

Riverdale School District

Multnomah County School District 51J



Cover artwork created by: High School Student

2024-25 Proposed Budget

July 1, 2024 - June 30, 2025

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RIVERDALE SCHOOL DISTRICT #51J

PORTLAND, OREGON

PROPOSED BUDGET 2024-2025



Christopher Russo
Superintendent

Prepared by:

Nicole Bassen
Business Manager

RIVERDALE SCHOOL DISTRICT 51J
PROPOSED BUDGET 2024-2025
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INTRODUCTION

April 8, 2024

Dear Riverdale Budget Committee Members and Community,

As I near the completion of my second year as your superintendent at Riverdale School District, I enter this budget season with a better understanding of its educational ethos and a carefully cultivated optimism about its evolving financial systems and fiscal outlook.

With specific guidance and oversight of our business office, the collective admin team has gone through almost every aspect of operations to optimize expenditure and leverage revenue. Understanding that the SSF has been lower than expected and enrollment still needs to recover to its pre-pandemic levels, the District has adjusted its fiscal approach to assess and leverage every dollar for optimal educational use without compromising programming. Though we will still need to dip into contingency for the 24-25 SY to maintain our current level of services, it is significantly less than anticipated. It would have been more if we hadn't taken measured action over the past year and a half. As a result, our reserves will remain stable and within policy requirements, and our short—and long-term outlook will be steady, bolstered by newly established fiscal systems and processes accompanied by transparent and tiered oversight.

A summary of efficiencies and leveraged funds to date:

Increased Revenues

- Investments: The District has made a concerted effort to keep available cash flow in the Local Government Investment Pool, a low risk interest yielding investment strategy. In 2022-23, the District's investment revenue was about \$91,000. To date, the District's investment revenue for 2023-24 is \$85,000. For comparison in 2021-22, investment revenue was only \$12,000.

\$176,000
- Grants: The District engaged a grant writer in August 2023. With the assistance of this position, the District has been awarded money for additional resources.

\$70,000
- Tuition Rates: The Board approved a 4% tuition increase for the 2023-24 school year.

\$46,000
- Facility Rentals: In 2022-23, the District generated \$26,000 in facility use rentals, and so far for 2023-24 \$55,000. For comparison in 2021-22, revenue was only \$120.

\$81,000

Decreased Expenditures

- Staffing Optimization: The District has leveraged vacancies and staff attrition, including retirements and other departures. **\$325,000**
- Contracts: Improved contracting and quoting processes resulting in competitive pricing. **\$80,000**

State School Fund Optimizations

- We are eligible to receive further revenue from the state in the following funding areas: English language learners, teacher experience, and high-cost disability. Adjustments in these three areas impact not just last year and this year, but as a part of the State School Fund formula, will continue to be factored into future years' allocations. **\$500,000**

**By implementing the savings and revenue detailed above, Riverdale was able to offset increased costs for an overall \$1.2 Million.*

The Riverdale School District is most fortunate to draw upon a wide variety of revenue streams not afforded most public school districts in Oregon. The Riverdale Foundation will again augment the District's revenue by \$1.1M, 9.5% of our total general fund revenue. The local levy will bring another \$1.04M to supplement district services further. Tuition paid by students attending districts that don't release transfer students brings an additional \$1.16M in estimated revenue to Riverdale. Both schools' Parent/Teacher Clubs (PTC) raised considerable funds to upgrade the GS and HS kitchens. Grants such as Title, High School Success, IDEA, and the Student Investment Act (SIA) further support the District's services offered to students. These many revenue sources augment the funds provided to the District from the State of Oregon's *State Schools Fund* for the upcoming biennium.

The Riverdale community takes full advantage of these additional revenue sources to offer the most progressive K-12 program possible. As you can see from last year's [Riverdale Annual](#) and this year's Niche #2 Ranking in Oregon, we provide a comprehensive and tailored education for all students, regardless of their unique needs, and a competitive, on-par equivalent to any private or public institution in the State of Oregon.

We recommend refining our educational service delivery model through expenditure efficiencies and leveraged revenue. From this systemic fiscal platform, we will focus on building enrollment by leveraging the anticipated adoption of the IB program at the HS. Additionally, within this optimization of financial practices, we recommend maintaining a fiscally conservative budgeting

philosophy, hedging against potential SSF volatility, and pending contract negotiations affecting the subsequent 2025-27 funding biennium.

I would like to thank our district office staff for their efforts in preparing the 2024/25 budget.

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

Warm wishes,

A handwritten signature in black ink that reads "Chris Russo". The signature is written in a cursive, flowing style.

Christopher Russo
Superintendent

**Riverdale School District 51J
2024-25 Budget Committee & District Staff**

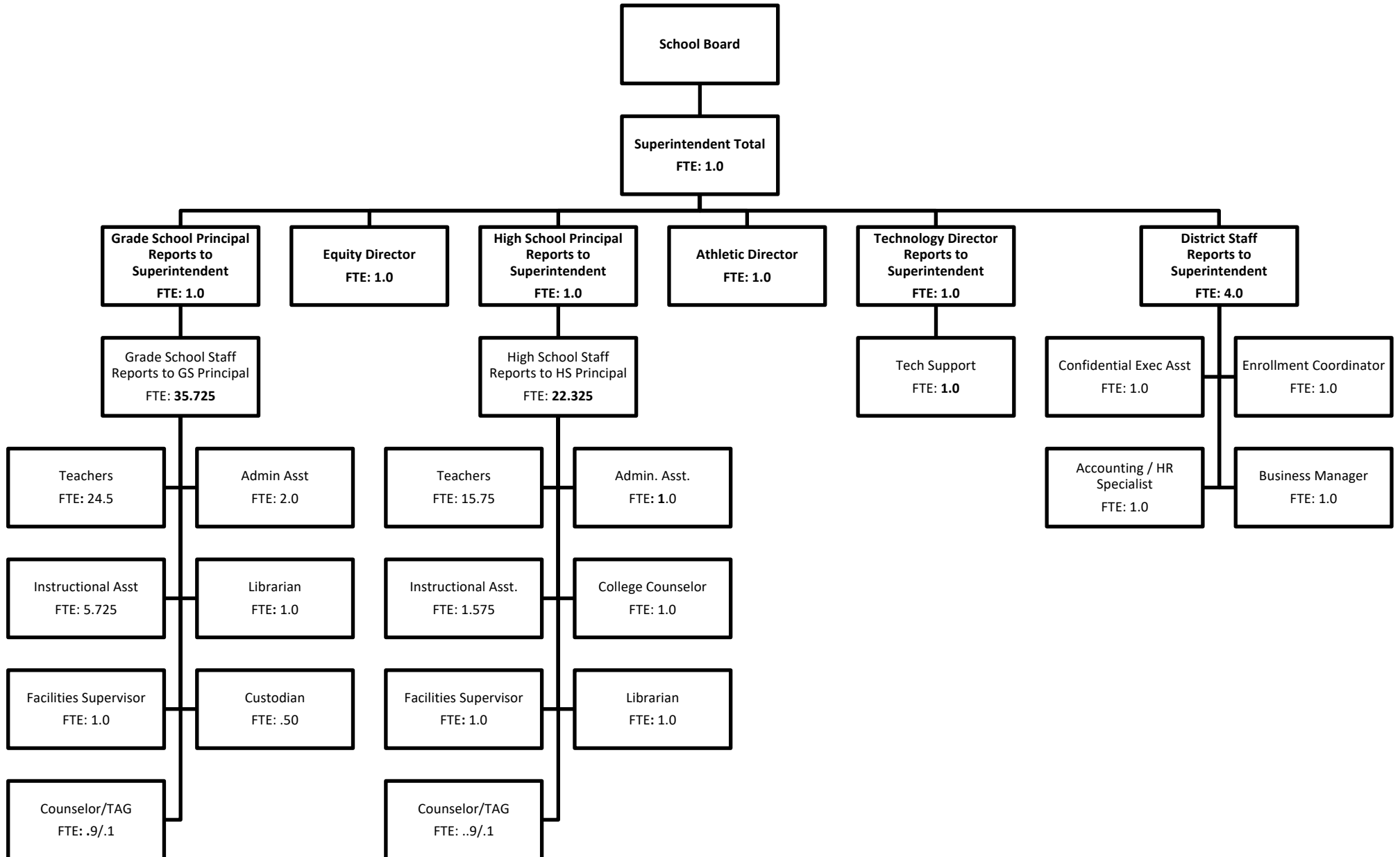
Board Members	Role	Term Expires
Michele Rosenbaum	Board Chair	6/30/25
Mina Stricklin	Board Vice Chair	6/30/27
Jeff Dominitz	Board Member	6/30/25
Ali Lanenga	Board Member	6/30/27
Kevin McPherson	Board Member	6/30/25

Budget Committee Members	Role	Term Expires
Olga Dal	Citizen Member	6/30/26
Jenny Ko	Citizen Member	6/30/25
Jon Palmer	Citizen Member	6/30/26
David Simbro	Citizen Member	6/30/26
Shaina Weinstein	Citizen Member	6/30/26

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

Riverdale School District 51J

Organization Chart 2024-2025 Budget



RIVERDALE SCHOOL DISTRICT #51J BUDGET PROCESS

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

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

PROPOSED BUDGET

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

APPROVED BUDGET

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

ADOPTED BUDGET

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

After the budget hearing and consideration of public testimony, the School Board adopts the budget. The adopted budget becomes the short-term operational plan and fiscal guideline for the Riverdale School District board of directors and administrative staff for the 2024-2025 fiscal year.

SUPPLEMENTAL BUDGETS

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

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

BUDGET OFFICER AND COMMITTEE

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

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

BUDGET FORMAT

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

REVENUE

Major Sources

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

EXPENDITURES

Expenditures are classified by function and object

Major Functions

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

Major Objects

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



Riverdale School District Budget Calendar 2024-25

Adopted 09.11.2023

			Inform / Review	Action	
	August 14, 2023	School Board Meeting 9:00 AM - Board opens Budget Committee Application process for vacant position and alternates.	✓		Riverdale GS
	August 28, 2023	School Board Meeting 6:00 PM - Board reviews draft 2024-25 Budget Calendar		✓	Riverdale GS
	September 11, 2023	School Board Meeting 6:00 PM - Board approves 2024-25 Budget Calendar		✓	Riverdale GS
	September 30, 2023	Budget Committee Applications due to the District			Virtual
	October 9, 2023	School Board Meeting 6:00 PM - Board will review names of persons submitting applications and appoint persons to fill any vacant positions			
	December 11, 2023	School Board Meeting 6:00 PM - Financial update to review need for mid-year amendment	✓		Riverdale GS
	January 22, 2024	School Board Meeting 6:00 PM - Possible mid-year amendment		✓	Riverdale GS
	April 3, 2024	Publish 1st Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 10, 2024	Publish 2nd Notice of Budget Committee Meeting (5 to 30 days before the meeting)			Lake Oswego Review
	April 10, 2024	Budget Committee Workshop 6:00 PM - Budget Process and Role of the Budget Committee - Provide update on State School Fund and Revenue - Budget Committee to ask questions about process	✓		Riverdale GS
	April 17, 2024	1st Budget Committee Meeting 6:00 PM - Public Testimony Proposed Budget: - Receive Superintendent's 2024-25 Proposed Budget message - Elect Budget Committee Officers - Budget Committee discussion - Public Testimony	✓		Lake Oswego Review
	May 1, 2024	2nd Budget Committee Meeting 6:00 PM - Public Testimony Approved Budget: - Budget Committee discussion - Public testimony - Budget Committee approves 2024-25 Proposed Budget and tax levies		✓	Riverdale GS
	May 10, 2024	Approved Budget to TSCC (no later than May 15, 2024) TSCC Commissioners will review, discuss, and certify the budget			
	May 13, 2024	School Board Meeting 6:00 PM - Possible year end amendment		✓	Riverdale GS
	May 29, 2024	Publish Notice of Budget Hearing and Budget Summary			Lake Oswego Review
	June 10, 2024	School Board Meeting 6:00 PM Adopted Budget: Board conducts a public hearing, adopts budget, makes appropriations and imposes taxes		✓	Riverdale GS
	July 15, 2024	Submit Tax Certification documentations File budget information with County Recorder and Designated Agencies			

FINANCIAL SECTION

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

At the start of the 2022 SY, the District undertook the ambitious goal of defining a new, 3-year strategic plan, and completed the work by January 2023. The strategic plan is built upon 5 strategic priority areas, and within each area are community guided actions. The resulting work honored existing initiative and interest while seeding with ambition and innovation for the future. Year 1 of the strategic plan (22-23) embodied the concept of implementing while building as many of the initiatives outlined are foundational. The work continues forward, for Year 2 & 3, prioritizing by cost, focus and need. Riverdale's strategic plan is intentional and dynamic in design, allowing for the inflow of new prioritized work.

The interactive plan can be found on our website: <https://www.riverdaleschool.com/about-us/district-data/strategic-plan-2022-25>

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

<u>Campus Safety & Design</u>
Education at Riverdale cannot occur without a robust, modern, and safe campus infrastructure. To meet the needs of 21st Century learning, Riverdale must actively embrace innovation and remain current in practice and structure to ensure the most progressive and secure of learning environments
<u>District Identity & Sustainability</u>
Riverdale embraces both its public and private identities and acknowledges that for short and long term sustainability there should be a concerted and deliberate focus on developing a unified campus identity and tie specific recruitment and marketing efforts in support of.
<u>Learning & Instruction</u>
Riverdale cultivates life-long learning of students, teachers, and staff. Learning encompasses the information, skills, and habits of mind that students will acquire, and instruction encompasses how they acquire the information, skills, and habits of mind. Learning and instruction are the core of what we do as an educational institution.
<u>Community and Belonging</u>
Our community is made up of all the individuals who make our school district what it is: students, educational, administrative, & support staff, parents & caregivers, school board members, and volunteers. We are a diverse group coming from all over the world and now residing in neighborhoods across the Portland Metro area. Riverdale School District strives to be a place where everyone feels like they belong as their most authentic, unique selves.
<u>Communication & Connection</u>
Riverdale strives to provide our community with timely, relevant and transparent communication in a multitude of formats. Our goal is to continually create opportunities for cross-campus alignment that facilitate a strong, unified community identity. Community involvement and input is of the utmost importance in achieving our goals.

The work of aligning district efforts with the Strategic Plan includes using the details of the plan to inform the district's budget. The 2023-24 Proposed Budget maintained investments in the financial priorities identified in 2022-23 as well as expand to include the actionable items *as feasible* through the 24-25SY. Not all priorities have a financial component to them but are included to give an overview of the work being done/projected to be done across the district. The column furthest right are estimated costs—red being additional cost, purple being funded within the existing budget. These are estimates/predictions and could be subject to change depending on the plan itself.

ACTION PLAN for 2022-25			
Priority: Learning and instruction			
BEGIN & END DATES COGNIA Standard	ACTION	RELATED TIME OUTCOMES & ARTIFACTS	RESOURCES - COST
December 2022-2025 COGNIA Standards: (C2) #12, #13, #14 (C3): #18, #19, #20, #21, #22 (C4): #28	<p>Math Curriculum K-12: Evaluate, adopt and implement/update a new math curriculum that meets the student populations' needs; (Year 2/3) Articulate, build, and ensure clear math acceleration pathways grades 6-8 that accounts for flexible and adaptive matriculation to HS.</p> <p><u>Math Curriculum K-12</u></p> <ul style="list-style-type: none"> UPDATE: HS Math adoption Completed. GS math adoption in the planning stages 	<ul style="list-style-type: none"> Articulated math curriculum k-12; articulated compacting/advanced tracks grades 6-12 curriculum fully aligned to CCSS. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 4k; potential additional 1 FTE (127k FBC for year 2/3) Sponsor: GS and HS Principals

<p>March 2023-2025</p> <p>COGNIA Standards:</p> <p>(C2) #12, #13, #14</p> <p>(C3) #18, #19, #20, #21, #22</p> <p>(C4): #28</p> <p>COGNIA Stem Standards</p> <p>(STEM 1): #1, #2, #3, #4</p> <p>(STEM 2): #5, #6, #7, #8</p> <p>(STEM 3): #9, #10, #11, #12</p> <p>(STEM 4): #13, #14, #15, #16</p>	<p>STEM/STEAM Electives 7-12: Review, select, and implement a set of 7-8/HS STEM/STEAM curricular options for electives; (Year 2) Research, Frame and implement at least two 1-week in duration Maker Experiences per year grades k-6 using Design Thinking/like STEM thinking model.</p> <p><u>STEM/STEAM Electives 7-12</u></p> <ul style="list-style-type: none"> UPDATE: Initiative revised. Focused on after school programming. <p><u>Doner Proposal</u></p>	<ul style="list-style-type: none"> Grade 6-12 articulated STEM elective/coursework options K-5 Maker experiences planned 	<ul style="list-style-type: none"> Staff time allocated during the school year for Maker Experiences Additional staffing (see about as it would be split with math FTE) (127k FBC). Up to 50k one time expense with 15k recurring. Sponsor: Superintendent
<p>Sept 2022-2025</p> <p>COGNIA Standards:</p> <p>(C1) #1</p> <p>(C2) #12, #13, #14</p> <p>(C3): #16, #17, #18, #19, #20, #21, #22</p> <p>(C4): #26, #27, #28</p>	<p>TAG Programming: Revise, Frame and Implement a GS TAG programming model that complies with Division 22 reqs; Revise, Frame and Implement a HS TAG programming model that complies with Division 22 reqs;</p> <p><u>HS TAG Work Plan</u></p> <p><u>GS TAG Work Plan</u></p> <ul style="list-style-type: none"> UPDATE: TAG programming underway at both GS and HS. 	<ul style="list-style-type: none"> Revised and implemented TAG plans at both the HS and GS. 	<ul style="list-style-type: none"> (2) TAG stipends @ 4-6k (2) TAG training scheduled during the year (Wed. early release). Sponsors: GS and HS Principals
<p>2022-2025</p> <p>COGNIA Standards:</p> <p>(C1) #1</p> <p>(C2) #12, #13, #14</p> <p>(C3): #16, #17, #18, #19, #20, #21, #22</p> <p>(C4): #26, #27, #28</p>	<p>SpED: Review, align and implement a GS-HS SpEd program model.</p> <p><u>SpED</u></p> <ul style="list-style-type: none"> UPDATE: SPED program under review. 	<ul style="list-style-type: none"> Defined articulated SpEd program model. 	<ul style="list-style-type: none"> Staff collaboration time; hourly payment for beyond school day work estimated 1k; TOSA support \$525 daily up to 5k Sponsor: GS Principal

2022-2025 COGNIA Standards (C2) #11, #12, #13, #14 (C3): #18, #19, #20, #21, #22, #28	Experiential Learning: Revise, re-align, frame and implement a K-12 field study program. <u>Experiential Learning</u> <ul style="list-style-type: none"> ● UPDATE: Experiential programming initiative implemented and evolving. 	<ul style="list-style-type: none"> ● Continuum articulated and experiences identified and planned for 	<ul style="list-style-type: none"> ● Currently \$350 per child (includes all costs) collected at HS. Adjusted cost will come once the program is framed. ● Sponsor: HS Principal
2022-2025 COGNIA Standards: (C1) #5, #6 (C4): #24	New Teacher Mentor Program: Create and implement a new teacher mentor program (new to district or profession). <u>New Teacher Mentor Program</u> <u>Completed Mentor Program Plan</u> <ul style="list-style-type: none"> ● UPDATE: Mentor program implemented 	<ul style="list-style-type: none"> ● Outlined mentor plan to include responsibilities and logistics. 	<ul style="list-style-type: none"> ● Total cost of program ~\$36K ● Sponsor: HS Principal
2022-2025 COGNIA Standards: (C2) #12, #13, #14 (C3): #16, #18, #19, #20, #21, #22	Spanish/Foreign Language: Align, expand, articulate and implement GS-HS Spanish program continuum; Identify, expand and create program articulation for up to two more foreign languages; Establish and implement a foreign exchange program provider and process. <u>Spanish/Foreign Language</u> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled contingent upon budget. 	<ul style="list-style-type: none"> ● Spanish GS-HS continuum established with staff/materials support. 	<ul style="list-style-type: none"> ● Staff collaboration time; hourly payment for beyond school day work estimated 1k; ● Additional staffing (127k FBC) ● Sponsor: Superintendent
2022-2025 COGNIA Standards: (C2): #13	Curriculum Coordinator: (Year 3) Frame the scope of work, and hire a curriculum coordinator with focus on STEAM.	<ul style="list-style-type: none"> ● Job description created, scope of work defined to include reportables, position hired. 	<ul style="list-style-type: none"> ● Additional staffing (127k FBC) ● Sponsor: Superintendent

	<u>Curriculum Coordinator</u> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled contingent upon budget. 		
2022-2025 COGNIA Standards: (C2): #13	GS AP/DEI Coordinator: (Year 3) Frame the scope of work, and hire a GS assistant principal/dean of students. <u>AP/DEI Director Hire</u> <ul style="list-style-type: none"> ● UPDATE: AP is proposed as part of the 24-25 budget. DEI coordinator posted and interviews underway 	<ul style="list-style-type: none"> ● Job description created, scope of work defined to include reportables, position hired. 	<ul style="list-style-type: none"> ● Additional staffing (see about as it would be split with math FTE) (137-167k FBC) ● Sponsor: Superintendent and GS Principal
2022-2025 COGNIA Standards: (C1) #1, #5,#6 (C2): #11, #12, #13, #14, #15 (C3) #16 (C4): #24, #26, #28 COGNIA Stem Standards (STEM 1): #1, #2, #3, #4 (STEM 2): #5, #6, #7, #8 (STEM 3): #9, #10, #11, #12 (STEM 4): #13, #14, #15, #16	K-12 Curriculum/Pedagogical Alignment: Create and implement a curriculum adoption cycle that is aligned and matches the State’s timelines for review and adoption; Align and articulate GS and HS curriculum/pedagogy with a focus on 8th grade transition; Incorporate and implement required DEI State standards on tribal history, genocide and Holocaust studies, and ethnic studies. <u>K-12 Curriculum/Pedagogical Alignment</u> <ul style="list-style-type: none"> ● UPDATE: Curriculum adoption aligned with State timelines, with further articulation needed at the 8/9th transition. 	<ul style="list-style-type: none"> ● Adoption cycle and process established to include k-12 subject matter. ● 8/9 transition goals, objectives identified and established. ● Curricular documents created to implement required State standards. 	<ul style="list-style-type: none"> ● Staff collaboration time; hourly payment for beyond school day work estimated 2k per area of focus. ● Estimated curriculum adoption by subject \$50-\$100K per subject. *50k currently budgeted ● Sponsor: Superintendent and GS and HS Principals.

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

(C4): #26, #27, #28			<ul style="list-style-type: none"> ● Sponsor: GS Principal
2022-2025 COGNIA Standards (C2) #11, #12, #13, #14 (C3): #18, #19, #20, #21, #22, #28	Pre-School: (Year 2) Research models, assess viability, draft a plan and program outline, and implement a Riverdale Preschool program. <u>Pre-School</u> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled contingent upon budget. 	<ul style="list-style-type: none"> ● Models researched, viability assessed, and plans presented to the Board for approval. 	<ul style="list-style-type: none"> ● Looking to push to the 2024-2025 school year ● More research and preparations required ● Looking into grant opportunities to help offset cost to the district ● Sponsor: Superintendent

Priority: Campus
Safety and Design.

BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C2): #11 (C4): #24, #26	<p>Conditional Use Permit: Initiate and implement through completion the GS Conditional Use process from compliance to physical plant upgrades; Cost out physical plant enhancement and stage out over permitted time; (Year 2/3) prioritize and implement enhancements that focus on improving traffic flow/parking/student safety.</p> <p><u>Conditional Use Permit</u></p> <ul style="list-style-type: none"> • UPDATE: In the process of resolution. 	<ul style="list-style-type: none"> • Board reports given marking progress against required actions and timelines • New Conditional Use Permit • Identified list of physical plant enhancements and timelines for completion. 	<ul style="list-style-type: none"> • Permitting/Contracting for permits up to 60k • Enhancements up to 150k • Sponsor: Business Manager
2022-2023 COGNIA Standards: (C4): #26	<p>GS/HS Air Conditioning Installation/HVAC: Spec, bid, and install a viable air conditioning solution for the upstairs GS classrooms.</p> <p><u>GS/HS Air Conditioning Installation/HVAC Upgrade</u></p> <ul style="list-style-type: none"> • UPDATE: Plan completed. 	<ul style="list-style-type: none"> • Three bids obtained. • System installed. 	<ul style="list-style-type: none"> • Estimated purchase and installation costs. Up to 67k (would use remaining Bond money) • Sponsor: Business Manager
2023-2024 COGNIA Standards: (C4): #26	<p>GS Kitchen Upgrade (Year 2) Spec, design, bid, and upgrade the existing GS cafeteria to meet food production needs and safety requirements.</p>	<ul style="list-style-type: none"> • Evidence of bidding, planning for desired end. • Upgrades completed 	<ul style="list-style-type: none"> • Estimated purchase and installation costs \$150k-\$250K depending on changes. • Sponsor: Business Manager

	<u>GS Kitchen Upgrade/Service Compliance</u> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 		
2022-2023 COGNIA Standards: (C4): #26	Upgrade Security System: Spec, bid, and upgrade the existing physical and cyber safety and security systems with a focus on modernization and parallel infrastructures across both schools. <u>Upgrade Physical Security Systems</u> <u>Upgrade GS PA System</u> <u>PACE Compliance</u> <ul style="list-style-type: none"> ● UPDATE: Plan completed. 	<ul style="list-style-type: none"> ● Deficiency/Need analysis completed with recommendation. ● Bids completed ● Equipment installed. 	<ul style="list-style-type: none"> ● Estimated purchase and installation costs. *Video surveillance (recording capacity): 6k ● Access control system: :8k ● New/additional Cameras: 10k ● New/upgraded PA system: 85k ● Achieve PACE cyber security compliance ● Implement Physical Security Patrol ● Sponsor: IT Director
2022-2025 COGNIA Standards: (C3): #22 (C4): #24	Tech Replacement/Upgrade Plan: Create a 3 year tech replacement plan/cycle; Plan, stage, and implement both new (Year 2/3) and existing replacement cycles to include technology innovations. <u>Tech Replacement/Upgrade Plan</u> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 	<ul style="list-style-type: none"> ● Completed plan to include replacement cycle and innovation budgets. 	<ul style="list-style-type: none"> ● Estimated yearly replacement/innovation costs. ● To maintain (user end hardware only): \$137k ● To innovate (user end hardware only): \$155k ● Infrastructure Updates/Maintenance \$33k ● Software/peripherals/Consumables, etc: \$112k ● Sponsor: IT Director Total Current Allocation: \$207k Difference Needed: \$280-327k year 2-3
2022-2025 COGNIA Standards: (C1) #1 (C2) #15	Upgrade HS/GS Meeting Areas: Assess, bid, and purchase upgraded AV equipment for both HS/GS; (Year 2/3) Upgrade and purchase seating options (covered areas outside/bleachers/etc); DEI-centered	<ul style="list-style-type: none"> ● Evidence of bidding, planning for desired end. ● Upgrades completed. 	<ul style="list-style-type: none"> ● Estimated purchase and installation costs ● AV for both HS/GS \$45-55k ● Sponsor: IT Director

(C4): #26	<p>upgrades such as more restrooms to be gender inclusive.</p> <p><u>Upgrade HS/GS Meeting Areas</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled contingent upon budget. 		
2022-2023 COGNIA Standards: (C4): #26	<p>Food Services: Review and Recommend extensions/enhancements to existing lunch/food service programs at both the GS and HS; (Year 2/3) Implement any respective changes to food service.</p> <p><u>Food Services</u></p> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 	<ul style="list-style-type: none"> ● Evidence of planning and decision making process. ● Changes to program implemented 	<ul style="list-style-type: none"> ● To be paid by parents. Meals range from \$5-\$10 depending on what is added. Breakfast and sides or extras are additional. ● parents pay between 1-3k per year per child. ● Sponsor: Superintendent and Business Manager
2022-2025 COGNIA Standards: (C2): #11 (C3): #22 (C4): #24, #26	<p>Campus/Program Expansion: Review and Assess viability of existing land/site options for MS/Fine Arts/New HS/PreSchool; (Year 2/3) Cost Out and Propose a recommendation to the Board to decide pathways forward.</p> <p><u>Campus/Program Expansion</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled contingent upon budget. 	<ul style="list-style-type: none"> ● Board updates/briefs with property analysis, Bond analysis, options cost out to include recommendations. 	<ul style="list-style-type: none"> ● Costs TBD by project ● Sponsor: Superintendent and Business Manager
2022-2023 COGNIA Standards: (C4): #26	<p>Emergency Operations Plan: Review and Outline a viable district wide safety plan. Create and include site-based plans for required drills/emergency preparation, and include reunification plans. Train staff on outlined procedures and processes (build into 3-year training plan).</p>	<ul style="list-style-type: none"> ● Completed plan that is legally reviewed; Board brief for presentation. 	<ul style="list-style-type: none"> ● Sponsor: Superintendent

	<u>Emergency Operations Plan</u> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 		
<div>Priority District Identity and Campus Sustainability</div>			
BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C1) #2, #4 (C2): #11 (C4): #24, #26	<p>Enrollment & Marketing: Brainstorm, prioritize, articulate, and implement a marketing/recruiting plan for increased student enrollment (with a focus on the HS).</p> <p>8/18/23 Enrollment & Marketing: Put a 1-page mission, value and goals in Annual. Suggested action is to specifically explore and select a framework/focus for the District, especially the HS. (IB, AP, STEM, ARTS etc). Mission, vision and goals.</p> <p><u>Enrollment & Marketing</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed and in process of implementing. 	<ul style="list-style-type: none"> ● Completed plan 	<ul style="list-style-type: none"> ● Estimated marketing budget: 20k ● Staff time ● Sponsor: Superintendent, Comms, and Enrollment Coordinator.

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

2022-2023 COGNIA Standards: (C1) #2 (C2) #11	<p>Business Manual: Compile, prioritize and create a Business Manual (inclusive of all key operational protocols) with a yearly cycle of review and update to the Board.</p> <p><u>Business Manual</u></p> <ul style="list-style-type: none"> ● UPDATE: In process. 	<ul style="list-style-type: none"> ● Completed Handbook/manual 	<ul style="list-style-type: none"> ● N/A ● Staff time ● Sponsor: Business Manager
2023-2024 COGNIA Standards	<p>Grant Writer: Implement the grant writer recommendation finance sub-committee (outlined within the <i>Budgeting Process</i> action). Solicit a vendor, approve the contract, prioritize grant foci, and write grants to meet prioritized areas.</p> <p><u>Grant Writer</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed. 	<ul style="list-style-type: none"> ● Contract approved ● Written grants ● Letters of award 	
2022-2023 COGNIA Standards C2): #11	<p>COGNIA Reaccreditation: Prepare and complete COGNIA's re-accreditation process; (Year 3) Assess, organize and prepare for a COGNIA STEM accreditation.</p> <p><u>COGNIA Reaccreditation</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative tabled due to accreditation being moved out one year. 	<ul style="list-style-type: none"> ● Re-Accreditation granted ● STEM accreditation granted 	<ul style="list-style-type: none"> ● Staff time ● Reaccreditation (up to 5k)-- inclusive of all costs/travel/lodging/food for accreditors (as necessary). Cost -per accreditation ● Sponsor: Superintendent and HS Principal
2022-2023 COGNIA Standards C2): #11	<p>Asbestos Management Plan: Prepare and complete a District asbestos management plan that complies with Div 22 standards.</p> <p><u>Asbestos Management Plan</u></p> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process 	<ul style="list-style-type: none"> ● Plan created and implemented. 	<ul style="list-style-type: none"> ● Estimated costs 5k ● Sponsor: Business Manager

	of implementing.		
2022-2023 COGNIA Standards C2): #11	<p>Healthy and Safe School Plan: Prepare and complete a District Healthy and Safe Schools plan that complies with Div 22 standards.</p> <p><u>Healthy and Safe School Plan</u></p> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 	<ul style="list-style-type: none"> ● Plan created and implemented. 	<ul style="list-style-type: none"> ● Estimated costs 5k ● Sponsor: Business Manager
2023 - 2025	<p>First Aid Certification: Create and implement certification plan for district employees</p> <p><u>First Aid Certification</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed in process of implementing. 	<ul style="list-style-type: none"> ● Plan created and implemented 	<ul style="list-style-type: none"> ● Estimated costs: ~ \$1,850 per year ● Sponsor: Athletic Director
2023-2025	<p>Facility Rentals: Coordinate and elevate facility rental process to maximize impact on district revenue</p> <p><u>Facility Rentals</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed in process of implementing. 	<ul style="list-style-type: none"> ● Plan created and implemented 	<ul style="list-style-type: none"> ● Estimated costs: \$500 ● Sponsor: Athletic Director

Priority: Community and Belonging

BEGIN & END DATES	ACTION	RELATED OUTCOMES/ARTIFACTS	RESOURCES: COST & TIME
2022-2025 COGNIA Standards: (C1) #4 (C4): #24, #28	<p>Sports and Club Sports: Create new/expand existing sports and club activities that match the district's need and interest and support its marketing endeavors.</p> <p><u>Sports and Club Sports</u></p> <ul style="list-style-type: none"> UPDATE: Initiative completed and in process of implementing. 	<ul style="list-style-type: none"> Interest/need assessment. Expanded options 	<ul style="list-style-type: none"> Each additional school provided middle school head coach would cost about \$5,300 per year Each additional school provided high school coach would cost about \$8,600* per year *Assumption is that we would add one (1) additional. Sponsor: Athletic Director
2022-2025 COGNIA Standards: (C1) #2 (C2): #11 (C4): #24, #26	<p>Class Size Review of Literature: Compile and review existing and current educational recommendations supported by a literature review to inform the District's class size practices.</p> <p><u>Class Size Review of Literature</u></p> <ul style="list-style-type: none"> UPDATE: Initiative completed. 	<ul style="list-style-type: none"> Completed literature review. presented as a Board brief. 	<ul style="list-style-type: none"> N/A Staff time Sponsor: Superintendent
2022-2025 COGNIA Standards: (C1) #3, #4 (C4): #24, #28	<p>Extra-Curricular: Perform an extra-curricular needs assessment; prioritize and implement a plan of expansion that includes viable suggestions from the needs assessment.</p> <p><u>Extra-Curricular</u></p> <ul style="list-style-type: none"> Initiative completed and in process of implementing. 	<ul style="list-style-type: none"> Interest/need assessment. Expanded options 	<ul style="list-style-type: none"> Each additional advisor would cost between \$3,700 and \$4,200* per year *Assumption is that we would add one (1) additional. Co-Op Sports will cost estimated \$2k - \$4k depending on number of participants Sponsor: Athletic Director and Superintendent

2022-2025 COGNIA Standards: (C1)#1, #3, #4 (C2) #11 (C4): #24	<p>Community Building: Create, prioritize, and implement a community engagement plan that is culturally inclusive, bridges the GS & HS, engages local business partners, alumni, and unites both in district and out of district community members;</p> <p><u>Community Building</u></p> <ul style="list-style-type: none"> ● UPDATE: Plan completed and in process of implementing. 	<ul style="list-style-type: none"> ● Completed plan 	<ul style="list-style-type: none"> ● 8k (misc support: transportations/rentals/swag etc.) ● Staff time ● Sponsor: Superintendent
2022-2025 COGNIA Standards: (C1) #2, #4 (C2): #10, #11 (C4): #24, #28	<p>District Identity: Reframe, repack, and clearly Articulate/Market/communicate the district's academic identity; Examine, prioritize, and implement a community engagement plan; Examine, explore, and incorporate greater options/access for AP/accelerated coursework; Analyze and recommend on a unified district mascot; create a student profile K-12 of desirable attributes/skills that spans the socio-emotional and executive functioning domains.</p> <p><u>District Identity</u></p> <ul style="list-style-type: none"> ● Initiative completed and in process of implementing. 	<ul style="list-style-type: none"> ● Completed plan ● Completed Student Profile. ● Recommendation on District mascot. ● Completed and incorporated AP/accelerated program recommendation 	<ul style="list-style-type: none"> ● Staff collaboration time; hourly payment for beyond school day work estimated 4k; ● Additional staffing to support AP/accelerated programming. (up to 127k FBC for year 2) ● Sponsor: Superintendent
2022-2025 COGNIA Standards: (C1) #1, #3, #4 (C2): #10, #11, #15 (C3): #16, #17 (C4): #24, #26, #28	<p>Equity Audit: (Year 3) Complete a comprehensive district equity and inclusion audit to inform its equity plan.</p> <p><u>Equity Audit</u></p> <ul style="list-style-type: none"> ● UPDATE: Will move to year 3. 	<ul style="list-style-type: none"> ● Completed Audit 	<ul style="list-style-type: none"> ● Estimated cost of hiring an external audit up to 5k. ● Sponsor: DEI Team

<p>2022-2025</p> <p>COGNIA Standards:</p> <p>(C1) #1, #3, #4</p> <p>(C2): #10, #11, #15</p> <p>(C3): #16, #17</p> <p>(C4): #24, #26</p>	<p>Educational Equity Advisory Committee: (Year 3) Form and convene the State-required (SB 732) Educational Equity Advisory Committee.</p> <p>In 2021, the Oregon Legislature passed SB732 which requires all public school districts to form an Educational Equity Advisory Committee. Districts with an average daily membership of 10,000 or less are required to first convene a District Equity Council by September 15, 2025. OAR 581-022-2307 states that a DEC “shall be selected by the school district board and school district superintendent and must be composed of parents, employees, students and community members from the school district.” In addition, “the school district superintendent is responsible for coordinating the member nomination process and proposing finalists to the school district board.”</p> <p><u>Educational Equity Advisory Committee</u></p> <ul style="list-style-type: none"> ● UPDATE: Not Completed 	<ul style="list-style-type: none"> ● Formed and convened EEAC 	<ul style="list-style-type: none"> ● Sponsor: DEI Team
<p>2022-2025</p> <p>COGNIA Standards:</p> <p>(C1) #4,</p>	<p>Community Service Expansion: Create, prioritize, and implement a MS-HS community service plan tracks and authenticates student hours, reviews/vets potential partners for service and allows 8th graders to earn hours.</p> <p><u>Community Service Expansion</u></p> <ul style="list-style-type: none"> ● UPDATE: Plan completed in process of implementing. 	<ul style="list-style-type: none"> ● Completed process for vetting, assigning and verifying/tracking community service hours. 	<ul style="list-style-type: none"> ● Extra duty stipend up to 4k. ● Sponsor: HS Principal

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

2022-2025 COGNIA Standards: (C2) #11	<p>Website: Brainstorm the structure, bid the service, and revise/remake the current webpage to match the district's marketing designs.</p> <p><u>Website</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed. 	<ul style="list-style-type: none"> ● Completed and migrated website 	<ul style="list-style-type: none"> ● Upgraded service 6k ● Sponsor: Comms
2022-2025 COGNIA Standards: (C1) #1 (C2): #8, #11	<p>Complaint & Records Request Process: Create and implement a streamlined legal and transparent process for tracking, responding to, and resolving all lodged complaints/records requests.</p> <p><u>Complaint & Records Request Process</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed and in process of implementing/fine tuning. 	<ul style="list-style-type: none"> ● Completed and established process. ● Board reports on complaints/records requests. 	<ul style="list-style-type: none"> ● 70k (legal fees based on this year's projected expenditures). 30k not budgeted. ● Staff time 80 hours admin/40 hours support staff. ● Sponsor: Superintendent
2022-2025 COGNIA Standards: (C1) #3 (C2): #7, #8, #9, #11 (C3): #16, #17 (C4): #25, #26, #28, #29	<p>Three-Year Strategic Plan: Create a process, implement the steps for gathering input, and craft a streamlined and representative strategic plan; identify metrics, process and timeline for a bi-yearly report-out on strategic plan progress.</p> <p><u>Strategic Plan Work Plan</u></p> <p><u>Three-Year Strategic Plan</u></p> <ul style="list-style-type: none"> ● UPDATE: Initiative completed. 	<ul style="list-style-type: none"> ● Drafted 3-year strategic plan to include work plans and measurable objectives. 	<ul style="list-style-type: none"> ● N/A ● Staff time ● Sponsor: Superintendent

Budget Overview

Over the past nine years, Riverdale has consistently operated in a deficit spending position, except for three instances, including 2022-23 when we received an additional contribution from our Foundation. Continuing on this path was not viable long-term. A concentrated effort began early in the 2022-23 school year to review all aspects of our operations and to optimize expenditures and leverage revenue where possible. During the 2022-23 school year the board approved the creation of an eight person subcommittee whose charge was to review revenue generating and cost saving measures and make a prioritized recommendation to the board. The committee brought forward a list of recommendations for consideration and to date the implemented measures have saved the district \$1.2M.

Increased Revenues

- *Investments: (\$176,000)*
 - The District has made every effort to keep available cash flow in the Local Government Investment Pool, a low risk interest yielding investment strategy.
- *Grants: (\$70,000)*
 - The District engaged a grant writer in August 2023. With the assistance of this position, the District has been awarded money for additional resources.
- *Tuition Rates: (\$46,000)*
 - The Board approved a 4% tuition increase for the 2023-24 school year.
- *Facility Rentals: (\$81,000)*
 - In 2022-23, the District generated \$26,000 in facility use rentals, and so far for 2023-24 \$55,000. For comparison in 2021-22, revenue was only \$120.

Decreased Expenditures

- *Staffing Optimization: (\$325,000)*
 - The District has leveraged vacancies and staff attrition, including retirements and other departures.
- *Contracts: (\$80,000)*
 - Improved contracting and quoting processes resulting in competitive pricing.

State School Fund Optimizations: (\$500,000)

- In addition to the above measures another area that was reviewed was the State School Fund Formula. Through streamlining and updating the reporting process the district was able to receive additional revenue from the State in the following areas: English language learners, teacher experience and high cost disability. Adjustments in these three areas impact not just last year and this year, but as a part of the State School Fund formula, will continue to be factored into future years' allocations.

The work that has been done sets a stable foundation for Riverdale as we move into the 2024-25 school year. For the 2024-25 fiscal

year general fund revenue is projected to be \$10,830,443 that is an increase of \$141,346 (1.3%) from 2023-24 adopted budget. Expenditures in the general fund for 2024-25 are estimated at \$11,068,740 an increase of \$116,533 (1.1%) from 2023-24 adopted budget. The 2024-25 Proposed Budget includes increases for cost of living adjustments (COLA), insurance, utilities, legal, and property insurance as well as the launch of the International Baccalaureate Programme at the high school. These additions are largely offset by the measures taken over the last two years. The chart below summarizes the next two years' impact for the district including an estimate for 2025-26. For the 2025-26 school year we will be heading into a new biennial budget cycle, marked by numerous uncertainties primarily stemming from the timing of the State budget. However, the following is an initial projection based on current information available.

General Fund	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2025-26 Estimate
Revenue	\$ 10,888,513	\$ 10,689,097	\$ 10,830,443	\$ 11,068,899
Salaries	\$ 5,497,276	\$ 5,629,794	\$ 5,614,333	\$ 5,782,763
Associated Payroll	\$ 2,966,410	\$ 3,128,645	\$ 3,194,593	\$ 3,258,485
Non-Personnel	\$ 2,275,751	\$ 2,193,768	\$ 2,259,813	\$ 2,282,411
	\$ 10,739,436	\$ 10,952,207	\$ 11,068,740	\$ 11,323,660
Estimated Deficit (w/o fund balance)	\$ 149,077	\$ (263,110)	\$ (238,297)	\$ (254,761)

As you can see we will need to dip into contingency for the 2024-25 school year in order to maintain high levels of programming. We are stabilizing our revenue and expenditure deficit and aligning our expenditure increases with revenues available. The 2024-25 Proposed Budget takes a conservative approach across the board, providing opportunities to possibly make up for this shortfall during the academic year.

The charts on the next two pages outline the major changes in general fund revenue and expenditures from 2023-24 Adopted to 2024-25 Proposed with information on the main drivers.

General Fund Revenues		
Increases		
Property Taxes	\$ 75,000.00	Assumes: 3.3% growth Mult Co, 3% Growth Clack and 95.5% Collection rate. Growth is based on 3-year average.
Local Option Taxes	\$ 29,000.00	Assumes: 3.3% growth Mult Co, 3% Growth Clack and 95.5% Collection rate, Compression of 6.5% Mult Co and 9% Clack
Interest	\$ 35,000.00	Align with current interest rates
Rentals	\$ 45,000.00	Align with 2023-24 rental revenue due to increased facility usage across the district.
State School Fund	\$ 493,376.00	Increase amount due to lower state enrollment as well as updated teacher experience.
Arts Tax	\$ 570.00	Align with 2023-24 receipts
Total Increases	\$ 677,946.00	
Decreases		
Foundation	\$ (362,000.00)	Adjust out one -time additional donation in 2023-24 as well as align to Foundation approved gift for 2024-25
Tuition	\$ (154,600.00)	2023-24 was Based on 93 Tuition students, actual tuition students was 82. Adjusting tuition students to current number for 2024-25. 3% Increase in rates
Fees	\$ (20,000.00)	Alignment of fees with current ORS requirements. Fees will go down as there are limited items that qualify.
Total Reductions	\$ (536,600.00)	
Total Increase	\$ 141,346.00	

General Fund Expenditures		
Increases		
Associated Payroll	\$ 65,948	PERS UAL is 8.5% to meet debt service up from 7.5%, Insurance increase 4% on CAP per RTA agreement
Rentals	\$ 7,447	High School Land lease increase 3%
Utilities	\$ 29,033	Increased costs associated with utility rate increases
Transportation	\$ 22,652	Contract escalation 8%
Legal	\$ 30,000	Based on current usage
Consumable Supplies	\$ 21,770	Free and Reduced Lunch
Insurance	\$ 12,171	Liability and Property insurance estimated 10% increase
*Contingency	\$ 268,042	Align Contingency and Unappropriated fund balance with new district policy DA
Total Increases	\$ 457,063	
Decreases		
Salaries	\$ (15,461)	Reduce one vacant position, streamline Special Education staffing reducing .50 FTE, change in funding allocation for some staff between General Fund and the Special Revenue funds to account for SIA, and Early Learning grants, COLA 3%, sunset retention bonus
Instructional Program Services	\$ (12,347)	Shift the PD budget over to SIA to support IB Professional Development for implementation of the IB program
Repairs & Maintenance	\$ (6,204)	Remove Conditional Use one-time allocation, increase in contracted services costs for our Facility departments
Architect	\$ (10,000)	Remove Conditional Use one-time allocation
Other Non-instructional	\$ (27,581)	Reduce contract with MESD for Payroll Services
Other	\$ (896)	Includes shifts in other property services, telephone fees, postage, audit services and tax assessments
*Unappropriated Fund Balance	\$ (248,229)	Align Contingency and Unappropriated fund balance with new district policy DA
Total Reductions	\$ (320,717)	
Total Increase	\$ 136,346	
*Contingency & Unappropriated Fund Balance	\$ 19,813	No expenditures hit these lines, a budget amendment would be needed to move them into the budget
Total Increase in Spending	\$ 116,533	

Budget Assumptions

Revenue

Student Enrollment Estimates

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

The number of students is a main driver in determining both State School Fund Formula and tuition revenues. The chart below broken down by enrollment type (SSF or Tuition) is an estimate of what we are projecting for enrollment for the 2024-25 school year. This is an 18 student increase over what we currently have. The chart reflects this increase at the grade school, but it will likely occur across both schools. Historically there have been large fluctuations between what we anticipate at this point in the enrollment process and the number of students that show up in September. In an effort to mitigate the financial downturn when this occurs, for the 2024-25 school year we are basing the budget on only eight more State funded students than the 2023-24 school year. This approach minimizes the risk of decline while offering a favorable outlook for additional resources.

2024-25 Enrollment Projection			
Grade	Proposed Enrollment	Tuition	Resident/Transfer
Grades K-8	420	51	369
Grades 9-12	155	31	124
Total Enrollment	575	82	493

Tuition Estimate

The budget subcommittee recommended that the district implement gradual, predictable and continual adjustments to tuition over time. In response to that recommendation, the district increased tuition rates in 2023-24 by 4% and the 2024-25 budget includes the board approved 3% increase. The table below outlines the projected tuition by grade level with a total of 82 students funded through tuition payments. The 2024-25 budget decreases the tuition students from the projected 93 in the 2023-24 adopted budget to our current number of 82. The budget also includes a slight decrease to account for the discount offered to families with more than one student at Riverdale. In the past, the budget has been based on the number of confirmed students at this stage of the enrollment process. Similar to the State School fund, there have been significant variances between the confirmed responses at this point in time and the actual number of students who enroll in September. Again, this is an intentional choice to be conservative while leaving room for additional revenue during the 2024-25 school year.

2024-25 Tuition Projection			
Grades	Tuition	Students	Total Tuition
Kindergarten	\$12,900	8	\$103,200
1st - 4th	14,050	20	281,000
5th - 8th	14,480	23	333,040
9th - 12th	14,990	31	464,690
Total		82	1,181,930
Multi-Student Discount			(24,930)
2024-25 Tuition Budget			\$ 1,157,000

State School Fund Formula Estimate

The State School Fund (SSF) is the primary source of funding for K-12 public education in Oregon. It is allocated by the Oregon Legislature based on various factors such as state revenue forecasts and educational needs. The SSF is sustained by a blend of state and local revenues. The local revenue portion of the allocation is collected directly by the school districts in the form of Property Taxes, while the other sources are collected by the State and sent to the district making up the SSF number in our annual budget. These two numbers together make up the whole of the State School Fund Formula. Allocation of these funds to school districts by the Oregon Department of Education is determined through a formula that takes into account student enrollment and additional weighting for various demographic characteristics.

Resident students and transfer students are counted in the state school funding formula (ADMr); tuition-paying students are not. The SSF formula is calculated on extended ADMw which uses either the current year enrollment or the prior year's, whichever is larger. Riverdale School District also receives a Small Schools Correction in the State Schools Fund Grant as well as the Small High School Grant for schools with fewer than 350 students. The Small Schools Correction is calculated into the State School Fund through the weighted ADMw.

In the upcoming 2024-25 school year, SSF revenue is projected to be \$3,894,000, this is an increase of \$493,376 (14.5%) compared to the 2023-24 adopted budget. This rise is due to an adjustment made to teacher experience within the formula during the 2023-24 school year, which carries forward into subsequent years. The budget allocation for transportation, covering home to school services and curricular field trips, is set at \$293,273 for 2024-25. This is an 8% increase from the prior year. The increase in transportation costs statewide is primarily driven by augmented staffing expenses and inflation. These costs are 70 percent reimbursable under the State School Fund Formula.

2024-25 State School Fund			2024-25 Local Revenues	
Description	Ratio	Amount	Revenue	Amount
ADMr	1	488	Property Taxes	\$ 3,145,000.00
Students in ESL Programs	0.5	4	Federal Forest	-
Students in Pregnant and Parenting Programs	1	0	Common School	73,443.00
IEP Student Capped at 11% of District ADMr	1	53.68	County School	-
Students on IEP Above 11% of ADMR	1	0	In-Lieu	-
Students in Poverty	0.25	10	Total Local Revenue	\$ 3,218,443
Students in Foster Care and Neglected/Delinquent	0.25	0		
Remote Elementary School Correction	1	0		
Small High School Correction	1	88.61		
Post Graduate Scholars	-0.25	0		
Extended ADMw		634.79		
Estimated Formula Revenue per ADMw	\$ 10,882.51	\$ 6,908,105		
Estimated Transportation Grant (70%)	\$ 293,273.00	\$ 205,291.10		
Total Estimated SSF Formula Revenue	\$ 7,113,396		2024-25 Projected SSF Revenue	\$ 3,894,953

Property Taxes

Property taxes are a primary revenue source for funding Riverdale School District's operations. They are determined by the assessed valuation of all taxable property within the District and are collected by the respective Counties. The collection includes current year taxes, prior year taxes, as well as penalties and interest. Presently the tax rate is \$3.8149 per \$1,000 of assessed value. The projected revenue for 2024-25 is \$3,145,000, and is based on a 3.3% increase for Multnomah County and a 3% increase for Clackamas County in assessed value, with a historical collection rate of 95.5%. The county rates were determined based on a 3-year average.

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

Property Taxes	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Budget	2024-25 Proposed
Current Year Taxes	2,688,957	2,804,831	2,860,261	2,930,273	3,024,000	3,099,000
Prior Year Taxes	38,689	39,922	(3,277)	34,700	40,000	40,000
Interest	3,984	1,692	1,160	6,328	6,000	6,000
Total	2,731,631	2,846,445	2,858,144	2,971,300	3,070,000	3,145,000
Percent change	1%	4%	0%	4%	3%	2%

Local Option Levy

In the November 2020 election, community members approved continuation of a 5-year Local Option Levy at the rate of \$1.37 per \$1,000 of assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property-by-property basis. The anticipated amount to be raised for 2024-25 is \$1,052,000 and is based on a 3.3% increase for Multnomah County and a 3% increase for Clackamas County in assessed value, with a historical collection rate of 95.5%. The estimated compression loss which occurs when your tax amount is over the Ballot Measure 5 limits of \$5 per \$1000 of Real Market Value (RMV) for education, is estimated at 6.5% for Multnomah County and 9% for Clackamas County. Local Option Levy funds could impact State School Fund receipts based on HB4117, projections for 2024-25 show that we are within our limits and the levy will not have any impacts to our SSF allocation. The table below outlines the Local Option Levy revenue for the last 4 years of actuals and the current and proposed budget amounts.

Local Option	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Budget	2024-25 Proposed
Current Year Taxes	\$ 918,092	\$ 865,013	\$ 945,364	\$ 989,006	\$ 1,008,000	\$ 1,037,000
Prior Year Taxes	11,018	12,861	-	11,725	15,000	15,000
Interest	1,272	397	-	539	-	-
Total	930,382	878,271	945,364	1,001,270	1,023,000	1,052,000
Percent change	1%	-6%	8%	6%	2%	3%

Foundation Contribution

The Riverdale Schools Foundation is funded from donations from parents and community members and plays a crucial role in supporting the unique characteristics of our public school district, setting us apart from other Oregon public schools. With school funding prone to fluctuations, districts statewide often confront uncertainty, often resulting in reductions to essential programs and services to maintain financial stability. These cuts typically affect programs such as art, music, sports, and after-school activities, as well as staffing levels, including librarians and counselors. It is within this challenging environment that both the Foundation and our Community emerge as essential and vital supports to our continued success.

For the 2024-25 school year, the Foundation has pledged \$1.1M to support Riverdale's operational programming. This marks a decrease of \$362K when compared to the 2023-24 school year. During the 2023-24 school year the Foundation provided an extra one-time gift to the district, which accounts for the majority of the difference. The remainder of the decrease is attributed to aligning the Foundation's contribution to Riverdale with their most recent trend in contributions.

This generous contribution supports the enrichment of our instruction and augments the support services we are able to provide above and beyond the funding provided by the state.

Multnomah Education Service District (MESD) Resolution Funds

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

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

There are more than 60 separate "resolution" services and programs from which component districts choose to spend their annual allocation. In addition, numerous programs are operated on a contracted or fee-for service basis. Some programs may be funded through both resolution and contract dollars. Each participating local school district selects from a menu of services. Due to the decline in enrollment the resolution dollars Riverdale receives has gone down over the last few years. The resolution dollars primarily support our Student Services, these include Speech Pathology, Occupational Therapy, Psychological Services, Assistive Technology, and Nursing. During COVID the district increased nursing services to 1.0 FTE from .40 FTE in order to support the reporting, testing and district needs during the pandemic. This increase and the reduced enrollment created a deficit that has rolled forward. Any amount that exceeds the district's resolution amount is considered contracted services and would need to be paid from an appropriate district source or a reduction in services. In an effort to right size plan selections with resolution dollars the district dropped nursing services for the 2023-24 school year to .50 FTE. In addition the proposed budget includes \$20K to go towards reducing the ~150K \$deficit.

Other Funds and Sources of Revenue

Federal Funds:

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

State Funds:

Student Success Act (SIA) - The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2024-25 estimated allocation for SIA is \$510,000, a decrease of \$32,161 from 2023-24 due to a decline in enrollment. The 2024-25 budget will continue to invest in the following areas:

- Increased access for students in need of academic support, including support for K-8 literacy and math
- Provide social emotional instruction and supports
- Braid racial equity and social justice strategies into our instructional core work
- Well rounded educational offerings including CTE as well as the launch of the International Baccalaureate Programme

Other State Sources include but aren't limited to, High School Success, TAP Grants for Facility Assessments and Long Range Planning as well as the Early Literacy grant. The district is estimated to receive \$144,476 for High School Success funding for 2024-25. High School success will continue the 2023-24 investments in the areas of Dropout prevention, College Level Opportunities and Career and Technical Education.

Other Revenue:

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

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

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

Curriculum Adoptions – These are funded with a transfer from the general fund to a Special Revenue Fund. These funds are to create financial stability and also allow space for curriculum and technology innovation through the realization of annual curriculum adoptions that align with the Oregon Textbook Adoption cycle. Math was completed at the High School in 2023-24 and will be finalized at the Grade School in the 2024-25 school year, the next adoption will be Science in 2025-26.

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

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

Expenditure Overview

Expenditure Assumptions

The 2024-25 proposed budget recommends that current educational services from 2023-24 be continued into the 2023-24 school year. Staffing allocations were maintained in most areas, with the exception of leveraging some vacancies which are proposed not to be filled for next year. These vacancies are non-classroom staff. The development of a budget involves combining data from the current year to date as well as projections through June 30, 2024 and include known needed adjustments to forecast a projection for 2024-25. Below highlights some of the main sources of our expenditures and/or changes between the two years.

Projected Ending Fund Balance (EFB) (General Fund)

At the time of adoption of the budget in June EFB for 2023-24 and thus the beginning fund balance for 2024-25 remains a projection. It is not until the year is audited that the actual EFB is confirmed. The district has been in a deficit spending position in 6 of the last 9 years. During the pandemic the district's fund balance increased, as additional one-time revenues and lower operational expenditures created one-time savings for many districts across the state. Since 2020-21 the district has returned to lower revenues than expenditures and has been using fund balance to support the difference. This year, based on trends and encumbrances to date, in April, we are projecting an ending fund balance of approximately \$800,000. This is a \$158,686 decrease from the audited beginning fund balance for 2023-24 of \$958,686. The decrease is due to a few factors, most notably is the decline in enrollment over the last few years, COLA and inflation increases across the district, as well as a lower than Current Service Level (CSL) funding for our State School Fund. The chart below outlines actuals for 2020-21, 2021-22, and 2022-23 as well as the projection for 2023-24. The adopted 2023-24 budget that was amended in September 2023 showed an original deficit of \$263,110. The largest change from those adopted numbers to the projected below is the increase in SSF revenue caused by the lower enrollment across the state which increases the funding per ADMw that we receive as well as the updated teacher experience within the formula. The district continues to make changes within the current year to help fill the gap.

General Fund	2020-21	2021-22	2022-23	2023-24 Projection*
Revenue	\$ 9,770,963	\$ 9,480,932	\$ 10,888,513	\$ 10,866,105
Fund Balance	\$ 1,482,071	\$ 1,177,227	\$ 809,581	\$ 958,686
Salaries	\$ 5,209,385	\$ 5,174,571	\$ 5,497,276	\$ 5,529,794
Associated Payroll	\$ 3,170,935	\$ 2,761,529	\$ 2,966,410	\$ 3,093,750
Non-Personnel	\$ 1,695,487	\$ 1,912,478	\$ 2,275,751	\$ 2,391,187
	\$ 10,075,807	\$ 9,848,578	\$ 10,739,436	\$ 11,014,731
Deficit (w/o fund balance)	\$ (304,844)	\$ (367,646)	\$ 149,077	\$ (148,626)

* estimates based on current projections

Estimated Fund Balance \$ 810,060

Salaries and Benefits

Personnel Projections

Licensed staff salaries have been set by a bargaining agreement with Riverdale Teachers Association (RTA) through June 30, 2025. The 2024-25 proposed budget includes negotiated 3% COLA, step increases where available and 4% increase on the insurance cap for all staff. Changes in staffing also include a net 1.1875 reduction across the district due to vacancies, the majority of these shifts occurred during the 2023-24 school year and are reflected in the comparison between the two years. Overall, the Salaries are decreasing \$15,461 in 2024-25, this is due to staffing optimizations across the district, including stipends as well as the end of the union negotiated retention bonus.

Public Employees Retirement System (PERS)

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

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

PERS Unfunded Actuarial Liability, UAL, Bond (amount the employer pays for the pension obligation) Riverdale School District participated in a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the rate charged by PERS, the district saved retirement costs by doing this. The district allocates a percentage of payroll monthly into our Debt Service Fund (330) and those funds are used to pay for the principal and interest payments on the debt throughout the year. The rate can fluctuate annually and even throughout the year depending on the total payroll expenditures as well as if there is fund balance available to use to offset the rate. For 2024-25, the rate is estimated to be 8.5% up from 7.5% for 2023-24. This increase is due to a spend down of fund balance in prior years to reduce the rate.

Other Associated Payroll Costs

Other fringe costs include 7.65% FICA, .31% Worker's Compensations, 1% Unemployment, 6% PERS Pick, 1.1% Workers Benefit fund, and .40% for the newly implemented state required Paid Family Medical Leave Act (PFML) (HB 2005). Health Insurance rates for 2024-25 have not been released yet so the proposed budget includes a 4% increase on the cap. Associated payroll costs are estimated to increase \$65,948, mainly due to the increased PERS UAL rate and insurance cap increase.

Non-personnel Costs**Rentals**

Portland Public Schools owns the land where Riverdale High School is located. Each year the lease payments on the land increase. The 2024-25 payments will be \$21,304 per month for a total cost of ~\$255,649 for 2023-24. This is a 3% (\$7,447) cost increase and is built into the lease.

Utilities

Spending is estimated to increase \$29,033 across all utilities for 2024-25. Variable rates were used based on current budget, usage, and trends. Electricity (13%), Fuel (slight decrease), Water and Sewage (29%), Garbage (2%).

Transportation

Expenditures here are projected to increase \$22,652 (7%) for 2024-25 as compared to the 2023-24 budget. Transportation costs have increased due to staff and inflation costs across the state for transportation providers.

Repairs & Maintenance

The 2024-25 proposed budget for repairs and maintenance reflects a decrease of \$6,204, this is due to the removal of the Conditional Use allocation for 2023-24 and some small shifts to cover increased costs within our Facility department. These funds cover custodial, landscaping, field maintenance, HVAC, Boiler, gym floors etc.

Conditional Use

In the prior fiscal year, it was brought to the attention of the district that the current elementary building has a conditional use permit that limits the number of students and staff for the property. The district has not been in compliance with these numbers since 2016 and in order to potentially make adjustments to the permit the district allocated \$40K in 2023-24 to update the Conditional Use Permit. These costs have been removed for 2024-25. These line items are included within Repairs & Maintenance (\$20K), Architect and Dues & Fees (\$20K).

Legal

The proposed budget includes an increase of \$30,000 to align the budget with actual services being used.

Property Insurance Premiums

A variety of factors continue to impact the insurance costs for districts across the state, these include both COVID as well as fraud and cyber security risks. The proposed budget includes a projected 10% increase of \$12,171. Riverdale has had limited claims resulting in our rates being lower than the average across the state.

Other Non-instructional/Professional Technical Services

The proposed budget includes a reduction of \$27,581 to account for the removal of payroll support by MESD.

Supplies

The proposed budget includes a \$21,770 increase in the consumable line item to align budget with expenditures related to Free and Reduced lunch

Other Line Items

The proposed budget includes another \$13,243 decrease across various line items to balance the budget to actual spending. The majority of this decrease was the shift of our professional development budget for 2024-25 over to SIA to support the International Baccalaureate Programme.

Interfund Transfers

The 2024-25 budget includes the \$50,000 annual curriculum adoption.

Contingency and Unappropriated Fund Balance

The School Board, Superintendent and district staff recognize their responsibility to establish an annual budget that delivers exceptional and sustainable educational programming, stability for students and staff, and maintenance of the facilities. It is essential that Riverdale maintain adequate levels of fund balance to mitigate current and future risks (e.g. enrollment decline, unanticipated expenditures, union negotiations, biennial budgeting) and to ensure stable tax rates. During the 2023-24 the Board established policy DA outlining fund balance for the district. Due to the new policy allocations between these line items shifted. In the past couple of years the allocation has been close to split between the two, the new policy outlines a minimum of 5% in Contingency with the remaining going into Unappropriated Fund Balance. The new policy is reflected in the 2024-25 budget.

Contingency and Unappropriated Ending Fund Balance

The 2024-25 budget is built on using \$238,297 in fund balance for the district to support the programming. The current proposal would have the contingency for the General Fund increasing from \$282,695 (2023-24 adopted) to 5% of the 2023-24 estimated year-end expenditures or \$550,737.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed at \$10,966 in this budget. The unappropriated ending fund balance will decrease to align with the updated policy.

Overall the proposed budget includes \$561,703 between the two buckets which is a \$19,813 increase over the 2023-24 budget. They total a little over 5% for the 2024-25 school year.

Other Expenditures

Measure 98

The High School Success fund (202) was initiated by Ballot Measure 98 in support of High School Success. This funding was established to expand programs in three specific areas: Dropout Prevention, Career and Technical Education, and College Level Education Opportunities. The anticipated funding for Measure 98 is approximately \$144,476.

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

- RHS Technology Teacher (this is partially funded through General Fund and SIA)
- RHS Counselor

Student Success Act (SIA)

The largest source of State funding for Riverdale is the Student Success Act (SIA). While the SIA grant is a non-competitive grant, school districts are required to submit an application that outlines a three-year plan that aligns with both the strategic and Continuous Improvement plans for the district. The plan outlines activities, investments, and outcomes and changes to the plan must be submitted to ODE and in some cases approved by the board. The 2024-25 estimated allocation for SIA is \$510,000 a decrease of \$32,161. The 2024-25 proposed budget includes investments in the following areas:

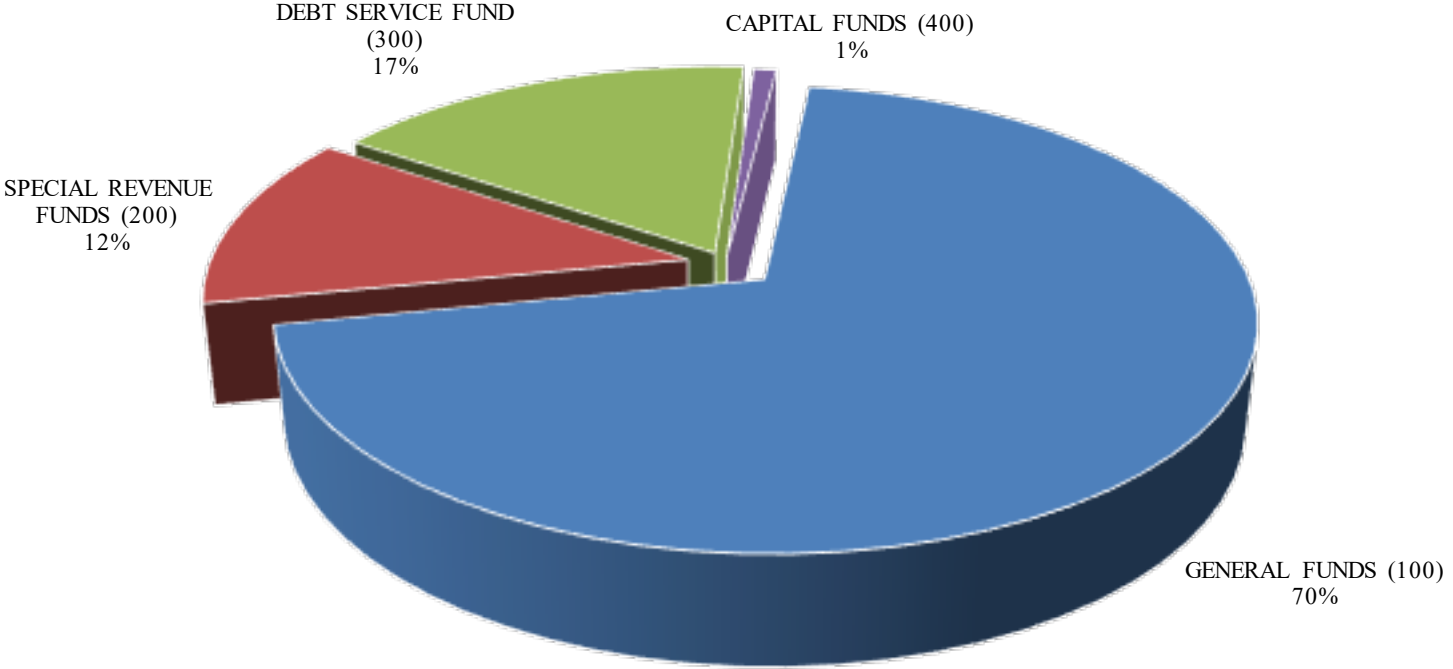
- Health & Safety- Provide social emotional instruction and supports
 - Jory Mental Health Contract
- Well Rounded Education - Provide well rounded and robust educational opportunities that braid racial equity and social justice strategies into our instruction core work
 - RHS Technology Teacher (this is partially funded through General Fund and SIA)
 - International Baccalaureate Programme Certification and Professional Development
 - Equity & Inclusion Director 1.0 FTE and/or Center for Equity & Inclusion support
- Reduced Class Sizes: Provide increased access for students in need of academic and behavioral supports
 - Literacy and Math Specialist 1.0 FTE (this is partially funded with Title and Early Literacy)
 - Instructional Assistants

**Riverdale School District
2024-25 Proposed Budget Summary All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula*					
Local Property Taxes	\$ 3,139,000	\$ -	\$ 2,095,000	\$ -	\$ 5,234,000
State School Fund	3,894,000	-	-	-	3,894,000
Common School Fund	79,443	-	-	-	79,443
	<u>7,112,443</u>	<u>-</u>	<u>2,095,000</u>	<u>-</u>	<u>9,207,443</u>
Other Revenues Outside Formula					
Local Option Levy	1,052,000	-	-	-	1,052,000
Tuition	1,157,000	-	-	-	1,157,000
Donations	1,100,000	374,466	-	-	1,474,466
Other Local Sources	286,000	45,800	528,132	10,150	870,082
Other Intermediate Sources	68,000	-	-	-	68,000
Other State Sources	55,000	855,167	-	-	910,167
Federal Sources	-	187,068	-	-	187,068
Transfers	-	50,000	-	-	50,000
Beginning Fund Balance	800,000	558,254	153,300	136,912	1,648,466
	<u>4,518,000</u>	<u>2,070,755</u>	<u>681,432</u>	<u>147,062</u>	<u>7,417,249</u>
Total Revenues	<u>\$ 11,630,443</u>	<u>\$ 2,070,755</u>	<u>\$ 2,776,432</u>	<u>\$ 147,062</u>	<u>\$ 16,624,692</u>
Requirements					
Expenditures					
Instruction	\$ 6,594,006	\$ 1,531,188	\$ -	\$ -	\$ 8,125,194
Support Services	4,424,733	499,991	-	20,000	4,944,724
Enterprise/Community Services	-	12,077	-	-	12,077
Facilities Acquisition	-	27,500	-	127,062	154,562
Debt Service	-	-	2,618,332	-	2,618,332
Fund Transfer	50,000	-	-	-	50,000
Contingency	550,737	-	-	-	550,737
Unappropriated Fund Balance	10,966	-	158,100	-	169,066
Total Expenditures	<u>\$ 11,630,442</u>	<u>\$ 2,070,756</u>	<u>\$ 2,776,432</u>	<u>\$ 147,062</u>	<u>\$ 16,624,692</u>

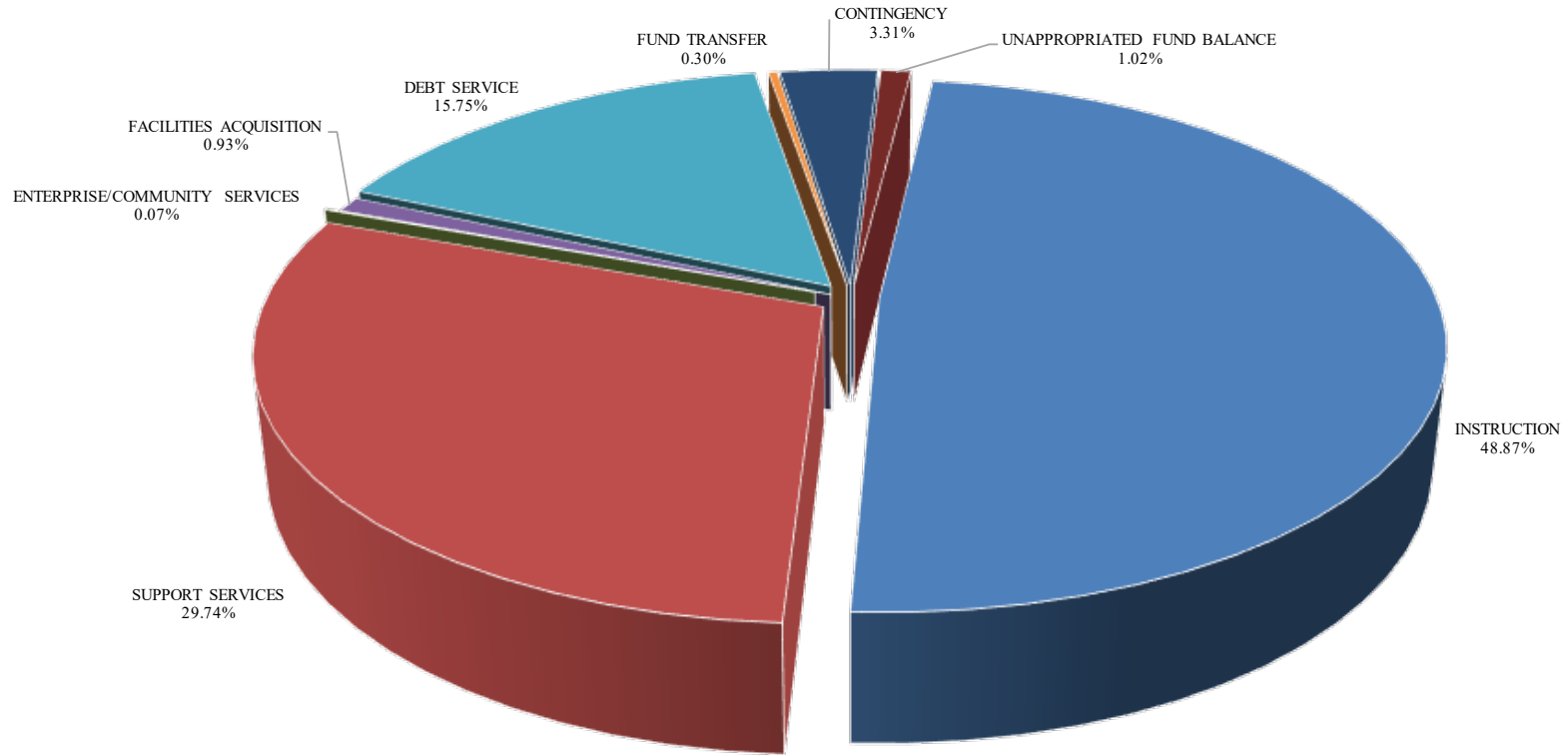
* SSF formula for General Fund only

REVENUE BY FUND



2024-25 PROPOSED BUDGET	
All Funds	Amount
GENERAL FUNDS (100)	\$ 11,630,442
SPECIAL REVENUE FUNDS (200)	2,070,756
DEBT SERVICE FUND (300)	2,776,432
CAPITAL FUNDS (400)	147,062
TOTAL	16,624,692

EXPENDITURES BY APPROPRIATION



2024-25 PROPOSED BUDGET	
FUNCTION	AMOUNT
INSTRUCTION	\$ 8,125,194
SUPPORT SERVICES	\$ 4,944,724
ENTERPRISE/COMMUNITY SERVICES	\$ 12,077
FACILITIES ACQUISITION	\$ 154,562
DEBT SERVICE	\$ 2,618,332
FUND TRANSFER	\$ 50,000
CONTINGENCY	\$ 550,737
UNAPPROPRIATED FUND BALANCE	\$ 169,066
TOTAL	16,624,692

Riverdale School District #51 J
Wage and Salary Schedule
Fiscal Year 2024-25

<u>Classified - Hourly</u>		Calendar											General	Other
Group	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7				Fund FTE	Funds FTE
A	Instructional Assistant	180	\$ 19.63	\$ 20.02	\$ 20.42	\$ 20.82	\$ 21.24	\$ 21.66	\$ 22.11				4.0500	3.2500
B	Custodian	260	\$ 20.79	\$ 21.21	\$ 21.62	\$ 22.05	\$ 22.52	\$ 22.96	\$ 23.42				0.5000	-
C	Enrollment/Admissions Coord .	200	\$ 21.16	\$ 21.52	\$ 22.00	\$ 22.43	\$ 22.91	\$ 23.35	\$ 23.81				1.0000	-
E	Admin Assistant	202/240	\$ 25.08	\$ 25.56	\$ 26.09	\$ 26.60	\$ 27.13	\$ 27.67	\$ 28.23				3.0000	-
E	Communications Coordinator	205	\$ 25.08	\$ 25.56	\$ 26.09	\$ 26.60	\$ 27.13	\$ 27.67	\$ 28.23				-	-
F	Facilities Maintenance Supervisor	260	\$ 28.49	\$ 29.00	\$ 29.54	\$ 30.07	\$ 30.62	\$ 31.17	\$ 31.74				2.0000	-
G	College Counselor	192	\$ 29.29	\$ 29.89	\$ 30.49	\$ 31.11	\$ 31.71	\$ 32.34	\$ 32.99				1.0000	-
G	Tech Asst	215	\$ 29.29	\$ 29.89	\$ 30.49	\$ 31.11	\$ 31.71	\$ 32.34	\$ 32.99				1.0000	-

<u>Confidential - Salary</u>		Calendar											General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7				Fund FTE	Funds FTE
	Board/ Superintendent Asst.	240	\$ 72,024	\$ 73,465	\$ 74,934	\$ 76,433	\$ 77,961	\$ 79,521	\$ 81,111				1.0000	-
	HR/AP Specialist	240	\$ 72,024	\$ 73,465	\$ 74,934	\$ 76,433	\$ 77,961	\$ 79,521	\$ 81,111				1.0000	

<u>Exempt - Salary</u>		Contract											General	Other
	Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5						Fund FTE	Funds FTE
	Superintendent	260	\$ 206,876	\$ -	\$ -	\$ -	\$ -						1.0000	-
	Principal - Grade School	230	\$ 127,275	\$ 129,821	\$ 132,417	\$ 135,065	\$ 137,767						1.0000	-
	Principal - High School	230	\$ 127,275	\$ 129,821	\$ 132,417	\$ 135,065	\$ 137,767						1.0000	-
	Business Manager	250	\$ 112,280	\$ 114,526	\$ 116,816	\$ 119,153	\$ 121,536						1.0000	-
	Technology Coordinator	202	\$ 79,160	\$ 80,743	\$ 82,358	\$ 84,005	\$ 85,685						0.9100	0.0900

<u>Licensed - Salary Range</u>		Contract	Column 1	Column 7										
		Work Days	Base - Step 1	Max - Step									General	Other
	Teacher	192	\$ 48,583	\$ 102,025									42.5800	3.6700

Total 62.0400 7.0100

Total FTE, All Positions 69.0500

Riverdale School District #51 J
Staffing Changes from prior year
Fiscal Year 2024-25

Position	2024-25 Proposed	2023-24 Adopted	Difference	Notes
Instructional Assistant	7.3000	6.9875	0.3125	Increase in FTE during the 2023-24 school year to support required IEP's and 504's
Custodian	0.5000	0.5000	-	
Enrollment/Admissions Coord .	1.0000	1.0000	-	
Admin Assistant	3.0000	4.0000	(1.0000)	Reduction due to vacancy
Communications Coordinator	-	-	-	
Facilities Maintenance Supervisor	2.0000	2.0000	-	
College Counselor	1.0000	1.0000	-	
Tech Asst	1.0000	1.0000	-	
Board/ Superintendent Asst.	1.0000	1.0000	-	
HR/AP Specialist	1.0000	1.0000	-	
Superintendent	1.0000	1.0000	-	
Principal - Grade School	1.0000	1.0000	-	
Principal - High School	1.0000	1.0000	-	
Business Manager	1.0000	1.0000	-	
Technology Coordinator	1.0000	1.0000	-	
Teacher/Licensed	46.2500	46.7500	(0.5000)	Reduction due to vacancy
Totala	69.0500	70.2375	1.1875	

General Fund (100)

GENERAL FUND

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

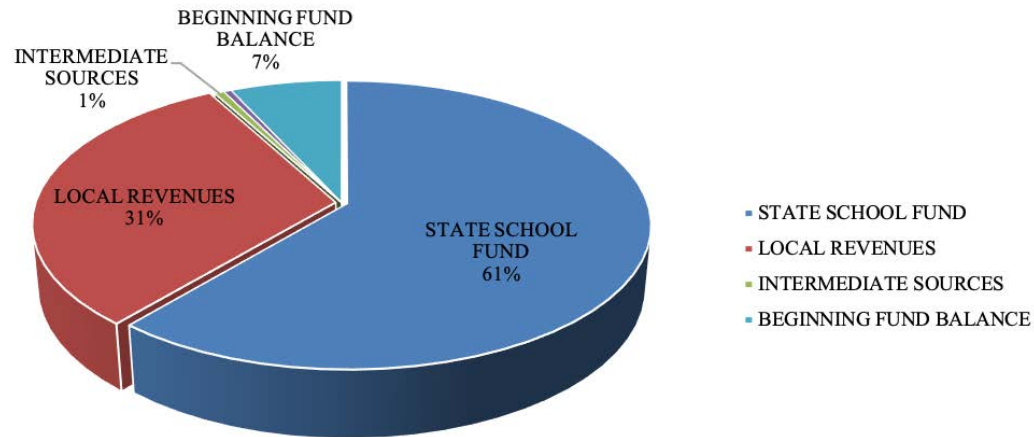
The largest portion of revenues come from two main sources: state funding and local property taxes. The state revenue, local property taxes and timber revenue are components of the State School Fund (SSF), which make up approximately 62% of all General Fund revenue.

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

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

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

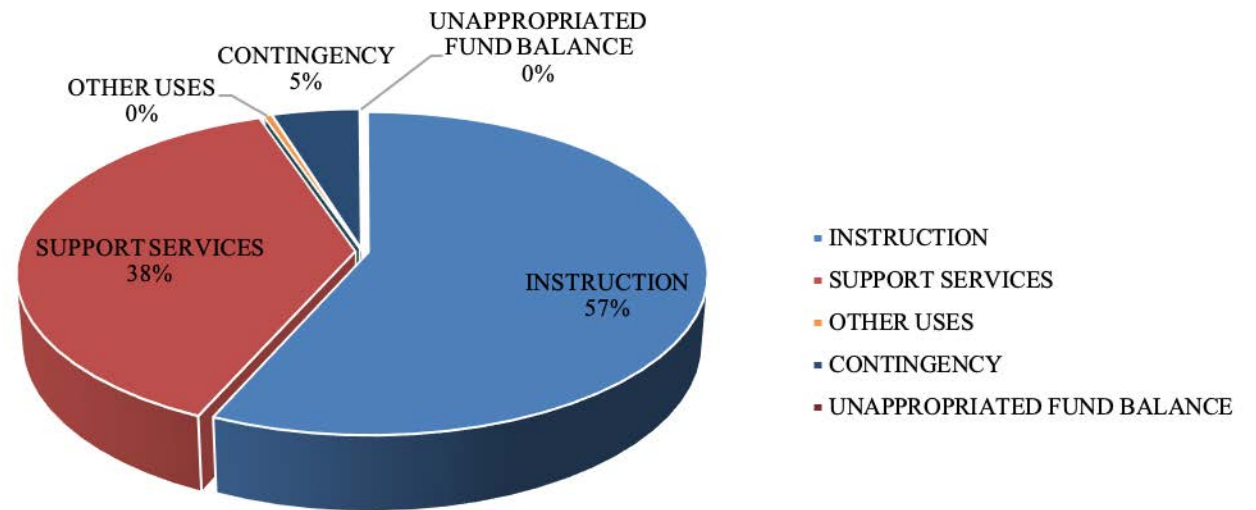
Major Source	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
STATE SCHOOL FUND*	\$ 6,177,124	\$ 6,737,443	\$ 6,544,067	\$ 7,112,443	\$ -	\$ -
OTHER LOCAL SOURCES	3,207,849	4,011,686	4,022,600	3,595,000	-	-
INTERMEDIATE SOURCES	64,933	79,719	67,430	68,000	-	-
OTHER STATE SOURCES	31,026	59,666	55,000	55,000	-	-
FEDERAL SOURCES OTHER SOURCES/ BEGINNING FUND	-	-	-	-	-	-
	1,177,227	809,581	805,000	800,000	-	-
General Fund Total	\$ 10,658,159	\$ 11,698,095	\$ 11,494,097	\$ 11,630,443	\$ -	\$ -



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

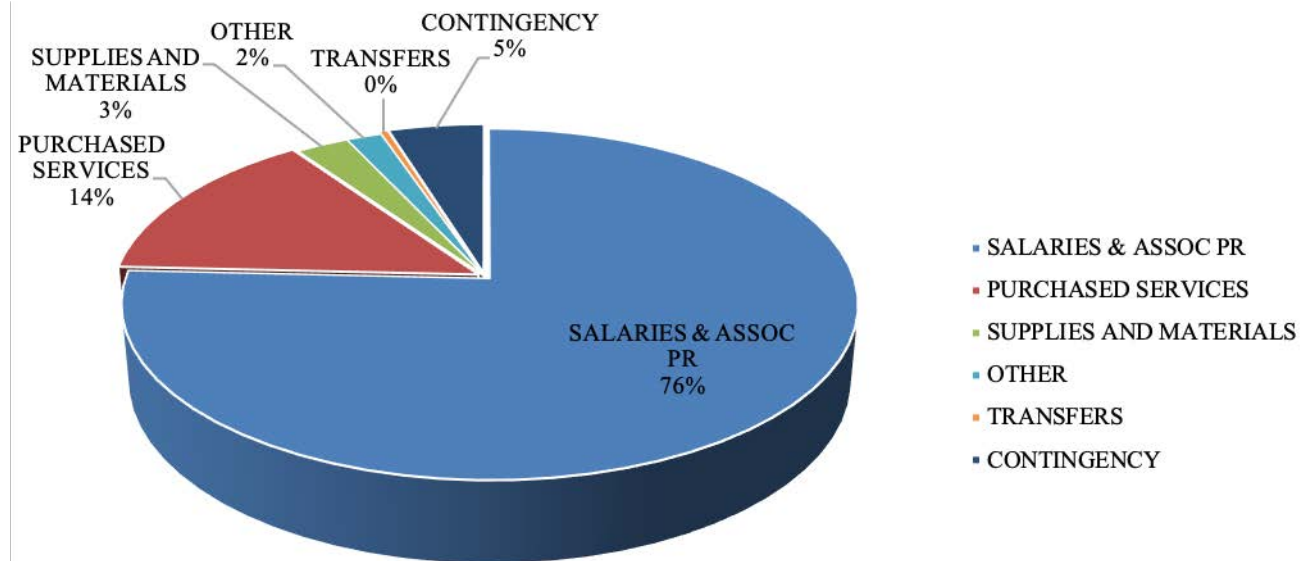
**Riverdale School District
General Fund
Expenditure Summary by Major Function**

<u>Major Source</u>	<u>Description</u>	<u>ACTUALS 2021-22</u>	<u>ACTUALS 2022-23</u>	<u>BUDGET 2023-24</u>	<u>FTE</u>	<u>PROPOSED 2024-25</u>	<u>PROPOSED FTE</u>	<u>APPROVED 2024-25</u>	<u>ADOPTED 2024-25</u>	<u>ADOPTED FTE</u>
1000	INSTRUCTION	\$ 5,974,467	\$ 6,263,206	\$ 6,545,201	44.92	\$ 6,594,006	43.65	\$ -	\$ -	-
2000	SUPPORT SERVICES	3,874,111	4,352,077	4,357,006	19.76	4,424,733	18.80	-	-	-
5000	OTHER USES	-	124,153	50,000	-	50,000	-	-	-	-
6000	CONTINGENCIES	-	-	282,695	-	550,737	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	809,581	958,659	259,195	-	10,966	-	-	-	-
General Fund Total		<u>\$ 10,658,159</u>	<u>\$ 11,698,095</u>	<u>\$ 11,494,097</u>	<u>64.68</u>	<u>\$ 11,630,442</u>	<u>62.45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00</u>



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

Major Object	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
100	SALARIES	\$ 5,174,571	\$ 5,497,276	\$ 5,629,794	64.68	\$ 5,614,333	62.45	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	2,761,529	2,966,410	3,128,645	-	3,194,593	-	-	-	-
300	PURCHASED SERVICES	1,455,237	1,651,323	1,649,772	-	1,686,612	-	-	-	-
400	SUPPLIES AND MATERIALS	288,243	307,245	292,297	-	314,067	-	-	-	-
500	CAPITAL OUTLAY	-	9,800	-	-	-	-	-	-	-
600	OTHER OBJECTS	168,998	183,230	201,699	-	209,134	-	-	-	-
700	TRANSFERS	-	124,153	50,000	-	50,000	-	-	-	-
800	CONTINGENCY/PLANNED RESE	809,581	958,659	541,890	-	561,703	-	-	-	-
General Fund Total		\$ 10,658,159	\$ 11,698,095	\$ 11,494,097	64.68	\$ 11,630,442	62.45	\$ -	\$ -	0.00



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

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100	General									
	1111 Current Year Taxes	2,860,261.30	2,930,272.70	3,024,000.00	0.00	3,099,000.00	0.00	0.00	0.00	0.00
	1112 Prior Year Taxes	(3,276.95)	34,699.96	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
	1121 Current Year Local Option Taxes	971,518.44	989,006.41	1,008,000.00	0.00	1,037,000.00	0.00	0.00	0.00	0.00
	1122 Prior Year Local Option Taxes	53,618.12	11,725.15	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
	1123 Penalties & Interest on Local Option Tax	377.03	538.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	1,160.07	6,327.72	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
	1311 Tuition from Individuals	848,701.60	1,138,705.95	1,311,600.00	0.00	1,157,000.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	19,130.32	91,876.66	60,000.00	0.00	95,000.00	0.00	0.00	0.00	0.00
	1740 Fees	119,928.65	110,526.00	120,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	1910 Rentals	120.00	26,312.50	20,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	999,924.62	1,607,466.17	1,462,000.00	0.00	1,100,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	153,712.28	3,107.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	18,281.73	14,362.83	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1992 E- Rate	21,375.67	11,730.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	6,064,832.88	6,976,658.77	7,086,600.00	0.00	6,734,000.00	0.00	0.00	0.00	0.00
	2101 County School Funds	392.30	331.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2112 City & County Income Taxes - Current Y	61,329.54	74,972.33	67,430.00	0.00	68,000.00	0.00	0.00	0.00	0.00
	2199 Other Intermediate Sources	3,211.43	4,415.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	64,933.27	79,718.65	67,430.00	0.00	68,000.00	0.00	0.00	0.00	0.00
	3101 State School Fund - General Support	3,254,290.56	3,696,049.40	3,400,624.00	0.00	3,894,000.00	0.00	0.00	0.00	0.00
	3103 Common School Fund	65,848.90	76,420.48	79,443.00	0.00	79,443.00	0.00	0.00	0.00	0.00
	3107 State Revenues	0.00	0.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
	3120 SSF - Small HS Adj	31,026.19	35,307.81	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	3199 Other Unrestricted Grants	0.00	24,358.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000 State Sources	3,351,165.65	3,832,135.97	3,535,067.00	0.00	4,028,443.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	1,177,227.17	809,581.23	805,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	1,177,227.17	809,581.23	805,000.00	0.00	800,000.00	0.00	0.00	0.00	0.00
Total Fund 100	General	10,658,158.97	11,698,094.62	11,494,097.00	0.00	11,630,443.00	0.00	0.00	0.00	0.00

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

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Function	1111	Elementary Programs									
111	Licensed Salaries		1,349,471.78	1,430,445.56	1,407,212.98	16.75	1,466,625.92	16.75	0.00	0.00	0.00
112	Classified Salaries		41,387.97	44,760.15	38,341.20	1.25	31,375.05	1.00	0.00	0.00	0.00
121	Substitutes - Licensed		6,642.54	2,672.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		60,567.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		21,134.71	36,180.35	46,965.59	0.00	16,860.79	0.00	0.00	0.00	0.00
210	PERS Related Costs		402,947.61	378,364.34	370,301.77	0.00	392,250.41	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		113,540.44	116,072.41	112,959.66	0.00	115,620.53	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		3,132.40	2,913.20	2,833.00	0.00	3,099.96	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		15,194.32	15,485.62	15,158.18	0.00	15,494.30	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	6,045.27	0.00	0.00	0.00	0.00
240	Insurance		309,185.84	295,324.62	323,000.42	0.00	330,441.46	0.00	0.00	0.00	0.00
241	Other Insurance		4,163.27	5,134.55	4,711.39	0.00	4,928.47	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		22,278.50	24,474.96	24,336.00	0.00	24,233.88	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	(66.31)	5,906.52	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services		0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		5,429.90	3,512.10	5,485.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services		55,960.58	76,047.76	82,800.00	0.00	82,800.00	0.00	0.00	0.00	0.00
340	Travel		94.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		0.00	179.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		12,406.14	9,166.41	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
420	Textbooks		1,153.04	805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals		495.00	1,316.01	1,375.00	0.00	1,375.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		1,849.85	1,915.40	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
470	Computer Software		6,941.88	20,401.68	6,500.00	0.00	6,500.00	0.00	0.00	0.00	0.00
480	Computer Hardware		34,560.41	36,815.76	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees		249.00	149.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00
Total Function 1111 Elementary Programs			2,468,786.87	2,502,321.15	2,486,136.71	18.00	2,535,901.04	17.75	0.00	0.00	0.00
Function	1113	Elementary Extracurricular									
130	Additional Salary		3,082.31	3,205.60	3,773.45	0.00	3,886.66	0.00	0.00	0.00	0.00
210	PERS Related Costs		838.64	780.86	929.78	0.00	1,106.91	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	100	General								
Function	1113	Elementary Extracurricular								
220	FICA - Medicare / Social Security	235.73	245.16	288.72	0.00	297.35	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	6.49	6.12	7.20	0.00	7.92	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	31.48	32.65	38.59	0.00	39.70	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	15.60	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	(0.73)	15.12	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1113	Elementary Extracurricular	4,194.65	4,269.66	5,052.86	0.00	5,354.14	0.00	0.00	0.00
Function	1121	Middle School Programs								
111	Licensed Salaries	431,510.89	433,414.35	480,402.18	5.25	488,875.96	5.25	0.00	0.00	0.00
121	Substitutes - Licensed	2,841.23	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	8,165.72	10,028.40	15,844.10	0.00	13,973.60	0.00	0.00	0.00	0.00
210	PERS Related Costs	108,497.05	100,792.20	120,868.28	0.00	134,708.78	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	33,918.94	32,879.68	36,143.58	0.00	38,171.35	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	948.07	854.25	938.37	0.00	1,028.91	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4,534.15	4,381.20	4,840.29	0.00	5,106.07	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,995.76	0.00	0.00	0.00	0.00
240	Insurance	63,553.03	93,876.04	95,479.34	0.00	106,905.81	0.00	0.00	0.00	0.00
241	Other Insurance	1,322.98	1,486.33	1,454.69	0.00	1,600.80	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	16,508.43	9,417.00	9,417.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	(18.62)	1,889.85	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	500.00	25.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	26,797.67	59,302.79	41,400.00	0.00	41,400.00	0.00	0.00	0.00	0.00
340	Travel	41.50	104.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	3,068.78	3,924.17	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
420	Textbooks	1,551.45	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	648.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	33.52	35.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	2,877.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	704,441.88	754,039.93	817,677.68	5.25	837,767.04	5.25	0.00	0.00
Function	1122	Middle School Extracurricular								
111	Licensed Salaries	0.00	0.00	21,815.76	0.25	23,077.93	0.25	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Function 1122	Middle School Extracurricular										
112	Classified Salaries		847.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		0.00	0.00	0.00	0.00	2,550.62	0.00	0.00	0.00	0.00
130	Additional Salary		62,583.08	57,597.62	66,480.71	0.00	72,835.03	0.00	0.00	0.00	0.00
210	PERS Related Costs		11,778.39	12,319.68	20,904.05	0.00	23,277.31	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		4,843.93	4,360.54	6,657.51	0.00	7,441.54	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		133.62	110.08	182.00	0.00	211.13	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		651.42	584.88	925.96	0.00	1,099.08	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	352.57	0.00	0.00	0.00	0.00
240	Insurance		145.30	0.00	4,953.00	0.00	6,641.80	0.00	0.00	0.00	0.00
241	Other Insurance		6.42	0.00	96.33	0.00	95.76	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	87.69	331.48	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services		9,065.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		0.00	2,229.61	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
324	Rentals		0.00	2,145.00	2,200.00	0.00	2,200.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		3,461.00	4,036.20	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		3,132.09	1,273.99	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
480	Computer Hardware		0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees		1,180.39	851.50	1,050.00	0.00	1,050.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular		97,828.46	85,596.79	134,196.80	0.25	149,432.77	0.25	0.00	0.00	0.00
Function 1131	High School Programs										
111	Licensed Salaries		1,173,768.63	1,174,731.71	1,219,075.19	13.86	1,261,077.84	13.89	0.00	0.00	0.00
112	Classified Salaries		1,536.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		22,550.36	19,838.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		34,034.20	45,949.23	51,213.40	0.00	14,339.59	0.00	0.00	0.00	0.00
210	PERS Related Costs		315,829.08	298,919.73	320,079.91	0.00	336,528.10	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		93,530.07	93,894.49	96,168.82	0.00	97,188.76	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		2,629.55	2,402.59	2,444.20	0.00	2,609.51	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		12,549.27	12,513.74	12,865.35	0.00	12,992.43	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	5,081.56	0.00	0.00	0.00	0.00
240	Insurance		246,554.92	254,732.86	252,683.96	0.00	260,124.78	0.00	0.00	0.00	0.00
241	Other Insurance		3,564.11	4,351.18	4,920.40	0.00	4,192.65	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION		25,510.45	22,873.98	28,260.62	0.00	26,379.54	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	(107.19)	5,028.50	0.00	0.00	0.00	0.00	0.00	0.00

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		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General										
Function 1131	High School Programs									
311	Instruction Services	2,370.00	6,450.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	990.00	0.00	10,000.00	0.00	8,138.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	49,108.36	75,846.56	55,800.00	0.00	55,800.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	3,030.00	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
340	Travel	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	(475.00)	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	379.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	7,645.65	9,171.72	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
420	Textbooks	1,265.29	276.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	0.00	547.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	109.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	919.00	274.00	1,050.00	0.00	1,050.00	0.00	0.00	0.00	0.00
480	Computer Hardware	18,825.69	37,295.93	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	610.00	1,235.00	1,235.00	0.00	1,235.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	2,016,456.53	2,063,017.16	2,086,825.35	13.86	2,112,737.76	13.89	0.00	0.00	0.00
Function 1132	High School Extracurricular									
111	Licensed Salaries	0.00	0.00	65,447.41	0.75	69,233.78	0.75	0.00	0.00	0.00
112	Classified Salaries	847.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified	29,020.64	29,308.36	35,611.95	0.00	52,955.68	0.00	0.00	0.00	0.00
130	Additional Salary	118,495.16	131,149.48	157,960.56	0.00	158,531.98	0.00	0.00	0.00	0.00
210	PERS Related Costs	24,319.90	23,333.36	47,224.06	0.00	57,305.70	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	11,327.52	12,236.77	19,649.95	0.00	21,329.73	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	480.92	449.89	735.89	0.00	803.24	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,522.75	1,645.72	2,859.39	0.00	3,092.41	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,002.95	0.00	0.00	0.00	0.00
240	Insurance	145.29	0.00	14,859.00	0.00	15,999.76	0.00	0.00	0.00	0.00
241	Other Insurance	6.40	0.00	386.27	0.00	237.88	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	0.00	0.00	0.00	371.34	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	92.65	924.43	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	166.75	640.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
324	Rentals	2,500.00	8,057.14	6,500.00	0.00	6,500.00	0.00	0.00	0.00	0.00
326	Fuel	170.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Function	1132	High School Extracurricular									
340	Travel		2,440.14	3,610.35	3,675.00	0.00	3,675.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		11,024.75	14,486.21	17,120.00	0.00	17,120.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		18,569.97	19,141.15	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	210.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		117.60	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
640	Dues and Fees		15,877.90	9,509.31	12,000.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Total Function 1132 High School Extracurricular			237,033.64	253,870.69	398,553.91	0.75	433,759.45	0.75	0.00	0.00	0.00
Function	1210	Gifted and Talented Programs									
111	Licensed Salaries		9,591.86	13,509.65	14,386.43	0.20	15,303.97	0.20	0.00	0.00	0.00
130	Additional Salary		220.58	6,014.30	5,660.19	0.00	4,858.32	0.00	0.00	0.00	0.00
210	PERS Related Costs		2,663.61	4,748.84	4,939.41	0.00	5,169.72	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		750.57	1,491.97	1,532.89	0.00	1,538.40	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		20.69	37.30	38.40	0.00	41.16	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		100.85	199.63	205.90	0.00	206.83	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	80.52	0.00	0.00	0.00	0.00
240	Insurance		3,047.44	4,366.62	3,962.40	0.00	4,128.96	0.00	0.00	0.00	0.00
241	Other Insurance		34.20	48.04	47.64	0.00	50.51	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	(0.06)	80.16	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210 Gifted and Talented Programs			16,429.80	30,416.29	30,853.42	0.20	31,378.39	0.20	0.00	0.00	0.00
Function	1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries		143,967.12	201,627.88	219,300.81	2.59	182,673.81	2.10	0.00	0.00	0.00
112	Classified Salaries		110,166.53	110,465.09	120,954.80	4.01	108,760.08	3.46	0.00	0.00	0.00
121	Substitutes - Licensed		137.92	1,230.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		0.00	12,571.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		16,763.66	14,040.44	15,376.72	0.00	9,720.01	0.00	0.00	0.00	0.00
210	PERS Related Costs		68,934.45	74,654.03	92,809.62	0.00	80,402.66	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		20,107.71	25,584.60	26,767.68	0.00	22,589.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		670.92	650.70	680.83	0.00	669.78	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		2,719.47	3,448.81	3,631.94	0.00	3,626.44	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	976.64	0.00	0.00	0.00	0.00
240	Insurance		56,441.20	99,470.12	98,577.63	0.00	72,007.67	0.00	0.00	0.00	0.00
241	Other Insurance		896.28	1,095.65	1,104.38	0.00	949.77	0.00	0.00	0.00	0.00

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		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	100	General								
Function	1250	Less Restrictive - Students with Disabilities								
247	Paid Family Medical Leave	0.00	(50.95)	1,399.62	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	5,579.67	20,729.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	Legal Services	0.00	94.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	1,472.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,784.31	711.03	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
470	Computer Software	125.93	201.78	600.00	0.00	600.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	99.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250 Less Restrictive - Students with Disabilities	429,295.17	568,147.93	585,904.03	6.60	487,675.86	5.56	0.00	0.00	0.00
Function	1460	Summer School								
130	Additional Salary	0.00	1,146.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	279.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	87.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	11.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1460 Summer School	0.00	1,526.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2122	Counseling Services								
111	Licensed Salaries	86,326.73	91,198.30	94,890.90	1.36	103,556.47	1.39	0.00	0.00	0.00
112	Classified Salaries	45,926.40	47,769.60	49,198.08	1.00	50,672.64	1.00	0.00	0.00	0.00
130	Additional Salary	5,785.50	5,702.76	3,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	34,478.13	35,146.72	36,390.69	0.00	40,467.38	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	10,560.01	11,064.72	11,295.49	0.00	12,057.41	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	291.02	276.92	282.71	0.00	322.80	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,421.30	1,486.09	1,528.14	0.00	1,629.31	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	630.48	0.00	0.00	0.00	0.00
240	Insurance	27,427.38	29,867.41	26,900.76	0.00	28,696.56	0.00	0.00	0.00	0.00
241	Other Insurance	505.46	499.11	489.72	0.00	521.16	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	(0.01)	590.52	0.00	0.00	0.00	0.00	0.00	0.00

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			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	100	General									
Function	2122	Counseling Services									
	319	Other Instructional Prof. Tech. Services	0.00	2,582.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	90.99	500.00	0.00	500.00	0.00	0.00	0.00	0.00
	420	Textbooks	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	2,598.36	2,754.12	2,900.00	0.00	2,900.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	300.00	300.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
Total Function	2122	Counseling Services	215,719.29	229,038.80	229,367.01	2.36	246,354.21	2.39	0.00	0.00	0.00
Function	2130	Health Services									
	389	Other Non-Instr / Prof Technical Services	39,983.72	69,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	47.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	40,031.45	69,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2140	Psychological Services									
	389	Other Non-Instr / Prof Technical Services	3,164.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2140	Psychological Services	3,164.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	111	Licensed Salaries	82,742.72	174,025.28	179,246.04	2.00	184,623.42	2.00	0.00	0.00	0.00
	121	Substitutes - Licensed	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	6,588.71	6,161.17	4,245.13	0.00	4,372.49	0.00	0.00	0.00	0.00
	210	PERS Related Costs	24,253.71	46,554.66	47,757.57	0.00	51,079.98	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	6,833.69	13,787.20	14,036.99	0.00	14,458.20	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	188.43	345.02	351.24	0.00	386.75	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	910.19	1,834.73	1,877.94	0.00	1,933.63	0.00	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	756.00	0.00	0.00	0.00	0.00
	240	Insurance	19,953.98	41,833.92	39,624.00	0.00	41,290.08	0.00	0.00	0.00	0.00
	241	Other Insurance	248.08	608.11	599.76	0.00	616.32	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	(0.72)	733.92	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	6,967.41	19,920.72	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	88.90	2,102.81	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
	420	Textbooks	107.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	430	Library Books	390.58	550.16	1,100.00	0.00	1,100.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Function	2222	Library/Media Center									
440	Periodicals		781.90	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	0.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00
470	Computer Software		4,156.48	4,256.48	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
480	Computer Hardware		342.81	0.00	200.00	0.00	200.00	0.00	0.00	0.00	0.00
Total Function 2222 Library/Media Center			154,554.93	312,019.54	307,472.59	2.00	318,516.87	2.00	0.00	0.00	0.00
Function	2230	Assessment and Testing									
410	Consumable Supplies & Materials		1,857.51	30.00	1,620.00	0.00	1,620.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		0.00	166.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		1,829.05	1,764.55	27,500.00	0.00	27,500.00	0.00	0.00	0.00	0.00
Total Function 2230 Assessment and Testing			3,686.56	1,961.48	29,120.00	0.00	29,120.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
130	Additional Salary		0.00	0.00	0.00	0.00	773.88	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	0.00	0.00	0.00	220.40	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	0.00	0.00	0.00	57.98	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	0.00	0.00	0.00	1.58	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	0.00	0.00	0.00	7.70	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	3.02	0.00	0.00	0.00	0.00
242	Tuition Reimbursement		17,091.00	23,500.00	25,000.00	0.00	23,500.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services		68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel		0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
Total Function 2240 Instructional Staff Development			17,159.00	23,500.00	26,500.00	0.00	26,064.56	0.00	0.00	0.00	0.00
Function	2310	Board of Education Services									
340	Travel		1,165.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
354	Advertising		4,110.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
381	Audit Services		15,600.00	27,280.00	29,800.00	0.00	32,780.00	0.00	0.00	0.00	0.00
382	Legal Services		28,473.75	96,116.32	60,000.00	0.00	90,000.00	0.00	0.00	0.00	0.00
388	Election Services		969.12	434.02	0.00	0.00	500.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		66,494.03	1,948.61	10,750.00	0.00	10,750.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		142.80	1,147.42	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
470	Computer Software		1,300.00	7,315.99	2,800.00	0.00	2,800.00	0.00	0.00	0.00	0.00
640	Dues and Fees		5,020.50	591.00	1,250.00	0.00	1,250.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Total Function 2310 Board of Education Services			123,275.52	134,833.36	107,100.00	0.00	140,580.00	0.00	0.00	0.00	0.00
Function 2321 Office of the Superintendent											
112	Classified Salaries		95,533.98	112,587.92	117,908.20	2.00	121,862.65	2.00	0.00	0.00	0.00
113	Administrators		147,404.00	186,000.00	200,850.00	1.00	206,875.50	1.00	0.00	0.00	0.00
130	Additional Salary		34,167.14	10,233.86	5,400.00	0.00	6,600.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		56,644.69	81,491.76	85,610.77	0.00	91,924.05	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		21,198.54	23,750.93	24,798.24	0.00	25,653.23	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		581.45	594.30	620.51	0.00	686.04	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		2,833.33	3,162.70	3,302.08	0.00	3,413.74	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	1,117.80	0.00	0.00	0.00	0.00
240	Insurance		8,584.26	42,233.80	42,382.68	0.00	59,616.00	0.00	0.00	0.00	0.00
241	Other Insurance		760.91	914.73	885.36	0.00	902.40	0.00	0.00	0.00	0.00
246	Annuity Stipend		17,213.00	12,090.00	13,055.28	0.00	13,446.95	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	1,296.60	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals		3,709.27	3,276.16	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00
340	Travel		7,080.00	5,612.60	3,934.00	0.00	3,934.00	0.00	0.00	0.00	0.00
353	Postage		0.00	275.00	275.00	0.00	275.00	0.00	0.00	0.00	0.00
354	Advertising		400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing & Binding		473.55	567.98	500.00	0.00	500.00	0.00	0.00	0.00	0.00
359	Other Communication Services		24.00	18.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		19,049.10	2,704.80	7,076.00	0.00	7,076.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		3,342.98	5,254.37	4,850.00	0.00	6,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		2,977.45	628.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software		1,446.24	2,208.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		909.99	319.98	200.00	0.00	200.00	0.00	0.00	0.00	0.00
640	Dues and Fees		5,121.85	9,605.35	8,625.00	0.00	8,900.00	0.00	0.00	0.00	0.00
651	Liability Insurance		0.00	0.00	38,471.00	0.00	42,318.00	0.00	0.00	0.00	0.00
Total Function 2321 Office of the Superintendent			429,455.73	503,531.99	564,540.72	3.00	605,801.36	3.00	0.00	0.00	0.00
Function 2410 Office of the Principal											
112	Classified Salaries		166,737.64	172,699.50	188,244.15	4.00	146,376.48	3.00	0.00	0.00	0.00
113	Administrators		240,699.20	254,674.01	264,885.49	2.00	275,533.82	2.00	0.00	0.00	0.00
130	Additional Salary		33,709.98	14,555.74	10,500.00	0.00	6,900.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		93,622.16	104,080.34	114,238.57	0.00	109,946.85	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General										
Function 2410	Office of the Principal									
220	FICA - Medicare / Social Security	33,518.52	33,698.41	35,340.60	0.00	32,676.82	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	926.13	843.78	887.46	0.00	877.26	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	4,505.08	4,519.76	4,739.03	0.00	4,370.56	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	1,422.06	0.00	0.00	0.00	0.00
240	Insurance	51,861.63	58,426.66	99,756.57	0.00	85,788.00	0.00	0.00	0.00	0.00
241	Other Insurance	1,232.14	1,484.32	1,509.38	0.00	1,391.64	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	(41.02)	1,847.93	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	502.00	996.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	9,135.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	0.00	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	27,535.01	26,540.83	27,940.00	0.00	27,940.00	0.00	0.00	0.00	0.00
340	Travel	2,634.97	315.54	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
351	Telephone	6,963.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	0.00	583.99	3,500.00	0.00	2,000.00	0.00	0.00	0.00	0.00
354	Advertising	1,200.00	36.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	664.00	324.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	22,789.15	37,453.66	19,400.00	0.00	40,020.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	675.67	3,259.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	567.73	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,775.00	2,541.40	3,280.00	0.00	3,280.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	693,309.81	726,285.49	779,369.18	6.00	741,823.49	5.00	0.00	0.00	0.00
Function 2520	Fiscal Services									
112	Classified Salaries	32,073.60	38,227.22	39,374.04	0.50	40,555.32	0.50	0.00	0.00	0.00
113	Administrators	73,141.86	114,559.55	117,996.34	1.00	121,536.23	1.00	0.00	0.00	0.00
124	Temporary - Classified	12,546.96	12,869.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,000.00	1,250.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	31,089.81	39,590.11	40,190.04	0.00	43,019.52	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	9,063.22	12,600.44	11,925.20	0.00	12,384.48	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	250.33	319.36	303.48	0.00	334.08	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	1,215.95	1,684.74	1,591.18	0.00	1,651.37	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	539.60	0.00	0.00	0.00	0.00
240	Insurance	20,976.51	28,303.30	33,353.28	0.00	34,512.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	100	General								
Function	2520	Fiscal Services								
	241	Other Insurance	312.06	423.62	514.32	0.00	528.84	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.00	623.49	0.00	0.00	0.00	0.00	0.00
	318	Professional/Imprvement Non Instruc Staff	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	198.00	1,000.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
	350	Printing and Postage	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	353	Postage	317.75	111.62	200.00	0.00	200.00	0.00	0.00	0.00
	354	Advertising	581.13	940.89	500.00	0.00	500.00	0.00	0.00	0.00
	355	Printing & Binding	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	91,245.12	39,051.88	47,581.00	0.00	20,000.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	178.02	513.17	500.00	0.00	500.00	0.00	0.00	0.00
	470	Computer Software	0.00	23,656.24	26,000.00	0.00	26,000.00	0.00	0.00	0.00
	480	Computer Hardware	3,546.54	1,079.00	300.00	0.00	300.00	0.00	0.00	0.00
	640	Dues and Fees	18,556.81	30,876.48	15,470.00	0.00	20,000.00	0.00	0.00	0.00
Total Function	2520	Fiscal Services	297,513.67	347,057.02	339,922.37	1.50	326,061.44	1.50	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services								
	112	Classified Salaries	222,672.78	169,281.60	151,860.80	2.50	156,395.20	2.50	0.00	0.00
	130	Additional Salary	9,668.51	12,542.84	4,200.00	0.00	4,200.00	0.00	0.00	0.00
	210	PERS Related Costs	47,391.23	44,125.00	38,453.42	0.00	41,176.82	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	17,666.28	13,892.79	11,938.60	0.00	12,285.49	0.00	0.00	0.00
	231	Workers Compensation - SAIF	3,178.06	2,399.26	2,235.00	0.00	2,575.67	0.00	0.00	0.00
	232	WBF - Hourly Assessment	2,413.08	1,886.44	1,618.20	0.00	1,663.95	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	535.34	0.00	0.00	0.00
	240	Insurance	51,192.94	41,655.60	36,549.36	0.00	38,016.00	0.00	0.00	0.00
	241	Other Insurance	700.20	551.81	475.20	0.00	552.48	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	(21.38)	624.24	0.00	0.00	0.00	0.00	0.00
	318	Professional/Imprvement Non Instruc Staff	0.00	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	2,946.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	222,921.32	275,904.79	284,357.00	0.00	278,153.00	0.00	0.00	0.00
	324	Rentals	235,608.19	244,318.68	248,202.00	0.00	255,649.00	0.00	0.00	0.00
	325	Electricity	90,394.79	99,417.73	99,100.00	0.00	112,476.00	0.00	0.00	0.00
	326	Fuel	50,665.66	62,827.80	62,500.00	0.00	61,731.00	0.00	0.00	0.00
	327	Water and Sewage	46,746.22	66,451.77	54,300.00	0.00	70,000.00	0.00	0.00	0.00
	328	Garbage	34,164.03	44,263.65	44,000.00	0.00	44,726.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	100	General								
Function	2540	Operation & Maintenance of Plant Services								
	329	Other Property Services	2,775.75	1,035.00	4,140.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	383	Architect / Engineer Services	0.00	10,148.86	10,000.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	1,296.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	28,322.93	26,060.50	41,000.00	0.00	41,000.00	0.00	0.00	0.00
	460	Non-Consumable Items	7,500.14	254.99	13,800.00	0.00	13,800.00	0.00	0.00	0.00
	470	Computer Software	59.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	44.98	492.21	500.00	0.00	500.00	0.00	0.00	0.00
	540	Depreciable Equipment	0.00	9,800.19	0.00	0.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	125.00	30,007.95	35,630.00	0.00	1,400.00	0.00	0.00	0.00
	653	Propery Insurance Premiums	95,132.00	97,063.00	83,238.00	0.00	91,562.00	0.00	0.00	0.00
	670	Multnomah County Tax Assessment	23,524.86	0.00	0.00	0.00	24,689.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	1,196,000.67	1,256,757.08	1,230,721.82	2.50	1,255,086.95	2.50	0.00	0.00
Function	2550	Student Transportation Services								
	331	Reimburseable Student Transportation	192,731.12	185,399.84	271,549.00	0.00	293,273.00	0.00	0.00	0.00
	332	Non-Reimburseable Transportation	41,180.60	40,027.15	55,572.00	0.00	56,500.00	0.00	0.00	0.00
Total Function	2550	Student Transportation Services	233,911.72	225,426.99	327,121.00	0.00	349,773.00	0.00	0.00	0.00
Function	2633	Public Information Services								
	112	Classified Salaries	38,769.60	41,131.20	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	5,062.14	1,375.56	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	9,311.69	12,537.10	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	3,358.55	3,937.16	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	92.50	98.52	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	457.95	532.29	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	8,701.00	20,500.80	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	157.77	154.12	0.00	0.00	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	(21.38)	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	627.90	85.00	760.00	0.00	760.00	0.00	0.00	0.00
	353	Postage	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00
	354	Advertising	10,330.00	9,165.64	12,706.00	0.00	12,706.00	0.00	0.00	0.00
	355	Printing & Binding	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
<hr/>											
Fund	100	General									
<hr/>											
Function	2633	Public Information Services									
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	4,037.04	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	739.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	470	Computer Software	7,136.99	11,375.30	11,000.00	0.00	11,000.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	2,659.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	85.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
<hr/>											
Total Function	2633	Public Information Services	87,490.08	104,908.35	53,766.00	0.00	53,766.00	0.00	0.00	0.00	0.00
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Function	2640	Staff Services									
	112	Classified Salaries	32,073.60	38,227.34	39,374.16	0.50	40,555.33	0.50	0.00	0.00	0.00
	130	Additional Salary	100.00	82,637.60	37,306.25	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	11,084.12	29,126.77	20,191.23	0.00	11,550.24	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	2,833.73	9,307.82	5,697.96	0.00	3,070.56	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	78.74	263.23	144.42	0.00	83.04	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	382.03	1,244.75	765.84	0.00	411.98	0.00	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	133.80	0.00	0.00	0.00	0.00
	240	Insurance	4,384.09	4,937.42	9,137.40	0.00	9,504.00	0.00	0.00	0.00	0.00
	241	Other Insurance	93.91	123.28	126.84	0.00	130.56	0.00	0.00	0.00	0.00
	243	VEBA CONTRIBUTION	39.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	171.62	297.91	0.00	0.00	0.00	0.00	0.00	0.00
	249	COBRA AEI SUBSIDY	10,970.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	354	Advertising	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	4,987.50	100.00	150.00	0.00	150.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	1,221.35	670.22	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
	470	Computer Software	6,314.23	3,494.03	3,612.00	0.00	3,612.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00
<hr/>											
Total Function	2640	Staff Services	74,563.86	170,304.08	118,404.01	0.50	70,801.51	0.50	0.00	0.00	0.00
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Function	2660	Technology Support									
	111	Licensed Salaries	85,913.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	112	Classified Salaries	50,002.19	52,248.00	53,810.40	1.00	55,423.20	1.00	0.00	0.00	0.00
	113	Administrators	0.00	67,079.46	71,006.96	0.91	74,945.74	0.91	0.00	0.00	0.00
	130	Additional Salary	16,586.91	10,109.86	8,873.46	0.00	10,258.32	0.00	0.00	0.00	0.00
	210	PERS Related Costs	40,972.98	31,428.11	32,800.04	0.00	35,981.63	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 100 General											
Function	2660	Technology Support									
220	FICA - Medicare / Social Security		11,480.43	9,835.95	10,146.63	0.00	10,561.43	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		321.50	247.72	255.87	0.00	287.52	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		1,537.15	1,319.98	1,361.47	0.00	1,415.80	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	481.24	0.00	0.00	0.00	0.00
240	Insurance		18,984.05	35,495.84	18,274.68	0.00	19,008.00	0.00	0.00	0.00	0.00
241	Other Insurance		438.22	358.65	351.36	0.00	431.04	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	(19.50)	530.56	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff		1,039.00	3,555.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance		3,606.77	4,416.86	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
340	Travel		4,958.11	3,618.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
351	Telephone		30.00	7,970.81	8,400.00	0.00	14,400.00	0.00	0.00	0.00	0.00
353	Postage		0.00	27.08	100.00	0.00	100.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		1,747.55	2,120.15	1,700.00	0.00	1,700.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		3,658.54	580.93	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
470	Computer Software		30,813.00	15,115.16	25,390.00	0.00	25,390.00	0.00	0.00	0.00	0.00
480	Computer Hardware		31,743.31	1,399.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
640	Dues and Fees		440.00	319.95	600.00	0.00	600.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support			304,273.58	247,227.01	243,601.43	1.91	260,983.92	1.91	0.00	0.00	0.00
Function	5200	Transfers of Funds									
711	TRANSFER		0.00	24,152.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
712	TRANSFER - TEXTBOOK ADOPTION		0.00	100,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 5200 Transfers of Funds			0.00	124,152.64	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function	6110	Operating Contingency									
810	Contingency (only with 6110 function)		0.00	0.00	282,695.00	0.00	550,737.00	0.00	0.00	0.00	0.00
Total Function 6110 Operating Contingency			0.00	0.00	282,695.00	0.00	550,737.00	0.00	0.00	0.00	0.00
Function	7000	Unappropriated Ending Fund Balance									
820	Reserve for Next Year (unappropriated only w/7000)		0.00	0.00	259,195.11	0.00	10,966.24	0.00	0.00	0.00	0.00
Total Function 7000 Unappropriated Ending Fund Balance			0.00	0.00	259,195.11	0.00	10,966.24	0.00	0.00	0.00	0.00
Total Fund 100 General			9,848,577.74	10,739,436.17	11,494,097.00	64.68	11,630,443.00	62.45	0.00	0.00	0.00

Special Revenue Funds (200)

SPECIAL REVENUE FUNDS

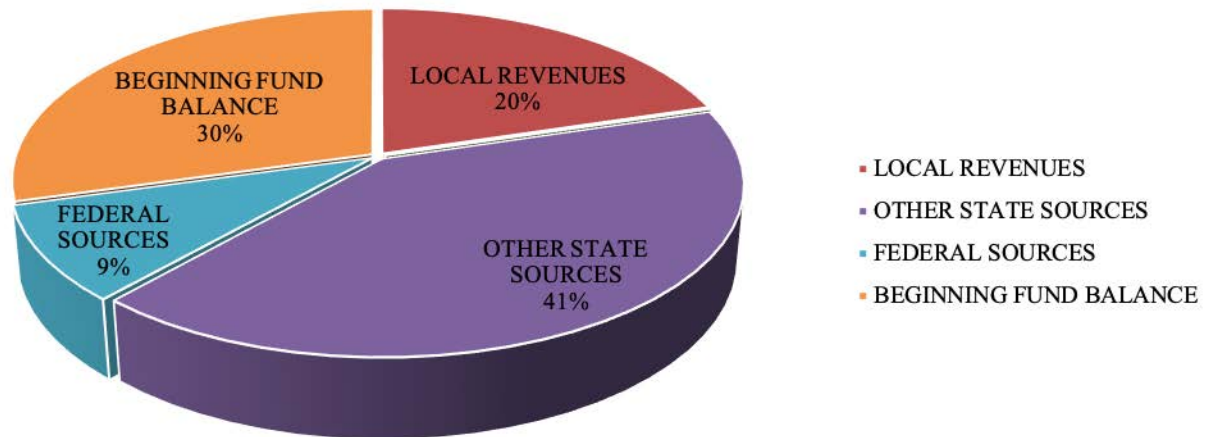
Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. The revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes.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

Riverdale School District Summary of Special Revenue Funds 2024-25

Fund	Description	Budgeted Revenue	Budgeted Expenditure
201	Facilities Grant	\$ 7,657	\$ 7,657
202	CTE - Career Technical Education	144,476	144,476
203	Title Funds	27,468	27,468
204	IDEA	109,600	109,600
210	PTC - Grants Paddle Raise Funds	54,466	54,466
213	PTC Grade School Grant Fund	100,000	100,000
214	PTC High School Grant Fund	75,000	75,000
219	Hillman Grant	-	-
220	ESSER	-	-
230	Energy Efficient Schools SB 1149	100,432	100,432
250	Food Service	12,077	12,077
251	Student Success Act Fund	510,000	510,000
259	Grant Reserve Fund	364,579	364,579
261	Textbook Adoption	50,000	50,000
271	Grade School Activities	105,000	105,000
272	High School Activities	410,000	410,000
	Total Special Revenue Funds	<u>\$ 2,070,755</u>	<u>\$ 2,070,755</u>

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

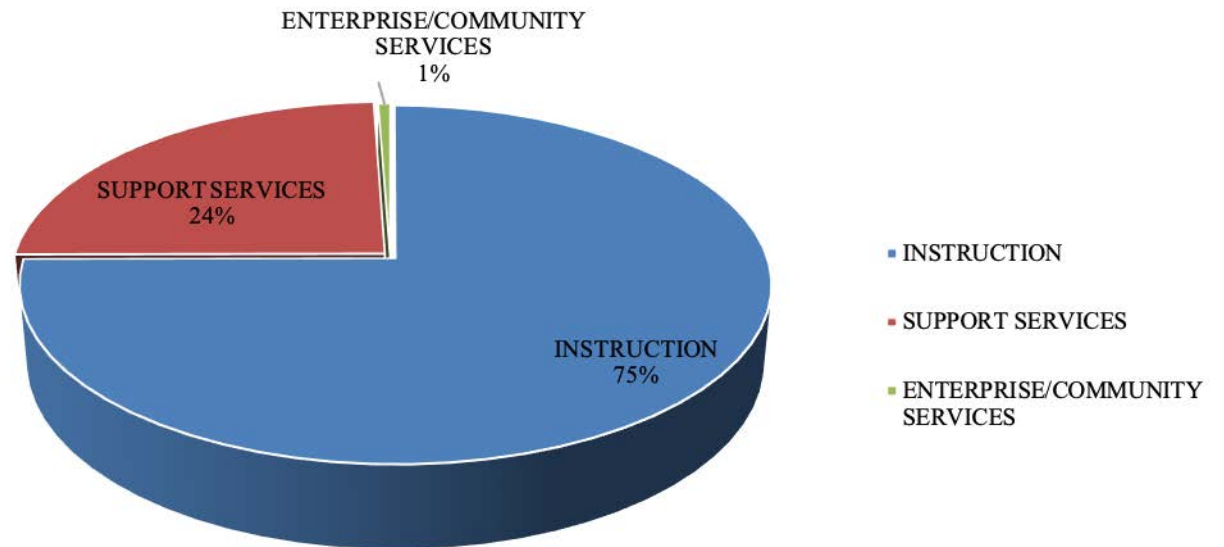
Major Source	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
STATE SCHOOL FUND*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	178,861	414,705	464,855	420,266	-	-
INTERMEDIATE SOURCES	60,000	42,000	-	-	-	-
OTHER STATE SOURCES	650,688	720,090	805,538	855,167	-	-
FEDERAL SOURCES	257,743	142,039	226,283	187,068	-	-
OTHER SOURCES/ BEGINNING FUND	606,360	804,632	711,144	608,254	-	-
Special Revenue Fund Total	\$ 1,753,651	\$ 2,123,466	\$ 2,207,820	\$ 2,070,755	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA INC
PROPERTY TAXES, COUNTY SCHOOL FUND

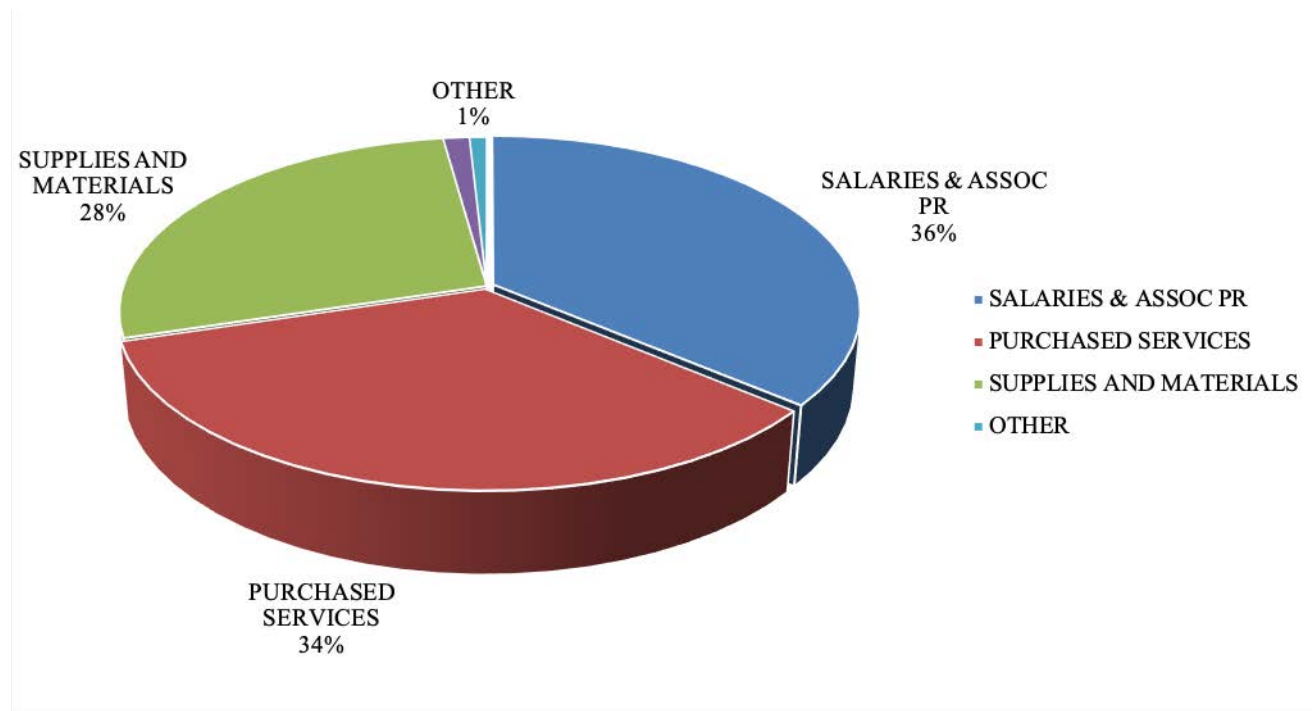
**Riverdale School District
Special Revenue Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
1000	INSTRUCTION	\$ 551,782	\$ 927,214	\$ 1,672,110	4.07	\$ 1,531,188	5.14	\$ -	\$ -	-
2000	SUPPORT SERVICES	521,390	434,686	523,634	1.48	499,991	1.46	-	-	-
3000	COMMUNITY SERVICES	-	4,958	12,077	-	12,077	-	-	-	-
4000	FACILITIES	-	-	-	-	27,500	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	680,479	756,607	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 1,753,651	\$ 2,123,466	\$ 2,207,821	5.55	\$ 2,070,756	6.60	\$ -	\$ -	0.00



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

Major Object	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
100	SALARIES	\$ 443,355	\$ 513,530	\$ 472,432	5.56	\$ 467,160	6.60	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	265,502	287,787	275,631	-	280,725	-	-	-	-
300	PURCHASED SERVICES	213,575	280,167	780,046	-	707,170	-	-	-	-
400	SUPPLIES AND MATERIALS	143,761	268,525	679,712	-	570,200	-	-	-	-
500	CAPITAL OUTLAY	-	5,300	-	-	27,500	-	-	-	-
600	OTHER OBJECTS	6,979	11,425	-	-	18,000	-	-	-	-
700	TRANSFERS	-	125	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESE	680,479	756,607	-	-	-	-	-	-	-
Special Revenue Fund Total		\$ 1,753,651	\$ 2,123,466	\$ 2,207,821	5.56	\$ 2,070,755	6.60	\$ -	\$ -	0.00



Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 201	Facilities Grant									
	5400 Fund Balance	44,372.57	32,392.66	20,453.00	0.00	7,657.00	0.00	0.00	0.00	0.00
	5000 Other Sources	44,372.57	32,392.66	20,453.00	0.00	7,657.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant	44,372.57	32,392.66	20,453.00	0.00	7,657.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 201	Facilities Grant										
Function 1111	Elementary Programs										
311	Instruction Services		0.00	(1,648.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		5,557.54	7,173.77	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs		5,557.54	5,525.17	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs										
410	Consumable Supplies & Materials		0.00	1,100.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		3,922.37	1,871.63	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
470	Computer Software		0.00	347.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs		3,922.37	3,319.88	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs										
340	Travel		2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks		0.00	2,894.06	5,000.00	0.00	2,657.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		2,500.00	2,894.06	5,000.00	0.00	2,657.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
322	Repairs & Maintenance		0.00	0.00	10,453.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	0.00	10,453.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201	Facilities Grant		11,979.91	11,739.11	20,453.00	0.00	7,657.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 202	CTE - Career Technical Education									
	3299 Other Restricted Grants-in-aid	186,361.71	174,500.58	144,477.00	0.00	144,476.00	0.00	0.00	0.00	0.00
	3000 State Sources	186,361.71	174,500.58	144,477.00	0.00	144,476.00	0.00	0.00	0.00	0.00
Total Fund 202	CTE - Career Technical Education	186,361.71	174,500.58	144,477.00	0.00	144,476.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 202	CTE - Career Technical Education									
Function 1131	High School Programs									
111	Licensed Salaries	83,789.84	78,083.47	59,135.80	0.89	61,603.94	0.58	0.00	0.00	0.00
121	Substitutes - Licensed	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	226.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	25,454.17	21,524.27	16,250.10	0.00	17,544.97	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	6,427.19	5,994.87	4,523.73	0.00	4,712.87	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	177.12	149.96	113.19	0.00	126.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	855.61	797.21	605.20	0.00	629.08	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	246.48	0.00	0.00	0.00	0.00
240	Insurance	19,175.44	17,565.45	12,419.11	0.00	10,245.03	0.00	0.00	0.00	0.00
241	Other Insurance	256.17	265.35	197.05	0.00	196.19	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	236.67	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	0.00	1,368.43	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	136,361.71	124,500.58	94,849.28	0.89	95,304.56	0.58	0.00	0.00	0.00
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	2,957.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	5.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	804.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	226.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	6.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	30.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	958.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	10.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	Gifted and Talented Programs	5,000.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
111	Licensed Salaries	26,619.67	30,388.05	31,224.81	0.39	31,458.14	0.37	0.00	0.00	0.00
130	Additional Salary	51.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	7,243.22	7,383.08	7,693.80	0.00	8,065.92	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,040.38	2,322.64	2,386.69	0.00	2,395.08	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	56.23	58.17	59.76	0.00	64.44	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	273.13	310.06	320.47	0.00	321.24	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	125.16	0.00	0.00	0.00	0.00
240	Insurance	8,623.61	9,431.93	7,714.80	0.00	6,638.72	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	202	CTE - Career Technical Education									
Function	2122	Counseling Services									
	241	Other Insurance	91.79	106.07	102.59	0.00	102.74	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.00	124.80	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2122	Counseling Services	44,999.98	50,000.00	49,627.72	0.39	49,171.44	0.37	0.00	0.00	0.00
Total Fund	202	CTE - Career Technical Education	186,361.71	174,500.58	144,477.00	1.28	144,476.00	0.95	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 203	Title I									
	4500 Federal Revenue	32,312.00	30,821.00	27,483.00	0.00	27,468.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	32,312.00	30,821.00	27,483.00	0.00	27,468.00	0.00	0.00	0.00	0.00
Total Fund 203	Title I	32,312.00	30,821.00	27,483.00	0.00	27,468.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 203	Title I									
Function 1111	Elementary Programs									
111	Licensed Salaries	4,174.27	6,990.87	10,593.12	0.13	10,882.79	0.12	0.00	0.00	0.00
121	Substitutes - Licensed	23.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,911.79	1,831.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,112.80	2,149.26	2,815.43	0.00	3,022.05	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	467.32	673.49	804.85	0.00	826.44	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	12.91	16.86	20.17	0.00	22.32	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	62.72	89.92	107.84	0.00	110.81	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	43.08	0.00	0.00	0.00	0.00
240	Insurance	1,453.72	1,949.23	2,492.28	0.00	2,493.87	0.00	0.00	0.00	0.00
241	Other Insurance	14.74	31.44	35.05	0.00	35.99	0.00	0.00	0.00	0.00
243	VEBA CONTRIBUTION	0.00	176.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	(0.16)	42.12	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	137.63	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	9,233.97	13,908.72	17,048.49	0.13	17,437.35	0.12	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	4,403.30	4,579.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,252.90	1,172.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	333.26	342.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	9.28	8.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	44.16	45.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	6,042.90	6,149.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2122	Counseling Services									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	434.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	0.00	0.00	434.50	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
111	Licensed Salaries	4,251.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	83.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,178.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	329.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	9.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 203	Title I										
Function 2222	Library/Media Center										
232	WBF - Hourly Assessment		44.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		1,126.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		12.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center		7,035.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support										
111	Licensed Salaries		5,709.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators		0.00	7,536.34	7,384.44	0.09	7,412.27	0.09	0.00	0.00	0.00
130	Additional Salary		566.71	531.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		1,901.64	1,965.22	1,819.44	0.00	1,912.62	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		467.75	617.15	564.84	0.00	567.12	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		13.23	15.44	14.16	0.00	15.24	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		62.28	82.40	75.34	0.00	75.66	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave		0.00	0.00	0.00	0.00	24.70	0.00	0.00	0.00	0.00
240	Insurance		1,261.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance		17.74	15.38	16.56	0.00	23.04	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave		0.00	0.00	29.52	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	95.71	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		10,000.00	10,763.00	10,000.01	0.09	10,030.65	0.09	0.00	0.00	0.00
Total Fund 203	Title I		32,312.00	30,821.00	27,483.00	0.22	27,468.00	0.21	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 204	IDEA									
	4500 Federal Revenue	103,412.98	111,217.83	148,800.00	0.00	109,600.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	103,412.98	111,217.83	148,800.00	0.00	109,600.00	0.00	0.00	0.00	0.00
Total Fund 204	IDEA	103,412.98	111,217.83	148,800.00	0.00	109,600.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	204	IDEA									
Function	1250	Less Restrictive - Students with Disabilities									
	111	Licensed Salaries	62,296.83	47,916.13	44,828.28	0.41	40,810.21	0.40	0.00	0.00	0.00
	112	Classified Salaries	0.00	0.00	37,968.70	1.23	24,215.88	0.81	0.00	0.00	0.00
	123	Temporary - Licensed	0.00	5,873.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	942.41	49.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	20,182.68	14,437.36	21,332.25	0.00	17,831.76	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	5,081.46	4,108.28	6,325.01	0.00	4,974.60	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	140.43	103.02	250.52	0.00	133.08	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	676.19	546.24	1,080.53	0.00	674.11	0.00	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	260.04	0.00	0.00	0.00	0.00
	240	Insurance	13,897.90	10,590.84	32,629.52	0.00	20,468.60	0.00	0.00	0.00	0.00
	241	Other Insurance	195.08	165.82	266.79	0.00	231.72	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	2.24	330.78	0.00	0.00	0.00	0.00	0.00	0.00
	313	Student Services	0.00	0.00	3,787.62	0.00	0.00	0.00	0.00	0.00	0.00
	319	Other Instructional Prof. Tech. Services	0.00	1,968.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	340	Travel	0.00	5,437.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	1,058.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	420	Textbooks	0.00	8,044.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive - Students with Disabilities	103,412.98	100,302.31	148,800.00	1.63	109,600.00	1.21	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
	242	Tuition Reimbursement	0.00	10,915.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	0.00	10,915.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	204	IDEA	103,412.98	111,217.83	148,800.00	1.63	109,600.00	1.21	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	210 PTC - Grants Paddle Raise Funds									
	1920 Contributions & Donations - Private Sou	37,494.22	110,233.80	109,055.35	0.00	54,465.80	0.00	0.00	0.00	0.00
	1000 Local Sources	37,494.22	110,233.80	109,055.35	0.00	54,465.80	0.00	0.00	0.00	0.00
	5400 Fund Balance	9,378.10	9,378.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	9,378.10	9,378.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	210 PTC - Grants Paddle Raise Funds	46,872.32	119,611.90	109,055.35	0.00	54,465.80	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	210	PTC - Grants Paddle Raise Funds								
Function	1111	Elementary Programs								
	130	Additional Salary	0.00	187.83	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	51.60	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	14.38	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	0.36	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	1.92	0.00	0.00	0.00	0.00	0.00	0.00
	322	Repairs & Maintenance	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	17,970.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	405.68	0.00	14,000.00	0.00	560.95	0.00	0.00	0.00
	480	Computer Hardware	12,770.56	2,978.69	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	13,176.24	21,204.78	28,000.00	0.00	560.95	0.00	0.00	0.00
Function	1121	Middle School Programs								
	410	Consumable Supplies & Materials	0.00	134.80	4,000.00	0.00	4,000.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	2,017.86	4,659.79	0.00	3,709.85	0.00	0.00	0.00
	480	Computer Hardware	0.00	2,149.46	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1121	Middle School Programs	0.00	4,302.12	8,659.79	0.00	7,709.85	0.00	0.00	0.00
Function	1131	High School Programs								
	322	Repairs & Maintenance	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	9,493.76	15,797.24	0.00	6,195.00	0.00	0.00	0.00
	420	Textbooks	0.00	5,897.00	0.00	0.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
	480	Computer Hardware	6,965.76	21,914.17	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	6,965.76	37,304.93	43,797.24	0.00	6,195.00	0.00	0.00	0.00
Function	2222	Library/Media Center								
	390	Other General Prof and Technological Services	6,086.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	430	Library Books	2,491.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	8,578.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540	Operation & Maintenance of Plant Services								
	460	Non-Consumable Items	0.00	0.00	0.00	0.00	12,500.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	0.00	0.00	12,500.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 210	PTC - Grants Paddle Raise Funds										
Function 2660	Technology Support										
322	Repairs & Maintenance		0.00	13,615.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage		0.00	343.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items		8,774.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware		0.00	40,769.20	598.32	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		8,774.00	54,728.19	28,598.32	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition/Construction & Improvement										
540	Depreciable Equipment		0.00	0.00	0.00	0.00	27,500.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement		0.00	0.00	0.00	0.00	27,500.00	0.00	0.00	0.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds		37,494.22	117,540.02	109,055.35	0.00	54,465.80	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 213	PTC Grade School Grant Fund									
	1920 Contributions & Donations - Private Sou	24,223.65	138,990.60	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1980 Fees Charged to Grants	0.00	(2,128.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	0.00	(40.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	24,228.15	136,822.32	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	30,599.66	(3,626.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	30,599.66	(3,626.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund	54,827.81	133,196.25	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 213	PTC Grade School Grant Fund									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	0.00	5,834.90	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	26,552.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	6,606.24	1,396.87	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	2,028.08	446.37	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	50.83	29.17	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	271.68	105.03	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.00	15.75	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	5.68	23.34	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	5,000.00	20,172.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	59,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	48,532.90	8,795.05	16,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
430	Library Books	1,188.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	98.46	0.00	17,148.57	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	54,820.28	64,482.48	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
410	Consumable Supplies & Materials	2,625.85	2,883.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	2,625.85	2,883.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	653.25	775.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	653.25	775.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	Health Services									
410	Consumable Supplies & Materials	0.00	1,999.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	0.00	1,999.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	324.52	396.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	324.52	396.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 213	PTC Grade School Grant Fund										
Function 2240	Instructional Staff Development										
340	Travel		0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2321	Office of the Superintendent										
410	Consumable Supplies & Materials		0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2321	Office of the Superintendent		0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal										
389	Other Non-Instr / Prof Technical Services		0.00	729.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		29.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal		29.98	729.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
410	Consumable Supplies & Materials		0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment		0.00	5,299.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		0.00	6,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support										
389	Other Non-Instr / Prof Technical Services		0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 213	PTC Grade School Grant Fund		58,453.88	82,467.52	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 214	PTC HS Grants									
	1920 Contributions & Donations - Private Sou	10,167.00	40,584.85	50,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	10,167.00	40,584.85	50,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	9,706.04	6,657.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	9,706.04	6,657.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants	19,873.04	47,242.23	50,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 214	PTC HS Grants									
Function 1131	High School Programs									
340	Travel	8,362.80	537.80	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	87.86	3,141.38	15,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	1,808.38	15,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	8,450.66	5,487.56	30,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular									
322	Repairs & Maintenance	4,725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	404.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	843.55	0.00	0.00	5,500.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	40.00	186.06	20,000.00	0.00	23,500.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	2,754.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	657.35	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	4,765.00	4,844.96	20,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
Function 2130	Health Services									
389	Other Non-Instr / Prof Technical Services	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants	13,215.66	20,332.52	50,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 219	Hillman Grant									
	5400 Fund Balance	2,325.51	2,325.51	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	2,325.51	2,325.51	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 219	Hillman Grant	2,325.51	2,325.51	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	219	Hillman Grant									
Function	2660	Technology Support									
	470	Computer Software	0.00	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Support	0.00	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	219	Hillman Grant	0.00	0.00	2,326.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 220	ESSER FUND									
	4500 Federal Revenue	122,017.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	122,017.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 220	ESSER FUND	122,017.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 220	ESSER FUND									
Function 1111	Elementary Programs									
111	Licensed Salaries	7,128.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	1,132.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	894.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,901.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	703.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	19.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	95.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	2.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	610.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	2,901.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	15,827.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
353	Postage	531.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	4,172.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	5,141.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
111	Licensed Salaries	7,128.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	1,132.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,815.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	635.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	86.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	2.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	10,817.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1460	Summer School									
130	Additional Salary	1,686.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	491.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	129.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	3.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 220	ESSER FUND										
Function 1460	Summer School										
232	WBF - Hourly Assessment		17.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		22.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1460	Summer School		2,350.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	Health Services										
389	Other Non-Instr / Prof Technical Services		26,112.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services		26,112.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services										
324	Rentals		38,103.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		4,786.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		42,890.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support										
470	Computer Software		18,877.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support		18,877.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 220	ESSER FUND		122,017.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 230	Energy Efficient Schools SB 1149									
	1990 Miscellaneous Revenue	14,896.31	15,990.63	15,800.00	0.00	15,800.00	0.00	0.00	0.00	0.00
	1000 Local Sources	14,896.31	15,990.63	15,800.00	0.00	15,800.00	0.00	0.00	0.00	0.00
	5200 Interfund Transfers	0.00	24,152.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	14,391.63	29,287.94	69,288.00	0.00	84,632.00	0.00	0.00	0.00	0.00
	5000 Other Sources	14,391.63	53,440.58	69,288.00	0.00	84,632.00	0.00	0.00	0.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	29,287.94	69,431.21	85,088.00	0.00	100,432.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	230	Energy Efficient Schools SB 1149									
Function	2540	Operation & Maintenance of Plant Services									
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	85,088.00	0.00	100,432.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	85,088.00	0.00	100,432.00	0.00	0.00	0.00	0.00
Total Fund	230	Energy Efficient Schools SB 1149	0.00	0.00	85,088.00	0.00	100,432.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 250	Food Service									
	5400 Fund Balance	17,034.28	17,034.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
	5000 Other Sources	17,034.28	17,034.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Fund 250	Food Service	17,034.28	17,034.28	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	250	Food Service									
Function	3120	Food Preparation and Dispensing Services									
	460	Non-Consumable Items	0.00	4,958.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Function	3120	Food Preparation and Dispensing Services	0.00	4,958.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00
Total Fund	250	Food Service	0.00	4,958.00	12,077.00	0.00	12,077.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 251	Student Success Act Fund									
	3199 Other Unrestricted Grants	960.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	456,334.22	460,848.88	542,161.00	0.00	510,000.00	0.00	0.00	0.00	0.00
	3000 State Sources	457,295.21	460,848.88	542,161.00	0.00	510,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	0.00	960.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 Other Sources	0.00	960.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	Student Success Act Fund	457,295.21	461,809.87	542,161.00	0.00	510,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	251	Student Success Act Fund								
Function	1111	Elementary Programs								
	111	Licensed Salaries	52,957.92	136,712.21	88,174.16	0.93	65,296.81	0.64	0.00	0.00
	112	Classified Salaries	0.00	0.00	24,979.68	0.50	15,363.34	0.49	0.00	0.00
	121	Substitutes - Licensed	300.74	360.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	1,909.01	0.00	0.00	0.00	2,925.00	0.00	0.00	0.00
	210	PERS Related Costs	10,194.64	33,392.02	30,179.11	0.00	23,285.50	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	4,220.34	10,450.79	8,593.04	0.00	6,345.17	0.00	0.00	0.00
	231	Workers Compensation - SAIF	116.27	262.38	234.51	0.00	171.10	0.00	0.00	0.00
	232	WBF - Hourly Assessment	567.21	1,395.69	1,205.92	0.00	855.25	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	330.18	0.00	0.00	0.00
	240	Insurance	18,442.93	37,529.33	16,468.99	0.00	18,089.44	0.00	0.00	0.00
	241	Other Insurance	187.02	487.06	289.18	0.00	268.07	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	(16.66)	449.17	0.00	0.00	0.00	0.00	0.00
Total Function	1111	Elementary Programs	88,896.08	220,572.82	170,573.76	1.43	132,929.86	1.13	0.00	0.00
Function	1131	High School Programs								
	111	Licensed Salaries	13,256.20	17,402.54	42,165.79	0.00	28,567.09	0.28	0.00	0.00
	121	Substitutes - Licensed	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	3,049.05	2,711.25	11,587.31	0.00	8,135.89	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	1,017.23	1,337.41	3,213.73	0.00	2,185.44	0.00	0.00	0.00
	231	Workers Compensation - SAIF	28.03	33.48	80.64	0.00	58.44	0.00	0.00	0.00
	232	WBF - Hourly Assessment	137.76	178.09	426.11	0.00	291.79	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	114.24	0.00	0.00	0.00
	240	Insurance	2,005.56	4,238.88	8,699.19	0.00	5,780.64	0.00	0.00	0.00
	241	Other Insurance	22.95	60.00	140.36	0.00	94.68	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	(3.94)	167.89	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	19,556.78	26,037.71	66,481.02	0.00	45,228.21	0.28	0.00	0.00
Function	1250	Less Restrictive - Students with Disabilities								
	112	Classified Salaries	0.00	0.00	0.00	0.00	48,523.25	1.54	0.00	0.00
	210	PERS Related Costs	0.00	0.00	0.00	0.00	12,441.36	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	3,711.96	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	99.24	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	516.81	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	251	Student Success Act Fund									
Function	1250	Less Restrictive - Students with Disabilities									
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	193.92	0.00	0.00	0.00	0.00
	240	Insurance	0.00	0.00	0.00	0.00	18,378.36	0.00	0.00	0.00	0.00
	241	Other Insurance	0.00	0.00	0.00	0.00	120.49	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive - Students with Disabilities	0.00	0.00	0.00	0.00	83,985.39	1.54	0.00	0.00	0.00
Function	2130	Health Services									
	389	Other Non-Instr / Prof Technical Services	106,723.17	82,984.00	158,165.76	0.00	60,000.00	0.00	0.00	0.00	0.00
Total Function	2130	Health Services	106,723.17	82,984.00	158,165.76	0.00	60,000.00	0.00	0.00	0.00	0.00
Function	2210	Curriculum Development									
	111	Licensed Salaries	73,138.04	80,736.80	93,635.47	1.00	77,734.43	1.00	0.00	0.00	0.00
	123	Temporary - Licensed	169.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	194.96	2,202.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	20,000.14	20,203.91	23,071.75	0.00	22,138.76	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	5,623.06	6,344.90	7,163.08	0.00	5,946.69	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	154.95	158.76	179.24	0.00	240.98	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	750.91	844.92	959.25	0.00	1,632.13	0.00	0.00	0.00	0.00
	240	Insurance	20,698.80	21,442.20	21,258.76	0.00	19,006.00	0.00	0.00	0.00	0.00
	241	Other Insurance	246.15	281.12	298.34	0.00	219.01	0.00	0.00	0.00	0.00
	247	Paid Family Medical Leave	0.00	0.73	374.57	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2210	Curriculum Development	120,976.93	132,215.34	146,940.46	1.00	126,918.00	1.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	111	Licensed Salaries	72,632.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	1,421.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	20,137.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	5,635.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	156.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	752.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	240	Insurance	19,236.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	241	Other Insurance	209.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	120,181.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	251	Student Success Act Fund								
Function	2240	Instructional Staff Development								
	312	Instructional Programs Improvement Services	0.00	0.00	0.00	0.00	16,862.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	0.00	0.00	0.00	0.00	16,862.00	0.00	0.00	0.00
Function	2410	Office of the Principal								
	111	Licensed Salaries	0.00	0.00	0.00	0.00	23,800.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	0.00	0.00	0.00	6,102.23	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	1,789.09	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	0.00	0.00	0.00	48.83	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	0.00	0.00	0.00	242.85	0.00	0.00	0.00
	237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	93.54	0.00	0.00	0.00
	640	Dues and Fees	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00
Total Function	2410	Office of the Principal	0.00	0.00	0.00	0.00	44,076.54	0.00	0.00	0.00
Total Fund	251	Student Success Act Fund	456,334.22	461,809.87	542,161.00	2.43	510,000.00	3.94	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 259	Other Grants									
	1920 Contributions & Donations - Private Sou	2,500.00	2,000.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	2,500.00	2,000.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
	2200 Restricted Revenue	60,000.00	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	60,000.00	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3299 Other Restricted Grants-in-aid	7,031.02	84,740.41	118,900.00	0.00	200,691.00	0.00	0.00	0.00	0.00
	3000 State Sources	7,031.02	84,740.41	118,900.00	0.00	200,691.00	0.00	0.00	0.00	0.00
	4500 Federal Revenue	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	4000 Federal Sources	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	0.00	54,827.60	42,000.00	0.00	38,888.40	0.00	0.00	0.00	0.00
	5000 Other Sources	0.00	54,827.60	42,000.00	0.00	38,888.40	0.00	0.00	0.00	0.00
Total Fund 259	Other Grants	69,531.02	183,568.01	285,900.00	0.00	364,579.40	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 259	Other Grants									
Function 1111	Elementary Programs									
111	Licensed Salaries	0.00	0.00	25,091.75	0.00	28,567.10	0.28	0.00	0.00	0.00
130	Additional Salary	0.00	37,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	9,350.91	6,895.25	0.00	8,136.01	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	2,868.27	1,900.23	0.00	2,163.96	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	72.15	48.04	0.00	58.44	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	383.49	248.41	0.00	289.05	0.00	0.00	0.00	0.00
237	Paid Family Medical Leave	0.00	0.00	0.00	0.00	113.16	0.00	0.00	0.00	0.00
240	Insurance	0.00	0.00	5,018.67	0.00	5,780.64	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.00	83.32	0.00	94.80	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	99.33	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	0.00	5,060.00	0.00	0.00	38,888.40	0.00	0.00	0.00	0.00
312	Instructional Programs Improvement Services	0.00	0.00	4,515.00	0.00	487.84	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	55,434.82	93,900.00	0.00	159,579.40	0.28	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	0.00	5,916.45	1,415.04	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,441.26	348.67	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	447.79	108.25	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	11.31	2.71	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	59.77	14.48	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	0.00	5.66	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	48,105.19	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	0.00	7,876.58	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
130	Additional Salary	0.00	1,209.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	82.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	92.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	12.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Instruction Services	0.00	1,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	259	Other Grants									
Function	1131	High School Programs									
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	45,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	470	Computer Software	0.00	1,529.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1131	High School Programs	2,500.00	4,833.76	95,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
Function	1460	Summer School									
	130	Additional Salary	5,044.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	1,470.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	385.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	10.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	51.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	311	Instruction Services	0.00	7,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-Instr / Prof Technical Services	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies & Materials	67.99	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1460	Summer School	7,031.02	7,875.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2122	Counseling Services									
	130	Additional Salary	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	487.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	153.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	20.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2122	Counseling Services	0.00	2,664.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2222	Library/Media Center									
	130	Additional Salary	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	210	PERS Related Costs	0.00	549.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	FICA - Medicare / Social Security	0.00	153.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Compensation - SAIF	0.00	3.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	WBF - Hourly Assessment	0.00	20.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2222	Library/Media Center	0.00	2,726.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development									
	319	Other Instructional Prof. Tech. Services	0.00	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 259	Other Grants										
Total Function	2240 Instructional Staff Development		0.00	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2321 Office of the Superintendent										
130	Additional Salary		0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	1,875.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	459.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	11.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	61.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2321 Office of the Superintendent		0.00	10,408.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2540 Operation & Maintenance of Plant Services										
130	Additional Salary		0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		0.00	730.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		0.00	229.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF		0.00	41.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment		0.00	30.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services		0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Total Function	2540 Operation & Maintenance of Plant Services		0.00	4,032.62	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Function	2640 Staff Services										
130	Additional Salary		5,172.40	669.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		0.00	4,157.65	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2640 Staff Services		5,172.40	4,827.60	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 259	Other Grants		14,703.42	142,679.61	285,900.00	0.00	364,579.40	0.28	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 261	Textbook Adoption									
	5200 Interfund Transfers	0.00	100,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	0.00	100,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Fund 261	Textbook Adoption	0.00	100,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 261	Textbook Adoption									
Function 1111	Elementary Programs									
130	Additional Salary	0.00	4,899.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	0.00	1,196.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	374.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	9.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	49.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
247	Paid Family Medical Leave	0.00	7.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	71,615.81	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	78,153.16	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
420	Textbooks	0.00	0.00	50,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	0.00	0.00	50,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
420	Textbooks	0.00	363.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	0.00	363.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 261	Textbook Adoption	0.00	78,516.90	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 271	Grade School Activities									
	1740 Fees	38,728.00	25,167.81	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	0.00	1,480.00	40,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	930.00	1,494.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	2,651.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	42,309.12	28,141.84	50,000.00	0.00	40,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	112,912.87	142,346.04	120,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	112,912.87	142,346.04	120,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities	155,221.99	170,487.88	170,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 271	Grade School Activities									
Function 1111	Elementary Programs									
311	Instruction Services	5,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
340	Travel	3,008.88	1,794.75	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	999.95	25,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	21,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	22,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	8,008.88	2,794.70	113,000.00	0.00	80,000.00	0.00	0.00	0.00	0.00
Function 1113	Elementary Extracurricular									
410	Consumable Supplies & Materials	0.00	1,009.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	1,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
790	Other Transfers	0.00	124.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extracurricular	0.00	2,490.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
340	Travel	4,867.07	47,109.71	20,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	15,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	486.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	4,867.07	47,595.71	47,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00
Function 1122	Middle School Extracurricular									
410	Consumable Supplies & Materials	0.00	194.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	403.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	0.00	597.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation Services									
331	Reimburseable Student Transportation	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non-Reimburseable Transportation	0.00	561.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation Services	0.00	561.63	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities	12,875.95	54,040.22	170,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 272	High School Activities									
	1700 Extracurricular Activities	0.00	0.00	32,500.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1740 Fees	37,216.25	42,732.89	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	1760 Club Fundraising	5,050.00	849.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1920 Contributions & Donations - Private Sou	5,000.00	34,700.00	32,500.00	0.00	30,000.00	0.00	0.00	0.00	0.00
	1960 Recovery of Prior Year Expenditure	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1990 Miscellaneous Revenue	0.00	2,299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	47,266.25	80,931.17	65,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	365,639.03	388,895.32	395,000.00	0.00	350,000.00	0.00	0.00	0.00	0.00
	5000 Other Sources	365,639.03	388,895.32	395,000.00	0.00	350,000.00	0.00	0.00	0.00	0.00
Total Fund 272	High School Activities	412,905.28	469,826.49	460,000.00	0.00	410,000.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 272	High School Activities									
Function 1131	High School Programs									
311	Instruction Services	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	55.00	22,676.88	15,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00
324	Rentals	0.00	2,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transportation	0.00	0.00	10,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
340	Travel	0.00	4,833.03	25,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	662.34	11,437.34	10,000.00	0.00	55,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	6,264.50	5,445.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	6,981.84	47,072.25	60,000.00	0.00	170,000.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular									
322	Repairs & Maintenance	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
340	Travel	0.00	2,083.35	130,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
374	Other Tuition	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	100,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	12,327.49	20,368.62	100,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	3,986.63	1,134.00	70,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
640	Dues and Fees	0.00	1,544.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	16,314.12	27,629.97	400,000.00	0.00	240,000.00	0.00	0.00	0.00	0.00
Function 2230	Assessment and Testing									
640	Dues and Fees	714.00	1,533.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2230	Assessment and Testing	714.00	1,533.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 272	High School Activities	24,009.96	76,235.62	460,000.00	0.00	410,000.00	0.00	0.00	0.00	0.00

Debt Service Funds (300)

DEBT SERVICE FUNDS

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

300 – Debt Service Fund

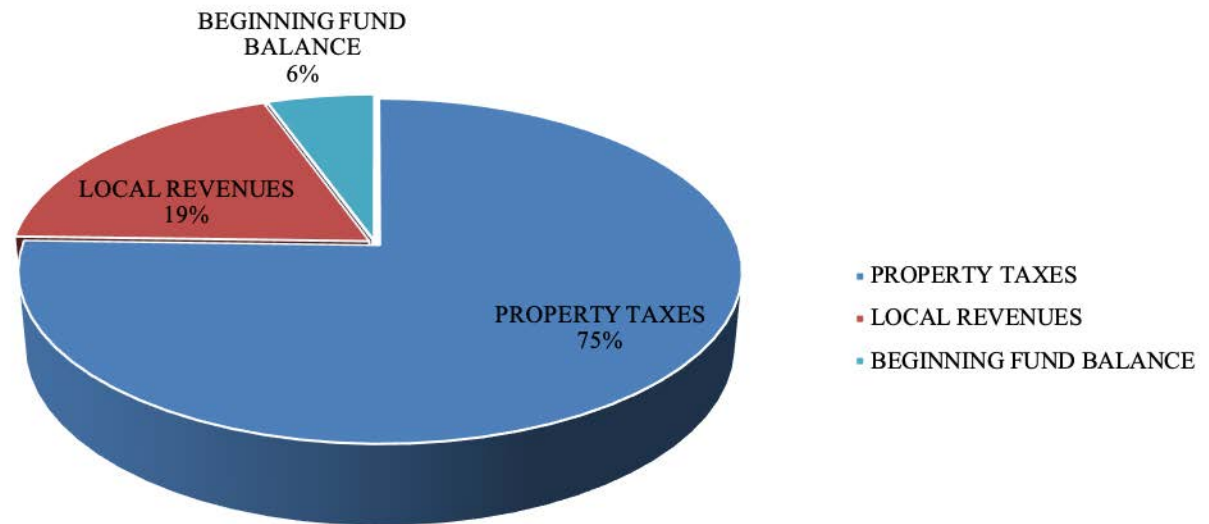
This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-approved construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the District's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account. The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.

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

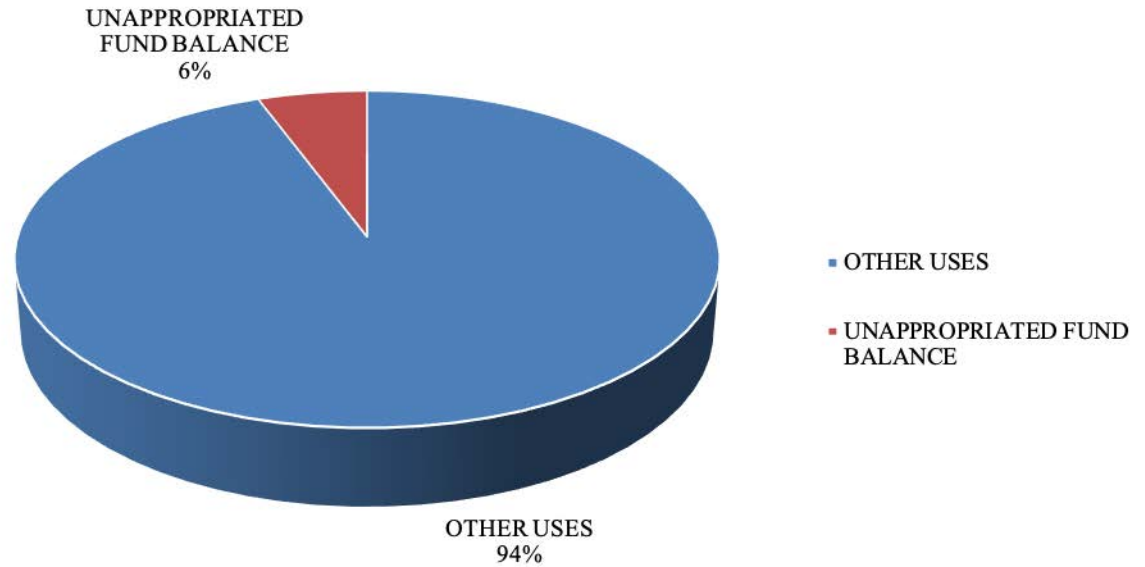
<u>Major Source</u>	<u>ACTUALS 2021-22</u>	<u>ACTUALS 2022-23</u>	<u>BUDGET 2023-24</u>	<u>PROPOSED 2024-25</u>	<u>APPROVED 2024-25</u>	<u>ADOPTED 2024-25</u>
PROPERTY TAXES	\$ 1,712,488	\$ 1,889,489	\$ 1,941,600	\$ 2,095,000	\$ -	\$ -
OTHER LOCAL SOURCES	533,255	447,244	475,853	528,132	-	-
INTERMEDIATE SOURCES	1,343	1,900	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	534,162	405,595	174,927	153,300	-	-
Debt Services Fund Total	\$ 2,781,248	\$ 2,744,228	\$ 2,592,380	\$ 2,776,432	\$ -	\$ -



*STATE SCHOOL FUND: FORMULA IN
PROPERTY TAXES, COUNTY SCHOOL F

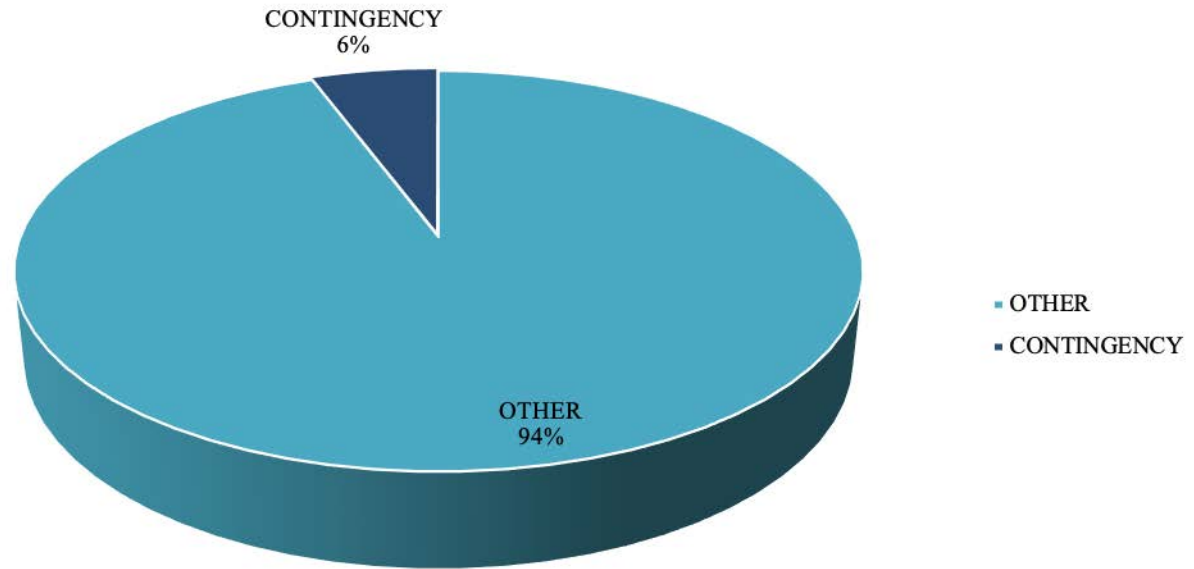
**Riverdale School District
Debt Service Funds
Expenditure Summary by Major Function**

Major Source	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	-	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	-	-	-	-	-	-	-	-
5000	OTHER USES	2,375,653	2,459,253	2,512,653	-	2,618,332	-	-	-	-
6000	CONTINGENCIES	-	-	-	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL.	405,595	284,975	79,727	-	158,100	-	-	-	-
Debt Services Fund Total		\$ 2,781,248	\$ 2,744,228	\$ 2,592,380	0.00	\$ 2,776,432	0.00	\$ -	\$ -	0.00



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

Major Object	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	-	-	-	-	-	-	-
400	SUPPLIES AND MATERIALS	-	-	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	2,375,653	2,459,253	2,512,653	-	2,618,332	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	405,595	284,975	79,727	-	158,100	-	-	-	-
Debt Services Fund Total		\$ 2,781,248	\$ 2,744,228	\$ 2,592,380	0.00	\$ 2,776,432	0.00	\$ -	\$ -	0.00



Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 300	Debt Service Fund									
	1111 Current Year Taxes	1,688,654.13	1,868,470.39	1,921,600.00	0.00	2,075,000.00	0.00	0.00	0.00	0.00
	1112 Prior Year Taxes	23,833.68	21,018.71	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00
	1190 Penalties & Interest on Taxes	647.72	3,008.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1510 Interest on Investments	5,009.47	37,110.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1000 Local Sources	1,718,145.00	1,929,607.83	1,941,600.00	0.00	2,095,000.00	0.00	0.00	0.00	0.00
	2199 Other Intermediate Sources	1,342.54	1,899.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2000 Intermediate Sources	1,342.54	1,899.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	268,630.07	113,517.61	63,774.00	0.00	91,700.00	0.00	0.00	0.00	0.00
	5000 Other Sources	268,630.07	113,517.61	63,774.00	0.00	91,700.00	0.00	0.00	0.00	0.00
Total Fund 300	Debt Service Fund	1,988,117.61	2,045,025.39	2,005,374.00	0.00	2,186,700.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	300	Debt Service Fund								
Function	5110	Long-Term Debt Service								
	610	Redemption of Principal	1,660,000.00	1,790,000.00	1,915,000.00	0.00	911,555.00	0.00	0.00	0.00
	621	Regular Interest	214,600.00	148,200.00	76,600.00	0.00	1,183,445.00	0.00	0.00	0.00
Total Function	5110	Long-Term Debt Service	1,874,600.00	1,938,200.00	1,991,600.00	0.00	2,095,000.00	0.00	0.00	0.00
Function	7000	Unappropriated Ending Fund Balance								
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	13,774.00	0.00	91,700.00	0.00	0.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	13,774.00	0.00	91,700.00	0.00	0.00	0.00
Total Fund	300	Debt Service Fund	1,874,600.00	1,938,200.00	2,005,374.00	0.00	2,186,700.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 330	Debt Service Fund-PERS Bonds									
	1510 Interest on Investments	1,094.48	9,541.95	6,400.00	0.00	6,400.00	0.00	0.00	0.00	0.00
	1970 Services Provided - Other Funds	526,503.63	397,583.22	469,453.00	0.00	521,732.00	0.00	0.00	0.00	0.00
	1000 Local Sources	527,598.11	407,125.17	475,853.00	0.00	528,132.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	265,531.81	292,077.42	111,153.00	0.00	61,600.00	0.00	0.00	0.00	0.00
	5000 Other Sources	265,531.81	292,077.42	111,153.00	0.00	61,600.00	0.00	0.00	0.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	793,129.92	699,202.59	587,006.00	0.00	589,732.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	330	Debt Service Fund-PERS Bonds									
Function	5110	Long-Term Debt Service									
	610	Redemption of Principal	117,948.60	116,429.40	114,453.00	0.00	430,000.00	0.00	0.00	0.00	0.00
	621	Regular Interest	381,503.90	403,023.10	405,000.00	0.00	91,732.00	0.00	0.00	0.00	0.00
	640	Dues and Fees	1,600.00	1,600.00	1,600.00	0.00	1,600.00	0.00	0.00	0.00	0.00
Total Function	5110	Long-Term Debt Service	501,052.50	521,052.50	521,053.00	0.00	523,332.00	0.00	0.00	0.00	0.00
Function	7000	Unappropriated Ending Fund Balance									
	820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	65,953.00	0.00	66,400.00	0.00	0.00	0.00	0.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	65,953.00	0.00	66,400.00	0.00	0.00	0.00	0.00
Total Fund	330	Debt Service Fund-PERS Bonds	501,052.50	521,052.50	587,006.00	0.00	589,732.00	0.00	0.00	0.00	0.00

Capital Projects Fund (400)

CAPITAL FUNDS

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

400 – Grade School Bond Proceeds Fund

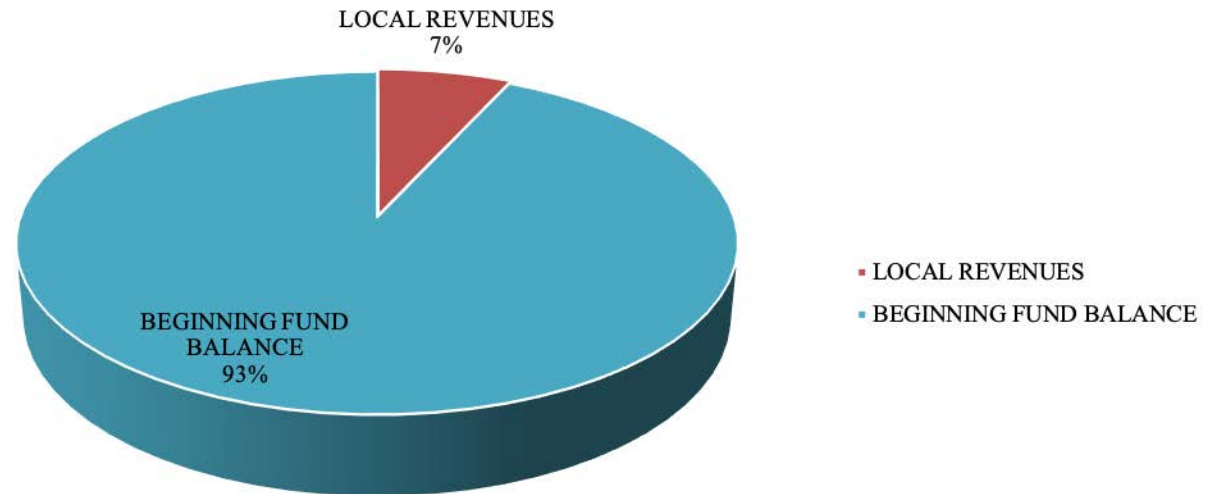
The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally proposed by voters in the ballot approving the measure unless approved by the board.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure. The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The District has entered into agreements with Clackamas County and the City of Portland to collect the tax. These funds will be held for projects that meet the requirements of the CET authorization.

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

<u>Major Source</u>	<u>ACTUALS 2021-22</u>	<u>ACTUALS 2022-23</u>	<u>BUDGET 2023-24</u>	<u>PROPOSED 2024-25</u>	<u>APPROVED 2024-25</u>	<u>ADOPTED 2024-25</u>
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LOCAL SOURCES	49,971	380	10,100	10,150	-	-
INTERMEDIATE SOURCES	-	-	-	-	-	-
OTHER STATE SOURCES	-	-	-	-	-	-
FEDERAL SOURCES	-	-	-	-	-	-
OTHER SOURCES/ BEGINNING FUND	162,254	212,224	212,547	136,912	-	-
Capital Fund Total	\$ 212,224	\$ 212,604	\$ 222,647	\$ 147,062	\$ -	\$ -

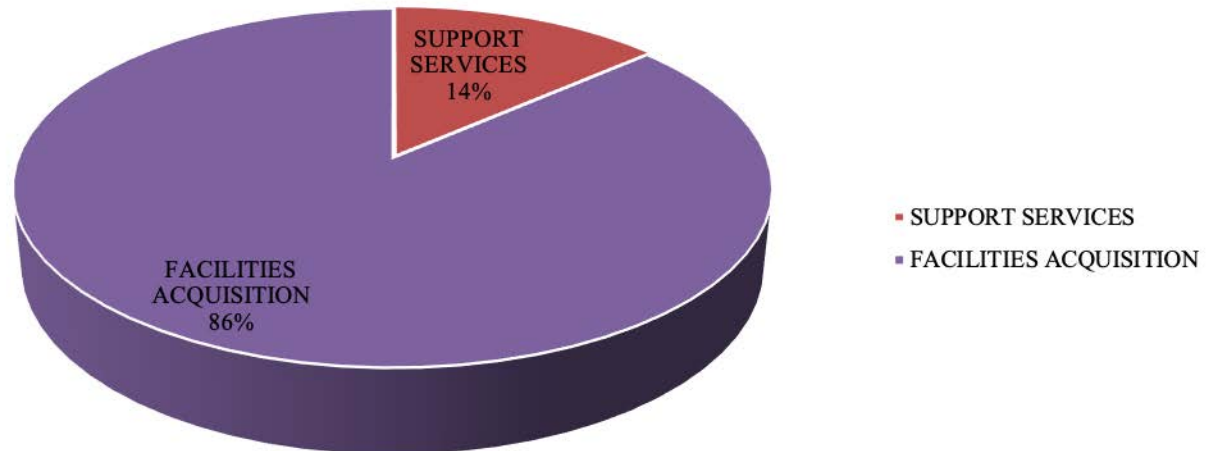


*STATE SCHOOL FUND: FORMULA INC
PROPERTY TAXES, COUNTY SCHOOL F

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

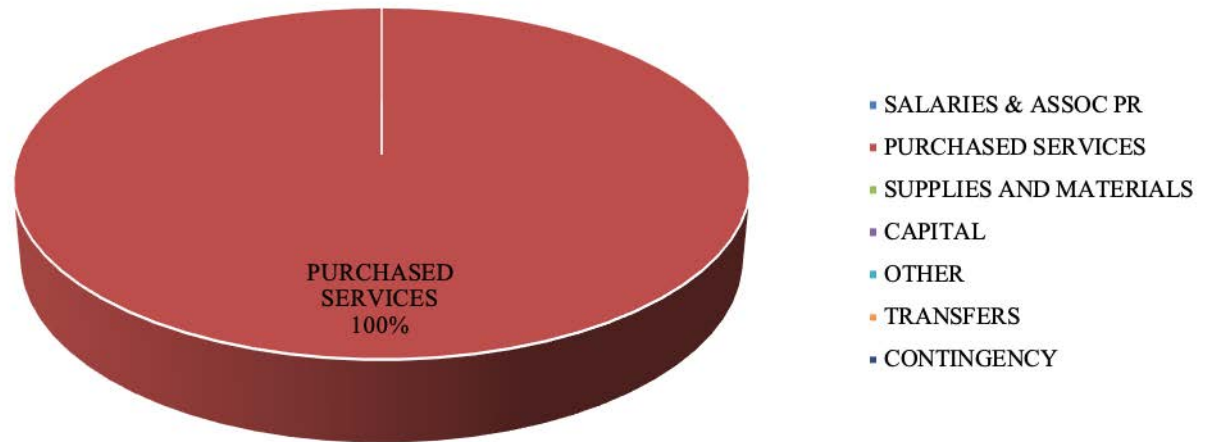
Major Source	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
1000	INSTRUCTION	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
2000	SUPPORT SERVICES	-	-	-	-	20,000	-	-	-	-
3000	COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
4000	FACILITIES	-	9,399	222,647	-	127,062	-	-	-	-
5000	OTHER USES	-	-	-	-	-	-	-	-	-
6000	CONTINGENCIES UNAPPROPRIATED	-	-	-	-	-	-	-	-	-
7000	ENDING FUND BAL.	212,224	203,205	-	-	-	-	-	-	-
Capital Fund Total		\$ 212,224	\$ 212,604	\$ 222,647	0.00	\$ 147,062	0.00	\$ -	\$ -	0.00

Expenditures by Function



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

Major Object	Description	ACTUALS 2021-22	ACTUALS 2022-23	BUDGET 2023-24	FTE	PROPOSED 2024-25	PROPOSED FTE	APPROVED 2024-25	ADOPTED 2024-25	ADOPTED FTE
100	SALARIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	\$ -	-
200	ASSOCIATED PAYROLL COST	-	-	-	-	-	-	-	-	-
300	PURCHASED SERVICES	-	-	222,647	-	147,062	-	-	-	-
400	SUPPLIES AND MATERIALS	-	9,399	-	-	-	-	-	-	-
500	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
600	OTHER OBJECTS	-	-	-	-	-	-	-	-	-
700	TRANSFERS	-	-	-	-	-	-	-	-	-
800	CONTINGENCY/PLANNED RESEI	212,224	203,205	-	-	-	-	-	-	-
Capital Fund Total		\$ 212,224	\$ 212,604	\$ 222,647	0.00	\$ 147,062	0.00	\$ -	\$ -	0.00



Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 400	Capital Projects									
	1510 Interest on Investments	24.46	127.84	100.00	0.00	150.00	0.00	0.00	0.00	0.00
	1000 Local Sources	24.46	127.84	100.00	0.00	150.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	67,472.39	67,496.85	67,567.65	0.00	67,769.00	0.00	0.00	0.00	0.00
	5000 Other Sources	67,472.39	67,496.85	67,567.65	0.00	67,769.00	0.00	0.00	0.00	0.00
Total Fund 400	Capital Projects	67,496.85	67,624.69	67,667.65	0.00	67,919.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	400	Capital Projects									
Function	4150	Building Acquisition/Construction & Improvement									
	322	Repairs & Maintenance	0.00	0.00	67,667.65	0.00	67,919.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	0.00	0.00	67,667.65	0.00	67,919.00	0.00	0.00	0.00	0.00
Total Fund	400	Capital Projects	0.00	0.00	67,667.65	0.00	67,919.00	0.00	0.00	0.00	0.00

Resources Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund 410	Construction Excise Tax									
	1130 Construction Excise Tax	49,946.04	252.48	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	1000 Local Sources	49,946.04	252.48	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
	5400 Fund Balance	94,781.13	144,727.17	144,979.65	0.00	69,143.00	0.00	0.00	0.00	0.00
	5000 Other Sources	94,781.13	144,727.17	144,979.65	0.00	69,143.00	0.00	0.00	0.00	0.00
Total Fund 410	Construction Excise Tax	144,727.17	144,979.65	154,979.65	0.00	79,143.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2021-22	Actuals 2022-23	Adopted 2023-24	FTE 2023-24	Proposed Budget 2024-25	Proposed FTE 2024-25	Approved 2024-25	Adopted 2024-25	Adopted FTE 2024-25
Fund	410	Construction Excise Tax								
Function	2540	Operation & Maintenance of Plant Services								
	322	Repairs & Maintenance	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Total Function	2540	Operation & Maintenance of Plant Services	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00
Function	4150	Building Acquisition/Construction & Improvement								
	322	Repairs & Maintenance	0.00	0.00	154,979.65	59,143.00	0.00	0.00	0.00	0.00
	460	Non-Consumable Items	0.00	9,399.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition/Construction & Improvement	0.00	9,399.20	154,979.65	59,143.00	0.00	0.00	0.00	0.00
Total Fund	410	Construction Excise Tax	0.00	9,399.20	154,979.65	79,143.00	0.00	0.00	0.00	0.00

APPENDICES

Riverdale School District 51J

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNTS OVERVIEW

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

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

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

FUND CLASSIFICATIONS

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

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

RESOURCE OBJECTS (REVENUES)

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

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

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

REQUIREMENT FUNCTIONS (EXPENDITURES)

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

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

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

REQUIREMENT OBJECTS (EXEPENDITURES)

- **100 Salaries**

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

- **200 Associated Payroll Costs**

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

- **300 Purchased Services**

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

- **400 Supplies and Materials**

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

- **500 Capital Outlay**

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

- **600 Other Objects**

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

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