000	0.00	350,000	350,000	0.00
	5000 Other Sources	187,636	727,450	200,000	0.00	350,000	0.00	350,000	350,000	0.00
Total Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE	20,686,926	21,891,161	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE										
Function 5000	Other Uses										
600	OTHER OBJECTS		19,959,476	21,384,545	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		727,450	506,616	0	0.00	0	0.00	0	0	0.00
Total Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE		20,686,926	21,891,161	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00

Schedule of Long-Term Debt Principal and Interest Payments

General Obligation Bonds									
6/2019A Construction Bond School Additions, Improvements, New Schools		6/2019B Federally Taxable Refinance of 4/2017 Construction Bond		4/2017 Construction Bond School Additions, Improvements, New Schools Unrefunded Portion		8/2005 Refunding Issue (2002 \$84 Million New and Replacement Schools			
Principal	Interest			Principal	Interest	Principal	Interest	Total	
Due 6/15	Due 6/15 Due 12/15			Due 6/15	Due 6/15 Due 12/15	Due 6/15	Due 6/15 Due 12/15		
2021-22	-	4,511,000	770,000	73,399	455,000	9,591,200	6,905,000	345,250	22,650,849
2022-23	700,000	4,511,000	2,655,000	57,614	5,845,000	9,577,550	-	-	23,346,164
2023-24	3,720,000	4,483,000	-	-	6,535,000	9,352,350	-	-	24,090,350
2024-25	620,000	4,297,000	-	-	7,330,000	9,033,550	-	-	21,280,550
2025-26	780,000	4,266,000	-	-	8,180,000	8,674,200	-	-	21,900,200
2026-27	990,000	4,227,000	-	-	9,095,000	8,267,650	-	-	22,579,650
2027-28	1,200,000	4,177,500	-	-	10,060,000	7,820,500	-	-	23,258,000
2028-29	1,420,000	4,117,500	-	-	11,100,000	7,317,500	-	-	23,955,000
2029-30	1,660,000	4,046,500	-	-	12,205,000	6,762,500	-	-	24,674,000
2030-31	1,915,000	3,963,500	-	-	13,385,000	6,152,250	-	-	25,415,750
2031-32	2,185,000	3,867,750	-	-	14,640,000	5,483,000	-	-	26,175,750
2032-33	2,475,000	3,758,500	-	-	15,975,000	4,751,000	-	-	26,959,500
2033-34	2,785,000	3,634,750	-	-	17,400,000	3,952,250	-	-	27,772,000
2034-35	3,115,000	3,495,500	-	-	18,910,000	3,082,250	-	-	28,602,750
2034-36	3,470,000	3,339,750	-	-	20,515,000	2,136,750	-	-	29,461,500
2036-37	3,850,000	3,166,250	-	-	22,220,000	1,111,000	-	-	30,347,250
2037-38	18,240,000	2,973,750	-	-	-	-	-	-	21,213,750
2038-39	19,805,000	2,061,750	-	-	-	-	-	-	21,866,750
2039-40	21,430,000	1,071,500	-	-	-	-	-	-	22,501,500
	<u>90,360,000</u>	<u>69,969,500</u>	<u>3,425,000</u>	<u>131,012</u>	<u>193,850,000</u>	<u>103,065,500</u>	<u>6,905,000</u>	<u>345,250</u>	<u>468,051,262</u>

NOTE: Voters approved \$291.5M in GO debt in November 2016. \$200,955,000 of the debt was issued in April 2017. The District issued the remainder of the General Obligation Debt in June 2019. The amount estimated for debt service for this bond is a not to exceed amount for budget purposes. The Budget Committee sets the maximum that may be levied.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND									
	1500 EARNINGS ON INVESTMENTS	0	88	0	0.00	0	0.00	0	0	0.00
	1910 RENTALS	151,761	(146,979)	0	0.00	0	0.00	0	0	0.00
	1000 Revenue from Local Sources	151,761	(146,892)	0	0.00	0	0.00	0	0	0.00
	5100 LONG TERM DEBT FINANCING SOUR	916,205	950,061	950,061	0.00	950,061	0.00	950,061	950,061	0.00
	5200 INTERFUND TRANSFERS	505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
	5400 BEGINNING FUND BALANCE	253,853	305,225	121,590	0.00	121,390	0.00	121,390	121,390	0.00
	5000 Other Sources	1,675,439	1,953,792	1,620,366	0.00	1,575,290	0.00	1,575,290	1,575,290	0.00
Total Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND	1,827,200	1,806,901	1,620,366	0.00	1,575,290	0.00	1,575,290	1,575,290	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND										
Function 5000	Other Uses										
600	OTHER OBJECTS		1,521,975	1,502,521	1,498,615	0.00	1,453,900	1,453,900	0	1,453,900	0.00
700	TRANSFERS		0	140,332	200	0.00	0	0	0	0	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		305,225	164,047	121,551	0.00	121,390	121,390	0	121,390	0.00
Total Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND		1,827,200	1,806,901	1,620,366	0.00	1,575,290	1,575,290	0	1,575,290	0.00

Schedule of Long-Term Debt Principal and Interest Payments

Full Faith and Credit							
<u>Fiscal Year</u>	3/2000 - New Hibbard		7/2009 - Thorpe Property		8/2010 - Tigard High		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
	Due 6/15	Due 6/15	Due 12/1 Due 6/1	Due 12/1 Due 6/1	Due 8/11 Due 2/20	Due 8/11 Due 2/11	
2021-22	244,559	702,616	450,000	56,606	-	-	1,453,781
2022-23	229,703	715,851	465,000	38,606	-	-	1,449,161
2023-24	114,280	385,720	485,000	20,006	-	-	1,005,006
	<u>588,542</u>	<u>1,804,187</u>	<u>1,400,000</u>	<u>115,219</u>	<u>-</u>	<u>-</u>	<u>3,907,948</u>

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 310	PERS PENSION BOND FUND									
	1500 EARNINGS ON INVESTMENTS	47,875	39,507	0	0.00	0	0.00	0	0	0.00
	1970 SRVS PROVIDED OTHER FUNDS	3,623,366	3,740,666	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
	1000 Revenue from Local Sources	3,671,241	3,780,173	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
	5400 BEGINNING FUND BALANCE	33,407	52,586	0	0.00	0	0.00	0	0	0.00
	5000 Other Sources	33,407	52,586	0	0.00	0	0.00	0	0	0.00
Total Fund 310	PERS PENSION BOND FUND	3,704,648	3,832,759	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 310	PERS PENSION BOND FUND										
Function 5000	Other Uses										
600	OTHER OBJECTS		3,652,062	3,788,092	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		52,586	44,668	0	0.00	0	0.00	0	0	0.00
Total Fund 310	PERS PENSION BOND FUND		3,704,648	3,832,759	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00

Schedule of Long-Term Debt Principal and Interest Payments

Pension Obligation			
10/2007 PERS UAL			
	Principal	Interest	Total
	Due 6/30	Due 6/30 Due 12/30	
<u>Fiscal Year</u>			
2021-22	2,740,000	1,342,463	4,082,463
2022-23	3,045,000	1,188,557	4,233,557
2023-24	3,375,000	1,017,520	4,392,520
2024-25	3,730,000	827,946	4,557,946
2025-26	4,110,000	618,432	4,728,432
2026-27	4,515,000	387,573	4,902,573
2027-28	2,385,000	133,965	2,518,965
	<u>23,900,000</u>	<u>5,516,456</u>	<u>29,416,456</u>

Capital Projects Fund

Fund for acquisition or construction of major capital facilities, technology upgrades, curriculum and small capital projects.

2020-21 Budget Expenditures: \$109,580,806

Remaining funds from the 2017 voter authorized bond sales and earned premium is funding numerous bond construction projects throughout the district.

Other resources include prior year balances and sale of fixed assets. Sale of land assets will be applied to debt owed on a future school site. The Construction Excise Tax revenue is reported in this fund and is restricted in use by state law related to payments for facilities and equipment.

Current major projects include:

- Art Rutkin Elementary School New Construction Project
- Curriculum - purchase updated textbooks and digital curriculum
- Early Learning Center & Training Facility
- Technology - purchase new and replacement technology devices at every school
- Twality Middle School Field Restoration

Completed Projects

- Byrom Elementary School Secure Vestibule Project - completed Fall 2019
- Durham Elementary School Secure Vestibule Project - completed Fall 2019
- Mary Woodward Elementary School Secure Vestibule Project - completed Fall 2019
- Templeton Elementary New Construction - Fall 2019
- Tigard High School Softball Field - completed June 2019
- Tualatin High School Modification Project - completed
- Alberta Rider Elementary School Secure Vestibule Project – completed Fall 2020
- Alberta Rider New Track Project
- Charles F Tigard Elementary School Secure Vestibule Project – completed Fall 2020
- Deer Creek Elementary School Secure Vestibule Project – completed Fall 2020
- Hazelbrook Middle School Secure Vestibule Project – completed Fall 2020
- Metzger Elementary School Secure Vestibule Project – completed Fall 2020
- Tualatin Elementary School Secure Vestibule Project – completed Fall 2020
- Tigard High School Modernization Project – completed Fall 2020
- Twality Middle School New Construction – completed December 2020

	FY 19-20 Adopted Budget	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget
Licensed	2.00	0.50	0.00
Classified	4.00	3.00	1.50
Administrative	1.50	2.50	0.50
Managerial and Confidential	1.00	1.00	0.00
Total FTE	8.50	7.00	2.00

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 400	CAPITAL PROJECTS FUND									
	1130 CONSTRUCTION EXCISE TAX	887,556	463,255	1,150,000	0.00	1,150,000	0.00	1,150,000	1,150,000	0.00
	1500 EARNINGS ON INVESTMENTS	3,057,501	3,728,806	4,337,109	0.00	3,390,000	0.00	3,390,000	3,390,000	0.00
	1000 Revenue from Local Sources	3,945,057	4,192,061	5,487,109	0.00	4,540,000	0.00	4,540,000	4,540,000	0.00
	5100 LONG TERM DEBT FINANCING SOUR	112,314,949	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	217,895,566	232,163,487	171,606,166	0.00	116,380,296	0.00	116,380,296	116,380,296	0.00
	5000 Other Sources	330,210,515	232,163,487	171,606,166	0.00	116,380,296	0.00	116,380,296	116,380,296	0.00
Total Fund 400	CAPITAL PROJECTS FUND	334,155,571	236,355,548	177,093,275	0.00	120,920,296	0.00	120,920,296	120,920,296	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 400	CAPITAL PROJECTS FUND										
Function 4000	Facilities Acquisition and Construction										
100	SALARIES		504,158	628,178	610,644	7.00	200,340	2.00	200,340	200,340	0.00
200	ASSOCIATED PAYROLL COST		300,132	391,712	437,514	0.00	136,289	0.00	136,289	136,289	0.00
300	PURCHASED SERVICES		72,218,660	35,722,078	32,645,922	0.00	32,741,462	0.00	32,741,462	32,741,462	0.00
400	SUPPLIES AND MATERIALS		1,519,484	1,430,946	12,340,000	0.00	9,917,924	0.00	9,917,924	9,917,924	0.00
500	CAPITAL OUTLAY		24,497,619	43,337,195	123,710,480	0.00	77,242,256	0.00	77,242,256	77,242,256	0.00
600	OTHER OBJECTS		2,044,225	1,100,266	6,800,000	0.00	178,186	0.00	178,186	178,186	0.00
Function 5000	Other Uses										
700	TRANSFERS		505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		232,565,913	153,449,092	0	0.00	0	0.00	0	0	0.00
Total Fund 400	CAPITAL PROJECTS FUND		334,155,571	236,757,974	177,093,275	7.00	120,920,296	2.00	120,920,296	120,920,296	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Internal Service Fund

This fund accounts for risk management activities including any proceeds received from insurance recoveries and related costs, payment of claims for long-term disability, premiums for workers' compensation and potential future unemployment claims. In 2008 the District began to self-insure for unemployment claims. An assessment of salaries is the resource to this fund for future potential unemployment claims.

In the 2018-19 budget, this fund was renamed from the previous name of Insurance Reserve Fund as a new internal service fund was added to account for the purchase and subsequent charges to schools for new copiers. Terms of the recent copier contract were a significant savings if the district purchased copiers rather than leasing as in the past. Copiers will be purchased and schools and departments will be charged for the copier over the life of the copier. Copiers are sized for each school for an asset life of five years.

The technology portion of the general obligation bond includes purchasing devices for students. Elementary and middle school students are issued iPads and high school students are issued Chromebooks. A separate account was set up to collect lost and damaged device charges. This fund is used to repair or replace devices.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 600	INTERNAL SERVICE FUND									
	1960 RECOVERY PRIOR YEARS EXP	50,729	44,758	100,000	0.00	100,000	0.00	100,000	100,000	0.00
	1970 SRVS PROVIDED OTHER FUNDS	98,209	108,996	212,000	0.00	212,000	0.00	212,000	212,000	0.00
	1990 MISCELLANEOUS REVENUES	180,179	188,023	40,000	0.00	40,000	0.00	40,000	40,000	0.00
	1000 Revenue from Local Sources	329,117	341,776	352,000	0.00	352,000	0.00	352,000	352,000	0.00
	5400 BEGINNING FUND BALANCE	1,979,480	2,308,597	2,570,306	0.00	2,600,306	0.00	2,600,306	2,600,306	0.00
	5000 Other Sources	1,979,480	2,308,597	2,570,306	0.00	2,600,306	0.00	2,600,306	2,600,306	0.00
Total Fund 600	INTERNAL SERVICE FUND	2,308,597	2,650,374	2,922,306	0.00	2,952,306	0.00	2,952,306	2,952,306	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 600	INTERNAL SERVICE FUND										
Function 1000	Instruction										
200	ASSOCIATED PAYROLL COST		0	0	364,000	0.00	364,000	0.00	364,000	364,000	0.00
500	CAPITAL OUTLAY		0	0	450,000	0.00	450,000	0.00	450,000	450,000	0.00
Function 2000	Support Services										
200	ASSOCIATED PAYROLL COST		0	22,760	357,000	0.00	357,000	0.00	357,000	357,000	0.00
300	PURCHASED SERVICES		0	0	601,600	0.00	631,600	0.00	631,600	631,600	0.00
400	SUPPLIES AND MATERIALS		0	0	380,000	0.00	380,000	0.00	380,000	380,000	0.00
500	CAPITAL OUTLAY		0	0	551,706	0.00	551,706	0.00	551,706	551,706	0.00
Function 3000	Enterprise and Community Services										
200	ASSOCIATED PAYROLL COST		0	0	108,000	0.00	108,000	0.00	108,000	108,000	0.00
500	CAPITAL OUTLAY		0	0	110,000	0.00	110,000	0.00	110,000	110,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		2,308,597	2,627,613	0	0.00	0	0.00	0	0	0.00
Total Fund 600	INTERNAL SERVICE FUND		2,308,597	2,650,374	2,922,306	0.00	2,952,306	0.00	2,952,306	2,952,306	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Early Retirement Plan Fund

This fund is used to account for the resources and requirements of the District's early retirement stipends and post-employment health benefits. The benefit extends per the agreement but not past age 65. Both plans have ended but there is an obligation to employees hired before the plan termination dates. The early retirement plans were discontinued for employees hired after July 1, 1993 and July 1, 1995. The principal resource is an assessment of salaries. The district contracts with an actuary for a biennial review of the plan. As of the June 2020 study, there were 36 employees retired with benefits and 13 employees receiving a stipend. 90 retired employees purchase health insurance through the district's plan per Oregon law. As the sunset dates of the plans are at least 24 years in the past, the active retirees count is beginning to decline. The number of retirees taking benefits in 2018 was 46 with a net decline of 10 retirees in two years. The budget reflects a planned decline of the fund balance. There are 23 current employees vested in the plan and additional 9 non-vested employees.

In July 2021, the District is implementing an retirement incentive for eligible employees who retire between January 1, 2021 and June 30, 2021 for up to three years but not past age 65 for retirement stipends or post-employment benefits. At this time, it is uncertain how many employees will retire and access these benefits.

Resources Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 701	EARLY RETIREMENT PLAN FUND
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1500 EARNINGS ON INVESTMENTS	59,346	57,315	40,000	0.00	40,000	0.00	40,000	40,000	0.00
1990 MISCELLANEOUS REVENUES	1,123,517	1,193,147	1,203,400	0.00	1,124,392	0.00	1,124,392	1,124,392	0.00
1000 Revenue from Local Sources	1,182,864	1,250,462	1,243,400	0.00	1,164,392	0.00	1,164,392	1,164,392	0.00
5400 BEGINNING FUND BALANCE	2,529,795	2,632,504	2,990,000	0.00	2,990,000	0.00	2,990,000	2,990,000	0.00
5000 Other Sources	2,529,795	2,632,504	2,990,000	0.00	2,990,000	0.00	2,990,000	2,990,000	0.00
Total Fund 701	3,712,658	3,882,966	4,233,400	0.00	4,154,392	0.00	4,154,392	4,154,392	0.00
EARLY RETIREMENT PLAN FUND									

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 701	EARLY RETIREMENT PLAN FUND										
Function 2000	Support Services										
100	SALARIES		159,075	134,925	151,200	0.00	176,400	0.00	176,400	176,400	0.00
200	ASSOCIATED PAYROLL COST		904,580	851,019	1,582,200	0.00	1,537,224	0.00	1,537,224	1,537,224	0.00
300	PURCHASED SERVICES		16,500	0	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		2,632,504	2,897,021	2,500,000	0.00	2,440,768	0.00	2,440,768	2,440,768	0.00
Total Fund 701	EARLY RETIREMENT PLAN FUND		3,712,658	3,882,966	4,233,400	0.00	4,154,392	0.00	4,154,392	4,154,392	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Scholarship Fund

This fund was established as a fiduciary fund to budget for the proceeds of a donation made to Tigard High School for student scholarships. The fund principal is invested in the Local Government Investment Pool or securities as allowed by the State of Oregon to maximize the funds available for scholarship award. This fund, therefore, represents the anticipated earnings on investments that will be awarded as scholarships. The endowment will be preserved.

Resources Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 705	SCHOLARSHIP FUND									
	1500 EARNINGS ON INVESTMENTS	5,413	4,592	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	1000 Revenue from Local Sources	5,413	4,592	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	5400 BEGINNING FUND BALANCE	208,392	208,806	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	5000 Other Sources	208,392	208,806	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Fund 705	SCHOLARSHIP FUND	213,806	213,397	25,000	0.00	25,000	0.00	25,000	25,000	0.00

Requirements Report

			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 705	SCHOLARSHIP FUND										
Function 5000	Other Uses										
700	TRANSFERS		5,000	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
800	OTHER USES OF FUNDS		208,806	213,397	0	0.00	0	0.00	0	0	0.00
Total Fund 705	SCHOLARSHIP FUND		213,806	213,397	25,000	0.00	25,000	0.00	25,000	25,000	0.00



Tigard-Tualatin School District 23J

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BUDGET DETAIL ALL FUNDS

Budget Detail All Funds

Tigard-Tualatin School Dist 23J
6960 SW Sandburg Street Tigard, OR 97223

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND									
Function 1111	PRIMARY PROGRAMS									
111	LICENSED SALARIES	16,632,293	17,594,058	18,397,266	251.63	19,539,354	255.91	19,539,354	19,539,354	255.91
112	CLASSIFIED/CONF SALARIES	92,319	132,876	97,166	3.12	101,152	3.13	101,152	101,152	3.13
121	LICENSED SUB SALARIES	2,384	9,684	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	320	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY - LICENSED	0	4,024	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	27,749	45,806	27,445	0.00	1,500	0.00	1,500	1,500	0.00
130	ADDITIONAL SALARY	45,469	40,378	20,770	0.00	20,770	0.00	20,770	20,770	0.00
100	SALARIES	16,800,535	17,826,826	18,542,647	254.75	19,662,776	259.03	19,662,776	19,662,776	259.03
210	PUBLIC EMPLOYEES RETIREMENT	5,021,593	6,085,388	6,233,004	0.00	5,745,226	0.00	5,745,226	5,745,226	0.00
220	F I C A	1,310,038	1,399,074	1,417,060	0.00	1,502,746	0.00	1,502,746	1,502,746	0.00
230	OTHER REQUIRED PAYROLL COSTS	339,673	361,741	367,434	0.00	430,618	0.00	430,618	430,618	0.00
240	HEALTH INSURANCE	4,352,329	4,670,312	5,105,097	0.00	5,337,475	0.00	5,337,475	5,337,475	0.00
200	ASSOCIATED PAYROLL COST	11,023,633	12,516,516	13,122,595	0.00	13,016,065	0.00	13,016,065	13,016,065	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	9,780	890	8,453	0.00	8,453	0.00	8,453	8,453	0.00
320	PROPERTY SERVICES	4,054	2,853	1,973	0.00	7,013	0.00	7,013	7,013	0.00
340	TRAVEL	6,149	931	710	0.00	710	0.00	710	710	0.00
350	COMMUNICATION	83	256	100	0.00	100	0.00	100	100	0.00
380	PURCHASED SERVICES	471	750	310	0.00	310	0.00	310	310	0.00
391	LICENSED SUBS - CONTRACTED	649,237	395,045	663,498	0.00	683,203	0.00	683,203	683,203	0.00
392	CLASSIFIED SUBS - CONTRACTED	10,429	3,790	6,052	0.00	6,052	0.00	6,052	6,052	0.00
394	EVENTS MONITORS OR TUDORS	0	691	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	680,203	405,205	681,096	0.00	705,841	0.00	705,841	705,841	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	494,383	519,843	399,543	0.00	374,286	0.00	374,286	374,286	0.00
420	TEXTBOOKS	46,281	14,824	30,807	0.00	34,688	0.00	34,688	34,688	0.00
430	LIBRARY BOOKS	4,381	1,258	1,228	0.00	1,228	0.00	1,228	1,228	0.00
440	PERIODICALS	26,169	66,238	2,770	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE ITEMS	19,250	14,918	18,330	0.00	18,330	0.00	18,330	18,330	0.00
470	COMPUTER SOFTWARE	5,265	4,482	1,049	0.00	1,049	0.00	1,049	1,049	0.00
480	COMPUTER HARDWARE UNDER 5000	49,786	61,573	72,314	0.00	75,104	0.00	75,104	75,104	0.00
400	SUPPLIES AND MATERIALS	645,516	683,135	526,041	0.00	505,685	0.00	505,685	505,685	0.00

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Fund 100	GENERAL FUND									
Function 1111	PRIMARY PROGRAMS									
640	DUES/FEES/MEMBERSHIP	408	1,268	100	0.00	100	0.00	100	100	0.00
600	OTHER OBJECTS	408	1,268	100	0.00	100	0.00	100	100	0.00
Total Function 1111	PRIMARY PROGRAMS	29,150,294	31,432,950	32,872,479	254.75	33,890,466	259.03	33,890,466	33,890,466	259.03
Function 1113	ELEM EXTRA-CURRICULAR PRG									
124	TEMPORARY - CLASSIFIED	9,438	12,785	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	42,096	39,925	38,107	0.00	39,349	0.00	39,349	39,349	0.00
100	SALARIES	51,534	52,711	38,107	0.00	39,349	0.00	39,349	39,349	0.00
210	PUBLIC EMPLOYEES RETIREMENT	12,661	13,886	13,199	0.00	9,796	0.00	9,796	9,796	0.00
220	F I C A	3,901	3,727	2,915	0.00	2,702	0.00	2,702	2,702	0.00
230	OTHER REQUIRED PAYROLL COSTS	784	771	717	0.00	689	0.00	689	689	0.00
200	ASSOCIATED PAYROLL COST	17,346	18,384	16,831	0.00	13,187	0.00	13,187	13,187	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	358	1,060	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	358	1,060	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	2,367	905	0	0.00	0	0.00	0	0	0.00
411	CONSUMABLE SUPPLIES	0	0	10,000	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	0	100	0.00	100	0.00	100	100	0.00
460	NON-CONSUMABLE ITEMS	1,899	0	50	0.00	50	0.00	50	50	0.00
400	SUPPLIES AND MATERIALS	4,266	905	10,150	0.00	150	0.00	150	150	0.00
640	DUES/FEES/MEMBERSHIP	0	65	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	65	0	0.00	0	0.00	0	0	0.00
Total Function 1113	ELEM EXTRA-CURRICULAR PRG	73,505	73,124	65,088	0.00	52,686	0.00	52,686	52,686	0.00
Function 1121	MIDDLE SCHOOL PROGRAMS									
111	LICENSED SALARIES	8,506,145	8,915,841	9,229,152	119.09	10,017,731	125.50	10,017,731	10,017,731	125.50
112	CLASSIFIED/CONF SALARIES	39,685	43,279	46,931	1.50	48,847	1.50	48,847	48,847	1.50
121	LICENSED SUB SALARIES	180	222	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	144	281	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	26,235	15,923	34,300	0.00	34,399	0.00	34,399	34,399	0.00
100	SALARIES	8,572,390	8,975,546	9,310,383	120.59	10,100,977	127.00	10,100,977	10,100,977	127.00
210	PUBLIC EMPLOYEES RETIREMENT	2,627,498	3,195,858	3,247,732	0.00	3,189,935	0.00	3,189,935	3,189,935	0.00

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Fund 100	GENERAL FUND									
Function 1121	MIDDLE SCHOOL PROGRAMS									
220	F I C A	669,078	703,480	709,850	0.00	770,331	0.00	770,331	770,331	0.00
230	OTHER REQUIRED PAYROLL COSTS	169,750	180,205	186,769	0.00	223,343	0.00	223,343	223,343	0.00
240	HEALTH INSURANCE	2,143,814	2,208,458	2,431,255	0.00	2,635,405	0.00	2,635,405	2,635,405	0.00
200	ASSOCIATED PAYROLL COST	5,610,139	6,288,001	6,575,605	0.00	6,819,014	0.00	6,819,014	6,819,014	0.00
320	PROPERTY SERVICES	10,480	5,230	9,730	0.00	10,230	0.00	10,230	10,230	0.00
340	TRAVEL	33,272	11,325	2,910	0.00	2,910	0.00	2,910	2,910	0.00
350	COMMUNICATION	108	159	0	0.00	0	0.00	0	0	0.00
373	TUITION PMTS PRVT SCHOOL	0	5,774	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	15	0	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	363,340	198,672	311,677	0.00	321,003	0.00	321,003	321,003	0.00
392	CLASSIFIED SUBS - CONTRACTED	506	599	3,086	0.00	3,086	0.00	3,086	3,086	0.00
394	EVENTS MONITORS OR TUDORS	20,131	7,749	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	427,853	229,507	327,403	0.00	337,229	0.00	337,229	337,229	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	139,751	134,807	139,183	0.00	130,062	0.00	130,062	130,062	0.00
420	TEXTBOOKS	131,209	43,292	21,570	0.00	26,052	0.00	26,052	26,052	0.00
430	LIBRARY BOOKS	263	228	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	2,373	3,432	1,300	0.00	1,300	0.00	1,300	1,300	0.00
460	NON-CONSUMABLE ITEMS	34,493	44,777	15,767	0.00	15,765	0.00	15,765	15,765	0.00
470	COMPUTER SOFTWARE	1,609	1,636	3,660	0.00	6,160	0.00	6,160	6,160	0.00
480	COMPUTER HARDWARE UNDER 5000	19,379	32,677	35,300	0.00	35,300	0.00	35,300	35,300	0.00
400	SUPPLIES AND MATERIALS	329,077	260,849	216,779	0.00	214,639	0.00	214,639	214,639	0.00
640	DUES/FEES/MEMBERSHIP	22,412	9,761	870	0.00	870	0.00	870	870	0.00
600	OTHER OBJECTS	22,412	9,761	870	0.00	870	0.00	870	870	0.00
Total Function 1121	MIDDLE SCHOOL PROGRAMS	14,961,871	15,763,663	16,431,041	120.59	17,472,728	127.00	17,472,728	17,472,728	127.00
Function 1122	MS EXTRA CURRICULAR PRGMS									
124	TEMPORARY - CLASSIFIED	0	309	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	72,451	68,241	75,854	0.00	81,181	0.00	81,181	81,181	0.00
100	SALARIES	72,451	68,550	75,854	0.00	81,181	0.00	81,181	81,181	0.00
210	PUBLIC EMPLOYEES RETIREMENT	19,018	21,257	24,892	0.00	23,737	0.00	23,737	23,737	0.00
220	F I C A	5,379	5,082	5,803	0.00	6,210	0.00	6,210	6,210	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,177	1,250	1,371	0.00	1,624	0.00	1,624	1,624	0.00

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Fund 100	GENERAL FUND									
Function 1122	MS EXTRA CURRICULAR PRGMS									
240	HEALTH INSURANCE	1,358	1,119	3	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	26,931	28,708	32,069	0.00	31,571	0.00	31,571	31,571	0.00
340	TRAVEL	275	120	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	3,617	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,892	120	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	7,914	4,980	9,057	0.00	9,057	0.00	9,057	9,057	0.00
420	TEXTBOOKS	335	2,446	4,010	0.00	4,010	0.00	4,010	4,010	0.00
430	LIBRARY BOOKS	19	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	1,536	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	9,803	7,426	13,067	0.00	13,067	0.00	13,067	13,067	0.00
640	DUES/FEES/MEMBERSHIP	240	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	240	0	0	0.00	0	0.00	0	0	0.00
Total Function 1122	MS EXTRA CURRICULAR PRGMS	113,318	104,804	120,990	0.00	125,819	0.00	125,819	125,819	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES	11,379,532	11,773,837	12,238,271	159.63	12,751,398	162.63	12,751,398	12,751,398	162.63
112	CLASSIFIED/CONF SALARIES	51,601	54,219	87,226	2.75	92,834	2.75	92,834	92,834	2.75
121	LICENSED SUB SALARIES	1,860	5,845	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	8,736	7,803	4,540	0.00	4,540	0.00	4,540	4,540	0.00
130	ADDITIONAL SALARY	216,407	190,359	323,656	0.00	336,132	0.00	336,132	336,132	0.00
100	SALARIES	11,658,135	12,032,064	12,653,693	162.38	13,184,904	165.38	13,184,904	13,184,904	165.38
210	PUBLIC EMPLOYEES RETIREMENT	3,591,656	4,361,267	4,387,075	0.00	4,115,351	0.00	4,115,351	4,115,351	0.00
220	F I C A	909,547	945,606	951,707	0.00	992,342	0.00	992,342	992,342	0.00
230	OTHER REQUIRED PAYROLL COSTS	232,780	248,086	250,308	0.00	288,209	0.00	288,209	288,209	0.00
240	HEALTH INSURANCE	2,873,972	2,977,668	3,286,946	0.00	3,431,690	0.00	3,431,690	3,431,690	0.00
200	ASSOCIATED PAYROLL COST	7,607,955	8,532,628	8,876,036	0.00	8,827,592	0.00	8,827,592	8,827,592	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	351,626	277,029	262,000	0.00	262,000	0.00	262,000	262,000	0.00
320	PROPERTY SERVICES	39,312	14,849	49,710	0.00	49,710	0.00	49,710	49,710	0.00
340	TRAVEL	53,243	38,197	82,985	0.00	82,985	0.00	82,985	82,985	0.00
350	COMMUNICATION	3,438	581	2,240	0.00	2,240	0.00	2,240	2,240	0.00
380	PURCHASED SERVICES	9,364	9,948	6,382	0.00	6,382	0.00	6,382	6,382	0.00
391	LICENSED SUBS - CONTRACTED	385,332	236,580	417,198	0.00	429,698	0.00	429,698	429,698	0.00

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Fund 100	GENERAL FUND									
Function 1131	HIGH SCHOOL PROGRAMS									
392	CLASSIFIED SUBS - CONTRACTED	2,212	642	4,851	0.00	4,851	0.00	4,851	4,851	0.00
394	EVENTS MONITORS OR TUDORS	15,308	14,768	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	859,835	592,595	825,366	0.00	837,866	0.00	837,866	837,866	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	184,796	147,590	155,335	0.00	157,956	0.00	157,956	157,956	0.00
411	CONSUMABLE SUPPLIES	0	0	6,000	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	54,557	91,863	55,624	0.00	70,624	0.00	70,624	70,624	0.00
430	LIBRARY BOOKS	5,577	4,170	1,090	0.00	1,090	0.00	1,090	1,090	0.00
440	PERIODICALS	2,838	1,739	950	0.00	950	0.00	950	950	0.00
460	NON-CONSUMABLE ITEMS	36,069	10,770	36,730	0.00	36,730	0.00	36,730	36,730	0.00
470	COMPUTER SOFTWARE	65,343	67,939	35,543	0.00	31,470	0.00	31,470	31,470	0.00
480	COMPUTER HARDWARE UNDER 5000	85,407	47,815	42,120	0.00	42,120	0.00	42,120	42,120	0.00
400	SUPPLIES AND MATERIALS	434,587	371,886	333,392	0.00	340,940	0.00	340,940	340,940	0.00
540	DEPRECIABLE EQUIPMENT	1,800	0	2,300	0.00	2,300	0.00	2,300	2,300	0.00
550	COMPUTER HARDWARE OVER 5000	958	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	2,758	0	2,300	0.00	2,300	0.00	2,300	2,300	0.00
640	DUES/FEES/MEMBERSHIP	31,382	22,625	27,590	0.00	29,790	0.00	29,790	29,790	0.00
650	INSURANCE AND JUDGEMENTS	0	0	315	0.00	1,315	0.00	1,315	1,315	0.00
600	OTHER OBJECTS	31,382	22,625	27,905	0.00	31,105	0.00	31,105	31,105	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	20,594,652	21,551,798	22,718,692	162.38	23,224,707	165.38	23,224,707	23,224,707	165.38
Function 1132	HS EXTRA CURRICULAR PRGMS									
111	LICENSED SALARIES	190,060	196,067	173,875	2.00	177,958	2.00	177,958	177,958	2.00
112	CLASSIFIED/CONF SALARIES	167,782	175,076	182,989	4.00	189,634	4.00	189,634	189,634	4.00
124	TEMPORARY - CLASSIFIED	34,277	33,845	26,618	0.00	26,618	0.00	26,618	26,618	0.00
130	ADDITIONAL SALARY	863,233	880,465	999,815	0.00	963,355	0.00	963,355	963,355	0.00
100	SALARIES	1,255,352	1,285,453	1,383,297	6.00	1,357,566	6.00	1,357,566	1,357,566	6.00
210	PUBLIC EMPLOYEES RETIREMENT	252,229	315,775	292,122	0.00	282,024	0.00	282,024	282,024	0.00
220	F I C A	93,291	96,400	88,723	0.00	92,875	0.00	92,875	92,875	0.00
230	OTHER REQUIRED PAYROLL COSTS	17,442	18,277	18,605	0.00	22,009	0.00	22,009	22,009	0.00
240	HEALTH INSURANCE	127,647	132,596	125,076	0.00	129,035	0.00	129,035	129,035	0.00
200	ASSOCIATED PAYROLL COST	490,609	563,048	524,527	0.00	525,943	0.00	525,943	525,943	0.00
320	PROPERTY SERVICES	38,530	12,339	18,389	0.00	18,389	0.00	18,389	18,389	0.00

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Fund 100	GENERAL FUND									
Function 1132	HS EXTRA CURRICULAR PRGMS									
340	TRAVEL	8,380	2,431	2,050	0.00	2,050	0.00	2,050	2,050	0.00
350	COMMUNICATION	127	125	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	3,526	9,631	6,500	0.00	6,500	0.00	6,500	6,500	0.00
391	LICENSED SUBS - CONTRACTED	0	0	5,220	0.00	5,377	0.00	5,377	5,377	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	1,008	7,056	0.00	7,056	0.00	7,056	7,056	0.00
300	PURCHASED SERVICES	50,563	25,534	39,215	0.00	39,372	0.00	39,372	39,372	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	57,385	38,566	57,980	0.00	57,980	0.00	57,980	57,980	0.00
420	TEXTBOOKS	250	250	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	82	1,168	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	0	0	50	0.00	50	0.00	50	50	0.00
460	NON-CONSUMABLE ITEMS	8,116	15,867	2,830	0.00	2,830	0.00	2,830	2,830	0.00
470	COMPUTER SOFTWARE	2,250	691	600	0.00	600	0.00	600	600	0.00
480	COMPUTER HARDWARE UNDER 5000	1,599	836	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	69,682	57,378	61,460	0.00	61,460	0.00	61,460	61,460	0.00
540	DEPRECIABLE EQUIPMENT	5,678	4,138	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	5,678	4,138	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	104,856	86,707	109,405	0.00	109,405	0.00	109,405	109,405	0.00
600	OTHER OBJECTS	104,856	86,707	109,405	0.00	109,405	0.00	109,405	109,405	0.00
Total Function 1132	HS EXTRA CURRICULAR PRGMS	1,976,740	2,022,258	2,117,904	6.00	2,093,745	6.00	2,093,745	2,093,745	6.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
111	LICENSED SALARIES	120,044	125,747	131,211	2.00	341,085	4.50	341,085	341,085	4.50
112	CLASSIFIED/CONF SALARIES	105,813	112,164	118,248	4.00	313,405	8.00	313,405	313,405	8.00
124	TEMPORARY - CLASSIFIED	5,266	4,864	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	2,965	3,255	0	0.00	0	0.00	0	0	0.00
100	SALARIES	234,089	246,030	249,459	6.00	654,490	12.50	654,490	654,490	12.50
210	PUBLIC EMPLOYEES RETIREMENT	66,400	85,712	79,358	0.00	197,403	0.00	197,403	197,403	0.00
220	F I C A	19,494	20,046	19,083	0.00	50,773	0.00	50,773	50,773	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,964	5,240	5,085	0.00	13,952	0.00	13,952	13,952	0.00
240	HEALTH INSURANCE	72,535	74,744	125,065	0.00	267,371	0.00	267,371	267,371	0.00
200	ASSOCIATED PAYROLL COST	163,394	185,742	228,593	0.00	529,499	0.00	529,499	529,499	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	213,130	216,089	291,000	0.00	291,000	0.00	291,000	291,000	0.00

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Fund 100	GENERAL FUND									
Function 1140	PRE-KINDERGARTEN PROGRAMS									
320	PROPERTY SERVICES	4,100	30,000	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	6,940	9,766	10,000	0.00	10,000	0.00	10,000	10,000	0.00
350	COMMUNICATION	0	6	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	3,419	5,920	5,221	0.00	5,378	0.00	5,378	5,378	0.00
392	CLASSIFIED SUBS - CONTRACTED	1,543	907	7,055	0.00	7,055	0.00	7,055	7,055	0.00
300	PURCHASED SERVICES	229,132	262,688	313,276	0.00	313,433	0.00	313,433	313,433	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	15,931	6,513	10,000	0.00	25,000	0.00	25,000	25,000	0.00
420	TEXTBOOKS	4,171	41	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	163	305	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	730	0	0.00	20,000	0.00	20,000	20,000	0.00
480	COMPUTER HARDWARE UNDER 5000	1,464	250	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	21,729	7,839	10,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	648,344	702,299	801,327	6.00	1,542,422	12.50	1,542,422	1,542,422	12.50
Function 1210	PRMS FOR TALENTED &GIFTED									
111	LICENSED SALARIES	211,230	213,976	227,645	3.01	235,006	3.01	235,006	235,006	3.01
130	ADDITIONAL SALARY	0	12,033	0	0.00	0	0.00	0	0	0.00
100	SALARIES	211,230	226,009	227,645	3.01	235,006	3.01	235,006	235,006	3.01
210	PUBLIC EMPLOYEES RETIREMENT	72,939	89,920	83,036	0.00	76,400	0.00	76,400	76,400	0.00
220	F I C A	17,635	18,831	17,415	0.00	17,978	0.00	17,978	17,978	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,461	4,802	4,600	0.00	5,230	0.00	5,230	5,230	0.00
240	HEALTH INSURANCE	40,823	41,983	60,051	0.00	62,088	0.00	62,088	62,088	0.00
200	ASSOCIATED PAYROLL COST	135,858	155,535	165,101	0.00	161,696	0.00	161,696	161,696	0.00
340	TRAVEL	76	0	200	0.00	200	0.00	200	200	0.00
391	LICENSED SUBS - CONTRACTED	1,136	1,419	7,862	0.00	8,098	0.00	8,098	8,098	0.00
300	PURCHASED SERVICES	1,212	1,419	8,062	0.00	8,298	0.00	8,298	8,298	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	12,457	130	15,290	0.00	20,290	0.00	20,290	20,290	0.00
420	TEXTBOOKS	0	0	420	0.00	420	0.00	420	420	0.00
400	SUPPLIES AND MATERIALS	12,457	130	15,710	0.00	20,710	0.00	20,710	20,710	0.00
640	DUES/FEES/MEMBERSHIP	65	60	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	65	60	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
Total Function 1210	PRMS FOR TALENTED & GIFTED	360,821	383,154	416,518	3.01	425,709	3.01	425,709	425,709	3.01
Function 1220	RSTRCTVE PRGMS STU W/DISB									
111	LICENSED SALARIES	679,270	650,507	664,042	8.71	697,966	8.76	697,966	697,966	8.76
112	CLASSIFIED/CONF SALARIES	330,677	357,340	407,356	12.70	446,195	13.45	446,195	446,195	13.45
124	TEMPORARY - CLASSIFIED	41,143	28,476	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	109,832	108,103	105,350	0.00	105,350	0.00	105,350	105,350	0.00
100	SALARIES	1,160,921	1,144,427	1,176,749	21.41	1,249,511	22.21	1,249,511	1,249,511	22.21
210	PUBLIC EMPLOYEES RETIREMENT	311,541	359,384	339,628	0.00	295,577	0.00	295,577	295,577	0.00
220	F I C A	88,241	86,812	81,962	0.00	87,528	0.00	87,528	87,528	0.00
230	OTHER REQUIRED PAYROLL COSTS	20,843	20,673	20,732	0.00	24,471	0.00	24,471	24,471	0.00
240	HEALTH INSURANCE	405,461	401,155	474,548	0.00	502,590	0.00	502,590	502,590	0.00
200	ASSOCIATED PAYROLL COST	826,086	868,024	916,870	0.00	910,167	0.00	910,167	910,167	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	7,250	0	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	24,000	24,000	24,000	0.00	24,000	0.00	24,000	24,000	0.00
340	TRAVEL	5,335	3,974	2,700	0.00	2,700	0.00	2,700	2,700	0.00
350	COMMUNICATION	901	306	1,000	0.00	1,000	0.00	1,000	1,000	0.00
373	TUITION PMTS PRVT SCHOOL	37,833	38,633	45,000	0.00	45,000	0.00	45,000	45,000	0.00
391	LICENSED SUBS - CONTRACTED	22,009	11,377	23,345	0.00	24,027	0.00	24,027	24,027	0.00
392	CLASSIFIED SUBS - CONTRACTED	25,625	30,917	25,659	0.00	25,659	0.00	25,659	25,659	0.00
394	EVENTS MONITORS OR TUDORS	5,177	3,566	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	128,130	112,774	121,704	0.00	122,386	0.00	122,386	122,386	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	8,884	4,379	850	0.00	850	0.00	850	850	0.00
430	LIBRARY BOOKS	64	79	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	7,884	462	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,400	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	944	11,645	8,000	0.00	8,000	0.00	8,000	8,000	0.00
480	COMPUTER HARDWARE UNDER 5000	13	1,393	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	19,189	17,957	8,850	0.00	8,850	0.00	8,850	8,850	0.00
640	DUES/FEES/MEMBERSHIP	20	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	20	0	0	0.00	0	0.00	0	0	0.00
Total Function 1220	RSTRCTVE PRGMS STU W/DISB	2,134,347	2,143,182	2,224,172	21.41	2,290,914	22.21	2,290,914	2,290,914	22.21

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Fund 100	GENERAL FUND									
Function 1250	LESS RSTR PRGMS STU W/DIS									
111	LICENSED SALARIES	2,433,868	2,638,361	2,834,650	40.95	2,909,096	40.90	2,909,096	2,909,096	40.90
112	CLASSIFIED/CONF SALARIES	2,458,194	2,625,839	2,874,146	88.28	2,982,524	89.28	2,982,524	2,982,524	89.28
121	LICENSED SUB SALARIES	360	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	2,324	877	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	234,364	228,522	257,154	0.00	283,882	0.00	283,882	283,882	0.00
130	ADDITIONAL SALARY	14,543	14,524	13,336	0.00	13,325	0.00	13,325	13,325	0.00
100	SALARIES	5,143,652	5,508,124	5,979,286	129.23	6,188,828	130.18	6,188,828	6,188,828	130.18
210	PUBLIC EMPLOYEES RETIREMENT	1,314,840	1,596,832	1,824,606	0.00	1,551,554	0.00	1,551,554	1,551,554	0.00
220	F I C A	393,478	425,344	456,806	0.00	472,759	0.00	472,759	472,759	0.00
230	OTHER REQUIRED PAYROLL COSTS	101,988	104,396	113,719	0.00	130,685	0.00	130,685	130,685	0.00
240	HEALTH INSURANCE	2,415,031	2,486,948	2,833,137	0.00	2,948,091	0.00	2,948,091	2,948,091	0.00
200	ASSOCIATED PAYROLL COST	4,225,338	4,613,519	5,228,267	0.00	5,103,089	0.00	5,103,089	5,103,089	0.00
320	PROPERTY SERVICES	506	150	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,791	1,114	600	0.00	600	0.00	600	600	0.00
350	COMMUNICATION	0	64	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	128,770	99,813	106,896	0.00	110,103	0.00	110,103	110,103	0.00
392	CLASSIFIED SUBS - CONTRACTED	233,658	211,998	172,065	0.00	172,065	0.00	172,065	172,065	0.00
300	PURCHASED SERVICES	364,725	313,139	279,561	0.00	282,768	0.00	282,768	282,768	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	19,023	14,973	3,720	0.00	3,720	0.00	3,720	3,720	0.00
420	TEXTBOOKS	2,871	3,421	20,000	0.00	20,000	0.00	20,000	20,000	0.00
430	LIBRARY BOOKS	737	47	6,000	0.00	6,000	0.00	6,000	6,000	0.00
440	PERIODICALS	391	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	199	475	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	895	224	60	0.00	60	0.00	60	60	0.00
480	COMPUTER HARDWARE UNDER 5000	2,094	160	120	0.00	120	0.00	120	120	0.00
400	SUPPLIES AND MATERIALS	26,210	19,300	29,900	0.00	29,900	0.00	29,900	29,900	0.00
640	DUES/FEES/MEMBERSHIP	0	1	60	0.00	60	0.00	60	60	0.00
600	OTHER OBJECTS	0	1	60	0.00	60	0.00	60	60	0.00
Total Function 1250	LESS RSTR PRGMS STU W/DIS	9,759,925	10,454,083	11,517,074	129.23	11,604,645	130.18	11,604,645	11,604,645	130.18
Function 1260	EARLY INTERVENTION PRGMS									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	31,747	0	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
300	PURCHASED SERVICES	31,747	0	0	0.00	0	0.00	0	0	0.00
Total Function 1260	EARLY INTERVENTION PRGMS	31,747	0	0	0.00	0	0.00	0	0	0.00
Function 1271	REMEDATION PROGRAMS									
111	LICENSED SALARIES	378,159	390,234	384,567	4.75	416,794	5.00	416,794	416,794	5.00
112	CLASSIFIED/CONF SALARIES	19,899	18,146	0	0.00	20,123	0.56	20,123	20,123	0.56
121	LICENSED SUB SALARIES	0	167	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	265,107	305,877	424,871	0.00	761,227	0.00	761,227	761,227	0.00
130	ADDITIONAL SALARY	285	914	0	0.00	0	0.00	0	0	0.00
100	SALARIES	663,449	715,338	809,437	4.75	1,198,144	5.56	1,198,144	1,198,144	5.56
210	PUBLIC EMPLOYEES RETIREMENT	168,744	205,577	146,235	0.00	194,852	0.00	194,852	194,852	0.00
220	F I C A	51,680	54,989	30,558	0.00	61,446	0.00	61,446	61,446	0.00
230	OTHER REQUIRED PAYROLL COSTS	9,198	9,523	7,843	0.00	12,362	0.00	12,362	12,362	0.00
240	HEALTH INSURANCE	102,897	102,019	97,444	0.00	121,608	0.00	121,608	121,608	0.00
200	ASSOCIATED PAYROLL COST	332,519	372,108	282,079	0.00	390,268	0.00	390,268	390,268	0.00
350	COMMUNICATION	22	0	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	1,318	3,649	12,398	0.00	12,770	0.00	12,770	12,770	0.00
392	CLASSIFIED SUBS - CONTRACTED	2,042	3,748	1,045	0.00	1,045	0.00	1,045	1,045	0.00
300	PURCHASED SERVICES	3,382	7,397	13,443	0.00	13,815	0.00	13,815	13,815	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	4,192	1,829	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	100,533	53,116	46,600	0.00	33,040	0.00	33,040	33,040	0.00
430	LIBRARY BOOKS	274	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	179	648	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	18,735	20	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	3,215	790	1,000	0.00	1,000	0.00	1,000	1,000	0.00
400	SUPPLIES AND MATERIALS	127,128	56,403	47,600	0.00	34,040	0.00	34,040	34,040	0.00
Total Function 1271	REMEDATION PROGRAMS	1,126,478	1,151,246	1,152,559	4.75	1,636,267	5.56	1,636,267	1,636,267	5.56
Function 1272	TITLE IA PRIM READ PRGM									
124	TEMPORARY - CLASSIFIED	0	492	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	492	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	140	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	37	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
Function 1272	TITLE IA PRIM READ PRGM									
230	OTHER REQUIRED PAYROLL COSTS	0	457	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	634	0	0.00	0	0.00	0	0	0.00
394	EVENTS MONITORS OR TUDORS	0	1,102	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,102	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE IA PRIM READ PRGM	0	2,228	0	0.00	0	0.00	0	0	0.00
Function 1280	Alternative Education									
111	LICENSED SALARIES	818,718	934,185	979,627	14.19	953,481	12.89	953,481	953,481	12.89
112	CLASSIFIED/CONF SALARIES	293,918	224,408	233,301	7.25	243,817	7.25	243,817	243,817	7.25
114	MANAGERIAL SALARIES	72,357	0	0	0.00	0	0.00	0	0	0.00
117	UNUSED VACATION PAY OUT	5,932	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	736	147	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	2,467	3,940	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	49,948	29,096	87,000	0.00	20,000	0.00	20,000	20,000	0.00
100	SALARIES	1,244,076	1,191,776	1,299,928	21.44	1,217,298	20.14	1,217,298	1,217,298	20.14
210	PUBLIC EMPLOYEES RETIREMENT	341,079	385,114	400,421	0.00	360,917	0.00	360,917	360,917	0.00
220	F I C A	93,921	92,353	92,789	0.00	91,594	0.00	91,594	91,594	0.00
230	OTHER REQUIRED PAYROLL COSTS	24,217	24,336	25,419	0.00	27,597	0.00	27,597	27,597	0.00
240	HEALTH INSURANCE	428,022	423,016	447,030	0.00	434,666	0.00	434,666	434,666	0.00
200	ASSOCIATED PAYROLL COST	887,240	924,819	965,659	0.00	914,774	0.00	914,774	914,774	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	344,095	215,571	386,241	0.00	97,648	0.00	97,648	97,648	0.00
320	PROPERTY SERVICES	83,333	11,243	5,302	0.00	5,567	0.00	5,567	5,567	0.00
340	TRAVEL	6,754	5,261	9,200	0.00	9,660	0.00	9,660	9,660	0.00
350	COMMUNICATION	2,655	518	500	0.00	525	0.00	525	525	0.00
360	CHARTER SCHOOL PAYMENTS	1,531,803	1,551,125	1,759,893	0.00	1,759,893	0.00	1,759,893	1,759,893	0.00
380	PURCHASED SERVICES	8,552	120	5,432	0.00	5,704	0.00	5,704	5,704	0.00
391	LICENSED SUBS - CONTRACTED	34,140	20,198	37,048	0.00	68,309	0.00	68,309	68,309	0.00
392	CLASSIFIED SUBS - CONTRACTED	2,652	844	13,472	0.00	22,009	0.00	22,009	22,009	0.00
300	PURCHASED SERVICES	2,013,984	1,804,879	2,217,088	0.00	1,969,314	0.00	1,969,314	1,969,314	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	21,261	26,810	51,325	0.00	53,891	0.00	53,891	53,891	0.00
420	TEXTBOOKS	163	2,165	700	0.00	735	0.00	735	735	0.00
430	LIBRARY BOOKS	940	0	300	0.00	315	0.00	315	315	0.00

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Fund 100	GENERAL FUND									
Function 1280	Alternative Education									
440	PERIODICALS	527	254	600	0.00	630	0.00	630	630	0.00
460	NON-CONSUMABLE ITEMS	1,097	751	9,000	0.00	9,450	0.00	9,450	9,450	0.00
470	COMPUTER SOFTWARE	0	409	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	2,709	1,770	2,033	0.00	2,135	0.00	2,135	2,135	0.00
400	SUPPLIES AND MATERIALS	26,696	32,159	63,958	0.00	67,156	0.00	67,156	67,156	0.00
640	DUES/FEES/MEMBERSHIP	1,016	2,150	1,500	0.00	1,575	0.00	1,575	1,575	0.00
600	OTHER OBJECTS	1,016	2,150	1,500	0.00	1,575	0.00	1,575	1,575	0.00
Total Function 1280	Alternative Education	4,173,012	3,955,783	4,548,133	21.44	4,170,117	20.14	4,170,117	4,170,117	20.14
Function 1291	ENGL LANG LEARN/TRANSLAT									
111	LICENSED SALARIES	1,494,578	1,589,973	1,764,540	23.13	1,758,554	21.88	1,758,554	1,758,554	21.88
112	CLASSIFIED/CONF SALARIES	460,443	383,534	410,804	12.94	392,716	11.90	392,716	392,716	11.90
122	CLASSIFIED SUB SALARIES	0	685	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	50,273	56,213	62,407	0.00	67,067	0.00	67,067	67,067	0.00
130	ADDITIONAL SALARY	3,451	2,704	0	0.00	0	0.00	0	0	0.00
100	SALARIES	2,008,744	2,033,110	2,237,751	36.06	2,218,337	33.77	2,218,337	2,218,337	33.77
210	PUBLIC EMPLOYEES RETIREMENT	560,364	632,242	695,740	0.00	643,374	0.00	643,374	643,374	0.00
220	F I C A	154,569	157,403	164,468	0.00	170,953	0.00	170,953	170,953	0.00
230	OTHER REQUIRED PAYROLL COSTS	38,398	38,223	40,899	0.00	47,003	0.00	47,003	47,003	0.00
240	HEALTH INSURANCE	741,757	727,412	772,783	0.00	762,160	0.00	762,160	762,160	0.00
200	ASSOCIATED PAYROLL COST	1,495,088	1,555,280	1,673,890	0.00	1,623,489	0.00	1,623,489	1,623,489	0.00
340	TRAVEL	577	0	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	0	0	510	0.00	510	0.00	510	510	0.00
380	PURCHASED SERVICES	777	145	450	0.00	450	0.00	450	450	0.00
391	LICENSED SUBS - CONTRACTED	57,576	20,825	60,365	0.00	62,176	0.00	62,176	62,176	0.00
392	CLASSIFIED SUBS - CONTRACTED	22,062	12,673	20,752	0.00	20,752	0.00	20,752	20,752	0.00
300	PURCHASED SERVICES	80,992	33,643	82,077	0.00	83,888	0.00	83,888	83,888	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	8,486	8,053	3,090	0.00	3,090	0.00	3,090	3,090	0.00
420	TEXTBOOKS	0	0	500	0.00	500	0.00	500	500	0.00
430	LIBRARY BOOKS	96	431	220	0.00	220	0.00	220	220	0.00
460	NON-CONSUMABLE ITEMS	183	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	150	223	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
Function 1291	ENGL LANG LEARN/TRANSLAT									
480	COMPUTER HARDWARE UNDER 5000	3,191	405	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	12,106	9,112	3,810	0.00	3,810	0.00	3,810	3,810	0.00
Total Function 1291	ENGL LANG LEARN/TRANSLAT	3,596,930	3,631,145	3,997,528	36.06	3,929,524	33.77	3,929,524	3,929,524	33.77
Function 1299	OTHER DESIGNATED PROGRAMS									
111	LICENSED SALARIES	0	30,897	56,827	0.85	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	0	1,295	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	14,019	4,904	23,115	0.00	43,038	0.00	43,038	43,038	0.00
100	SALARIES	14,019	37,097	79,942	0.85	43,038	0.00	43,038	43,038	0.00
210	PUBLIC EMPLOYEES RETIREMENT	3,999	7,738	18,719	0.00	0	0.00	0	0	0.00
220	F I C A	1,067	2,832	4,347	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	265	705	1,150	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	0	10,429	17,362	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	5,331	21,703	41,578	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,604	3,130	3,412	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	10,000	0	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	6,875	6,675	12,659	0.00	12,286	0.00	12,286	12,286	0.00
300	PURCHASED SERVICES	20,479	9,805	16,071	0.00	12,286	0.00	12,286	12,286	0.00
470	COMPUTER SOFTWARE	0	99	0	0.00	211	0.00	211	211	0.00
400	SUPPLIES AND MATERIALS	0	99	0	0.00	211	0.00	211	211	0.00
690	GRANT INDIRECT CHARGES	53,830	47,456	54,000	0.00	54,000	0.00	54,000	54,000	0.00
600	OTHER OBJECTS	53,830	47,456	54,000	0.00	54,000	0.00	54,000	54,000	0.00
Total Function 1299	OTHER DESIGNATED PROGRAMS	93,659	116,161	191,591	0.85	109,535	0.00	109,535	109,535	0.00
Function 1400	SUMMER SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	0	1,165	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	1,165	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	384	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	88	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	22	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
200	ASSOCIATED PAYROLL COST	0	494	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	151	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	151	0	0.00	0	0.00	0	0	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	0	1,810	0	0.00	0	0.00	0	0	0.00
Major Function 1000	Instruction	88,795,644	93,489,686	99,175,096	766.48	102,569,284	784.80	102,569,284	102,569,284	784.80
Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES									
112	CLASSIFIED/CONF SALARIES	455,860	512,199	546,478	15.81	567,901	15.81	567,901	567,901	15.81
113	ADMINISTRATOR SALARIES	700	0	0	0.00	0	0.00	0	0	0.00
114	MANAGERIAL SALARIES	67,570	63,368	60,943	1.00	62,163	1.00	62,163	62,163	1.00
117	UNUSED VACATION PAY OUT	1,326	678	701	0.00	1,667	0.00	1,667	1,667	0.00
122	CLASSIFIED SUB SALARIES	0	13	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	275,328	311,348	312,300	0.00	315,319	0.00	315,319	315,319	0.00
130	ADDITIONAL SALARY	8,679	11,534	17,100	0.00	17,100	0.00	17,100	17,100	0.00
100	SALARIES	809,463	899,139	937,521	16.81	964,150	16.81	964,150	964,150	16.81
210	PUBLIC EMPLOYEES RETIREMENT	146,626	183,642	256,443	0.00	176,961	0.00	176,961	176,961	0.00
220	F I C A	61,463	68,474	70,504	0.00	75,131	0.00	75,131	75,131	0.00
230	OTHER REQUIRED PAYROLL COSTS	13,692	15,395	15,925	0.00	19,522	0.00	19,522	19,522	0.00
240	HEALTH INSURANCE	302,004	328,184	356,279	0.00	415,633	0.00	415,633	415,633	0.00
200	ASSOCIATED PAYROLL COST	523,785	595,695	699,151	0.00	687,247	0.00	687,247	687,247	0.00
320	PROPERTY SERVICES	120	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	85	277	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	3,556	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	803	0	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	31,982	12,529	25,368	0.00	25,368	0.00	25,368	25,368	0.00
395	ADMINISTRATOR SUBS	1,175	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	34,165	16,362	25,368	0.00	25,368	0.00	25,368	25,368	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	1,961	1,066	3,720	0.00	3,720	0.00	3,720	3,720	0.00
460	NON-CONSUMABLE ITEMS	1,191	679	900	0.00	900	0.00	900	900	0.00
480	COMPUTER HARDWARE UNDER 5000	70	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	3,222	1,745	4,620	0.00	4,620	0.00	4,620	4,620	0.00
640	DUES/FEES/MEMBERSHIP	90	0	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
600	OTHER OBJECTS	90	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES	1,370,725	1,512,941	1,666,660	16.81	1,681,386	16.81	1,681,386	1,681,386	16.81
Function 2120	GUIDANCE SRVCS DIRECTION									
111	LICENSED SALARIES	2,478,129	2,592,999	2,717,306	33.46	2,743,908	32.61	2,743,908	2,743,908	32.61
112	CLASSIFIED/CONF SALARIES	493,484	543,222	574,548	15.66	601,618	15.66	601,618	601,618	15.66
113	ADMINISTRATOR SALARIES	0	0	0	0.00	112,534	1.00	112,534	112,534	1.00
114	MANAGERIAL SALARIES	102,549	107,709	108,794	1.00	110,973	1.00	110,973	110,973	1.00
117	UNUSED VACATION PAY OUT	0	0	1,250	0.00	6,128	0.00	6,128	6,128	0.00
121	LICENSED SUB SALARIES	585	25	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	1,073	1,203	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	14,753	12,432	500	0.00	500	0.00	500	500	0.00
130	ADDITIONAL SALARY	43,791	43,243	49,725	0.00	52,533	0.00	52,533	52,533	0.00
100	SALARIES	3,134,365	3,300,833	3,452,123	50.12	3,628,193	50.27	3,628,193	3,628,193	50.27
210	PUBLIC EMPLOYEES RETIREMENT	936,989	1,120,348	1,163,358	0.00	1,098,176	0.00	1,098,176	1,098,176	0.00
220	F I C A	244,791	255,688	261,593	0.00	275,069	0.00	275,069	275,069	0.00
230	OTHER REQUIRED PAYROLL COSTS	68,174	70,342	69,643	0.00	80,279	0.00	80,279	80,279	0.00
240	HEALTH INSURANCE	913,318	994,102	1,095,820	0.00	1,132,062	0.00	1,132,062	1,132,062	0.00
200	ASSOCIATED PAYROLL COST	2,163,273	2,440,479	2,590,413	0.00	2,585,586	0.00	2,585,586	2,585,586	0.00
320	PROPERTY SERVICES	720	445	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	9,947	4,601	12,400	0.00	12,400	0.00	12,400	12,400	0.00
350	COMMUNICATION	180	135	300	0.00	300	0.00	300	300	0.00
380	PURCHASED SERVICES	270,444	255,062	308,000	0.00	308,000	0.00	308,000	308,000	0.00
391	LICENSED SUBS - CONTRACTED	82,418	57,422	112,345	0.00	92,706	0.00	92,706	92,706	0.00
392	CLASSIFIED SUBS - CONTRACTED	9,737	5,282	27,628	0.00	29,365	0.00	29,365	29,365	0.00
300	PURCHASED SERVICES	373,446	322,947	460,673	0.00	442,771	0.00	442,771	442,771	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	16,848	15,745	34,237	0.00	35,067	0.00	35,067	35,067	0.00
420	TEXTBOOKS	140	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	482	108	11,000	0.00	11,000	0.00	11,000	11,000	0.00
460	NON-CONSUMABLE ITEMS	1,065	1,395	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	180	9,499	8,900	0.00	8,900	0.00	8,900	8,900	0.00
480	COMPUTER HARDWARE UNDER 5000	1,851	604	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	20,566	27,350	54,137	0.00	54,967	0.00	54,967	54,967	0.00

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Fund 100	GENERAL FUND									
Function 2120	GUIDANCE SRVCS DIRECTION									
640	DUES/FEES/MEMBERSHIP	1,454	637	1,000	0.00	1,000	0.00	1,000	1,000	0.00
600	OTHER OBJECTS	1,454	637	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2120	GUIDANCE SRVCS DIRECTION	5,693,103	6,092,247	6,558,346	50.12	6,712,517	50.27	6,712,517	6,712,517	50.27
Function 2130	HEALTH SERVICES									
111	LICENSED SALARIES	240,057	138,185	263,575	4.00	145,045	2.00	145,045	145,045	2.00
130	ADDITIONAL SALARY	1,060	1,774	5,000	0.00	5,000	0.00	5,000	5,000	0.00
100	SALARIES	241,117	139,959	268,575	4.00	150,045	2.00	150,045	150,045	2.00
210	PUBLIC EMPLOYEES RETIREMENT	77,560	49,694	67,338	0.00	40,447	0.00	40,447	40,447	0.00
220	F I C A	18,881	10,587	20,163	0.00	11,096	0.00	11,096	11,096	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,834	2,715	4,182	0.00	2,050	0.00	2,050	2,050	0.00
240	HEALTH INSURANCE	70,475	43,039	80,078	0.00	41,178	0.00	41,178	41,178	0.00
200	ASSOCIATED PAYROLL COST	171,750	106,035	171,761	0.00	94,771	0.00	94,771	94,771	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	194,699	153,320	260,000	0.00	260,000	0.00	260,000	260,000	0.00
340	TRAVEL	794	904	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	897	439	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	1,952	592	6,600	0.00	6,930	0.00	6,930	6,930	0.00
391	LICENSED SUBS - CONTRACTED	113	0	10,441	0.00	10,754	0.00	10,754	10,754	0.00
300	PURCHASED SERVICES	198,454	155,254	277,041	0.00	277,684	0.00	277,684	277,684	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	4,428	4,314	5,000	0.00	5,000	0.00	5,000	5,000	0.00
460	NON-CONSUMABLE ITEMS	0	325	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	0	175	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	4,428	4,814	5,000	0.00	5,000	0.00	5,000	5,000	0.00
640	DUES/FEES/MEMBERSHIP	36	36	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	36	36	0	0.00	0	0.00	0	0	0.00
Total Function 2130	HEALTH SERVICES	615,785	406,098	722,377	4.00	527,500	2.00	527,500	527,500	2.00
Function 2140	PSYCHOLOGICAL SERVICES									
111	LICENSED SALARIES	314,875	286,900	388,547	5.20	406,807	5.25	406,807	406,807	5.25
130	ADDITIONAL SALARY	0	1,924	750	0.00	750	0.00	750	750	0.00
100	SALARIES	314,875	288,823	389,297	5.20	407,557	5.25	407,557	407,557	5.25

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Fund 100	GENERAL FUND									
Function 2140	PSYCHOLOGICAL SERVICES									
210	PUBLIC EMPLOYEES RETIREMENT	90,145	98,487	105,273	0.00	110,095	0.00	110,095	110,095	0.00
220	F I C A	23,900	22,053	23,073	0.00	31,121	0.00	31,121	31,121	0.00
230	OTHER REQUIRED PAYROLL COSTS	6,096	5,645	6,098	0.00	9,054	0.00	9,054	9,054	0.00
240	HEALTH INSURANCE	87,783	82,451	104,977	0.00	108,436	0.00	108,436	108,436	0.00
200	ASSOCIATED PAYROLL COST	207,924	208,635	239,422	0.00	258,706	0.00	258,706	258,706	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	0	8,697	10,000	0.00	10,000	0.00	10,000	10,000	0.00
340	TRAVEL	32	0	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	1,024	1,664	13,576	0.00	13,983	0.00	13,983	13,983	0.00
300	PURCHASED SERVICES	1,056	10,361	23,576	0.00	23,983	0.00	23,983	23,983	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	10,412	8,850	7,000	0.00	7,000	0.00	7,000	7,000	0.00
430	LIBRARY BOOKS	327	139	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	199	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	10,937	8,989	7,000	0.00	7,000	0.00	7,000	7,000	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	534,793	516,808	659,295	5.20	697,246	5.25	697,246	697,246	5.25
Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES									
111	LICENSED SALARIES	137,708	143,942	149,956	2.00	208,814	2.60	208,814	208,814	2.60
130	ADDITIONAL SALARY	0	504	0	0.00	0	0.00	0	0	0.00
100	SALARIES	137,708	144,447	149,956	2.00	208,814	2.60	208,814	208,814	2.60
210	PUBLIC EMPLOYEES RETIREMENT	43,337	52,511	54,133	0.00	64,918	0.00	64,918	64,918	0.00
220	F I C A	10,567	11,153	11,472	0.00	15,974	0.00	15,974	15,974	0.00
230	OTHER REQUIRED PAYROLL COSTS	2,672	2,835	3,030	0.00	3,779	0.00	3,779	3,779	0.00
240	HEALTH INSURANCE	38,690	38,510	39,853	0.00	51,523	0.00	51,523	51,523	0.00
200	ASSOCIATED PAYROLL COST	95,267	105,008	108,489	0.00	136,194	0.00	136,194	136,194	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	79	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	3,302	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	0	0	5,220	0.00	5,377	0.00	5,377	5,377	0.00
300	PURCHASED SERVICES	79	3,302	5,220	0.00	5,377	0.00	5,377	5,377	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	328	169	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	38	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	99	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
400	SUPPLIES AND MATERIALS	328	306	0	0.00	0	0.00			
640	DUES/FEES/MEMBERSHIP	253	253	0	0.00	0	0.00			
600	OTHER OBJECTS	253	253	0	0.00	0	0.00			
Total Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES	233,634	253,315	263,664	2.00	350,385	2.60			
Function 2160	STUDENT TREATMENT SERVICE									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	73,534	81,989	89,523	0.00	89,523	0.00			
300	PURCHASED SERVICES	73,534	81,989	89,523	0.00	89,523	0.00			
Total Function 2160	STUDENT TREATMENT SERVICE	73,534	81,989	89,523	0.00	89,523	0.00			
Function 2190	STUDENT SERVICES DIRECTION									
111	LICENSED SALARIES	33,518	36,111	38,448	0.50	40,499	0.50			
112	CLASSIFIED/CONF SALARIES	49,401	40,369	55,478	1.11	61,698	1.11			
113	ADMINISTRATOR SALARIES	201,869	208,609	218,099	1.65	228,763	1.65			
117	UNUSED VACATION PAY OUT	0	3,069	0	0.00	7,613	0.00			
124	TEMPORARY - CLASSIFIED	99	0	0	0.00	0	0.00			
130	ADDITIONAL SALARY	7,481	6,525	15,240	0.00	14,100	0.00			
100	SALARIES	292,368	294,682	327,266	3.26	352,673	3.26			
210	PUBLIC EMPLOYEES RETIREMENT	92,289	108,504	115,600	0.00	109,720	0.00			
220	F I C A	21,700	21,655	24,302	0.00	26,245	0.00			
230	OTHER REQUIRED PAYROLL COSTS	5,570	5,665	6,417	0.00	7,419	0.00			
240	HEALTH INSURANCE	66,178	63,353	71,229	0.00	90,195	0.00			
200	ASSOCIATED PAYROLL COST	185,736	199,178	217,547	0.00	233,579	0.00			
320	PROPERTY SERVICES	226	110	0	0.00	0	0.00			
340	TRAVEL	5,165	3,112	7,400	0.00	7,400	0.00			
350	COMMUNICATION	1,103	38	4,350	0.00	4,350	0.00			
380	PURCHASED SERVICES	428	113	18,700	0.00	18,700	0.00			
391	LICENSED SUBS - CONTRACTED	0	0	1,305	0.00	1,344	0.00			
392	CLASSIFIED SUBS - CONTRACTED	0	6,228	1,958	0.00	1,962	0.00			
300	PURCHASED SERVICES	6,921	9,601	33,713	0.00	33,756	0.00			
410	CONSUMABLE SUPPLIES AND MATERIALS	3,646	3,191	6,350	0.00	6,350	0.00			
430	LIBRARY BOOKS	298	624	600	0.00	600	0.00			

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND									
Function 2190	STUDENT SERVICES DIRECTION									
460	NON-CONSUMABLE ITEMS	0	515	5,750	0.00	5,750	0.00	5,750	5,750	0.00
470	COMPUTER SOFTWARE	5,446	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	948	360	500	0.00	500	0.00	500	500	0.00
400	SUPPLIES AND MATERIALS	10,337	4,690	13,200	0.00	13,200	0.00	13,200	13,200	0.00
640	DUES/FEES/MEMBERSHIP	1,190	1,190	1,000	0.00	1,000	0.00	1,000	1,000	0.00
600	OTHER OBJECTS	1,190	1,190	1,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2190	STUDENT SERVICES DIRECTION	496,553	509,341	592,726	3.26	634,208	3.26	634,208	634,208	3.26
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
111	LICENSED SALARIES	802,849	817,258	884,151	10.84	833,570	9.84	833,570	833,570	9.84
112	CLASSIFIED/CONF SALARIES	52,319	86,102	90,807	1.75	94,886	1.75	94,886	94,886	1.75
113	ADMINISTRATOR SALARIES	134,914	268,436	279,437	2.07	289,329	2.07	289,329	289,329	2.07
117	UNUSED VACATION PAY OUT	5,296	7,383	7,045	0.00	9,741	0.00	9,741	9,741	0.00
121	LICENSED SUB SALARIES	90	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	22	3,356	0	0.00	5,000	0.00	5,000	5,000	0.00
130	ADDITIONAL SALARY	54,697	47,519	56,882	0.00	107,140	0.00	107,140	107,140	0.00
100	SALARIES	1,050,187	1,230,054	1,318,323	14.66	1,339,665	13.66	1,339,665	1,339,665	13.66
210	PUBLIC EMPLOYEES RETIREMENT	322,596	439,198	442,856	0.00	388,938	0.00	388,938	388,938	0.00
220	F I C A	80,643	94,349	96,936	0.00	94,372	0.00	94,372	94,372	0.00
230	OTHER REQUIRED PAYROLL COSTS	20,620	24,332	25,530	0.00	27,104	0.00	27,104	27,104	0.00
240	HEALTH INSURANCE	258,473	309,000	307,881	0.00	333,229	0.00	333,229	333,229	0.00
200	ASSOCIATED PAYROLL COST	682,331	866,879	873,204	0.00	843,643	0.00	843,643	843,643	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	0	0	10,000	0.00	30,000	0.00	30,000	30,000	0.00
320	PROPERTY SERVICES	2,835	1,134	3,200	0.00	3,200	0.00	3,200	3,200	0.00
340	TRAVEL	10,346	9,946	20,000	0.00	20,000	0.00	20,000	20,000	0.00
350	COMMUNICATION	57	0	100	0.00	100	0.00	100	100	0.00
380	PURCHASED SERVICES	500	1,025	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	40,975	34,753	87,995	0.00	107,144	0.00	107,144	107,144	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	0	3,087	0.00	3,087	0.00	3,087	3,087	0.00
300	PURCHASED SERVICES	54,713	46,858	124,382	0.00	163,531	0.00	163,531	163,531	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	10,994	8,846	10,000	0.00	11,750	0.00	11,750	11,750	0.00
420	TEXTBOOKS	29	0	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND									
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
430	LIBRARY BOOKS	1,549	223	1,100	0.00	1,100	0.00	1,100	1,100	0.00
460	NON-CONSUMABLE ITEMS	3,312	1,048	3,000	0.00	3,000	0.00	3,000	3,000	0.00
470	COMPUTER SOFTWARE	233	183	250	0.00	250	0.00	250	250	0.00
480	COMPUTER HARDWARE UNDER 5000	1,498	1,042	1,800	0.00	1,800	0.00	1,800	1,800	0.00
400	SUPPLIES AND MATERIALS	17,615	11,343	16,150	0.00	17,900	0.00	17,900	17,900	0.00
640	DUES/FEES/MEMBERSHIP	1,685	1,650	1,750	0.00	1,000	0.00	1,000	1,000	0.00
600	OTHER OBJECTS	1,685	1,650	1,750	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	1,806,531	2,156,784	2,333,808	14.66	2,365,739	13.66	2,365,739	2,365,739	13.66
Function 2211	IMPRMT INSTRUCT SRVS DIR									
640	DUES/FEES/MEMBERSHIP	0	0	500	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	500	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPRMT INSTRUCT SRVS DIR	0	0	500	0.00	0	0.00	0	0	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES									
111	LICENSED SALARIES	51,263	55,045	58,698	1.00	62,227	1.00	62,227	62,227	1.00
112	CLASSIFIED/CONF SALARIES	563,107	615,222	643,182	16.31	671,348	16.31	671,348	671,348	16.31
122	CLASSIFIED SUB SALARIES	496	353	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	5,331	10,668	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	1,898	2,396	750	0.00	750	0.00	750	750	0.00
100	SALARIES	622,095	683,684	702,630	17.31	734,325	17.31	734,325	734,325	17.31
210	PUBLIC EMPLOYEES RETIREMENT	145,262	197,672	205,196	0.00	190,908	0.00	190,908	190,908	0.00
220	F I C A	47,873	52,750	53,694	0.00	56,119	0.00	56,119	56,119	0.00
230	OTHER REQUIRED PAYROLL COSTS	12,727	14,141	15,080	0.00	17,067	0.00	17,067	17,067	0.00
240	HEALTH INSURANCE	288,300	320,749	379,958	0.00	392,745	0.00	392,745	392,745	0.00
200	ASSOCIATED PAYROLL COST	494,163	585,312	653,928	0.00	656,838	0.00	656,838	656,838	0.00
320	PROPERTY SERVICES	29	57	2,287	0.00	2,230	0.00	2,230	2,230	0.00
391	LICENSED SUBS - CONTRACTED	0	0	2,610	0.00	2,688	0.00	2,688	2,688	0.00
392	CLASSIFIED SUBS - CONTRACTED	8,407	5,626	28,775	0.00	28,775	0.00	28,775	28,775	0.00
300	PURCHASED SERVICES	8,436	5,683	33,672	0.00	33,693	0.00	33,693	33,693	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	14,197	6,932	15,965	0.00	14,035	0.00	14,035	14,035	0.00

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Fund 100	GENERAL FUND									
Function 2220	EDUCATIONAL MEDIA SERVICES									
420	TEXTBOOKS	408	1,649	1,300	0.00	1,300	0.00	1,300	1,300	0.00
430	LIBRARY BOOKS	22,048	49,842	76,340	0.00	79,840	0.00	79,840	79,840	0.00
440	PERIODICALS	555	218	1,590	0.00	1,590	0.00	1,590	1,590	0.00
460	NON-CONSUMABLE ITEMS	2,018	2,725	3,323	0.00	2,200	0.00	2,200	2,200	0.00
470	COMPUTER SOFTWARE	26,961	19,846	12,810	0.00	12,810	0.00	12,810	12,810	0.00
480	COMPUTER HARDWARE UNDER 5000	10	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	66,197	81,213	111,328	0.00	111,775	0.00	111,775	111,775	0.00
640	DUES/FEES/MEMBERSHIP	240	214	120	0.00	120	0.00	120	120	0.00
600	OTHER OBJECTS	240	214	120	0.00	120	0.00	120	120	0.00
Total Function 2220	EDUCATIONAL MEDIA SERVICES	1,191,130	1,356,106	1,501,678	17.31	1,536,752	17.31	1,536,752	1,536,752	17.31
Function 2230	ASSESSMENT & TESTING SVCS									
112	CLASSIFIED/CONF SALARIES	101,136	98,265	104,203	2.00	110,346	2.00	110,346	110,346	2.00
114	MANAGERIAL SALARIES	102,549	87,464	108,794	1.00	110,973	1.00	110,973	110,973	1.00
117	UNUSED VACATION PAY OUT	0	9,070	1,250	0.00	2,976	0.00	2,976	2,976	0.00
124	TEMPORARY - CLASSIFIED	65,389	39,625	75,000	0.00	139,185	0.00	139,185	139,185	0.00
130	ADDITIONAL SALARY	557	3,165	5,000	0.00	1,000	0.00	1,000	1,000	0.00
100	SALARIES	269,631	237,589	294,247	3.00	364,480	3.00	364,480	364,480	3.00
210	PUBLIC EMPLOYEES RETIREMENT	68,793	71,582	72,680	0.00	65,029	0.00	65,029	65,029	0.00
220	F I C A	19,800	18,092	16,390	0.00	22,069	0.00	22,069	22,069	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,400	3,555	4,348	0.00	3,714	0.00	3,714	3,714	0.00
240	HEALTH INSURANCE	58,450	58,455	62,454	0.00	65,087	0.00	65,087	65,087	0.00
200	ASSOCIATED PAYROLL COST	151,441	151,684	155,871	0.00	155,898	0.00	155,898	155,898	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	118,908	64,497	70,000	0.00	130,000	0.00	130,000	130,000	0.00
340	TRAVEL	2,812	3,206	4,000	0.00	4,000	0.00	4,000	4,000	0.00
350	COMMUNICATION	3,006	0	500	0.00	500	0.00	500	500	0.00
380	PURCHASED SERVICES	10,910	3,064	16,800	0.00	14,000	0.00	14,000	14,000	0.00
392	CLASSIFIED SUBS - CONTRACTED	2,597	1,328	3,528	0.00	3,528	0.00	3,528	3,528	0.00
394	EVENTS MONITORS OR TUDORS	0	519	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	138,233	72,614	94,828	0.00	152,028	0.00	152,028	152,028	0.00
470	COMPUTER SOFTWARE	5,575	22,845	43,500	0.00	13,300	0.00	13,300	13,300	0.00
400	SUPPLIES AND MATERIALS	5,575	22,845	43,500	0.00	13,300	0.00	13,300	13,300	0.00

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Fund 100	GENERAL FUND									
Function 2230	ASSESSMENT & TESTING SVCS									
640	DUES/FEES/MEMBERSHIP	850	850	900	0.00	1,800	0.00	1,800	1,800	0.00
600	OTHER OBJECTS	850	850	900	0.00	1,800	0.00	1,800	1,800	0.00
Total Function 2230	ASSESSMENT & TESTING SVCS	565,729	485,582	589,346	3.00	687,506	3.00	687,506	687,506	3.00
Function 2240	INSTRUCTIONAL STAFF DVLP									
111	LICENSED SALARIES	179,470	156,998	163,834	2.00	256,548	3.00	256,548	256,548	3.00
113	ADMINISTRATOR SALARIES	90,585	93,267	96,214	0.77	98,141	0.77	98,141	98,141	0.77
117	UNUSED VACATION PAY OUT	1,088	0	1,155	0.00	2,748	0.00	2,748	2,748	0.00
121	LICENSED SUB SALARIES	1,351	1,128	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	1,460	577	1,700	0.00	5,500	0.00	5,500	5,500	0.00
130	ADDITIONAL SALARY	72,439	75,927	128,399	0.00	329,969	0.00	329,969	329,969	0.00
100	SALARIES	346,393	327,896	391,302	2.77	692,905	3.77	692,905	692,905	3.77
210	PUBLIC EMPLOYEES RETIREMENT	111,989	120,981	99,650	0.00	118,612	0.00	118,612	118,612	0.00
220	F I C A	27,203	25,638	21,653	0.00	29,038	0.00	29,038	29,038	0.00
230	OTHER REQUIRED PAYROLL COSTS	6,984	6,539	5,720	0.00	8,325	0.00	8,325	8,325	0.00
240	HEALTH INSURANCE	73,960	79,030	55,335	0.00	79,122	0.00	79,122	79,122	0.00
200	ASSOCIATED PAYROLL COST	220,136	232,187	182,357	0.00	235,097	0.00	235,097	235,097	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	729	0	1,318	0.00	1,318	0.00	1,318	1,318	0.00
320	PROPERTY SERVICES	0	1,770	12,000	0.00	16,400	0.00	16,400	16,400	0.00
340	TRAVEL	60,896	45,665	192,977	0.00	128,150	0.00	128,150	128,150	0.00
380	PURCHASED SERVICES	283,990	181,007	202,650	0.00	89,050	0.00	89,050	89,050	0.00
391	LICENSED SUBS - CONTRACTED	295,232	125,580	434,289	0.00	334,217	0.00	334,217	334,217	0.00
392	CLASSIFIED SUBS - CONTRACTED	2,679	515	4,740	0.00	4,440	0.00	4,440	4,440	0.00
300	PURCHASED SERVICES	643,526	354,537	847,974	0.00	573,575	0.00	573,575	573,575	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	856	1,404	366,177	0.00	371,177	0.00	371,177	371,177	0.00
430	LIBRARY BOOKS	2,521	1,039	4,945	0.00	5,445	0.00	5,445	5,445	0.00
470	COMPUTER SOFTWARE	132	108	500	0.00	500	0.00	500	500	0.00
480	COMPUTER HARDWARE UNDER 5000	42	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	3,551	2,551	371,622	0.00	377,122	0.00	377,122	377,122	0.00
640	DUES/FEES/MEMBERSHIP	881	976	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	881	976	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND										
Total Function 2240	INSTRUCTIONAL STAFF DVLP		1,214,488	918,147	1,793,255	2.77	1,878,699	3.77			
Function 2310	BOARD OF EDUCATION SRVS										
340	TRAVEL		5,832	8,313	14,000	0.00	14,000	0.00			
350	COMMUNICATION		7	8	0	0.00	0	0.00			
380	PURCHASED SERVICES		152,213	102,424	249,700	0.00	249,700	0.00			
300	PURCHASED SERVICES		158,052	110,745	263,700	0.00	263,700	0.00			
410	CONSUMABLE SUPPLIES AND MATERIALS		5,470	5,691	7,000	0.00	7,000	0.00			
430	LIBRARY BOOKS		0	0	200	0.00	200	0.00			
440	PERIODICALS		0	286	0	0.00	0	0.00			
460	NON-CONSUMABLE ITEMS		0	412	0	0.00	0	0.00			
470	COMPUTER SOFTWARE		5,000	0	0	0.00	0	0.00			
480	COMPUTER HARDWARE UNDER 5000		60	0	0	0.00	0	0.00			
400	SUPPLIES AND MATERIALS		10,531	6,390	7,200	0.00	7,200	0.00			
640	DUES/FEES/MEMBERSHIP		24,070	22,670	23,000	0.00	23,000	0.00			
650	INSURANCE AND JUDGEMENTS		226,825	262,135	277,200	0.00	318,780	0.00			
600	OTHER OBJECTS		250,895	284,805	300,200	0.00	341,780	0.00			
Total Function 2310	BOARD OF EDUCATION SRVS		419,477	401,939	571,100	0.00	612,680	0.00			
Function 2320	EXECUTIVE ADMINISTRATION SERVICES										
113	ADMINISTRATOR SALARIES		346,308	347,700	358,131	2.00	365,303	2.00			
114	MANAGERIAL SALARIES		75,186	77,442	79,765	1.00	81,362	1.00			
117	UNUSED VACATION PAY OUT		21,188	14,363	14,794	0.00	16,356	0.00			
130	ADDITIONAL SALARY		15,300	13,200	13,200	0.00	13,200	0.00			
100	SALARIES		457,982	452,705	465,891	3.00	476,221	3.00			
210	PUBLIC EMPLOYEES RETIREMENT		152,747	162,894	169,661	0.00	154,758	0.00			
220	F I C A		32,773	29,845	35,641	0.00	36,431	0.00			
230	OTHER REQUIRED PAYROLL COSTS		8,696	8,698	9,314	0.00	10,161	0.00			
240	HEALTH INSURANCE		73,740	74,060	81,321	0.00	83,858	0.00			
200	ASSOCIATED PAYROLL COST		267,956	275,497	295,937	0.00	285,208	0.00			
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S		0	0	30,000	0.00	30,000	0.00			
320	PROPERTY SERVICES		4,894	1,983	0	0.00	0	0.00			
340	TRAVEL		11,111	12,202	69,530	0.00	69,530	0.00			

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Fund 100	GENERAL FUND									
Function 2320	EXECUTIVE ADMINISTRATION SERVICES									
350	COMMUNICATION	6,075	5,774	13,000	0.00	13,000	0.00	13,000	13,000	0.00
374	OTHER TUITION PAYMENTS	1,000	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	21,249	16,235	132,750	0.00	132,750	0.00	132,750	132,750	0.00
300	PURCHASED SERVICES	44,330	36,194	245,280	0.00	245,280	0.00	245,280	245,280	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	31,438	1,908	31,000	0.00	31,000	0.00	31,000	31,000	0.00
430	LIBRARY BOOKS	0	0	300	0.00	300	0.00	300	300	0.00
440	PERIODICALS	1,036	574	300	0.00	300	0.00	300	300	0.00
460	NON-CONSUMABLE ITEMS	14,523	125	500	0.00	500	0.00	500	500	0.00
470	COMPUTER SOFTWARE	2,431	2,500	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	623	314	400	0.00	400	0.00	400	400	0.00
400	SUPPLIES AND MATERIALS	50,051	5,420	32,500	0.00	32,500	0.00	32,500	32,500	0.00
640	DUES/FEES/MEMBERSHIP	5,708	3,770	6,350	0.00	6,350	0.00	6,350	6,350	0.00
600	OTHER OBJECTS	5,708	3,770	6,350	0.00	6,350	0.00	6,350	6,350	0.00
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES	826,027	773,587	1,045,958	3.00	1,045,560	3.00	1,045,560	1,045,560	3.00
Function 2410	OFFICE OF THE PRINC/ADM									
111	LICENSED SALARIES	210,574	229,506	241,458	3.00	251,156	3.00	251,156	251,156	3.00
112	CLASSIFIED/CONF SALARIES	2,217,883	2,371,179	2,516,232	58.89	2,561,708	58.27	2,561,708	2,561,708	58.27
113	ADMINISTRATOR SALARIES	2,986,826	3,029,668	3,169,148	24.50	3,111,562	23.50	3,111,562	3,111,562	23.50
117	UNUSED VACATION PAY OUT	44,652	44,888	38,029	0.00	87,123	0.00	87,123	87,123	0.00
122	CLASSIFIED SUB SALARIES	1,030	1,838	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	59,743	76,017	31,056	0.00	26,287	0.00	26,287	26,287	0.00
130	ADDITIONAL SALARY	118,402	85,140	71,415	0.00	84,215	0.00	84,215	84,215	0.00
100	SALARIES	5,639,110	5,838,237	6,067,339	86.39	6,122,050	84.77	6,122,050	6,122,050	84.77
210	PUBLIC EMPLOYEES RETIREMENT	1,563,152	1,901,379	1,971,462	0.00	1,782,106	0.00	1,782,106	1,782,106	0.00
220	F I C A	428,345	446,525	461,922	0.00	468,865	0.00	468,865	468,865	0.00
230	OTHER REQUIRED PAYROLL COSTS	105,058	112,654	113,298	0.00	123,678	0.00	123,678	123,678	0.00
240	HEALTH INSURANCE	1,642,783	1,702,823	1,867,398	0.00	1,925,987	0.00	1,925,987	1,925,987	0.00
200	ASSOCIATED PAYROLL COST	3,739,337	4,163,380	4,414,080	0.00	4,300,637	0.00	4,300,637	4,300,637	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	63	0	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	9,822	3,948	7,580	0.00	9,080	0.00	9,080	9,080	0.00
340	TRAVEL	13,191	3,918	6,440	0.00	6,440	0.00	6,440	6,440	0.00

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Fund 100	GENERAL FUND									
Function 2410	OFFICE OF THE PRINC/ADM									
350	COMMUNICATION	45,613	36,623	47,020	0.00	47,020	0.00	47,020	47,020	0.00
380	PURCHASED SERVICES	4,072	6,146	3,834	0.00	3,834	0.00	3,834	3,834	0.00
391	LICENSED SUBS - CONTRACTED	21,459	15,561	76,078	0.00	18,015	0.00	18,015	18,015	0.00
392	CLASSIFIED SUBS - CONTRACTED	29,620	14,639	94,531	0.00	100,532	0.00	100,532	100,532	0.00
394	EVENTS MONITORS OR TUDORS	0	491	0	0.00	0	0.00	0	0	0.00
395	ADMINISTRATOR SUBS	14,747	12,527	0	0.00	60,908	0.00	60,908	60,908	0.00
300	PURCHASED SERVICES	138,586	93,853	235,483	0.00	245,829	0.00	245,829	245,829	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	86,934	75,429	89,245	0.00	98,472	0.00	98,472	98,472	0.00
420	TEXTBOOKS	154	0	810	0.00	810	0.00	810	810	0.00
430	LIBRARY BOOKS	1,099	3,230	1,830	0.00	9,406	0.00	9,406	9,406	0.00
440	PERIODICALS	74	38	100	0.00	100	0.00	100	100	0.00
460	NON-CONSUMABLE ITEMS	5,927	19,630	13,430	0.00	20,961	0.00	20,961	20,961	0.00
470	COMPUTER SOFTWARE	7,191	1,469	420	0.00	420	0.00	420	420	0.00
480	COMPUTER HARDWARE UNDER 5000	2,850	1,979	4,400	0.00	4,400	0.00	4,400	4,400	0.00
400	SUPPLIES AND MATERIALS	104,230	101,775	110,235	0.00	134,569	0.00	134,569	134,569	0.00
550	COMPUTER HARDWARE OVER 5000	0	0	800	0.00	800	0.00	800	800	0.00
500	CAPITAL OUTLAY	0	0	800	0.00	800	0.00	800	800	0.00
640	DUES/FEES/MEMBERSHIP	3,864	3,618	3,310	0.00	4,355	0.00	4,355	4,355	0.00
600	OTHER OBJECTS	3,864	3,618	3,310	0.00	4,355	0.00	4,355	4,355	0.00
Total Function 2410	OFFICE OF THE PRINC/ADM	9,625,127	10,200,863	10,831,246	86.39	10,808,240	84.77	10,808,240	10,808,240	84.77
Function 2490	OTH SUPPORT SRVS-SCH ADM									
410	CONSUMABLE SUPPLIES AND MATERIALS	0	107	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	107	0	0.00	0	0.00	0	0	0.00
Total Function 2490	OTH SUPPORT SRVS-SCH ADM	0	107	0	0.00	0	0.00	0	0	0.00
Function 2510	BUSINESS SERVICES DIRECT									
112	CLASSIFIED/CONF SALARIES	51,256	54,746	58,029	1.00	61,646	1.00	61,646	61,646	1.00
113	ADMINISTRATOR SALARIES	142,152	146,417	150,810	1.00	153,829	1.00	153,829	153,829	1.00
117	UNUSED VACATION PAY OUT	5,574	5,742	5,914	0.00	6,033	0.00	6,033	6,033	0.00
124	TEMPORARY - CLASSIFIED	2,498	2,826	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	4,500	4,500	4,500	0.00	4,500	0.00	4,500	4,500	0.00

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Fund 100	GENERAL FUND									
100	SALARIES	205,981	214,231	219,253	2.00	226,008	2.00	226,008	226,008	2.00
210	PUBLIC EMPLOYEES RETIREMENT	62,892	75,651	77,527	0.00	70,368	0.00	70,368	70,368	0.00
220	F I C A	14,500	14,963	16,773	0.00	17,290	0.00	17,290	17,290	0.00
230	OTHER REQUIRED PAYROLL COSTS	3,878	4,064	4,337	0.00	4,777	0.00	4,777	4,777	0.00
240	HEALTH INSURANCE	43,973	45,148	51,219	0.00	72,550	0.00	72,550	72,550	0.00
200	ASSOCIATED PAYROLL COST	125,244	139,827	149,856	0.00	164,984	0.00	164,984	164,984	0.00
340	TRAVEL	15,702	2,726	5,757	0.00	5,757	0.00	5,757	5,757	0.00
350	COMMUNICATION	475	458	500	0.00	500	0.00	500	500	0.00
380	PURCHASED SERVICES	25,000	58,000	20,000	0.00	20,000	0.00	20,000	20,000	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	0	1,604	0.00	1,604	0.00	1,604	1,604	0.00
300	PURCHASED SERVICES	41,177	61,185	27,861	0.00	27,861	0.00	27,861	27,861	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	1,503	0	500	0.00	500	0.00	500	500	0.00
460	NON-CONSUMABLE ITEMS	0	0	81	0.00	81	0.00	81	81	0.00
470	COMPUTER SOFTWARE	12,060	0	7,700	0.00	7,700	0.00	7,700	7,700	0.00
480	COMPUTER HARDWARE UNDER 5000	0	0	100	0.00	100	0.00	100	100	0.00
400	SUPPLIES AND MATERIALS	13,563	0	8,381	0.00	8,381	0.00	8,381	8,381	0.00
640	DUES/FEES/MEMBERSHIP	9,248	8,728	5,981	0.00	5,981	0.00	5,981	5,981	0.00
600	OTHER OBJECTS	9,248	8,728	5,981	0.00	5,981	0.00	5,981	5,981	0.00
Total Function 2510	BUSINESS SERVICES DIRECT	395,212	423,970	411,332	2.00	433,216	2.00	433,216	433,216	2.00
Function 2520	FISCAL SERVICES									
112	CLASSIFIED/CONF SALARIES	400,670	477,290	502,609	8.50	578,073	8.50	578,073	578,073	8.50
114	MANAGERIAL SALARIES	301,092	375,846	386,014	4.00	397,054	4.00	397,054	397,054	4.00
117	UNUSED VACATION PAY OUT	10,191	1,950	4,437	0.00	10,650	0.00	10,650	10,650	0.00
124	TEMPORARY - CLASSIFIED	3,359	1,777	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	5,024	1,779	7,896	0.00	8,286	0.00	8,286	8,286	0.00
100	SALARIES	720,336	858,642	900,955	12.50	994,063	12.50	994,063	994,063	12.50
210	PUBLIC EMPLOYEES RETIREMENT	216,170	276,186	249,724	0.00	292,543	0.00	292,543	292,543	0.00
220	F I C A	72,355	87,835	68,924	0.00	81,042	0.00	81,042	81,042	0.00
230	OTHER REQUIRED PAYROLL COSTS	14,854	15,959	19,210	0.00	23,753	0.00	23,753	23,753	0.00
240	HEALTH INSURANCE	210,506	230,406	260,590	0.00	312,968	0.00	312,968	312,968	0.00
200	ASSOCIATED PAYROLL COST	513,886	610,387	598,448	0.00	710,306	0.00	710,306	710,306	0.00
320	PROPERTY SERVICES	2,975	1,576	3,000	0.00	3,000	0.00	3,000	3,000	0.00

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Fund 100	GENERAL FUND									
Function 2520	FISCAL SERVICES									
340	TRAVEL	4,677	6,180	5,878	0.00	5,878	0.00	5,878	5,878	0.00
350	COMMUNICATION	5,221	4,120	9,089	0.00	9,089	0.00	9,089	9,089	0.00
380	PURCHASED SERVICES	2,635	2,561	3,040	0.00	3,040	0.00	3,040	3,040	0.00
391	LICENSED SUBS - CONTRACTED	1,504	474	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	287	13,636	0.00	13,636	0.00	13,636	13,636	0.00
394	EVENTS MONITORS OR TUDORS	0	10,382	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	17,012	25,579	34,643	0.00	34,643	0.00	34,643	34,643	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	5,301	6,029	6,989	0.00	6,989	0.00	6,989	6,989	0.00
430	LIBRARY BOOKS	114	0	150	0.00	150	0.00	150	150	0.00
460	NON-CONSUMABLE ITEMS	300	2,975	500	0.00	500	0.00	500	500	0.00
470	COMPUTER SOFTWARE	2,820	501	1,400	0.00	1,400	0.00	1,400	1,400	0.00
480	COMPUTER HARDWARE UNDER 5000	1,126	1,047	2,600	0.00	2,600	0.00	2,600	2,600	0.00
400	SUPPLIES AND MATERIALS	9,661	10,552	11,639	0.00	11,639	0.00	11,639	11,639	0.00
640	DUES/FEES/MEMBERSHIP	54,578	54,216	94,190	0.00	124,440	0.00	124,440	124,440	0.00
650	INSURANCE AND JUDGEMENTS	252,130	288,112	301,960	0.00	362,155	0.00	362,155	362,155	0.00
600	OTHER OBJECTS	306,708	342,328	396,150	0.00	486,595	0.00	486,595	486,595	0.00
Total Function 2520	FISCAL SERVICES	1,567,603	1,847,488	1,941,836	12.50	2,237,246	12.50	2,237,246	2,237,246	12.50
Function 2540	OPERATION AND MAINT OF PLANT SERVICES									
112	CLASSIFIED/CONF SALARIES	2,648,885	2,978,157	3,534,509	70.00	3,421,668	69.00	3,421,668	3,421,668	69.00
113	ADMINISTRATOR SALARIES	69,878	71,992	74,152	0.50	201,953	1.50	201,953	201,953	1.50
114	MANAGERIAL SALARIES	178,424	267,366	289,423	4.00	194,973	2.00	194,973	194,973	2.00
117	UNUSED VACATION PAY OUT	17,526	34,628	6,097	0.00	11,444	0.00	11,444	11,444	0.00
124	TEMPORARY - CLASSIFIED	36,577	20,798	49,170	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	34,104	57,978	7,800	0.00	8,200	0.00	8,200	8,200	0.00
100	SALARIES	2,985,395	3,430,920	3,961,152	74.50	3,838,239	72.50	3,838,239	3,838,239	72.50
210	PUBLIC EMPLOYEES RETIREMENT	694,877	957,908	1,104,949	0.00	891,238	0.00	891,238	891,238	0.00
220	F I C A	228,946	261,006	299,770	0.00	293,304	0.00	293,304	293,304	0.00
230	OTHER REQUIRED PAYROLL COSTS	96,445	112,156	149,451	0.00	144,291	0.00	144,291	144,291	0.00
240	HEALTH INSURANCE	1,264,884	1,341,182	1,548,551	0.00	1,509,559	0.00	1,509,559	1,509,559	0.00
200	ASSOCIATED PAYROLL COST	2,285,151	2,672,251	3,102,721	0.00	2,838,392	0.00	2,838,392	2,838,392	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	0	0	100	0.00	100	0.00	100	100	0.00

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Fund 100	GENERAL FUND									
Function 2540	OPERATION AND MAINT OF PLANT SERVICES									
320	PROPERTY SERVICES	3,137,458	2,411,161	3,222,954	0.00	3,243,960	0.00	3,243,960	3,243,960	0.00
340	TRAVEL	9,669	5,593	9,925	0.00	11,425	0.00	11,425	11,425	0.00
350	COMMUNICATION	69,501	67,513	96,675	0.00	94,625	0.00	94,625	94,625	0.00
380	PURCHASED SERVICES	321,623	377,828	604,827	0.00	671,222	0.00	671,222	671,222	0.00
392	CLASSIFIED SUBS - CONTRACTED	31,403	46,109	123,470	0.00	123,470	0.00	123,470	123,470	0.00
394	EVENTS MONITORS OR TUDORS	28,292	272,328	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,597,947	3,180,532	4,057,951	0.00	4,144,802	0.00	4,144,802	4,144,802	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	765,795	666,549	767,497	0.00	807,719	0.00	807,719	807,719	0.00
430	LIBRARY BOOKS	62	135	1,000	0.00	1,000	0.00	1,000	1,000	0.00
460	NON-CONSUMABLE ITEMS	26,062	65,821	72,140	0.00	72,140	0.00	72,140	72,140	0.00
470	COMPUTER SOFTWARE	5,305	16,849	7,100	0.00	7,100	0.00	7,100	7,100	0.00
480	COMPUTER HARDWARE UNDER 5000	147	1,847	5,100	0.00	5,100	0.00	5,100	5,100	0.00
400	SUPPLIES AND MATERIALS	797,371	751,200	852,837	0.00	893,059	0.00	893,059	893,059	0.00
540	DEPRECIABLE EQUIPMENT	913,701	265,014	95,100	0.00	133,000	0.00	133,000	133,000	0.00
550	COMPUTER HARDWARE OVER 5000	0	0	500	0.00	500	0.00	500	500	0.00
500	CAPITAL OUTLAY	913,701	265,014	95,600	0.00	133,500	0.00	133,500	133,500	0.00
640	DUES/FEES/MEMBERSHIP	192,316	201,386	184,597	0.00	213,254	0.00	213,254	213,254	0.00
670	TAXES & LICENSES	13,474	2,519	10,310	0.00	10,310	0.00	10,310	10,310	0.00
600	OTHER OBJECTS	205,791	203,905	194,907	0.00	223,564	0.00	223,564	223,564	0.00
Total Function 2540	OPERATION AND MAINT OF PLANT SERVICES	10,785,356	10,503,822	12,265,168	74.50	12,071,555	72.50	12,071,555	12,071,555	72.50
Function 2550	STUDENT TRANSPORTATION SERVICES									
112	CLASSIFIED/CONF SALARIES	724,770	795,301	841,599	23.10	958,327	25.60	958,327	958,327	25.60
114	MANAGERIAL SALARIES	78,137	83,385	85,886	1.00	87,606	1.00	87,606	87,606	1.00
117	UNUSED VACATION PAY OUT	1,236	2,675	987	0.00	2,350	0.00	2,350	2,350	0.00
124	TEMPORARY - CLASSIFIED	63,396	54,522	50,000	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	8,794	6,873	2,000	0.00	2,040	0.00	2,040	2,040	0.00
100	SALARIES	876,333	942,756	980,472	24.10	1,050,322	26.60	1,050,322	1,050,322	26.60
210	PUBLIC EMPLOYEES RETIREMENT	186,989	257,831	260,399	0.00	279,252	0.00	279,252	279,252	0.00
220	F I C A	67,029	72,048	71,028	0.00	87,697	0.00	87,697	87,697	0.00
230	OTHER REQUIRED PAYROLL COSTS	31,274	35,322	40,256	0.00	52,812	0.00	52,812	52,812	0.00
240	HEALTH INSURANCE	490,744	525,066	581,458	0.00	741,359	0.00	741,359	741,359	0.00

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Fund 100	GENERAL FUND									
200	ASSOCIATED PAYROLL COST	776,036	890,267	953,142	0.00	1,161,121	0.00	1,161,121	1,161,121	0.00
320	PROPERTY SERVICES	135,934	119,599	178,402	0.00	181,817	0.00	181,817	181,817	0.00
330	STUDENT TRANSPORTATION SERVICES	5,047,548	4,475,599	5,396,970	0.00	6,189,624	0.00	6,189,624	6,189,624	0.00
340	TRAVEL	1,480	1,967	3,000	0.00	3,060	0.00	3,060	3,060	0.00
350	COMMUNICATION	1,910	3,027	6,000	0.00	6,120	0.00	6,120	6,120	0.00
380	PURCHASED SERVICES	4,719	4,354	6,000	0.00	6,120	0.00	6,120	6,120	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	0	40,743	0.00	40,843	0.00	40,843	40,843	0.00
300	PURCHASED SERVICES	5,191,591	4,604,546	5,631,115	0.00	6,427,584	0.00	6,427,584	6,427,584	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	112,763	82,759	117,200	0.00	119,544	0.00	119,544	119,544	0.00
460	NON-CONSUMABLE ITEMS	10,572	505	1,000	0.00	1,020	0.00	1,020	1,020	0.00
470	COMPUTER SOFTWARE	23,914	7,587	12,500	0.00	12,750	0.00	12,750	12,750	0.00
480	COMPUTER HARDWARE UNDER 5000	0	53	375	0.00	383	0.00	383	383	0.00
400	SUPPLIES AND MATERIALS	147,248	90,904	131,075	0.00	133,697	0.00	133,697	133,697	0.00
540	DEPRECIABLE EQUIPMENT	6,516	386,710	0	0.00	359,000	0.00	359,000	359,000	0.00
560		35,000	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	41,517	386,710	0	0.00	359,000	0.00	359,000	359,000	0.00
640	DUES/FEES/MEMBERSHIP	486	797	1,000	0.00	1,020	0.00	1,020	1,020	0.00
670	TAXES & LICENSES	0	123	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	486	920	1,000	0.00	1,020	0.00	1,020	1,020	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	7,033,211	6,916,102	7,696,804	24.10	9,132,744	26.60	9,132,744	9,132,744	26.60
Function 2570	INTERNAL SERVICES									
112	CLASSIFIED/CONF SALARIES	188,448	217,307	240,899	4.50	222,770	4.00	222,770	222,770	4.00
117	UNUSED VACATION PAY OUT	2,117	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	350	94	10,000	0.00	10,000	0.00	10,000	10,000	0.00
130	ADDITIONAL SALARY	12,224	2,923	0	0.00	0	0.00	0	0	0.00
100	SALARIES	203,139	220,324	250,899	4.50	232,770	4.00	232,770	232,770	4.00
210	PUBLIC EMPLOYEES RETIREMENT	42,412	59,206	64,898	0.00	54,601	0.00	54,601	54,601	0.00
220	F I C A	15,511	16,730	18,429	0.00	17,042	0.00	17,042	17,042	0.00
230	OTHER REQUIRED PAYROLL COSTS	5,794	6,628	8,563	0.00	8,355	0.00	8,355	8,355	0.00
240	HEALTH INSURANCE	75,064	86,751	95,546	0.00	87,327	0.00	87,327	87,327	0.00
200	ASSOCIATED PAYROLL COST	138,780	169,315	187,436	0.00	167,325	0.00	167,325	167,325	0.00

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Fund 100	GENERAL FUND									
Function 2570	INTERNAL SERVICES									
320	PROPERTY SERVICES	196,338	150,962	236,703	0.00	236,898	0.00	236,898	236,898	0.00
340	TRAVEL	360	506	1,601	0.00	1,601	0.00	1,601	1,601	0.00
350	COMMUNICATION	20,028	12,528	57,630	0.00	57,630	0.00	57,630	57,630	0.00
380	PURCHASED SERVICES	35,021	0	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	96	287	7,938	0.00	7,938	0.00	7,938	7,938	0.00
300	PURCHASED SERVICES	251,843	164,282	303,872	0.00	304,067	0.00	304,067	304,067	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	149,140	117,372	174,051	0.00	164,071	0.00	164,071	164,071	0.00
430	LIBRARY BOOKS	0	0	350	0.00	350	0.00	350	350	0.00
460	NON-CONSUMABLE ITEMS	0	6,788	2,803	0.00	2,803	0.00	2,803	2,803	0.00
470	COMPUTER SOFTWARE	0	0	7,000	0.00	7,000	0.00	7,000	7,000	0.00
480	COMPUTER HARDWARE UNDER 5000	0	0	1,090	0.00	1,090	0.00	1,090	1,090	0.00
400	SUPPLIES AND MATERIALS	149,140	124,161	185,294	0.00	175,314	0.00	175,314	175,314	0.00
540	DEPRECIABLE EQUIPMENT	20,562	14,720	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	20,562	14,720	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	4,054	5,612	5,250	0.00	5,250	0.00	5,250	5,250	0.00
600	OTHER OBJECTS	4,054	5,612	5,250	0.00	5,250	0.00	5,250	5,250	0.00
Total Function 2570	INTERNAL SERVICES	767,519	698,413	932,751	4.50	884,726	4.00	884,726	884,726	4.00
Function 2620	PLANNING RESEARCH DEV SERVICES									
460	NON-CONSUMABLE ITEMS	0	263	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	263	0	0.00	0	0.00	0	0	0.00
Total Function 2620	PLANNING RESEARCH DEV SERVICES	0	263	0	0.00	0	0.00	0	0	0.00
Function 2630	INFORMATION SERVICES									
112	CLASSIFIED/CONF SALARIES	98,161	154,983	106,091	1.75	108,743	1.75	108,743	108,743	1.75
113	ADMINISTRATOR SALARIES	109,346	142,024	150,810	1.00	153,829	1.00	153,829	153,829	1.00
117	UNUSED VACATION PAY OUT	10,830	14,290	5,914	0.00	6,033	0.00	6,033	6,033	0.00
123	TEMPORARY - LICENSED	0	1,403	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	15,756	13,893	12,512	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	51,897	6,194	2,400	0.00	2,400	0.00	2,400	2,400	0.00
100	SALARIES	285,990	332,786	277,727	2.75	271,005	2.75	271,005	271,005	2.75

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Fund 100	GENERAL FUND									
Function 2630	INFORMATION SERVICES									
210	PUBLIC EMPLOYEES RETIREMENT	35,365	98,533	86,505	0.00	77,410	0.00	77,410	77,410	0.00
220	F I C A	21,823	24,514	21,246	0.00	20,732	0.00	20,732	20,732	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,399	6,233	5,417	0.00	5,832	0.00	5,832	5,832	0.00
240	HEALTH INSURANCE	63,533	85,124	67,397	0.00	107,481	0.00	107,481	107,481	0.00
200	ASSOCIATED PAYROLL COST	125,119	214,404	180,566	0.00	211,455	0.00	211,455	211,455	0.00
320	PROPERTY SERVICES	850	0	1,520	0.00	1,520	0.00	1,520	1,520	0.00
340	TRAVEL	3,345	2,022	4,151	0.00	4,151	0.00	4,151	4,151	0.00
350	COMMUNICATION	39,594	3,643	45,929	0.00	45,929	0.00	45,929	45,929	0.00
380	PURCHASED SERVICES	6,903	9,339	12,198	0.00	12,198	0.00	12,198	12,198	0.00
391	LICENSED SUBS - CONTRACTED	1,731	731	8,000	0.00	8,000	0.00	8,000	8,000	0.00
392	CLASSIFIED SUBS - CONTRACTED	8,402	2,764	3,087	0.00	3,087	0.00	3,087	3,087	0.00
300	PURCHASED SERVICES	60,824	18,500	74,885	0.00	74,885	0.00	74,885	74,885	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	14,307	108,453	16,300	0.00	16,300	0.00	16,300	16,300	0.00
430	LIBRARY BOOKS	0	0	200	0.00	200	0.00	200	200	0.00
440	PERIODICALS	794	1,366	970	0.00	970	0.00	970	970	0.00
460	NON-CONSUMABLE ITEMS	7,201	0	2,150	0.00	2,150	0.00	2,150	2,150	0.00
470	COMPUTER SOFTWARE	62,183	0	67,350	0.00	67,350	0.00	67,350	67,350	0.00
480	COMPUTER HARDWARE UNDER 5000	712	0	150	0.00	150	0.00	150	150	0.00
400	SUPPLIES AND MATERIALS	85,197	109,819	87,120	0.00	87,120	0.00	87,120	87,120	0.00
540	DEPRECIABLE EQUIPMENT	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
500	CAPITAL OUTLAY	0	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
640	DUES/FEES/MEMBERSHIP	1,465	2,865	1,800	0.00	1,800	0.00	1,800	1,800	0.00
600	OTHER OBJECTS	1,465	2,865	1,800	0.00	1,800	0.00	1,800	1,800	0.00
Total Function 2630	INFORMATION SERVICES	558,595	678,374	623,098	2.75	647,266	2.75	647,266	647,266	2.75
Function 2640	STAFF SERVICES									
111	LICENSED SALARIES	(17,939)	(21,454)	52,631	0.67	80,428	1.00	80,428	80,428	1.00
112	CLASSIFIED/CONF SALARIES	72,101	82,922	86,407	1.50	103,244	1.75	103,244	103,244	1.75
113	ADMINISTRATOR SALARIES	134,906	263,894	279,123	2.00	288,759	2.00	288,759	288,759	2.00
114	MANAGERIAL SALARIES	147,406	151,828	156,383	2.00	159,515	2.00	159,515	159,515	2.00
117	UNUSED VACATION PAY OUT	5,392	7,034	9,252	0.00	14,090	0.00	14,090	14,090	0.00
124	TEMPORARY - CLASSIFIED	1,734	1,248	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
Function 2640	STAFF SERVICES									
130	ADDITIONAL SALARY	55,839	54,197	18,100	0.00	16,300	0.00	16,300	16,300	0.00
100	SALARIES	399,440	539,669	601,896	6.17	662,336	6.75	662,336	662,336	6.75
210	PUBLIC EMPLOYEES RETIREMENT	142,936	225,351	205,799	0.00	202,737	0.00	202,737	202,737	0.00
220	F I C A	37,560	48,917	45,280	0.00	49,980	0.00	49,980	49,980	0.00
230	OTHER REQUIRED PAYROLL COSTS	9,184	12,559	11,888	0.00	14,081	0.00	14,081	14,081	0.00
240	HEALTH INSURANCE	263,904	301,709	470,387	0.00	814,248	0.00	814,248	814,248	0.00
200	ASSOCIATED PAYROLL COST	453,584	588,536	733,354	0.00	1,081,046	0.00	1,081,046	1,081,046	0.00
320	PROPERTY SERVICES	437	467	600	0.00	600	0.00	600	600	0.00
340	TRAVEL	88,290	50,851	133,750	0.00	133,750	0.00	133,750	133,750	0.00
350	COMMUNICATION	4,366	4,778	4,100	0.00	4,100	0.00	4,100	4,100	0.00
380	PURCHASED SERVICES	49,286	21,602	40,800	0.00	40,800	0.00	40,800	40,800	0.00
391	LICENSED SUBS - CONTRACTED	7,754	695	1,749	0.00	1,801	0.00	1,801	1,801	0.00
392	CLASSIFIED SUBS - CONTRACTED	1,108	0	2,646	0.00	2,646	0.00	2,646	2,646	0.00
394	EVENTS MONITORS OR TUDORS	0	491	0	0.00	0	0.00	0	0	0.00
395	ADMINISTRATOR SUBS	1,646	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	152,887	78,884	183,645	0.00	183,697	0.00	183,697	183,697	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	30,508	13,245	30,600	0.00	30,600	0.00	30,600	30,600	0.00
420	TEXTBOOKS	480	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	1,305	614	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	97	175	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	5,698	2,609	2,000	0.00	2,000	0.00	2,000	2,000	0.00
470	COMPUTER SOFTWARE	81	438	55,000	0.00	55,000	0.00	55,000	55,000	0.00
480	COMPUTER HARDWARE UNDER 5000	6,525	2,107	500	0.00	500	0.00	500	500	0.00
400	SUPPLIES AND MATERIALS	44,694	19,188	88,100	0.00	88,100	0.00	88,100	88,100	0.00
640	DUES/FEES/MEMBERSHIP	52,781	82,613	26,200	0.00	26,200	0.00	26,200	26,200	0.00
600	OTHER OBJECTS	52,781	82,613	26,200	0.00	26,200	0.00	26,200	26,200	0.00
Total Function 2640	STAFF SERVICES	1,103,386	1,308,889	1,633,195	6.17	2,041,379	6.75	2,041,379	2,041,379	6.75
Function 2660	TECHNOLOGY SERVICES									
111	LICENSED SALARIES	77,215	82,120	86,938	1.00	88,829	1.00	88,829	88,829	1.00
112	CLASSIFIED/CONF SALARIES	738,044	779,527	815,269	10.00	872,148	10.50	872,148	872,148	10.50
113	ADMINISTRATOR SALARIES	0	143,940	148,304	1.00	151,274	1.00	151,274	151,274	1.00

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Fund 100	GENERAL FUND									
Function 2660	TECHNOLOGY SERVICES									
114	MANAGERIAL SALARIES	111,044	0	0	0.00	0	0.00	0	0	0.00
117	UNUSED VACATION PAY OUT	1,284	14,631	5,816	0.00	5,932	0.00	5,932	5,932	0.00
124	TEMPORARY - CLASSIFIED	349	934	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	7,203	2,435	2,400	0.00	2,400	0.00	2,400	2,400	0.00
100	SALARIES	935,139	1,023,587	1,058,727	12.00	1,120,583	12.50	1,120,583	1,120,583	12.50
210	PUBLIC EMPLOYEES RETIREMENT	244,540	320,352	330,248	0.00	323,588	0.00	323,588	323,588	0.00
220	F I C A	71,004	77,431	80,993	0.00	91,044	0.00	91,044	91,044	0.00
230	OTHER REQUIRED PAYROLL COSTS	18,036	19,844	21,383	0.00	25,694	0.00	25,694	25,694	0.00
240	HEALTH INSURANCE	242,528	256,174	256,751	0.00	323,894	0.00	323,894	323,894	0.00
200	ASSOCIATED PAYROLL COST	576,109	673,801	689,374	0.00	764,220	0.00	764,220	764,220	0.00
320	PROPERTY SERVICES	38,320	78,324	92,000	0.00	92,000	0.00	92,000	92,000	0.00
340	TRAVEL	5,893	2,470	17,000	0.00	17,000	0.00	17,000	17,000	0.00
350	COMMUNICATION	244,710	532,696	356,700	0.00	356,700	0.00	356,700	356,700	0.00
380	PURCHASED SERVICES	23,978	25,046	35,571	0.00	35,571	0.00	35,571	35,571	0.00
391	LICENSED SUBS - CONTRACTED	0	515	2,610	0.00	2,688	0.00	2,688	2,688	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	0	17,638	0.00	17,638	0.00	17,638	17,638	0.00
300	PURCHASED SERVICES	312,902	639,050	521,519	0.00	521,597	0.00	521,597	521,597	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	5,147	15,177	5,000	0.00	5,000	0.00	5,000	5,000	0.00
420	TEXTBOOKS	0	227	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	25	250	0.00	250	0.00	250	250	0.00
440	PERIODICALS	0	0	520	0.00	520	0.00	520	520	0.00
460	NON-CONSUMABLE ITEMS	24,998	9,428	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	22,274	92,766	235,230	0.00	235,230	0.00	235,230	235,230	0.00
480	COMPUTER HARDWARE UNDER 5000	226,829	351,283	63,900	0.00	63,900	0.00	63,900	63,900	0.00
400	SUPPLIES AND MATERIALS	279,247	468,905	304,900	0.00	304,900	0.00	304,900	304,900	0.00
640	DUES/FEES/MEMBERSHIP	1,936	878	800	0.00	800	0.00	800	800	0.00
600	OTHER OBJECTS	1,936	878	800	0.00	800	0.00	800	800	0.00
Total Function 2660	TECHNOLOGY SERVICES	2,105,333	2,806,221	2,575,320	12.00	2,712,100	12.50	2,712,100	2,712,100	12.50
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
124	TEMPORARY - CLASSIFIED	11,859	9,666	11,000	0.00	13,000	0.00	13,000	13,000	0.00
130	ADDITIONAL SALARY	5,025	3,426	1,000	0.00	1,000	0.00	1,000	1,000	0.00

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Fund 100	GENERAL FUND									
100	SALARIES	16,884	13,092	12,000	0.00	14,000	0.00	14,000	14,000	0.00
210	PUBLIC EMPLOYEES RETIREMENT	3,590	3,285	0	0.00	0	0.00	0	0	0.00
220	F I C A	1,273	985	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	323	251	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	5,186	4,521	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	13,804	16,976	11,100	0.00	11,100	0.00	11,100	11,100	0.00
300	PURCHASED SERVICES	13,804	16,976	11,100	0.00	11,100	0.00	11,100	11,100	0.00
Total Function 2680	INTERPRETATION AND TRANSLATION SERVICES	35,874	34,589	23,100	0.00	25,100	0.00	25,100	25,100	0.00
Major Function 2000	Support Services	49,018,725	50,883,987	57,322,087	347.05	59,813,271	345.31	59,813,271	59,813,271	345.31
Function 3100	Food Services									
112	CLASSIFIED/CONF SALARIES	3,105	2,550	3,306	0.06	3,389	0.06	3,389	3,389	0.06
117	UNUSED VACATION PAY OUT	0	370	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	0	3	0	0.00	0	0.00	0	0	0.00
100	SALARIES	3,105	2,923	3,306	0.06	3,389	0.06	3,389	3,389	0.06
210	PUBLIC EMPLOYEES RETIREMENT	853	895	1,071	0.00	831	0.00	831	831	0.00
220	F I C A	237	222	253	0.00	259	0.00	259	259	0.00
230	OTHER REQUIRED PAYROLL COSTS	61	57	68	0.00	74	0.00	74	74	0.00
240	HEALTH INSURANCE	1,214	1,024	1,270	0.00	1,310	0.00	1,310	1,310	0.00
200	ASSOCIATED PAYROLL COST	2,365	2,198	2,661	0.00	2,474	0.00	2,474	2,474	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	0	87	0.00	87	0.00	87	87	0.00
300	PURCHASED SERVICES	0	0	87	0.00	87	0.00	87	87	0.00
Total Function 3100	Food Services	5,470	5,120	6,055	0.06	5,950	0.06	5,950	5,950	0.06
Function 3300	COMMUNITY SERVICES									
111	LICENSED SALARIES	48,930	50,512	51,795	0.75	53,058	0.75	53,058	53,058	0.75
112	CLASSIFIED/CONF SALARIES	42,301	59,241	62,627	1.44	66,300	1.44	66,300	66,300	1.44
124	TEMPORARY - CLASSIFIED	0	0	5,000	0.00	0	0.00	0	0	0.00
100	SALARIES	91,231	109,753	119,422	2.19	119,358	2.19	119,358	119,358	2.19
210	PUBLIC EMPLOYEES RETIREMENT	25,760	32,344	36,756	0.00	34,088	0.00	34,088	34,088	0.00
220	F I C A	6,847	8,266	8,753	0.00	9,131	0.00	9,131	9,131	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,469	1,615	1,759	0.00	2,045	0.00	2,045	2,045	0.00

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Fund 100	GENERAL FUND									
Function 3300	COMMUNITY SERVICES									
240	HEALTH INSURANCE	45,445	59,243	56,989	0.00	59,222	0.00	59,222	59,222	0.00
200	ASSOCIATED PAYROLL COST	79,521	101,467	104,257	0.00	104,486	0.00	104,486	104,486	0.00
340	TRAVEL	0	0	190	0.00	190	0.00	190	190	0.00
350	COMMUNICATION	0	0	60	0.00	60	0.00	60	60	0.00
380	PURCHASED SERVICES	0	0	0	0.00	6,000	0.00	6,000	6,000	0.00
391	LICENSED SUBS - CONTRACTED	0	0	1,958	0.00	2,017	0.00	2,017	2,017	0.00
392	CLASSIFIED SUBS - CONTRACTED	7,584	0	2,535	0.00	2,535	0.00	2,535	2,535	0.00
300	PURCHASED SERVICES	7,584	0	4,743	0.00	10,802	0.00	10,802	10,802	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	255	0	14,400	0.00	30,445	0.00	30,445	30,445	0.00
400	SUPPLIES AND MATERIALS	255	0	14,400	0.00	30,445	0.00	30,445	30,445	0.00
Total Function 3300	COMMUNITY SERVICES	178,590	211,220	242,822	2.19	265,091	2.19	265,091	265,091	2.19
Function 3500	CUSTDY/CARE OF CHILD SRVS									
112	CLASSIFIED/CONF SALARIES	34,426	35,252	36,310	1.00	37,218	1.00	37,218	37,218	1.00
121	LICENSED SUB SALARIES	0	113	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	180	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	9,684	7,834	0	0.00	0	0.00	0	0	0.00
100	SALARIES	44,290	43,199	36,310	1.00	37,218	1.00	37,218	37,218	1.00
210	PUBLIC EMPLOYEES RETIREMENT	7,669	9,497	9,782	0.00	9,122	0.00	9,122	9,122	0.00
220	F I C A	2,647	2,697	2,778	0.00	2,847	0.00	2,847	2,847	0.00
230	OTHER REQUIRED PAYROLL COSTS	718	743	743	0.00	837	0.00	837	837	0.00
240	HEALTH INSURANCE	20,861	21,426	21,178	0.00	21,832	0.00	21,832	21,832	0.00
200	ASSOCIATED PAYROLL COST	31,895	34,364	34,481	0.00	34,638	0.00	34,638	34,638	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	468	1,764	0.00	1,764	0.00	1,764	1,764	0.00
300	PURCHASED SERVICES	0	468	1,764	0.00	1,764	0.00	1,764	1,764	0.00
Total Function 3500	CUSTDY/CARE OF CHILD SRVS	76,185	78,032	72,555	1.00	73,620	1.00	73,620	73,620	1.00
Major Function 3000	Enterprise and Community Services	260,245	294,372	321,432	3.25	344,660	3.25	344,660	344,660	3.25
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 100	GENERAL FUND									
700	TRANSFERS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
Total Function 5200	TRANSFERS OF FUNDS	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
Major Function 5000	Other Uses	309,516	191,530	455,000	0.00	325,000	0.00	325,000	325,000	0.00
Function 6000	Contingencies									
810	PLANNED RESERVE	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
800	OTHER USES OF FUNDS	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
Total Function 6000	Contingencies	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
Major Function 6000	Contingencies	0	0	3,017,582	0.00	4,929,619	0.00	4,929,619	4,929,619	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
815	SUSTAINABILITY RESERVE	0	0	7,543,955	0.00	7,710,102	0.00	7,710,102	7,710,102	0.00
820	RESERVED FOR NEXT YEAR	27,964,941	28,108,839	9,043,955	0.00	9,510,102	0.00	9,510,102	9,510,102	0.00
800	OTHER USES OF FUNDS	27,964,941	28,108,839	16,587,910	0.00	17,220,204	0.00	17,220,204	17,220,204	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	27,964,941	28,108,839	16,587,910	0.00	17,220,204	0.00	17,220,204	17,220,204	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	27,964,941	28,108,839	16,587,910	0.00	17,220,204	0.00	17,220,204	17,220,204	0.00
Total Fund 100	GENERAL FUND	166,349,072	172,968,414	176,879,107	1,116.78	185,202,039	1,133.35	185,202,039	185,202,039	1,133.35

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			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 204	TRANSPORTATION EQUIPMENT FUND										
Function 2550	STUDENT TRANSPORTATION SERVICES										
320	PROPERTY SERVICES		122,234	122,234	122,300	0.00	128,085	0.00	128,085	128,085	0.00
300	PURCHASED SERVICES		122,234	122,234	122,300	0.00	128,085	0.00	128,085	128,085	0.00
560			0	0	372,400	0.00	388,028	0.00	388,028	388,028	0.00
500	CAPITAL OUTLAY		0	0	372,400	0.00	388,028	0.00	388,028	388,028	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES		122,234	122,234	494,700	0.00	516,113	0.00	516,113	516,113	0.00
Major Function 2000	Support Services		122,234	122,234	494,700	0.00	516,113	0.00	516,113	516,113	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
820	RESERVED FOR NEXT YEAR		287,964	470,452	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS		287,964	470,452	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL		287,964	470,452	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL		287,964	470,452	0	0.00	0	0.00	0	0	0.00
Total Fund 204	TRANSPORTATION EQUIPMENT FUND		410,198	592,686	494,700	0.00	516,113	0.00	516,113	516,113	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 205	FOOD SERVICE FUND									
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
124	TEMPORARY - CLASSIFIED	23	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	23	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	5	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	2	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	7	0	0	0.00	0	0.00	0	0	0.00
Total Function 2680	INTERPRETATION AND TRANSLATION SERVICES	30	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services	30	0	0	0.00	0	0.00	0	0	0.00
Function 3100	Food Services									
112	CLASSIFIED/CONF SALARIES	869,503	914,988	1,008,706	33.57	1,031,965	33.57	1,031,965	1,031,965	33.57
114	MANAGERIAL SALARIES	102,549	105,625	108,794	1.00	110,973	1.00	110,973	110,973	1.00
117	UNUSED VACATION PAY OUT	0	5,792	2,465	0.00	2,976	0.00	2,976	2,976	0.00
122	CLASSIFIED SUB SALARIES	2,567	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	161,337	188,199	154,795	0.00	157,768	0.00	157,768	157,768	0.00
130	ADDITIONAL SALARY	5,151	2,895	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,141,107	1,217,499	1,274,759	34.57	1,303,682	34.57	1,303,682	1,303,682	34.57
210	PUBLIC EMPLOYEES RETIREMENT	265,558	343,531	393,789	0.00	332,296	0.00	332,296	332,296	0.00
220	F I C A	86,140	91,522	97,426	0.00	99,731	0.00	99,731	99,731	0.00
230	OTHER REQUIRED PAYROLL COSTS	32,140	35,843	43,187	0.00	39,608	0.00	39,608	39,608	0.00
240	HEALTH INSURANCE	637,363	680,211	791,807	0.00	786,851	0.00	786,851	786,851	0.00
200	ASSOCIATED PAYROLL COST	1,021,201	1,151,107	1,326,209	0.00	1,258,486	0.00	1,258,486	1,258,486	0.00
320	PROPERTY SERVICES	38,832	27,390	59,500	0.00	39,000	0.00	39,000	39,000	0.00
340	TRAVEL	3,832	1,679	4,500	0.00	5,000	0.00	5,000	5,000	0.00
350	COMMUNICATION	2,107	2,448	5,750	0.00	6,000	0.00	6,000	6,000	0.00
380	PURCHASED SERVICES	2,785	2,439	4,000	0.00	4,000	0.00	4,000	4,000	0.00
392	CLASSIFIED SUBS - CONTRACTED	38,781	25,436	36,750	0.00	36,750	0.00	36,750	36,750	0.00
300	PURCHASED SERVICES	86,337	59,391	110,500	0.00	90,750	0.00	90,750	90,750	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	370,227	381,924	431,000	0.00	761,000	0.00	761,000	761,000	0.00
440	PERIODICALS	15	0	0	0.00	0	0.00	0	0	0.00
450	FOOD-FOOD SERV USE ONLY	1,424,863	924,508	1,470,032	0.00	1,789,886	0.00	1,789,886	1,789,886	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 205	FOOD SERVICE FUND									
Function 3100	Food Services									
460	NON-CONSUMABLE ITEMS	35,510	2,465	23,000	0.00	18,000	0.00	18,000	18,000	0.00
470	COMPUTER SOFTWARE	10,233	11,555	8,500	0.00	8,500	0.00	8,500	8,500	0.00
480	COMPUTER HARDWARE UNDER 5000	10,444	23,707	15,500	0.00	15,500	0.00	15,500	15,500	0.00
400	SUPPLIES AND MATERIALS	1,851,292	1,344,159	1,948,032	0.00	2,592,886	0.00	2,592,886	2,592,886	0.00
540	DEPRECIABLE EQUIPMENT	28,754	29,936	60,000	0.00	160,000	0.00	160,000	160,000	0.00
500	CAPITAL OUTLAY	28,754	29,936	60,000	0.00	160,000	0.00	160,000	160,000	0.00
640	DUES/FEES/MEMBERSHIP	12,989	4,249	10,500	0.00	10,500	0.00	10,500	10,500	0.00
670	TAXES & LICENSES	1,045	216	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	14,034	4,465	10,500	0.00	10,500	0.00	10,500	10,500	0.00
Total Function 3100	Food Services	4,142,725	3,806,557	4,730,000	34.57	5,416,304	34.57	5,416,304	5,416,304	34.57
Function 3110	FOOD SERVICES DIRECTION									
234	PFMLI	0	0	0	0.00	429	0.00	429	429	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	429	0.00	429	429	0.00
Total Function 3110	FOOD SERVICES DIRECTION	0	0	0	0.00	429	0.00	429	429	0.00
Function 3120	FOOD PREPARATION/DISP SRV									
234	PFMLI	0	0	0	0.00	2,762	0.00	2,762	2,762	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	2,762	0.00	2,762	2,762	0.00
Total Function 3120	FOOD PREPARATION/DISP SRV	0	0	0	0.00	2,762	0.00	2,762	2,762	0.00
Function 3130	FOOD DELIVERY SRVS									
234	PFMLI	0	0	0	0.00	113	0.00	113	113	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	113	0.00	113	113	0.00
Total Function 3130	FOOD DELIVERY SRVS	0	0	0	0.00	113	0.00	113	113	0.00
Function 3300	COMMUNITY SERVICES									
350	COMMUNICATION	0	7	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	7	0	0.00	0	0.00	0	0	0.00
Total Function 3300	COMMUNITY SERVICES	0	7	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 205	FOOD SERVICE FUND									
Major Function 3000	Enterprise and Community Services	4,142,725	3,806,564	4,730,000	34.57	5,419,607	34.57	5,419,607	5,419,607	34.57
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	842,427	154,008	50,000	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	842,427	154,008	50,000	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	842,427	154,008	50,000	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	842,427	154,008	50,000	0.00	0	0.00	0	0	0.00
Total Fund 205	FOOD SERVICE FUND	4,985,182	3,960,572	4,780,000	34.57	5,419,607	34.57	5,419,607	5,419,607	34.57

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 207	COMMUNITY BUILDING AND GROUND USE FUND									
Function 2520	FISCAL SERVICES									
123	TEMPORARY - LICENSED	1,337	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,337	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	102	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	4	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	106	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	0	8,000	0.00	8,000	0.00	8,000	8,000	0.00
300	PURCHASED SERVICES	0	0	8,000	0.00	8,000	0.00	8,000	8,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	1,371	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
400	SUPPLIES AND MATERIALS	1,371	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 2520	FISCAL SERVICES	2,814	0	33,000	0.00	33,000	0.00	33,000	33,000	0.00
Function 2540	OPERATION AND MAINT OF PLANT SERVICES									
320	PROPERTY SERVICES	0	0	55,000	0.00	55,000	0.00	55,000	55,000	0.00
380	PURCHASED SERVICES	23	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	23	0	55,000	0.00	55,000	0.00	55,000	55,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	200,000	0.00	200,000	0.00	200,000	200,000	0.00
400	SUPPLIES AND MATERIALS	0	0	200,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Function 2540	OPERATION AND MAINT OF PLANT SERVICES	23	0	255,000	0.00	255,000	0.00	255,000	255,000	0.00
Major Function 2000	Support Services	2,837	0	288,000	0.00	288,000	0.00	288,000	288,000	0.00
Function 3300	COMMUNITY SERVICES									
112	CLASSIFIED/CONF SALARIES	51,851	0	58,981	1.00	60,016	1.00	60,016	60,016	1.00
124	TEMPORARY - CLASSIFIED	25,752	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	31,751	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
100	SALARIES	109,354	0	59,981	1.00	61,016	1.00	61,016	61,016	1.00
210	PUBLIC EMPLOYEES RETIREMENT	20,194	0	15,889	0.00	15,263	0.00	15,263	15,263	0.00
220	F I C A	7,856	0	4,512	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	3,144	0	2,432	0.00	2,428	0.00	2,428	2,428	0.00
240	HEALTH INSURANCE	20,752	0	21,178	0.00	21,832	0.00	21,832	21,832	0.00
200	ASSOCIATED PAYROLL COST	51,946	0	44,012	0.00	39,522	0.00	39,522	39,522	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 207	COMMUNITY BUILDING AND GROUND USE FUND									
Function 3300	COMMUNITY SERVICES									
320	PROPERTY SERVICES	6,941	1,050	361,000	0.00	361,000	0.00	361,000	361,000	0.00
340	TRAVEL	198	0	8,500	0.00	8,500	0.00	8,500	8,500	0.00
350	COMMUNICATION	2,030	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
390	OTHER GEN PROF SERVICES	0	0	7,000	0.00	7,000	0.00	7,000	7,000	0.00
392	CLASSIFIED SUBS - CONTRACTED	703	0	1,000	0.00	1,000	0.00	1,000	1,000	0.00
394	EVENTS MONITORS OR TUDORS	204,851	0	376,605	0.00	370,000	0.00	370,000	370,000	0.00
300	PURCHASED SERVICES	214,723	1,050	755,605	0.00	749,000	0.00	749,000	749,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	1,056	2,951	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	4,123	5,814	15,000	0.00	75,060	0.00	75,060	75,060	0.00
470	COMPUTER SOFTWARE	6,372	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	160	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	11,710	8,765	15,000	0.00	75,060	0.00	75,060	75,060	0.00
540	DEPRECIABLE EQUIPMENT	0	0	342,402	0.00	342,402	0.00	342,402	342,402	0.00
500	CAPITAL OUTLAY	0	0	342,402	0.00	342,402	0.00	342,402	342,402	0.00
Total Function 3300	COMMUNITY SERVICES	387,733	9,815	1,217,000	1.00	1,267,000	1.00	1,267,000	1,267,000	1.00
Major Function 3000	Enterprise and Community Services	387,733	9,815	1,217,000	1.00	1,267,000	1.00	1,267,000	1,267,000	1.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	833,380	1,150,212	25,000	0.00	25,000	0.00	25,000	25,000	0.00
800	OTHER USES OF FUNDS	833,380	1,150,212	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	833,380	1,150,212	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	833,380	1,150,212	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Fund 207	COMMUNITY BUILDING AND GROUND USE FUND	1,223,950	1,160,027	1,530,000	1.00	1,580,000	1.00	1,580,000	1,580,000	1.00

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Fund 209	ASSOCIATED STUDENT BODY FUND									
Function 1113	ELEM EXTRA-CURRICULAR PRG									
410	CONSUMABLE SUPPLIES AND MATERIALS	23,108	12	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	23,108	12	0	0.00	0	0.00	0	0	0.00
Total Function 1113	ELEM EXTRA-CURRICULAR PRG	23,108	12	0	0.00	0	0.00	0	0	0.00
Function 1122	MS EXTRA CURRICULAR PRGMS									
410	CONSUMABLE SUPPLIES AND MATERIALS	203,531	105,391	900,000	0.00	900,000	0.00	900,000	900,000	0.00
400	SUPPLIES AND MATERIALS	203,531	105,391	900,000	0.00	900,000	0.00	900,000	900,000	0.00
Total Function 1122	MS EXTRA CURRICULAR PRGMS	203,531	105,391	900,000	0.00	900,000	0.00	900,000	900,000	0.00
Function 1132	HS EXTRA CURRICULAR PRGMS									
410	CONSUMABLE SUPPLIES AND MATERIALS	1,264,619	768,473	2,600,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.00
400	SUPPLIES AND MATERIALS	1,264,619	768,473	2,600,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.00
Total Function 1132	HS EXTRA CURRICULAR PRGMS	1,264,619	768,473	2,600,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.00
Major Function 1000	Instruction	1,491,258	873,876	3,500,000	0.00	3,500,000	0.00	3,500,000	3,500,000	0.00
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	918,909	659,871	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
700	TRANSFERS	918,909	659,871	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Total Function 5200	TRANSFERS OF FUNDS	918,909	659,871	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Major Function 5000	Other Uses	918,909	659,871	1,600,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	1,610,747	1,643,270	500,000	0.00	500,000	0.00	500,000	500,000	0.00
800	OTHER USES OF FUNDS	1,610,747	1,643,270	500,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	1,610,747	1,643,270	500,000	0.00	500,000	0.00	500,000	500,000	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	1,610,747	1,643,270	500,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Fund 209	ASSOCIATED STUDENT BODY FUND	4,020,915	3,177,016	5,600,000	0.00	5,600,000	0.00	5,600,000	5,600,000	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 1111	PRIMARY PROGRAMS									
420	TEXTBOOKS	40,761	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	40,761	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY PROGRAMS	40,761	0	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
130	ADDITIONAL SALARY	2,534	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	2,534	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	849	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	194	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	49	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,091	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	3,625	0	0	0.00	0	0.00	0	0	0.00
Function 1220	RSTRCTVE PRGMS STU W/DISB									
111	LICENSED SALARIES	76,527	103,273	78,554	1.00	81,403	1.05	81,403	81,403	1.05
112	CLASSIFIED/CONF SALARIES	125,121	87,926	69,653	3.00	94,913	3.81	94,913	94,913	3.81
124	TEMPORARY - CLASSIFIED	2,844	402	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	548	144	0	0.00	0	0.00	0	0	0.00
100	SALARIES	205,040	191,745	148,207	4.00	176,316	4.86	176,316	176,316	4.86
210	PUBLIC EMPLOYEES RETIREMENT	55,911	62,580	51,340	0.00	62,851	0.00	62,851	62,851	0.00
220	F I C A	15,564	14,510	11,032	0.00	13,488	0.00	13,488	13,488	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,014	3,741	2,945	0.00	4,218	0.00	4,218	4,218	0.00
240	HEALTH INSURANCE	103,453	86,733	53,642	0.00	82,494	0.00	82,494	82,494	0.00
200	ASSOCIATED PAYROLL COST	178,942	167,565	118,959	0.00	163,051	0.00	163,051	163,051	0.00
320	PROPERTY SERVICES	100	0	150	0.00	0	0.00	0	0	0.00
330	STUDENT TRANSPORTATION SERVICES	1,225	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	3,775	1,292	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	2,410	468	0	0.00	0	0.00	0	0	0.00
373	TUITION PMTS PRVT SCHOOL	40,000	40,500	41,500	0.00	44,000	0.00	44,000	44,000	0.00
391	LICENSED SUBS - CONTRACTED	594	89	89	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	5,029	1,478	1,663	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	53,134	43,827	43,402	0.00	44,000	0.00	44,000	44,000	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 1220	RSTRCTVE PRGMS STU W/DISB									
410	CONSUMABLE SUPPLIES AND MATERIALS	16,731	5,813	5,309	0.00	2,500	0.00	2,500	2,500	0.00
420	TEXTBOOKS	1,718	311	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	4,382	6,727	5,456	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	17,223	0	200	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	40,053	12,852	10,965	0.00	2,500	0.00	2,500	2,500	0.00
640	DUES/FEES/MEMBERSHIP	110	0	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	5,146	5,065	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	5,256	5,065	0	0.00	0	0.00	0	0	0.00
Total Function 1220	RSTRCTVE PRGMS STU W/DISB	482,424	421,054	321,533	4.00	385,867	4.86	385,867	385,867	4.86
Function 1223	COMMUNITY TRANSITION CNTR									
112	CLASSIFIED/CONF SALARIES	0	0	4,000	0.00	25,275	0.88	25,275	25,275	0.88
100	SALARIES	0	0	4,000	0.00	25,275	0.88	25,275	25,275	0.88
Total Function 1223	COMMUNITY TRANSITION CNTR	0	0	4,000	0.00	25,275	0.88	25,275	25,275	0.88
Function 1228	DIAGNOSTIC CLASSROOMS PRG									
241	HEALTH INS - CLASSIFIED	0	0	0	0.00	21,164	0.00	21,164	21,164	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	21,164	0.00	21,164	21,164	0.00
Total Function 1228	DIAGNOSTIC CLASSROOMS PRG	0	0	0	0.00	21,164	0.00	21,164	21,164	0.00
Function 1250	LESS RSTR PRGMS STU W/DIS									
111	LICENSED SALARIES	626,076	653,857	691,773	10.00	691,773	10.00	691,773	691,773	10.00
121	LICENSED SUB SALARIES	90	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	0	28	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	0	72	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	17,090	16,018	0	0.00	0	0.00	0	0	0.00
100	SALARIES	643,256	669,976	691,773	10.00	691,773	10.00	691,773	691,773	10.00
210	PUBLIC EMPLOYEES RETIREMENT	185,841	216,035	232,010	0.00	232,010	0.00	232,010	232,010	0.00
220	F I C A	48,715	50,543	52,920	0.00	52,920	0.00	52,920	52,920	0.00
230	OTHER REQUIRED PAYROLL COSTS	12,477	13,070	13,993	0.00	13,993	0.00	13,993	13,993	0.00
240	HEALTH INSURANCE	194,918	206,371	199,605	0.00	199,605	0.00	199,605	199,605	0.00
200	ASSOCIATED PAYROLL COST	441,951	486,019	498,529	0.00	498,529	0.00	498,529	498,529	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 1250	LESS RSTR PRGMS STU W/DIS									
340	TRAVEL	540	0	750	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	33,306	26,637	26,637	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	116	748	748	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	33,962	27,385	28,135	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	6,692	4,740	6,833	0.00	2,100	0.00	2,100	2,100	0.00
420	TEXTBOOKS	199	134	434	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	32,359	0.00	750	0.00	750	750	0.00
470	COMPUTER SOFTWARE	30	405	106	0.00	750	0.00	750	750	0.00
480	COMPUTER HARDWARE UNDER 5000	241	37	0	0.00	300	0.00	300	300	0.00
400	SUPPLIES AND MATERIALS	7,162	5,316	39,732	0.00	3,900	0.00	3,900	3,900	0.00
Total Function 1250	LESS RSTR PRGMS STU W/DIS	1,126,332	1,188,696	1,258,169	10.00	1,194,202	10.00	1,194,202	1,194,202	10.00
Function 1260	EARLY INTERVENTION PRGMS									
124	TEMPORARY - CLASSIFIED	1,697	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,697	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	775	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	267	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	69	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,111	0	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	10,237	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	10,237	0	0	0.00	0	0.00	0	0	0.00
Total Function 1260	EARLY INTERVENTION PRGMS	13,045	0	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE IA PRIM READ PRGM									
111	LICENSED SALARIES	330,597	322,268	357,574	4.54	373,485	4.54	373,485	373,485	4.54
112	CLASSIFIED/CONF SALARIES	281,752	202,463	222,944	7.03	630,032	7.66	630,032	630,032	7.66
113	ADMINISTRATOR SALARIES	27,058	4,632	0	0.00	0	0.00	0	0	0.00
117	UNUSED VACATION PAY OUT	325	0	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	1,767	1,491	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	370,123	367,132	344,832	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	64,760	89,906	0	0.00	0	0.00	0	0	0.00
100	SALARIES	1,076,382	987,892	925,349	11.57	1,003,517	12.20	1,003,517	1,003,517	12.20

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Fund 211	FEDERAL GRANTS FUND									
Function 1272	TITLE IA PRIM READ PRGM									
210	PUBLIC EMPLOYEES RETIREMENT	246,527	261,304	267,028	0.00	7,091	0.00	7,091	7,091	0.00
220	F I C A	81,969	75,140	69,871	0.00	1,893	0.00	1,893	1,893	0.00
230	OTHER REQUIRED PAYROLL COSTS	15,439	13,775	13,189	0.00	348	0.00	348	348	0.00
240	HEALTH INSURANCE	227,587	189,628	229,089	0.00	6,080	0.00	6,080	6,080	0.00
200	ASSOCIATED PAYROLL COST	571,522	539,846	579,177	0.00	15,412	0.00	15,412	15,412	0.00
340	TRAVEL	160	102	102	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	450	0	0	0.00	400,000	0.00	400,000	400,000	0.00
391	LICENSED SUBS - CONTRACTED	5,466	7,017	7,017	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	19,153	13,392	13,392	0.00	0	0.00	0	0	0.00
394	EVENTS MONITORS OR TUDORS	0	11,747	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	25,229	32,257	20,511	0.00	400,000	0.00	400,000	400,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	8,488	1,045	1,044	0.00	423,248	0.00	423,248	423,248	0.00
411	CONSUMABLE SUPPLIES	0	0	35,525	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	43,790	15,712	20,087	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	1,845	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	272	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	1,650	1,650	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	54,395	18,407	58,306	0.00	423,248	0.00	423,248	423,248	0.00
690	GRANT INDIRECT CHARGES	78,887	68,576	135,494	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	78,887	68,576	135,494	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE IA PRIM READ PRGM	1,806,415	1,646,978	1,718,837	11.57	1,842,177	12.20	1,842,177	1,842,177	12.20
Function 1280	Alternative Education									
124	TEMPORARY - CLASSIFIED	546	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	546	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	140	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	41	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	11	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	192	0	0	0.00	0	0.00	0	0	0.00
Total Function 1280	Alternative Education	738	0	0	0.00	0	0.00	0	0	0.00
Function 1291	ENGL LANG LEARN/TRANSLAT									

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Fund 211	FEDERAL GRANTS FUND									
Function 1291	ENGL LANG LEARN/TRANSLAT									
112	CLASSIFIED/CONF SALARIES	10,939	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	10,939	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	2,424	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	832	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	213	0	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	5,251	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	8,721	0	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	13,409	10,530	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	674	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	14,084	10,530	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	0	2,987	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	2,987	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ENGL LANG LEARN/TRANSLAT	33,743	13,517	0	0.00	0	0.00	0	0	0.00
Function 1299	OTHER DESIGNATED PROGRAMS									
130	ADDITIONAL SALARY	0	0	109,097	0.00	222,060	0.00	222,060	222,060	0.00
100	SALARIES	0	0	109,097	0.00	222,060	0.00	222,060	222,060	0.00
240	HEALTH INSURANCE	0	0	60,821	0.00	165,565	0.00	165,565	165,565	0.00
200	ASSOCIATED PAYROLL COST	0	0	60,821	0.00	165,565	0.00	165,565	165,565	0.00
390	OTHER GEN PROF SERVICES	0	0	24,500	0.00	87,700	0.00	87,700	87,700	0.00
300	PURCHASED SERVICES	0	0	24,500	0.00	87,700	0.00	87,700	87,700	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	18,000	0.00	85,350	0.00	85,350	85,350	0.00
400	SUPPLIES AND MATERIALS	0	0	18,000	0.00	85,350	0.00	85,350	85,350	0.00
640	DUES/FEES/MEMBERSHIP	0	0	19,250	0.00	60,500	0.00	60,500	60,500	0.00
600	OTHER OBJECTS	0	0	19,250	0.00	60,500	0.00	60,500	60,500	0.00
Total Function 1299	OTHER DESIGNATED PROGRAMS	0	0	231,668	0.00	621,175	0.00	621,175	621,175	0.00
Major Function 1000	Instruction	3,507,082	3,270,245	3,534,207	25.57	4,089,860	27.94	4,089,860	4,089,860	27.94
Function 2120	GUIDANCE SRVCS DIRECTION									
111	LICENSED SALARIES	0	19,252	0	0.00	67,464	1.10	67,464	67,464	1.10

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Fund 211	FEDERAL GRANTS FUND									
Function 2120	GUIDANCE SRVCS DIRECTION									
112	CLASSIFIED/CONF SALARIES	(350)	0	0	0.00	0	0.00	0	0	0.00
114	MANAGERIAL SALARIES	80,948	83,317	85,886	1.00	87,606	1.00	87,606	87,606	1.00
117	UNUSED VACATION PAY OUT	2,705	955	0	0.00	2,350	0.00	2,350	2,350	0.00
124	TEMPORARY - CLASSIFIED	69,996	41,028	38,439	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	30,666	28,149	0	0.00	0	0.00	0	0	0.00
100	SALARIES	183,965	172,701	124,325	1.00	157,420	2.10	157,420	157,420	2.10
210	PUBLIC EMPLOYEES RETIREMENT	21,622	44,136	32,389	0.00	48,302	0.00	48,302	48,302	0.00
220	F I C A	14,115	13,266	9,511	0.00	12,043	0.00	12,043	12,043	0.00
230	OTHER REQUIRED PAYROLL COSTS	2,969	3,099	2,292	0.00	3,446	0.00	3,446	3,446	0.00
240	HEALTH INSURANCE	20,080	32,154	20,740	0.00	43,746	0.00	43,746	43,746	0.00
200	ASSOCIATED PAYROLL COST	58,786	92,654	64,932	0.00	107,536	0.00	107,536	107,536	0.00
340	TRAVEL	15,597	8,165	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	0	81	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	5,941	0	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	493	39,268	0	0.00	0	0.00	0	0	0.00
394	EVENTS MONITORS OR TUDORS	0	31,940	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	22,031	79,454	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	8,076	6,678	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	48	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	165	83	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,226	536	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	7	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	1,068	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	10,535	7,352	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	1,009	3,670	0	0.00	0	0.00	0	0	0.00
650	INSURANCE AND JUDGEMENTS	965	1,243	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	11,082	12,252	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	13,056	17,165	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE SRVCS DIRECTION	288,374	369,326	189,257	1.00	264,956	2.10	264,956	264,956	2.10
Function 2140	PSYCHOLOGICAL SERVICES									
111	LICENSED SALARIES	40,974	84,405	86,938	1.00	86,938	1.00	86,938	86,938	1.00

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Fund 211	FEDERAL GRANTS FUND									
Function 2140	PSYCHOLOGICAL SERVICES									
130	ADDITIONAL SALARY	0	46	0	0.00	0	0.00	0	0	0.00
100	SALARIES	40,974	84,452	86,938	1.00	86,938	1.00	86,938	86,938	1.00
210	PUBLIC EMPLOYEES RETIREMENT	11,538	27,860	28,637	0.00	28,637	0.00	28,637	28,637	0.00
220	F I C A	3,119	6,439	6,651	0.00	6,651	0.00	6,651	6,651	0.00
230	OTHER REQUIRED PAYROLL COSTS	790	1,646	1,754	0.00	1,754	0.00	1,754	1,754	0.00
240	HEALTH INSURANCE	10,150	21,302	19,927	0.00	19,927	0.00	19,927	19,927	0.00
200	ASSOCIATED PAYROLL COST	25,597	57,246	56,969	0.00	56,969	0.00	56,969	56,969	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	215	333	333	0.00	300	0.00	300	300	0.00
470	COMPUTER SOFTWARE	0	675	675	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	215	1,008	1,008	0.00	300	0.00	300	300	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	66,785	142,706	144,914	1.00	144,206	1.00	144,206	144,206	1.00
Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES									
111	LICENSED SALARIES	105,177	111,159	68,347	1.00	116,509	1.60	116,509	116,509	1.60
100	SALARIES	105,177	111,159	68,347	1.00	116,509	1.60	116,509	116,509	1.60
210	PUBLIC EMPLOYEES RETIREMENT	16,900	30,917	21,196	0.00	21,196	0.00	21,196	21,196	0.00
220	F I C A	8,385	8,881	4,923	0.00	12,903	0.00	12,903	12,903	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,312	1,432	1,303	0.00	1,707	0.00	1,707	1,707	0.00
240	HEALTH INSURANCE	21,219	22,118	25,927	0.00	34,876	0.00	34,876	34,876	0.00
200	ASSOCIATED PAYROLL COST	47,815	63,349	53,348	0.00	70,682	0.00	70,682	70,682	0.00
320	PROPERTY SERVICES	0	317	317	0.00	0	0.00	0	0	0.00
340	TRAVEL	75	239	207	0.00	1,000	0.00	1,000	1,000	0.00
380	PURCHASED SERVICES	317	0	500	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	392	556	1,024	0.00	1,000	0.00	1,000	1,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	320	643	643	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	0	0	0	0.00	500	0.00	500	500	0.00
400	SUPPLIES AND MATERIALS	320	643	643	0.00	500	0.00	500	500	0.00
640	DUES/FEES/MEMBERSHIP	70	368	518	0.00	518	0.00	518	518	0.00
600	OTHER OBJECTS	70	368	518	0.00	518	0.00	518	518	0.00
Total Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES	153,774	176,074	123,879	1.00	189,209	1.60	189,209	189,209	1.60

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Fund 211	FEDERAL GRANTS FUND									
Function 2160	STUDENT TREATMENT SERVICE									
380	PURCHASED SERVICES	302	500	500	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES	302	500	500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2160	STUDENT TREATMENT SERVICE	302	500	500	0.00	2,500	0.00	2,500	2,500	0.00
Function 2190	STUDENT SERVICES DIRECTION									
111	LICENSED SALARIES	33,518	36,411	38,448	0.50	38,448	0.50	38,448	38,448	0.50
112	CLASSIFIED/CONF SALARIES	19,780	18,448	22,776	0.48	22,776	0.48	22,776	22,776	0.48
113	ADMINISTRATOR SALARIES	26,991	28,387	30,162	0.20	30,162	0.20	30,162	30,162	0.20
117	UNUSED VACATION PAY OUT	0	5,570	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	77	37	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	411	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	80,776	88,852	91,386	1.18	91,386	1.18	91,386	91,386	1.18
210	PUBLIC EMPLOYEES RETIREMENT	24,808	32,001	32,475	0.00	32,475	0.00	32,475	32,475	0.00
220	F I C A	6,081	6,631	6,991	0.00	6,991	0.00	6,991	6,991	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,562	1,728	1,849	0.00	1,849	0.00	1,849	1,849	0.00
240	HEALTH INSURANCE	21,850	21,451	25,911	0.00	25,911	0.00	25,911	25,911	0.00
241	HEALTH INS - CLASSIFIED	0	0	5,926	0.00	5,926	0.00	5,926	5,926	0.00
200	ASSOCIATED PAYROLL COST	54,302	61,810	73,152	0.00	73,152	0.00	73,152	73,152	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	0	10,859	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	10,859	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2190	STUDENT SERVICES DIRECTION	135,078	161,521	164,539	1.18	169,539	1.18	169,539	169,539	1.18
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
111	LICENSED SALARIES	0	126,721	131,777	1.60	8,229	0.10	8,229	8,229	0.10
112	CLASSIFIED/CONF SALARIES	0	28,113	33,758	0.60	49,372	0.60	49,372	49,372	0.60
113	ADMINISTRATOR SALARIES	0	23,227	28,739	0.23	18,926	0.23	18,926	18,926	0.23
117	UNUSED VACATION PAY OUT	0	1,456	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	17,925	17,869	276	0.00	7	0.00	7	7	0.00
100	SALARIES	17,925	197,386	194,550	2.43	76,534	0.93	76,534	76,534	0.93
210	PUBLIC EMPLOYEES RETIREMENT	5,419	69,604	68,454	0.00	583	0.00	583	583	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
220	F I C A	1,361	14,988	14,883	0.00	135	0.00	135	135	0.00
230	OTHER REQUIRED PAYROLL COSTS	344	3,833	3,933	0.00	36	0.00	36	36	0.00
240	HEALTH INSURANCE	0	24,785	50,280	0.00	510	0.00	510	510	0.00
200	ASSOCIATED PAYROLL COST	7,123	113,210	137,550	0.00	1,264	0.00	1,264	1,264	0.00
391	LICENSED SUBS - CONTRACTED	4,229	2,491	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,229	2,491	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	215	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	215	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	29,492	313,088	332,101	2.43	77,798	0.93	77,798	77,798	0.93
Function 2230	ASSESSMENT & TESTING SVCS									
470	COMPUTER SOFTWARE	0	1,298	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	1,298	0	0.00	0	0.00	0	0	0.00
Total Function 2230	ASSESSMENT & TESTING SVCS	0	1,298	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DVLP									
111	LICENSED SALARIES	200,487	111,007	117,709	1.50	207,898	2.50	207,898	207,898	2.50
112	CLASSIFIED/CONF SALARIES	0	11,596	12,278	0.25	12,585	0.25	12,585	12,585	0.25
121	LICENSED SUB SALARIES	270	282	0	0.00	0	0.00	0	0	0.00
122	CLASSIFIED SUB SALARIES	15	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	4,257	179	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	25,317	23,136	0	0.00	0	0.00	0	0	0.00
100	SALARIES	230,347	146,199	129,987	1.75	220,483	2.75	220,483	220,483	2.75
210	PUBLIC EMPLOYEES RETIREMENT	74,473	53,955	42,081	0.00	27,264	0.00	27,264	27,264	0.00
220	F I C A	19,173	12,465	9,944	0.00	13,803	0.00	13,803	13,803	0.00
230	OTHER REQUIRED PAYROLL COSTS	4,767	3,165	2,628	0.00	4,009	0.00	4,009	4,009	0.00
240	HEALTH INSURANCE	39,536	37,640	40,184	0.00	46,853	0.00	46,853	46,853	0.00
200	ASSOCIATED PAYROLL COST	137,949	107,224	94,838	0.00	91,929	0.00	91,929	91,929	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	4,444	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	16,282	1,760	3,899	0.00	2,500	0.00	2,500	2,500	0.00
380	PURCHASED SERVICES	56,662	0	0	0.00	0	0.00	0	0	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 2240	INSTRUCTIONAL STAFF DVLP									
391	LICENSED SUBS - CONTRACTED	61,051	38,851	18,741	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	1,838	7,336	10,209	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	140,278	47,947	32,849	0.00	2,500	0.00	2,500	2,500	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	144	543	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	765	129	600	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	102	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	163	937	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	1,072	1,711	600	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	277	50	400	0.00	350	0.00	350	350	0.00
690	GRANT INDIRECT CHARGES	12,628	13,592	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	12,905	13,642	400	0.00	350	0.00	350	350	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP	522,551	316,723	258,674	1.75	315,262	2.75	315,262	315,262	2.75
Function 2550	STUDENT TRANSPORTATION SERVICES									
330	STUDENT TRANSPORTATION SERVICES	14,616	21,829	7,453	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	14,616	21,829	7,453	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	14,616	21,829	7,453	0.00	0	0.00	0	0	0.00
Function 2620	PLANNING RESEARCH DEV SERVICES									
112	CLASSIFIED/CONF SALARIES	69,367	71,719	73,768	1.00	73,768	1.00	73,768	73,768	1.00
124	TEMPORARY - CLASSIFIED	29	1,054	0	0.00	0	0.00	0	0	0.00
100	SALARIES	69,396	72,774	73,768	1.00	73,768	1.00	73,768	73,768	1.00
210	PUBLIC EMPLOYEES RETIREMENT	19,077	23,571	23,893	0.00	23,893	0.00	23,893	23,893	0.00
220	F I C A	5,309	5,556	5,643	0.00	5,643	0.00	5,643	5,643	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,344	1,417	1,498	0.00	1,498	0.00	1,498	1,498	0.00
240	HEALTH INSURANCE	20,752	21,319	21,178	0.00	21,178	0.00	21,178	21,178	0.00
200	ASSOCIATED PAYROLL COST	46,481	51,864	52,213	0.00	52,213	0.00	52,213	52,213	0.00
Total Function 2620	PLANNING RESEARCH DEV SERVICES	115,877	124,638	125,981	1.00	125,981	1.00	125,981	125,981	1.00
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
380	PURCHASED SERVICES	6,844	4,773	3,916	0.00	0	0.00	0	0	0.00

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Fund 211	FEDERAL GRANTS FUND										
300	PURCHASED SERVICES		6,844	4,773	3,916	0.00	0	0.00	0	0	0.00
Total Function 2680	INTERPRETATION AND TRANSLATION SERVICES		6,844	4,773	3,916	0.00	0	0.00	0	0	0.00
Function 2690	OTH SUPPORT SRVS-CENTRAL										
130	ADDITIONAL SALARY		0	0	1,007,408	0.00	663,329	0.00	663,329	663,329	0.00
100	SALARIES		0	0	1,007,408	0.00	663,329	0.00	663,329	663,329	0.00
240	HEALTH INSURANCE		0	0	810,322	0.00	403,786	0.00	403,786	403,786	0.00
200	ASSOCIATED PAYROLL COST		0	0	810,322	0.00	403,786	0.00	403,786	403,786	0.00
390	OTHER GEN PROF SERVICES		0	0	249,500	0.00	262,468	0.00	262,468	262,468	0.00
300	PURCHASED SERVICES		0	0	249,500	0.00	262,468	0.00	262,468	262,468	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS		0	0	1,029,244	0.00	166,475	0.00	166,475	166,475	0.00
400	SUPPLIES AND MATERIALS		0	0	1,029,244	0.00	166,475	0.00	166,475	166,475	0.00
640	DUES/FEES/MEMBERSHIP		0	0	56,500	0.00	84,609	0.00	84,609	84,609	0.00
600	OTHER OBJECTS		0	0	56,500	0.00	84,609	0.00	84,609	84,609	0.00
Total Function 2690	OTH SUPPORT SRVS-CENTRAL		0	0	3,152,974	0.00	1,580,667	0.00	1,580,667	1,580,667	0.00
Major Function 2000	Support Services		1,333,693	1,632,475	4,504,187	9.36	2,870,117	10.56	2,870,117	2,870,117	10.56
Function 3300	COMMUNITY SERVICES										
112	CLASSIFIED/CONF SALARIES		8,016	27,228	31,995	0.65	53,487	0.65	53,487	53,487	0.65
124	TEMPORARY - CLASSIFIED		1,474	480	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY		16,134	10,589	28,500	0.00	89,355	0.00	89,355	89,355	0.00
100	SALARIES		25,623	38,297	60,495	0.65	142,842	0.65	142,842	142,842	0.65
210	PUBLIC EMPLOYEES RETIREMENT		4,979	9,719	9,106	0.00	228	0.00	228	228	0.00
220	F I C A		1,888	2,805	2,448	0.00	61	0.00	61	61	0.00
230	OTHER REQUIRED PAYROLL COSTS		338	653	653	0.00	16	0.00	16	16	0.00
240	HEALTH INSURANCE		7,401	14,886	34,488	0.00	56,531	0.00	56,531	56,531	0.00
200	ASSOCIATED PAYROLL COST		14,606	28,064	46,694	0.00	56,836	0.00	56,836	56,836	0.00
320	PROPERTY SERVICES		244	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL		5,245	2,160	0	0.00	0	0.00	0	0	0.00
342	STAFF TRVL/CONF OUT DIST		0	0	7,622	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES		3,481	0	0	0.00	0	0.00	0	0	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 3300	COMMUNITY SERVICES									
390	OTHER GEN PROF SERVICES	0	0	26,700	0.00	870,750	0.00	870,750	870,750	0.00
391	LICENSED SUBS - CONTRACTED	474	0	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	136	79	79	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	9,579	2,239	34,401	0.00	870,750	0.00	870,750	870,750	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	11,466	3,891	7,849	0.00	33,400	0.00	33,400	33,400	0.00
411	CONSUMABLE SUPPLIES	0	0	5,015	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	128	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	11,466	4,019	12,864	0.00	33,400	0.00	33,400	33,400	0.00
640	DUES/FEES/MEMBERSHIP	0	0	5,000	0.00	5,100	0.00	5,100	5,100	0.00
600	OTHER OBJECTS	0	0	5,000	0.00	5,100	0.00	5,100	5,100	0.00
720	TRANSITS	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
700	TRANSFERS	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 3300	COMMUNITY SERVICES	61,275	72,619	159,455	0.65	1,158,928	0.65	1,158,928	1,158,928	0.65
Function 3500	CUSTDY/CARE OF CHILD SRVS									
113	ADMINISTRATOR SALARIES	23,389	20,893	0	0.00	0	0.00	0	0	0.00
100	SALARIES	23,389	20,893	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	7,166	7,078	0	0.00	0	0.00	0	0	0.00
220	F I C A	2,394	1,599	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	403	418	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	4,358	3,525	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	14,321	12,620	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	4,183	4,949	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	142	146	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,324	5,095	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	4,465	2,789	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	826	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	221	0	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	0	120	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	944	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	5,512	3,853	0	0.00	0	0.00	0	0	0.00

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Fund 211	FEDERAL GRANTS FUND									
Function 3500	CUSTDY/CARE OF CHILD SRVS									
640	DUES/FEES/MEMBERSHIP	1,015	1,114	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	1,484	1,850	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	2,499	2,964	0	0.00	0	0.00	0	0	0.00
Total Function 3500	CUSTDY/CARE OF CHILD SRVS	50,045	45,425	0	0.00	0	0.00	0	0	0.00
Major Function 3000	Enterprise and Community Services	111,319	118,044	159,455	0.65	1,158,928	0.65	1,158,928	1,158,928	0.65
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	(445)	(445)	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	(445)	(445)	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	(445)	(445)	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	(445)	(445)	0	0.00	0	0.00	0	0	0.00
Total Fund 211	FEDERAL GRANTS FUND	4,951,649	5,020,319	8,197,849	35.58	8,118,905	39.15	8,118,905	8,118,905	39.15

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Fund 216	Elementary & Secondary Schools Emergency Relief (ESSER 2) Fund									
Function 1400	SUMMER SCHOOL PROGRAMS									
380	PURCHASED SERVICES	0	0	0	0.00	1,100,000	0.00	1,100,000	1,100,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	1,100,000	0.00	1,100,000	1,100,000	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS	0	0	0	0.00	1,100,000	0.00	1,100,000	1,100,000	0.00
Major Function 1000	Instruction	0	0	0	0.00	1,100,000	0.00	1,100,000	1,100,000	0.00
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
130	ADDITIONAL SALARY	0	0	0	0.00	62,400	0.00	62,400	62,400	0.00
100	SALARIES	0	0	0	0.00	62,400	0.00	62,400	62,400	0.00
340	TRAVEL	0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
391	LICENSED SUBS - CONTRACTED	0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	120,000	0.00	120,000	120,000	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	0	0	0	0.00	182,400	0.00	182,400	182,400	0.00
Function 2230	ASSESSMENT & TESTING SVCS									
470	COMPUTER SOFTWARE	0	0	0	0.00	252,879	0.00	252,879	252,879	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	252,879	0.00	252,879	252,879	0.00
Total Function 2230	ASSESSMENT & TESTING SVCS	0	0	0	0.00	252,879	0.00	252,879	252,879	0.00
Function 2240	INSTRUCTIONAL STAFF DVLP									
124	TEMPORARY - CLASSIFIED	0	0	0	0.00	21,760	0.00	21,760	21,760	0.00
130	ADDITIONAL SALARY	0	0	0	0.00	92,000	0.00	92,000	92,000	0.00
100	SALARIES	0	0	0	0.00	113,760	0.00	113,760	113,760	0.00
220	F I C A	0	0	0	0.00	27,000	0.00	27,000	27,000	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	6,540	0.00	6,540	6,540	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	33,540	0.00	33,540	33,540	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	129,212	0.00	129,212	129,212	0.00
600	OTHER OBJECTS	0	0	0	0.00	129,212	0.00	129,212	129,212	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP	0	0	0	0.00	276,512	0.00	276,512	276,512	0.00
Major Function 2000	Support Services	0	0	0	0.00	711,791	0.00	711,791	711,791	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 216	Elementary & Secondary Schools Emergency Relief (ESSER 2) Fund									
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	0	0	0	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
700	TRANSFERS	0	0	0	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
Total Function 5200	TRANSFERS OF FUNDS	0	0	0	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
Major Function 5000	Other Uses	0	0	0	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
Total Fund 216	ESSER 2	0	0	0	0.00	3,311,791	0.00	3,311,791	3,311,791	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 217	Elementary & Secondary Schools Emergency Relief (ESSER 3) Fund									
Function 1121	MIDDLE SCHOOL PROGRAMS									
111	LICENSED SALARIES	0	0	0	0.00	97,755	1.22	97,755	97,755	1.22
100	SALARIES	0	0	0	0.00	97,755	1.22	97,755	97,755	1.22
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	32,865	0.00	32,865	32,865	0.00
220	F I C A	0	0	0	0.00	7,478	0.00	7,478	7,478	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	2,176	0.00	2,176	2,176	0.00
240	HEALTH INSURANCE	0	0	0	0.00	25,136	0.00	25,136	25,136	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	67,656	0.00	67,656	67,656	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
690	GRANT INDIRECT CHARGES	0	0	0	0.00	108,301	0.00	108,301	108,301	0.00
600	OTHER OBJECTS	0	0	0	0.00	108,301	0.00	108,301	108,301	0.00
Total Function 1121	MIDDLE SCHOOL PROGRAMS	0	0	0	0.00	313,712	1.22	313,712	313,712	1.22
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES	0	0	0	0.00	80,127	1.00	80,127	80,127	1.00
100	SALARIES	0	0	0	0.00	80,127	1.00	80,127	80,127	1.00
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	26,939	0.00	26,939	26,939	0.00
220	F I C A	0	0	0	0.00	6,130	0.00	6,130	6,130	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	1,783	0.00	1,783	1,783	0.00
240	HEALTH INSURANCE	0	0	0	0.00	20,604	0.00	20,604	20,604	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	55,455	0.00	55,455	55,455	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	0	0.00	135,583	1.00	135,583	135,583	1.00
Major Function 1000	Instruction	0	0	0	0.00	449,295	2.22	449,295	449,295	2.22
Function 2120	GUIDANCE SRVCS DIRECTION									
111	LICENSED SALARIES	0	0	0	0.00	160,255	2.00	160,255	160,255	2.00
100	SALARIES	0	0	0	0.00	160,255	2.00	160,255	160,255	2.00
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	53,878	0.00	53,878	53,878	0.00
220	F I C A	0	0	0	0.00	12,259	0.00	12,259	12,259	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	3,567	0.00	3,567	3,567	0.00
240	HEALTH INSURANCE	0	0	0	0.00	41,207	0.00	41,207	41,207	0.00

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	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 217 Elementary & Secondary Schools Emergency Relief (ESSER 3) Fund

200	ASSOCIATED PAYROLL COST	0	0	0	0.00	110,911	0.00	110,911	110,911	0.00
Total Function 2120	GUIDANCE SRVCS DIRECTION	0	0	0	0.00	271,166	2.00	271,166	271,166	2.00
Function 2130	HEALTH SERVICES									
112	CLASSIFIED/CONF SALARIES	0	0	0	0.00	114,678	3.44	114,678	114,678	3.44
124	TEMPORARY - CLASSIFIED	0	0	0	0.00	113,572	4.69	113,572	113,572	4.69
100	SALARIES	0	0	0	0.00	228,249	8.13	228,249	228,249	8.13
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	5,504	0.00	5,504	5,504	0.00
220	F I C A	0	0	0	0.00	17,461	0.00	17,461	17,461	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	28,151	0.00	28,151	28,151	0.00
240	HEALTH INSURANCE	0	0	0	0.00	54,616	0.00	54,616	54,616	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	105,731	0.00	105,731	105,731	0.00
Total Function 2130	HEALTH SERVICES	0	0	0	0.00	333,981	8.13	333,981	333,981	8.13
Function 2240	INSTRUCTIONAL STAFF DVLP									
111	LICENSED SALARIES	0	0	0	0.00	40,064	0.50	40,064	40,064	0.50
100	SALARIES	0	0	0	0.00	40,064	0.50	40,064	40,064	0.50
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	13,469	0.00	13,469	13,469	0.00
220	F I C A	0	0	0	0.00	3,065	0.00	3,065	3,065	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	892	0.00	892	892	0.00
240	HEALTH INSURANCE	0	0	0	0.00	10,302	0.00	10,302	10,302	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	27,728	0.00	27,728	27,728	0.00
371	TUITION PMTS OTHER DIST	0	0	0	0.00	117,500	0.00	117,500	117,500	0.00
300	PURCHASED SERVICES	0	0	0	0.00	117,500	0.00	117,500	117,500	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP	0	0	0	0.00	185,291	0.50	185,291	185,291	0.50
Function 2410	OFFICE OF THE PRINC/ADM									
111	LICENSED SALARIES	0	0	0	0.00	260,813	3.00	260,813	260,813	3.00
112	CLASSIFIED/CONF SALARIES	0	0	0	0.00	45,862	1.00	45,862	45,862	1.00
113	ADMINISTRATOR SALARIES	0	0	0	0.00	356,716	3.00	356,716	356,716	3.00
130	ADDITIONAL SALARY	0	0	0	0.00	17,340	0.00	17,340	17,340	0.00
100	SALARIES	0	0	0	0.00	680,731	7.00	680,731	680,731	7.00
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	236,759	0.00	236,759	236,759	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 217	Elementary & Secondary Schools Emergency Relief (ESSER 3) Fund									
Function 2410	OFFICE OF THE PRINC/ADM									
220	F I C A	0	0	0	0.00	52,075	0.00	52,075	52,075	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	13,800	0.00	13,800	13,800	0.00
240	HEALTH INSURANCE	0	0	0	0.00	146,840	0.00	146,840	146,840	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	449,473	0.00	449,473	449,473	0.00
391	LICENSED SUBS - CONTRACTED	0	0	0	0.00	14,868	0.00	14,868	14,868	0.00
300	PURCHASED SERVICES	0	0	0	0.00	14,868	0.00	14,868	14,868	0.00
480	COMPUTER HARDWARE UNDER 5000	0	0	0	0.00	21,000	0.00	21,000	21,000	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	21,000	0.00	21,000	21,000	0.00
Total Function 2410	OFFICE OF THE PRINC/ADM	0	0	0	0.00	1,166,072	7.00	1,166,072	1,166,072	7.00
Major Function 2000	Support Services	0	0	0	0.00	1,956,510	17.63	1,956,510	1,956,510	17.63
Function 3300	COMMUNITY SERVICES									
380	PURCHASED SERVICES	0	0	0	0.00	370,000	0.00	370,000	370,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	370,000	0.00	370,000	370,000	0.00
Total Function 3300	COMMUNITY SERVICES	0	0	0	0.00	370,000	0.00	370,000	370,000	0.00
Major Function 3000	Enterprise and Community Services	0	0	0	0.00	370,000	0.00	370,000	370,000	0.00
Total Fund 217	ESSER 3	0	0	0	0.00	2,775,805	19.85	2,775,805	2,775,805	19.85

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			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND										
Function 1111	PRIMARY PROGRAMS										
111	LICENSED SALARIES		0	0	295,663	5.00	295,663	5.00	295,663	295,663	5.00
100	SALARIES		0	0	295,663	5.00	295,663	5.00	295,663	295,663	5.00
210	PUBLIC EMPLOYEES RETIREMENT		0	0	97,391	0.00	97,391	0.00	97,391	97,391	0.00
220	F I C A		0	0	22,618	0.00	22,618	0.00	22,618	22,618	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	5,994	0.00	5,994	0.00	5,994	5,994	0.00
240	HEALTH INSURANCE		0	0	99,633	0.00	99,633	0.00	99,633	99,633	0.00
200	ASSOCIATED PAYROLL COST		0	0	225,636	0.00	225,636	0.00	225,636	225,636	0.00
391	LICENSED SUBS - CONTRACTED		0	0	12,390	0.00	12,390	0.00	12,390	12,390	0.00
300	PURCHASED SERVICES		0	0	12,390	0.00	12,390	0.00	12,390	12,390	0.00
420	TEXTBOOKS		0	0	80,000	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	5,000	0.00	5,000	0.00	5,000	5,000	0.00
400	SUPPLIES AND MATERIALS		0	0	85,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1111	PRIMARY PROGRAMS		0	0	618,689	5.00	538,689	5.00	538,689	538,689	5.00
Function 1121	MIDDLE SCHOOL PROGRAMS										
111	LICENSED SALARIES		0	0	118,856	2.00	0	0.00	0	0	0.00
100	SALARIES		0	0	118,856	2.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT		0	0	39,151	0.00	0	0.00	0	0	0.00
220	F I C A		0	0	9,092	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	2,410	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE		0	0	40,052	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST		0	0	90,706	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED		0	0	4,981	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		0	0	4,981	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	2,010	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		0	0	2,010	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCHOOL PROGRAMS		0	0	216,553	2.00	0	0.00	0	0	0.00
Function 1132	HS EXTRA CURRICULAR PRGMS										
130	ADDITIONAL SALARY		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00
100	SALARIES		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND									
	380 PURCHASED SERVICES	0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 1132	HS EXTRA CURRICULAR PRGMS	0	0	16,000	0.00	116,000	0.00	116,000	116,000	0.00
Function 1220	RSTRCTVE PRGMS STU W/DISB									
	112 CLASSIFIED/CONF SALARIES	0	0	628,304	27.00	628,304	27.00	628,304	628,304	27.00
100	SALARIES	0	0	628,304	27.00	628,304	27.00	628,304	628,304	27.00
	210 PUBLIC EMPLOYEES RETIREMENT	0	0	172,584	0.00	172,584	0.00	172,584	172,584	0.00
	220 F I C A	0	0	49,008	0.00	49,008	0.00	49,008	49,008	0.00
	230 OTHER REQUIRED PAYROLL COSTS	0	0	3,336	0.00	3,336	0.00	3,336	3,336	0.00
	240 HEALTH INSURANCE	0	0	581,232	0.00	581,232	0.00	581,232	581,232	0.00
200	ASSOCIATED PAYROLL COST	0	0	806,160	0.00	806,160	0.00	806,160	806,160	0.00
	690 GRANT INDIRECT CHARGES	0	0	101,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	101,000	0.00	0	0.00	0	0	0.00
Total Function 1220	RSTRCTVE PRGMS STU W/DISB	0	0	1,535,464	27.00	1,434,464	27.00	1,434,464	1,434,464	27.00
Function 1250	LESS RSTR PRGMS STU W/DIS									
	111 LICENSED SALARIES	0	0	573,197	8.00	573,197	8.00	573,197	573,197	8.00
100	SALARIES	0	0	573,197	8.00	573,197	8.00	573,197	573,197	8.00
	210 PUBLIC EMPLOYEES RETIREMENT	0	0	188,812	0.00	188,812	0.00	188,812	188,812	0.00
	220 F I C A	0	0	43,850	0.00	43,850	0.00	43,850	43,850	0.00
	230 OTHER REQUIRED PAYROLL COSTS	0	0	11,589	0.00	11,589	0.00	11,589	11,589	0.00
	240 HEALTH INSURANCE	0	0	159,413	0.00	159,413	0.00	159,413	159,413	0.00
200	ASSOCIATED PAYROLL COST	0	0	403,664	0.00	403,664	0.00	403,664	403,664	0.00
	392 CLASSIFIED SUBS - CONTRACTED	0	0	19,824	0.00	19,824	0.00	19,824	19,824	0.00
300	PURCHASED SERVICES	0	0	19,824	0.00	19,824	0.00	19,824	19,824	0.00
	480 COMPUTER HARDWARE UNDER 5000	0	0	8,000	0.00	8,000	0.00	8,000	8,000	0.00
400	SUPPLIES AND MATERIALS	0	0	8,000	0.00	8,000	0.00	8,000	8,000	0.00
	690 GRANT INDIRECT CHARGES	0	0	70,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	70,000	0.00	0	0.00	0	0	0.00
Total Function 1250	LESS RSTR PRGMS STU W/DIS	0	0	1,074,685	8.00	1,004,685	8.00	1,004,685	1,004,685	8.00

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Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND										
Function 1280	Alternative Education										
360	CHARTER SCHOOL PAYMENTS		0	0	146,353	0.00	108,750	0.00	108,750	108,750	0.00
300	PURCHASED SERVICES		0	0	146,353	0.00	108,750	0.00	108,750	108,750	0.00
Total Function 1280	Alternative Education		0	0	146,353	0.00	108,750	0.00	108,750	108,750	0.00
Function 1291	ENGL LANG LEARN/TRANSLAT										
111	LICENSED SALARIES		0	0	345,734	4.50	345,734	4.50	345,734	345,734	4.50
100	SALARIES		0	0	345,734	4.50	345,734	4.50	345,734	345,734	4.50
210	PUBLIC EMPLOYEES RETIREMENT		0	0	113,885	0.00	113,885	0.00	113,885	113,885	0.00
220	F I C A		0	0	26,449	0.00	26,449	0.00	26,449	26,449	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	6,984	0.00	6,984	0.00	6,984	6,984	0.00
240	HEALTH INSURANCE		0	0	89,901	0.00	89,901	0.00	89,901	89,901	0.00
200	ASSOCIATED PAYROLL COST		0	0	237,219	0.00	237,219	0.00	237,219	237,219	0.00
391	LICENSED SUBS - CONTRACTED		0	0	11,151	0.00	11,151	0.00	11,151	11,151	0.00
300	PURCHASED SERVICES		0	0	11,151	0.00	11,151	0.00	11,151	11,151	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	4,500	0.00	4,500	0.00	4,500	4,500	0.00
400	SUPPLIES AND MATERIALS		0	0	4,500	0.00	4,500	0.00	4,500	4,500	0.00
Total Function 1291	ENGL LANG LEARN/TRANSLAT		0	0	598,604	4.50	598,604	4.50	598,604	598,604	4.50
Major Function 1000	Instruction		0	0	4,206,348	46.50	3,801,192	44.50	3,801,192	3,801,192	44.50
Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES										
112	CLASSIFIED/CONF SALARIES		0	0	509,104	13.75	509,104	13.75	509,104	509,104	13.75
100	SALARIES		0	0	509,104	13.75	509,104	13.75	509,104	509,104	13.75
210	PUBLIC EMPLOYEES RETIREMENT		0	0	137,152	0.00	137,152	0.00	137,152	137,152	0.00
220	F I C A		0	0	38,945	0.00	38,945	0.00	38,945	38,945	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	10,439	0.00	10,439	0.00	10,439	10,439	0.00
240	HEALTH INSURANCE		0	0	296,490	0.00	296,490	0.00	296,490	296,490	0.00
200	ASSOCIATED PAYROLL COST		0	0	483,027	0.00	483,027	0.00	483,027	483,027	0.00
391	LICENSED SUBS - CONTRACTED		0	0	7,434	0.00	7,434	0.00	7,434	7,434	0.00
392	CLASSIFIED SUBS - CONTRACTED		0	0	8,146	0.00	8,146	0.00	8,146	8,146	0.00
300	PURCHASED SERVICES		0	0	15,580	0.00	15,580	0.00	15,580	15,580	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	13,576	0.00	13,576	0.00	13,576	13,576	0.00

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			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND										
400	SUPPLIES AND MATERIALS		0	0	13,576	0.00	13,576	0.00	13,576	13,576	0.00
690	GRANT INDIRECT CHARGES		0	0	70,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		0	0	70,000	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES		0	0	1,091,286	13.75	1,021,286	13.75	1,021,286	1,021,286	13.75
Function 2120	GUIDANCE SRVCS DIRECTION										
111	LICENSED SALARIES		0	0	450,703	5.00	360,562	4.00	360,562	360,562	4.00
112	CLASSIFIED/CONF SALARIES		0	0	115,743	3.00	115,743	3.00	115,743	115,743	3.00
114	MANAGERIAL SALARIES		0	0	85,886	1.00	85,886	1.00	85,886	85,886	1.00
130	ADDITIONAL SALARY		0	0	80,000	0.00	80,000	0.00	80,000	80,000	0.00
100	SALARIES		0	0	732,333	9.00	642,192	8.00	642,192	642,192	8.00
210	PUBLIC EMPLOYEES RETIREMENT		0	0	244,781	0.00	210,176	0.00	210,176	210,176	0.00
220	F I C A		0	0	52,354	0.00	45,458	0.00	45,458	45,458	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	13,848	0.00	12,029	0.00	12,029	12,029	0.00
240	HEALTH INSURANCE		0	0	186,908	0.00	166,981	0.00	166,981	166,981	0.00
200	ASSOCIATED PAYROLL COST		0	0	497,890	0.00	434,644	0.00	434,644	434,644	0.00
380	PURCHASED SERVICES		0	0	340,000	0.00	340,000	0.00	340,000	340,000	0.00
391	LICENSED SUBS - CONTRACTED		0	0	4,956	0.00	2,478	0.00	2,478	2,478	0.00
392	CLASSIFIED SUBS - CONTRACTED		0	0	1,800	0.00	1,800	0.00	1,800	1,800	0.00
300	PURCHASED SERVICES		0	0	346,756	0.00	344,278	0.00	344,278	344,278	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS		0	0	40,000	0.00	40,000	0.00	40,000	40,000	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	8,000	0.00	7,000	0.00	7,000	7,000	0.00
400	SUPPLIES AND MATERIALS		0	0	48,000	0.00	47,000	0.00	47,000	47,000	0.00
690	GRANT INDIRECT CHARGES		0	0	80,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		0	0	80,000	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE SRVCS DIRECTION		0	0	1,704,979	9.00	1,468,114	8.00	1,468,114	1,468,114	8.00
Function 2127	PREVENTION-AT RISK PRGMS										
389	OTH NON-INSTR PROF SRVS		0	0	85	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		0	0	85	0.00	0	0.00	0	0	0.00
Total Function 2127	PREVENTION-AT RISK PRGMS		0	0	85	0.00	0	0.00	0	0	0.00

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Fund 251	STUDENT INVESTMENT ACCOUNT (SIA) FUND										
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES										
130	ADDITIONAL SALARY		0	0	62,400	0.00	62,400	0.00	62,400	62,400	0.00
100	SALARIES		0	0	62,400	0.00	62,400	0.00	62,400	62,400	0.00
340	TRAVEL		0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
391	LICENSED SUBS - CONTRACTED		0	0	60,000	0.00	60,000	0.00	60,000	60,000	0.00
300	PURCHASED SERVICES		0	0	120,000	0.00	120,000	0.00	120,000	120,000	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES		0	0	182,400	0.00	182,400	0.00	182,400	182,400	0.00
Function 2240	INSTRUCTIONAL STAFF DVLP										
124	TEMPORARY - CLASSIFIED		0	0	114,852	0.00	114,852	0.00	114,852	114,852	0.00
130	ADDITIONAL SALARY		0	0	415,000	0.00	165,000	0.00	165,000	165,000	0.00
100	SALARIES		0	0	529,852	0.00	279,852	0.00	279,852	279,852	0.00
340	TRAVEL		0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
391	LICENSED SUBS - CONTRACTED		0	0	211,000	0.00	211,000	0.00	211,000	211,000	0.00
392	CLASSIFIED SUBS - CONTRACTED		0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
300	PURCHASED SERVICES		0	0	236,000	0.00	236,000	0.00	236,000	236,000	0.00
690	GRANT INDIRECT CHARGES		0	0	54,000	0.00	315,871	0.00	315,871	315,871	0.00
600	OTHER OBJECTS		0	0	54,000	0.00	315,871	0.00	315,871	315,871	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP		0	0	819,852	0.00	831,723	0.00	831,723	831,723	0.00
Function 2410	OFFICE OF THE PRINC/ADM										
111	LICENSED SALARIES		0	0	434,688	5.00	0	0.00	0	0	0.00
113	ADMINISTRATOR SALARIES		0	0	594,527	5.00	356,716	3.00	356,716	356,716	3.00
130	ADDITIONAL SALARY		0	0	28,900	0.00	3,600	0.00	3,600	3,600	0.00
100	SALARIES		0	0	1,058,116	10.00	360,316	3.00	360,316	360,316	3.00
210	PUBLIC EMPLOYEES RETIREMENT		0	0	373,486	0.00	118,688	0.00	118,688	118,688	0.00
220	F I C A		0	0	80,944	0.00	27,564	0.00	27,564	27,564	0.00
230	OTHER REQUIRED PAYROLL COSTS		0	0	21,311	0.00	7,249	0.00	7,249	7,249	0.00
240	HEALTH INSURANCE		0	0	208,347	0.00	65,223	0.00	65,223	65,223	0.00
200	ASSOCIATED PAYROLL COST		0	0	684,088	0.00	218,724	0.00	218,724	218,724	0.00
391	LICENSED SUBS - CONTRACTED		0	0	24,780	0.00	7,434	0.00	7,434	7,434	0.00

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			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund	251	STUDENT INVESTMENT ACCOUNT (SIA) FUND									
300	PURCHASED SERVICES		0	0	24,780	0.00	7,434	0.00	7,434	7,434	0.00
480	COMPUTER HARDWARE UNDER 5000		0	0	10,000	0.00	3,000	0.00	3,000	3,000	0.00
400	SUPPLIES AND MATERIALS		0	0	10,000	0.00	3,000	0.00	3,000	3,000	0.00
690	GRANT INDIRECT CHARGES		0	0	125,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		0	0	125,000	0.00	0	0.00	0	0	0.00
Total Function 2410 OFFICE OF THE PRINC/ADM			0	0	1,901,983	10.00	589,474	3.00	589,474	589,474	3.00
Function	2550	STUDENT TRANSPORTATION SERVICES									
330	STUDENT TRANSPORTATION SERVICES		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00
300	PURCHASED SERVICES		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00
640	DUES/FEES/MEMBERSHIP		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00
600	OTHER OBJECTS		0	0	16,000	0.00	16,000	0.00	16,000	16,000	0.00
Total Function 2550 STUDENT TRANSPORTATION SERVICES			0	0	32,000	0.00	32,000	0.00	32,000	32,000	0.00
Function	2640	STAFF SERVICES									
130	ADDITIONAL SALARY		0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
100	SALARIES		0	0	30,000	0.00	30,000	0.00	30,000	30,000	0.00
240	HEALTH INSURANCE		0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
200	ASSOCIATED PAYROLL COST		0	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
380	PURCHASED SERVICES		0	0	47,000	0.00	47,000	0.00	47,000	47,000	0.00
300	PURCHASED SERVICES		0	0	47,000	0.00	47,000	0.00	47,000	47,000	0.00
Total Function 2640 STAFF SERVICES			0	0	177,000	0.00	177,000	0.00	177,000	177,000	0.00
Major Function 2000 Support Services			0	0	5,909,585	32.75	4,301,998	24.75	4,301,998	4,301,998	24.75
Total Fund	251	STUDENT INVESTMENT ACCOUNT (SIA) FUND	0	0	10,115,934	79.25	8,103,190	69.25	8,103,190	8,103,190	69.25

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Fund 252 OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND

Function 1121	MIDDLE SCHOOL PROGRAMS									
111	LICENSED SALARIES	13,931	57,019	68,290	0.87	68,290	0.87	68,290	68,290	0.87
130	ADDITIONAL SALARY	0	183	0	0.00	0	0.00	0	0	0.00
100	SALARIES	13,931	57,202	68,290	0.87	68,290	0.87	68,290	68,290	0.87
210	PUBLIC EMPLOYEES RETIREMENT	4,665	24,103	21,904	0.00	21,904	0.00	21,904	21,904	0.00
220	F I C A	1,006	5,079	4,473	0.00	4,473	0.00	4,473	4,473	0.00
230	OTHER REQUIRED PAYROLL COSTS	267	1,323	1,181	0.00	1,181	0.00	1,181	1,181	0.00
240	HEALTH INSURANCE	3,185	20,642	15,338	0.00	15,338	0.00	15,338	15,338	0.00
200	ASSOCIATED PAYROLL COST	9,124	51,147	42,896	0.00	42,896	0.00	42,896	42,896	0.00
391	LICENSED SUBS - CONTRACTED	1,719	872	1,650	0.00	1,650	0.00	1,650	1,650	0.00
300	PURCHASED SERVICES	1,719	872	1,650	0.00	1,650	0.00	1,650	1,650	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	690	6,800	19,781	0.00	14,802	0.00	14,802	14,802	0.00
420	TEXTBOOKS	2,966	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	3,413	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	30,072	29,920	29,625	0.00	29,625	0.00	29,625	29,625	0.00
400	SUPPLIES AND MATERIALS	37,141	36,720	49,406	0.00	44,427	0.00	44,427	44,427	0.00
540	DEPRECIABLE EQUIPMENT	41,541	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	41,541	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCHOOL PROGRAMS	103,456	145,940	162,242	0.87	157,263	0.87	157,263	157,263	0.87
Function 1122	MS EXTRA CURRICULAR PRGMS									
130	ADDITIONAL SALARY	0	542	352	0.00	352	0.00	352	352	0.00
100	SALARIES	0	542	352	0.00	352	0.00	352	352	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	191	80	0.00	0	0.00	0	0	0.00
220	F I C A	0	41	15	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	11	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	243	95	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
300	PURCHASED SERVICES	0	0	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 1122	MS EXTRA CURRICULAR PRGMS	0	784	15,447	0.00	15,352	0.00	15,352	15,352	0.00
Function 1131	HIGH SCHOOL PROGRAMS									

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Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND									
Function 1131	HIGH SCHOOL PROGRAMS									
111	LICENSED SALARIES	129,641	291,781	338,088	5.00	338,088	5.00	338,088	338,088	5.00
112	CLASSIFIED/CONF SALARIES	20,383	38,933	41,291	1.00	41,291	1.00	41,291	41,291	1.00
121	LICENSED SUB SALARIES	119	188	188	0.00	188	0.00	188	188	0.00
124	TEMPORARY - CLASSIFIED	6,019	3	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	481	10,530	216	0.00	216	0.00	216	216	0.00
100	SALARIES	156,643	341,435	379,783	6.00	379,783	6.00	379,783	379,783	6.00
210	PUBLIC EMPLOYEES RETIREMENT	46,939	92,950	144,038	0.00	123,539	0.00	123,539	123,539	0.00
220	F I C A	13,609	27,212	37,602	0.00	29,023	0.00	29,023	29,023	0.00
230	OTHER REQUIRED PAYROLL COSTS	3,267	6,868	9,143	0.00	7,554	0.00	7,554	7,554	0.00
240	HEALTH INSURANCE	39,807	86,124	115,857	0.00	115,857	0.00	115,857	115,857	0.00
255	HRA-VEBA-CLASSIFIED	0	0	4,434	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	103,622	213,154	311,073	0.00	275,972	0.00	275,972	275,972	0.00
350	COMMUNICATION	18	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	9,200	14,000	0.00	7,000	0.00	7,000	7,000	0.00
391	LICENSED SUBS - CONTRACTED	5,276	6,102	17,091	0.00	17,091	0.00	17,091	17,091	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	355	355	0.00	355	0.00	355	355	0.00
300	PURCHASED SERVICES	5,294	15,658	31,446	0.00	24,446	0.00	24,446	24,446	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	6,341	17,338	17,180	0.00	16,364	0.00	16,364	16,364	0.00
420	TEXTBOOKS	5,788	7,590	5,135	0.00	5,135	0.00	5,135	5,135	0.00
460	NON-CONSUMABLE ITEMS	67,211	13,743	61,844	0.00	60,696	0.00	60,696	60,696	0.00
470	COMPUTER SOFTWARE	19,750	19,845	19,940	0.00	19,845	0.00	19,845	19,845	0.00
480	COMPUTER HARDWARE UNDER 5000	2,757	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	101,847	58,515	104,099	0.00	102,040	0.00	102,040	102,040	0.00
540	DEPRECIABLE EQUIPMENT	11,492	7,152	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	11,492	7,152	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	61,116	89,247	159,247	0.00	124,847	0.00	124,847	124,847	0.00
600	OTHER OBJECTS	61,116	89,247	159,247	0.00	124,847	0.00	124,847	124,847	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	440,014	725,161	985,648	6.00	907,088	6.00	907,088	907,088	6.00
Function 1280	Alternative Education									
130	ADDITIONAL SALARY	0	1,666	0	0.00	0	0.00	0	0	0.00

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Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND									
100	SALARIES	0	1,666	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	549	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	127	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	32	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	708	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	2,094	414	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,094	414	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	16,569	10,925	5,531	0.00	5,531	0.00	5,531	5,531	0.00
430	LIBRARY BOOKS	479	208	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	42,675	3,745	62,334	0.00	61,167	0.00	61,167	61,167	0.00
470	COMPUTER SOFTWARE	1,373	1,373	1,373	0.00	1,373	0.00	1,373	1,373	0.00
480	COMPUTER HARDWARE UNDER 5000	0	135	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	61,096	16,386	69,238	0.00	68,071	0.00	68,071	68,071	0.00
540	DEPRECIABLE EQUIPMENT	38,015	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	38,015	0	0	0.00	0	0.00	0	0	0.00
Total Function 1280	Alternative Education	101,205	19,173	69,238	0.00	68,071	0.00	68,071	68,071	0.00
Function 1283	ALTERNATIVE EDUCATION PRG									
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	1,101	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	0	1,101	0.00	0	0.00	0	0	0.00
Total Function 1283	ALTERNATIVE EDUCATION PRG	0	0	1,101	0.00	0	0.00	0	0	0.00
Major Function 1000	Instruction	644,675	891,059	1,233,676	6.87	1,147,774	6.87	1,147,774	1,147,774	6.87
Function 2120	GUIDANCE SRVCS DIRECTION									
111	LICENSED SALARIES	384,008	218,976	358,992	4.87	358,992	4.87	358,992	358,992	4.87
112	CLASSIFIED/CONF SALARIES	48,595	45,483	46,641	1.00	46,641	1.00	46,641	46,641	1.00
121	LICENSED SUB SALARIES	45	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	24,458	15,414	17,515	0.00	16,915	0.00	16,915	16,915	0.00
130	ADDITIONAL SALARY	65,122	12,358	51,803	0.00	503	0.00	503	503	0.00
100	SALARIES	522,229	292,231	474,951	5.87	423,051	5.87	423,051	423,051	5.87
210	PUBLIC EMPLOYEES RETIREMENT	156,718	94,600	157,343	0.00	104,351	0.00	104,351	104,351	0.00
220	F I C A	42,499	23,652	33,776	0.00	25,120	0.00	25,120	25,120	0.00

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Fund 252 OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND

Function	2120	GUIDANCE SRVCS DIRECTION									
	230	OTHER REQUIRED PAYROLL COSTS	10,358	5,837	8,414	0.00	5,429	0.00	5,429	5,429	0.00
	240	HEALTH INSURANCE	104,308	75,707	148,352	0.00	120,131	0.00	120,131	120,131	0.00
200		ASSOCIATED PAYROLL COST	313,883	199,796	347,885	0.00	255,031	0.00	255,031	255,031	0.00
	310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	50,000	51,000	56,939	0.00	50,000	0.00	50,000	50,000	0.00
	340	TRAVEL	26,734	1,225	3,706	0.00	1,945	0.00	1,945	1,945	0.00
	350	COMMUNICATION	11	0	0	0.00	0	0.00	0	0	0.00
	380	PURCHASED SERVICES	24,548	1,285	1,483	0.00	784	0.00	784	784	0.00
	391	LICENSED SUBS - CONTRACTED	33,827	4,002	44,974	0.00	44,974	0.00	44,974	44,974	0.00
300		PURCHASED SERVICES	135,120	57,512	107,102	0.00	97,703	0.00	97,703	97,703	0.00
	410	CONSUMABLE SUPPLIES AND MATERIALS	67,847	13,593	14,513	0.00	10,960	0.00	10,960	10,960	0.00
	411	CONSUMABLE SUPPLIES	0	0	99	0.00	0	0.00	0	0	0.00
	420	TEXTBOOKS	3,349	0	0	0.00	0	0.00	0	0	0.00
	430	LIBRARY BOOKS	1,391	309	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	75,181	57	114	0.00	57	0.00	57	57	0.00
	480	COMPUTER HARDWARE UNDER 5000	8,142	27	54	0.00	27	0.00	27	27	0.00
400		SUPPLIES AND MATERIALS	155,911	13,985	14,780	0.00	11,044	0.00	11,044	11,044	0.00
	540	DEPRECIABLE EQUIPMENT	13,020	0	0	0.00	0	0.00	0	0	0.00
500		CAPITAL OUTLAY	13,020	0	0	0.00	0	0.00	0	0	0.00
	640	DUES/FEES/MEMBERSHIP	167	5	12,005	0.00	12,005	0.00	12,005	12,005	0.00
600		OTHER OBJECTS	167	5	12,005	0.00	12,005	0.00	12,005	12,005	0.00
Total Function	2120	GUIDANCE SRVCS DIRECTION	1,140,329	563,530	956,723	5.87	798,834	5.87	798,834	798,834	5.87
Function	2210	IMPROVEMENT OF INSTRUCTION SERVICES									
	111	LICENSED SALARIES	64,522	314,991	393,105	5.20	393,105	5.20	393,105	393,105	5.20
	113	ADMINISTRATOR SALARIES	117,726	120,323	126,592	0.88	126,592	0.88	126,592	126,592	0.88
	117	UNUSED VACATION PAY OUT	1,413	0	0	0.00	0	0.00	0	0	0.00
	130	ADDITIONAL SALARY	4,282	6,352	6,417	0.00	3,276	0.00	3,276	3,276	0.00
100		SALARIES	187,944	441,667	526,114	6.08	522,973	6.08	522,973	522,973	6.08
	210	PUBLIC EMPLOYEES RETIREMENT	52,592	152,240	175,017	0.00	151,806	0.00	151,806	151,806	0.00
	220	F I C A	14,093	34,909	40,682	0.00	35,255	0.00	35,255	35,255	0.00
	230	OTHER REQUIRED PAYROLL COSTS	3,619	8,976	12,751	0.00	9,304	0.00	9,304	9,304	0.00
	240	HEALTH INSURANCE	43,687	90,950	117,547	0.00	113,148	0.00	113,148	113,148	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND									
200	ASSOCIATED PAYROLL COST	113,990	287,075	345,997	0.00	309,513	0.00	309,513	309,513	0.00
340	TRAVEL	11,211	13,381	16,000	0.00	15,000	0.00	15,000	15,000	0.00
350	COMMUNICATION	45	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	13,000	18,000	17,000	0.00	17,000	0.00	17,000	17,000	0.00
391	LICENSED SUBS - CONTRACTED	5,491	1,127	7,880	0.00	7,880	0.00	7,880	7,880	0.00
300	PURCHASED SERVICES	29,747	32,509	40,880	0.00	39,880	0.00	39,880	39,880	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	10,053	769	5,791	0.00	5,467	0.00	5,467	5,467	0.00
420	TEXTBOOKS	1,942	0	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	148	128	1,000	0.00	128	0.00	128	128	0.00
460	NON-CONSUMABLE ITEMS	9,760	2,630	620,000	0.00	619,113	0.00	619,113	619,113	0.00
480	COMPUTER HARDWARE UNDER 5000	1,804	1,357	1,666	0.00	1,447	0.00	1,447	1,447	0.00
400	SUPPLIES AND MATERIALS	23,707	4,884	628,457	0.00	626,155	0.00	626,155	626,155	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	355,388	766,135	1,541,448	6.08	1,498,521	6.08	1,498,521	1,498,521	6.08
Function 2211	IMPRMT INSTRUCT SRVS DIR									
220	F I C A	0	0	38	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	0	16	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	54	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPRMT INSTRUCT SRVS DIR	0	0	54	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DVLP									
130	ADDITIONAL SALARY	13,183	7,478	3,964	0.00	3,964	0.00	3,964	3,964	0.00
100	SALARIES	13,183	7,478	3,964	0.00	3,964	0.00	3,964	3,964	0.00
210	PUBLIC EMPLOYEES RETIREMENT	4,067	2,169	620	0.00	0	0.00	0	0	0.00
211	PERS EMPLOYER CONTRB	0	0	126	0.00	0	0.00	0	0	0.00
212	PERS EMPLOYEE CONTR-P/U	0	0	216	0.00	0	0.00	0	0	0.00
214	PERS UAL CONTRIBUTION	0	0	176	0.00	0	0.00	0	0	0.00
216	OPSRP EMPLOYER CONTRIB	0	0	91	0.00	0	0.00	0	0	0.00
220	F I C A	1,007	569	309	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	255	145	0	0.00	0	0.00	0	0	0.00
233	PENSION PLAN CONTRIBUTION	0	0	58	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	0	876	0	0.00	0	0.00	0	0	0.00
283	TUITION PEF REIMBURSEMENT	0	0	876	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND									
200	ASSOCIATED PAYROLL COST	5,329	3,759	2,472	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	2,988	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	26,112	14,570	56,082	0.00	53,700	0.00	53,700	53,700	0.00
380	PURCHASED SERVICES	52,143	0	120,000	0.00	110,000	0.00	110,000	110,000	0.00
391	LICENSED SUBS - CONTRACTED	7,610	6,861	9,378	0.00	9,378	0.00	9,378	9,378	0.00
300	PURCHASED SERVICES	88,853	21,431	185,460	0.00	173,078	0.00	173,078	173,078	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	5,198	636	912	0.00	636	0.00	636	636	0.00
430	LIBRARY BOOKS	185	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	5,383	636	912	0.00	636	0.00	636	636	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP	112,748	33,304	192,808	0.00	177,678	0.00	177,678	177,678	0.00
Function 2410	OFFICE OF THE PRINC/ADM									
113	ADMINISTRATOR SALARIES	69,469	60,309	119,189	1.00	119,189	1.00	119,189	119,189	1.00
117	UNUSED VACATION PAY OUT	341	1,449	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	275	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	70,085	61,758	119,189	1.00	119,189	1.00	119,189	119,189	1.00
210	PUBLIC EMPLOYEES RETIREMENT	21,288	21,534	45,322	0.00	22,180	0.00	22,180	22,180	0.00
220	F I C A	5,280	4,648	10,765	0.00	4,757	0.00	4,757	4,757	0.00
230	OTHER REQUIRED PAYROLL COSTS	953	1,196	2,332	0.00	1,254	0.00	1,254	1,254	0.00
240	HEALTH INSURANCE	6,046	10,535	21,395	0.00	12,440	0.00	12,440	12,440	0.00
200	ASSOCIATED PAYROLL COST	33,567	37,912	79,814	0.00	40,631	0.00	40,631	40,631	0.00
Total Function 2410	OFFICE OF THE PRINC/ADM	103,653	99,670	199,002	1.00	159,819	1.00	159,819	159,819	1.00
Function 2540	OPERATION AND MAINT OF PLANT SERVICES									
540	DEPRECIABLE EQUIPMENT	19,310	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	19,310	0	0	0.00	0	0.00	0	0	0.00
Total Function 2540	OPERATION AND MAINT OF PLANT SERVICES	19,310	0	0	0.00	0	0.00	0	0	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
330	STUDENT TRANSPORTATION SERVICES	38,772	21,473	72,799	0.00	49,374	0.00	49,374	49,374	0.00
391	LICENSED SUBS - CONTRACTED	450	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	39,222	21,473	72,799	0.00	49,374	0.00	49,374	49,374	0.00

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	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 252 OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND

Total Function	2550	STUDENT TRANSPORTATION SERVICES	39,222	21,473	72,799	0.00	49,374	0.00	49,374	49,374	0.00
Function	2640	STAFF SERVICES									
	430	LIBRARY BOOKS	61	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	61	0	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	61	0	0	0.00	0	0.00	0	0	0.00
Major Function	2000	Support Services	1,770,711	1,484,111	2,962,834	12.95	2,684,226	12.95	2,684,226	2,684,226	12.95
Total Fund	252	OREGON HIGH SCHOOL SUCCESS ACT (BM98) FUND	2,415,386	2,375,170	4,196,510	19.82	3,832,000	19.82	3,832,000	3,832,000	19.82

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1111	PRIMARY PROGRAMS									
112	CLASSIFIED/CONF SALARIES	4,764	0	0	0.00	0	0.00	0	0	0.00
123	TEMPORARY - LICENSED	13,453	5,707	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	80,953	103,311	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,368	6,468	0	0.00	0	0.00	0	0	0.00
100	SALARIES	105,537	115,486	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	12,804	16,691	0	0.00	0	0.00	0	0	0.00
220	F I C A	8,064	10,011	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	969	819	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	2,168	286	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	24,006	27,807	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	25,310	0	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	111	105	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	12,569	6,315	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	158	11	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	5,060	2,740	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	5,147	367	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	4,258	969	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	52,614	10,506	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	74,301	32,542	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	6,659	9,409	670,100	0.00	670,100	0.00	670,100	670,100	0.00
430	LIBRARY BOOKS	1,336	352	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	(890)	1,249	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	30,199	3,861	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	100	999	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	20,724	4,136	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	132,429	52,548	670,100	0.00	670,100	0.00	670,100	670,100	0.00
640	DUES/FEES/MEMBERSHIP	934	515	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	934	515	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY PROGRAMS	315,520	206,861	670,100	0.00	670,100	0.00	670,100	670,100	0.00
Function 1113	ELEM EXTRA-CURRICULAR PRG									
124	TEMPORARY - CLASSIFIED	24,698	15,781	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1113	ELEM EXTRA-CURRICULAR PRG									
130	ADDITIONAL SALARY	20,496	17,791	0	0.00	0	0.00	0	0	0.00
100	SALARIES	45,194	33,573	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	10,885	10,630	0	0.00	0	0.00	0	0	0.00
220	F I C A	3,441	2,830	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	609	543	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	670	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	15,604	14,003	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	889	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	6,495	4,865	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	15	69	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	7,399	4,934	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	9,495	6,844	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	56	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	40	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	0	30	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	9,495	6,970	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	1,101	488	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,101	488	0	0.00	0	0.00	0	0	0.00
Total Function 1113	ELEM EXTRA-CURRICULAR PRG	78,794	59,967	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCHOOL PROGRAMS									
124	TEMPORARY - CLASSIFIED	565	916	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	21,879	19,595	0	0.00	0	0.00	0	0	0.00
100	SALARIES	22,443	20,511	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	6,183	6,583	0	0.00	0	0.00	0	0	0.00
220	F I C A	1,707	1,562	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	420	393	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	8,310	8,538	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	3,425	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	11,355	8,587	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1121	MIDDLE SCHOOL PROGRAMS									
350	COMMUNICATION	70	0	0	0.00	0	0.00	0	0	0.00
373	TUITION PMTS PRVT SCHOOL	129,730	123,168	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	4,025	2,400	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	3,610	710	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	919	0	0	0.00	0	0.00	0	0	0.00
394	EVENTS MONITORS OR TUDORS	323	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	153,457	134,865	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	57,048	44,710	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	1,148	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	42	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	19,692	27,029	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,153	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	332	6,459	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	78,266	79,346	0	0.00	0	0.00	0	0	0.00
540	DEPRECIABLE EQUIPMENT	21,284	9,009	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	21,284	9,009	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	2,564	1,516	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	2,564	1,516	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCHOOL PROGRAMS	286,324	253,786	0	0.00	0	0.00	0	0	0.00
Function 1122	MS EXTRA CURRICULAR PRGMS									
130	ADDITIONAL SALARY	3,100	8,916	0	0.00	0	0.00	0	0	0.00
100	SALARIES	3,100	8,916	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	873	2,978	0	0.00	0	0.00	0	0	0.00
220	F I C A	237	674	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	60	174	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	1,170	3,826	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	216	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	(2,579)	1,250	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	225	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	(2,138)	1,250	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1122	MS EXTRA CURRICULAR PRGMS									
410	CONSUMABLE SUPPLIES AND MATERIALS	2,331	2,677	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,331	2,677	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	0	1,012	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	1,012	0	0.00	0	0.00	0	0	0.00
Total Function 1122	MS EXTRA CURRICULAR PRGMS	4,463	17,681	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
124	TEMPORARY - CLASSIFIED	875	9	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	17,201	17,589	0	0.00	0	0.00	0	0	0.00
100	SALARIES	18,077	17,598	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	2,858	4,601	0	0.00	0	0.00	0	0	0.00
220	F I C A	781	985	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	222	284	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	3,861	5,869	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	55,860	64,823	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	5,542	3,657	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	31,595	803	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	1,184	942	0	0.00	0	0.00	0	0	0.00
374	OTHER TUITION PAYMENTS	5,000	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	13,085	9,224	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	7,690	2,067	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	0	194	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	119,957	81,710	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	82,267	49,563	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	29,475	5,652	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	2,900	3,398	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	0	2,812	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	63,738	29,011	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	11,865	23,819	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	38,278	14,306	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	228,522	128,561	0	0.00	0	0.00	0	0	0.00
540	DEPRECIABLE EQUIPMENT	22,822	0	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1131	HIGH SCHOOL PROGRAMS									
550	COMPUTER HARDWARE OVER 5000	8,934	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	31,756	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	54,145	33,818	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	3,350	2,140	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	57,495	35,958	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	459,667	269,696	0	0.00	0	0.00	0	0	0.00
Function 1132	HS EXTRA CURRICULAR PRGMS									
124	TEMPORARY - CLASSIFIED	847	4,029	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	171,507	147,336	0	0.00	0	0.00	0	0	0.00
100	SALARIES	172,354	151,365	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	12,691	20,394	0	0.00	0	0.00	0	0	0.00
220	F I C A	13,006	11,571	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,240	1,512	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	0	210	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	26,937	33,687	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	16,578	6,990	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	91,331	70,094	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	963	793	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	61,850	48,298	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	170,721	126,174	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	104,377	76,263	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	4,493	2,648	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	179	24	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	10,193	6,902	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	626	1,313	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	711	1,240	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	120,578	88,390	0	0.00	0	0.00	0	0	0.00
540	DEPRECIABLE EQUIPMENT	0	15,672	0	0.00	0	0.00	0	0	0.00
550	COMPUTER HARDWARE OVER 5000	0	25	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	15,697	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 1132	HS EXTRA CURRICULAR PRGMS									
640	DUES/FEES/MEMBERSHIP	14,591	20,795	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	14,591	20,795	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HS EXTRA CURRICULAR PRGMS	505,181	436,108	0	0.00	0	0.00	0	0	0.00
Function 1140	PRE-KINDERGARTEN PROGRAMS									
111	LICENSED SALARIES	0	0	0	0.00	46,228	1.00	46,228	46,228	1.00
112	CLASSIFIED/CONF SALARIES	0	0	0	0.00	60,752	2.00	60,752	60,752	2.00
100	SALARIES	0	0	0	0.00	106,981	3.00	106,981	106,981	3.00
210	PUBLIC EMPLOYEES RETIREMENT	0	0	0	0.00	30,432	0.00	30,432	30,432	0.00
220	F I C A	0	0	0	0.00	8,184	0.00	8,184	8,184	0.00
240	HEALTH INSURANCE	0	0	0	0.00	64,239	0.00	64,239	64,239	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	102,855	0.00	102,855	102,855	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	0	63,911	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	63,911	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	0	2,675	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	2,675	0	0.00	0	0.00	0	0	0.00
Total Function 1140	PRE-KINDERGARTEN PROGRAMS	0	66,586	0	0.00	209,836	3.00	209,836	209,836	3.00
Function 1210	PRMS FOR TALENTED &GIFTED									
380	PURCHASED SERVICES	2,315	640	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,315	640	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	131	456	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	131	456	0	0.00	0	0.00	0	0	0.00
Total Function 1210	PRMS FOR TALENTED &GIFTED	2,446	1,096	0	0.00	0	0.00	0	0	0.00
Function 1220	RSTRCTVE PRGMS STU W/DISB									
111	LICENSED SALARIES	62,435	42,735	67,435	0.84	0	0.00	0	0	0.00
112	CLASSIFIED/CONF SALARIES	5,737	5,990	6,086	0.17	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	13	0	0.00	0	0.00	0	0	0.00
100	SALARIES	68,172	48,738	73,522	1.01	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTYAND PRIVATE GRANTS FUND									
Function 1220	RSTRCTVE PRGMS STU W/DISB									
210	PUBLIC EMPLOYEES RETIREMENT	21,720	17,869	27,528	0.00	0	0.00	0	0	0.00
220	F I C A	5,166	3,642	5,625	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	1,321	937	1,486	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	21,304	16,209	21,186	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	49,511	38,657	55,825	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	1,165,020	938,309	897,300	0.00	897,300	0.00	897,300	897,300	0.00
320	PROPERTY SERVICES	1,400	1,045	2,500	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES	1,166,420	939,354	899,800	0.00	899,800	0.00	899,800	899,800	0.00
Total Function 1220	RSTRCTVE PRGMS STU W/DISB	1,284,103	1,026,749	1,029,147	1.01	899,800	0.00	899,800	899,800	0.00
Function 1250	LESS RSTR PRGMS STU W/DIS									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	268,033	399,523	271,200	0.00	271,200	0.00	271,200	271,200	0.00
300	PURCHASED SERVICES	268,033	399,523	271,200	0.00	271,200	0.00	271,200	271,200	0.00
Total Function 1250	LESS RSTR PRGMS STU W/DIS	268,033	399,523	271,200	0.00	271,200	0.00	271,200	271,200	0.00
Function 1260	EARLY INTERVENTION PRGMS									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	235,559	212,411	282,300	0.00	282,300	0.00	282,300	282,300	0.00
300	PURCHASED SERVICES	235,559	212,411	282,300	0.00	282,300	0.00	282,300	282,300	0.00
Total Function 1260	EARLY INTERVENTION PRGMS	235,559	212,411	282,300	0.00	282,300	0.00	282,300	282,300	0.00
Function 1271	REMEDIATION PROGRAMS									
390	OTHER GEN PROF SERVICES	0	0	85,000	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	85,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	43	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	43	0	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	0	0	5,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	5,000	0.00	0	0.00	0	0	0.00
Total Function 1271	REMEDIATION PROGRAMS	43	0	90,000	0.00	0	0.00	0	0	0.00
Function 1272	TITLE IA PRIM READ PRGM									
124	TEMPORARY - CLASSIFIED	0	15,354	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTYAND PRIVATE GRANTS FUND									
100	SALARIES	0	15,354	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	3,867	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	1,173	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	290	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	5,329	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE IA PRIM READ PRGM	0	20,683	0	0.00	0	0.00	0	0	0.00
Function 1280	Alternative Education									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	23,100	0	147,600	0.00	147,600	0.00	147,600	147,600	0.00
374	OTHER TUITION PAYMENTS	1,000	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	24,100	0	147,600	0.00	147,600	0.00	147,600	147,600	0.00
460	NON-CONSUMABLE ITEMS	8,322	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	8,322	0	0	0.00	0	0.00	0	0	0.00
Total Function 1280	Alternative Education	32,422	0	147,600	0.00	147,600	0.00	147,600	147,600	0.00
Function 1291	ENGL LANG LEARN/TRANSLAT									
130	ADDITIONAL SALARY	92	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	92	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	26	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	7	0	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	2	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	35	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	7	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	7	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ENGL LANG LEARN/TRANSLAT	127	7	0	0.00	0	0.00	0	0	0.00
Function 1299	OTHER DESIGNATED PROGRAMS									
111	LICENSED SALARIES	114,895	77,817	59,133	1.00	59,133	1.00	59,133	59,133	1.00
112	CLASSIFIED/CONF SALARIES	24,738	26,250	27,681	0.88	0	0.00	0	0	0.00
113	ADMINISTRATOR SALARIES	5,160	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	138	147	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	3,970	0	656,898	0.00	1,032,492	0.00	1,032,492	1,032,492	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
100	SALARIES	148,901	104,213	743,712	1.88	1,091,625	1.00	1,091,625	1,091,625	1.00
210	PUBLIC EMPLOYEES RETIREMENT	45,190	32,856	26,936	0.00	27,681	0.88	27,681	27,681	0.88
220	F I C A	11,468	7,975	6,641	0.00	6,641	0.00	6,641	6,641	0.00
230	OTHER REQUIRED PAYROLL COSTS	3,043	2,054	1,766	0.00	1,766	0.00	1,766	1,766	0.00
240	HEALTH INSURANCE	50,412	39,669	394,000	0.00	643,931	0.00	643,931	643,931	0.00
200	ASSOCIATED PAYROLL COST	110,113	82,553	429,343	0.00	680,020	0.88	680,020	680,020	0.88
320	PROPERTY SERVICES	120	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,513	0	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	915	0	0	0.00	0	0.00	0	0	0.00
390	OTHER GEN PROF SERVICES	0	0	768,885	0.00	496,509	0.00	496,509	496,509	0.00
391	LICENSED SUBS - CONTRACTED	5,999	1,302	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	8,546	1,302	768,885	0.00	496,509	0.00	496,509	496,509	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	10,695	2,190	2,764,260	0.00	1,065,702	0.00	1,065,702	1,065,702	0.00
420	TEXTBOOKS	282	663	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	29	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	30	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	120	103	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	2,388	19	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	13,515	3,004	2,764,260	0.00	1,065,702	0.00	1,065,702	1,065,702	0.00
540	DEPRECIABLE EQUIPMENT	5,057	0	57,685	0.00	21,200	0.00	21,200	21,200	0.00
500	CAPITAL OUTLAY	5,057	0	57,685	0.00	21,200	0.00	21,200	21,200	0.00
640	DUES/FEES/MEMBERSHIP	0	0	67,360	0.00	61,605	0.00	61,605	61,605	0.00
690	GRANT INDIRECT CHARGES	11,113	9,005	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	11,113	9,005	67,360	0.00	61,605	0.00	61,605	61,605	0.00
Total Function 1299	OTHER DESIGNATED PROGRAMS	297,245	200,078	4,831,245	1.88	3,416,660	1.88	3,416,660	3,416,660	1.88
Major Function 1000	Instruction	3,769,925	3,171,233	7,321,591	2.89	5,897,496	4.88	5,897,496	5,897,496	4.88
Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES									
124	TEMPORARY - CLASSIFIED	186	0	0	0.00	0	0.00	0	0	0.00
100	SALARIES	186	0	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	41	0	0	0.00	0	0.00	0	0	0.00
220	F I C A	14	0	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES									
230	OTHER REQUIRED PAYROLL COSTS	1	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	56	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	8,848	6,344	3,300	0.00	3,300	0.00	3,300	3,300	0.00
300	PURCHASED SERVICES	8,848	6,344	3,300	0.00	3,300	0.00	3,300	3,300	0.00
Total Function 2110	ATTENDANCE AND SOCIAL WORK SERVICES	9,090	6,344	3,300	0.00	3,300	0.00	3,300	3,300	0.00
Function 2120	GUIDANCE SRVCS DIRECTION									
111	LICENSED SALARIES	24,192	23,161	24,860	0.40	24,860	0.40	24,860	24,860	0.40
114	MANAGERIAL SALARIES	80,866	81,191	85,886	1.00	0	0.00	0	0	0.00
117	UNUSED VACATION PAY OUT	0	955	987	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	2,511	16,289	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	30,576	29,783	0	0.00	0	0.00	0	0	0.00
100	SALARIES	138,145	151,379	111,734	1.40	24,860	0.40	24,860	24,860	0.40
210	PUBLIC EMPLOYEES RETIREMENT	47,343	52,749	36,805	0.00	8,189	0.00	8,189	8,189	0.00
220	F I C A	13,263	12,648	8,548	0.00	1,902	0.00	1,902	1,902	0.00
230	OTHER REQUIRED PAYROLL COSTS	3,354	3,166	2,263	0.00	503	0.00	503	503	0.00
240	HEALTH INSURANCE	26,860	22,059	31,785	0.00	8,046	0.00	8,046	8,046	0.00
200	ASSOCIATED PAYROLL COST	90,820	90,623	79,400	0.00	18,639	0.00	18,639	18,639	0.00
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	67,006	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	46,958	22,201	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	445	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	30,759	9,945	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	2,880	359	0	0.00	0	0.00	0	0	0.00
394	EVENTS MONITORS OR TUDORS	1,811	1,376	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	149,858	33,881	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	23,041	2,310	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	1,750	0	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	0	18	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	380	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	68	28	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	154	0	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
400	SUPPLIES AND MATERIALS	25,393	2,356	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	901	200	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	10,549	1,135	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	11,450	1,335	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE SRVCS DIRECTION	415,665	279,573	191,134	1.40	43,500	0.40	43,500	43,500	0.40
Function 2130	HEALTH SERVICES									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	14,753	222,298	5,700	0.00	5,700	0.00	5,700	5,700	0.00
380	PURCHASED SERVICES	0	131,169	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	14,753	353,467	5,700	0.00	5,700	0.00	5,700	5,700	0.00
Total Function 2130	HEALTH SERVICES	14,753	353,467	5,700	0.00	5,700	0.00	5,700	5,700	0.00
Function 2140	PSYCHOLOGICAL SERVICES									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	122,490	374,553	389,000	0.00	389,000	0.00	389,000	389,000	0.00
300	PURCHASED SERVICES	122,490	374,553	389,000	0.00	389,000	0.00	389,000	389,000	0.00
Total Function 2140	PSYCHOLOGICAL SERVICES	122,490	374,553	389,000	0.00	389,000	0.00	389,000	389,000	0.00
Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES									
310	INSTRUCTIONAL, PROFESSIONAL, TECHNICAL S	558,582	601,993	842,100	0.00	842,100	0.00	842,100	842,100	0.00
300	PURCHASED SERVICES	558,582	601,993	842,100	0.00	842,100	0.00	842,100	842,100	0.00
Total Function 2150	SPEECH PATH AND AUDIOLOGY SERVICES	558,582	601,993	842,100	0.00	842,100	0.00	842,100	842,100	0.00
Function 2190	STUDENT SERVICES DIRECTION									
113	ADMINISTRATOR SALARIES	13,495	14,193	15,081	0.10	15,383	0.10	15,383	15,383	0.10
117	UNUSED VACATION PAY OUT	0	0	591	0.00	603	0.00	603	603	0.00
100	SALARIES	13,495	14,193	15,672	0.10	15,986	0.10	15,986	15,986	0.10
210	PUBLIC EMPLOYEES RETIREMENT	4,523	5,452	6,017	0.00	5,374	0.00	5,374	5,374	0.00
220	F I C A	1,004	1,024	1,199	0.00	1,223	0.00	1,223	1,223	0.00
230	OTHER REQUIRED PAYROLL COSTS	259	275	315	0.00	343	0.00	343	343	0.00
240	HEALTH INSURANCE	2,273	2,344	5,854	0.00	5,072	0.00	5,072	5,072	0.00
200	ASSOCIATED PAYROLL COST	8,059	9,095	13,385	0.00	12,012	0.00	12,012	12,012	0.00
Total Function 2190	STUDENT SERVICES DIRECTION	21,555	23,288	29,058	0.10	27,998	0.10	27,998	27,998	0.10

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES									
124	TEMPORARY - CLASSIFIED	317	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	18,420	4,908	0	0.00	0	0.00	0	0	0.00
100	SALARIES	18,737	4,908	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	5,508	1,668	0	0.00	0	0.00	0	0	0.00
220	F I C A	1,420	372	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	365	95	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	7,293	2,135	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	8,210	2,746	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	1,200	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	739	14,350	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	208	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	9,157	18,296	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	2,795	744	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	7,028	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	545	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	3,340	7,772	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	889	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	889	0	0	0.00	0	0.00	0	0	0.00
Total Function 2210	IMPROVEMENT OF INSTRUCTION SERVICES	39,417	33,111	0	0.00	0	0.00	0	0	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES									
410	CONSUMABLE SUPPLIES AND MATERIALS	1,398	762	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	300	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	3,118	3,947	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	654	0	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	0	31	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	5,169	5,040	0	0.00	0	0.00	0	0	0.00
Total Function 2220	EDUCATIONAL MEDIA SERVICES	5,169	5,040	0	0.00	0	0.00	0	0	0.00
Function 2230	ASSESSMENT & TESTING SVCS									
130	ADDITIONAL SALARY	0	264	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
100	SALARIES	0	264	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	20	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	1	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	21	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	2,050	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	0	474	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	2,524	0	0.00	0	0.00	0	0	0.00
Total Function 2230	ASSESSMENT & TESTING SVCS	0	2,809	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DVLP									
111	LICENSED SALARIES	273,314	283,801	295,115	3.50	304,636	3.50	304,636	304,636	3.50
112	CLASSIFIED/CONF SALARIES	68,836	72,931	75,727	1.41	78,166	1.41	78,166	78,166	1.41
113	ADMINISTRATOR SALARIES	12,753	13,064	13,463	0.10	14,064	0.10	14,064	14,064	0.10
114	MANAGERIAL SALARIES	100,580	105,625	108,794	1.00	110,973	1.00	110,973	110,973	1.00
117	UNUSED VACATION PAY OUT	279	1,371	1,621	0.00	3,456	0.00	3,456	3,456	0.00
124	TEMPORARY - CLASSIFIED	(241)	444	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	54,661	31,786	780	0.00	720	0.00	720	720	0.00
100	SALARIES	510,180	509,022	495,501	6.01	512,016	6.01	512,016	512,016	6.01
210	PUBLIC EMPLOYEES RETIREMENT	162,683	191,619	172,988	0.00	159,940	0.00	159,940	159,940	0.00
220	F I C A	40,559	40,891	37,906	0.00	39,169	0.00	39,169	39,169	0.00
230	OTHER REQUIRED PAYROLL COSTS	10,334	10,632	10,004	0.00	11,245	0.00	11,245	11,245	0.00
240	HEALTH INSURANCE	112,637	100,662	126,194	0.00	129,058	0.00	129,058	129,058	0.00
200	ASSOCIATED PAYROLL COST	326,214	343,802	347,091	0.00	339,412	0.00	339,412	339,412	0.00
320	PROPERTY SERVICES	67,147	18,185	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	82,423	41,442	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	3,827	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	31,626	65,855	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	10,049	14,814	0	0.00	0	0.00	0	0	0.00
392	CLASSIFIED SUBS - CONTRACTED	250	546	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	195,322	140,842	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	115,625	40,693	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	762	1,940	0	0.00	0	0.00	0	0	0.00
440	PERIODICALS	255	79	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 2240	INSTRUCTIONAL STAFF DVLP									
460	NON-CONSUMABLE ITEMS	0	1,089	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,760	6,470	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	1,108	7,505	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	120,510	57,776	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	1,132	490	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	694	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,826	490	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DVLP	1,154,052	1,051,933	842,592	6.01	851,428	6.01	851,428	851,428	6.01
Function 2320	EXECUTIVE ADMINISTRATION SERVICES									
320	PROPERTY SERVICES	0	1,000	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	41,646	23,828	0.00	40,000	0.00	40,000	40,000	0.00
374	OTHER TUITION PAYMENTS	0	1,000	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	48,325	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	91,971	23,828	0.00	40,000	0.00	40,000	40,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	131	21,926	400,000	0.00	560,000	0.00	560,000	560,000	0.00
460	NON-CONSUMABLE ITEMS	0	4,829	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	2,423	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	131	29,177	400,000	0.00	560,000	0.00	560,000	560,000	0.00
Total Function 2320	EXECUTIVE ADMINISTRATION SERVICES	131	121,148	423,828	0.00	600,000	0.00	600,000	600,000	0.00
Function 2410	OFFICE OF THE PRINC/ADM									
320	PROPERTY SERVICES	141	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	1,120	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	725	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,986	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	17,165	14,096	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	357	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	15,466	5,657	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	4,835	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	54	3,856	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
400	SUPPLIES AND MATERIALS	33,042	28,445	0	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	336	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	336	0	0	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINC/ADM	35,363	28,445	0	0.00	0	0.00	0	0	0.00
Function 2510	BUSINESS SERVICES DIRECT									
340	TRAVEL	0	4,155	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	4,155	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	621	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	621	0	0.00	0	0.00	0	0	0.00
Total Function 2510	BUSINESS SERVICES DIRECT	0	4,776	0	0.00	0	0.00	0	0	0.00
Function 2520	FISCAL SERVICES									
380	PURCHASED SERVICES	1,650	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,650	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	1,650	0	0	0.00	0	0.00	0	0	0.00
Function 2540	OPERATION AND MAINT OF PLANT SERVICES									
380	PURCHASED SERVICES	45,576	0	750,000	0.00	790,000	0.00	790,000	790,000	0.00
300	PURCHASED SERVICES	45,576	0	750,000	0.00	790,000	0.00	790,000	790,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	1,310	1,067	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	59	2,123	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	1,369	3,189	0	0.00	0	0.00	0	0	0.00
520	MAJOR BLDG ACQUISITION	218,381	0	1,017,650	0.00	1,017,650	0.00	1,017,650	1,017,650	0.00
540	DEPRECIABLE EQUIPMENT	11,110	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	229,490	0	1,017,650	0.00	1,017,650	0.00	1,017,650	1,017,650	0.00
Total Function 2540	OPERATION AND MAINT OF PLANT SERVICES	276,435	3,189	1,767,650	0.00	1,807,650	0.00	1,807,650	1,807,650	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES									
330	STUDENT TRANSPORTATION SERVICES	102,885	33,935	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	0	36	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
300	PURCHASED SERVICES	102,885	33,971	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	3,254	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	3,254	0	0.00	0	0.00	0	0	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES	102,885	37,225	0	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SERVICES									
380	PURCHASED SERVICES	0	33,296	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	33,296	0	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SERVICES	0	33,296	0	0.00	0	0.00	0	0	0.00
Function 2630	INFORMATION SERVICES									
124	TEMPORARY - CLASSIFIED	0	116	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	0	244	0	0.00	0	0.00	0	0	0.00
100	SALARIES	0	360	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	0	66	0	0.00	0	0.00	0	0	0.00
220	F I C A	0	27	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	5	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	98	0	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	168	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	298	776	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	16	0	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	250	30,000	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	731	30,776	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	18,462	10,435	0	0.00	0	0.00	0	0	0.00
430	LIBRARY BOOKS	0	27	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	18,462	10,462	0	0.00	0	0.00	0	0	0.00
Total Function 2630	INFORMATION SERVICES	19,193	41,696	0	0.00	0	0.00	0	0	0.00
Function 2640	STAFF SERVICES									
114	MANAGERIAL SALARIES	250	0	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	1,132	1,084	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,469	6,856	0	0.00	0	0.00	0	0	0.00

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Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
100	SALARIES	7,850	7,940	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	2,274	2,688	0	0.00	0	0.00	0	0	0.00
220	F I C A	592	598	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	152	154	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	3,018	3,440	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	37,562	30,572	62,900	0.00	62,900	0.00	62,900	62,900	0.00
300	PURCHASED SERVICES	37,562	30,572	62,900	0.00	62,900	0.00	62,900	62,900	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	856	3,336	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	3,266	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	856	6,602	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	0	241	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	241	0	0.00	0	0.00	0	0	0.00
Total Function 2640	STAFF SERVICES	49,286	48,795	62,900	0.00	62,900	0.00	62,900	62,900	0.00
Function 2660	TECHNOLOGY SERVICES									
380	PURCHASED SERVICES	115,351	124,337	317,500	0.00	317,500	0.00	317,500	317,500	0.00
300	PURCHASED SERVICES	115,351	124,337	317,500	0.00	317,500	0.00	317,500	317,500	0.00
460	NON-CONSUMABLE ITEMS	530	0	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	214,388	250,649	207,700	0.00	207,700	0.00	207,700	207,700	0.00
480	COMPUTER HARDWARE UNDER 5000	63,647	22,649	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	278,565	273,298	207,700	0.00	207,700	0.00	207,700	207,700	0.00
550	COMPUTER HARDWARE OVER 5000	0	0	680,000	0.00	700,000	0.00	700,000	700,000	0.00
500	CAPITAL OUTLAY	0	0	680,000	0.00	700,000	0.00	700,000	700,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	393,916	397,635	1,205,200	0.00	1,225,200	0.00	1,225,200	1,225,200	0.00
Function 2680	INTERPRETATION AND TRANSLATION SERVICES									
124	TEMPORARY - CLASSIFIED	24	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	45	45	0	0.00	0	0.00	0	0	0.00
100	SALARIES	69	45	0	0.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	15	12	0	0.00	0	0.00	0	0	0.00
220	F I C A	5	3	0	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	1	1	0	0.00	0	0.00	0	0	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
200	ASSOCIATED PAYROLL COST	22	16	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	620	655	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	620	655	0	0.00	0	0.00	0	0	0.00
Total Function 2680	INTERPRETATION AND TRANSLATION SERVICES	711	716	0	0.00	0	0.00	0	0	0.00
Function 2690	OTH SUPPORT SRVS-CENTRAL									
130	ADDITIONAL SALARY	0	0	326,489	0.00	200,000	0.00	200,000	200,000	0.00
100	SALARIES	0	0	326,489	0.00	200,000	0.00	200,000	200,000	0.00
240	HEALTH INSURANCE	0	0	182,743	0.00	830,475	0.00	830,475	830,475	0.00
200	ASSOCIATED PAYROLL COST	0	0	182,743	0.00	830,475	0.00	830,475	830,475	0.00
390	OTHER GEN PROF SERVICES	0	0	478,570	0.00	413,565	0.00	413,565	413,565	0.00
300	PURCHASED SERVICES	0	0	478,570	0.00	413,565	0.00	413,565	413,565	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	0	0	274,475	0.00	598,445	0.00	598,445	598,445	0.00
400	SUPPLIES AND MATERIALS	0	0	274,475	0.00	598,445	0.00	598,445	598,445	0.00
540	DEPRECIABLE EQUIPMENT	0	0	5,000	0.00	39,500	0.00	39,500	39,500	0.00
500	CAPITAL OUTLAY	0	0	5,000	0.00	39,500	0.00	39,500	39,500	0.00
640	DUES/FEES/MEMBERSHIP	0	0	25,500	0.00	65,000	0.00	65,000	65,000	0.00
600	OTHER OBJECTS	0	0	25,500	0.00	65,000	0.00	65,000	65,000	0.00
Total Function 2690	OTH SUPPORT SRVS-CENTRAL	0	0	1,292,777	0.00	2,146,986	0.00	2,146,986	2,146,986	0.00
Major Function 2000	Support Services	3,220,344	3,449,034	7,055,239	7.51	8,005,762	6.51	8,005,762	8,005,762	6.51
Function 3300	COMMUNITY SERVICES									
112	CLASSIFIED/CONF SALARIES	134,832	44,351	113,660	1.94	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	7,009	0	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	726	13,371	78,948	0.00	504,500	0.00	504,500	504,500	0.00
100	SALARIES	142,567	57,721	192,608	1.94	504,500	0.00	504,500	504,500	0.00
210	PUBLIC EMPLOYEES RETIREMENT	29,589	12,199	34,264	0.00	0	0.00	0	0	0.00
220	F I C A	10,824	4,365	8,695	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	2,720	918	2,317	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	66,651	26,628	120,091	0.00	288,086	0.00	288,086	288,086	0.00
200	ASSOCIATED PAYROLL COST	109,783	44,110	165,367	0.00	288,086	0.00	288,086	288,086	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 270	STATE, COUNTY AND PRIVATE GRANTS FUND									
Function 3300	COMMUNITY SERVICES									
320	PROPERTY SERVICES	16,889	9,141	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	17,875	5,770	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	4,477	168	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	4,865	1,187	0	0.00	0	0.00	0	0	0.00
390	OTHER GEN PROF SERVICES	0	0	25,485	0.00	129,761	0.00	129,761	129,761	0.00
391	LICENSED SUBS - CONTRACTED	0	237	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	44,107	16,502	25,485	0.00	129,761	0.00	129,761	129,761	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	17,169	8,535	14,650	0.00	905,619	0.00	905,619	905,619	0.00
440	PERIODICALS	25	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,522	171	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	214	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	18,930	8,706	14,650	0.00	905,619	0.00	905,619	905,619	0.00
540	DEPRECIABLE EQUIPMENT	0	0	3,500	0.00	3,099	0.00	3,099	3,099	0.00
500	CAPITAL OUTLAY	0	0	3,500	0.00	3,099	0.00	3,099	3,099	0.00
640	DUES/FEES/MEMBERSHIP	1,970	2,238	5,600	0.00	24,843	0.00	24,843	24,843	0.00
650	INSURANCE AND JUDGEMENTS	451	0	0	0.00	0	0.00	0	0	0.00
690	GRANT INDIRECT CHARGES	2,612	2,846	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	5,033	5,084	5,600	0.00	24,843	0.00	24,843	24,843	0.00
Total Function 3300	COMMUNITY SERVICES	320,420	132,123	407,210	1.94	1,855,908	0.00	1,855,908	1,855,908	0.00
Major Function 3000	Enterprise and Community Services	320,420	132,123	407,210	1.94	1,855,908	0.00	1,855,908	1,855,908	0.00
Function 4190	OTHER FACILITIES/ACQ/CONT									
390	OTHER GEN PROF SERVICES	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
300	PURCHASED SERVICES	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 4190	OTHER FACILITIES/ACQ/CONT	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Major Function 4000	Facilities Acquisition and Construction	0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
Function 5300	APPOR FUNDS ESD OR LEA									
720	TRANSITS	444,820	329,656	350,000	0.00	150,000	0.00	150,000	150,000	0.00
700	TRANSFERS	444,820	329,656	350,000	0.00	150,000	0.00	150,000	150,000	0.00

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	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 270 STATE, COUNTY AND PRIVATE GRANTS FUND

Total Function 5300	APPOR FUNDS ESD OR LEA	444,820	329,656	350,000	0.00	150,000	0.00	150,000	150,000	0.00
Major Function 5000	Other Uses	444,820	329,656	350,000	0.00	150,000	0.00	150,000	150,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	5,514,676	4,850,728	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	5,514,676	4,850,728	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	5,514,676	4,850,728	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	5,514,676	4,850,728	0	0.00	0	0.00	0	0	0.00
Total Fund 270	STATE, COUNTY, PRIVATE GRANTS FUND	13,270,186	11,932,774	15,134,040	12.33	15,914,165	11.38	15,914,165	15,914,165	11.38

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			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 290	Summer Learning & Child Care Fund										
Function 1400	SUMMER SCHOOL PROGRAMS										
124	TEMPORARY - CLASSIFIED		0	0	0	0.00	700,000	0.00	700,000	700,000	0.00
130	ADDITIONAL SALARY		0	0	0	0.00	750,000	0.00	750,000	750,000	0.00
100	SALARIES		0	0	0	0.00	1,450,000	0.00	1,450,000	1,450,000	0.00
380	PURCHASED SERVICES		0	0	0	0.00	1,895,558	0.00	1,895,558	1,895,558	0.00
300	PURCHASED SERVICES		0	0	0	0.00	1,895,558	0.00	1,895,558	1,895,558	0.00
Total Function 1400	SUMMER SCHOOL PROGRAMS		0	0	0	0.00	3,345,558	0.00	3,345,558	3,345,558	0.00
Major Function 1000	Instruction		0	0	0	0.00	3,345,558	0.00	3,345,558	3,345,558	0.00
Function 2550	STUDENT TRANSPORTATION SERVICES										
330	STUDENT TRANSPORTATION SERVICES		0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
300	PURCHASED SERVICES		0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
Total Function 2550	STUDENT TRANSPORTATION SERVICES		0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
Major Function 2000	Support Services		0	0	0	0.00	60,000	0.00	60,000	60,000	0.00
Function 3500	CUSTDY/CARE OF CHILD SRVS										
124	TEMPORARY - CLASSIFIED		0	0	0	0.00	79,780	0.00	79,780	79,780	0.00
130	ADDITIONAL SALARY		0	0	0	0.00	120,000	0.00	120,000	120,000	0.00
100	SALARIES		0	0	0	0.00	199,780	0.00	199,780	199,780	0.00
380	PURCHASED SERVICES		0	0	0	0.00	700,000	0.00	700,000	700,000	0.00
300	PURCHASED SERVICES		0	0	0	0.00	700,000	0.00	700,000	700,000	0.00
Total Function 3500	CUSTDY/CARE OF CHILD SRVS		0	0	0	0.00	899,780	0.00	899,780	899,780	0.00
Major Function 3000	Enterprise and Community Services		0	0	0	0.00	899,780	0.00	899,780	899,780	0.00
Total Fund 290	Summer Learning & Child Care Fund		0	0	0	0.00	4,305,338	0.00	4,305,338	4,305,338	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE									
Function 5100	DEBT SERVICE									
610	REDEMPTION PRINCIPAL	8,880,000	6,260,000	7,105,000	0.00	8,130,000	0.00	8,130,000	8,130,000	0.00
620	INTEREST	11,079,476	15,124,545	14,862,600	0.00	14,520,900	0.00	14,520,900	14,520,900	0.00
600	OTHER OBJECTS	19,959,476	21,384,545	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00
Total Function 5100	DEBT SERVICE	19,959,476	21,384,545	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00
Major Function 5000	Other Uses	19,959,476	21,384,545	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	727,450	506,616	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	727,450	506,616	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	727,450	506,616	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	727,450	506,616	0	0.00	0	0.00	0	0	0.00
Total Fund 300	GENERAL OBLIGATION BOND DEBT SERVICE	20,686,926	21,891,161	21,967,600	0.00	22,650,900	0.00	22,650,900	22,650,900	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND									
Function 5100	DEBT SERVICE									
610	REDEMPTION PRINCIPAL	816,712	740,476	737,400	0.00	694,600	0.00	694,600	694,600	0.00
620	INTEREST	705,263	761,056	761,215	0.00	759,300	0.00	759,300	759,300	0.00
640	DUES/FEES/MEMBERSHIP	0	990	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,521,975	1,502,521	1,498,615	0.00	1,453,900	0.00	1,453,900	1,453,900	0.00
Total Function 5100	DEBT SERVICE	1,521,975	1,502,521	1,498,615	0.00	1,453,900	0.00	1,453,900	1,453,900	0.00
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	0	140,332	200	0.00	0	0.00	0	0	0.00
700	TRANSFERS	0	140,332	200	0.00	0	0.00	0	0	0.00
Total Function 5200	TRANSFERS OF FUNDS	0	140,332	200	0.00	0	0.00	0	0	0.00
Major Function 5000	Other Uses	1,521,975	1,642,853	1,498,815	0.00	1,453,900	0.00	1,453,900	1,453,900	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	305,225	164,047	121,551	0.00	121,390	0.00	121,390	121,390	0.00
800	OTHER USES OF FUNDS	305,225	164,047	121,551	0.00	121,390	0.00	121,390	121,390	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	305,225	164,047	121,551	0.00	121,390	0.00	121,390	121,390	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	305,225	164,047	121,551	0.00	121,390	0.00	121,390	121,390	0.00
Total Fund 302	FULL FAITH AND CREDIT & LEASE OBLIGATION FUND	1,827,200	1,806,901	1,620,366	0.00	1,575,290	0.00	1,575,290	1,575,290	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 310	PERS PENSION BOND FUND									
Function 5100	DEBT SERVICE									
610	REDEMPTION PRINCIPAL	1,940,000	2,185,000	2,455,000	0.00	2,740,000	0.00	2,740,000	2,740,000	0.00
620	INTEREST	1,712,062	1,603,092	1,480,400	0.00	1,342,500	0.00	1,342,500	1,342,500	0.00
600	OTHER OBJECTS	3,652,062	3,788,092	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
Total Function 5100	DEBT SERVICE	3,652,062	3,788,092	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
Major Function 5000	Other Uses	3,652,062	3,788,092	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	52,586	44,668	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	52,586	44,668	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	52,586	44,668	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	52,586	44,668	0	0.00	0	0.00	0	0	0.00
Total Fund 310	PERS PENSION BOND FUND	3,704,648	3,832,759	3,935,400	0.00	4,082,500	0.00	4,082,500	4,082,500	0.00

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		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 400	CAPITAL PROJECTS FUND									
Function 4110	FACILITIES/ACQ/CONTR DIR									
111	LICENSED SALARIES	59,805	32,685	34,745	0.50	0	0.00	0	0	0.00
112	CLASSIFIED/CONF SALARIES	133,086	134,541	146,652	3.00	87,590	1.50	87,590	87,590	1.50
113	ADMINISTRATOR SALARIES	181,866	192,747	198,530	1.50	76,915	0.50	76,915	76,915	0.50
114	MANAGERIAL SALARIES	86,732	127,167	105,004	1.00	32,870	0.00	32,870	32,870	0.00
117	UNUSED VACATION PAY OUT	2,246	10,271	5,608	0.00	2,966	0.00	2,966	2,966	0.00
124	TEMPORARY - CLASSIFIED	197	458	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	34,017	13,955	0	0.00	0	0.00	0	0	0.00
100	SALARIES	497,948	511,825	490,538	6.00	200,340	2.00	200,340	200,340	2.00
210	PUBLIC EMPLOYEES RETIREMENT	142,851	176,032	167,316	0.00	56,380	0.00	56,380	56,380	0.00
220	F I C A	37,452	38,814	37,526	0.00	15,326	0.00	15,326	15,326	0.00
230	OTHER REQUIRED PAYROLL COSTS	10,021	10,940	11,014	0.00	5,421	0.00	5,421	5,421	0.00
240	HEALTH INSURANCE	107,388	97,080	148,749	0.00	59,162	0.00	59,162	59,162	0.00
200	ASSOCIATED PAYROLL COST	297,712	322,866	364,606	0.00	136,289	0.00	136,289	136,289	0.00
340	TRAVEL	72,928	55,169	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	2,898	69	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	1,968,537	1,515,411	5,600,000	0.00	3,000,462	0.00	3,000,462	3,000,462	0.00
390	OTHER GEN PROF SERVICES	192,374	43,650	10,517,171	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	0	592	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,236,736	1,614,891	16,117,171	0.00	3,000,462	0.00	3,000,462	3,000,462	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	3,400	2,108	1,100,000	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	51,759	52,128	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	55,159	54,236	1,100,000	0.00	0	0.00	0	0	0.00
640	DUES/FEES/MEMBERSHIP	368,126	11,785	0	0.00	0	0.00	0	0	0.00
650	INSURANCE AND JUDGEMENTS	238,625	356,152	800,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	606,751	367,937	800,000	0.00	0	0.00	0	0	0.00
Total Function 4110	FACILITIES/ACQ/CONTR DIR	3,694,306	2,871,754	18,872,316	6.00	3,337,091	2.00	3,337,091	3,337,091	2.00
Function 4120	SITE ACQ & DEVELOPMNT SRV									
350	COMMUNICATION	0	140	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	354,309	297,486	4,000,000	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
390	OTHER GEN PROF SERVICES	51,185	145,426	799,000	0.00	7,500,000	0.00	7,500,000	7,500,000	0.00
300	PURCHASED SERVICES	405,494	443,052	4,799,000	0.00	10,500,000	0.00	10,500,000	10,500,000	0.00

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 400	CAPITAL PROJECTS FUND									
Function 4120	SITE ACQ & DEVELOPMNT SRV									
410	CONSUMABLE SUPPLIES AND MATERIALS	84	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	84	0	0	0.00	0	0.00	0	0	0.00
520	MAJOR BLDG ACQUISITION	0	1,573,698	1,371,930	0.00	3,175,000	0.00	3,175,000	3,175,000	0.00
530	MAJOR IMPRVT OTH THAN BLD	4,973,476	255,558	0	0.00	5,000,000	0.00	5,000,000	5,000,000	0.00
540	DEPRECIABLE EQUIPMENT	5,614	116,550	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	4,979,090	1,945,806	1,371,930	0.00	8,175,000	0.00	8,175,000	8,175,000	0.00
640	DUES/FEES/MEMBERSHIP	100,939	278,882	6,000,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	100,939	278,882	6,000,000	0.00	0	0.00	0	0	0.00
Total Function 4120	SITE ACQ & DEVELOPMNT SRV	5,485,606	2,667,740	12,170,930	0.00	18,675,000	0.00	18,675,000	18,675,000	0.00
Function 4150	BLDG ACQ/CONTR & IMPRVMT									
350	COMMUNICATION	10,620	5,249	500,109	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	6,026,074	3,084,234	9,829,642	0.00	3,241,000	0.00	3,241,000	3,241,000	0.00
390	OTHER GEN PROF SERVICES	63,538,733	30,570,960	1,400,000	0.00	16,000,000	0.00	16,000,000	16,000,000	0.00
300	PURCHASED SERVICES	69,575,427	33,660,443	11,729,751	0.00	19,241,000	0.00	19,241,000	19,241,000	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	131,646	51,903	500,000	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	4,298	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	135,945	51,903	500,000	0.00	0	0.00	0	0	0.00
520	MAJOR BLDG ACQUISITION	16,417,787	36,634,891	97,332,205	0.00	55,958,256	0.00	55,958,256	55,958,256	0.00
530	MAJOR IMPRVT OTH THAN BLD	0	0	1,005,445	0.00	900,000	0.00	900,000	900,000	0.00
540	DEPRECIABLE EQUIPMENT	430,661	169,989	7,000,000	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	16,848,448	36,804,881	105,337,650	0.00	56,858,256	0.00	56,858,256	56,858,256	0.00
640	DUES/FEES/MEMBERSHIP	1,336,535	453,448	0	0.00	178,186	0.00	178,186	178,186	0.00
600	OTHER OBJECTS	1,336,535	453,448	0	0.00	178,186	0.00	178,186	178,186	0.00
Total Function 4150	BLDG ACQ/CONTR & IMPRVMT	87,896,355	70,970,674	117,567,401	0.00	76,277,442	0.00	76,277,442	76,277,442	0.00
Function 4190	OTHER FACILITIES/ACQ/CONT									
113	ADMINISTRATOR SALARIES	0	113,062	118,905	1.00	0	0.00	0	0	0.00
117	UNUSED VACATION PAY OUT	0	1,357	0	0.00	0	0.00	0	0	0.00
124	TEMPORARY - CLASSIFIED	30	470	0	0.00	0	0.00	0	0	0.00
130	ADDITIONAL SALARY	6,179	1,465	1,200	0.00	0	0.00	0	0	0.00

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 400	CAPITAL PROJECTS FUND									
100	SALARIES	6,210	116,353	120,105	1.00	0	0.00	0	0	0.00
210	PUBLIC EMPLOYEES RETIREMENT	1,825	41,998	39,563	0.00	0	0.00	0	0	0.00
220	F I C A	475	9,862	9,188	0.00	0	0.00	0	0	0.00
230	OTHER REQUIRED PAYROLL COSTS	120	2,493	2,416	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	0	14,493	21,741	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	2,420	68,846	72,908	0.00	0	0.00	0	0	0.00
320	PROPERTY SERVICES	327	1,275	0	0.00	0	0.00	0	0	0.00
350	COMMUNICATION	0	68	0	0.00	0	0.00	0	0	0.00
390	OTHER GEN PROF SERVICES	0	2,350	0	0.00	0	0.00	0	0	0.00
391	LICENSED SUBS - CONTRACTED	675	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,002	3,692	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES AND MATERIALS	11,127	1,923	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	1,308,742	1,279,089	6,740,000	0.00	1,750,000	0.00	1,750,000	1,750,000	0.00
460	NON-CONSUMABLE ITEMS	8,428	11,387	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	32,038	2,000,000	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE UNDER 5000	0	370	2,000,000	0.00	8,167,924	0.00	8,167,924	8,167,924	0.00
400	SUPPLIES AND MATERIALS	1,328,297	1,324,807	10,740,000	0.00	9,917,924	0.00	9,917,924	9,917,924	0.00
540	DEPRECIABLE EQUIPMENT	657,903	4,409,280	11,000,900	0.00	6,209,000	0.00	6,209,000	6,209,000	0.00
550	COMPUTER HARDWARE OVER 5000	2,012,178	177,229	6,000,000	0.00	6,000,000	0.00	6,000,000	6,000,000	0.00
500	CAPITAL OUTLAY	2,670,081	4,586,508	17,000,900	0.00	12,209,000	0.00	12,209,000	12,209,000	0.00
Total Function 4190	OTHER FACILITIES/ACQ/CONT	4,008,009	6,100,207	27,933,913	1.00	22,126,924	0.00	22,126,924	22,126,924	0.00
Major Function 4000	Facilities Acquisition and Construction	101,084,277	82,610,375	176,544,560	7.00	120,416,457	2.00	120,416,457	120,416,457	2.00
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
700	TRANSFERS	505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
Total Function 5200	TRANSFERS OF FUNDS	505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
Major Function 5000	Other Uses	505,382	698,507	548,715	0.00	503,839	0.00	503,839	503,839	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	232,565,913	153,449,092	0	0.00	0	0.00	0	0	0.00

Requirements Report

	FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
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Fund 400 CAPITAL PROJECTS FUND

800	OTHER USES OF FUNDS	232,565,913	153,449,092	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	232,565,913	153,449,092	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	232,565,913	153,449,092	0	0.00	0	0.00	0	0	0.00
Total Fund 400	CAPITAL PROJECTS FUND	334,155,571	236,757,974	177,093,275	7.00	120,920,296	2.00	120,920,296	120,920,296	2.00

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 600	INTERNAL SERVICE FUND									
Function 1132	HS EXTRA CURRICULAR PRGMS									
230	OTHER REQUIRED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HS EXTRA CURRICULAR PRGMS	0	0	0	0.00	0	0.00	0	0	0.00
Function 1299	OTHER DESIGNATED PROGRAMS									
230	OTHER REQUIRED PAYROLL COSTS	0	0	364,000	0.00	364,000	0.00	364,000	364,000	0.00
200	ASSOCIATED PAYROLL COST	0	0	364,000	0.00	364,000	0.00	364,000	364,000	0.00
540	DEPRECIABLE EQUIPMENT	0	0	450,000	0.00	450,000	0.00	450,000	450,000	0.00
500	CAPITAL OUTLAY	0	0	450,000	0.00	450,000	0.00	450,000	450,000	0.00
Total Function 1299	OTHER DESIGNATED PROGRAMS	0	0	814,000	0.00	814,000	0.00	814,000	814,000	0.00
Major Function 1000	Instruction	0	0	814,000	0.00	814,000	0.00	814,000	814,000	0.00
Function 2520	FISCAL SERVICES									
320	PROPERTY SERVICES	0	0	540,000	0.00	570,000	0.00	570,000	570,000	0.00
300	PURCHASED SERVICES	0	0	540,000	0.00	570,000	0.00	570,000	570,000	0.00
540	DEPRECIABLE EQUIPMENT	0	0	470,000	0.00	470,000	0.00	470,000	470,000	0.00
500	CAPITAL OUTLAY	0	0	470,000	0.00	470,000	0.00	470,000	470,000	0.00
Total Function 2520	FISCAL SERVICES	0	0	1,010,000	0.00	1,040,000	0.00	1,040,000	1,040,000	0.00
Function 2570	INTERNAL SERVICES									
540	DEPRECIABLE EQUIPMENT	0	0	81,706	0.00	81,706	0.00	81,706	81,706	0.00
500	CAPITAL OUTLAY	0	0	81,706	0.00	81,706	0.00	81,706	81,706	0.00
Total Function 2570	INTERNAL SERVICES	0	0	81,706	0.00	81,706	0.00	81,706	81,706	0.00
Function 2640	STAFF SERVICES									
230	OTHER REQUIRED PAYROLL COSTS	0	22,760	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COST	0	22,760	0	0.00	0	0.00	0	0	0.00
380	PURCHASED SERVICES	0	0	61,600	0.00	61,600	0.00	61,600	61,600	0.00
300	PURCHASED SERVICES	0	0	61,600	0.00	61,600	0.00	61,600	61,600	0.00
Total Function 2640	STAFF SERVICES	0	22,760	61,600	0.00	61,600	0.00	61,600	61,600	0.00

Requirements Report

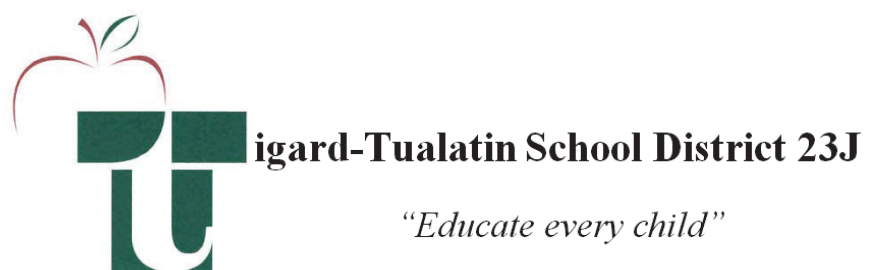
			FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 600	INTERNAL SERVICE FUND										
Function 2660	TECHNOLOGY SERVICES										
480	COMPUTER HARDWARE UNDER 5000		0	0	380,000	0.00	380,000	0.00	380,000	380,000	0.00
400	SUPPLIES AND MATERIALS		0	0	380,000	0.00	380,000	0.00	380,000	380,000	0.00
Total Function 2660	TECHNOLOGY SERVICES		0	0	380,000	0.00	380,000	0.00	380,000	380,000	0.00
Function 2690	OTH SUPPORT SRVS-CENTRAL										
230	OTHER REQUIRED PAYROLL COSTS		0	0	357,000	0.00	357,000	0.00	357,000	357,000	0.00
200	ASSOCIATED PAYROLL COST		0	0	357,000	0.00	357,000	0.00	357,000	357,000	0.00
Total Function 2690	OTH SUPPORT SRVS-CENTRAL		0	0	357,000	0.00	357,000	0.00	357,000	357,000	0.00
Major Function 2000	Support Services		0	22,760	1,890,306	0.00	1,920,306	0.00	1,920,306	1,920,306	0.00
Function 3300	COMMUNITY SERVICES										
230	OTHER REQUIRED PAYROLL COSTS		0	0	108,000	0.00	108,000	0.00	108,000	108,000	0.00
200	ASSOCIATED PAYROLL COST		0	0	108,000	0.00	108,000	0.00	108,000	108,000	0.00
540	DEPRECIABLE EQUIPMENT		0	0	110,000	0.00	110,000	0.00	110,000	110,000	0.00
500	CAPITAL OUTLAY		0	0	110,000	0.00	110,000	0.00	110,000	110,000	0.00
Total Function 3300	COMMUNITY SERVICES		0	0	218,000	0.00	218,000	0.00	218,000	218,000	0.00
Major Function 3000	Enterprise and Community Services		0	0	218,000	0.00	218,000	0.00	218,000	218,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL										
820	RESERVED FOR NEXT YEAR		2,308,597	2,627,613	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS		2,308,597	2,627,613	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL		2,308,597	2,627,613	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL		2,308,597	2,627,613	0	0.00	0	0.00	0	0	0.00
Total Fund 600	INTERNAL SERVICE FUND		2,308,597	2,650,374	2,922,306	0.00	2,952,306	0.00	2,952,306	2,952,306	0.00

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 701	EARLY RETIREMENT PLAN FUND									
Function 2520	FISCAL SERVICES									
380	PURCHASED SERVICES	16,500	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	16,500	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	16,500	0	0	0.00	0	0.00	0	0	0.00
Function 2700	SUPPL RETIREMENT PROGRAM									
116	SUPPL RETIREE STIPENDS	159,075	134,925	151,200	0.00	176,400	0.00	176,400	176,400	0.00
100	SALARIES	159,075	134,925	151,200	0.00	176,400	0.00	176,400	176,400	0.00
220	F I C A	12,168	10,290	11,566	0.00	13,403	0.00	13,403	13,403	0.00
230	OTHER REQUIRED PAYROLL COSTS	0	61	0	0.00	0	0.00	0	0	0.00
240	HEALTH INSURANCE	892,411	840,668	1,570,634	0.00	1,523,821	0.00	1,523,821	1,523,821	0.00
200	ASSOCIATED PAYROLL COST	904,580	851,019	1,582,200	0.00	1,537,224	0.00	1,537,224	1,537,224	0.00
Total Function 2700	SUPPL RETIREMENT PROGRAM	1,063,655	985,944	1,733,400	0.00	1,713,624	0.00	1,713,624	1,713,624	0.00
Major Function 2000	Support Services	1,080,155	985,944	1,733,400	0.00	1,713,624	0.00	1,713,624	1,713,624	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	2,632,504	2,897,021	2,500,000	0.00	2,440,768	0.00	2,440,768	2,440,768	0.00
800	OTHER USES OF FUNDS	2,632,504	2,897,021	2,500,000	0.00	2,440,768	0.00	2,440,768	2,440,768	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	2,632,504	2,897,021	2,500,000	0.00	2,440,768	0.00	2,440,768	2,440,768	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	2,632,504	2,897,021	2,500,000	0.00	2,440,768	0.00	2,440,768	2,440,768	0.00
Total Fund 701	EARLY RETIREMENT PLAN FUND	3,712,658	3,882,966	4,233,400	0.00	4,154,392	0.00	4,154,392	4,154,392	0.00

Requirements Report

		FY 2018-19	FY 2019-20	FY 2020-21 Current Budget	FY 2020-21 Current Budget FTE	FY 2021-22 Proposed Budget	FY 2021-22 Proposed FTE	Approved 2021-22	Adopted 2021-22	Adopted FTE
Fund 705	SCHOLARSHIP FUND									
Function 5200	TRANSFERS OF FUNDS									
710	FUND MODIFICATIONS	5,000	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
700	TRANSFERS	5,000	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 5200	TRANSFERS OF FUNDS	5,000	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Major Function 5000	Other Uses	5,000	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Function 7000	UNAPPRO ENDING FUND BAL									
820	RESERVED FOR NEXT YEAR	208,806	213,397	0	0.00	0	0.00	0	0	0.00
800	OTHER USES OF FUNDS	208,806	213,397	0	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPRO ENDING FUND BAL	208,806	213,397	0	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPRO ENDING FUND BAL	208,806	213,397	0	0.00	0	0.00	0	0	0.00
Total Fund 705	SCHOLARSHIP FUND	213,806	213,397	25,000	0.00	25,000	0.00	25,000	25,000	0.00



Tigard-Tualatin School District 23J

"Educate every child"

Supplemental Budget Information

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Categorical Funding Report

	General Fund		ESSER 2/3		IDEA Grant		Title I Grant		SIA		High School Success		Total	
	Budget	FTE			Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
REVENUES														
Revenue From Local Sources	\$ 73,127,999		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 73,127,999	
Revenue from Intermediate Sources	2,270,000		-		-		-		-		-		2,270,000	
Revenue from State Sources	78,804,040		-		-		-		8,103,190		3,832,000		90,739,230	
Revenue from Federal Sources	-		6,087,596		2,593,430		2,016,000		-		-		4,609,430	
Total Revenues	<u>154,202,039</u>		<u>6,087,596</u>		<u>2,593,430</u>		<u>2,016,000</u>		<u>8,103,190</u>		<u>3,832,000</u>		<u>170,746,659</u>	
EXPENDITURES BY MAJOR FUNCTION														
Instruction	102,569,284	784.80	1,549,295	2.22	1,736,720	13.52	1,842,177	12.20	3,801,192	44.50	1,147,774	6.87	112,646,442	864.11
Support Services	59,813,271	345.31	4,168,301	17.63	856,710	8.74	119,654	1.43	4,301,998	24.75	2,684,226	12.95	71,944,160	410.81
Enterprise and Community Services	344,660	3.25	370,000		-	-	54,169	0.65	-	-	-	-	768,829	3.90
Interfund Transfers	325,000	-	-		-	-	-	-	-	-	-	-	325,000	-
Total Expenditures	<u>163,052,215</u>	<u>1,133.36</u>	<u>6,087,596.00</u>	<u>19.85</u>	<u>2,593,430</u>	<u>22.26</u>	<u>2,016,000</u>	<u>14.28</u>	<u>8,103,190</u>	<u>69.25</u>	<u>3,832,000</u>	<u>19.82</u>	<u>185,684,431</u>	<u>1,278.82</u>
Excess (Deficiency of Revenue over Expenditures	(8,850,176)		-		-		-		-		-		(8,850,176)	
Fund Balances Beginning	<u>31,000,000</u>		-		-		-		-		-		<u>31,000,000</u>	
Fund Balances Ending	<u>\$ 22,149,824</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ 22,149,824</u>	

This report shows uses of funds for funds and grants within funds that account for a large portion of instruction and support services.

Other than the Food Service Fund federal revenue, ESSER, IDEA and Title IA are the two largest federal grants.

Funds and grants shown in this report account for:

- 94% of the District budget for State Resources
- 90% of the District budget for Instruction
- 89% of the District budget for Support Services
- 99% of the District FTE for Instruction
- 98% of the District FTE for Support Services

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Staff Assignments

	# Students	General Fund				Special Revenue Funds				Capital Projects Facilities Acquisition and Construction
		Instruction	Support Services	Enterprise and Community Services	Total General Fund	Instruction	Support Services	Enterprise and Community Services	Total Special Revenue Funds	
Elementary Schools (10)	5,533									
Licensed		307.62	14.10		321.72	14.04	4.50	-	18.54	-
Classified		72.62	48.75	-	121.37	9.66	14.69	12.81	37.16	-
Administrative		-	10.00	-	10.00	-	6.00	-	6.00	-
Total FTE		380.24	72.85	-	453.09	23.70	25.19	12.81	61.70	-
Middle Schools (3)	2,866									
Licensed		136.51	8.00	-	144.51	15.59	5.20	-	20.79	-
Classified		24.90	41.08	-	65.98	14.31	6.44	5.25	26.00	-
Administrative		-	5.00	-	5.00	-	-	-	-	-
Total FTE		161.41	54.08	-	215.49	29.90	11.64	5.25	46.79	-
High Schools (2)	3,772									
Licensed		184.86	17.34	-	202.20	9.45	8.27	1.00	18.72	-
Classified		37.06	46.88	1.00	84.94	18.38	3.00	11.81	33.19	-
Administrative		-	7.50	-	-	-	1.00	-	1.00	-
Confidential and Managers		-	-	-	-	-	-	-	1.00	-
Total FTE		221.92	71.72	1.00	294.64	27.83	12.27	12.81	53.91	-
Alternative Education (1)	185									
Licensed		10.25	1.00	-	11.25	2.10	3.60	-	5.70	-
Classified		5.09	4.87	-	9.96	-	1.00	1.00	2.00	-
Administrative		-	1.00	-	1.00	-	-	-	-	-
Confidential and Managers		-	-	-	-	-	-	-	-	-
Total FTE		15.34	6.87	-	22.21	2.10	4.60	1.00	7.70	-
District Level	12,356									
Licensed		3.74	21.35	0.75	25.84	1.00	8.70	-	9.70	-
Classified		2.14	91.44	1.50	95.08	0.88	5.49	4.34	10.71	1.50
Administrative		-	13.99	-	13.99	-	1.51	-	1.51	0.50
Confidential and Managers		-	13.00	-	13.00	-	3.00	1.00	4.00	-
Total FTE		5.89	139.78	2.25	147.92	1.88	18.70	5.34	25.92	2.00
Licensed	12,356	642.98	61.79	0.75	705.52	42.18	30.27	1.00	73.45	-
Classified		141.82	233.02	2.50	377.34	43.23	30.62	35.22	109.06	1.50
Administrative		-	37.49	-	37.49	-	8.51	-	8.51	0.50
Confidential and Managers		-	13.00	-	13.00	-	3.00	1.00	4.00	-
Total FTE		784.80	345.30	3.25	1,133.35	85.41	72.40	37.22	195.02	2.00

students per Tigard-Tualatin School District Enrollment Forecast Update January, 2021
Portland State University Population Research Center. Mid range estimate

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Estimates of Personal Services Cost by Employee Group

Fund	Employee Group	2021-22 Adopted Budget	
		Personnel Services Total	
		Cost	FTE
General Fund	Licensed	\$ 92,804,842	705.52
	Classified	30,947,099	377.34
	Administrative	8,409,344	37.49
	Managerial and Confidential	1,911,286	13.00
		<u>134,072,571</u>	<u>1,133.35</u>
Food Service Fund	Classified	2,387,142	33.57
	Managerial and Confidential	178,330	1.00
		<u>2,565,472</u>	<u>34.57</u>
Community Building and Grounds Use Fund	Classified	<u>100,538</u>	<u>1.00</u>
Federal Grants Fund	Licensed	2,730,156	22.39
	Classified	1,109,363	15.33
	Administrative	98,650	0.43
	Managerial and Confidential	138,423	1.00
		<u>4,076,592</u>	<u>39.15</u>
Elementary & Secondary Schools Emergency Relief	Licensed	1,240,972.00	7.72
	Classified	306,271	9.13
	Administrative	556,716	3.00
		<u>2,103,959</u>	<u>19.85</u>
Student Investment Account Fund	Licensed	2,816,319	21.50
	Classified	2,632,338	43.75
	Administrative	579,040	3.00
	Managerial and Confidential	132,287	1.00
		<u>6,159,984</u>	<u>69.25</u>
High School Success Act Fund (Measure 98)	Licensed	1,993,804	15.94
	Classified	149,932	2.00
	Administrative	293,592	1.88
		<u>2,437,328</u>	<u>19.82</u>
State, County, and Local Grants Fund	Licensed	778,429	5.90
	Classified	123,607	4.28
	Administrative	55,996	0.20
	Managerial and Confidential	314,793	1.00
		<u>1,272,825</u>	<u>11.38</u>
Capital Projects Fund	Classified	147,590	1.50
	Managerial and Confidential	62,870	-
	Administrative	126,169	0.50
		<u>336,629</u>	<u>2.00</u>
Total All Funds		<u>\$ 153,125,898</u>	<u>1,330.37</u>

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Estimates of Personal Services Cost by Program

		2021-22 Adopted Budget	
		Personal	
		Services Total	
Fund	Activity	Cost	FTE
General Fund	Elementary K-5	32,656,571	259.03
	Middle School Programs	16,885,592	127.00
	High School Programs	21,671,824	165.38
	High School Extracurricular	693,535	6.00
	Pre-Kindergarten Programs	1,183,989	12.50
	Programs for Talented and Gifted	396,702	3.01
	Restrictive Programs for Students with Disabilities	2,159,678	22.21
	Less Restrictive Programs for Students with Disabilities	11,291,917	130.18
	Remediation	767,185	5.56
	Alternative Education	2,132,072	20.14
	English Second Language Programs	3,841,826	33.77
	Attendance and Social Work Services	1,217,311	16.81
	Guidance Services	6,213,779	50.27
	Health Services	244,816	2.00
	Psychological Services	666,263	5.25
	Speech Pathology and Audiology Services	345,008	2.60
	Service Direction, Student Support Services	586,252	3.26
	Improvement of Instruction Services	2,076,168	13.66
	Educational Media Services	1,391,163	17.31
	Assessment and Testing Services	381,193	3.00
	Instructional Staff Development	589,786	3.77
	Executive Administration Services	761,429	3.00
	Office of the Principal Services	10,422,687	84.77
	Direction of Business Support Services	390,992	2.00
	Fiscal Services	1,704,369	12.50
	Operation and Maintenance of Plant Services	6,676,631	72.50
	Student Transportation Services	2,211,443	26.60
	Internal Services	400,095	4.00
	Information Services	482,460	2.75
	Staff Services	1,443,382	6.75
	Technology Services	1,884,803	12.50
	Food Services	5,950	0.06
	Community Services	223,844	2.19
	Custody and Care of Children Services	71,856	1.00
		<u>134,072,571</u>	<u>1,133.35</u>
Food Service Fund	Food Services	<u>2,565,472</u>	<u>34.57</u>
Community Building and Grounds Use Fund	Community Services	<u>100,538</u>	<u>1.00</u>
Federal Grants Fund	Restrictive Programs for Students with Disabilities	385,806	5.74
	Less Restrictive Programs for Students with Disabilities	1,190,302	10.00
	Remediation	1,133,683	12.20
	Guidance Services	264,956	2.10
	Psychological Services	143,907	1.00
	Speech Pathology and Audiology Services	187,191	1.60
	Student Support Services	164,538	1.18
	Improvement of Instruction	77,798	0.93
	Instructional Staff Development	312,412	2.75
	Planning, Research, Development Services	125,981	1.00
	Community Services	<u>90,018</u>	<u>0.65</u>
		<u>4,076,592</u>	<u>39.15</u>

Tigard-Tualatin School District 23J
FY 2021-22 Adopted Budget
Estimates of Personal Services Cost by Program

Fund	Activity	2021-22 Adopted Budget	
		Personal Services Total	
		Cost	FTE
Elementary & Secondary Schools Emergency Relief (ESSER 2/3) Fund	Middle School Programs	165,411	1.22
	High School Programs	135,583	1.00
	Guidance Services	271,166	2.00
	Health Services	333,981	8.13
	Instructional Staff Development	67,614	0.50
	Office of Principal Services	<u>1,130,204</u>	<u>7.00</u>
		<u>2,103,959</u>	<u>19.85</u>
Student Investment Account Fund	Elementary K-5	521,299	5.00
	Restrictive Programs for Students with Disabilities	1,434,464	27.00
	Less Restrictive Programs for Students with Disabilities	976,861	8.00
	English Second Language Programs	582,953	4.50
	Attendance and Social Work Services	992,131	13.75
	Guidance Services	1,076,836	8.00
	Office of Principal Services	<u>575,440</u>	<u>3.00</u>
		<u>6,159,984</u>	<u>69.25</u>
High School Success Act Fund (Measure 98)	Middle School Programs	111,186	0.87
	High School Programs	655,755	6.00
	Guidance Services	678,082	5.87
	Improvement of Instructional Services	832,486	6.08
	Office of Principal Services	<u>159,819</u>	<u>1.00</u>
		<u>2,437,328</u>	<u>19.82</u>
State, County, and Local Grants Fund	Pre-Kindergarten Programs	209,836	3.00
	Other Programs	140,064	1.87
	Guidance Services	43,499	0.40
	Service Direction, Student Support Services	27,998	0.10
	Instructional Staff Development	<u>851,428</u>	<u>6.01</u>
		<u>1,272,825</u>	<u>11.38</u>
Capital Projects Fund	Service Area Direction	<u>336,629</u>	<u>2.00</u>
Total All Funds		<u>153,125,898</u>	<u>1,330.37</u>

2020-2021 LICENSED SALARY SCHEDULE TIGARD-TUALATIN SCHOOL DISTRICT 23J

BENEFITS INCLUDE PERS PICKUP based on 190 Contract Days

RANGE	A	B	C	D	E	F	RANGE
STEP	BA	BA+24	BA+45	MA BA+60	MA+20 BA+80	MA+40 BA+100	STEP
1	42,953	44,672	46,387	48,107	49,824	51,543	1
2	45,101	46,819	48,538	50,256	51,972	54,042	2
3	47,246	48,965	50,682	52,401	54,121	56,538	3
4	49,395	51,115	52,831	54,549	56,267	59,039	4
5	51,544	53,259	54,979	56,695	58,413	61,535	5
6	53,691	55,408	57,126	58,846	60,563	64,034	6
7	55,838	57,555	59,273	60,992	62,712	66,531	7
8	57,986	59,702	61,421	63,139	64,856	69,030	8
9	60,132	61,851	63,569	65,286	67,004	71,526	9
10	62,279	63,998	65,717	67,437	69,153	74,027	10
11	64,429	66,146	67,864	69,583	71,302	76,523	11
12	66,576	68,295	70,013	71,731	73,448	79,023	12
13	68,725	70,444	72,161	73,880	75,599	81,520	13
14	0	0	74,307	76,025	77,744	84,019	14
15	0	0	76,457	78,173	79,891	86,516	15

2.5% increase over 19/20

Schedule rounded to the nearest whole dollar

2020-2021 CLASSIFIED SALARY SCHEDULE
TIGARD-TUALATIN SCHOOL DISTRICT 23J

STEP	C	D	E	F	G	H	I	STEP
2	\$14.29	\$14.99	\$15.76	\$16.50	\$17.32	\$18.26	\$19.15	2
3	\$14.70	\$15.43	\$16.22	\$16.99	\$17.88	\$18.80	\$19.73	3
4	\$15.15	\$15.89	\$16.72	\$17.53	\$18.41	\$19.34	\$20.29	4
5	\$15.64	\$16.38	\$17.23	\$18.06	\$18.96	\$19.89	\$20.91	5
6	\$16.09	\$16.87	\$17.74	\$18.61	\$19.53	\$20.50	\$21.55	6
7	\$16.53	\$17.36	\$18.28	\$19.18	\$20.16	\$21.12	\$22.22	7
8	\$17.03	\$17.92	\$18.82	\$19.75	\$20.76	\$21.77	\$22.86	8
9	\$17.65	\$18.54	\$19.44	\$20.40	\$21.47	\$22.52	\$23.62	9
10	\$18.18	\$19.09	\$20.04	\$21.02	\$22.11	\$23.19	\$24.32	10
11	\$18.73	\$19.66	\$20.64	\$21.65	\$22.77	\$23.89	\$25.05	11

STEP	J	K	L	M	N	O	P	STEP
2	\$20.08	\$21.09	\$22.19	\$23.26	\$24.44	\$25.65	\$26.93	2
3	\$20.73	\$21.74	\$22.83	\$23.95	\$25.16	\$26.43	\$27.74	3
4	\$21.32	\$22.38	\$23.49	\$24.69	\$25.92	\$27.18	\$28.56	4
5	\$21.94	\$23.07	\$24.26	\$25.44	\$26.67	\$28.04	\$29.44	5
6	\$22.62	\$23.76	\$24.94	\$26.14	\$27.49	\$28.88	\$30.35	6
7	\$23.28	\$24.46	\$25.68	\$26.96	\$28.31	\$29.72	\$31.23	7
8	\$23.97	\$25.18	\$26.45	\$27.79	\$29.15	\$30.61	\$32.15	8
9	\$24.87	\$26.06	\$27.43	\$28.76	\$30.18	\$31.71	\$33.30	9
10	\$25.62	\$26.83	\$28.25	\$29.63	\$31.09	\$32.66	\$34.30	10
11	\$26.39	\$27.63	\$29.09	\$30.51	\$32.02	\$33.64	\$35.33	11

EXEMPT EMPLOYEES (based on 261 work days)

STEP	AA	AB	AC	STEP
2	\$74,759	\$78,449	\$82,316	2
3	\$77,166	\$80,967	\$84,959	3
4	\$79,302	\$83,211	\$87,312	4
5	\$81,692	\$85,722	\$89,948	5
6	\$84,263	\$88,419	\$92,777	6
7	\$86,804	\$91,084	\$95,573	7
8	\$89,311	\$93,717	\$98,338	8
9	\$92,448	\$97,008	\$101,787	9
10	\$95,222	\$99,918	\$104,840	10
11	\$98,078	\$102,915	\$107,985	11

TRADES (based on 261 day calendar)

STEP	A	B	C	STEP
2	\$53,270	\$56,073	\$59,024	2
3	\$55,458	\$58,377	\$61,450	3
4	\$57,647	\$60,681	\$63,875	4
5	\$59,837	\$62,987	\$66,301	5
6	\$62,026	\$65,291	\$68,727	6
7	\$64,214	\$67,594	\$71,152	7
8	\$66,404	\$69,899	\$73,578	8
9	\$68,593	\$72,204	\$76,004	9
10	\$70,782	\$74,508	\$78,429	10
11	\$72,971	\$76,812	\$80,855	11

No Step

STEP	C	D	E	F	G	H	I	STEP
9A*	\$19.29	\$20.21	\$21.21	\$22.30	\$23.41	\$24.59	\$25.85	9A*
9B*	\$19.63	\$20.63	\$21.65	\$22.73	\$23.87	\$25.05	\$26.34	9B*

STEP	J	K	L	M	N	O	P	STEP
9A*	\$27.12	\$28.44	\$29.92	\$31.37	\$32.97	\$34.60	\$36.34	9A*
9B*	\$27.64	\$29.05	\$30.49	\$32.01	\$33.59	\$35.28	\$37.04	9B*

updated 12/2019

APPENDIX A: CLASSIFICATION CHART

	CLASSIFICATION	CURRENT RANGE	JOB DESCRIPTION
1	ACCOUNTING/CLERICAL	N	Senior Purchasing Specialist
1	ACCOUNTING/CLERICAL	L-O	Accounting Specialist
1	ACCOUNTING/CLERICAL	M	Payroll & Benefits Specialist 3
1	ACCOUNTING/CLERICAL	J-L	Accounts Payable Clerk
1	ACCOUNTING/CLERICAL	J-L	Accounts Payable Clerk (FS)
1	ACCOUNTING/CLERICAL	K-L	Payroll & Benefits Specialist 2
1	ACCOUNTING/CLERICAL	P	Data Reporting Analyst
2	PRINT SHOP	L	Print Shop Supervisor
2	PRINT SHOP	H	Print Shop Assistant
3	CUSTODIAL	M	Custodial Services Coordinator
3	CUSTODIAL	L-M	Building Specialist 4
3	CUSTODIAL	J-L	Building Specialist 2
3	CUSTODIAL	J	Warehouse (FS)/Laundry Coordinator
3	CUSTODIAL	I	Building Specialist 1
3	CUSTODIAL	I	Team Leader 1
3	CUSTODIAL	H-M	Floor Technician
3	CUSTODIAL	E-G	Utility/Cleaning Technician
4	MAINTENANCE	P	Plant Electrical Supervisor
4	MAINTENANCE	O	Journeyman Electrician
4	MAINTENANCE	N-P	HVAC/R 2
4	MAINTENANCE	N-O	Maintenance Carpenter Lead
4	MAINTENANCE	M	Maintenance Grounds Lead
4	MAINTENANCE	K-N	Maintenance Mfg Plant Electrician Apprentice
4	MAINTENANCE	K-M	HVAC/R 1
4	MAINTENANCE	K-M	Limited Energy Technician (LME)
4	MAINTENANCE	K-M	Maintenance & Door Specialist
4	MAINTENANCE	K-M	Maintenance & Mech./Metal Specialist
4	MAINTENANCE	K-M	Maintenance Carpenter
4	MAINTENANCE	P	Maintenance Plumber
4	MAINTENANCE	K-L	HVAC/R PMT
4	MAINTENANCE	H-I	Maintenance Grounds
4	MAINTENANCE	P	Maintenance Journeyman Plumber
5	TRANSPORTATION	L	Demographic Data Specialist
5	TRANSPORTATION	J	Lead Driver/Trainer
5	TRANSPORTATION	J	Routing Specialist
5	TRANSPORTATION	I	Minibus Driver
5	TRANSPORTATION	H-J	Van Driver
5	TRANSPORTATION	J	Dispatcher/Minibus Driver
6	FOOD SERVICE	M	Food Service Manager
6	FOOD SERVICE	F	Food Service Assistant 3
6	FOOD SERVICE	E	Food Service Assistant 2
6	FOOD SERVICE	C	Food Service Assistant 1

7	SECRETARIAL	M	Executive. Assistant T & L
7	SECRETARIAL	L	Administrative Specialist 4
7	SECRETARIAL	L	High School Head Secretary
7	SECRETARIAL	K	Prevention Specialist
7	SECRETARIAL	K	Administrative Specialist 3
7	SECRETARIAL	K	School Head Secretary ES MS
7	SECRETARIAL	J	Administrative Specialist 2
7	SECRETARIAL	J-K	School Secretary 4
7	SECRETARIAL	I	Administrative Specialist 1
7	SECRETARIAL	I	Receptionist 2
7	SECRETARIAL	I	School Secretary 3
7	SECRETARIAL	H	School Secretary 2
7	SECRETARIAL	G	Receptionist 1
7	SECRETARIAL	G	School Secretary 1
8	COMPUTER SERVICES	AA-AB	District Systems Administrator
8	COMPUTER SERVICES	AA-AB	Web Specialist
8	COMPUTER SERVICES	AA-AB	IV System Administrator
8	COMPUTER SERVICES	AB	Network System Administrator
8	COMPUTER SERVICES	AA	Instructional Technology Specialist
8	COMPUTER SERVICES	AA-AB	Technical Support Manager
8	COMPUTER SERVICES	P	Student Information Coordinator
8	COMPUTER SERVICES	P	ESIS Trainer Support
8	COMPUTER SERVICES	M	Technical Support Coordinator (District)
8	COMPUTER SERVICES	K	Computer Technician Bldg 9-12
8	COMPUTER SERVICES	J-K	Help Desk Technology
8	COMPUTER SERVICES	J	Data Coordinator 2
8	COMPUTER SERVICES	I	Data Coordinator 1
8	COMPUTER SERVICES	I	Technology Coordinator Bldg K-8
9	INSTRUCTIONAL ASSIST	I	Instructional Assistant 4
9	INSTRUCTIONAL ASSIST	I	Instructional Assistant 4 YTP
9	INSTRUCTIONAL ASSIST	I	Learning Specialist Assistant
9	INSTRUCTIONAL ASSIST	I	Media Assistant 3 Tech 6-12
9	INSTRUCTIONAL ASSIST	H	Instructional Assistant 3
9	INSTRUCTIONAL ASSIST	H	Instructional Assistant 3 - ELL
9	INSTRUCTIONAL ASSIST	H	Instructional Assistant 3 - Title 1*
9	INSTRUCTIONAL ASSIST	G-H	Instructional Assistant 2
9	INSTRUCTIONAL ASSIST	E	Instructional Assistant 1
11	SECURITY	J	Campus Security Lead
11	SECURITY	H	Campus Security

rev: 01/17

*Title 1 - required 2 years of college

ADMINISTRATIVE SALARY SCHEDULE 2020-21
Tigard-Tualatin School District
BASED ON 250 DAYS
Effective July 1, 2020

STEP	STEP%	DIRECTOR A	DIRECTOR B	DIRECTOR C	DIRECTOR D	DIRECTOR E
A	85%	\$103,690	\$0	\$0	\$0	\$0
B	90%	\$109,789	\$0	\$0	\$0	\$0
C	95%	\$115,889	\$118,130	\$125,058	\$129,427	\$140,205
D	97%	\$118,328	\$120,617	\$127,690	\$132,152	\$143,157
E	100%	\$121,988	\$124,347	\$131,639	\$136,240	\$147,584

STEP	STEP%	MS ASSOC PRINC	HS ASSOC PRINC	ES PRINC	MS PRINC	HS PRINC
A	85%	\$0	\$0	\$0	\$0	\$0
B	90%	\$0	\$0	\$0	\$0	\$0
C	95%	\$115,888	\$117,586	\$123,340	\$125,056	\$133,693
D	97%	\$118,328	\$120,062	\$125,937	\$127,689	\$136,508
E	100%	\$121,988	\$123,774	\$129,832	\$131,639	\$140,730

STEP	STEP%	ES ASSOC PRINC	ES PRINC
A	85%	\$0	\$0
B	90%	\$0	\$0
C	95%	\$113,473	\$123,340
D	97%	\$115,862	\$125,937
E	100%	\$119,445	\$129,832

Cola applied 2.5%

Dollar amount rounded to the nearest dollar

DIRECTOR A = Title 3 Administrator, Director of Equity/Inclusion
DIRECTOR B = Assoc. Director T&L, Assoc. Director Student Services
DIRECTOR C= Assoc. Director of Human Resources
DIRECTOR D= Director of Options Program
DIRECTOR E= Levels Director H.S.

2020-2021 MANAGER/CONFIDENTIAL SALARY SCHEDULE
Tigard-Tualatin School District

STEP	AA	B	C	D	E	F	G	H	I	J
1	49,483	60,336	61,542	63,489	64,766	69,736	72,731	79,433	88,334	95,828
2	51,292	62,541	63,792	65,811	67,137	72,287	75,392	82,339	91,567	99,336
3	53,103	64,748	66,043	68,135	69,507	74,838	78,053	85,246	94,799	102,842
4	54,913	66,956	68,295	70,456	71,877	77,390	80,714	88,152	98,033	106,350
5	56,724	69,162	70,546	72,779	74,245	79,940	83,375	91,057	101,264	109,856
6	58,535	71,371	72,799	75,103	76,613	82,493	86,036	93,964	104,495	113,360
7	60,647	73,947	75,426	77,812	79,378	85,469	89,140	97,354	108,266	117,438

Dollar amount rounded to the nearest dollar

261 contract days

AA-Security Lead-HS

C-

D-Night Custodial Services Coordinator/ Manager, HR, Adm. Asst.

E- Superintendent, Adm Ast- 256 contract days

F-Payroll Manager, Trauma Specialist,

Transportation Manager, Grant Accountant, Upward Bound Project Director

H- Facilities Manager, Custodial/Grounds Manager

I - Assessment Coordinator, Bond Accountant, Controller , Food Service Manager, ORTI Project Manager

J-Information Technology Manager

2.5% increase from 2019/20

20/21 Superintendent Salary Schedule

Superintendent

STEP A	\$0.00
STEP B	\$0.00
STEP C	\$0.00
STEP D	\$0.00
STEP E	\$200,593.00

**CABINET SALARY SCHEDULE 2020-21
TIGARD TUALATIN SCHOOL DISTRICT
BASED ON A 255 DAY CONTRACT**

	EXTENDED	CABINET	ASST. SUP
STEP A	\$0.00	\$0.00	\$0.00
STEP B	\$0.00	\$0.00	\$0.00
STEP C	\$140,205	\$142,573	\$0.00
STEP D	\$143,157	\$145,575	\$0.00
STEP E	\$147,584	\$150,077	\$155,800

This includes a 2.5% COLA from 19-20

Extended Cabinet E-Director of IT

Schedule rounded to the nearest dollar amount



Tigard-Tualatin School District 23J

"Educate every child"

~The End~